

Grant County Sanitary Sewer Rate Increase Response (Case No.2022-00377)

Intervenor City of Crittenden's Request for an Alternative Rate Adjustment

Question # 27

For the period from January 1, 2015, forward, please provide a copy of all correspondence related to this case or to other GSCD' rate changes between (i) GSCD Commissioners (ii) GSCD Employees and (iii) any other entity.

Witness Dianne Cook

Answer

We have attached the board meeting minutes from 2019, 2020, 2021 and 2022 as they provide documentation of discussion relating to the rate change granted in 2020 and the current proposed rate increase.

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
JANUARY 17, 2019**

Name

Address/Affiliation

1. _____

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GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
JANUARY 17, 2019

1. Call to order
2. Visitor Presentation
3. Reading of Minutes, Approval of Warrants, Maintenance & Operating Account, Profit and Loss Statement
4. Old business
 - A. Tom Nienaber
 - i. USDARD Qualifications
5. New business
 - A. Kerry Odle, HMB Professional Engineering
 - i. New Projects
 - B. Billy Catlett
 - i. Supervisor's Report
 - C. Bullock Pen Management Fee
 - i. December, 2018
 - D. Dianne Cook & Ashley Dyer
 - i. Auditor's Engagement Letter – Van Gorder, Walker & Co.
 - ii. Next Meeting – February 21, 2019
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
JANUARY 2019 MEETING**

The January 2019 Meeting of the Grant County Sanitary Sewer District was called to order on January 17, 2019, at 3:00 p.m. at the District Headquarters, One Farrell Drive, Crittenden, Kentucky. Present at the meeting were the following: Chairman Charles Givin, and Commissioners, Rodger Bingham, Leo Saylor, Commissioner Robert Worthington, and Danny Northcutt. Also present were Dianne Cook, Superintendent William Catlett, Kerry Odle, HMB Professional Engineers, Inc., HR Director Ashley Dyer, and Counsel Thomas R. Nienaber.

The first order of business was a review of the December 2018 Minutes. After discussion, upon Motion of Danny Northcutt and second by Leo Saylor, it was unanimously,

“RESOLVED: that the December 2018 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the December 2018 Warrants and Profit and Loss Statement, as attached. Robert Worthington inquired about the Miller Pump invoice. Superintendent Catlett reported that he had replaced a damaged pump. Danny Northcutt inquired about the KIA payment and the trash collection invoice not totaling correctly. Dianne Cook reported that upon later review the KIA payments information were omitted from the December, 2018 warrants. There were two lines at the top of the page which were the KIA payments (Ph 1 - \$7,129.75 and Ph 2 - \$32,293.55). The total amount of the warrants did not change, however it didn't add up correctly without these two KIA payment entries. Thomas R. Nienaber advised that the revised December, 2018 warrants will be reviewed and submitted for approval at the February 21, 2019 meeting.

The next order of business was a report by Counsel Thomas R. Nienaber as follows:

1. Mr. Nienaber reported that he has submitted a Request for Qualification of Financing to the United States Department of Agriculture, Rural Development Division. As a result of the government shut-down, Mr. Pridemore's Department is on furlough. It is not known when the request for Qualification of Financing will be acted upon. Mr. Nienaber will report.
2. Mr. Nienaber reported that the District should have an election of officers. Thereupon, Chairman Givin opened the floor for nominations. Leo Saylor made the following nominations:

Grant County Sanitary Sewer District
January 17, 2019
Minutes

OFFICE	NOMINEE
Chairman	Charles Givin
Vice-Chairman	Robert Worthington
Secretary	Danny Northcutt
Treasurer	Rodger Bingham

Chairman Givin called for any additional nominations. There being one, the floor was closed to further nominations. After discussion, Chairman Givin called for a vote. The following nominee's were elected by acclamation:

OFFICE	NOMINEE
Chairman	Charles Givin
Vice-Chairman	Robert Worthington
Secretary	Danny Northcutt
Treasurer	Rodger Bingham

The next order of business was a report by HMB Professional Engineers, Inc., Mr. Kerry Odle, as follows:

1. Mr. Odle reported that he and Superintendent Catlett are currently working on a comprehensive report outlining proposed projects and estimated project costs. This report will be presented at the next regular meeting.

The next order of business was a report by Superintendent Catlett as follows:

1. Superintendent Catlett reviewed with the Commissioners his Superintendent's Report as attached.
2. Superintendent Catlett reported that the District is conducting its ongoing inspection of the Indian Hill Mobile Park. Superintendent Catlett reported that there are numerous issues in this area.
3. Superintendent Catlett reported that Mr. Richard Hanser has contacted him with a proposed 94 unit apartment building on Kyley Lane. Superintendent Catlett reported that Mr. Hanser has indicated construction on an apartment project will be commenced in the near future. An exact timetable was not available. Superintendent Catlett reported that the District could accommodate a 94-unit apartment building. Superintendent Catlett stated to Mr. Hanser that specific plans and specifications would need to be presented to the District before the District can take final action on this proposed project. Superintendent Catlett will report.

Grant County Sanitary Sewer District
January 17, 2019
Minutes

4. Superintendent Catlett reported that he was contacted by Logan Murphy regarding a new manufacturing company interested in a project in the Crittenden Industrial Park. Mr. Murphy reported to Superintendent Catlett that this proposed company could produce 250,000 gallons per day of sewage. Mr. Odle inquired as to whether or not the company would require any special treatment procedures. Superintendent Catlett did not have any specifics on the proposed company. Superintendent Catlett reported that if a company came to the Crittenden Industrial Park and produced those quantities of sewage, the District would have to consider several infrastructure improvements, including a treatment plant expansion and probable lift station improvements. Superintendent Catlett reported that he would keep the Commissioners up to date on any new information as it comes available.
5. Superintendent Catlett reported that the District has taken delivery of the first telemetry systems which should be installed in the upcoming weeks.
6. Superintendent Catlett reported that the City of Walton has installed its new sludge press which is now operational. Superintendent Catlett inspected the City of Walton's sludge press and was impressed with its operation. He reported that the District is currently spending over \$2,800.00 per month for sludge processing. Superintendent Catlett once again suggested that the District seriously consider installation and purchase of a sludge press system.
7. Danny Northcutt inquired as to whether or not anyone has contacted the new City of Dry Ridge Mayor regarding the delivery of sanitary sewer service to the mobile home parks located on U.S. Highway 25 at Sherman. Chairman Givin indicated that he had not contacted the Mayor at this time. Superintendent Catlett reported that when that meeting occurs, he would like to be in attendance.

The next order of business was a report by Dianne Cook and Ashley Dyer as follows:

1. VanGorder, Walker & Co., Inc., submitted its proposed Contract for the purpose of conducting the District's annual audit. Mr. Nienaber reported that he reviewed the proposed Contract and it is consistent with previous years. The cost of the annual audit this year is \$6,000.00. Last year's cost was \$5,800.00. Mr. Nienaber reported that the Contract requires the District to nominate a "Management Representative" designated by the District. After discussion, upon motion of Danny Northcutt and second by Robert Worthington, it was unanimously:

"RESOLVED as follows:

Grant County Sanitary Sewer District
January 17, 2019
Minutes

1. The District engage the services of VanGorder, Walker & Co., Inc., for the purpose of conducting its 2018 Annual Audit;
 2. Dianne Cook is hereby designated as the District's Management Representative for purposes of assisting VanGorder, Walker & Co., Inc., in conducting the Annual Audit; and
 3. The District by and through its Chairman and Management Representative are hereby authorized to execute the Annual Audit Contract to secure same at a cost not to exceed \$6,000.00."
2. Dianne Cook reported that the next meeting is scheduled for February 21, 2019. There being no conflicts, the next regular meeting will take place on February 21, 2019.

There being no further business to conduct, upon motion and second, the meeting was adjourned.

GRANT COUNTY SANITARY SEWER DISTRICT

BY: 
CHARLES GIVIN, CHAIRMAN

ATTEST:


DANNY NORTHCUTT, SECRETARY

**GRANT CO SANITARY SEWER DISTRICT
DECEMBER, 2018**


WARRANTS

12/7/2018	ADVANCED ANALYTICAL	149.00	CHEMICAL REAGENT TEST KITS
12/7/2018	BEST WAY DISPOSAL	68.66	DUMPSTER P/U 12/18
12/7/2018	BOONE STEEL LLC	343.35	STEEL/TRUCK BED REPAIRS
12/7/2018	BPWD	464.36	WATER SUPPLIES
12/7/2018	CCP INDUSTRIES INC	428.24	TOWELS/GLOVES @ SW PLANT
12/7/2018	CITY OF WILLIAMSTOWN	1000.00	SLUDGE PROCESSING 11/18
12/7/2018	ELECTRIC MOTOR TECH	995.00	KOA PUMP STN #1 - INSPECT UNIT
12/7/2018	SITEONE LANDSCAPE	143.08	1/2 SHARE ROCK SALT
12/7/2018	SMARTBILL	993.00	BILLING SUPPLIES/ENVELOPES
12/7/2018	STRAEFFER PUMP	5796.00	MILLER PUMP STN #1 REPL
12/7/2018	VITECH, INC,	79.26	KOA PUMP STN #4 PROFILE SEAL
12/7/2018	WISEWAY SUPPLY	92.02	ELECTRIC SUPPLIES
12/17/2018	DUKE ENERGY	2631.02	ELECTRIC SVCS
12/17/2018	GCSSD	97.50	SEWER SVCS
12/17/2018	GLEASON ELECTRIC, INC	262.50	ELECTRICIAN SVCS - BARLEY CIR
12/17/2018	MORRIS & BRESSLER	1946.19	ACCOUNTING SVCS
12/17/2018	OWEN ELECTRIC	4912.38	ELECTRIC SVCS
12/17/2018	SMARTBILL	267.26	POSTAGE/BILLING CUTOFFS 11/18
12/17/2018	A & S ELECTRIC SUPPL	745.19	ELECTRICAL SUPPLIES -
12/17/2018	ECO-TECH INC.	197.65	PUMP HEAD REPL - SW PLANT
12/17/2018	ELECTRIC MOTOR TECH	3584.88	491 PUMP STN PUMP #1 REPAIR
12/17/2018	FLUSH SANITATION	1800.00	12 LDS SLUDGE HAULING 12/18
12/17/2018	HELLMANN LUMBER CO	258.33	LUMBER/SUPPLIES
12/17/2018	HMB PROFESSIONAL	1045.00	GEN ENGINEERING SVCS & PROJECT
12/17/2018	KOI ENTERPRISES	58.28	MATERIALS/TRUCK BED REPAIRS
12/18/2018	KY STATE TREASURER	144.14	SALES & USE TAX 11/18
12/18/2018	BB&T (VISA)	277.40	SUPPLIES/WEBSVCS
12/19/2018	BPWD	13514.12	MGT FEE 11/18
12/19/2018	CARL W CRONE	1260.00	SW PLNT OPERATION
12/19/2018	PACE ANALYTICAL	867.99	LAB ANALYSIS
12/19/2018	SMARTBILL	934.47	BILLING/POSTAGE SUPPLIES 12/18
12/20/2018	CHARLES A GIVIN	90.85	COMMISSIONERS FEE
12/20/2018	DAN NORTHCUTT	90.85	COMMISSIONERS FEE
12/20/2018	LEO L SAYLOR	90.85	COMMISSIONERS FEE
12/20/2018	ROBERT H WORTHINGTC	90.85	COMMISSIONERS FEE
12/20/2018	RODGER W BINGHAM	90.85	COMMISSIONERS FEE
12/27/2018	AAACOOPER TRANSPO	141.59	HAULING PUMP TO STRAEFFER
12/27/2018	HACH COMPANY	2116.00	PARTNRSHIP AGR- SVC MTC AGREEI
12/27/2018	THOMAS R NIENABER	500.00	ATTORNEY FEES
12/27/2018	CITY OF CRITTENDEN	8379.43	TRASH COLLECTIONS 11/18
12/8/2018	BB&T	9492.86	LOAN PYMENT
12/27/2018	THE CINCINNATI INSURA	950.00	MONTHLY INSUR - 1/19
12/28/2018	CRITTENDEN FARM LAW	26.10	LIFTSTATION SUPPLIES
12/28/2018	THE C.I. THORNBURG CO	3447.53	SW PLANT CHEMICALS

**WARRANTS
JANUARY, 2019**

GRANT COUNTY SANITARY SEWER DISTRICT:
AUTHORIZATION TO TREASURER BINGHAM for expenditures for funds you are hereby authorized by this warrant under KRS-050 to pay out of Maintenance & Operation Fund of this District the following bills:

<u>BILLS</u>	<u>SERVICE</u>	<u>GROSS</u>
BB&T	Loan Payment	\$9,492.86
Carl Crone	Treatment Plant Operator	\$1,260.00
Bullock Pen Water District	Management Agreement 12/18	\$14,278.72
Owen Electric	Electric Service	\$4,832.02
BB&T (VISA)	Liftstn Materials - Websvcs	\$64.08
Smartbill	Billing /Postage 1/19	\$952.58
Bullock Pen Water District	Water Bills	\$587.47
Bullock Pen Water District	Reimb Premium Pay - 2018	\$3,551.90
CCP Industries	Gloves/Towels Sw Plant	\$201.74
BestWay Disposal	Dumpster Pickup/Sw Plant	\$68.05
Bullock Pen Water District	Reimb Inv Parts pd by Water	\$279.33
City of Williamstown	8 Lds Sewer Processing	\$400.00
Duke Energy	Electric Service	\$3,530.15
Ky State Treasurer	Sales & Use Tax 12/18	\$107.50
Straeffler Pump	Claiborne Sw Plnt Pump Repair	\$1,842.00
Valor LLC	Grinder Pump Oil	\$176.84
GCSSD	Sewer Bills	\$142.50
Flush Sanitation	8 Lds Sludge Hauling	\$1,200.00
Morris & Bressler	Accounting Svcs 12/18	\$1,808.72
CCP Industries	Gloves/Towels Sw Plant	\$146.19
Consolidated Pipe	KOA Pump Stn Repair	<u>\$940.00</u>
	TOTAL	\$45,862.65


Charles Givin, Chairman


Danny Northcutt, Secretary

**GRANT COUNTY SANITARY SEWER DISTRICT
P.O. BOX 460
CRITTENDEN, KY 41030
JANUARY, 2019**

Grant County Sanitary Sewer District
January, 2019

BANK BALANCES:

FORCHT BANK

Revenue	\$305,301.27
Maintenance & Operations	\$70,654.21
Merchant Services Acct	\$132,793.94
Loans Replacement Reserve	\$19,750.00

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
DECEMBER, 2018**

GROSS RECEIPTS		\$ 62,308.97
DISBURSEMENTS		
UTILITIES	\$ 8,173.92	
SALARIES - NET	454.25	
MILEAGE	0.00	
MAINTENANCE & OPERATION	83,757.83	
SUPPLIES	3,301.17	
GENERAL	<u>14,600.16</u>	
TOTAL DISBURSEMENTS		<u>110,287.33</u>
NET		<u><u>\$ (47,978.36)</u></u>

MORRIS & BRESSLER

Accountant's Compilation Report

To the Commissioners
Grant County Sanitary Sewer District
P. O. Box 460
Crittenden, KY 41030

Management is responsible for the accompanying financial statements of Grant County Sanitary Sewer District (a governmental entity), which comprise the balance sheet as of December 31, 2018, and the related statements of revenue and expenses - historical for the year ended December 31, 2018 and 2017 and budgeted for the year ended December 31, 2018 in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows, the statement of changes in net position, and the supplementary information required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Grant County Sanitary Sewer District.

Morris & Bressler, PSC

Morris & Bressler, PSC
Certified Public Accountants

January 16, 2019

MORRIS & BRESSLER, PSC
Certified Public Accountants

7309 Dixie Highway • P.O. Box 545 • Florence, KY 41022-0545 • (859) 525-6306

GRANT COUNTY SANITARY SEWER DISTRICT

Balance Sheet

As of December 31, 2018

	Dec 31, 18	Dec 31, 17	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
126 · RESTRICTED CASH			
126.11 · CIB-CUSTOMER DEPOSITS-FORCHT	85,650.54	86,714.49	-1,063.95
126.12 · CIB - REPLACEMENT RESERVE	19,750.00	16,100.00	3,650.00
126.17 · CIB -SEWER PLANT RECONSTRUCTION	0.00	75,443.06	-75,443.06
Total 126 · RESTRICTED CASH	105,400.54	178,257.55	-72,857.01
131.07 · CIB-MAINTENANCE & OPERATION FOR	50,216.13	43,285.49	6,930.64
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	147,280.70	172,182.21	-24,901.51
131.06 · CIB-REVENUE - FORCHT	305,301.27	163,105.97	142,195.30
135 · CERTIFICATES OF DEPOSIT	130,057.34	159,191.48	-29,134.14
Total Checking/Savings	738,255.98	716,022.70	22,233.28
Other Current Assets			
141 · CUSTOMER ACCOUNTS RECEIVABLE	88,343.87	82,564.61	5,779.26
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-10,200.00	-8,800.00	-1,400.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	38,147.09	23,046.34	15,100.75
141.03 · ACCOUNTS RECEIVABLE - THURMAN	0.00	1,200.00	-1,200.00
142.02 · ACCOUNTS RECEIVABLE-OTHER	2,087.59	2,605.95	-518.36
142 · INSURANCE PROCEEDS RECEIVABLE	0.00	22,730.23	-22,730.23
162 · PREPAYMENTS	6,404.35	4,509.74	1,894.61
171 · ACCRUED INTEREST RECEIVABLE	451.46	552.59	-101.13
Total Other Current Assets	125,234.36	128,409.46	-3,175.10
Total Current Assets	863,490.34	844,432.16	19,058.18
Fixed Assets			
105 · CONSTRUCTION IN PROGRESS			
105.6 · CIP - SEWER PLANT SLUDGE PRESS	30,057.14	30,057.14	0.00
105.13 · CIP - INDIAN HILL LINE REPLACE	268.80	268.80	0.00
Total 105 · CONSTRUCTION IN PROGRESS	30,325.94	30,325.94	0.00
303.3 · W.T.P.-LAND & LAND RIGHTS	25,000.00	25,000.00	0.00
304.3 · S.T.P.- STRUCTURE & IMPROVEMENT	1,281,582.27	1,281,582.27	0.00
311.4 · T & D PUMP STATIONS	2,274,286.44	2,263,158.88	11,127.56
320.3 · S,T.P.-SEWER TREATMENT PLT EQUI	227,422.68	225,408.28	2,014.40
320.4 · T & D EQUIPMENT	49,657.17	48,607.17	1,050.00
331.4 · T & D MAINS	4,974,673.55	4,974,673.55	0.00
340.5 · OFFICE FURNITURE & EQUIPMENT	1,474.94	1,474.94	0.00
341.5 · G.P. - TRANSPORTATION EQUIPMENT	42,529.29	38,621.14	3,908.15
108.1 · ACCUMULATED DEPRECIATION	-2,357,599.00	-2,180,043.00	-177,556.00
Total Fixed Assets	6,549,353.28	6,708,809.17	-159,455.89
Other Assets			
186.1 · DEFERRED RATE CASE EXP	16,890.00	16,890.00	0.00
187 · ACCOUNTS RECEIVABLE - J THURMAN	0.00	1,007.68	-1,007.68
Total Other Assets	16,890.00	17,897.68	-1,007.68
TOTAL ASSETS	7,429,733.62	7,571,139.01	-141,405.39
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	30,140.70	28,204.06	1,936.64
Credit Cards	64.08	-331.43	395.51
Other Current Liabilities			
236 · ACCRUED PAYROLL TAXES	451.35	497.25	-45.90
241 · TAX COLLECTIONS PAYABLE	581.35	846.65	-265.30

SEE ACCOUNTANTS' COMPILATION REPORT

GRANT COUNTY SANITARY SEWER DISTRICT

Balance Sheet

As of December 31, 2018

	Dec 31, 18	Dec 31, 17	\$ Change
245 · CUR LIAB PAY FR RESTRICT ASSETS			
231.01 · TRASH COLLECTION PAYABLE	6,889.10	6,918.91	-29.81
231.02 · A/PAYABLE-CONSTRUCTION	0.00	62,111.89	-62,111.89
235 · CUSTOMER DEPOSITS	65,156.09	67,166.42	-2,010.33
238 · ACCRUED INT ON KIA PHASE I	373.18	396.34	-23.16
239 · ACCRUED INT ON KIA PHASE II	1,988.46	2,084.04	-95.58
240 · ACCRUED INT ON BB&T LEASE	799.35	978.18	-178.83
243 · CURRENT PORTION OF LTD	151,484.27	147,181.64	4,302.63
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	226,690.45	286,837.42	-60,146.97
Total Other Current Liabilities	227,723.15	288,181.32	-60,458.17
Total Current Liabilities	257,927.93	316,053.95	-58,126.02
Long Term Liabilities			
220 · NOTE PAYABLE - KIA - PHASE I	149,272.97	158,537.43	-9,264.46
221 · NOTE PAYABLE - KIA - PHASE II	795,381.99	833,615.95	-38,233.96
222 · CAPITAL LEASE - BB&T	446,842.85	546,534.03	-99,691.18
224 · LESS CURR PORTION OF LTD	-151,484.27	-147,181.64	-4,302.63
Total Long Term Liabilities	1,240,013.54	1,391,505.77	-151,492.23
Total Liabilities	1,497,941.47	1,707,559.72	-209,618.25
Equity			
3020 · NET POSITION			
3000 · INV IN CAP ASSETS LESS REL DEBT	5,157,855.47	5,170,121.76	-12,266.29
3001 · RESTRICTED	16,589.01	12,641.44	3,947.57
3010 · UNRESTRICTED	689,134.81	468,125.59	221,009.22
Total 3020 · NET POSITION	5,863,579.29	5,650,888.79	212,690.50
Net Income	68,212.86	212,690.50	-144,477.64
Total Equity	5,931,792.15	5,863,579.29	68,212.86
TOTAL LIABILITIES & EQUITY	7,429,733.62	7,571,139.01	-141,405.39

GRANT COUNTY SANITARY SEWER DISTRICT STATEMENTS OF REVENUES AND EXPENSES

January through December 2018

	Jan - Dec 18	Jan - Dec 17	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE			
461.1 · SALES TO RESIDENTIAL CUSTOMERS	622,183.23	602,437.61	19,745.62
461.2 · SALES TO COMMERCIAL CUSTOMERS	90,164.02	88,746.25	1,417.77
461.3 · SALES TO INDUSTRIAL CUSTOMERS	3,709.59	3,766.44	-56.85
461.11 · BILLING ERRORS	-8,892.26	-893.15	-7,999.11
461.13 · LEAK ADJUSTMENTS	-5,089.52	-8,908.93	3,819.41
461.12 · ACCOUNTS RECEIVABLE ADJUSTMENTS	-891.37	1,124.24	-2,015.61
Total 461 · METERED SEWER REVENUE	701,183.69	686,272.46	14,911.23
470 · FORFEITED DISCOUNTS	10,186.63	9,910.30	276.33
471 · MISCELLANEOUS SERVICE REVENUE	16,785.01	14,298.05	2,486.96
Total Income	728,155.33	710,480.81	17,674.52
Gross Profit	728,155.33	710,480.81	17,674.52
Expense			
403 · DEPRECIATION EXPENSE	201,674.00	196,044.00	5,630.00
408 · TAXES OTHER THAN INCOME	1,872.31	1,892.15	-19.84
603 · SALARIES & WAGES-COMMISSIONERS	5,900.00	6,500.00	-600.00
615 · PURCHASED POWER	87,187.63	70,722.58	16,465.05
618 · TREATMENT PLANT CHEMICALS	15,205.07	11,261.51	3,943.56
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	1,079.10	373.28	705.82
620.02 · M & S-PUMPING SYSTEM REPAIR	8,237.28	14,608.73	-6,371.45
620.03 · M & S-TREATMENT PLANT OPERATION	4,324.78	4,831.84	-507.06
620.04 · M & S-TREATMENT PLANT REPAIRS			
617 · SEWER PLANT - FLOOD DAMAGES	1,763.31	0.00	1,763.31
620.04 · M & S-TREATMENT PLANT REPAIRS - Other	4,417.29	2,712.36	1,704.93
Total 620.04 · M & S-TREATMENT PLANT REPAIRS	6,180.60	2,712.36	3,468.24
620.05 · M & S-COLLECT SYSTEM OPERATIONS	54.55	756.94	-702.39
620.06 · M & S-COLLECT SYSTEM REPAIRS	462.83	46.36	416.47
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	8,826.05	8,652.27	173.78
620.08 · M & S-GENERAL OFFICE SUPPLIES	1,690.36	1,698.81	-8.45
Total 620 · MATERIALS AND SUPPLIES	30,855.55	33,680.59	-2,825.04
631 · CONTRACTUAL SERVICES-ENGINEERS	5,950.00	4,950.00	1,000.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	33,245.83	31,584.10	1,661.73
633 · CONTRACTUAL SERVICES-LEGAL	7,350.50	9,153.50	-1,803.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	132,911.90	126,702.91	6,208.99
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	3,035.70	3,002.40	33.30
635.02 · CS - PUMPING SYSTEM REPAIRS	10,196.50	18,539.38	-8,342.88
635.03 · CS - TREATMENT PLANT OPERATIONS			
635.031 · CS - PLANT OPERATOR	15,120.00	15,120.00	0.00
635.032 · CS - SLUDGE HAULING	17,700.00	20,550.00	-2,850.00
635.033 · CS - SLUDGE PROCESSING	10,000.00	13,700.00	-3,700.00
635.034 · CS - STP - WATER BILLS	2,559.62	4,166.89	-1,607.27
635.035 · CS - STP - SEWER BILLS	1,155.00	1,748.31	-593.31
635.036 · CS - STP - LICENSE & PERMITS	0.00	103.00	-103.00
635.037 · CS - STP - WASTE COLLECTION	788.88	648.25	140.63
635.038 · CS - STP SERVICE CONTRACTS	1,968.04	3,174.55	-1,206.51
Total 635.03 · CS - TREATMENT PLANT OPERATIONS	49,291.54	59,211.00	-9,919.46
635.04 · CS - STP - REPAIR & MAINT	0.00	2,209.79	-2,209.79
635.06 · CS - COLLECTION SYSTEM REPAIRS	870.00	0.00	870.00
635.07 · CS - CUSTOMER BILLING			
635.072 · CS - BILLING	3,295.29	2,865.12	430.17

GRANT COUNTY SANITARY SEWER DISTRICT STATEMENTS OF REVENUES AND EXPENSES

January through December 2018

	Jan - Dec 18	Jan - Dec 17	\$ Change
635.074 · CS - ONLINE / PAY PAL FEES	0.00	8,732.40	-8,732.40
Total 635.07 · CS - CUSTOMER BILLING	3,295.29	11,597.52	-8,302.23
635.08 · CS -GENERAL & ADMINISTRATIVE			
635.081 · CS - TELEPHONE	2,251.09	2,195.74	55.35
635.082 · CS-SERVICE CHARGES-BANK & OTHER	2,385.74	2,462.64	-76.90
635.084 · CS- DUES, TRAINING & CONVENTION	2,214.63	1,709.65	504.98
635.085 · CS - SERVICE CONTRACTS	1,748.00	1,613.60	134.40
635.086 · CS - IT SERVICES	1,334.08	880.52	453.56
Total 635.08 · CS -GENERAL & ADMINISTRATIVE	9,933.54	8,862.15	1,071.39
Total 635 · CONTRACTUAL SERVICE-OTHER	76,622.57	103,422.24	-26,799.67
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	14,737.86	14,757.00	-19.14
642 · RENT OF EQUIPMENT	1,409.95	1,913.91	-503.96
650 · TRANSPORTATION EXPENSE	5,001.87	2,950.60	2,051.27
656 · INSURANCE-VEHICLE	2,706.24	1,256.80	1,449.44
657 · INSURANCE-GENERAL LIABILITY	5,835.98	4,992.41	843.57
658 · INSURANCE - PROPERTY	6,565.63	6,756.32	-190.69
659 · INSURANCE-OTHER	518.30	0.00	518.30
660 · ADVERTISING EXPENSE	52.45	8.23	44.22
670 · BAD DEBT EXPENSE	10,222.64	8,201.08	2,021.56
675 · MISCELLANEOUS EXPENSE	24.91	186.64	-161.73
Total Expense	645,851.19	636,936.57	8,914.62
Net Ordinary Income	82,304.14	73,544.24	8,759.90
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	1,871.20	1,654.34	216.86
414 · GAINS (LOSSES)-UTIL PROP DISP	15,841.67	173,085.19	-157,243.52
432 · PROCEEDS FROM CAPITAL CONTRIB	11,611.56	12,000.00	-388.44
Total Other Income	29,324.43	186,739.53	-157,415.10
Other Expense			
427 · INTEREST EXPENSE			
427.4 · INTEREST ON CUSTOMER DEPOSITS	79.12	67.13	11.99
427.3 · INTEREST ON KIA ARRA LOAN	4,664.00	4,936.47	-272.47
427.300 · INTEREST ON KIA - BP LAKE PROJ	24,628.28	25,752.79	-1,124.51
427.302 · INTEREST ON BB&T LEASE	14,044.31	16,836.88	-2,792.57
Total 427 · INTEREST EXPENSE	43,415.71	47,593.27	-4,177.56
Total Other Expense	43,415.71	47,593.27	-4,177.56
Net Other Income	-14,091.28	139,146.26	-153,237.54
Net Income	68,212.86	212,690.50	-144,477.64

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through December 2018

	Jan - Dec 18	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	701,183.69	683,900.00	17,283.69
470 · FORFEITED DISCOUNTS	10,186.63	9,200.00	986.63
471 · MISCELLANEOUS SERVICE REVENUE	16,785.01	14,300.00	2,485.01
Total Income	<u>728,155.33</u>	<u>707,400.00</u>	<u>20,755.33</u>
Gross Profit	728,155.33	707,400.00	20,755.33
Expense			
403 · DEPRECIATION EXPENSE	201,674.00	202,200.00	-526.00
408 · TAXES OTHER THAN INCOME	1,872.31	1,850.00	22.31
601 · SALARIES & WAGES--EMPLOYEES	0.00	0.00	0.00
603 · SALARIES & WAGES-COMMISSIONERS	5,900.00	6,000.00	-100.00
615 · PURCHASED POWER	87,187.63	79,380.00	7,807.63
618 · TREATMENT PLANT CHEMICALS	15,205.07	13,000.00	2,205.07
620 · MATERIALS AND SUPPLIES	30,855.55	33,550.00	-2,694.45
631 · CONTRACTUAL SERVICES-ENGINEERS	5,950.00	4,600.00	1,350.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	33,245.83	27,000.00	6,245.83
633 · CONTRACTUAL SERVICES-LEGAL	7,350.50	7,000.00	350.50
634 · CONTRACTUAL SERVICE-MANAGEMENT	132,911.90	124,600.00	8,311.90
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	3,035.70	3,000.00	35.70
635.02 · CS - PUMPING SYSTEM REPAIRS	10,196.50	18,200.00	-8,003.50
635.03 · CS - TREATMENT PLANT OPERATIONS	49,291.54	62,650.00	-13,358.46
635.04 · CS - STP - REPAIR & MAINT	0.00	900.00	-900.00
635.05 · CS- COLLECTION SYSTEM OPERATION	0.00	0.00	0.00
635.06 · CS- COLLECTION SYSTEM REPAIRS	870.00	0.00	870.00
635.07 · CS - CUSTOMER BILLING	3,295.29	2,900.00	395.29
635.08 · CS -GENERAL & ADMINISTRATIVE	9,933.54	9,400.00	533.54
Total 635 · CONTRACTUAL SERVICE-OTHER	<u>76,622.57</u>	<u>97,050.00</u>	<u>-20,427.43</u>
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	14,737.86	15,000.00	-262.14
642 · RENT OF EQUIPMENT	1,409.95	1,400.00	9.95
650 · TRANSPORTATION EXPENSE	5,001.87	4,000.00	1,001.87
656 · INSURANCE-VEHICLE	2,706.24	1,300.00	1,406.24
657 · INSURANCE-GENERAL LIABILITY	5,835.98	5,000.00	835.98
658 · INSURANCE - PROPERTY	6,565.63	6,900.00	-334.37
659 · INSURANCE-OTHER	518.30	0.00	518.30
660 · ADVERTISING EXPENSE	52.45	10.00	42.45
670 · BAD DEBT EXPENSE	10,222.64	7,000.00	3,222.64
675 · MISCELLANEOUS EXPENSE	24.91	100.00	-75.09
Total Expense	<u>645,851.19</u>	<u>636,940.00</u>	<u>8,911.19</u>
Net Ordinary Income	82,304.14	70,460.00	11,844.14
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	1,871.20	1,810.00	61.20
414 · GAINS (LOSSES)-UTIL PROP DISP	15,841.67	0.00	15,841.67
432 · PROCEEDS FROM CAPITAL CONTRIB	11,611.56	12,000.00	-388.44
Total Other income	<u>29,324.43</u>	<u>13,810.00</u>	<u>15,514.43</u>
Other Expense			
427 · INTEREST EXPENSE	43,415.71	43,446.00	-30.29
Total Other Expense	<u>43,415.71</u>	<u>43,446.00</u>	<u>-30.29</u>

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
January through December 2018

	<u>Jan - Dec 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Net Other Income	-14,091.28	-29,636.00	15,544.72
Net Income	<u>68,212.86</u>	<u>40,824.00</u>	<u>27,388.86</u>

SKEES, WILSON & NIENABER, PLLC

HUGH O. SKEES
DALE T. WILSON
THOMAS R. NIENABER

ATTORNEYS AND COUNSELORS AT LAW
7699 EWING BOULEVARD
P.O. Box 756
FLORENCE, KENTUCKY 41022-0756

TELEPHONE
(859) 371-7407
FAX
(859) 371-9872
E-MAIL
rswandd@fuse.net

December 21, 2018

United States Department of Agriculture
Rural Development
Attention: Mr. Greg Pridemore, Area Specialist
65 Brighton Blvd., Suite 3
Shelbyville, KY 40065

Via Email: greg.pridemore@ky.usda.gov

In re: Grant County Sanitary Sewer District

Dear Mr. Pridemore:

On behalf of the Grant County Sanitary Sewer District, I would like to thank you for attending our December 20, 2018 meeting for the purpose of making a presentation on financing options available to the District through your organization. The information which you provided us was very informative and helpful.

At the conclusion of your presentation, the District requested me to contact your office for the purpose of obtaining the forms necessary to obtain District Certification for the purpose of submitting loan applications to your organization. Currently, the District does not have any definite construction projects and/or financing plans, however, the District is in the process of reviewing various construction projects for implementation in the upcoming year. Therefore, the District would like to move forward with obtaining the proper Certification for loan eligibility by your organization. As you indicated in your presentation, obtaining this Certification would expedite any loan application request which the District may submit in the future.

If you have any questions regarding the District's request, please feel free to call. Otherwise, the District looks forward to working with you in the future.

Very truly yours,

/s/ Thomas R. Nienaber
THOMAS R. NIENABER

TRN/krp

SKEES, WILSON & NIENABER, PLLC

HUGH O. SKEES
DALE T. WILSON
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rswandd@fuse.net

December 27, 2018

United States Department of Agriculture
Rural Development
Attention: Mr. Greg Pridemore, Area Specialist
65 Brighton Blvd., Suite 3
Shelbyville, KY 40065

Via Email: greg.pridemore@ky.usda.gov

In re: Grant County Sanitary Sewer District

Dear Mr. Pridemore:

The undersigned, Thomas R. Nienaber, a licensed practicing attorney, do hereby certify the following:

1. That I have examined the organizational documents as to the creation of the Grant County Sanitary Sewer District. This examination included a review of Ordinance No. 26-2002-453 adopted by the Grant County Fiscal Court on October 7, 2002 (attached) creating the District and all proceedings of the District in connection with its organization.
2. That I am of the opinion that the District was duly created and enacted pursuant to KRS 67.715, KRS 67.030, and Kentucky Revised Statutes, Chapter 74, by Ordinance duly enacted by the Grant County Fiscal Court which Ordinance is on file in the office of the Grant County Clerk, Williamstown, Kentucky.
3. That the District is in continued existence at this time and that none of the terms of office of its Commissioners have expired.

This Certification is effective as of the date and year first above written.

Very truly yours,

/s/ Thomas R. Nienaber

THOMAS R. NIENABER

SKEES, WILSON & NIENABER, PLLC

TRN/krp

cc:

Chairman Charles Givin
Danny Northcutt
Leo Saylor
Rodger Bingham
Robert H. Worthington, Jr.
Superintendent, William Catlett
Dianne Cook
Amy Ruark
Ashley Dyer

Grant Co. Sanitary Sewer District

Supervisor's Report

December

26th) – Pulled pump #2 at Vincent lift station due to high amps. We unclogged the pump and reinstalled it into the pit.

27th) – Pulled pump #1 at Vincent lift station to check the condition of the discharge gasket, we reinstalled the pump into the pit.

28th) – Checked on a sewer blockage on Waller Dr. (Customer's Issue)

- Completed the yearly inventory count.

January

2nd) – Pull pump #1 at Angela lift station due to a seal leak. We changed the oil in the pump and reinstalled it into the pit.

3rd) – Repaired a chlorine leak at the Sewer Plant.

4th) – Pulled pump #2 at Bridgeview lift station due to high amps. We unclogged the pump and reinstalled it into the pit.

7th) – Installed a new stainless-steel impeller on pump #1 at Greenview lift station due to extensive wear on the old impeller.

8th) – Installed a new air release on pump #2 line at K.O.A. lift station.

- Camera multiple gravity lines on Indian Hill Dr. to inspect for roots and/or other issues.
- Camera a gravity line on Vincent Boulevard to inspect for infiltration.
- Met with Rich Hansel to discuss his future apartments on Kiley Ln.

9th) – Replaced a low-pressure grinder pump on Sherman Mt. Zion Rd.

15th) – Replaced a low-pressure grinder pump on Violet Rd.

**BULLOCK PEN WATER DISTRICT
P.O.BOX 188
CRITTENDEN, KY 41030**

In Account With:

Grant County Sanitary Sewer District
P.O. Box 460
Crittenden, KY 41030-0460

01-10-19 Services Rendered as defined in Management Agreement

**Monthly charges for
December, 2018**

	Amount
Labor:	\$12,220.00
December Reconnect Fees:	\$0.00
Rent:	<u>\$750.00</u>

Office Equip/Supplies:

CSM, Inc.	Computer Support	\$7.50
Cincinnati Bell	Any Dist.	\$185.44
Pitney Bowes		\$20.00
ProSource	copier lease/overage:	\$30.23
Amazon	Supplies	\$18.84
Staples Office Products		\$211.51
Grant Co Oil	Gas Reimb 12-18	\$153.20
Intuit Quickboc	renewal 2019	<u>\$682.00</u>

Total Bill for December, 2018	\$14,278.72
Previous billings for 2018:	\$146,213.64
Previous payments for 2018:	\$131,934.92
Previous billings to date:	\$1,875,843.47
Previous payments to date:	\$1,861,564.75



Charles A. Van Gorder, CPA
Lori A. Owen, CPA
John R. Chamberlin, CPA, MBA
Members of AICPA & KyCPA
Licensed in Kentucky & Ohio

January 9, 2019

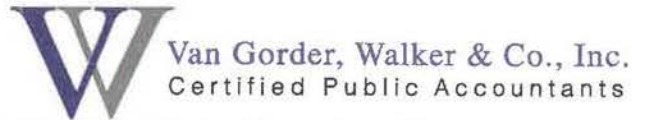
To the Board of Commissioners
Grant County Sanitary Sewer District
P.O. Box 460
One Farrell Drive
Crittenden, Kentucky 41030

We are pleased to confirm our understanding of the services we are to provide Grant County Sanitary Sewer District for the years ended December 31, 2018 and 2017. We will audit the financial statements of the business-type activities, including the related notes to the financial statements, which collectively comprise the basic financial statements of Grant County Sanitary Sewer District as of and for the years ended December 31, 2018 and 2017. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Grant County Sanitary Sewer District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Grant County Sanitary Sewer District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedules of Operational, Maintenance and Administrative Expenses

Audit Objectives

The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Grant County Sanitary Sewer District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Grant County Sanitary Sewer District's financial statements. Our report will be addressed to the Board of Commissioners of Grant County Sanitary Sewer District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit



or are unable to form or have not formed opinions, we may decline to express an opinion or to issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Grant County Sanitary Sewer District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements.

However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.



Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures – Compliance

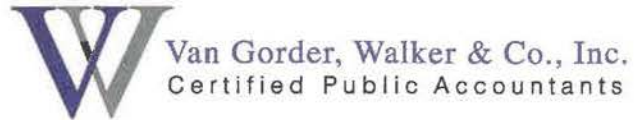
As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Grant County Sanitary Sewer District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also provide the following non-audit services:

- Prepare the financial statements and related notes of the Grant County Sanitary Sewer in conformity with U.S. generally accepted accounting principles based on information provided by District management.

These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.



Management Responsibilities

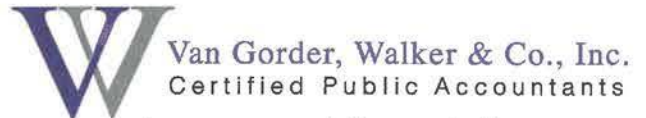
Management is responsible for designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant



assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

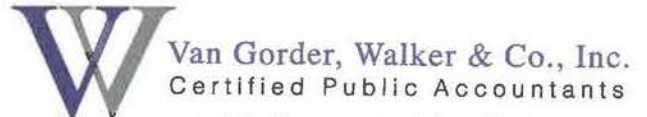
Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Grant County Sanitary Sewer District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Van Gorder, Walker and Co., Inc. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Commonwealth of Kentucky or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Van Gorder, Walker and Co., Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Commonwealth of Kentucky. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.



John R. Chamberlin, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fees for these services will not exceed:

December 31, 2018

\$6,000

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2018 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Grant County Sanitary Sewer District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Warmest Regards;

Van Gorder, Walker + Co., Inc.

Van Gorder, Walker and Co., Inc.
Erlanger, Kentucky

RESPONSE:

This letter correctly sets forth the understanding of Grant County Sanitary Sewer District.

Management signature: *Dianne Cook*

Title: *Office Supervisor*

Date: *1/25/19*

Governance signature: *Chad W. Ginn*

Title: *Chairman*

Date: *1/17/19*



Kelley **G**alloway
Smith **G**oolsby, PSC

Certified Public Accountants and Advisors

1200 Corporate Court • P. O. Box 990 • Ashland, Kentucky 41105

• Phone (606) 329-1811 (606) 329-1171 • Fax (606) 329-8756 (606) 325-0590

• Web www.kgsgcpa.com Member of **Allinial** GLOBAL

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

May 31, 2018

To the Partners of
Van Gorder, Walker & Co., Inc.
and the Peer Review Committee of the Illinois Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Van Gorder, Walker & Co., Inc. (the firm) in effect for the year ended November 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under the *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Van Gorder, Walker & Co., Inc. in effect for the year ended November 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Van Gorder, Walker & Co., Inc.. has received a peer review rating of *pass*.

Kelley Galloway Smith Goolsby, PSC

Kelley Galloway Smith Goolsby, PSC

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
FEBRUARY 21, 2019**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
FEBRUARY 21, 2019

1. Call to order
2. Visitor Presentation
3. Reading of Minutes, Approval of Warrants, Maintenance & Operating Account, Profit and Loss Statement for January, 2019 and Reapproval for December, 2018 Warrants
4. Old business
 - A. Tom Nienaber
 - i. USDA Certification
 - ii. Caruci Court of Appeals
5. New business
 - A. Kerry Odle, HMB Professional Engineering
 - i. New Projects
 - B. Billy Catlett
 - i. Supervisor's Report
 - C. Bullock Pen Management Fee
 - i. January, 2019
 - D. Dianne Cook & Ashley Dyer
 - i. Next Meeting – March 21, 2019
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
FEBRUARY 2019 MEETING**

The February 2019 Meeting of the Grant County Sanitary Sewer District was called to order on February 21, 2019, at 3:00 p.m. at the District Headquarters, One Farrell Drive, Crittenden, Kentucky. Present at the meeting were the following: Chairman Charles Givin, and Commissioners, Rodger Bingham, Leo Saylor, Commissioner Robert Worthington, and Danny Northcutt. Also present were Dianne Cook, Superintendent William Catlett, Kerry Odle, HMB Professional Engineers, Inc., HR Director Ashley Dyer, and Counsel Thomas R. Nienaber.

The first order of business was a review of the January 2019 Minutes. After discussion, upon Motion of Robert Worthington and second by Danny Northcutt, it was unanimously,

“RESOLVED: that the January 2019 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the January 2019 Warrants and Profit and Loss Statement. After discussion, upon motion of Danny Northcutt and second by Rodger Bingham, it was unanimously,

“RESOLVED: that the January 2019 Warrants and Profit and Loss Statement, be and the same are hereby approved as attached.”

The next order of business was a review of the revised December 2018 Profit and Loss Statement and Warrants, as attached. After discussion, upon motion of Danny Northcutt and second by Rodger Bingham, it was unanimously,

“RESOLVED: that the revised December, 2018 Profit and Loss Statement and Warrants were approved as attached.”

Commissioner Northcutt inquired as to when the Carl Crone Contract expires. Superintendent Catlett stated that the Carl Crone Contract would end December 31, 2019. Commissioner Givin inquired as to whether or not we can dispense with engaging Carl Crone’s services after that time. Superintendent Catlett reported that the District currently has certified employees who will take over the functions of Carl Crone. He reported that Ernie Ryan and Paul Harp will assume those responsibilities.

The next order of business was a report by Counsel Thomas R. Nienaber as follows:

1. Mr. Nienaber reported that the United States Department of Agriculture, Rural Development, has approved and certified the District for eligibility to submit loan applications to the USDA.

Grant Co. Sanitary Sewer District
Minutes
February 21, 2019

2. Mr. Nienaber reported on a recent Court of Appeals decision in *Carucci v. Northern Kentucky Water District*, 2019 WL 254518. Mr. Nienaber reviewed with the Commissioners the decision of the Court of Appeals and the impact that it could potentially have on the District in terms of liability for negligence. Effectively, the *Carucci* decision would in all likelihood strip the District of “sovereign immunity” and “governmental immunity” for negligent acts of District employees.

The next order of business was a report by HMB Professional Engineers, Inc., Mr. Kerry Odle.

1. Mr. Odle reported that he is updating project cost estimates for potential plant improvement projects including the sludge press. Mr. Odle stated that he would provide a more detailed report at the next regular meeting.
2. Chairman Givin reported that he had spoken to Mr. Greg Brockman, City of Dry Ridge Mayor. Chairman Givin wants to meet with the Mayor to discuss the District’s potential extension of sanitary sewer service to the three mobile home parks on US 25 in Sherman. The Mayor stated that he could not meet right now due to work issues. Chairman Givin stated that he would probably schedule a meeting sometime later in March.

The next order of business was a report by Superintendent Catlett as follows:

1. Superintendent Catlett reported that on January 25, 2019, District employees were called upon to make various repairs to a sanitary sewer main inside the mobile home park. Apparently, there are serious storm water runoff issues within the mobile home park that have caused significant erosion around a District sanitary sewer main. Superintendent Catlett reported that he initially advised the mobile home park of the problem in May of 2018. Although Superintendent Catlett has made multiple inquiries with the mobile home park about this serious problem, he has received absolutely no response. Due to the serious nature of the erosion, District personnel were required to correct the problems in order to avoid a total destruction of the sanitary sewer main. Superintendent Catlett reported that he has prepared a bill and has submitted it to the mobile home park for payment. This bill covers the Districts cost to remedy this serious problem.
2. Superintendent Catlett reported that he is in the process of providing the Public Service Commission the District’s 20 year inventory update. Since the District has not previously filed any such inventory as the District did not exist 20 years ago, this Inventory is taking

Grant Co. Sanitary Sewer District
Minutes
February 21, 2019

a significant amount of time to prepare. An element of this Inventory includes a 10 year project projection as well. Superintendent Catlett will report at the next meeting.

3. Superintendent Catlett reported that there are some lift stations within the District that are approaching a point where they need to be reworked or replaced. Superintendent Catlett stated that he is going to have Kerry Odle prepare some preliminary engineering estimates as to whether or not any of the current lift stations could be eliminated. If they cannot be eliminated, Superintendent Catlett would like to have a preliminary estimate of costs to rehab those lift stations.

The next order of business was a report by Dianne Cook as follows:

1. Dianne Cook reported that the next meeting is scheduled for March 21, 2019. Mr. Nienaber stated that he could not attend.

There being no further business to conduct, upon motion and second, the meeting was adjourned.

GRANT COUNTY SANITARY SEWER DISTRICT

BY: 
CHARLES GIVIN, CHAIRMAN

ATTEST:


DANNY NORTHCUTT, SECRETARY



Office of
CHUCK DILLS
Grant County Judge/Executive

RE-APPOINTMENT

I, Chuck Dills, Grant County Judge/Executive do hereby re-appoint Robert H. Worthington Jr. 6 Mallard Lane, Crittenden, Ky. 41030, to serve as a member of the Grant County Sanitary Sewer District, said term to begin on February 6, 2019, and to expire on February 5, 2023.

Given under my hand this the 5th day of February, 2019, at Williamstown, Ky.

A handwritten signature in cursive script that reads "Chuck Dills".

Chuck Dills
Grant County Judge/Executive



Office of
CHUCK DILLS
Grant County Judge/Executive

RE-APPOINTMENT

I, Chuck Dills, Grant County Judge/Executive do hereby re-appoint Rodger Bingham, P.O. Box 461, Crittenden, Ky. 41030, to serve as a member of the Grant County Sanitary Sewer District, said term to begin on February 6, 2019, and to expire on February 5, 2023.

Given under my hand this the 5th day of February, 2019, at Williamstown, Ky.

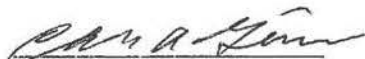
A handwritten signature in cursive script, reading "Chuck Dills".

Chuck Dills
Grant County Judge/Executive

**GRANT CO SANITARY SEWER DISTRICT
DECEMBER, 2018**

WARRANTS

12/1/2018 KIA	7129.75	PH 1 LOAN PYMT
12/1/2018 KIA	32293.55	PH 2 LOAN PYMT
12/7/2018 ADVANCED ANALYTICAL	149.00	CHEMICAL REAGENT TEST KITS
12/7/2018 BEST WAY DISPOSAL	68.66	DUMPSTER P/U 12/18
12/7/2018 BOONE STEEL LLC	343.35	STEEL/TRUCK BED REPAIRS
12/7/2018 BPWD	464.36	WATER SUPPLIES
12/7/2018 CCP INDUSTRIES INC	428.24	TOWELS/GLOVES @ SW PLANT
12/7/2018 CITY OF WILLIAMSTOWN	1000.00	SLUDGE PROCESSING 11/18
12/7/2018 ELECTRIC MOTOR TECH	995.00	KOA PUMP STN #1 - INSPECT UNIT
12/7/2018 SITEONE LANDSCAPE	143.08	1/2 SHARE ROCK SALT
12/7/2018 SMARTBILL	993.00	BILLING SUPPLIES/ENVELOPES
12/7/2018 STRAEFFER PUMP	5796.00	MILLER PUMP STN #1 REPL
12/7/2018 VITECH, INC,	79.26	KOA PUMP STN #4 PROFILE SEAL
12/7/2018 WISEWAY SUPPLY	92.02	ELECTRIC SUPPLIES
12/17/2018 DUKE ENERGY	2631.02	ELECTRIC SVCS
12/17/2018 GCSSD	97.50	SEWER SVCS
12/17/2018 GLEASON ELECTRIC, INC	262.50	ELECTRICIAN SVCS - BARLEY CIR
12/17/2018 MORRIS & BRESSLER	1946.19	ACCOUNTING SVCS
12/17/2018 OWEN ELECTRIC	4912.38	ELECTRIC SVCS
12/17/2018 SMARTBILL	267.26	POSTAGE/BILLING CUTOFFS 11/18
12/17/2018 A & S ELECTRIC SUPPL	745.19	ELECTRICAL SUPPLIES -
12/17/2018 ECO-TECH INC.	197.65	PUMP HEAD REPL - SW PLANT
12/17/2018 ELECTRIC MOTOR TECH	3584.88	491 PUMP STN PUMP #1 REPAIR
12/17/2018 FLUSH SANITATION	1800.00	12 LDS SLUDGE HAULING 12/18
12/17/2018 HELLMANN LUMBER CO	258.33	LUMBER/SUPPLIES
12/17/2018 HMB PROFESSIONAL	1045.00	GEN ENGINEERING SVCS & PROJECT
12/17/2018 KOI ENTERPRISES	58.28	MATERIALS/TRUCK BED REPAIRS
12/18/2018 KY STATE TREASURER	144.14	SALES & USE TAX 11/18
12/18/2018 BB&T (VISA)	277.40	SUPPLIES/WEBSVCS
12/19/2018 BPWD	13514.12	MGT FEE 11/18
12/19/2018 CARL W CRONE	1260.00	SW PLNT OPERATION
12/19/2018 PACE ANALYTICAL	867.99	LAB ANALYSIS
12/19/2018 SMARTBILL	934.47	BILLING/POSTAGE SUPPLIES 12/18
12/20/2018 CHARLES A GIVIN	90.85	COMMISSIONERS FEE
12/20/2018 DAN NORTHCUTT	90.85	COMMISSIONERS FEE
12/20/2018 LEO L SAYLOR	90.85	COMMISSIONERS FEE
12/20/2018 ROBERT H WORTHINGTO	90.85	COMMISSIONERS FEE
12/20/2018 RODGER W BINGHAM	90.85	COMMISSIONERS FEE
12/27/2018 AAACOOOPER TRANSPO	141.59	HAULING PUMP TO STRAEFFER
12/27/2018 HACH COMPANY	2116.00	PARTNRSHIP AGR- SVC MTC AGREEM
12/27/2018 THOMAS R NIENABER	500.00	ATTORNEY FEES
12/27/2018 CITY OF CRITTENDEN	8379.43	TRASH COLLECTIONS 11/18
12/8/2018 BB&T	9492.86	LOAN PYMENT
12/27/2018 THE CINCINNATI INSURA	950.00	MONTHLY INSUR - 1/19
12/28/2018 CRITTENDEN FARM LAW	26.10	LIFTSTATION SUPPLIES
12/28/2018 THE C.I. THORNBURG CO	3447.53	SW PLANT CHEMICALS
TOTAL	110287.33	


CHARLES A GIVIN, CHAIRMAN


DANNY NORTHCUTT, TREASURER

**GRANT COUNTY SANITARY SEWER DISTRICT
JANUARY, 2019**

WARRANTS

1/11/2019	BULLOCK PEN	279.33	MATERIALS TRANS TO SEWER
1/11/2019	GCSDD	142.50	SEWER SVCS
1/11/2019	BULLOCK PEN WATER	587.47	WATER SVCS
1/16/2019	BB & T (VISA)	64.08	ZORO TOOLS/WEBSVCS
1/16/2019	CCP INDUSTRIES INC	146.19	GLOVES/SW PLANT
1/16/2019	CITY OF WILLIAMSTOWN	400.00	SLUDGE PROCESSING 12/18
1/16/2019	CONSOLIDATED PIPE	940.00	KOA PUMP STN/AIR VAC REPLCMNT
1/16/2019	FLUSH SANITATION	1200.00	SLUDGE HAULING - 12/18
1/16/2019	KY STATE TREASURER	107.50	SALES & USE TAX 12/18
1/16/2019	MORRIS & BRESSLER	1808.72	ACCOUNTING SVCS 12/18
1/16/2019	SMARTBILL	952.58	BILLING/POSTAGE 01/19
1/16/2019	VALOR, LLC	176.84	GRINDER PUMP OIL
1/16/2019	OWEN ELECTRIC COOP	4832.02	ELECTRIC SVCS
1/16/2019	BEST WAY DISPOSAL	68.05	DUMPSTER P/U 01/19
1/16/2019	CCP INDUSTRIES INC	201.74	TOWELS @ SW PLANT
1/16/2019	STRAEFFER PUMP	1842.00	CLAIBORNE SW PLANT PUMP #2
1/16/2019	WISEWAY SUPPLY	38.88	MATERIALS & SUPPLIES
1/16/2019	DUKE ENERGY	3530.15	ELECTRIC SVCS
1/17/2018	CHARLES A GIVIN	90.85	COMMISSIONERS FEE
1/17/2019	DAN NORTHCUTT	90.85	COMMISSIONERS FEE
1/17/2019	LEO L SAYLOR	90.85	COMMISSIONERS FEE
1/17/2019	ROBERT WORTHINGTON	90.85	COMMISSIONERS FEE
1/17/2019	RODGER W BINGHAM	90.85	COMMISSIONERS FEE
1/18/2019	BULLOCK PEN WATER	3551.90	PREMIUM PAY 2018
1/18/2019	BULLOCK PEN WATER	14278.72	MANAGEMENT FEE 12/18
1/22/2019	G.C. OCCUPATIONAL	22.50	COUNTY TAX
1/22/2019	UNITED STATES TREAS	902.70	FEDERAL TAX PYMT
1/23/2019	GRANT CO OCCUPATION	25.00	2019 BUSINESS LICENSE
1/24/2019	CARL W CRONE	1260.00	SEWER PLNT OPERATION
1/24/2019	HMB PROFESSIONAL	665.00	GENERAL ENG. SVCS
1/24/2019	PACE ANALYTICAL SVCS	1554.65	LAB ANALYSIS
1/24/2019	THOMAS R NIENABER	925.00	ATTORNEY FEES 12/20-01/21/19
1/24/2019	TRIAD TECHNOLOGIES	109.02	LIFTSTN PARTS
1/24/2019	WASCON, INC.	18480.38	10 HITIDE TELEMETRY BOXES
1/24/2019	THE CINCINNATI INSURA	245.50	NONPROFIT ORGANIZTN POLICY
1/8/2019	BB & T	<u>9492.86</u>	LOAN PAYMENT

69285.53

Grant County Sanitary Sewer District
Warrants
February 2019

GRANT COUNTY SANITARY SEWER DISTRICT:
AUTHORIZATION TO TREASURER BINGHAM for expenditures for funds you are hereby authorized by this warrant under KRS-050 to pay out of Maintenance & Operation Fund of this District the following bills:

<u>BILLS</u>	<u>SERVICE</u>	<u>GROSS</u>
BB&T	Loan Payment	\$9,492.86
Carl Crone	Treatment Plant Operator	\$1,260.00
Bullock Pen Water District	Management Agreement 1/19	\$14,760.53
SiteOne Landscape	1/2 Ld. Rock Salt/Pump Stn Rds	\$143.59
Best Way Disposal	Dumpster pickup 02/19	\$68.05
Smartbill	Billing & Postage 02/19	\$937.55
Bullock Pen Water District	Water Bills	\$512.24
Straeffer Pump	Spare Pump 491/Fairway-Impeller&Say	\$13,185.67
City of Crittenden	Trash Collections 12/18	\$6,889.10
Advanced Analytical Solutions	Chemical Reagents	\$149.00
Pace Analytical Services	Lab Analysis/Sampling 1/19	\$1,875.05
The Cincinnati Insurance Co	Insurance Premium	\$950.00
HMB Professional Engineering	General Engineering Svcs 01/19	\$380.00
Duke Energy	Electric Service	\$3,821.45
Ky State Treasurer	Sales & Use Tax 01/19	\$335.92
CCP Industries Inc.	Towels & Gloves/Sewer Plant Supplies	\$526.42
Owen Electric	Electric Service	\$4,944.90
GCSSD	Sewer Bills	\$115.00
BB&T (Visa)	Websvcs, Supplies	\$158.51
Morris & Bressler	Accounting Svcs 1/19	\$2,468.56
City of Crittenden	Trash Collections 01/19	\$7,624.67
Wascon	8 High Tide Comm. Devices	\$1,920.00
Wascon	8 High Tide Comm. Devices -Telemetry	<u>\$12,800.00</u>
	TOTAL	\$85,319.07


Charles Givin, Chairman


Danny Northcutt, Secretary

GRANT COUNTY SANITARY SEWER DISTRICT
P.O. BOX 460
CRITTENDEN, KY 41030

Grant County Sanitary Sewer District
February, 2019

BANK BALANCES:

FORCHT BANK

Revenue	\$346,505.27
Maintenance & Operations	\$36,890.39
Merchant Services Acct	\$153,884.30
Loans Replacement Reserve	\$19,750.00

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
JANUARY, 2019**

GROSS RECEIPTS		\$ 68,055.38
DISBURSEMENTS		
UTILITIES	\$ 8,572.72	
SALARIES - NET	454.25	
MILEAGE	0.00	
MAINTENANCE & OPERATION	53,587.98	
SUPPLIES	1,016.08	
GENERAL	<u>5,654.50</u>	
TOTAL DISBURSEMENTS		<u>69,285.53</u>
NET		<u><u>\$ (1,230.15)</u></u>

MORRIS & BRESSLER

Accountant's Compilation Report

To the Commissioners
Grant County Sanitary Sewer District
P. O. Box 460
Crittenden, KY 41030

Management is responsible for the accompanying financial statements of Grant County Sanitary Sewer District (a governmental entity), which comprise the balance sheet as of January 31, 2019, and the related statements of revenue and expenses - historical for the month ended January 31, 2019 and 2018 and budgeted for the month ended January 31, 2019 in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows, the statement of changes in net position, and the supplementary information required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Grant County Sanitary Sewer District.

Morris & Bressler, PSC

Morris & Bressler, PSC
Certified Public Accountants

February 19, 2019

MORRIS & BRESSLER, PSC
Certified Public Accountants

7309 Dixie Highway • P.O. Box 545 • Florence, KY 41022-0545 • (859) 525-6306

GRANT COUNTY SANITARY SEWER DISTRICT

Balance Sheet

As of January 31, 2019

	Jan 31, 19
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	
126.11 · CIB-CUSTOMER DEPOSITS-FORCHT	85,949.24
126.12 · CIB - REPLACEMENT RESERVE	19,750.00
Total 126 · RESTRICTED CASH	105,699.24
131.07 · CIB-MAINTENANCE & OPERATION FOR	31,040.24
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	123,802.52
131.06 · CIB-REVENUE - FORCHT	346,505.27
135 · CERTIFICATES OF DEPOSIT	130,516.28
Total Checking/Savings	737,563.55
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	90,615.66
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-10,200.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	38,147.09
142.02 · ACCOUNTS RECEIVABLE-OTHER	1,865.24
162 · PREPAYMENTS	8,422.71
171 · ACCRUED INTEREST RECEIVABLE	70.09
Total Other Current Assets	128,920.79
Total Current Assets	866,484.34
Fixed Assets	
105 · CONSTRUCTION IN PROGRESS	30,325.94
303.3 · W.T.P.-LAND & LAND RIGHTS	25,000.00
304.3 · S.T.P.- STRUCTURE & IMPROVEMENT	1,281,582.27
311.4 · T & D PUMP STATIONS	2,303,141.82
320.3 · S.T.P.-SEWER TREATMENT PLT EQUI	227,422.68
320.4 · T & D EQUIPMENT	49,657.17
331.4 · T & D MAINS	4,974,673.55
340.5 · OFFICE FURNITURE & EQUIPMENT	1,474.94
341.5 · G.P. - TRANSPORTATION EQUIPMENT	42,529.29
108.1 · ACCUMULATED DEPRECIATION	-2,374,119.75
Total Fixed Assets	6,561,687.91
Other Assets	
186.1 · DEFERRED RATE CASE EXP	16,890.00
Total Other Assets	16,890.00
TOTAL ASSETS	7,445,062.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	49,939.42
Credit Cards	158.81
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	38.25
241 · TAX COLLECTIONS PAYABLE	381.67
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	7,624.67
235 · CUSTOMER DEPOSITS	64,828.51
238 · ACCRUED INT ON KIA PHASE I	746.36
239 · ACCRUED INT ON KIA PHASE II	3,976.92
240 · ACCRUED INT ON BB&T LEASE	799.35
243 · CURRENT PORTION OF LTD	151,731.53

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of January 31, 2019

	<u>Jan 31, 19</u>
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	229,707.34
Total Other Current Liabilities	230,127.26
Total Current Liabilities	280,225.49
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	149,272.97
221 · NOTE PAYABLE - KIA - PHASE II	795,381.99
222 · CAPITAL LEASE - BB&T	438,427.38
224 · LESS CURR PORTION OF LTD	-151,731.53
Total Long Term Liabilities	1,231,350.81
Total Liabilities	1,511,576.30
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,178,605.57
3001 · RESTRICTED	14,227.37
3010 · UNRESTRICTED	738,601.34
Total 3020 · NET POSITION	5,931,434.28
Net Income	2,051.67
Total Equity	5,933,485.95
TOTAL LIABILITIES & EQUITY	<u>7,445,062.25</u>

GRANT COUNTY SANITARY SEWER DISTRICT STATEMENTS OF REVENUES AND EXPENSES

January 2019

	Jan 19	Jan 18	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	59,683.63	65,507.81	-5,824.18
470 · FORFEITED DISCOUNTS	704.89	823.67	-118.78
471 · MISCELLANEOUS SERVICE REVENUE	1,122.98	1,028.68	94.30
Total Income	61,511.50	67,360.16	-5,848.66
Gross Profit	61,511.50	67,360.16	-5,848.66
Expense			
403 · DEPRECIATION EXPENSE	16,520.75	16,557.00	-36.25
408 · TAXES OTHER THAN INCOME	38.25	38.25	0.00
603 · SALARIES & WAGES-COMMISSIONERS	500.00	500.00	0.00
615 · PURCHASED POWER	8,793.78	6,938.86	1,854.92
618 · TREATMENT PLANT CHEMICALS	0.00	1,964.55	-1,964.55
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	455.48	255.29	200.19
620.02 · M & S-PUMPING SYSTEM REPAIR	3,894.85	174.42	3,720.43
620.03 · M & S-TREATMENT PLANT OPERATION	80.21	278.50	-198.29
620.04 · M & S-TREATMENT PLANT REPAIRS	1,944.38	73.33	1,871.05
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	747.75	732.65	15.10
620.08 · M & S-GENERAL OFFICE SUPPLIES	111.38	128.46	-17.08
Total 620 · MATERIALS AND SUPPLIES	7,234.05	1,642.65	5,591.40
631 · CONTRACTUAL SERVICES-ENGINEERS	380.00	630.00	-250.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	2,468.56	3,423.69	-955.13
633 · CONTRACTUAL SERVICES-LEGAL	925.00	513.00	412.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	12,970.00	10,050.00	2,920.00
635 · CONTRACTUAL SERVICE-OTHER	4,249.61	5,546.18	-1,296.57
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,875.05	1,799.65	75.40
642 · RENT OF EQUIPMENT	30.04	29.20	0.84
650 · TRANSPORTATION EXPENSE	105.07	94.88	10.19
656 · INSURANCE-VEHICLE	264.61	105.66	158.95
657 · INSURANCE-GENERAL LIABILITY	457.63	414.25	43.38
658 · INSURANCE - PROPERTY	310.46	568.22	-257.76
659 · INSURANCE-OTHER	49.60	0.00	49.60
675 · MISCELLANEOUS EXPENSE	0.00	0.00	0.00
Total Expense	57,172.46	50,816.04	6,356.42
Net Ordinary Income	4,339.04	16,544.12	-12,205.08
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	156.57	171.78	-15.21
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	2,014.40	-2,014.40
432 · PROCEEDS FROM CAPITAL CONTRIB	1,000.00	1,000.00	0.00
Total Other Income	1,156.57	3,186.18	-2,029.61
Other Expense			
427 · INTEREST EXPENSE	3,443.94	3,803.50	-359.56
Total Other Expense	3,443.94	3,803.50	-359.56
Net Other Income	-2,287.37	-617.32	-1,670.05
Net Income	2,051.67	15,926.80	-13,875.13

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
January 2019

	Jan 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	59,683.63	57,787.00	1,896.63
470 · FORFEITED DISCOUNTS	704.89	850.00	-145.11
471 · MISCELLANEOUS SERVICE REVENUE	1,122.98	1,188.00	-65.02
Total Income	<u>61,511.50</u>	<u>59,825.00</u>	<u>1,686.50</u>
Gross Profit	61,511.50	59,825.00	1,686.50
Expense			
403 · DEPRECIATION EXPENSE	16,520.75	16,773.00	-252.25
408 · TAXES OTHER THAN INCOME	38.25	38.25	0.00
603 · SALARIES & WAGES-COMMISSIONERS	500.00	500.00	0.00
615 · PURCHASED POWER	8,793.78	7,053.00	1,740.78
618 · TREATMENT PLANT CHEMICALS	0.00	962.00	-962.00
620 · MATERIALS AND SUPPLIES	7,234.05	2,654.00	4,580.05
631 · CONTRACTUAL SERVICES-ENGINEERS	380.00	412.00	-32.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	2,468.56	2,500.00	-31.44
633 · CONTRACTUAL SERVICES-LEGAL	925.00	612.00	313.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	12,970.00	12,970.00	0.00
635 · CONTRACTUAL SERVICE-OTHER	4,249.61	6,543.37	-2,293.76
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,875.05	1,225.00	650.05
642 · RENT OF EQUIPMENT	30.04	107.25	-77.21
650 · TRANSPORTATION EXPENSE	105.07	250.00	-144.93
656 · INSURANCE-VEHICLE	264.61	281.25	-16.64
657 · INSURANCE-GENERAL LIABILITY	457.63	497.00	-39.37
658 · INSURANCE - PROPERTY	310.46	457.00	-146.54
659 · INSURANCE-OTHER	49.60	45.00	4.60
660 · ADVERTISING EXPENSE	0.00	10.00	-10.00
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	0.00	8.15	-8.15
Total Expense	<u>57,172.46</u>	<u>53,898.27</u>	<u>3,274.19</u>
Net Ordinary Income	4,339.04	5,926.73	-1,587.69
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	156.57	141.00	15.57
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	0.00	0.00
432 · PROCEEDS FROM CAPITAL CONTRIB	1,000.00	0.00	1,000.00
Total Other Income	<u>1,156.57</u>	<u>141.00</u>	<u>1,015.57</u>
Other Expense			
427 · INTEREST EXPENSE	3,443.94	3,619.52	-175.58
Total Other Expense	<u>3,443.94</u>	<u>3,619.52</u>	<u>-175.58</u>
Net Other Income	-2,287.37	-3,478.52	1,191.15
Net Income	<u><u>2,051.67</u></u>	<u><u>2,448.21</u></u>	<u><u>-396.54</u></u>

SKEES, WILSON & NIENABER, PLLC

HUGH O. SKEES
DALE T. WILSON
THOMAS R. NIENABER

ATTORNEYS AND COUNSELORS AT LAW
7699 EWING BOULEVARD
P.O. Box 756
FLORENCE, KENTUCKY 41022-0756

TELEPHONE
(859) 371-7407
FAX
(859) 371-9872
E-MAIL
rswandd@fuse.net

February 14, 2019

Grant County Sanitary Sewer District
1 Farrell Drive
PO Box 460
Crittenden, KY 41030

VIA EMAIL

Attention: Chairman Charles Givin
Mr. Danny Northcutt
Mr. Leo Saylor
Mr. Rodger Bingham
Mr. Robert H. Worthington, Jr.
Superintendent, William Catlett
Ms. Dianne Cook
Ms. Amy Ruark
Ms. Ashley Dyer
Mr. Kerry Odle

In re: USDA - RD Certification

Greetings:

This will confirm that this morning I spoke with Mr. Greg Pridemore of the USDA - RD. Mr. Pridemore informed me that the Grant County Sanitary Sewer District has been certified as a qualified participant for financing through the USDA - RD. Mr. Pridemore is going to be sending me a written confirmation in the near future. Mr. Pridemore confirmed that if the District wants to file an application for financing, the District would simply need to submit its application for review.

If anyone has any questions, please feel free to call.

Very truly yours,


THOMAS R. NIENABER

TRN/krp
Enclosure
cc: Ms. Peggy Gamble

Grant Co. Sanitary Sewer District

Supervisor's Report

January

18th) – Rebuilt an E-one pump pulled from Violet Rd.

25th) – Covered an exposed sewer main on Indian Hill Dr.

February

4th) – Installed a new impeller on pump #2 at Greenview lift station.

- Pulled pump #2 at Angela lift station due to high amps, unclogged the pump and reinstalled it into the pit.

5th) – Repaired the power steering on the Vactor Truck.

7th) – Pulled the bar screen at the Sewer Plant, cleared the debris off and reinstalled it into the comminutor pit.

8th) – Installed pump #1 at Angela lift station.

12th) – Completed manhole inspections in various parts of the system.

13th) – Continued working on manhole inspections.

14th) – Continued working on manhole inspections.

15th) – Vacted out a manhole on Spears Ln. beside McDonald's.

**BULLOCK PEN WATER DISTRICT
P.O. BOX 188
CRITTENDEN, KY 41030
(859) 428-2112**

In Account With:

Grant County Sanitary Sewer District
P.O. Box 460
Crittenden, KY 41030-0460

2/10/2019

**Monthly charges for
January, 2019**

	Amount
Labor:	\$12,220.00
January Reconnect Fees:	\$0.00
Rent:	<u>\$750.00</u>

Office Equip/Supplies:

CSM, Inc. Computer Support	\$205.89
Cincinnati Bell Any Dist.	\$185.37
Software Solutions	\$1,118.80
Pitney Bowes	\$7.77
Spectrum Internet	\$33.98
Postage	\$40.00
ProSource copier lease/overage:	\$30.04
Amazon Supplies	\$18.84
Staples Office Products	\$44.77
Grant Co Oil Gas Reimb 1-19	\$105.07

Total Bill for January 2019	\$14,760.53
Previous billings for 2019:	\$14,760.53
Previous payments for 2019:	\$0.00
Previous billings to date:	\$1,890,604.00
Previous payments to date:	\$1,875,843.47

SKEES, WILSON & NIENABER, PLLC

HUGH O. SKEES
DALE T. WILSON
THOMAS R. NIENABER

ATTORNEYS AND COUNSELORS AT LAW
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FLORENCE, KENTUCKY 41022-0756

TELEPHONE
(859) 371-7407
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(859) 371-9872
E-MAIL
rswandd@fuse.net

January 25, 2019

Bullock Pen Water District
Attention: Chairman Bobby Burgess
Mr. Charles Givin
Mr. Bill Wethington
Ms. Andrea Walton
Mr. Rodger Bingham
Superintendent William Catlett
Ms. Amy Ruark
Ms. Ashley Dyer

Via Email

In re: *Carucci v. Northern Kentucky Water District*
Court of Appeals Decision

Greetings:

On January 18, 2019, the Kentucky Court of Appeals rendered a decision holding that Northern Kentucky Water District ("NKWD") does not enjoy the protection of governmental immunity when sued for negligence. In the *Carucci* case, a pedestrian was injured when she tripped over an unsecured water meter lid. The Campbell Circuit Court dismissed Ms. Carucci's case stating that NKWD was immune from liability under the theory of "governmental immunity". As we know, NKWD is a KRS Chapter 74 Water District (as is BPWD). Ruling contrary to previously published decisions, the Court of Appeals determined that KRS Chapter 74 Water Districts no longer enjoy the protection of governmental immunity. This decision will undoubtedly have consequences for BPWD.

By way of this correspondence, I would request that Amy place this decision on the Agenda for the next District meeting. If anyone has any questions or thoughts in the interim, please feel free to call.

Very truly yours,


THOMAS R. NIENABER

TRN/krp
Enclosure

2019 WL 254518

Only the Westlaw citation is currently available.

THIS OPINION IS NOT FINAL AND SHALL NOT BE CITED AS AUTHORITY IN ANY COURTS OF THE COMMONWEALTH OF KENTUCKY.

Court of Appeals of Kentucky.

Kate CARUCCI, Appellant

v.

NORTHERN KENTUCKY
WATER DISTRICT, Appellee

NO. 2017-CA-000941-MR

|

JANUARY 18, 2019; 10:00 A.M.

APPEAL FROM CAMPBELL CIRCUIT COURT,
HONORABLE FRED A. STINE, JUDGE, ACTION
NO. 16-CI-00476

Attorneys and Law Firms

BRIEF FOR APPELLANT: Robert Poole, Covington,
Kentucky.

BRIEF FOR APPELLEE: Timothy Walker, Lexington,
Kentucky.

BEFORE: KRAMER, D. LAMBERT,¹ AND MAZE,
JUDGES.

OPINION

MAZE, JUDGE:

*1 The issue in this appeal is whether our opinion in *South Woodford Water Dist. v. Byrd*, 352 S.W.3d 340 (Ky. App. 2011), which held that water districts are entitled to governmental immunity, is still valid law in light of the Kentucky Supreme Court's opinion in *Coppage Construction Company, Inc. v. Sanitation District No. 1*, 459 S.W.3d 855 (Ky. 2015), which held that sanitation districts providing similar services are not entitled to governmental immunity. After careful review, we hold *Byrd* cannot be reconciled with *Coppage*. We therefore reverse the Campbell Circuit Court's order granting

summary judgment in favor of Appellee, Northern Kentucky Water District (NKWD).

I. Background and Procedural History

NKWD is a special district created pursuant to KRS² Chapter 74, in accordance with procedures set forth in KRS 65.805-830, to provide clean water for personal consumption, recreation, agriculture, and commercial use. A brief discussion about how a water district, such as NKWD, is created is necessary for resolving this appeal. First, no less than five resident freeholders of the geographical region sought to be served with water facilities by the proposed district must submit an application to the Public Service Commission of Kentucky for the authority to petition the appropriate county judge/executive for the establishment of a water district. KRS 74.012(1). If the Public Service Commission approves of the application, KRS 74.010 provides that a fiscal court may create a water district in accordance with the procedures for creating any special district. Accordingly, a fiscal court may hold a hearing after a certain number of persons residing in the district sign a petition and present it to the appropriate fiscal court. KRS 65.810(1). After the public hearing, the fiscal court shall provide written findings of fact approving or disapproving of the formation of the water district. KRS 65.810(6). The water district shall thereafter be managed by a board of commissioners selected by the appropriate county judge/executive. KRS 74.020(1). We now turn to the facts pertinent to this appeal.

Appellant, Kate Carucci, was injured after tripping over an unsecured water meter cover owned by NKWD. She then sued NKWD for negligence. NKWD subsequently moved for summary judgment, arguing it was cloaked in governmental immunity under *Byrd*. Carucci responded that the Kentucky Supreme Court implicitly overruled *Byrd* in *Coppage*. In a written opinion and order, the trial court expressed skepticism that *Byrd* could be reconciled with *Coppage*. However, it concluded it was bound to apply existing precedent and granted NKWD's motion for summary judgment. This appeal follows.

II. Standard of Review

Summary judgment is proper only when "it would be impossible for the respondent to produce evidence at the trial warranting a judgment in his favor and against the movant." *Steelvest, Inc. v. Scansteel Service Center*,

Inc., 807 S.W.2d 476, 483 (Ky. 1991). Whether an entity is entitled to governmental immunity is a question of law; therefore, our review is *de novo*. *Louisville Arena Authority, Inc. v. RAM Engineering & Const., Inc.*, 415 S.W.3d 671, 677 (Ky. App. 2013).

III. Analysis

*2 Under the doctrine of sovereign immunity, the Commonwealth, its counties, and urban county governments are absolutely immune from suit unless the state has given its consent or otherwise waived its immunity. *Lexington-Fayette Urban County Government v. Smolic*, 142 S.W.3d 128, 132 (Ky. 2004). Cities are not immune from suit. *Haney v. City of Lexington*, 386 S.W.2d 738, 742 (Ky. 1964).

Governmental immunity, derived from sovereign immunity, is the public policy that limits tort liability on a governmental agency. *Yanero v. Davis*, 65 S.W.3d 510, 519 (Ky. 2001). The basic policy is that “courts should not be called upon to pass judgment on policy decisions made by members of coordinate branches of government in the context of tort actions, because such actions furnish an inadequate crucible for testing the merits of social, political or economic policy.” *Id.* “Thus, a state agency is entitled to immunity from tort liability to the extent that it is performing a governmental, as opposed to a proprietary, function.” *Id.*

Although the law of immunity is relatively simple in the abstract, its application “has vexed the courts of the Commonwealth for decades.” *Coppage*, 459 S.W.3d at 859. Determining when governmental immunity applies has become increasingly complex “as the government has developed numerous quasi-governmental agencies, independently contracted for services with other businesses performing proprietary work, and expanded into fields outside what was probably the original intent of our founders.” *Jacobi v. Holbert*, 553 S.W.3d 246, 254 (Ky. 2018). These “quasi-governmental” or public entities are created by the government but are privately managed. In *Comair, Inc. v. Lexington-Fayette Urban County Airport Corp.*, 295 S.W.3d 91 (Ky. 2009), the Kentucky Supreme Court created the basic framework for determining when a quasi-governmental or public entity is protected by governmental immunity.

In *Comair*, the Supreme Court noted that despite the uncertainty regarding the reach of sovereign immunity,

the distinction between the immunity afforded to counties and cities was undisputed. *Id.* at 94. Thus, it was “useful” in any immunity analysis to look at the “parent” of the entity seeking immunity, that is, whether it created by a clearly immune entity, like a county, or one that is not, like a city. *Id.* at 99. However, the “more important” focus is whether the entity exercises a “function integral to state government.” *Id.* The Court defined functions integral to state government as those “common to all of the citizens of this state, even though those concerns may be addressed by smaller geographic entities (e.g., by counties). Such concerns include, but are not limited to, police, public education, corrections, tax collection, and public highways.” *Id.* Thus, the Court concluded an airport board was entitled to governmental immunity because it was created by the Fayette County government and exercised an integral governmental function by providing air transportation infrastructure for the state. *Id.* at 100.

Nearly two years later, this Court held in *Byrd*, 352 S.W.3d at 343, that water districts are entitled to governmental immunity. *Byrd* did not cite *Comair* and did not examine the water district’s parent entity. Instead, it defined the water district as a “political subdivision” of the county and therefore a “Kentucky governmental agency.” *Id.* *Byrd* further held that water districts performed a governmental function by providing “clean water for personal consumption, recreation, and agricultural and commercial use, thereby providing for the health, safety, and welfare of Kentucky citizens.” *Id.* at 344. Although *Byrd* would seem to make resolution of this case simple, Carucci argues it was implicitly overruled by *Coppage*. We agree.

*3 In *Coppage*, the Kentucky Supreme Court was tasked with determining whether a sanitation district that provided sewer disposal and storm drainage utility services in Boone, Kenton, and Campbell counties was protected by governmental immunity. First, the Court looked at the sanitation district’s parent entity. It concluded the sanitation district was not created by an immune entity because KRS 220.040 provides that sanitation districts are established after a petition is signed by either a certain percentage of affected landowners or by the governing body of any municipality lying within the district. *Id.* at 861. Although the petition had to be approved by a county health board, the Court reasoned that “Simply put, no county can impose a sanitation

district upon its citizens under KRS Chapter 220 (or its predecessor), and none of the counties involved in this litigation 'created' SDI [the sanitation district]." *Id.*

The *Coppage* Court further held that the water district's services of sewage disposal, stream pollution prevention, and regulation of stream flow were not integral to state government. *Id.* at 863. The Court reached this holding even though it acknowledged the sanitation district's services were "critically important within the counties it serves[.]" *Id.* at 864. The Court also rejected the sanitation district's argument that its services were governmental because they promoted the Commonwealth's policy of maintaining a clean water supply. *Id.* The Court held the sanitation district played no special role that distinguished it from metropolitan sewer districts, which have traditionally been denied governmental immunity. *Id.*

Carucci argues the statutory prerequisite for creation of a water district, presentation of a signed petition, is fatal to NKWD's immunity status. Specifically, she contends that this feature ensures NKWD is not created by an immune entity because "no county can impose a [water] district upon its citizens[.]" *Coppage*, 459 S.W.3d at 861. NKWD counters that the need for a petition is not relevant to its immunity status because a water district's existence depends on approval by a fiscal court, the legislative body of an immune entity. NKWD contends that this feature distinguishes it from the sanitation district in *Coppage*, which was created by municipalities. Ultimately, we conclude an analysis of NKWD's parent entity is unnecessary in this case because NKWD has not demonstrated that it performs a function integral to state government. Simply put, its services cannot be distinguished in any meaningful way from the sanitation district in *Coppage*.

NKWD has not provided this Court with any basis to conclude the providing of "clean water for personal consumption, recreation, agriculture and commercial use" is less proprietary than the sewage disposal and storm drainage services provided by sanitation districts. NKWD's own enabling statutes recognizes that its services can be, and are, provided by the private sector. KRS 74.012(3) states that the Public Service Commission should approve of an application of a water district only if it finds "that the geographical area sought to be served by such proposed water district ... cannot be feasibly served

by any existing water supplier, whether publicly or privately owned[.]"

Moreover, the services NKWD alleges that it provides all involve the private consumption and use of water. This is significant. As one commentator explained,

[W]hen a municipal corporation operates a system of waterworks for the sale by it of water for private consumption and use, it is acting in its proprietary or corporate capacity and is liable for injury or damage to the property of others to the same extent and upon the same basis as a privately owned water company would be. Stated somewhat differently, the distribution of water to its inhabitants for their domestic and commercial uses is a proprietary function.

*4 78 Am. Jur. 2d Waterworks and Water Companies § 8 (footnotes omitted). NKWD's own affidavit to the trial court admits that the water meter that Carucci tripped over was installed to measure a consumer's personal consumption for billing purposes. Even if some services provided by NKWD could be considered governmental, its actions relevant to this appeal were not integral to state government. *See Kentucky River Foothills Development Council, Inc. v. Phirman*, 504 S.W.3d 11, 17 (Ky. 2016) (holding that even if a community action agency's services related to poverty elimination could be considered governmental, it was not cloaked with immunity for alleged negligence while managing a substance abuse recovery program). Accordingly, we hold that governmental immunity does not protect NKWD's from the claims in Carucci's complaint.

We acknowledge that *Byrd* has not been explicitly overruled by the Kentucky Supreme Court.³ We are also mindful that immunity determinations require a case-by-case analysis. *Comair*, 295 S.W.3d at 99. Still, a case-by-case approach must not be an arbitrary approach. After carefully reviewing *Comair* and *Coppage*, we simply cannot find any sound basis in law or logic for

denying governmental immunity to sanitation districts but granting it to water districts.

ALL CONCUR.

IV. Conclusion

The order of the Campbell Circuit Court granting summary judgment in favor of Northern Kentucky Water District is reversed.

All Citations

--- S.W.3d ----, 2019 WL 254518

Footnotes

- 1 Judge Debra Hembree Lambert concurred in this opinion prior to her accepting election to the Kentucky Supreme Court effective January 7, 2019.
- 2 Kentucky Revised Statutes.
- 3 The Kentucky Supreme Court did not review *Byrd*. It became final at the Court of Appeals without a motion for discretionary being filed. Since *Coppage* became final in 2015, neither this Court nor the Kentucky Supreme Court has been called on to review a case dealing with a water district's immunity under the binding effect of *Coppage*.

End of Document

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**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
MARCH 21, 2019**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
MARCH 21, 2019

1. Call to order
2. Visitor Presentation
3. Reading of Minutes, Approval of Warrants, Maintenance & Operating Account, Profit and Loss Statement
4. Old business
5. New business
 - A. Kerry Odle, HMB Professional Engineering
 - i. New Projects
 - B. Billy Catlett
 - i. Supervisor's Report
 - C. Bullock Pen Management Fee
 - i. February, 2019
 - D. Dianne Cook & Ashley Dyer
 - i. Next Meeting – April 18, 2019
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
MARCH 2019 MEETING**

The March 2019 Meeting of the Grant County Sanitary Sewer District was called to order on March 21, 2019, at 3:00 p.m. at the District Headquarters, One Farrell Drive, Crittenden, Kentucky. Present at the meeting were the following: Chairman Charles Givin, and Commissioners, Rodger Bingham, Leo Saylor, and Danny Northcutt. Also present were Dianne Cook, Superintendent William Catlett, Kerry Odle, HMB Professional Engineers, Inc. Counsel Thomas R. Nienaber, HR Director Ashley Dyer, and Commissioner Robert Worthington were absent.

The first order of business was a review of the February 2019 Minutes. After discussion, upon Motion of Danny Northcutt and second by Rodger Bingham, it was unanimously,

“RESOLVED: that the February 2019 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the February 2019 Warrants and Profit and Loss Statement. After discussion, upon motion of Danny Northcutt and second by Leo Saylor, it was unanimously,

“RESOLVED: that the February 2019 Warrants and Profit and Loss Statement, be and the same are hereby approved as attached.”

Chairman Givin reported that he had attempted to schedule a meeting with Mr. Greg Brockman, City of Dry Ridge Mayor. Chairman Givin suggested that a meeting be scheduled with he, Bobby Burgess, and Commissioner Saylor to meet with the Mayor. One of the primary topics of discussion will be the District’s servicing of the mobile home parks on US 25 at Sherman. Chairman Givin will report on any developments with respect to that scheduling meeting.

The next order of business was a report by HMB Professional Engineers, Inc., Mr. Kerry Odle.

1. Mr. Odle reported that the District can service the 95 unit apartment complex scheduled for development on the Dietz property.
2. The 50 unit apartment complex scheduled for development on Violet Road was discussed. Mr. Odle reported that he will run the numbers to see if the District can handle that development without any further infrastructure improvements or upgrades.
3. Logan Murphy has reported on the development of a 3-story motel and restaurant on Case Lane. Kerry Odle reported that he would run the numbers on that proposed development to insure that the District has adequate infrastructure to service the project. Mr. Odle will report at the next meeting.

Grant County Sanitary Sewer District
Minutes
March 21, 2019

4. Kerry Odle will check into the rotary fan and report at the next meeting.

The next order of business was a report by Superintendent Catlett as follows:

1. Superintendent Catlett reviewed with the Commissioners his Superintendent Report as attached.
2. Superintendent Catlett reported on the progress of his survey of existing lift stations. Superintendent Catlett reported specifically on the Vincent and Russell lift stations. Mr. Odle stated that he would meet with Superintendent Catlett to do a more in depth survey on whether or not there are any lift stations that could be eliminated and report at the next meeting.
3. Superintendent Catlett reported that due to the recent severe rains over the past several months, he conducted his annual manhole inspections early this year. Overall, the inspections revealed issues with 12 to 20 manholes. Superintendent Catlett reported that he was introduced to a new product that could be injected into voids and holes in manholes for the purpose of providing a seal and, therefore, reducing water infiltration. This product costs approximately \$55.00 per tube. Superintendent Catlett used two tubes (total \$130.00) to conduct repairs on a trial basis. To date, they have repaired approximately 12 manholes. Superintendent Catlett is very excited about the efficiency of this product. He believes that the District has stopped approximately 89,000 gallons of water per day in infiltration. As an example, Superintendent Catlett reported that there is a lift station behind the Car Wash. He determined that there was approximately 10-15 gallons per minute of infiltration. After using this product, the infiltration has been stopped totally.
4. Superintendent Catlett reported that the telemetry system boxes have been delivered and they are currently being installed. Superintendent Catlett is very positive about these new telemetry systems and is looking forward to getting them installed and operational. As an example, a new telemetry system was installed at the Angela Drive lift station. Within 3 days he received an alarm that a seal had failed at this lift station. The telemetry system worked!
5. Superintendent Catlett reported that District personnel were called to Indian Hill Mobile Home Park for repairs. He noted that the previous invoice sent to Indian Hill Mobile Home Park to cover the exposed transmission line was paid.

Grant County Sanitary Sewer District
Minutes
March 21, 2019

The next order of business was a report by Dianne Cook as follows:

1. Amy Ruark of the Bullock Pen Water District gave a report to the Commissioners about the proposed purchase of a VIP WebPortal Software Program for use by the Bullock Pen Water District in charging its customers for credit card payments. Amy Ruark distributed information presented to the Bullock Pen Water District by Mr. Michael Brenner of Software Solutions. A copy of those materials is attached. Amy Ruark reported that the Bullock Pen Water District approved adoption of this program at its previous meeting. Amy Ruark reported that there could be substantial savings for the District if the District were to adopt this program as well. After considerable discussion, upon motion of Danny Northcutt and second by Leo Saylor, it was unanimously,

“RESOLVED: that the District purchase the VIP WebPortal Program from Software Solutions as outlined in the attached material.”

2. Dianne Cook reported that the next meeting is scheduled for April 18, 2019.

There being no further business to conduct, upon motion and second, the meeting was adjourned.

GRANT COUNTY SANITARY SEWER DISTRICT

BY: 
CHARLES GIVIN, CHAIRMAN

ATTEST:


DANNY NORTH CUTT, SECRETARY

GRANT CO SANITARY SEWER DISTRICT
FEBRUARY, 2019

WARRANTS

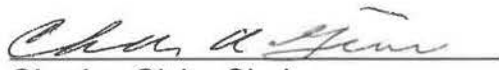
2/8/2019	THE CINCINNATI INS	950.00	INSURANCE PREMIUM PYMT
2/12/2019	BULLOCK PEN WATER	512.24	WATER SVCS
2/12/2019	GCSSD	115.00	SEWER SVCS
2/12/2019	PACE ANALYTICAL SVCS	1875.05	LAB SAMPLE ANALYSIS 01/19
2/12/2019	BB&T VISA	158.81	SW PLNT SUPPLIES/WEBSVS
2/12/2019	ADVANCED ANALYTICAL	149.00	CHEMICAL REAGENTS SW PLANT
2/12/2019	BEST WAY DISPOSAL	68.05	DUMPSTER P/U 02/19
2/12/2019	KOI ENTERPRISES	34.47	GASKET MAKER/GREENVIEW SUB
2/12/2019	SITEONE LANDSCAPE	143.59	ROCK SALT/LIFTSTN DRIVES
2/12/2019	SMARTBILL	937.55	POSTAGE & SUPPLIES BILLING/02/19
2/12/2019	STRAEFFER PUMP	13185.67	SPARE PUMP 491/GREENVIEW IMPEL
2/13/2019	DUKE ENERGY	3821.45	ELECTRIC SVCS
2/14/2019	OWEN ELECTRIC COOP	4944.90	ELECTRIC SVCS
2/18/2019	CARL W CRONE	1260.00	SEWER PLANT OPERATION
2/18/2019	CITY OF CRITTENDEN	6889.10	TRASH COLLECTION 12/18
2/18/2019	MORRIS & BRESSLER	2468.56	ACCOUNTING SVCS 01/19
2/20/2019	CCP INDUSTRIES INC,	526.42	TOWELS/GLOVES SW PLANT
2/20/2019	CITY OF CRITTENDEN	7624.67	TRASH COLLECTION 1/19
2/20/2019	HELLMANN LUMBER CO	47.06	SW PLNT PAINT SUPPLIES
2/20/2019	HMB PROFESSIONALS	380.00	ENGINEERING SVCS 01/06-02/02/19
2/20/2019	KY STATE TREASURER	335.92	SALES & USE TAX 01/19
2/21/2019	CHARLES A GIVIN	90.85	COMMISSIONER'S FEE
2/21/2019	DAN NORTHCUTT	90.85	COMMISSIONER'S FEE
2/21/2019	LEO L SAYLOR	90.85	COMMISSIONER'S FEE
2/21/2019	ROBERT H WORTHINGTC	90.85	COMMISSIONER'S FEE
2/21/2019	RODGER W BINGHAM	90.85	COMMISSIONER'S FEE
2/21/2019	ART'S RENTAL	41.20	SEWER TOOLS SDS BIT
2/27/2019	BULLOCK PEN WATER	25.06	REIMB FOR ZORO HEADLAMPS
2/27/2019	FLUSH SANITATION	1800.00	12 LDS SLUDGE HAULED
2/27/2019	THOMAS R NIENABER	100.00	ATTORNEY FEES 01/23-02/14/19
2/27/2019	WASCON	14720.00	HIGHTIDE COMM DEVICES -LFTSTN
2/27/2019	BULLOCK PEN WATER	14760.53	MGT FEE - 01/19
2/27/2019	THE CINCINNATI INS	950.00	INSURANCE PREMIUM PYMT
2/8/2019	BB&T	9492.86	LOAN PYMT

TOTAL DISBURSEMENTS \$ 88,771.41

Grant County Sanitary Sewer District
Warrants
March, 2019

GRANT COUNTY SANITARY SEWER DISTRICT:
 AUTHORIZATION TO TREASURER BINGHAM for expenditures for funds you are hereby authorized by this warrant under KRS-050 to pay out of Maintenance & Operation Fund of this District the following bills:

<u>BILLS</u>	<u>SERVICE</u>	<u>GROSS</u>
BB&T	Loan payment	\$9,492.86
Carl Crone	Treatment Plant Operator	\$1,270.00
Morris & Bressler	Accounting Services 02/19	\$4,832.31
City of Crittenden	Trash Collections 02/19	\$7,088.29
Bullock Pen Water District	Mgt Fee 02/19	\$13,397.10
VanGorder, Walker & Company	2018 Audit -Partial Pymt	\$4,000.00
Ky State Treasurer	Sales & Use Tax 02/19	\$329.46
Bullock Pen Water District	Water Svcs	\$587.47
Owen Electric Coop. Inc.	Electrical Svcs.	\$4,144.50
Duke Energy	Electrical Svcs.	\$2,508.68
Pace Analytical Services	Sample Analysis 02/19	\$1,628.74
BB&T (Visa)	Websvc-Sealguard Supplies-Liftstn Rep	\$1,338.18
GCSSD	Sewer Plant Svcs	\$142.50
HMB Professional Engineers	Gen Engineering Svcs	\$780.00
Travis Morgan	Refund Overpayment on Acct	\$120.00
Grant Co News	Advertisement - Legal Notice	\$8.50
KOI Auto Parts	Vactor truck & Sewer Shop Repairs	\$20.40
Flush Sanitation LLC	9 Lds Sludge Hauled	\$1,350.00
Hellmann Lumber Co.	Supplies/Tools Manhole Repairs	\$13.77
Thomas R. Nienaber	Attorney Fees - 02/21/19-03/18/19	\$600.00
Straeffer Pump	Liftstation Repairs - 5 hp cap kit	<u>\$903.02</u>
	TOTAL	\$54,555.78


 Charles Givin, Chairman


 Danny Northcutt, Secretary

GRANT COUNTY SANITARY SEWER DISTRICT
P.O. BOX 460
CRITTENDEN, KY 41030
March, 2019

Grant County Sanitary Sewer District
March, 2019

BANK BALANCES:

FORCHT BANK

Revenue	\$341,872.51
Maintenance & Operations	\$61,616.40
Merchant Services Acct	\$135,617.45
Loans Replacement Reserve	\$19,750.00

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
FEBRUARY, 2019**

GROSS RECEIPTS		\$ 63,523.43
DISBURSEMENTS		
UTILITIES	\$ 9,461.64	
SALARIES - NET	454.25	
MILEAGE	0.00	
MAINTENANCE & OPERATION	57,094.11	
SUPPLIES	1,084.41	
GENERAL	<u>20,677.00</u>	
TOTAL DISBURSEMENTS		<u>88,771.41</u>
NET		<u><u>\$ (25,247.98)</u></u>

MORRIS & BRESSLER

Accountant's Compilation Report

To the Commissioners
Grant County Sanitary Sewer District
P. O. Box 460
Crittenden, KY 41030

Management is responsible for the accompanying financial statements of Grant County Sanitary Sewer District (a governmental entity), which comprise the balance sheet as of February 28, 2019, and the related statements of revenue and expenses - historical for the one month and two months ended February 28, 2019 and 2018 and budgeted for the two months ended February 28, 2019 in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows, the statement of changes in net position, and the supplementary information required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Grant County Sanitary Sewer District.

Morris & Bressler, PSC

Morris & Bressler, PSC
Certified Public Accountants

March 19, 2019

MORRIS & BRESSLER, PSC
Certified Public Accountants

7309 Dixie Highway • P.O. Box 545 • Florence, KY 41022-0545 • (859) 525-6306

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of February 28, 2019

	Feb 28, 19
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	
126.11 · CIB-CUSTOMER DEPOSITS-FORCHT	79,270.35
126.12 · CIB - REPLACEMENT RESERVE	19,750.00
Total 126 · RESTRICTED CASH	99,020.35
131.07 · CIB-MAINTENANCE & OPERATION FOR	42,274.35
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	100,980.30
131.06 · CIB-REVENUE - FORCHT	341,872.51
135 · CERTIFICATES OF DEPOSIT	130,516.28
Total Checking/Savings	714,663.79
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	92,886.50
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-10,200.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	38,147.09
142.02 · ACCOUNTS RECEIVABLE-OTHER	2,934.00
162 · PREPAYMENTS	5,765.27
171 · ACCRUED INTEREST RECEIVABLE	140.18
Total Other Current Assets	129,673.04
Total Current Assets	844,336.83
Fixed Assets	
105 · CONSTRUCTION IN PROGRESS	
105.6 · CIP - SEWER PLANT SLUDGE PRESS	30,154.64
105.13 · CIP - INDIAN HILL LINE REPLACE	268.80
Total 105 · CONSTRUCTION IN PROGRESS	30,423.44
303.3 · W.T.P.-LAND & LAND RIGHTS	25,000.00
304.3 · S.T.P.- STRUCTURE & IMPROVEMENT	1,281,582.27
311.4 · T & D PUMP STATIONS	2,317,861.82
320.3 · S.T.P.-SEWER TREATMENT PLT EQUI	227,422.68
320.4 · T & D EQUIPMENT	49,657.17
331.4 · T & D MAINS	4,974,673.55
340.5 · OFFICE FURNITURE & EQUIPMENT	1,474.94
341.5 · G.P. - TRANSPORTATION EQUIPMENT	42,529.29
108.1 · ACCUMULATED DEPRECIATION	-2,390,640.50
Total Fixed Assets	6,559,984.66
Other Assets	
186.1 · DEFERRED RATE CASE EXP	16,890.00
Total Other Assets	16,890.00
TOTAL ASSETS	7,421,211.49
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	28,018.60
Credit Cards	1,338.18
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	76.50
241 · TAX COLLECTIONS PAYABLE	420.96
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	7,088.29
235 · CUSTOMER DEPOSITS	64,108.51
238 · ACCRUED INT ON KIA PHASE I	1,119.54

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of February 28, 2019

	<u>Feb 28, 19</u>
239 · ACCRUED INT ON KIA PHASE II	5,965.38
240 · ACCRUED INT ON BB&T LEASE	799.35
243 · CURRENT PORTION OF LTD	<u>151,979.39</u>
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	231,060.46
Total Other Current Liabilities	<u>231,557.92</u>
Total Current Liabilities	260,914.70
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	149,272.97
221 · NOTE PAYABLE - KIA - PHASE II	795,381.99
222 · CAPITAL LEASE - BB&T	429,991.61
224 · LESS CURR PORTION OF LTD	<u>-151,979.39</u>
Total Long Term Liabilities	<u>1,222,667.18</u>
Total Liabilities	1,483,581.88
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,185,338.09
3001 · RESTRICTED	11,865.73
3010 · UNRESTRICTED	<u>734,230.46</u>
Total 3020 · NET POSITION	5,931,434.28
Net Income	<u>6,195.33</u>
Total Equity	<u>5,937,629.61</u>
TOTAL LIABILITIES & EQUITY	<u><u>7,421,211.49</u></u>

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

February 2019

	Feb 19	Feb 18	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	58,478.91	54,446.37	4,032.54
470 · FORFEITED DISCOUNTS	811.07	936.12	-125.05
471 · MISCELLANEOUS SERVICE REVENUE	1,066.87	3,116.05	-2,049.18
Total Income	<u>60,356.85</u>	<u>58,498.54</u>	<u>1,858.31</u>
Gross Profit	60,356.85	58,498.54	1,858.31
Expense			
403 · DEPRECIATION EXPENSE	16,520.75	16,557.00	-36.25
408 · TAXES OTHER THAN INCOME	38.25	38.25	0.00
603 · SALARIES & WAGES-COMMISSIONERS	500.00	500.00	0.00
615 · PURCHASED POWER	6,652.62	6,868.19	-215.57
620 · MATERIALS AND SUPPLIES	2,981.05	3,499.83	-518.78
631 · CONTRACTUAL SERVICES-ENGINEERS	682.50	0.00	682.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	4,832.21	7,446.19	-2,613.98
633 · CONTRACTUAL SERVICES-LEGAL	100.00	0.00	100.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	12,970.00	10,050.00	2,920.00
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	253.53	250.20	3.33
635.03 · CS - TREATMENT PLANT OPERATIONS	3,780.82	1,578.02	2,202.80
635.07 · CS - CUSTOMER BILLING	282.00	251.79	30.21
635.08 · CS -GENERAL & ADMINISTRATIVE	444.92	433.47	11.45
Total 635 · CONTRACTUAL SERVICE-OTHER	<u>4,761.27</u>	<u>2,513.48</u>	<u>2,247.79</u>
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,628.74	929.81	698.93
642 · RENT OF EQUIPMENT	30.04	29.20	0.84
650 · TRANSPORTATION EXPENSE	66.92	155.66	-88.74
656 · INSURANCE-VEHICLE	264.61	105.66	158.95
657 · INSURANCE-GENERAL LIABILITY	457.63	414.25	43.38
658 · INSURANCE - PROPERTY	310.46	568.22	-257.76
659 · INSURANCE-OTHER	49.60	0.00	49.60
660 · ADVERTISING EXPENSE	8.50	13.16	-4.66
670 · BAD DEBT EXPENSE	0.00	1,778.67	-1,778.67
Total Expense	<u>52,855.15</u>	<u>51,467.57</u>	<u>1,387.58</u>
Net Ordinary Income	7,501.70	7,030.97	470.73
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	140.25	151.53	-11.28
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	1,400.00	-1,400.00
432 · PROCEEDS FROM CAPITAL CONTRIB	0.00	1,000.00	-1,000.00
Total Other Income	<u>140.25</u>	<u>2,551.53</u>	<u>-2,411.28</u>
Other Expense			
427 · INTEREST EXPENSE	3,423.24	3,784.65	-361.41
Total Other Expense	<u>3,423.24</u>	<u>3,784.65</u>	<u>-361.41</u>
Net Other Income	-3,282.99	-1,233.12	-2,049.87
Net Income	<u><u>4,218.71</u></u>	<u><u>5,797.85</u></u>	<u><u>-1,579.14</u></u>

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

January through February 2019

	Jan - Feb 19	Jan - Feb 18	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	118,162.54	119,954.18	-1,791.64
470 · FORFEITED DISCOUNTS	1,515.96	1,759.79	-243.83
471 · MISCELLANEOUS SERVICE REVENUE	2,189.85	4,144.73	-1,954.88
Total Income	121,868.35	125,858.70	-3,990.35
Gross Profit	121,868.35	125,858.70	-3,990.35
Expense			
403 · DEPRECIATION EXPENSE	33,041.50	33,114.00	-72.50
408 · TAXES OTHER THAN INCOME	76.50	76.50	0.00
603 · SALARIES & WAGES-COMMISSIONERS	1,000.00	1,000.00	0.00
615 · PURCHASED POWER			
615.01 · PURCHASED POWER - PUMP STATIONS	8,406.45	7,183.51	1,222.94
615.03 · PURCHASED POWER - TREATMENT PLT	7,039.95	6,623.54	416.41
Total 615 · PURCHASED POWER	15,446.40	13,807.05	1,639.35
618 · TREATMENT PLANT CHEMICALS	0.00	1,964.55	-1,964.55
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	455.48	255.29	200.19
620.02 · M & S-PUMPING SYSTEM REPAIR	5,216.02	1,803.11	3,412.91
620.03 · M & S-TREATMENT PLANT OPERATION	755.63	665.72	89.91
620.04 · M & S-TREATMENT PLANT REPAIRS	2,039.73	298.40	1,741.33
620.05 · M & S-COLLECT SYSTEM OPERATIONS	143.59	54.55	89.04
620.06 · M & S-COLLECT SYSTEM REPAIRS	0.00	309.00	-309.00
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	1,486.05	1,480.21	5.84
620.08 · M & S-GENERAL OFFICE SUPPLIES	193.65	276.20	-82.55
Total 620 · MATERIALS AND SUPPLIES	10,290.15	5,142.48	5,147.67
631 · CONTRACTUAL SERVICES-ENGINEERS	1,062.50	630.00	432.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	7,300.77	10,869.88	-3,569.11
633 · CONTRACTUAL SERVICES-LEGAL	1,025.00	513.00	512.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	25,940.00	20,100.00	5,840.00
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	478.89	500.40	-21.51
635.02 · CS - PUMPING SYSTEM REPAIRS	0.00	2,908.80	-2,908.80
635.03 · CS - TREATMENT PLANT OPERATIONS			
635.031 · CS - PLANT OPERATOR	2,520.00	2,520.00	0.00
635.032 · CS - SLUDGE HAULING	3,000.00	0.00	3,000.00
635.034 · CS - STP - WATER BILLS	592.65	111.22	481.43
635.035 · CS - STP - SEWER BILLS	257.50	65.00	192.50
635.037 · CS - STP - WASTE COLLECTION	136.10	128.77	7.33
635.038 · CS - STP SERVICE CONTRACTS	352.66	325.76	26.90
Total 635.03 · CS - TREATMENT PLANT OPERATIONS	6,858.91	3,150.75	3,708.16
635.07 · CS - CUSTOMER BILLING	569.58	520.78	48.80
635.08 · CS -GENERAL & ADMINISTRATIVE	1,103.50	978.93	124.57
Total 635 · CONTRACTUAL SERVICE-OTHER	9,010.88	8,059.66	951.22
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	3,503.79	2,729.46	774.33
642 · RENT OF EQUIPMENT	60.08	58.40	1.68
650 · TRANSPORTATION EXPENSE	171.99	250.54	-78.55
656 · INSURANCE-VEHICLE	529.22	211.32	317.90
657 · INSURANCE-GENERAL LIABILITY	915.26	828.50	86.76
658 · INSURANCE - PROPERTY	620.92	1,136.44	-515.52
659 · INSURANCE-OTHER	99.20	0.00	99.20
660 · ADVERTISING EXPENSE	8.50	13.16	-4.66

SEE ACCOUNTANT'S COMPILATION REPORT

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

January through February 2019

	Jan - Feb 19	Jan - Feb 18	\$ Change
670 · BAD DEBT EXPENSE	0.00	1,778.67	-1,778.67
675 · MISCELLANEOUS EXPENSE	0.00	0.00	0.00
Total Expense	110,102.66	102,283.61	7,819.05
Net Ordinary Income	11,765.69	23,575.09	-11,809.40
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	296.82	323.31	-26.49
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	3,414.40	-3,414.40
432 · PROCEEDS FROM CAPITAL CONTRIB	1,000.00	2,000.00	-1,000.00
Total Other Income	1,296.82	5,737.71	-4,440.89
Other Expense			
427 · INTEREST EXPENSE	6,867.18	7,588.15	-720.97
Total Other Expense	6,867.18	7,588.15	-720.97
Net Other Income	-5,570.36	-1,850.44	-3,719.92
Net Income	6,195.33	21,724.65	-15,529.32

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through February 2019

	Jan - Feb 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	118,162.54	115,570.00	2,592.54
470 · FORFEITED DISCOUNTS	1,515.96	1,700.00	-184.04
471 · MISCELLANEOUS SERVICE REVENUE	2,189.85	2,380.00	-190.15
Total Income	<u>121,868.35</u>	<u>119,650.00</u>	<u>2,218.35</u>
Gross Profit	121,868.35	119,650.00	2,218.35
Expense			
403 · DEPRECIATION EXPENSE	33,041.50	33,542.00	-500.50
408 · TAXES OTHER THAN INCOME	76.50	76.50	0.00
603 · SALARIES & WAGES-COMMISSIONERS	1,000.00	1,000.00	0.00
615 · PURCHASED POWER	15,446.40	14,080.00	1,366.40
618 · TREATMENT PLANT CHEMICALS	0.00	1,920.00	-1,920.00
620 · MATERIALS AND SUPPLIES	10,290.15	5,300.00	4,990.15
631 · CONTRACTUAL SERVICES-ENGINEERS	1,062.50	820.00	242.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	7,300.77	8,500.00	-1,199.23
633 · CONTRACTUAL SERVICES-LEGAL	1,025.00	1,220.00	-195.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	25,940.00	25,940.00	0.00
635 · CONTRACTUAL SERVICE-OTHER	9,010.88	13,072.70	-4,061.82
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	3,503.79	2,450.00	1,053.79
642 · RENT OF EQUIPMENT	60.08	214.50	-154.42
650 · TRANSPORTATION EXPENSE	171.99	500.00	-328.01
656 · INSURANCE-VEHICLE	529.22	562.50	-33.28
657 · INSURANCE-GENERAL LIABILITY	915.26	990.00	-74.74
658 · INSURANCE - PROPERTY	620.92	915.00	-294.08
659 · INSURANCE-OTHER	99.20	95.00	4.20
660 · ADVERTISING EXPENSE	8.50	10.00	-1.50
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	0.00	16.50	-16.50
Total Expense	<u>110,102.66</u>	<u>111,224.70</u>	<u>-1,122.04</u>
Net Ordinary Income	11,765.69	8,425.30	3,340.39
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	296.82	286.00	10.82
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	0.00	0.00
432 · PROCEEDS FROM CAPITAL CONTRIB	1,000.00	0.00	1,000.00
Total Other Income	<u>1,296.82</u>	<u>286.00</u>	<u>1,010.82</u>
Other Expense			
427 · INTEREST EXPENSE	6,867.18	7,239.20	-372.02
Total Other Expense	<u>6,867.18</u>	<u>7,239.20</u>	<u>-372.02</u>
Net Other Income	<u>-5,570.36</u>	<u>-6,953.20</u>	<u>1,382.84</u>
Net Income	<u><u>6,195.33</u></u>	<u><u>1,472.10</u></u>	<u><u>4,723.23</u></u>

Grant Co. Sanitary Sewer District

Supervisor's Report

February

22nd) – Checked on eliminating Vincent lift station, by extending gravity line to Pinhook lift station.

- Made repairs to a manhole on Sayer's St. to eliminate infiltration.

26th) – Made repairs to manholes on Sayer's St. to eliminate infiltration.

27th) – Made repairs to manholes in Greenview Estates to eliminate infiltration.

28th) – Made repairs to manholes on Eagle Creek Dr. to eliminate infiltration.

March

1st) – Made repairs to manholes on Bingham Ln. to eliminate infiltration.

7th) – Met with Wascon Inc. to receive instructions on installation of High Tide telemetry units at Sherman and Greenview lift station.

8th) – Installed a new capacitor kit on pump #2 at Wheat lift station.

- Installed a new valve on the chlorine line at the Sewer Plant.

11th) – Installed a new pump in Wheat lift station.

- Installed High Tide telemetry units on lift stations.

12th) – Continued installing High Tide telemetry units on lift stations.

13th) – Continued installing High Tide telemetry units on lift stations.

14th) – Continued installing High Tide telemetry units on lift stations.

15th) – Continued installing High Tide telemetry units on lift stations.

18th) – Finished installing High Tide telemetry units on lift stations.

19th) – Pulled pump #2 at Angela lift station, changed the oil and reinstalled the pump into the pit.

- Pulled pump #2 at Claiborne lift station due to high amps, we unclogged the pump and reinstalled it into the pit.

20th) – Pulled pump #2 at Angela lift station and sent the pump the EMT for repair.

*Approximately 89,000 gallons monthly (high flow situations) of infiltration into manholes have been stopped after sealing and repairing.

BULLOCK PEN WATER DISTRICT
P.O. BOX 188
CRITTENDEN, KY 41030
(859) 428-2112

In Account With:

Grant County Sanitary Sewer District
P.O. Box 460
Crittenden, KY 41030-0460

3/10/2019

**Monthly charges for
February, 2019**

	Amount
Labor:	\$12,220.00
February Reconnect Fees:	\$0.00
Rent:	<u>\$750.00</u>

Office Equip/Supplies:

CSM, Inc. Computer Support	\$62.50
Cincinnati Bell Any Dist.	\$185.37
Pitney Bowes	\$20.00
ProSource copier lease/overages	\$30.04
Staples Office Products	\$62.27
Grant Co Oil Gas Reimb 2-19	<u>\$66.92</u>

Total Bill for February 2019	\$13,397.10
Previous billings for 2019:	\$28,157.63
Previous payments for 2019:	\$14,760.53
Previous billings to date:	\$1,890,604.00
Previous payments to date:	\$1,904,001.10

VIP WebPortal Top Benefits

To Customers:

1. No registration required
2. Download PDF bills (24 months)
3. Sign up for auto-pay
4. Manage multiple accounts
5. Text message payments
6. Customers get an account management portal

To Bullock Pen Water District:

1. Compliance with VISA requirements for utility entities
2. Improved customer service delivery
3. Meeting customer demands
4. Significant cost savings through paperless billing
5. Reduction in delinquency through effective communication
6. Easier reconciliation
7. Integration to eGov Utility Billing
8. No up front cost to implement

VIP WebPortal Analysis

Bullock Pen Water District

Thank you for opportunity to discuss the details of the VIP WebPortal with you. Based on the discussion we had, your office has an opportunity to deliver a better customer experience to your customers, and to possibly save some money. In order to ensure you understand the benefits, I have created a summary overview. This is broken down into benefits to your utility customers, and benefits to your utility staff.

Benefits to Utility Customers:

- Extremely simple and convenient to use
- Payments via credit cards, debit cards, or eChecks
- Payments via computer, smart phone, tablet, phone, or in person at the counter.
- Customers can make payments via text message at no additional charge
- No customer registration required:
 - 24 month bill history
 - Download a PDF version of their last 24 bills
 - Sign up for paperless
 - Sign up for text messaging
 - Receive up to 3 e-Bill reminders plus a late fee notice
- Landlords can manage multiple accounts through a single portal
- No app required (for smart phones)
- Customers can call a dedicated 800 number to inquire on their balance and make a payment
- Customer self-service:
 - Dashboard of their account
 - Auto pay
 - Scheduled pay
 - Manage multiple accounts in a single place
- Pay Near Me – customers can make payments at any CVS, 7-Eleven, Family Dollar or Casey's General Store
- Provides an account management platform that satisfies the demands of most customers

Benefits to Utility Office:

- Simple, user friendly interface means many customers will use it
- Based on almost 50 implementations of the VIP WebPortal, Software Solutions customers report that they have very few customer service requests from their customers
- No up front cost to implement
- Payments from all channels (web, smart phone, text message, tablet, phone, counter, Online Bank Direct, Pay Near Me) are funneled through to a single point of integration
- All payments are electronically imported into either eGov or VIP Utility Billing – no manual data entry for these payments
- The portal can help reduce your delinquencies
- Customers will have access to a superior web portal to manage their account and communicate with the billing office
- On average, over 20% of utility customers will go paperless



- The portal can help reduce operating expenses for your office through paperless billing
- Dramatically reduce incoming checks from online banking (Online Bank Direct)
- Reduce the processing time for incoming online bank checks from 10 days (average) to 2 business days
- Custom dashboards for supervisors and employees to monitor relevant information
- Can still offer ACH to customers at no charge through UB software
- Ensure your office maintains compliance with Visa's Convenience Fee Guidelines

There are a few other things to consider with the VIP WebPortal. Your customers do not currently have any sort of online access to their accounts. It is reasonable to predict that a significant portion of them would appreciate having online account access. Even the customers who might not make their payment through the portal will still have free account access. They may still elect to send in checks through their online banking systems, hand written checks, make counter payments, etc., but the portal will still provide valuable information access to all customers.

If there is anything further that you need from me, please let me know. We look forward to serving you. Thanks!

Sincerely,

Michael Brenner, Regional Manager
Software Solutions



Cost Summary

Administrative Fees	
Description	Fee
Integration, Deployment and Training	
Integration, deployment, and training <i>Note: Includes integration with Software Solutions</i>	\$0.00
Account Access – Paid by the Biller	
Monthly Access Fee for Branded Customer and Biller Portals -- includes UNLIMITED administrative users:	\$400.00
HelpDesk Support & Marketing	
Access to IC HelpDesk and client services team and marketing support to help you achieve the industry's highest payment and paperless adoption.	No Charge
Electronic Payment Fees – Paid by the Customer	
Credit/Debit Cards: Visa, MasterCard and Discover & ACH Transactions <i>Convenience Model: Paid by customer.</i>	\$1.95 Up to \$200.00
Pay by Phone Option – Paid by the Customer	
IVR Surcharge – fee per transaction over the electronic payment fees	\$0.95
Paperless Fee – Paid by the Biller	
Paperless fee: per account that goes paperless. Only when eliminating a paper bill to customer.	\$.11
Other Merchant Services Fees – Paid by the Biller	
Credit Card Chargeback Fee	\$20.00
ACH Reject Fee	\$15.00
Online Bank Direct™ – Paid by the Biller	
OBD Monthly Access Fee	\$50.00
Per Transaction Fee	\$0.25
PAY by TEXT	
No Additional Charge other than the normal CC/DC & ACH Fee	\$0.00
Cloud Store (optional) – Paid by the Biller	
Monthly Access Fee - For miscellaneous payments not related to a Utility Account - Deposits, tap fees, etc.	\$50.00

Cost Savings Projection

Customers	8,400
Approx Print & Mail Cost	\$0.60
Proposed eBill Cost	\$0.11
VIP WebPortal Cost	\$400

Cost Analysis

	0%	5%	10%	15%	20%	25%	30%
eBill Customers	0	420	840	1,260	1,680	2,100	2,520
eBill Savings	\$0	\$206	\$412	\$617	\$823	\$1,029	\$1,235
VIP WebPortal Cost	\$400	\$400	\$400	\$400	\$400	\$400	\$400
MONTHLY SAVINGS	-\$400	-\$194	\$12	\$217	\$423	\$629	\$835
ANNUAL SAVINGS	-\$4,800	-\$2,330	\$139	\$2,609	\$5,078	\$7,548	\$10,018

PROJECTED ANNUAL SAVINGS

\$5,078

** based on 20%
paperless*

*This is an estimate for evaluation purposes. Actual results may vary.
A well-rounded marketing approach could help to improve paperless adoption rates.*

Current Environment

CC Provider:	Paypal
Customer Online Access:	Yes
Convenience Fee or Absorb:	Convenience Fee 2.2% + \$0.30 (average \$1.88) A customer with a \$75 bill will pay \$2.56
Average Bill:	\$50
Bill Printing:	Smartbill

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
APRIL 18, 2019**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
APRIL 18, 2019

1. Call to order
2. Visitor Presentation
3. Reading of Minutes, Approval of Warrants, Maintenance & Operating Account, Profit and Loss Statement
4. Old business
 - A. Tom Nienaber
5. New business
 - A. Kerry Odle, HMB Professional Engineering
 - i. New Projects
 - B. Billy Catlett
 - i. Supervisor's Report
 - C. Bullock Pen Management Fee
 - i. March, 2019
 - D. Dianne Cook & Ashley Dyer
 - i. General Liability Coverage
 - ii. Surety Bonds/Crawford Insurance
 - iii. Next Meeting – May 16, 2019
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
APRIL 2019 MEETING**

The April 2019 Meeting of the Grant County Sanitary Sewer District was called to order on April 18, 2019, at 3:00 p.m. at the District Headquarters, One Farrell Drive, Crittenden, Kentucky. Present at the meeting were the following: Chairman Charles Givin, and Commissioners, Rodger Bingham, Leo Saylor, Robert Worthington, and Danny Northcutt. Also present were Dianne Cook, HR Director Ashley Dyer, Superintendent William Catlett, Kerry Odle, HMB Professional Engineers, Inc., and Counsel Thomas R. Nienaber.

The first order of business was a review of the March 2019 Minutes. After discussion, upon Motion of Rodger Bingham and second by Danny Northcutt, it was unanimously,

“RESOLVED: that the March 2019 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the March 2019 Warrants and Profit and Loss Statement. After discussion, upon motion of Robert Worthington and second by Leo Saylor, it was unanimously,

“RESOLVED: that the March 2019 Warrants and Profit and Loss Statement, be and the same are hereby approved as attached.”

Commissioner Northcutt inquired about the chemical costs and the use of PAA as a substitute chemical treatment. Superintendent Catlett reported that the PAA test is no longer in effect. After several weeks of testing, Superintendent Catlett determined that the use of PAA was not cost effective. The District has returned to the use of its previous chemicals.

The next order of business was a report by Counsel Thomas R. Nienaber as follows:

1. Mr. Nienaber reported that the Cloud Invoice Agreement has been signed. He noted that there were several issues regarding the term of the Agreement. After dealing with the provider, a 23 month Agreement term was agreed upon.
2. Mr. Nienaber reminded everyone that the District now has been preapproved by the United States Department of Agriculture for submitting loan applications to Rural Development.

The next order of business was a report by HMB Professional Engineers, Inc., Mr. Kerry Odle.

Grant County Sanitary Sewer District
Minutes
April, 2019

1. Mr. Odle reported that the supplier of the rotary fan press is in the process of scheduling a meeting with Superintendent Catlett for a demonstration of the equipment. A report will be filed by Mr. Odle once that demonstration is complete.
2. Chairman Givin reported that he has not yet scheduled a meeting with the City of Dry Ridge Mayor. He will attempt to schedule that meeting for next Tuesday or Wednesday. He would like Superintendent Catlett to attend. That meeting will be scheduled for the purpose of discussing line extensions to the mobile home parks on US Highway 25 and other matters.

The next order of business was a report by Superintendent Catlett as follows:

1. Superintendent Catlett reviewed with the Commissioners his Superintendent Report as attached.
2. Superintendent Catlett reported that 18 telemetry systems have been installed. An additional five should be in within the next week. He reported that the telemetry systems are being installed by District personnel. It takes approximately 2 to 2 1/2 hours per installation. The supplier of the telemetry systems charged \$600.00 per installation. The District personnel can accomplish an installation at a District cost of approximately \$175.00. This represents a major savings to the District.

Superintendent Catlett gave a detailed report on the operation of the telemetry systems. He reported that they are working very well. The telemetry systems are able to detect and notify District personnel of all types of issues that a visual inspection cannot begin to detect. The telemetry systems can notify District personnel of issues ranging from burned out light bulbs to breaches in seals, impeller issues, and the like. Overall, Superintendent Catlett believes that the telemetry systems over time will result in significant savings to the District. Particularly, Superintendent Catlett indicated that the telemetry systems will allow the District to realize significant electric utility savings and the life expectancy of a pump will be extended appreciably.

3. Superintendent Catlett and District personnel have been conducting water infiltration checks throughout the District system. He noted that Pin Hook Subdivision, & Sayers Street has had a high number of infiltration issues. In dealing with infiltration issues, Superintendent Catlett reported that several holes in the Vactor truck have been detected. Superintendent Catlett explained that the Vactor truck serves two purposes: (1) It serves a

Grant County Sanitary Sewer District
Minutes
April, 2019

“jetter function” which allows for the flushing of clogged sewer lines; and (2) It serves a vacuuming function which allows for the clearing of lines, manholes, lift stations, etc. Superintendent Catlett reported the “jetter” function of the Vactor truck is permanently out-of-order. The “vacuum” function of the Vector truck is working satisfactorily. He reported that a “portable jetter” would cost approximately \$7,000.00. This would be a less expensive alternative than having the jetter function on the Vactor truck repaired or the purchase of a new Vactor truck. Superintendent Catlett reported that the current Vactor truck has several holes in the tanks. District personnel have been able to repair some of them. He reported that an adequate used Vactor truck could cost at least \$70,000.00. Rather than forego that expense, District personnel will continue to work with the current equipment. Overall, Superintendent Catlett reported that the District should retain its current Vactor truck and purchase a portable jetter pump. Superintendent Catlett indicated that he would investigate costs and report at the next meeting.

The next order of business was a report by Dianne Cook and Ashley Dyer as follows:

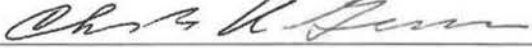
1. Ashley Dyer reported that the general liability insurance coverage is up for renewal. She reminded everyone that last year the District opted for a 3-year fixed rate premium on insurance coverage. The only increase in general liability insurance coverage this year will be approximately \$500.00 due to the addition of the new truck that was purchased. Otherwise, general liability insurance coverage this year will cost the same as last year.
2. Ashley Dyer has investigated the possibility of purchasing Surety Bonds for District personnel through Crawford Insurance. The current cost is approximately \$500.00 per person which is purchased through the Bullock Pen Water District. Ashley Dyer will investigate various costs for Surety Bonds and report at the next meeting.
3. Dianne Cook reported that the Bullock Pen Water District has scheduled its next monthly meeting for May 23, 2019. There being no objection, after motion and second, it was unanimously,

“RESOLVED: that the District’s next monthly meeting take place on Thursday, May 23, 2019.”

There being no further business to conduct, upon motion and second, the meeting was adjourned.

Grant County Sanitary Sewer District
Minutes
April, 2019

GRANT COUNTY SANITARY SEWER DISTRICT

BY: 

CHARLES GIVIN, CHAIRMAN

ATTEST:

DANNY NORTHCUTT, SECRETARY

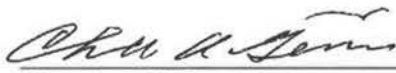


WARRANTS

April, 2019

GRANT COUNTY SANITARY SEWER DISTRICT:
AUTHORIZATION TO TREASURER BINGHAM for expenditures for funds you are hereby authorized by this warrant under KRS-050 to pay out of Maintenance & Operation Fund of this District the following bills:

<u>BILLS</u>	<u>SERVICE</u>	<u>GROSS</u>
BB&T	Note Payment	\$9,492.86
Carl Crone	Treatment Plant Operator	\$1,260.00
Duke Energy	Electric services	\$2,399.32
Owen Electric Coop. Inc.	Electric services	\$4,447.23
B.L. Anderson Co., Inc.	Chemical Pump Heads - Sw plant	\$403.09
Grant Co. Occupational Tax Admin	County Payroll Tax (Quarterly)	\$22.50
Smartbill	Postage/Billing/Online Svcs 04/19	\$916.91
Gleason Electric Inc.	Wheat Ct Electric Repair	\$165.00
GCSSD	Sewer Plant Svcs	\$30.00
Bullock Pen Water District	Water Bills	\$310.07
Clear Choice Facility Mtc LLC	2 Loads Gravel	\$918.18
Straeffer Pump & Supply	Parts - Sw Plant	\$135.90
Ky. State Treasurer	Sales & Use Tax 03/19	\$84.54
BB&T Visa	Websvcs/Infiltration sealant & Telemetry	\$2,510.36
Bullock Pen Water District	Management Fee - 03/19	\$13,425.15
CCP Industries	Supplies Sewer Plant	\$591.15
Consolidated Pipe	Air/Vacuum Release for Sw Plant	\$940.00
Best Way Disposal	Dumpster P/U 4/19	\$70.33
Flaig Welding Co., Inc.	1/8" 24" x 36" Sheet/Sw Truck	\$64.50
Flush Sanitation	8 Lds Sludge Hauling 03/19	\$1,200.00
Hellman Lumber	Telemetry Parts -	\$157.79
Pace Analytical Services	Sample Analysis	\$1,585.48
The C.I. Thornburg Co.	Chemicals @Sw Plant Sodium Hypochlc	\$911.40
	TOTAL	\$42,041.76


Charles Givin, Chairman


Danny Northcutt, Secretary

**GRANT CO SANITARY SEWER DISTRICT
MARCH, 2019**

WARRANTS

3/4/2019	TRAVIS MORGAN	120.00	OVERPAYMENT ON ACCT
3/4/2019	BULLOCK PEN WATER	587.47	WATER SVCS
3/12/2019	GCSSD	142.50	SEWER SVCS
3/12/2019	GRANT CO. NEWS	8.50	ADV GCSSD LEGAL
3/12/2019	OWEN ELECTRIC COOP	4144.50	ELECTRIC SVCS
3/12/2019	PACE ANALYTICAL	1628.74	SAMPLE ANALYSIS 2/19
3/14/2019	HELLMANN LUMBER	13.77	SEWER PLANT SUPPLIES
3/14/2019	BB&T VISA	1338.18	LIFT STN REPAIRS
3/15/2019	DUKE ENERGY	2508.68	ELECTRIC SVCS
3/18/2019	KY STATE TREASURER	329.46	SALES & USE TAX 02/19
3/21/2019	CHARLES A GIVIN	90.85	COMMISSIONER'S FEE
3/21/2019	DAN NORTHCUTT	90.85	COMMISSIONER'S FEE
3/21/2019	LEO L. SAYLOR	90.85	COMMISSIONER'S FEE
3/21/2019	ROBERT H WORTHINGTC	90.85	COMMISSIONER'S FEE
3/21/2019	RODGER W BINGHAM	90.85	COMMISSIONER'S FEE
3/20/2019	CARL W CRONE	1260.00	SEWER PLANT OPERATION
3/20/2019	HMB PROFESSIONAL	780.00	ENGINEERING SVCS
3/20/2019	KOI ENTERPRISES	20.30	SEWER PLANT SUPPLIES
3/20/2019	MORRIS & BRESSLER	4832.21	ACCOUNTING SVCS 02/19
3/20/2019	VANGORDER, WALKER	4000.00	2018 AUDIT - PROGRESS BILL
3/21/2019	BULLOCK PEN WATER	13397.10	02/19 MANAGEMENT FEE
3/21/2019	CITY OF CRITTENDEN	7088.29	TRASH COLLECTIONS 02/19
3/21/2019	FLUSH SANITATION	1350.00	SLUDGE HAULING 9 LDS - 02/19
3/21/2019	STRAEFFER PUMP	903.27	LIFTSTATION REPAIRS
3/21/2019	THOMAS R NIENABER	600.00	ATTORNEY FEES 02/19
3/28/2019	BEST WAY DISPOSAL	70.18	DUMPSTER P/U 3/19
3/28/2019	BULLOCK PEN WATER	51.50	REIMB TO BPWD -E RYAN CE CLASS
3/28/2019	CITY OF WILLIAMSTOWN	800.00	SLUDGE PROCESSING03/19
3/28/2019	SMARTBILL	929.18	BILLING/POSTAGE 03/19
3/28/2019	THE CINCINNATI INSUR	950.00	INSURANCE PREM - PYMT
3/8/2019	BB&T	<u>9492.86</u>	LOAN PYMT

TOTAL DISBURSEMENTS 57800.94

GRANT COUNTY SANITARY SEWER DISTRICT
P.O. BOX 460
CRITTENDEN, KY 41030
APRIL, 2019

Grant County Sanitary Sewer District
April, 2019

BANK BALANCES:

FORCHT BANK	
Revenue	\$334,871.94
Maintenance & Operations	\$44,802.57
Merchant Services Acct	\$115,441.34
Loans Replacement Reserve	\$19,750.00

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
MARCH, 2019**

GROSS RECEIPTS		\$ 70,561.93
DISBURSEMENTS		
UTILITIES	\$ 7,453.33	
SALARIES - NET	454.25	
MILEAGE	0.00	
MAINTENANCE & OPERATION	27,928.70	
SUPPLIES	2,275.52	
GENERAL	<u>19,689.14</u>	
TOTAL DISBURSEMENTS		<u>57,800.94</u>
NET		<u><u>\$ 12,760.99</u></u>

MORRIS & BRESSLER

Accountant's Compilation Report

To the Commissioners
Grant County Sanitary Sewer District
P. O. Box 460
Crittenden, KY 41030

Management is responsible for the accompanying financial statements of Grant County Sanitary Sewer District (a governmental entity), which comprise the balance sheet as of March 31, 2019, and the related statements of revenue and expenses - historical for the one month and three months ended March 31, 2019 and 2018 and budgeted for the three months ended March 31, 2019 in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows, the statement of changes in net position, and the supplementary information required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Grant County Sanitary Sewer District.

Morris & Bressler, PSC

Morris & Bressler, PSC
Certified Public Accountants

April 16, 2019

MORRIS & BRESSLER, PSC
Certified Public Accountants

7309 Dixie Highway • P.O. Box 545 • Florence, KY 41022-0545 • (859) 525-6306

GRANT COUNTY SANITARY SEWER DISTRICT

Balance Sheet

As of March 31, 2019

	<u>Mar 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	
126.11 · CIB-CUSTOMER DEPOSITS-FORCHT	79,878.31
126.12 · CIB - REPLACEMENT RESERVE	19,750.00
Total 126 · RESTRICTED CASH	99,628.31
131.07 · CIB-MAINTENANCE & OPERATION FOR	34,479.12
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	133,189.04
131.06 · CIB-REVENUE - FORCHT	334,871.94
135 · CERTIFICATES OF DEPOSIT	130,516.28
Total Checking/Savings	732,684.69
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	84,861.61
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-10,200.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	38,147.09
142.02 · ACCOUNTS RECEIVABLE-OTHER	979.00
162 · PREPAYMENTS	5,223.83
171 · ACCRUED INTEREST RECEIVABLE	217.77
Total Other Current Assets	119,229.30
Total Current Assets	851,913.99
Fixed Assets	
105 · CONSTRUCTION IN PROGRESS	
105.6 · CIP - SEWER PLANT SLUDGE PRESS	30,154.64
105.13 · CIP - INDIAN HILL LINE REPLACE	268.80
Total 105 · CONSTRUCTION IN PROGRESS	30,423.44
303.3 · W.T.P.-LAND & LAND RIGHTS	25,000.00
304.3 · S.T.P.- STRUCTURE & IMPROVEMENT	1,281,582.27
311.4 · T & D PUMP STATIONS	2,318,399.42
320.3 · S.T.P.-SEWER TREATMENT PLT EQUI	227,422.68
320.4 · T & D EQUIPMENT	49,657.17
331.4 · T & D MAINS	4,974,673.55
340.5 · OFFICE FURNITURE & EQUIPMENT	1,474.94
341.5 · G.P. - TRANSPORTATION EQUIPMENT	42,529.29
108.1 · ACCUMULATED DEPRECIATION	-2,407,161.25
Total Fixed Assets	6,544,001.51
Other Assets	
186.1 · DEFERRED RATE CASE EXP	16,890.00
Total Other Assets	16,890.00
TOTAL ASSETS	7,412,805.50
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	25,323.18
Credit Cards	2,510.36
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	114.75
241 · TAX COLLECTIONS PAYABLE	221.79
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	7,609.47
235 · CUSTOMER DEPOSITS	64,188.51
238 · ACCRUED INT ON KIA PHASE I	1,492.72

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of March 31, 2019

	<u>Mar 31, 19</u>
239 · ACCRUED INT ON KIA PHASE II	7,953.84
240 · ACCRUED INT ON BB&T LEASE	799.35
243 · CURRENT PORTION OF LTD	<u>152,178.35</u>
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	234,222.24
Total Other Current Liabilities	234,558.78
Total Current Liabilities	262,392.32
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	149,272.97
221 · NOTE PAYABLE - KIA - PHASE II	795,381.99
222 · CAPITAL LEASE - BB&T	421,435.18
224 · LESS CURR PORTION OF LTD	<u>-152,178.35</u>
Total Long Term Liabilities	1,213,911.79
Total Liabilities	1,476,304.11
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,177,911.37
3001 · RESTRICTED	9,504.09
3010 · UNRESTRICTED	<u>744,018.82</u>
Total 3020 · NET POSITION	5,931,434.28
Net Income	5,067.11
Total Equity	5,936,501.39
TOTAL LIABILITIES & EQUITY	<u>7,412,805.50</u>

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

March 2019

	Mar 19	Mar 18	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	53,638.15	50,207.93	3,430.22
470 · FORFEITED DISCOUNTS	767.69	910.56	-142.87
471 · MISCELLANEOUS SERVICE REVENUE	1,015.51	1,036.43	-20.92
Total Income	<u>55,421.35</u>	<u>52,154.92</u>	<u>3,266.43</u>
Gross Profit	55,421.35	52,154.92	3,266.43
Expense			
403 · DEPRECIATION EXPENSE	16,520.75	16,557.00	-36.25
408 · TAXES OTHER THAN INCOME	38.25	38.25	0.00
603 · SALARIES & WAGES-COMMISSIONERS	500.00	500.00	0.00
615 · PURCHASED POWER	6,905.76	6,738.13	167.63
618 · TREATMENT PLANT CHEMICALS	911.40	0.00	911.40
620 · MATERIALS AND SUPPLIES			
620.02 · M & S-PUMPING SYSTEM REPAIR	2,746.98	1,212.00	1,534.98
620.03 · M & S-TREATMENT PLANT OPERATION	612.40	124.44	487.96
620.04 · M & S-TREATMENT PLANT REPAIRS	1,343.09	1,033.97	309.12
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	730.52	733.49	-2.97
620.08 · M & S-GENERAL OFFICE SUPPLIES	36.53	99.98	-63.45
Total 620 · MATERIALS AND SUPPLIES	<u>5,469.52</u>	<u>3,203.88</u>	<u>2,265.64</u>
631 · CONTRACTUAL SERVICES-ENGINEERS	0.00	665.00	-665.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	4,000.00	4,608.72	-608.72
633 · CONTRACTUAL SERVICES-LEGAL	600.00	1,575.00	-975.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	12,970.00	10,050.00	2,920.00
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	253.53	253.53	0.00
635.02 · CS - PUMPING SYSTEM REPAIRS	165.00	0.00	165.00
635.03 · CS - TREATMENT PLANT OPERATIONS	3,686.51	1,783.95	1,902.56
635.07 · CS - CUSTOMER BILLING	281.41	268.62	12.79
635.08 · CS -GENERAL & ADMINISTRATIVE	380.46	415.57	-35.11
Total 635 · CONTRACTUAL SERVICE-OTHER	<u>4,766.91</u>	<u>2,721.67</u>	<u>2,045.24</u>
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,585.48	1,175.40	410.08
642 · RENT OF EQUIPMENT	42.41	41.03	1.38
650 · TRANSPORTATION EXPENSE	234.30	877.33	-643.03
656 · INSURANCE-VEHICLE	264.61	216.11	48.50
657 · INSURANCE-GENERAL LIABILITY	457.63	414.25	43.38
658 · INSURANCE - PROPERTY	310.46	568.22	-257.76
659 · INSURANCE-OTHER	49.60	0.00	49.60
670 · BAD DEBT EXPENSE	0.00	228.38	-228.38
Total Expense	<u>55,627.08</u>	<u>50,178.37</u>	<u>5,448.71</u>
Net Ordinary Income	-205.73	1,976.55	-2,182.28
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	147.87	153.91	-6.04
432 · PROCEEDS FROM CAPITAL CONTRIB	1,000.00	0.00	1,000.00
Total Other Income	<u>1,147.87</u>	<u>153.91</u>	<u>993.96</u>
Other Expense			
427 · INTEREST EXPENSE	3,305.51	3,643.19	-337.68
Total Other Expense	<u>3,305.51</u>	<u>3,643.19</u>	<u>-337.68</u>

SEE ACCOUNTANT'S COMPILATION REPORT

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

March 2019

	<u>Mar 19</u>	<u>Mar 18</u>	<u>\$ Change</u>
Net Other Income	-2,157.64	-3,489.28	1,331.64
Net Income	<u>-2,363.37</u>	<u>-1,512.73</u>	<u>-850.64</u>

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

January through March 2019

	Jan - Mar 19	Jan - Mar 18	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	173,279.44	170,162.11	3,117.33
470 · FORFEITED DISCOUNTS	2,283.65	2,670.35	-386.70
471 · MISCELLANEOUS SERVICE REVENUE	3,205.36	5,181.16	-1,975.80
Total Income	178,768.45	178,013.62	754.83
Gross Profit	178,768.45	178,013.62	754.83
Expense			
403 · DEPRECIATION EXPENSE	49,562.25	49,671.00	-108.75
408 · TAXES OTHER THAN INCOME	114.75	114.75	0.00
603 · SALARIES & WAGES-COMMISSIONERS	1,500.00	1,500.00	0.00
615 · PURCHASED POWER	22,352.16	20,545.18	1,806.98
618 · TREATMENT PLANT CHEMICALS	911.40	1,964.55	-1,053.15
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	455.48	255.29	200.19
620.02 · M & S-PUMPING SYSTEM REPAIR	8,206.60	3,015.11	5,191.49
620.03 · M & S-TREATMENT PLANT OPERATION	1,368.03	790.16	577.87
620.04 · M & S-TREATMENT PLANT REPAIRS	3,382.82	1,332.37	2,050.45
620.05 · M & S-COLLECT SYSTEM OPERATIONS	143.59	54.55	89.04
620.06 · M & S-COLLECT SYSTEM REPAIRS	0.00	309.00	-309.00
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	2,216.57	2,213.70	2.87
620.08 · M & S-GENERAL OFFICE SUPPLIES	230.18	376.18	-146.00
Total 620 · MATERIALS AND SUPPLIES	16,003.27	8,346.36	7,656.91
631 · CONTRACTUAL SERVICES-ENGINEERS	1,062.50	1,295.00	-232.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	11,300.77	15,478.60	-4,177.83
633 · CONTRACTUAL SERVICES-LEGAL	1,625.00	2,088.00	-463.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	38,910.00	30,150.00	8,760.00
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	732.42	753.93	-21.51
635.02 · CS - PUMPING SYSTEM REPAIRS	165.00	2,908.80	-2,743.80
635.03 · CS - TREATMENT PLANT OPERATIONS			
635.031 · CS - PLANT OPERATOR	3,780.00	3,780.00	0.00
635.032 · CS - SLUDGE HAULING	4,350.00	0.00	4,350.00
635.033 · CS - SLUDGE PROCESSING	800.00	200.00	600.00
635.034 · CS - STP - WATER BILLS	592.65	167.76	424.89
635.035 · CS - STP - SEWER BILLS	287.50	105.00	182.50
635.037 · CS - STP - WASTE COLLECTION	206.28	193.30	12.98
635.038 · CS - STP SERVICE CONTRACTS	528.99	488.64	40.35
Total 635.03 · CS - TREATMENT PLANT OPERATIONS	10,545.42	4,934.70	5,610.72
635.07 · CS - CUSTOMER BILLING	850.99	789.40	61.59
635.08 · CS -GENERAL & ADMINISTRATIVE	1,483.96	1,394.50	89.46
Total 635 · CONTRACTUAL SERVICE-OTHER	13,777.79	10,781.33	2,996.46
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	5,089.27	3,904.86	1,184.41
642 · RENT OF EQUIPMENT	102.49	99.43	3.06
650 · TRANSPORTATION EXPENSE	406.29	1,127.87	-721.58
656 · INSURANCE-VEHICLE	793.83	427.43	366.40
657 · INSURANCE-GENERAL LIABILITY	1,372.89	1,242.75	130.14
658 · INSURANCE - PROPERTY	931.38	1,704.66	-773.28
659 · INSURANCE-OTHER	148.80	0.00	148.80
660 · ADVERTISING EXPENSE	8.50	13.16	-4.66
670 · BAD DEBT EXPENSE	0.00	2,007.05	-2,007.05
675 · MISCELLANEOUS EXPENSE	0.00	0.00	0.00

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

January through March 2019

	Jan - Mar 19	Jan - Mar 18	\$ Change
Total Expense	165,973.34	152,461.98	13,511.36
Net Ordinary Income	12,795.11	25,551.64	-12,756.53
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	444.69	477.22	-32.53
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	3,414.40	-3,414.40
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	2,000.00	0.00
Total Other Income	2,444.69	5,891.62	-3,446.93
Other Expense			
427 · INTEREST EXPENSE	10,172.69	11,231.34	-1,058.65
Total Other Expense	10,172.69	11,231.34	-1,058.65
Net Other Income	-7,728.00	-5,339.72	-2,388.28
Net Income	5,067.11	20,211.92	-15,144.81

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through March 2019

	Jan - Mar 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	173,279.44	173,353.00	-73.56
470 · FORFEITED DISCOUNTS	2,283.65	2,550.00	-266.35
471 · MISCELLANEOUS SERVICE REVENUE	3,205.36	3,572.00	-366.64
Total Income	178,768.45	179,475.00	-706.55
Gross Profit	178,768.45	179,475.00	-706.55
Expense			
403 · DEPRECIATION EXPENSE	49,562.25	50,311.00	-748.75
408 · TAXES OTHER THAN INCOME	114.75	114.75	0.00
603 · SALARIES & WAGES-COMMISSIONERS	1,500.00	1,500.00	0.00
615 · PURCHASED POWER	22,352.16	21,107.00	1,245.16
618 · TREATMENT PLANT CHEMICALS	911.40	2,878.00	-1,966.60
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	455.48	253.00	202.48
620.02 · M & S-PUMPING SYSTEM REPAIR	8,206.60	3,075.00	5,131.60
620.03 · M & S-TREATMENT PLANT OPERATION	1,368.03	1,247.00	121.03
620.04 · M & S-TREATMENT PLANT REPAIRS	3,382.82	628.00	2,754.82
620.05 · M & S-COLLECT SYSTEM OPERATIONS	143.59	103.00	40.59
620.06 · M & S-COLLECT SYSTEM REPAIRS	0.00	122.00	-122.00
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	2,216.57	2,175.00	41.57
620.08 · M & S-GENERAL OFFICE SUPPLIES	230.18	343.00	-112.82
Total 620 · MATERIALS AND SUPPLIES	16,003.27	7,946.00	8,057.27
631 · CONTRACTUAL SERVICES-ENGINEERS	1,062.50	1,228.00	-165.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	11,300.77	12,600.00	-1,299.23
633 · CONTRACTUAL SERVICES-LEGAL	1,625.00	1,828.00	-203.00
634 · CONTRACTUAL SERVICE-MANAGMENT	38,910.00	38,910.00	0.00
635 · CONTRACTUAL SERVICE-OTHER	13,777.79	19,602.03	-5,824.24
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	5,089.27	3,675.00	1,414.27
642 · RENT OF EQUIPMENT	102.49	321.75	-219.26
650 · TRANSPORTATION EXPENSE	406.29	750.00	-343.71
656 · INSURANCE-VEHICLE	793.83	843.75	-49.92
657 · INSURANCE-GENERAL LIABILITY	1,372.89	1,483.00	-110.11
658 · INSURANCE - PROPERTY	931.38	1,373.00	-441.62
659 · INSURANCE-OTHER	148.80	145.00	3.80
660 · ADVERTISING EXPENSE	8.50	10.00	-1.50
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	0.00	24.85	-24.85
Total Expense	165,973.34	166,651.13	-677.79
Net Ordinary Income	12,795.11	12,823.87	-28.76
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	444.69	431.00	13.69
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	0.00	0.00
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	0.00	2,000.00
Total Other Income	2,444.69	431.00	2,013.69
Other Expense			
427 · INTEREST EXPENSE	10,172.69	10,858.88	-686.19
Total Other Expense	10,172.69	10,858.88	-686.19
Net Other Income	-7,728.00	-10,427.88	2,699.88

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
January through March 2019

	<u>Jan - Mar 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Net Income	<u>5,067.11</u>	<u>2,395.99</u>	<u>2,671.12</u>

Grant Co. Sanitary Sewer District

Supervisor's Report

March

25th) – Adjusted the floats at Indian Hill lift station.

- Replaced the vacuum pump on pump #1 at Eads lift station.

26th) – Wired seal and overload wires to the High Tide telemetry at Greenview lift station.

- Installed a new hand, off, auto switch at Greenview lift station.

27th) – Installed a new low-pressure grinder pump on Violet Rd.

28th) – Wired overload wires to High Tide telemetry at Kyley, Bridgeview, Bradford, Vincent, Sayers, and Pinhook lift stations.

29th) – Installed a new low-pressure grinder pump on Violet Rd.

- Adjusted the floats at Bingham, Pinhook, Indian Hill, and Sherman lift stations.

April

2nd) – Installed a new station in a low-pressure grinder pump from Violet Rd.

- Changed the oil in pump #2 at Barley lift station due to a seal leak.
- Installed a new Barnes low pressure grinder pump in a pit on Violet Rd.

3rd) – Installed a new stator in a low-pressure grinder pump from Violet Rd.

8th) – Received pump #2 from Angela lift station from EMT. We installed the pump into the pit.

- Pull pump #2 at Bridgeview lift station due to high run time hours. The bottom shredder hold down was missing from the pump.
- Installed a float holder bracket at Pinhook lift station.

9th) – Used the Vactor truck to vact out Indian Hill and Bridgeview lift station.

- Pulled pump #2 at Bridgeview lift station and installed a new bottom shredder hold down.

10th) – Work on sealing hole in the Vactor truck tank.

- Installed a new low-pressure grinder pump in on Bullock Pen Dr.

12th) – Pulled debris from the plants at the Sewer Plant.

15th) – Pulled pump #2 at Angela due to a seal leak, sent the pump to EMT for repair.

- Inspecting manhole in the Pinhook system to check for infiltration.

16th) – Sealed manholes to try to eliminate infiltration.

**BULLOCK PEN WATER DISTRICT
P.O. BOX 188
CRITTENDEN, KY 41030
859-428-2112**

In Account With: Grant County Sanitary Sewer District
P.O. Box 460
Crittenden, KY 41030-0460

04-10-19 Services Rendered as defined in Management Agreement

**Monthly charges for
March, 2019**

	Amount
Labor:	\$12,220.00
March Reconnect Fees:	\$0.00
Rent:	\$750.00
Office Equip/Supplies	
Cincinnati Bell Any Dist.	\$91.92
Staples	\$16.53
CSM, Inc.	\$18.00
Pitney Bowes postage	\$20.00
ProSource copier lea:	\$42.41
Spectrum	\$31.99
Grant Co. Oil reimb fuel	<u>\$234.30</u>
Total Bill for March:	\$13,425.15

Previous billings for 2019: \$28,157.63

Previous payments for 2019: \$41,582.78

Previous billings to date: \$1,917,426.25

Previous payments to date: \$1,904,001.10

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
MAY 23, 2019**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
MAY 23, 2019

1. Call to order
2. Visitor Presentation
3. Reading of Minutes, Approval of Warrants, Maintenance & Operating Account, Profit and Loss Statement
4. Old business
 - A. Tom Nienaber
 - i. Legislative Update
 - ii. PSC Update
 - iii. Indemnification Resolution
5. New business
 - A. Kerry Odle, HMB Professional Engineering
 - i. New Projects
 - B. Billy Catlett
 - i. Supervisor's Report
 - C. Bullock Pen Management Fee
 - i. April, 2019
 - D. Dianne Cook & Ashley Dyer
 - i. CD Renewal
 - ii. Next Meeting – June 20, 2019
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
MAY 2019 MEETING**

The May 2019 Meeting of the Grant County Sanitary Sewer District was called to order on May 23, 2019, at 3:00 p.m. at the District Headquarters, One Farrell Drive, Crittenden, Kentucky. Present at the meeting were the following: Chairman Charles Givin, and Commissioners, Rodger Bingham, Leo Saylor, and Robert Worthington. Also present were Dianne Cook, HR Director Ashley Dyer, Superintendent William Catlett, Kerry Odle, HMB Professional Engineers, Inc., and Counsel Thomas R. Nienaber. Commissioner Danny Northcutt was absent.

The first order of business was a review of the April 2019 Minutes. After discussion, upon Motion of Leo Saylor and second by Robert Worthington, it was unanimously,

“RESOLVED: that the April 2019 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the April 2019 Warrants and Profit and Loss Statement. After discussion, upon motion of Rodger Bingham and second by Leo Saylor, it was unanimously,

“RESOLVED: that the April 2019 Warrants and Profit and Loss Statement, be and the same are hereby approved as attached.”

The next order of business was a report by Counsel Thomas R. Nienaber as follows:

1. Mr. Nienaber reported that the Kentucky Legislature has increased the limit on purchases for goods and services from \$20,000.00 to \$30,000.00. This is the first increase in that amount in almost 20 years. Mr. Nienaber also reported that the threshold for Construction Contracts requiring a Bidder's Security Bond or Performance Bond has been raised to \$100,000.00. A considerable discussion followed regarding the likelihood of entering into a Construction Contract at any amount without requiring a Security Bond and/or Performance Bond. Everyone agreed that the District would in all likelihood still require Performance Bonds and/or Security Bonds for all construction projects. Mr. Nienaber also reported that the District is now permitted to adopt a policy for procurements and purchases for less than \$30,000.00. Chairman Givin requested Mr. Nienaber to review the District's Procurement Policy for review at the next meeting.
2. Mr. Nienaber reported on his attendance at the Local Water District Seminar held at Northern Kentucky Water District on April 24, 2019. Mr. Nienaber reported that the Seminar was very informative and productive. He indicated that Mr. Gerald Weutcher gave a comprehensive overview of the Public Service Commission and Local Water Districts. Mr. Weutcher commented that the Public Service Commission has recently

Grant Co. Sanitary Sewer District
Minutes
May 23, 2019

stressed compliance with all regulations. The Public Service Commission has also indicated in the recent past that they will in all likelihood begin assessing fines against regulated entities and their Commissioners, etc., in instances of noncompliance. Mr. Weutcher commented that with the current regulations, malintent is not an element required for the assessment of a fine for noncompliance. That is to say, even if a regulated entity were to unwittingly fail to comply with a given regulation, the violating entity and its officers, directors, commissioners, etc., could be fined. Mr. Weutcher suggested that regulated entities adopt an Indemnification Policy whereby individual Commissioners, Officers, Directors, etc., who are fined for noncompliance be permitted to recoup those fines from the governmental entity itself. Mr. Weutcher reported that there is some question as to whether or not a fine assessed against a Commissioner for example could be paid by the governmental entity. With the foregoing said, the Commissioners requested Mr. Nienaber to prepare an Indemnification Policy for review by the District at its next meeting.

The next order of business was a report by HMB Professional Engineers, Inc., Mr. Kerry Odle.

1. Mr. Odle reported that he is in the process of preparing plans and specifications for the Comminuter Project for discussion at the next meeting.
2. Chairman Givin reported that he had spoken to Mayor Brockman, City of Dry Ridge, Kentucky, regarding the City's payroll tax situation and the District's potential extension of sanitary sewer service to mobile home parks along US 25 in Dry Ridge, Kentucky. As to the payroll tax situation, the Mayor said he would get back to the District. As to the District's extension of sanitary sewer service to mobile home parks along US 25, Dry Ridge, Kentucky, Chairman Givin reported that the Mayor is "open for discussion". Chairman Givin stated that the Mayor will request the City Manager to look into the issue and report back to Chairman Givin as soon as possible.
3. Chairman Givin raised the issue of extending sanitary sewer service to Country Living Mobile Home Park in Dry Ridge, Kentucky. Commissioner Worthington reported that Country Living Mobile Home Park was recently purchased by Mr. Nathan Smith (or some unknown entity). Superintendent Catlett reported that this mobile home park was owned in the past by Mr. Keeney who declined to tap into the District's sanitary sewer system years ago when lines were extended in that area. Superintendent Catlett said there is sanitary sewer service directly next to Country Living Mobile Home Park. Chairman Givin suggested that a letter be sent to the owner of Country Living Mobile Home Park to open discussions for providing sanitary sewer service to Country Living Mobile Home

Grant Co. Sanitary Sewer District
Minutes
May 23, 2019

Park. Mr. Nienaber stated that he would prepare a draft letter for review by Chairman Givin.

The next order of business was a report by Superintendent Catlett as follows:

1. Superintendent Catlett reviewed with the Commissioners his Superintendent Report as attached.
2. Due to the inclement weather over the past month or so, the District's manhole repair and inspection program has been delayed somewhat. Superintendent Catlett reported that significant progress is being made in completing the District's manhole repair and inspection program. Once the weather cooperates, this project will be resumed.
3. Superintendent Catlett reported that the installed telemetry systems are doing a fantastic job. They are going to be a significant cost savings for the District. Superintendent Catlett reported that they will also extend the operational life of pumps and other equipment. Superintendent Catlett reported that in conjunction with the telemetry systems, District personnel are adjusting floats at selected lift stations. He reported that this is resulting in significant electric savings where they are installed.
4. Superintendent Catlett would like the District to consider installing VFDs at some of the larger pump stations. He is currently preparing a report which will be provided to the Commissioners for discussion at the next meeting.
5. Superintendent Catlett reported that he is still gathering information regarding the Vactor Truck and the "Jetter" replacement system. He should have a full report at the next meeting.

The next order of business was a report by Dianne Cook and Ashley Dyer as follows:

1. Dianne Cook received quotes for Certificates of Deposit from various banks as attached. The District currently has approximately \$130,000.00 to reinvest in a new Certificate of Deposit. After reviewing the available rates, it was determined that Forcht Bank's offer of a 7-month Certificate of Deposit yielding 2.25% annual interest was the best. After discussion, upon motion of Rodger Bingham and second by Robert Worthington, it was unanimously:

"RESOLVED: that Dianne Cook be and she is hereby authorized to reinvest up to \$130,000.00 in a replacement Certificate of Deposit with Forcht Bank at a term of 7 months and an annual

Grant Co. Sanitary Sewer District
Minutes
May 23, 2019

interest rate of 2.25%. Dianne Cook is hereby authorized to execute any and all documents necessary to effectuate that purchase.”

2. Dianne Cook reported that the next meeting is scheduled for June 20, 2019. There being no further business to conduct, upon motion and second, the meeting was adjourned.

GRANT COUNTY SANITARY SEWER DISTRICT

BY: 
CHARLES GIVIN, CHAIRMAN

ATTEST:


DANNY NORTHCUTT, SECRETARY

**GRANT CO SANITARY SEWER DISTRICT
APRIL, 2019**

WARRANTS

4/9/2019	BL ANDERSON CO.,	403.90	CHEMICAL PUMP HEADS - SW PLNT
4/9/2019	BULLOCK PEN WATER	310.07	WATER BILLS
4/9/2019	CCP INDUSTRIES	591.15	SEWER PLANT SUPPLIES
4/9/2019	CONSOLIDATED PIPE	940.00	AIR VACUUM RELEASE/SW PLANT
4/9/2019	GCSSD	30.00	SW SVCS @ SW PLANT
4/9/2019	GLEASON ELECTRIC	165.00	WHEAT CT ELECTRIC SUPPLIES
4/9/2019	HELLMANN LUMBER	157.79	PARTS - TELEMETRY PUMPSTNS
4/9/2019	PACE ANALYTICAL	1585.48	SAMPLE ANALYSIS 03/19
4/9/2019	THE C.I. THORNBURG CO	911.40	SW PLANT CHEM SODIUM HYPCHLR1
4/9/2019	BB&T (VISA)	2510.36	SW PLNT SUPPLIES/WEBSVCS
4/17/2019	G.C. OCCUPATIONAL	22.50	QURTLY EMPLOYEE PAYROLL TAX
4/17/2019	DUKE ENERGY	2399.32	ELECTRIC SVCS
4/17/2019	FLAIG WELDING CO.	64.50	1/8 PC SHEET 24 X 36 SW PUMP TRK
4/17/2019	KY STATE TREASURER	84.54	SALES & USE TAX 03/19
4/17/2019	OWEN ELECTRIC COOP	4447.23	ELECTRIC SVCS
4/17/2019	BRIAN SIMPSON	19.98	REIMB FOR GLOVES PURCHASED
4/18/2019	CHARLES A GIVIN	90.85	COMMISSIONER'S FEE
4/18/2019	DAN NORTHCUTT	90.85	COMMISSIONER'S FEE
4/18/2019	LEO L SAYLOR	90.85	COMMISSIONER'S FEE
4/18/2019	ROBERT H WORTHINGTC	90.85	COMMISSIONER'S FEE
4/18/2019	RODGER W BINGHAM	90.85	COMMISSIONER'S FEE
4/18/2019	BULLOCK PEN WATER	13425.15	MGT FEE 03/19
4/18/2019	CARL W CRONE	1260.00	SW PLNT OPERATION
4/18/2019	CLEAR CHOICE	918.18	2 LDS GRAVEL - STOCKPILE
4/18/2019	FLUSH SANITATION	1200.00	SLUDGE HAULING 03/19
4/18/2019	SMARTBILL	916.91	POSTAGE BILLING 4/19
4/19/2019	BULLOCK PEN WATER	141.25	REIMB SAYER REP/ZORO/& PLNT INK
4/29/2019	ART'S RENTAL	19.95	SEWER PLANT TOOL
4/29/2019	BEST WAY DISPOSAL	70.33	DUMPSTER P/U SVCS 04/19
4/29/2019	CCP INDUSTRIES	136.06	LATEX GLOVES / SW PLANT
4/29/2019	HMB PROFESSIONAL	585.00	ENGINEERING SVCS 04/19
4/29/2019	SOUTHERN SALES CO.	2676.97	REPL PUMP -VIOLET/SAYERS &BING
4/29/2019	STRAEFFER PUMP	2062.12	REPL IMPELLER & O-RING KT/MISC
4/29/2019	THOMAS R NIENABER	325.00	ATTORNEY FEES 03 & 04/19
4/8/2019	BB&T	9492.86	LOAN PAYMENT

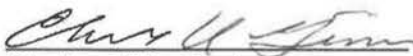
TOTAL			
DISBURSEMENTS		48327.25	

**GRANT COUNTY SANITARY SEWER DISTRICT
MAY, 2019**

GRANT COUNTY SANITARY SEWER DISTRICT:

AUTHORIZATION TO TREASURER BINGHAM for expenditures for funds you are hereby authorized by this warrant under KRS-050 to pay out of Maintenance & Operation Fund of this District the following bills:

<u>BILLS</u>	<u>SERVICE</u>	<u>GROSS</u>
BB&T	Note Payment	\$9,492.86
Carl Crone	Treatment Plant Operator	\$1,260.00
Duke Energy	Electric services	\$2,979.27
Owen Electric Coop. Inc.	Electric services	\$4,254.24
The Cincinnati Insurance Cos.	Insurance Instlmt - Gen Liability	\$921.00
The Cincinnati Insurance Cos.	Insurance Instlmt - Organizational Pillar	\$247.00
Smartbill	Postage/Billing/Online Svcs 05/19	\$931.91
Morris & Bressler, P.S.C.	Accounting Svcs 03/19	\$1,526.88
BB&T (VISA)	Telemetry System; Websvcs	\$2,007.13
GCSSD	Sewer Plant Svcs	\$112.50
Bullock Pen Water District	Water Bills	\$505.40
Electric Motor Tech.	Repair - Spare Pump	\$1,425.65
Consolidated Pipe & Supply	1-1/2 Ip EF Cplg	\$96.00
Electric Motor Tech.	Angela Dr - Pump Repair	\$2,950.65
JAGS Environmental	Pump Seal - Eads Rd.	\$254.37
Morris & Bressler, P.S.C.	Accounting Svcs 04/19	\$428.03
Straeffler Pump & Supply	Parts - Lift Stn Repairs	\$199.23
Ky. State Treasurer	Sales & Use Tax 03/19	\$319.37
Assured Partners	Employee Bond -1/2	\$943.00
Bullock Pen Water District	Management Fee - 04/19	\$13,466.94
CCP Industries	Supplies Sewer Plant	\$347.09
Best Way Disposal	Dumpster P/U 5/19	\$70.33
Electric Motor Tech.	Sayers Pump #2 Repair	\$2,485.65
K.O.I. Precast Concrete	Concrete Lift Stn Rings	\$907.00
Flush Sanitation	12 Lds. Sludge Hauled 5/19	\$1,800.00
Hellman Lumber	Manhole Repairs	\$117.66
K.O.I. Enterprises Inc.	Liftstation Supplies -Repairs	\$25.78
Pace Analytical Services	Sample Analysis - 03/19	\$1,585.48
Electric Motor Tech.	Bingham Ln Pump Stn Pump Repair	\$1,950.65
City of Crittenden	Trash Collections - 03/19	\$7,609.47
City of Crittenden	Trash Collections - 04/19	\$7,215.73
Clear Choice	2 Lds Gravel-Lift Stn Roads	<u>\$885.13</u>
	TOTAL	\$69,321.40


Charles Givin, Chairman

Danny Northcutt, Secretary



GRANT COUNTY SANITARY SEWER DISTRICT
P.O. BOX 460
CRITTENDEN, KY 41030
MAY, 2018

Grant County Sanitary Sewer District
May, 2019

BANK BALANCES:

FORCHT BANK	
Revenue	\$320,664.16
Maintenance & Operations	\$42,124.17
Merchant Services Acct	\$146,498.81
Loans Replacement Reserve	\$19,750.00

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
APRIL, 2019**

GROSS RECEIPTS		\$ 63,894.86
DISBURSEMENTS		
UTILITIES	\$ 7,256.95	
SALARIES - NET	454.25	
MILEAGE	0.00	
MAINTENANCE & OPERATION	32,613.98	
SUPPLIES	6,028.19	
GENERAL	<u>1,973.88</u>	
TOTAL DISBURSEMENTS		<u>48,327.25</u>
NET		<u><u>\$ 15,567.61</u></u>

MORRIS & BRESSLER

Accountant's Compilation Report

To the Commissioners
Grant County Sanitary Sewer District
P. O. Box 460
Crittenden, KY 41030

Management is responsible for the accompanying financial statements of Grant County Sanitary Sewer District (a governmental entity), which comprise the balance sheet as of April 30, 2019, and the related statements of revenue and expenses - historical for the one month and four months ended April 30, 2019 and 2018 and budgeted for the four months ended April 30, 2019 in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows, the statement of changes in net position, and the supplementary information required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Grant County Sanitary Sewer District.

Morris & Bressler, P.S.C.
Morris & Bressler, PSC
Certified Public Accountants

May 21, 2019

MORRIS & BRESSLER, PSC
Certified Public Accountants

7309 Dixie Highway • P.O. Box 545 • Florence, KY 41022-0545 • (859) 525-6306

GRANT COUNTY SANITARY SEWER DISTRICT

Balance Sheet

As of April 30, 2019

	Apr 30, 19
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	
126.11 · CIB-CUSTOMER DEPOSITS-FORCHT	83,782.82
126.12 · CIB - REPLACEMENT RESERVE	19,750.00
Total 126 · RESTRICTED CASH	103,532.82
131.07 · CIB-MAINTENANCE & OPERATION FOR	36,157.89
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	158,366.81
131.06 · CIB-REVENUE - FORCHT	320,664.16
135 · CERTIFICATES OF DEPOSIT	130,516.28
Total Checking/Savings	749,237.96
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	87,394.47
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-10,200.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	38,147.09
142.02 · ACCOUNTS RECEIVABLE-OTHER	1,958.00
162 · PREPAYMENTS	4,900.39
171 · ACCRUED INTEREST RECEIVABLE	292.86
Total Other Current Assets	122,492.81
Total Current Assets	871,730.77
Fixed Assets	
105 · CONSTRUCTION IN PROGRESS	
105.6 · CIP - SEWER PLANT SLUDGE PRESS	30,154.64
105.13 · CIP - INDIAN HILL LINE REPLACE	268.80
Total 105 · CONSTRUCTION IN PROGRESS	30,423.44
303.3 · W.T.P.-LAND & LAND RIGHTS	25,000.00
304.3 · S.T.P.- STRUCTURE & IMPROVEMENT	1,281,582.27
311.4 · T & D PUMP STATIONS	2,318,892.03
320.3 · S.T.P.-SEWER TREATMENT PLT EQUI	227,422.68
320.4 · T & D EQUIPMENT	49,657.17
331.4 · T & D MAINS	4,974,673.55
340.5 · OFFICE FURNITURE & EQUIPMENT	1,474.94
341.5 · G.P. - TRANSPORTATION EQUIPMENT	42,529.29
108.1 · ACCUMULATED DEPRECIATION	-2,423,682.00
Total Fixed Assets	6,527,973.37
Other Assets	
186.1 · DEFERRED RATE CASE EXP	16,890.00
Total Other Assets	16,890.00
TOTAL ASSETS	7,416,594.14
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	50,668.68
Credit Cards	2,007.13
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	153.00
241 · TAX COLLECTIONS PAYABLE	479.87
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	-281.58
235 · CUSTOMER DEPOSITS	64,638.51
238 · ACCRUED INT ON KIA PHASE I	1,865.90

SEE ACCOUNTANTS' COMPILATION REPORT

GRANT COUNTY SANITARY SEWER DISTRICT

Balance Sheet

As of April 30, 2019

	Apr 30, 19
239 · ACCRUED INT ON KIA PHASE II	9,942.30
240 · ACCRUED INT ON BB&T LEASE	799.35
243 · CURRENT PORTION OF LTD	152,427.28
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	229,391.76
Total Other Current Liabilities	230,024.63
Total Current Liabilities	282,700.44
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	149,272.97
221 · NOTE PAYABLE - KIA - PHASE II	795,381.99
222 · CAPITAL LEASE - BB&T	412,958.45
224 · LESS CURR PORTION OF LTD	-152,427.28
Total Long Term Liabilities	1,205,186.13
Total Liabilities	1,487,886.57
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,170,359.96
3001 · RESTRICTED	7,142.45
3010 · UNRESTRICTED	753,931.87
Total 3020 · NET POSITION	5,931,434.28
Net Income	-2,726.71
Total Equity	5,928,707.57
TOTAL LIABILITIES & EQUITY	7,416,594.14

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

April 2019

	Apr 19	Apr 18	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	56,813.93	57,096.87	-282.94
470 · FORFEITED DISCOUNTS	762.93	702.27	60.66
471 · MISCELLANEOUS SERVICE REVENUE	1,054.69	1,139.08	-84.39
Total Income	58,631.55	58,938.22	-306.67
Gross Profit	58,631.55	58,938.22	-306.67
Expense			
403 · DEPRECIATION EXPENSE	16,520.75	16,557.00	-36.25
408 · TAXES OTHER THAN INCOME	38.25	38.25	0.00
603 · SALARIES & WAGES-COMMISSIONERS	500.00	500.00	0.00
615 · PURCHASED POWER	7,228.65	6,764.55	464.10
618 · TREATMENT PLANT CHEMICALS	0.00	485.15	-485.15
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	219.60	137.78	81.82
620.02 · M & S-PUMPING SYSTEM REPAIR	7,083.13	695.44	6,387.69
620.03 · M & S-TREATMENT PLANT OPERATION	136.06	35.32	100.74
620.04 · M & S-TREATMENT PLANT REPAIRS	155.88	-147.98	303.86
620.06 · M & S-COLLECT SYSTEM REPAIRS	0.00	11.99	-11.99
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	719.53	730.89	-11.36
620.08 · M & S-GENERAL OFFICE SUPPLIES	96.75	131.67	-34.92
Total 620 · MATERIALS AND SUPPLIES	8,410.95	1,595.11	6,815.84
631 · CONTRACTUAL SERVICES-ENGINEERS	585.00	380.00	205.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	428.03	2,996.22	-2,568.19
633 · CONTRACTUAL SERVICES-LEGAL	325.00	325.00	0.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	12,970.00	10,050.00	2,920.00
635 · CONTRACTUAL SERVICE-OTHER	11,610.08	5,865.89	5,744.19
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,981.85	1,155.40	826.45
642 · RENT OF EQUIPMENT	47.76	30.04	17.72
650 · TRANSPORTATION EXPENSE	235.08	300.74	-65.66
656 · INSURANCE-VEHICLE	264.61	105.66	158.95
657 · INSURANCE-GENERAL LIABILITY	457.63	414.25	43.38
658 · INSURANCE - PROPERTY	310.46	568.22	-257.76
659 · INSURANCE-OTHER	49.60	0.00	49.60
660 · ADVERTISING EXPENSE	0.00	22.84	-22.84
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
Total Expense	61,963.70	48,154.32	13,809.38
Net Ordinary Income	-3,332.15	10,783.90	-14,116.05
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	151.22	153.31	-2.09
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	0.00	2,000.00
Total Other Income	2,151.22	153.31	1,997.91
Other Expense			
427 · INTEREST EXPENSE	3,382.40	3,742.59	-360.19
Total Other Expense	3,382.40	3,742.59	-360.19
Net Other Income	-1,231.18	-3,589.28	2,358.10
Net Income	-4,563.33	7,194.62	-11,757.95

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

January through April 2019

	Jan - Apr 19	Jan - Apr 18	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	230,093.37	227,258.98	2,834.39
470 · FORFEITED DISCOUNTS	3,046.58	3,372.62	-326.04
471 · MISCELLANEOUS SERVICE REVENUE	4,260.05	6,320.24	-2,060.19
Total Income	237,400.00	236,951.84	448.16
Gross Profit	237,400.00	236,951.84	448.16
Expense			
403 · DEPRECIATION EXPENSE	66,083.00	66,228.00	-145.00
408 · TAXES OTHER THAN INCOME	153.00	153.00	0.00
603 · SALARIES & WAGES-COMMISSIONERS	2,000.00	2,000.00	0.00
615 · PURCHASED POWER			
615.01 · PURCHASED POWER - PUMP STATIONS	15,350.76	13,488.65	1,862.11
615.03 · PURCHASED POWER - TREATMENT PLT	14,230.05	13,821.08	408.97
Total 615 · PURCHASED POWER	29,580.81	27,309.73	2,271.08
618 · TREATMENT PLANT CHEMICALS	911.40	2,449.70	-1,538.30
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	675.08	393.07	282.01
620.02 · M & S-PUMPING SYSTEM REPAIR	15,323.37	3,710.55	11,612.82
620.03 · M & S-TREATMENT PLANT OPERATION	1,573.13	825.48	747.65
620.04 · M & S-TREATMENT PLANT REPAIRS	3,538.70	1,184.39	2,354.31
620.05 · M & S-COLLECT SYSTEM OPERATIONS	143.59	54.55	89.04
620.06 · M & S-COLLECT SYSTEM REPAIRS	0.00	320.99	-320.99
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	2,936.10	2,944.59	-8.49
620.08 · M & S-GENERAL OFFICE SUPPLIES	326.93	507.85	-180.92
Total 620 · MATERIALS AND SUPPLIES	24,516.90	9,941.47	14,575.43
631 · CONTRACTUAL SERVICES-ENGINEERS	1,647.50	1,675.00	-27.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	13,255.68	18,474.82	-5,219.14
633 · CONTRACTUAL SERVICES-LEGAL	1,950.00	2,413.00	-463.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	51,880.00	40,200.00	11,680.00
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	990.51	1,007.46	-16.95
635.02 · CS - PUMPING SYSTEM REPAIRS	8,977.60	2,908.80	6,068.80
635.03 · CS - TREATMENT PLANT OPERATIONS			
635.031 · CS - PLANT OPERATOR	5,040.00	5,040.00	0.00
635.032 · CS - SLUDGE HAULING	5,550.00	2,400.00	3,150.00
635.033 · CS - SLUDGE PROCESSING	800.00	600.00	200.00
635.034 · CS - STP - WATER BILLS	844.52	344.39	500.13
635.035 · CS - STP - SEWER BILLS	400.00	190.00	210.00
635.037 · CS - STP - WASTE COLLECTION	276.61	257.68	18.93
635.038 · CS - STP SERVICE CONTRACTS	705.32	651.52	53.80
Total 635.03 · CS - TREATMENT PLANT OPERATIONS	13,616.45	9,483.59	4,132.86
635.07 · CS - CUSTOMER BILLING	1,131.12	1,057.56	73.56
635.08 · CS -GENERAL & ADMINISTRATIVE	1,876.75	2,189.81	-313.06
Total 635 · CONTRACTUAL SERVICE-OTHER	26,592.43	16,647.22	9,945.21
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	7,467.49	5,060.26	2,407.23
642 · RENT OF EQUIPMENT	150.25	129.47	20.78
650 · TRANSPORTATION EXPENSE	641.37	1,428.61	-787.24
656 · INSURANCE-VEHICLE	1,058.44	533.09	525.35
657 · INSURANCE-GENERAL LIABILITY	1,830.52	1,657.00	173.52
658 · INSURANCE - PROPERTY	1,241.84	2,272.88	-1,031.04
659 · INSURANCE-OTHER	198.40	0.00	198.40

SEE ACCOUNTANT'S COMPILATION REPORT

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

January through April 2019

	Jan - Apr 19	Jan - Apr 18	\$ Change
660 · ADVERTISING EXPENSE	8.50	36.00	-27.50
670 · BAD DEBT EXPENSE	0.00	2,007.05	-2,007.05
675 · MISCELLANEOUS EXPENSE	0.00	0.00	0.00
Total Expense	231,167.53	200,616.30	30,551.23
Net Ordinary Income	6,232.47	36,335.54	-30,103.07
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	595.91	630.53	-34.62
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	3,414.40	-3,414.40
432 · PROCEEDS FROM CAPITAL CONTRIB	4,000.00	2,000.00	2,000.00
Total Other Income	4,595.91	6,044.93	-1,449.02
Other Expense			
427 · INTEREST EXPENSE	13,555.09	14,973.93	-1,418.84
Total Other Expense	13,555.09	14,973.93	-1,418.84
Net Other Income	-8,959.18	-8,929.00	-30.18
Net Income	-2,726.71	27,406.54	-30,133.25

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through April 2019

	Jan - Apr 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	230,093.37	231,136.00	-1,042.63
470 · FORFEITED DISCOUNTS	3,046.58	3,400.00	-353.42
471 · MISCELLANEOUS SERVICE REVENUE	4,260.05	4,764.00	-503.95
Total Income	<u>237,400.00</u>	<u>239,300.00</u>	<u>-1,900.00</u>
Gross Profit	237,400.00	239,300.00	-1,900.00
Expense			
403 · DEPRECIATION EXPENSE	66,083.00	67,080.00	-997.00
408 · TAXES OTHER THAN INCOME	153.00	153.00	0.00
603 · SALARIES & WAGES-COMMISSIONERS	2,000.00	2,000.00	0.00
615 · PURCHASED POWER	29,580.81	28,134.00	1,446.81
618 · TREATMENT PLANT CHEMICALS	911.40	3,836.00	-2,924.60
620 · MATERIALS AND SUPPLIES	24,516.90	10,592.00	13,924.90
631 · CONTRACTUAL SERVICES-ENGINEERS	1,647.50	1,636.00	11.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	13,255.68	15,300.00	-2,044.32
633 · CONTRACTUAL SERVICES-LEGAL	1,950.00	2,436.00	-486.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	51,880.00	51,880.00	0.00
635 · CONTRACTUAL SERVICE-OTHER	26,592.43	26,131.36	461.07
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	7,467.49	4,900.00	2,567.49
642 · RENT OF EQUIPMENT	150.25	429.00	-278.75
650 · TRANSPORTATION EXPENSE	641.37	1,000.00	-358.63
656 · INSURANCE-VEHICLE	1,058.44	1,125.00	-66.56
657 · INSURANCE-GENERAL LIABILITY	1,830.52	1,976.00	-145.48
658 · INSURANCE - PROPERTY	1,241.84	1,831.00	-589.16
659 · INSURANCE-OTHER	198.40	195.00	3.40
660 · ADVERTISING EXPENSE	8.50	20.00	-11.50
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	0.00	33.20	-33.20
Total Expense	<u>231,167.53</u>	<u>220,687.56</u>	<u>10,479.97</u>
Net Ordinary Income	6,232.47	18,612.44	-12,379.97
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	595.91	576.00	19.91
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	0.00	0.00
432 · PROCEEDS FROM CAPITAL CONTRIB	4,000.00	1,000.00	3,000.00
Total Other Income	<u>4,595.91</u>	<u>1,576.00</u>	<u>3,019.91</u>
Other Expense			
427 · INTEREST EXPENSE	13,555.09	14,478.56	-923.47
Total Other Expense	<u>13,555.09</u>	<u>14,478.56</u>	<u>-923.47</u>
Net Other Income	-8,959.18	-12,902.56	3,943.38
Net Income	<u><u>-2,726.71</u></u>	<u><u>5,709.88</u></u>	<u><u>-8,436.59</u></u>

SKEES, WILSON & NIENABER, PLLC

HUGH O. SKEES
DALE T. WILSON
THOMAS R. NIENABER

ATTORNEYS AND COUNSELORS AT LAW
7699 Ewing Boulevard
P.O. BOX 756
FLORENCE, KENTUCKY 41022-0756

TELEPHONE: 859.371.7407
FAX: 859.371.9872
EMAIL: rswandd@fuse.net

May 20, 2019

Bullock Pen Water District
Grant County Sanitary Sewer District
1 Farrell Drive
PO Box 460
Crittenden, KY 41030

VIA EMAIL

Attention: Chairman Bobby Burgess
Chairman Charles Givin
Danny Northcutt
Leo Saylor
Rodger Bingham
Robert H. Worthington, Jr.
Bill Wethington
Andrea Walton
Superintendent William Catlett
Amy Ruark
Dianne Cook
Ashley Dyer

In re: Legislative Changes

Greetings:

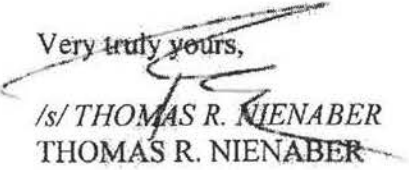
I attended the Kentucky League of Cities Legislative Update last week. There are a number of changes to the Kentucky Revised Statutes which will affect both Bullock Pen Water District and Grant County Sanitary Sewer District. A summary of those changes are as follows:

1. We may now purchase goods and services up to \$30,000.00 without advertising for bids. This is the first change in the bidding limit in almost 20 years.
2. The threshold for construction contracts requiring a bidder's security bond or performance bond is now \$100,000.00.
3. Either District is permitted to adopt a policy for procurement of purchases for purchases less than \$30,000.00 should we so desire.

All of these changes will become effective June 27, 2019. By way of this correspondence, I would ask that Amy and Dianne put this on the meeting agenda for this Thursday.

Thanks.

Very truly yours,


/s/ THOMAS R. NIENABER
THOMAS R. NIENABER

TRN/krp

cc: Ms. Peggy Gamble

Grant Co. Sanitary Sewer District

Supervisor's Report

April

- 19th) – Changed the alternator at Waller lift station.
- 22nd) – Seal manholes on Pinhook Pl. to try and eliminate infiltration.
- 23rd) – Raise a manhole on Timberwood Dr. to try and eliminate infiltration.
 - Install manhole covers on Mallard Ln. to try and eliminate infiltration.
- 24th) – Pull pump #2 at Sayers lift station and sent to EMT for new bearings.
- 25th) – Inspect manholes on Sayers St. and Vincent Blvd.
 - Seal manholes on Bingham Ln. to try and eliminate infiltration.
 - Install pump #2 at Sayers lift station.
- 29th) – Seal a manhole at the corner of Russel Dr. and Dixie Highway to try and eliminate infiltration.
 - Install pump #1 at Bingham lift station.
- 30th) – Pulled pump #1 Eads lift station. (needed repair.)
 - Pulled pump #2 at Sayers lift station to check the rotation of the pump.

May

- 1st) – Seal manhole on Bingham Ln. to try and eliminate infiltration.
 - Seal the pit at Russel lift station to try and eliminate infiltration.
- 2nd) – Pulled pump #2 at Waller lift station due to high amps. We unclogged the pump and reinstalled it into the pit.
 - Replaced a relay at Waller lift station.
 - Replaced the #3 float at Waller lift station.
- 3rd) – Installed a new seal in pump #1 at Eads lift station.
 - Installed a new #1 float at Sayers lift station.
 - Rebuilt vacuum pump #1 at Eads lift station.
- 6th) – Camera gravity lines in the Pinhook system to look for infiltration issues.
 - Installed a riser on a manhole at the corner of Russel Dr. and Dixie Highway to try and eliminate infiltration.
- 7th) – Relay a section of gravity line in the Pinhook system. (Small section of gravity line was collapsed.)

8th) – Add gravel and level roads to lift stations.

- Camera the discharge lines at Sayers lift station.
- Cleanout both check valves in the discharge lines at Sayers lift station.

9th) – Repair the alternator timer at Russel lift station.

- Installed a new relay in Claiborne lift station.

10th) – Installed High Tide telemetry at Claiborne A lift station.

- Installed High Tide telemetry at Claiborne B lift station.
- Installed High Tide telemetry at Miller lift station.
- Install pump #2 at Angela lift station.

13th) – Installed clamps on pump #1 at Sayers lift station after multiple discharge seals were blown out.

- Locate the air release on the discharge line at Sayers lift station.
- Installed a fence around Case lift station after issues with cattle around the station.

14th) – Vacted out Claiborne A lift station.

15th) – Raised a manhole on Pinhook Pl.

- Vacted out Angela lift station.

17th) – Cleared debris from the check valve and air release valve on pump #2 at Claiborne A lift station.

- Cleared debris from the check valve and air release valve on pump #2 at Angela lift station.

20th) – Cleared debris from the impeller on pump #2 at Sayers lift station.

21st) – Replaced the alternator at Russel lift station.

22nd) – Cap off the gravity main at the Crittenden Trailer Court demolition.

- Relay a sewer lateral at the Crittenden Trailer Court demolition.

**BULLOCK PEN WATER DISTRICT
P.O. BOX 188
CRITTENDEN, KY 41030-0188
(859) 428-2112**

In Account With: Grant Co. Sanitary Sewer District
P.O. Box 460
Crittenden, KY 41030-0460

05-10-19 Services Rendered as defined in Management Agreement

**Monthly charges for
April, 2019**

	Amount
Labor:	\$12,220.00
April Reconnect Fees:	\$0.00
Rent:	\$750.00
Office Equip/Supplies:	
CBTS	Phone Services \$147.24
Staples	Office Supplies \$30.32
CSM, Inc.	Computer Services \$58.50
Pitney Bowes	postage \$27.77
ProSource	Old Copier Lease/Overage \$17.72
ProSource	New Copier Lease/Overage \$30.04
WalMart	Supplies \$14.77
Grant Co. Oil	reimb fuel purchases <u>\$170.58</u>
Total Bill for April, 2019	\$13,466.94
Previous billings for 2019:	\$55,049.72
Previous payments for 2019:	\$41,582.78
Previous billings to date:	\$1,930,893.19
Previous payments to date:	\$1,917,426.25

Dianne Cook

From: Paula Stamper <p.stamper@heritagebank-ky.com>
Sent: Thursday, May 23, 2019 10:12 AM
To: Dianne Cook
Subject: RE: GRANT CO SANITARY SEWER DIST. CERTIFICATE OF DEPOSIT

Hi Diane,

We have two short term specials currently.

12 Month Choice CD 2.26% APY (2.23% Rate) – Offers 1 time bump should rates go up
18 Month Promotional CD 2.50% APY (2.47% Rate)

Hope to hear from you soon!!
Have a great day,
Paula

From: Dianne Cook <dcook@bpwd.org>
Sent: Thursday, May 23, 2019 8:14 AM
To: Paula Stamper <p.stamper@heritagebank-ky.com>
Subject: RE: GRANT CO SANITARY SEWER DIST. CERTIFICATE OF DEPOSIT

I'm sorry Paula. The last renewal was \$160,215.86.

Thanks,
Dianne

From: Paula Stamper <p.stamper@heritagebank-ky.com>
Sent: Wednesday, May 22, 2019 8:13 PM
To: Dianne Cook <dcook@bpwd.org>
Subject: RE: GRANT CO SANITARY SEWER DIST. CERTIFICATE OF DEPOSIT

Absolutely Dianne! Thanks for the opportunity.

How much will you be depositing? Just asking for insurance purposes, want to make sure we keep you fully insured.

Thanks,
Paula

From: Dianne Cook <dcook@bpwd.org>
Sent: Wednesday, May 22, 2019 2:13 PM
To: Paula Stamper <p.stamper@heritagebank-ky.com>
Subject: GRANT CO SANITARY SEWER DIST. CERTIFICATE OF DEPOSIT

Paula,

Dianne Cook

From: Tanya R. Copher <tacopher@forchtbank.com>
Sent: Tuesday, May 21, 2019 12:51 PM
To: Dianne Cook
Subject: RE: FORCHT BANK - CD RENEWAL #1513534

We are currently running a 7 month special at 2.25%. This is what I suggest since a 12 month CD is .50%. Please let me know what you decide and we can adjust within the 10 day window of date it matures. Thank you.

It's a happier day at Forcht Bank!

"How you make others feel about themselves, says a lot about you."

Tanya R. Copher
Financial Center Manager
NMLS# 1713307
230 Violet Road | Crittenden, KY 41030
O – 859.824.8582 | F - 859.428.3295
tacopher@forchtbank.com



From: Dianne Cook [mailto:dcook@bpwd.org]
Sent: Tuesday, May 21, 2019 12:47 PM
To: Tanya R. Copher <tacopher@forchtbank.com>
Subject: FORCHT BANK - CD RENEWAL #1513534

WARNING: This message came from an external source. Please use caution when opening any attachments or clicking on links.

Hi Tanya,

I received the Renewal Notice for the Grant Co. Sanitary Sewer District's CD#1513534. Our monthly meeting is Thursday, May 23, 2019. Can you get me a renewal quote for the CD?

Thanks,

Dianne Cook

*Grant Co. Sanitary Sewer District
Bullock Pen Water District
1 Farrell Dr.
Crittenden, KY 41030
(859) 428-3060
(859) 428-2112*

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
JUNE 20, 2019**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
JUNE 20, 2019

1. Call to order
2. Visitor Presentation
3. Reading of Minutes, Approval of Warrants, Maintenance & Operating Account, Profit and Loss Statement
4. Old business
 - A. Tom Nienaber
 - i. Mobile Home Parks Update
5. New business
 - A. Kerry Odle, HMB Professional Engineering
 - i. New Projects
 - B. Billy Catlett
 - i. Supervisor's Report
 - C. Bullock Pen Management Fee
 - i. May, 2019
 - D. Dianne Cook & Ashley Dyer
 - i. Next Meeting – July18, 2019
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
JUNE 2019 MEETING**

The June 2019 Meeting of the Grant County Sanitary Sewer District was called to order on June 20, 2019, at 3:00 p.m. at the District Headquarters, One Farrell Drive, Crittenden, Kentucky. Present at the meeting were the following: Chairman Charles Givin, and Commissioners, Rodger Bingham, Leo Saylor, Danny Northcutt, and Robert Worthington. Also present were Dianne Cook, HR Director Ashley Dyer, Superintendent William Catlett, Kerry Odle, HMB Professional Engineers, Inc., and Counsel Thomas R. Nienaber.

The first order of business was a review of the May 2019 Minutes. After discussion, upon Motion of Robert Worthington and second by Rodger Bingham, it was unanimously,

“RESOLVED: that the June 2019 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the May 2019 Warrants and Profit and Loss Statement. After discussion, upon motion of Danny Northcutt and second by Robert Worthington, it was unanimously,

“RESOLVED: that the May 2019 Warrants and Profit and Loss Statement, be and the same are hereby approved as attached.”

The next order of business was a report by Counsel Thomas R. Nienaber as follows:

1. Mr. Nienaber reported that he had made contact with Nathan Smith and his counsel, Dennis Williams, regarding the availability of sanitary sewer service to Country Living Mobile Home Park. Mr. Nienaber received the attached letter from Dennis Williams earlier in the day indicating that Mr. Smith would consider tapping into the District’s sanitary sewer system. Dennis Williams noted in his correspondence that Mr. Smith did not like the idea of the requirement that the mobile home park owner would be required to pay the construction costs associated with the new pump station. Mr. Nienaber stated that he would report any updates to the District as he receives them.

2. Chairman Givin stated that he had talked to Mayor Brockman regarding the District’s intention to provide sanitary sewer service to the three mobile home parks in the Sherman area. Mayor Brockman requested Chairman Givin to contact him next week to schedule a meeting to discuss this matter further. Chairman Givin stated that he would report any developments at the next meeting.

The next order of business was a report by HMB Professional Engineers, Inc., Mr. Kerry Odle.

Grant Co. Sanitary Sewer District
Minutes
June 20, 2019

1. Mr. Odle reported on the availability of grant money for the purpose of providing financing for infrastructure for construction costs incidental to mobile home parks tapping into District's sanitary sewer system. Mr. Odle reported that there are monies available up to \$100,000.00, with \$95,000.00 of that being a "grant". These funds are only available to utility companies and not mobile home parks. Mr. Odle suggested that this might be an option for the District to assist mobile home parks (including Country Living Mobile Home park) in the process of tapping into the District's sanitary sewer system.
2. Mr. Odle reported that he has investigated the availability of surplus equipment for purchase by the District from the Federal Government. Mr. Odle reported that he noted that there was equipment available, including a vector truck and "jetters". Mr. Odle suggested that Superintendent Catlett investigate this source of purchasing for future equipment purchases.
3. Mr. Odle reported that he had contacted the Kentucky Division of Water ("DOW") and was informed that the District would not need approval from the DOW to purchase and install a muncher/dewatering device. Superintendent Catlett reported that he has received information on the availability of a "demo model" muncher/dewatering device that would work perfectly for the District's plant. This device would save the District significant man hours and improve employee safety and working conditions. The used "demo model" which Superintendent Catlett looked at is \$65,000.00. The accompanying "blanket" would cost approximately \$10,000.00. Superintendent Catlett stated that he would contact the sales representative to further discuss pricing and additional terms.
3. Superintendent Catlett indicated that if the District is in the market for purchasing a new digester, it is possible that the District could receive grant monies (in part) for the purchase of this item of equipment. Mr. Odle reported that if grant money becomes available, the District should prepare a project profile for submittal.

The next order of business was a report by Superintendent Catlett as follows:

1. Superintendent Catlett reviewed with the Commissioners his Superintendent Report as attached.
2. Superintendent Catlett reported that the new telemetry systems are working well. Even in light of the heavy rainfalls the District has experienced over the past few weeks, the District has only had a few overflow issues. Superintendent Catlett reported that District personnel were monitoring the various systems during the periods of heavy rain to

Grant Co. Sanitary Sewer District
Minutes
June 20, 2019

prevent and/or minimize any such issues. Overall, the telemetry systems are working quite well. Superintendent Catlett reported that the last telemetry system has been installed.


3. Superintendent Catlett reported that he is working with Kerry Odle regarding the pumps at the Sayers and Greenview Pump Stations. Superintendent Catlett believes the pump at the Sayers Station is undersized. He is currently evaluating the possibility of switching the Greenview Lift Station Pump to the Sayers Lift Station Pump site.

The next order of business was a report by Dianne Cook as follows:

1. Dianne Cook reported that the next meeting is scheduled for July 18, 2019.

There being no further business to conduct, upon motion and second, the meeting was adjourned.

GRANT COUNTY SANITARY SEWER DISTRICT

BY: 
CHARLES GIVIN, CHAIRMAN

ATTEST:


DANNY NORTHCUTT, SECRETARY

**GRANT CO SANITARY SEWER DISTRICT
MAY, 2019**

WARRANTS

5/2/2019 THE CINCINNATI INS CO.	921.00	GEN. LIABILITY INS PYMT
5/2/2019 THE CINCINNATI INS CO.	247.00	ORGANIZ. PILLAR POLICY
5/8/2019 BULLOCK PEN WATER	505.40	WATER SVCS
5/8/2019 BULLOCK PEN WATER	4.56	REIMB SUPPLIES -TELEMETRY INST
5/8/2019 GCSSD	112.50	SEWER SVCS/SW PLANT
5/8/2019 HELLMANN LUMBER CO	117.66	SUPPLIES
5/8/2019 KOI ENTERPRISES INC	5.90	SUPPLIES /LIFT STN
5/8/2019 MORRIS & BRESSLER	1526.88	ACCOUNTING SVCS 03/19
5/8/2019 PACE ANALYTICAL SVCS	1585.48	LAB ANALYSIS 04-19
5/8/2019 WISEWAY SUPPLY	8.86	LIFTSTN REPAIR
5/8/2019 BB&T VISA	2007.13	LIFTSTN REPAIR
5/8/2019 ELECTRIC MOTOR REPAIR	1425.65	SPARE PUMP REPAIR
5/10/2019 CONSOLIDATED PIPE	96.00	1-1/2 IPEX EF CPLG PARTS
5/10/2019 ELECTRIC MOTOR REPAIR	2950.65	PUMP REPAIR/ANGELA DR
5/10/2019 JAGS ENVIRONMENTAL	254.37	SEALS/PUMP REPAIRS EADS RD
5/10/2019 KOI ENTERPRISES INC	25.78	SAYERS PUMP STN
5/10/2019 KOI PRECAST CONCRETE	907.00	CONCRETE LIFT STN RINGS
5/10/2019 MORRIS & BRESSLER	428.03	ACCOUNTING SVCS 04/19
5/10/2019 ELECTRIC MOTOR REPAIR	2485.65	PUMP REPAIRS SAYERS #2
5/10/2019 STRAEFFER PUMP & SUPPL	199.23	PUMP STN REPAIRS
5/10/2019 ELECTRIC MOTOR REPAIR	1950.65	BINGHAM PUMP STN - PUMP REPAIR
5/14/2019 CITY OF CRITTENDEN	7609.47	TRASH COLLECTIONS 03/19
5/14/2019 DUKE ENERGY	2979.27	ELECTRIC SVCS
5/14/2019 OWEN ELECTRIC COOP	4254.24	ELECTRIC SVCS
5/15/2019 BEST WAY DISPOSAL	70.33	DUMPSTER P/U 5/19
5/15/2019 CCP INDUSTRIES INC.	347.09	GLOVES/TOWELS SW PLANT
5/15/2019 CITY OF CRITTENDEN	7215.73	TRASH COLLECTIONS 04/19
5/15/2019 CLEAR CHOICE	885.13	2 LDS GRAVEL/LIFT STN ROADS
5/15/2019 FLUSH SANITATION	1800.00	12 LDS SLUDGE HAULED 5/19
5/15/2019 SMARTBILL	931.91	BILLING/POSTAGE 05/19
5/15/2019 ASSURED PARTNERS	943.00	1/2 EMPLOYEE BOND
5/16/2019 KY STATE TREASURER	319.37	SALES & USE TAX 04/19
5/23/2019 CHARLES A GIVIN	90.85	COMMISSIONER'S FEE
5/23/2019 DAN NORTHCUTT	90.85	COMMISSIONER'S FEE
5/23/2019 LEO L SAYLOR	90.85	COMMISSIONER'S FEE
5/23/2019 ROBERT H WORTHINGTON	90.85	COMMISSIONER'S FEE
5/23/2019 RODGER W BINGHAM	90.85	COMMISSIONER'S FEE
5/24/2019 AERZEN CORPORATION	2200.28	SW PLNT BLOWERS REPAIR
5/24/2019 BRIGHTON TRUCK SVC	40.00	TRUCK PARTS
5/24/2019 BULLOCK PEN WATER	13466.94	MANAGEMENT AGR 04/19
5/24/2019 CARL W CRONE	1260.00	PLANT OPERATION
5/24/2019 ELECTRIC MOTOR REPAIR	512.65	ANGELA DR PUMP REPAIR
5/24/2019 HELLMANN LUMBER CO	49.48	SUPPLIES
5/24/2019 HMB PROFESSIONAL ENG	487.50	ENGINEERING SVCS 4/14-5/11/19
5/24/2019 STRAEFFER PUMP & SUPPL	63.45	PUMP REPAIR PARTS
5/24/2019 WASCON INC	3200.00	TELEMETRY UNITS -
5/24/2019 WASCON INC	581.85	PARTS-PUMP REPAIRS
5/24/2019 WASCON INC	<u>1200.00</u>	TELEMETRY COMMUNICATIONS

TOTAL DISBURSEMENTS 68637.32

Warrants
June, 2019

GRANT COUNTY SANITARY SEWER DISTRICT:
AUTHORIZATION TO TREASURER BINGHAM for expenditures for funds you are hereby authorized by this warrant under KRS-050 to pay out of Maintenance & Operation Fund of this District the following bills:

<u>BILLS</u>	<u>SERVICE</u>	<u>GROSS</u>
BB&T	Note Payment	\$9,492.86
Carl Crone	Treatment Plant Operator	\$1,260.00
The Cincinnati Insurance Co.	Liability Ins. Payment	\$977.00
Owen Electric Coop. Inc.	Electric services	\$3,949.49
Duke Energy	Electric services	\$2,550.83
Florence Winwater Works	Pinhook PI Gravity Main Repairs	\$260.48
Smartbill	Postage/Billing/Online Svcs 06/19	\$923.72
Pace Analytical Services Inc.	Lab Analysis -05/19	\$1,981.85
GCSSD	Sewer Plant Svcs	\$282.50
Bullock Pen Water District	Water Bills	\$970.46
Southern Sales Company	Bingham Pump Repair	\$356.98
Wiseway	Sewer Plant Repair	\$66.49
Ky. State Treasurer	Sales & Use Tax 05/19	\$370.34
BB&T Visa	Websvcs/Zoro ToolsSealants	\$1,026.81
Bullock Pen Water District	Management Fee - 05/19	\$13,277.29
Electric Motor Tech	Bingham Ln Pump Repair	\$1,980.65
City of Williamstown	Sludge Processing 5/19	\$2,200.00
HMB Engineering Svcs	Gen Engineering Svcs 06/19	\$682.50
Vitech, Inc.	Seals/Bingham Ln Pump Repair	\$131.27
City of Crittenden	Trash Collections 05/19	\$6,845.21
KEMI	Employers Mutual Insurance- 2019-2020	\$707.63
Kentucky Infrastructure Authority	Ph II Loan Pymt	\$32,274.29
Kentucky Infrastructure Authority	Ph I Loan Pymt	\$7,125.09
KOI Auto Parts	Truck Repairs/Sw Plant Repairs	\$142.18
Morris & Bressler, PSC	Accounting Services 05/19	\$553.03
Flush Sanitation	Sludge Hauling/05/19	<u>\$1,500.00</u>
	TOTAL	\$91,888.95


Charles Givin, Chairman


Danny Northcutt, Secretary

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
MAY, 2019**

GROSS RECEIPTS		\$ 65,312.43
DISBURSEMENTS		
UTILITIES	\$ 7,921.74	
SALARIES - NET	454.25	
MILEAGE	0.00	
MAINTENANCE & OPERATION	34,037.95	
SUPPLIES	5,593.49	
GENERAL	<u>20,629.89</u>	
TOTAL DISBURSEMENTS		<u>68,637.32</u>
NET		<u><u>\$ (3,324.89)</u></u>

Grant Co. Sanitary Sewer District

P.O. Box 460

Crittenden, KY 41030

(859) 428-3060

Grant County Sanitary Sewer District
June, 2019

BANK BALANCES:

FORCHT BANK

Revenue	\$289,440.27
Maintenance & Operations	\$37,698.84
Merchant Services Acct	\$169,220.21
Loans Replacement Reserve	\$19,750.00

MORRIS & BRESSLER

Accountant's Compilation Report

To the Commissioners
Grant County Sanitary Sewer District
P. O. Box 460
Crittenden, KY 41030

Management is responsible for the accompanying financial statements of Grant County Sanitary Sewer District (a governmental entity), which comprise the balance sheet as of May 31, 2019, and the related statements of revenue and expenses - historical for the one month and five months ended May 31, 2019 and 2018 and budgeted for the five months ended May 31, 2019 in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows, the statement of changes in net position, and the supplementary information required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Grant County Sanitary Sewer District.

Morris + Bressler, P.S.C.

Morris & Bressler, PSC
Certified Public Accountants

June 18, 2019

MORRIS & BRESSLER, PSC
Certified Public Accountants

7309 Dixie Highway • P.O. Box 545 • Florence, KY 41022-0545 • (859) 525-6306

GRANT COUNTY SANITARY SEWER DISTRICT

Balance Sheet

As of May 31, 2019

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	
126.11 · CIB-CUSTOMER DEPOSITS-FORCHT	86,129.00
126.12 · CIB - REPLACEMENT RESERVE	19,750.00
Total 126 · RESTRICTED CASH	105,879.00
131.07 · CIB-MAINTENANCE & OPERATION FOR	28,034.91
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	185,061.79
131.06 · CIB-REVENUE - FORCHT	289,440.27
135 · CERTIFICATES OF DEPOSIT	130,516.28
Total Checking/Savings	738,932.25
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	90,674.48
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-10,200.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	38,147.09
142.02 · ACCOUNTS RECEIVABLE-OTHER	1,067.77
162 · PREPAYMENTS	5,250.37
171 · ACCRUED INTEREST RECEIVABLE	370.45
Total Other Current Assets	125,310.16
Total Current Assets	864,242.41
Fixed Assets	
105 · CONSTRUCTION IN PROGRESS	
105.6 · CIP - SEWER PLANT SLUDGE PRESS	30,154.64
105.13 · CIP - INDIAN HILL LINE REPLACE	268.80
Total 105 · CONSTRUCTION IN PROGRESS	30,423.44
303.3 · W.T.P.-LAND & LAND RIGHTS	25,000.00
304.3 · S.T.P.- STRUCTURE & IMPROVEMENT	1,281,582.27
311.4 · T & D PUMP STATIONS	2,318,944.60
320.3 · S.T.P.-SEWER TREATMENT PLT EQUI	227,422.68
320.4 · T & D EQUIPMENT	49,657.17
331.4 · T & D MAINS	4,974,673.55
340.5 · OFFICE FURNITURE & EQUIPMENT	1,474.94
341.5 · G.P. - TRANSPORTATION EQUIPMENT	42,529.29
108.1 · ACCUMULATED DEPRECIATION	-2,440,202.75
Total Fixed Assets	6,511,505.19
Other Assets	
186.1 · DEFERRED RATE CASE EXP	16,890.00
Total Other Assets	16,890.00
TOTAL ASSETS	<u>7,392,637.60</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	30,750.37
Credit Cards	1,004.82
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	191.25
241 · TAX COLLECTIONS PAYABLE	576.59
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	6,845.21
235 · CUSTOMER DEPOSITS	63,408.51
238 · ACCRUED INT ON KIA PHASE I	2,239.10

GRANT COUNTY SANITARY SEWER DISTRICT

Balance Sheet

As of May 31, 2019

	<u>May 31, 19</u>
239 · ACCRUED INT ON KIA PHASE II	11,930.73
240 · ACCRUED INT ON BB&T LEASE	799.35
243 · CURRENT PORTION OF LTD	<u>152,668.76</u>
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	237,891.66
Total Other Current Liabilities	<u>238,659.50</u>
Total Current Liabilities	270,414.69
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	149,272.97
221 · NOTE PAYABLE - KIA - PHASE II	795,381.99
222 · CAPITAL LEASE - BB&T	404,429.16
224 · LESS CURR PORTION OF LTD	<u>-152,668.76</u>
Total Long Term Liabilities	<u>1,196,415.36</u>
Total Liabilities	1,466,830.05
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,162,421.07
3001 · RESTRICTED	4,780.82
3010 · UNRESTRICTED	<u>764,232.39</u>
Total 3020 · NET POSITION	5,931,434.28
Net Income	<u>-5,626.73</u>
Total Equity	<u>5,925,807.55</u>
TOTAL LIABILITIES & EQUITY	<u><u>7,392,637.60</u></u>

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

May 2019

	May 19	May 18	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	60,094.54	60,381.04	-286.50
470 · FORFEITED DISCOUNTS	806.27	837.24	-30.97
471 · MISCELLANEOUS SERVICE REVENUE	1,023.60	1,141.04	-117.44
Total Income	61,924.41	62,359.32	-434.91
Gross Profit	61,924.41	62,359.32	-434.91
Expense			
403 · DEPRECIATION EXPENSE	16,520.75	16,557.00	-36.25
408 · TAXES OTHER THAN INCOME	38.25	38.25	0.00
603 · SALARIES & WAGES-COMMISSIONERS	500.00	500.00	0.00
615 · PURCHASED POWER			
615.01 · PURCHASED POWER - PUMP STATIONS	3,147.06	3,350.04	-202.98
615.03 · PURCHASED POWER - TREATMENT PLT	3,359.07	4,655.57	-1,296.50
Total 615 · PURCHASED POWER	6,506.13	8,005.61	-1,499.48
618 · TREATMENT PLANT CHEMICALS	0.00	2,601.21	-2,601.21
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	209.40	0.00	209.40
620.02 · M & S-PUMPING SYSTEM REPAIR	3,701.20	1,137.73	2,563.47
620.03 · M & S-TREATMENT PLANT OPERATION	347.09	363.78	-16.69
620.04 · M & S-TREATMENT PLANT REPAIRS			
617 · SEWER PLANT - FLOOD DAMAGES	0.00	5,539.75	-5,539.75
620.04 · M & S-TREATMENT PLANT REPAIRS - Other	493.36	1,138.35	-644.99
Total 620.04 · M & S-TREATMENT PLANT REPAIRS	493.36	6,678.10	-6,184.74
620.06 · M & S-COLLECT SYSTEM REPAIRS	0.00	141.84	-141.84
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	735.11	726.90	8.21
620.08 · M & S-GENERAL OFFICE SUPPLIES	0.00	46.40	-46.40
Total 620 · MATERIALS AND SUPPLIES	5,486.16	9,094.75	-3,608.59
631 · CONTRACTUAL SERVICES-ENGINEERS	487.50	475.00	12.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	553.03	1,314.97	-761.94
633 · CONTRACTUAL SERVICES-LEGAL	0.00	837.50	-837.50
634 · CONTRACTUAL SERVICE-MANAGEMENT	12,970.00	10,050.00	2,920.00
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	253.53	281.70	-28.17
635.02 · CS - PUMPING SYSTEM REPAIRS	2,493.30	-615.15	3,108.45
635.03 · CS - TREATMENT PLANT OPERATIONS			
635.031 · CS - PLANT OPERATOR	1,260.00	1,260.00	0.00
635.032 · CS - SLUDGE HAULING	3,300.00	1,800.00	1,500.00
635.033 · CS - SLUDGE PROCESSING	2,200.00	1,200.00	1,000.00
635.034 · CS - STP - WATER BILLS	716.93	457.04	259.89
635.035 · CS - STP - SEWER BILLS	282.50	187.50	95.00
635.037 · CS - STP - WASTE COLLECTION	70.33	64.67	5.66
635.038 · CS - STP SERVICE CONTRACTS	176.33	162.88	13.45
Total 635.03 · CS - TREATMENT PLANT OPERATIONS	8,006.09	5,132.09	2,874.00
635.04 · CS - STP - REPAIR & MAINT	2,200.28	0.00	2,200.28
635.07 · CS - CUSTOMER BILLING	279.55	266.12	13.43
635.08 · CS -GENERAL & ADMINISTRATIVE	381.55	1,428.42	-1,046.87
Total 635 · CONTRACTUAL SERVICE-OTHER	13,614.30	6,493.18	7,121.12
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,189.11	1,155.40	33.71
642 · RENT OF EQUIPMENT	31.80	30.04	1.76
650 · TRANSPORTATION EXPENSE	129.00	320.23	-191.23

SEE ACCOUNTANT'S COMPILATION REPORT

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

May 2019

	May 19	May 18	\$ Change
656 · INSURANCE-VEHICLE	264.61	188.59	76.02
657 · INSURANCE-GENERAL LIABILITY	536.21	746.75	-210.54
658 · INSURANCE - PROPERTY	310.46	1,014.30	-703.84
659 · INSURANCE-OTHER	49.60	0.00	49.60
Total Expense	59,186.91	59,422.78	-235.87
Net Ordinary Income	2,737.50	2,936.54	-199.04
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	151.91	170.72	-18.81
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	14,115.27	-14,115.27
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	0.00	2,000.00
Total Other Income	2,151.91	14,285.99	-12,134.08
Other Expense			
427 · INTEREST EXPENSE	3,331.81	3,683.77	-351.96
Total Other Expense	3,331.81	3,683.77	-351.96
Net Other Income	-1,179.90	10,602.22	-11,782.12
Net Income	1,557.60	13,538.76	-11,981.16

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

January through May 2019

	Jan - May 19	Jan - May 18	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE			
461.1 · SALES TO RESIDENTIAL CUSTOMERS	259,484.16	255,148.88	4,335.28
461.2 · SALES TO COMMERCIAL CUSTOMERS	33,375.87	36,548.57	-3,172.70
461.3 · SALES TO INDUSTRIAL CUSTOMERS	1,397.00	1,499.00	-102.00
461.11 · BILLING ERRORS	-1,749.77	-2,660.42	910.65
461.13 · LEAK ADJUSTMENTS	-2,622.39	-3,177.55	555.16
461.12 · ACCOUNTS RECEIVABLE ADJUSTMENTS	303.04	281.54	21.50
Total 461 · METERED SEWER REVENUE	290,187.91	287,640.02	2,547.89
470 · FORFEITED DISCOUNTS	3,852.85	4,209.86	-357.01
471 · MISCELLANEOUS SERVICE REVENUE	5,283.65	7,461.28	-2,177.63
Total Income	299,324.41	299,311.16	13.25
Gross Profit	299,324.41	299,311.16	13.25
Expense			
403 · DEPRECIATION EXPENSE	82,603.75	82,785.00	-181.25
408 · TAXES OTHER THAN INCOME	191.25	191.25	0.00
603 · SALARIES & WAGES-COMMISSIONERS	2,500.00	2,500.00	0.00
615 · PURCHASED POWER			
615.01 · PURCHASED POWER - PUMP STATIONS	18,497.82	16,838.69	1,659.13
615.03 · PURCHASED POWER - TREATMENT PLT	17,589.12	18,476.65	-887.53
Total 615 · PURCHASED POWER	36,086.94	35,315.34	771.60
618 · TREATMENT PLANT CHEMICALS	911.40	5,050.91	-4,139.51
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	5,284.48	393.07	4,891.41
620.02 · M & S-PUMPING SYSTEM REPAIR	19,059.70	4,848.28	14,211.42
620.03 · M & S-TREATMENT PLANT OPERATION	1,942.72	1,189.26	753.46
620.04 · M & S-TREATMENT PLANT REPAIRS			
617 · SEWER PLANT - FLOOD DAMAGES	0.00	5,539.75	-5,539.75
620.04 · M & S-TREATMENT PLANT REPAIRS - Other	4,032.05	2,322.74	1,709.31
Total 620.04 · M & S-TREATMENT PLANT REPAIRS	4,032.05	7,862.49	-3,830.44
620.05 · M & S-COLLECT SYSTEM OPERATIONS	143.59	54.55	89.04
620.06 · M & S-COLLECT SYSTEM REPAIRS	0.00	462.83	-462.83
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	3,671.21	3,671.49	-0.28
620.08 · M & S-GENERAL OFFICE SUPPLIES	326.93	554.25	-227.32
Total 620 · MATERIALS AND SUPPLIES	34,460.68	19,036.22	15,424.46
631 · CONTRACTUAL SERVICES-ENGINEERS	2,135.00	2,150.00	-15.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	13,808.71	19,789.79	-5,981.08
633 · CONTRACTUAL SERVICES-LEGAL	1,950.00	3,250.50	-1,300.50
634 · CONTRACTUAL SERVICE-MANAGEMENT	64,850.00	50,250.00	14,600.00
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	1,244.04	1,289.16	-45.12
635.02 · CS - PUMPING SYSTEM REPAIRS	11,470.90	2,293.65	9,177.25
635.03 · CS - TREATMENT PLANT OPERATIONS			
635.031 · CS - PLANT OPERATOR	6,300.00	6,300.00	0.00
635.032 · CS - SLUDGE HAULING	8,850.00	4,200.00	4,650.00
635.033 · CS - SLUDGE PROCESSING	3,000.00	1,800.00	1,200.00
635.034 · CS - STP - WATER BILLS	1,561.45	801.43	760.02
635.035 · CS - STP - SEWER BILLS	682.50	377.50	305.00
635.037 · CS - STP - WASTE COLLECTION	346.94	322.35	24.59
635.038 · CS - STP SERVICE CONTRACTS	881.65	814.40	67.25
Total 635.03 · CS - TREATMENT PLANT OPERATIONS	21,622.54	14,615.68	7,006.86
635.04 · CS - STP - REPAIR & MAINT	2,200.28	0.00	2,200.28

SEE ACCOUNTANT'S COMPILATION REPORT

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

January through May 2019

	Jan - May 19	Jan - May 18	\$ Change
635.07 · CS - CUSTOMER BILLING	1,410.67	1,323.68	86.99
635.08 · CS -GENERAL & ADMINISTRATIVE			
635.081 · CS - TELEPHONE	842.10	924.81	-82.71
635.082 · CS-SERVICE CHARGES-BANK & OTHER	136.29	1,162.16	-1,025.87
635.084 · CS- DUES, TRAINING & CONVENTION	76.50	25.00	51.50
635.085 · CS - SERVICE CONTRACTS	750.30	728.30	22.00
635.086 · CS - IT SERVICES	453.11	777.96	-324.85
Total 635.08 · CS -GENERAL & ADMINISTRATIVE	2,258.30	3,618.23	-1,359.93
Total 635 · CONTRACTUAL SERVICE-OTHER	40,206.73	23,140.40	17,066.33
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	8,656.60	6,215.66	2,440.94
642 · RENT OF EQUIPMENT	182.05	159.51	22.54
650 · TRANSPORTATION EXPENSE	770.37	1,748.84	-978.47
656 · INSURANCE-VEHICLE	1,323.05	721.68	601.37
657 · INSURANCE-GENERAL LIABILITY	2,366.73	2,403.75	-37.02
658 · INSURANCE - PROPERTY	1,552.30	3,287.18	-1,734.88
659 · INSURANCE-OTHER	248.00	0.00	248.00
660 · ADVERTISING EXPENSE	8.50	36.00	-27.50
670 · BAD DEBT EXPENSE	0.00	2,007.05	-2,007.05
675 · MISCELLANEOUS EXPENSE	0.00	0.00	0.00
Total Expense	294,812.06	260,039.08	34,772.98
Net Ordinary Income	4,512.35	39,272.08	-34,759.73
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	747.82	801.25	-53.43
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	17,529.67	-17,529.67
432 · PROCEEDS FROM CAPITAL CONTRIB	6,000.00	2,000.00	4,000.00
Total Other Income	6,747.82	20,330.92	-13,583.10
Other Expense			
427 · INTEREST EXPENSE	16,886.90	18,657.70	-1,770.80
Total Other Expense	16,886.90	18,657.70	-1,770.80
Net Other Income	-10,139.08	1,673.22	-11,812.30
Net Income	-5,626.73	40,945.30	-46,572.03

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through May 2019

	Jan - May 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	290,187.91	288,919.00	1,268.91
470 · FORFEITED DISCOUNTS	3,852.85	4,250.00	-397.15
471 · MISCELLANEOUS SERVICE REVENUE	5,283.65	5,956.00	-672.35
Total Income	299,324.41	299,125.00	199.41
Gross Profit	299,324.41	299,125.00	199.41
Expense			
403 · DEPRECIATION EXPENSE	82,603.75	83,849.00	-1,245.25
408 · TAXES OTHER THAN INCOME	191.25	191.25	0.00
603 · SALARIES & WAGES-COMMISSIONERS	2,500.00	2,500.00	0.00
615 · PURCHASED POWER	36,086.94	35,161.00	925.94
618 · TREATMENT PLANT CHEMICALS	911.40	4,794.00	-3,882.60
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	5,284.48	419.00	4,865.48
620.02 · M & S-PUMPING SYSTEM REPAIR	19,059.70	5,125.00	13,934.70
620.03 · M & S-TREATMENT PLANT OPERATION	1,942.72	2,081.00	-138.28
620.04 · M & S-TREATMENT PLANT REPAIRS	4,032.05	1,044.00	2,988.05
620.05 · M & S-COLLECT SYSTEM OPERATIONS	143.59	169.00	-25.41
620.06 · M & S-COLLECT SYSTEM REPAIRS	0.00	206.00	-206.00
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	3,671.21	3,625.00	46.21
620.08 · M & S-GENERAL OFFICE SUPPLIES	326.93	569.00	-242.07
Total 620 · MATERIALS AND SUPPLIES	34,460.68	13,238.00	21,222.68
631 · CONTRACTUAL SERVICES-ENGINEERS	2,135.00	2,044.00	91.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	13,808.71	16,600.00	-2,791.29
633 · CONTRACTUAL SERVICES-LEGAL	1,950.00	3,044.00	-1,094.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	64,850.00	64,850.00	0.00
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	1,244.04	1,250.00	-5.96
635.02 · CS - PUMPING SYSTEM REPAIRS	11,470.90	2,084.50	9,386.40
635.03 · CS - TREATMENT PLANT OPERATIONS	21,622.54	23,864.50	-2,241.96
635.04 · CS - STP - REPAIR & MAINT	2,200.28	250.00	1,950.28
635.05 · CS- COLLECTION SYSTEM OPERATION	0.00	0.00	0.00
635.06 · CS- COLLECTION SYSTEM REPAIRS	0.00	0.00	0.00
635.07 · CS - CUSTOMER BILLING	1,410.67	1,292.25	118.42
635.08 · CS -GENERAL & ADMINISTRATIVE	2,258.30	3,919.44	-1,661.14
Total 635 · CONTRACTUAL SERVICE-OTHER	40,206.73	32,660.69	7,546.04
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	8,656.60	6,125.00	2,531.60
642 · RENT OF EQUIPMENT	182.05	536.25	-354.20
650 · TRANSPORTATION EXPENSE	770.37	1,250.00	-479.63
656 · INSURANCE-VEHICLE	1,323.05	1,406.25	-83.20
657 · INSURANCE-GENERAL LIABILITY	2,366.73	2,469.00	-102.27
658 · INSURANCE - PROPERTY	1,552.30	2,289.00	-736.70
659 · INSURANCE-OTHER	248.00	245.00	3.00
660 · ADVERTISING EXPENSE	8.50	20.00	-11.50
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	0.00	41.55	-41.55
Total Expense	294,812.06	273,313.99	21,498.07
Net Ordinary Income	4,512.35	25,811.01	-21,298.66
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	747.82	721.00	26.82

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through May 2019

	Jan - May 19	Budget	\$ Over Budget
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	0.00	0.00
432 · PROCEEDS FROM CAPITAL CONTRIB	6,000.00	2,000.00	4,000.00
Total Other Income	6,747.82	2,721.00	4,026.82
Other Expense			
427 · INTEREST EXPENSE	16,886.90	18,098.24	-1,211.34
Total Other Expense	16,886.90	18,098.24	-1,211.34
Net Other Income	-10,139.08	-15,377.24	5,238.16
Net Income	-5,626.73	10,433.77	-16,060.50

Grant Co. Sanitary Sewer District

Supervisor's Report

May

24th) – Pulled pump #2 at Sayers due to an over temp fault, no issues found we reinstalled the pump into the pit.

28th) – Replaced the discharge seal in pump #2 at Angela lift station.

- Replace the discharge seal in pump #2 at Claiborne A lift station.
- Install pump #1 at Bingham lift station.

29th) – Installed water sprayers on the clarifiers on plant #3 and plant #4 to spray debris towards the skimmers.

30th) – Installed new skimmers in the clarifiers at the Sewer Plant.

31st) – Installed new boards on the debris troughs at the Sewer Plant.

June

3rd) – Vact out debris troughs on plant #3 and #4 at the Sewer Plant.

- Adjusted the wear plant on pump #1 at Angela lift station to decrease clearance for better gallons per minute.

4th) – Vact out debris troughs on plant #3 and #4 at the Sewer Plant.

5th) – Vact out debris troughs on plant #3 and #4 at the Sewer Plant.

- Sealed around cracks in the debris trough on plant #4 at the Sewer Plant to prevent debris floating into the clarifier.

11th) – Cleanup on Pinhook Pl. to repair yard from repairing collapsed gravity line.

- Pulled debris from the aeration basin on all 4 plants at the Sewer Plant.

12th) – Installed High Tide telemetry on Claiborne lift station.

12th, 13th, & 14th) – Rented a bush hog from Art's Rental Equipment for the skid steer to bush hog cross country lines, lift stations, and the Sewer Plant.

18th) – Patched a hole in the tank on the Vector Truck.

19th) – Installed a new check valve on pump #2 at Russel lift station.

**BULLOCK PEN WATER DISTRICT
P.O. BOX 188
CRITTENDEN, KY 41030**

In Account With:

Grant County Sanitary Sewer District
P.O. Box 460
Crittenden, KY 41030-0460

06-10-19 Services Rendered as defined in Management Agreement

**Monthly charges for
May, 2019**

Amount

Labor:		\$12,220.00
May Reconnect Fees:		\$0.00
Rent:		\$750.00
Office Equip/Supplies:		
CBTS	Phone Services	\$147.24
CSM, Inc.	Computer Services	\$20.26
Spectrum	Internet Svcs	\$18.99
ProSource	Copier Lease/Overages	\$31.80
Grant Co. Oil	reimb fuel purchases	<u>\$89.00</u>

Total Bill for May, 2019 \$13,277.29

Previous billings for 2019: \$68,327.01

Previous payments for 2019: \$55,049.72

Previous billings to date: \$1,944,170.48

Previous payments to date: \$1,930,893.19

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
JULY 18, 2019**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
JULY 18, 2019

1. Call to order
2. Visitor Presentation
 - A. John Chamberlin – Van Gorder, Walker & Co., Inc.
 - i. Presentation of Financial Statements - GCSSD
3. Reading of Minutes, Approval of Warrants, Maintenance & Operating Account, Profit and Loss Statement
4. Old business
 - A. Tom Nienaber
 - i. Mobile Home Parks Update
5. New business
 - A. Kerry Odle, HMB Professional Engineering
 - i. New Projects
 - B. Billy Catlett
 - i. Supervisor's Report
 - ii. Screen Cleaner – Sewer Plant
 - C. Bullock Pen Management Fee
 - i. June, 2019
 - D. Dianne Cook & Ashley Dyer
 - i. Next Meeting – August 15 or 22, 2019
 - ii. KRWA Meeting -
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
JULY 2019 MEETING**

The July 2019 Meeting of the Grant County Sanitary Sewer District was called to order on July 18, 2019, at 3:00 p.m. at the District Headquarters, One Farrell Drive, Crittenden, Kentucky. Present at the meeting were the following: Chairman Charles Givin, and Commissioners, Rodger Bingham, Danny Northcutt, and Robert Worthington. Also present were Dianne Cook, HR Director Ashley Dyer, Superintendent William Catlett, Kerry Odle, HMB Professional Engineers, Inc., and Counsel Thomas R. Nienaber. Commissioner Leo Saylor was absent.

The first order of business was a presentation of the December 31, 2018 year-end financial audit. Mr. John R. Chamberlain of VanGorder, Walker & Co., Inc. ("VanGorder") made the presentation. Copies of the preliminary financial audit (attached) were distributed to all Commissioners. Overall, Mr. Chamberlain said that the financial audit went very well. It represents that the District is in good financial condition. The financial audit represents an unmodified opinion giving the highest level of assurance. The financial statements as presented fairly represent the District in all material respects as of December 31, 2018. The financial audit disclosed no matters involving internal control over financial reporting and operations. There are no significant deficiencies or material weaknesses found in accordance with government auditing standards. The District has no items of noncompliance with debt assignments, Kentucky Revised Statutes or Kentucky Administrative Regulations. Mr. Chamberlain reviewed with the Commissioners his financial summary and the actual audit. The District currently has on hand approximately \$500,000.00 in cash and cash equivalents. There is approximately \$100,000.00 on deposit as Restricted Cash. The analysis of liabilities indicates that current liabilities, current liabilities from restricted assets, and long term liabilities have decreased in the year 2018. A comparison of revenues versus expenses is very good. The general rule is that a governmental entity should have three months of cash on hand to cover day-to-day operating expenses. This would require approximately \$162,000.00. The District has approximately \$633,000.00 in cash, cash equivalents, and certificates of deposit. The gap between revenues and expenses is approximately \$82,000.00. This number is very good. Following the presentation by Mr. Chamberlain, the floor was opened for questions. A considerable discussion followed. After discussion, Chairman Givin requested that all Commissioners review the financial audit and be prepared to take final action at the next regular meeting.

The next order of business was a review of the June 2019 Minutes. After discussion, upon Motion of Rodger Bingham and second by Robert Worthington, it was unanimously,

"RESOLVED: that the June 2019 Minutes be and the same are
hereby approved as attached."

The next order of business was a review of the June 2019 Warrants and Profit and Loss Statement. After discussion, upon motion of Robert Worthington and second by Danny Northcutt, it was unanimously,

“RESOLVED: that the June 2019 Warrants and Profit and Loss Statement, be and the same are hereby approved as attached.”

The next order of business was a report by Counsel Thomas R. Nienaber as follows:

1. Mr. Nienaber raised the issue of providing sanitary sewer service to mobile home parks along US 25 in the Sherman area. Chairman Givin reported that he and Superintendent Catlett met with City of Dry Ridge Mayor Brockman and City Administrator Ken Little. Mayor Brockman informed Chairman Givin that the City of Dry Ridge does not have to annex the mobile home parks into the City limits in order to provide sanitary sewer service. Mayor Brockman informed Chairman Givin that the City could, by Ordinance, establish a different rate structure for residents in the mobile home parks if they are not annexed into the City. Overall, Mayor Brockman informed Chairman Givin that the City does not want the District to provide sanitary sewer service to the mobile home parks. Notwithstanding that position, the City was unable to provide any definitive plans for delivering sanitary sewer service to the mobile home parks. Mr. Nienaber reported that he had spoken with Gailen Bridges, owner of one of the mobile home parks. Mr. Nienaber reported that Gailen Bridges stated that on or about August 25, 2015, mobile home park owners were informed that the City was willing to deliver sanitary sewer service to the parks. In order to do so, each mobile home park pad would be assessed a \$1,562.50 “capacity fee” and a \$1,000.00 tap-in fee. The total cost to deliver sanitary sewer service to the three mobile home parks (approximately 275 pads) would cost approximately \$725,000.00. This cost would be over and above the cost of construction for installing transmission lines to service the mobile home parks. This cost would have to be borne by the park owners. Gailen Bridges reported that in August, 2015, the then City Mayor indicated that the City would get back to the mobile home park owners within a couple of weeks with more detail. Mr. Bridges indicated that they have not yet heard back from the City as of July 16, 2019. A considerable discussion followed among the Commissioners on what course of action the District should take in order to begin the process of providing sanitary sewer service to the mobile home parks. After discussion, Mr. Odle was requested to prepare a cost estimate outlining the costs and infrastructure needed to deliver sanitary sewer service to the three mobile home parks. This would include transmission lines and the cost of constructing necessary pump stations. After discussion, upon motion of Charles Givin and second by Danny Northcutt, it was unanimously,

“RESOLVED as follows:

Grant Co. Sanitary Sewer District
Minutes
July 18, 2019

1. HMB Professional Engineering Services, Inc., is hereby directed to prepare cost estimates and construction plans relating to the delivery of sanitary sewer service by the District to the three mobile home parks.
2. Once the cost estimates and construction plans are prepared by HMB Professional Engineering Services, Inc., a contingent of representatives from the District, HMB Professional Engineering Services, Inc., legal counsel, and representatives of the mobile home parks, and local state representatives meet with the Division of Water to make a presentation requesting permission to deliver sanitary sewer service to the mobile home parks.
3. A vote was taken with three voting in favor and none in opposition. Commissioner Robert Worthington abstained.”

The next order of business was a report by HMB Professional Engineers, Inc., Mr. Kerry Odle.

1. A discussion was held regarding the construction obligations of the District and the mobile home park owners relating to the possible extension of sanitary sewer service to the three existing mobile home parks on US 25, Sherman, Kentucky. Mr. Nienaber commented on the Sanitary Sewer Services Agreement which was signed by previous mobile home park owners. This document outlines all of the obligations of the District and the park owners. Mr. Odle requested a copy for his file.
2. Mr. Nienaber inquired as to whether or not the District’s current STANDARD SPECIFICATIONS are still in effect or if they need to be revised. Mr. Odle and Superintendent Catlett indicated that they would get together prior to the next meeting and review those STANDARD SPECIFICATIONS. Any changes would be presented at the next regular meeting.

The next order of business was a report by Superintendent Catlett as follows:

1. Superintendent Catlett reviewed with the Commissioners his Superintendent Report as attached.
2. On June 27, 2019, the District installed a “soft start” apparatus at the Waller Lift Station on Pump No. 2. Superintendent Catlett reported that he had considered purchasing a VFD, but chose the less expensive “soft start” option.
3. Superintendent Catlett requested that the District authorize him to purchase a screen cleaner for the Sanitary Sewer Treatment Plan which would include the screen cleaner unit, control panel, and blanket. The estimated cost for those items is approximately \$62,000.00. Mr. Nienaber stated that the purchase of that equipment would have to be

Grant Co. Sanitary Sewer District
Minutes
July 18, 2019

bid. Superintendent Catlett indicated that he would meet with Mr. Odle in order to prepare bid specifications. Superintendent Catlett reported that the estimated cost of the screen cleaner unit and control pad would be approximately \$52,000.00 and the blanket would cost approximately \$10,000.00. Mr. Nienaber commented that if the District finances the purchase of the screen cleaner unit, control pad, and/or blanket, the District will be required to obtain Public Service Commission approval. After considerable discussion, upon motion of Charles Givin and second by Robert Worthington, it was unanimously

“RESOLVED: that Superintendent Catlett be and he is hereby authorized on behalf of the District to begin the process of purchasing a screen cleaner unit, control pad, and blanket at a cost not to exceed \$62,000.00. The District shall make this purchase through the public bidding process. Superintendent Catlett shall meet with HMB Professional Engineers, Inc., in order to prepare bid specifications for these items. Superintendent Catlett shall report at the next meeting.

The next order of business was a report by Dianne Cook and Ashley Dyer as follows:

1. Due to potential conflicts in the scheduling of the August, 2019 meeting, it was agreed that the meeting would be called to order on Wednesday, August 21, 2019.

There being no further business to conduct, upon motion and second, the meeting was adjourned.

GRANT COUNTY SANITARY SEWER DISTRICT

BY: 
CHARLES GIVIN, CHAIRMAN


ATTEST:

DANNY NORTHCUTT, SECRETARY

**WARRANTS
JULY, 2019**

**GRANT COUNTY SANITARY SEWER DISTRICT:
AUTHORIZATION TO TREASURER BINGHAM for expenditures for funds you are hereby
authorized by this warrant under KRS-050 to pay out of Maintenance & Operation Fund of
this District the following bills:**

<u>BILLS</u>	<u>SERVICE</u>	<u>GROSS</u>
BB&T	Note Payment	\$9,492.86
Carl Crone	Treatment Plant Operator	\$1,260.00
Bullock Pen Water District	Reimb for Weedeater Purch/	\$152.47
Owen Electric Coop. Inc.	Electric services	\$4,251.68
Duke Energy	Electric services	\$2,783.05
Advanced Analytical Solutions	Reagents/Lab Analysis	\$151.00
CCP Industries	Gloves/Towels Sewer Plant	\$134.55
Best Way Disposal	Dumpster P/U 7/19	\$70.33
GCSSD	Sewer Plant Svcs	\$437.50
Bullock Pen Water District	Water Bills	\$1,394.49
Flush Sanitation	18 Lds Sludge Hauling 07/19	\$2,700.00
HMB Engineering	Gen. Engineering Fees	\$1,852.50
Ky. State Treasurer	Sales & Use Tax 06/19	\$254.81
BB&T Visa	Websvcs/Supplies 3-Phase SoftStart	\$1,122.49
Bullock Pen Water District	Management Fee - 06/19	\$13,310.68
Morris & Bressler, PSC	Accounting Svcs 06/19	\$1,089.28
Wiseway Supply	Supplies-Sw Plant Repair/PumpStn Sup	\$391.19
Orr Safety	Gas Mask Detector	\$610.08
Boone Steel LLC	Indian Hill - Quail Dr Repair	\$492.00
KOI Auto Parts	Truck Parts- Russell Dr Valve Repair	\$112.24
	TOTAL	\$42,063.20


Charles Givin, Chairman


Danny Northcutt, Secretary

**GRANT CO SANITARY SEWER DISTRICT
JUNE, 2019**

WARRANTS

6/6/2019	HELLMANN LUMBER	3.11	SW PLANT REPAIR
6/13/2019	BULLOCK PEN WATER	970.46	WATER BILLS
6/13/2019	GCSSD	282.50	SW SVCS @ PLANT
6/13/2019	THE CINCINNATI INS.	977.00	INS. INSTALLMENT
6/13/2019	BULLOCK PEN WATER	22.50	REIMB FOR SUPPLIES
6/13/2019	CITY OF WILLIAMSTOWN	2200.00	SLUDGE PROCESSING 5/2 & 5/24/19
6/13/2019	FLORENCE WINWATER	260.48	PINHOOK GRAVITY MAIN REPAIRS
6/13/2019	FLUSH SANITATION	1500.00	SLUDGE HAULING 05/19
6/13/2019	PACE ANALYTICAL	1981.85	SAMPLE ANALYSIS 04 & 05/19
6/13/2019	SOUTHERN SALES CO.	356.98	BINGHAM PUMP STN REPAIR
6/13/2019	WISEWAY SUPPLY	66.49	SW PLANT REPAIR #3 & #4
6/13/2019	DUKE ENERGY	2550.83	ELECTRIC SVCS.
6/19/2019	ELECTRIC MOTOR TECH	1980.65	BINGHAM PUMP STN REPAIR
6/19/2019	KEMI	707.63	KY EMPLOYERS INS. RENEWAL 19-20
6/19/2019	KY STATE TREASURER	370.34	SALES & USE TAX 05/19
6/19/2019	OWEN ELECTRIC COOP	3949.49	ELECTRIC SVCS.
6/19/2019	SMARTBILL	923.72	BILLING/POSTAGE 06/19
6/19/2019	TRACTOR SUPPLY CRED	31.98	SW PLANT TOOLS
6/20/2019	CHARLES A GIVIN	90.85	COMMISSIONER'S FEE
6/20/2019	DAN NORTHCUTT	90.85	COMMISSIONER'S FEE
6/20/2019	LEO L SAYLOR	90.85	COMMISSIONER'S FEE
6/20/2019	ROBERT H WORTHINGT	90.85	COMMISSIONER'S FEE
6/20/2019	RODGER W BINGHAM	90.85	COMMISSIONER'S FEE
6/20/2019	BULLOCK PEN WATER	47.72	REIMB/SUPPLIES - FLOR WINWATER
6/20/2019	CITY OF CRITTENDEN	6845.21	TRASH COLLECTION - 05/19
6/20/2019	HMB PROFESSIONAL	682.50	GEN ENG. SVCS 05/12- 06/08/19
6/20/2019	MORRIS & BRESSLER	553.03	ACCOUNTING SVCS 05/19
6/20/2019	VITECH, INC	131.27	ANGELA DR/SEALS FOR PUMP
6/20/2019	BULLOCK PEN WATER	13277.29	MGT FEE 05/19
6/20/2019	BB&T (VISA)	1026.81	WEB MGT - TOOLS - PIT SEALANTS
6/21/2019	BEST WAY DISPOSAL	70.33	DUMPSTER P/U 06/19
6/21/2019	KOI ENTERPRISES, INC.	142.18	TRUCK REPAIR - PARTS
6/21/2019	THOMAS R NIENABER	727.50	ATTORNEY FEES-05/22-6/17/19
6/24/2019	CARL W CRONE	1260.00	SW PLNT OPERATION
6/27/2019	CITY OF WILLIAMSTOWN	800.00	SLUDGE PROCESSING 06/11/19
6/27/2019	KY STATE TREASURER	1424.27	PSC ASSESSMENT 07/01/19-06/30/20
6/27/2019	PACE ANALYTICAL	1585.48	SAMPLE ANALYSIS 05/19-06/19
6/27/2019	THE CINCINNATI INS.	977.00	INS. INSTALLMENT
6/27/2019	APPLIED INDUSTRIAL TE	132.67	CLAIBORNE DR REPAIRS - PARTS
6/27/2019	ART'S RENTAL	195.00	BUSH HOG RENTAL - SW PLANT/LIFT
6/27/2019	BOONE STEEL LLC	105.00	STEEL PLATE/VACTOR TRUCK REP
6/27/2019	CRITT FARM LAWN & GA	226.04	LEAK REPAIRS-SEED-STRAW/CLEAN
6/27/2019	THE C.I. THORNBURG C	1439.10	SW PLNT CHEMICALS
6/8/2019	BB&T	9492.86	LOAN PYMT BB&T
6/1/2019	KIA	7125.09	PH I LOAN PYMT PRIN & INTEREST
6/1/2019	KIA	<u>32274.29</u>	PH II LOAN PYMT PRIN & INTEREST

TOTAL DISBURSEMENTS 100130.90

GRANT CO. SANITARY SEWER DISTRICT

P.O. BOX 460

CRITTENDEN, KY 41030

(859) 428-3060

Grant County Sanitary Sewer District
July, 2019

BANK BALANCES:

FORCHT BANK

Revenue	\$287,843.03
Maintenance & Operations	\$34,134.89
Merchant Services Acct	\$194,506.64
Loans Replacement Reserve	\$19,750.00

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
JUNE, 2019**

GROSS RECEIPTS		\$ 65,381.48
DISBURSEMENTS		
UTILITIES	\$ 7,823.61	
SALARIES - NET	454.25	
MILEAGE	0.00	
MAINTENANCE & OPERATION	75,273.59	
SUPPLIES	2,196.25	
GENERAL	<u>14,383.20</u>	
TOTAL DISBURSEMENTS		<u>100,130.90</u>
NET		<u><u>\$ (34,749.42)</u></u>

MORRIS & BRESSLER

Accountant's Compilation Report

To the Commissioners
Grant County Sanitary Sewer District
P. O. Box 460
Crittenden, KY 41030

Management is responsible for the accompanying financial statements of Grant County Sanitary Sewer District (a governmental entity), which comprise the balance sheet as of June 30, 2019, and the related statements of revenue and expenses - historical for the one month and six months ended June 30, 2019 and 2018 and budgeted for the six months ended June 30, 2019 in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows, the statement of changes in net position, and the supplementary information required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Grant County Sanitary Sewer District.

Morris & Bressler, PSC

Morris & Bressler, PSC
Certified Public Accountants

July 16, 2019

MORRIS & BRESSLER, PSC
Certified Public Accountants

7309 Dixie Highway • P.O. Box 545 • Florence, KY 41022-0545 • (859) 525-6306

GRANT COUNTY SANITARY SEWER DISTRICT

Balance Sheet

As of June 30, 2019

	<u>Jun 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	
126.11 · CIB-CUSTOMER DEPOSITS-FORCHT	85,751.32
126.12 · CIB - REPLACEMENT RESERVE	19,750.00
Total 126 · RESTRICTED CASH	105,501.32
131.07 · CIB-MAINTENANCE & OPERATION FOR	17,307.46
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	163,114.36
131.06 · CIB-REVENUE - FORCHT	287,843.03
135 · CERTIFICATES OF DEPOSIT	130,905.00
Total Checking/Savings	704,671.17
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	93,164.07
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-10,200.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	38,147.09
142.02 · ACCOUNTS RECEIVABLE-OTHER	1,959.00
162 · PREPAYMENTS	5,364.98
171 · ACCRUED INTEREST RECEIVABLE	217.88
Total Other Current Assets	128,653.02
Total Current Assets	833,324.19
Fixed Assets	
105 · CONSTRUCTION IN PROGRESS	
105.6 · CIP - SEWER PLANT SLUDGE PRESS	30,154.64
105.13 · CIP - INDIAN HILL LINE REPLACE	268.80
Total 105 · CONSTRUCTION IN PROGRESS	30,423.44
303.3 · W.T.P.-LAND & LAND RIGHTS	25,000.00
304.3 · S.T.P.- STRUCTURE & IMPROVEMENT	1,281,582.27
311.4 · T & D PUMP STATIONS	2,318,944.60
320.3 · S.T.P.-SEWER TREATMENT PLT EQUI	227,422.68
320.4 · T & D EQUIPMENT	49,657.17
331.4 · T & D MAINS	4,974,673.55
340.5 · OFFICE FURNITURE & EQUIPMENT	1,474.94
341.5 · G.P. - TRANSPORTATION EQUIPMENT	42,529.29
108.1 · ACCUMULATED DEPRECIATION	-2,456,723.50
Total Fixed Assets	6,494,984.44
Other Assets	
186.1 · DEFERRED RATE CASE EXP	16,890.00
Total Other Assets	16,890.00
TOTAL ASSETS	7,345,198.63
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	23,625.89
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	229.50
241 · TAX COLLECTIONS PAYABLE	506.81
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	7,332.81
235 · CUSTOMER DEPOSITS	61,778.51
238 · ACCRUED INT ON KIA PHASE I	361.34
239 · ACCRUED INT ON KIA PHASE II	1,939.59

GRANT COUNTY SANITARY SEWER DISTRICT

Balance Sheet

As of June 30, 2019

	<u>Jun 30, 19</u>
240 · ACCRUED INT ON BB&T LEASE	799.35
243 · CURRENT PORTION OF LTD	153,652.90
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	225,864.50
Total Other Current Liabilities	226,600.81
Total Current Liabilities	250,226.70
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	144,536.26
221 · NOTE PAYABLE - KIA - PHASE II	775,833.81
222 · CAPITAL LEASE - BB&T	395,911.42
224 · LESS CURR PORTION OF LTD	-153,652.90
Total Long Term Liabilities	1,162,628.59
Total Liabilities	1,412,855.29
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,178,702.95
3001 · RESTRICTED	16,649.72
3010 · UNRESTRICTED	736,081.61
Total 3020 · NET POSITION	5,931,434.28
Net Income	909.06
Total Equity	5,932,343.34
TOTAL LIABILITIES & EQUITY	7,345,198.63

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

June 2019

	Jun 19	Jun 18	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	60,026.47	60,066.31	-39.84
470 · FORFEITED DISCOUNTS	794.27	847.92	-53.65
471 · MISCELLANEOUS SERVICE REVENUE	1,036.54	1,337.72	-301.18
Total Income	<u>61,857.28</u>	<u>62,251.95</u>	<u>-394.67</u>
Gross Profit	61,857.28	62,251.95	-394.67
Expense			
403 · DEPRECIATION EXPENSE	16,520.75	16,557.00	-36.25
408 · TAXES OTHER THAN INCOME	1,462.52	1,459.21	3.31
603 · SALARIES & WAGES-COMMISSIONERS	500.00	500.00	0.00
615 · PURCHASED POWER			
615.01 · PURCHASED POWER - PUMP STATIONS	3,425.50	3,154.66	270.84
615.03 · PURCHASED POWER - TREATMENT PLT	3,608.02	5,005.46	-1,397.44
Total 615 · PURCHASED POWER	<u>7,033.52</u>	<u>8,160.12</u>	<u>-1,126.60</u>
618 · TREATMENT PLANT CHEMICALS	1,439.10	0.00	1,439.10
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	132.67	89.65	43.02
620.02 · M & S-PUMPING SYSTEM REPAIR	577.75	239.83	337.92
620.03 · M & S-TREATMENT PLANT OPERATION	0.00	415.51	-415.51
620.04 · M & S-TREATMENT PLANT REPAIRS			
617 · SEWER PLANT - FLOOD DAMAGES	0.00	-6,576.44	6,576.44
620.04 · M & S-TREATMENT PLANT REPAIRS - Other	42.33	278.88	-236.55
Total 620.04 · M & S-TREATMENT PLANT REPAIRS	<u>42.33</u>	<u>-6,297.56</u>	<u>6,339.89</u>
620.06 · M & S-COLLECT SYSTEM REPAIRS	28.38	0.00	28.38
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	724.08	735.99	-11.91
620.08 · M & S-GENERAL OFFICE SUPPLIES	91.85	125.92	-34.07
Total 620 · MATERIALS AND SUPPLIES	<u>1,597.06</u>	<u>-4,690.66</u>	<u>6,287.72</u>
631 · CONTRACTUAL SERVICES-ENGINEERS	682.50	380.00	302.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	1,089.28	5,408.72	-4,319.44
633 · CONTRACTUAL SERVICES-LEGAL	725.00	125.00	600.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	12,970.00	10,050.00	2,920.00
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	253.53	253.53	0.00
635.02 · CS - PUMPING SYSTEM REPAIRS	0.00	1,123.00	-1,123.00
635.03 · CS - TREATMENT PLANT OPERATIONS			
635.031 · CS - PLANT OPERATOR	1,260.00	1,260.00	0.00
635.032 · CS - SLUDGE HAULING	0.00	2,100.00	-2,100.00
635.033 · CS - SLUDGE PROCESSING	800.00	1,400.00	-600.00
635.034 · CS - STP - WATER BILLS	1,140.96	511.76	629.20
635.035 · CS - STP - SEWER BILLS	437.50	207.50	230.00
635.037 · CS - STP - WASTE COLLECTION	70.33	65.10	5.23
635.038 · CS - STP SERVICE CONTRACTS	176.33	162.88	13.45
Total 635.03 · CS - TREATMENT PLANT OPERATIONS	<u>3,885.12</u>	<u>5,707.24</u>	<u>-1,822.12</u>
635.07 · CS - CUSTOMER BILLING			
635.072 · CS - BILLING	282.39	268.16	14.23
Total 635.07 · CS - CUSTOMER BILLING	<u>282.39</u>	<u>268.16</u>	<u>14.23</u>
635.08 · CS -GENERAL & ADMINISTRATIVE	1,361.05	443.50	917.55
Total 635 · CONTRACTUAL SERVICE-OTHER	<u>5,782.09</u>	<u>7,795.43</u>	<u>-2,013.34</u>
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,189.11	1,487.51	-298.40

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

June 2019

	Jun 19	Jun 18	\$ Change
642 · RENT OF EQUIPMENT	195.00	390.60	-195.60
650 · TRANSPORTATION EXPENSE	105.00	1,120.87	-1,015.87
656 · INSURANCE-VEHICLE	264.61	396.90	-132.29
657 · INSURANCE-GENERAL LIABILITY	536.21	686.45	-150.24
658 · INSURANCE - PROPERTY	310.46	465.69	-155.23
659 · INSURANCE-OTHER	49.60	0.00	49.60
675 · MISCELLANEOUS EXPENSE	0.00	24.91	-24.91
Total Expense	52,451.81	50,317.75	2,134.06
Net Ordinary Income	9,405.47	11,934.20	-2,528.73
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	303.77	147.36	156.41
432 · PROCEEDS FROM CAPITAL CONTRIB	1,000.00	0.00	1,000.00
Total Other Income	1,303.77	147.36	1,156.41
Other Expense			
427 · INTEREST EXPENSE	3,281.65	3,645.27	-363.62
Total Other Expense	3,281.65	3,645.27	-363.62
Net Other Income	-1,977.88	-3,497.91	1,520.03
Net Income	7,427.59	8,436.29	-1,008.70

GRANT COUNTY SANITARY SEWER DISTRICT STATEMENTS OF REVENUES AND EXPENSES

January through June 2019

	Jan - Jun 19	Jan - Jun 18	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	350,214.38	347,706.33	2,508.05
470 · FORFEITED DISCOUNTS	4,647.12	5,057.78	-410.66
471 · MISCELLANEOUS SERVICE REVENUE	6,320.19	8,799.00	-2,478.81
Total Income	<u>361,181.69</u>	<u>361,563.11</u>	-381.42
Gross Profit	361,181.69	361,563.11	-381.42
Expense			
403 · DEPRECIATION EXPENSE	99,124.50	99,342.00	-217.50
408 · TAXES OTHER THAN INCOME	1,653.77	1,650.46	3.31
603 · SALARIES & WAGES-COMMISSIONERS	3,000.00	3,000.00	0.00
615 · PURCHASED POWER			
615.01 · PURCHASED POWER - PUMP STATIONS	21,923.32	19,993.35	1,929.97
615.03 · PURCHASED POWER - TREATMENT PLT	21,197.14	23,482.11	-2,284.97
Total 615 · PURCHASED POWER	<u>43,120.46</u>	<u>43,475.46</u>	-355.00
618 · TREATMENT PLANT CHEMICALS	2,350.50	5,050.91	-2,700.41
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	5,417.15	482.72	4,934.43
620.02 · M & S-PUMPING SYSTEM REPAIR	19,708.28	5,088.11	14,620.17
620.03 · M & S-TREATMENT PLANT OPERATION	1,942.72	1,604.77	337.95
620.04 · M & S-TREATMENT PLANT REPAIRS	4,405.64	1,564.93	2,840.71
620.05 · M & S-COLLECT SYSTEM OPERATIONS	143.59	54.55	89.04
620.06 · M & S-COLLECT SYSTEM REPAIRS	28.38	462.83	-434.45
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	4,395.29	4,407.48	-12.19
620.08 · M & S-GENERAL OFFICE SUPPLIES	418.78	680.17	-261.39
Total 620 · MATERIALS AND SUPPLIES	<u>36,459.83</u>	<u>14,345.56</u>	22,114.27
631 · CONTRACTUAL SERVICES-ENGINEERS	2,817.50	2,530.00	287.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	14,897.99	25,198.51	-10,300.52
633 · CONTRACTUAL SERVICES-LEGAL	2,675.00	3,375.50	-700.50
634 · CONTRACTUAL SERVICE-MANAGEMENT	77,820.00	60,300.00	17,520.00
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	1,497.57	1,542.69	-45.12
635.02 · CS - PUMPING SYSTEM REPAIRS	11,470.90	3,416.65	8,054.25
635.03 · CS - TREATMENT PLANT OPERATIONS			
635.031 · CS - PLANT OPERATOR	7,560.00	7,560.00	0.00
635.032 · CS - SLUDGE HAULING	8,850.00	6,300.00	2,550.00
635.033 · CS - SLUDGE PROCESSING	3,800.00	3,200.00	600.00
635.034 · CS - STP - WATER BILLS	2,702.41	1,313.19	1,389.22
635.035 · CS - STP - SEWER BILLS	1,120.00	585.00	535.00
635.037 · CS - STP - WASTE COLLECTION	417.27	387.45	29.82
635.038 · CS - STP SERVICE CONTRACTS	1,057.98	977.28	80.70
Total 635.03 · CS - TREATMENT PLANT OPERATIONS	<u>25,507.66</u>	<u>20,322.92</u>	5,184.74
635.04 · CS - STP - REPAIR & MAINT	2,200.28	0.00	2,200.28
635.07 · CS - CUSTOMER BILLING			
635.072 · CS - BILLING	1,693.06	1,591.84	101.22
Total 635.07 · CS - CUSTOMER BILLING	<u>1,693.06</u>	<u>1,591.84</u>	101.22
635.08 · CS -GENERAL & ADMINISTRATIVE	3,641.34	4,061.73	-420.39
Total 635 · CONTRACTUAL SERVICE-OTHER	<u>46,010.81</u>	<u>30,935.83</u>	15,074.98
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	10,242.08	7,703.17	2,538.91
642 · RENT OF EQUIPMENT	377.05	550.11	-173.06
650 · TRANSPORTATION EXPENSE	946.72	2,869.71	-1,922.99

SEE ACCOUNTANT'S COMPILATION REPORT

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

January through June 2019

	Jan - Jun 19	Jan - Jun 18	\$ Change
656 · INSURANCE-VEHICLE	1,587.66	1,118.58	469.08
657 · INSURANCE-GENERAL LIABILITY	2,902.94	3,090.20	-187.26
658 · INSURANCE - PROPERTY	1,862.76	3,752.87	-1,890.11
659 · INSURANCE-OTHER :	297.60	0.00	297.60
660 · ADVERTISING EXPENSE	8.50	36.00	-27.50
670 · BAD DEBT EXPENSE	0.00	2,007.05	-2,007.05
675 · MISCELLANEOUS EXPENSE	0.00	24.91	-24.91
Total Expense	348,155.67	310,356.83	37,798.84
Net Ordinary Income	13,026.02	51,206.28	-38,180.26
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	1,051.59	948.61	102.98
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	17,529.67	-17,529.67
432 · PROCEEDS FROM CAPITAL CONTRIB	7,000.00	2,000.00	5,000.00
Total Other Income	8,051.59	20,478.28	-12,426.69
Other Expense			
427 · INTEREST EXPENSE	20,168.55	22,302.97	-2,134.42
Total Other Expense	20,168.55	22,302.97	-2,134.42
Net Other Income	-12,116.96	-1,824.69	-10,292.27
Net Income	909.06	49,381.59	-48,472.53

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through June 2019

	Jan - Jun 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	350,214.38	346,702.00	3,512.38
470 · FORFEITED DISCOUNTS	4,647.12	5,100.00	-452.88
471 · MISCELLANEOUS SERVICE REVENUE	6,320.19	7,148.00	-827.81
Total Income	361,181.69	358,950.00	2,231.69
Gross Profit	361,181.69	358,950.00	2,231.69
Expense			
403 · DEPRECIATION EXPENSE	99,124.50	100,618.00	-1,493.50
408 · TAXES OTHER THAN INCOME	1,653.77	1,670.50	-16.73
603 · SALARIES & WAGES-COMMISSIONERS	3,000.00	3,000.00	0.00
615 · PURCHASED POWER	43,120.46	42,188.00	932.46
618 · TREATMENT PLANT CHEMICALS	2,350.50	5,752.00	-3,401.50
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	5,417.15	502.00	4,915.15
620.02 · M & S-PUMPING SYSTEM REPAIR	19,708.28	6,150.00	13,558.28
620.03 · M & S-TREATMENT PLANT OPERATION	1,942.72	2,498.00	-555.28
620.04 · M & S-TREATMENT PLANT REPAIRS	4,405.64	1,252.00	3,153.64
620.05 · M & S-COLLECT SYSTEM OPERATIONS	143.59	202.00	-58.41
620.06 · M & S-COLLECT SYSTEM REPAIRS	28.38	248.00	-219.62
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	4,395.29	4,350.00	45.29
620.08 · M & S-GENERAL OFFICE SUPPLIES	418.78	682.00	-263.22
Total 620 · MATERIALS AND SUPPLIES	36,459.83	15,884.00	20,575.83
631 · CONTRACTUAL SERVICES-ENGINEERS	2,817.50	2,452.00	365.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	14,897.99	21,600.00	-6,702.01
633 · CONTRACTUAL SERVICES-LEGAL	2,675.00	3,652.00	-977.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	77,820.00	77,820.00	0.00
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	1,497.57	1,500.00	-2.43
635.02 · CS - PUMPING SYSTEM REPAIRS	11,470.90	2,501.00	8,969.90
635.03 · CS - TREATMENT PLANT OPERATIONS	25,507.66	28,636.00	-3,128.34
635.04 · CS - STP - REPAIR & MAINT	2,200.28	300.00	1,900.28
635.05 · CS- COLLECTION SYSTEM OPERATION	0.00	0.00	0.00
635.06 · CS- COLLECTION SYSTEM REPAIRS	0.00	0.00	0.00
635.07 · CS - CUSTOMER BILLING	1,693.06	1,550.50	142.56
635.08 · CS -GENERAL & ADMINISTRATIVE	3,641.34	4,702.52	-1,061.18
Total 635 · CONTRACTUAL SERVICE-OTHER	46,010.81	39,190.02	6,820.79
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	10,242.08	7,350.00	2,892.08
642 · RENT OF EQUIPMENT	377.05	646.50	-269.45
650 · TRANSPORTATION EXPENSE	946.72	1,500.00	-553.28
656 · INSURANCE-VEHICLE	1,587.66	1,687.50	-99.84
657 · INSURANCE-GENERAL LIABILITY	2,902.94	2,962.00	-59.06
658 · INSURANCE - PROPERTY	1,862.76	2,747.00	-884.24
659 · INSURANCE-OTHER	297.60	295.00	2.60
660 · ADVERTISING EXPENSE	8.50	20.00	-11.50
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	0.00	49.90	-49.90
Total Expense	348,155.67	331,084.42	17,071.25
Net Ordinary Income	13,026.02	27,865.58	-14,839.56
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	1,051.59	866.00	185.59

SEE ACCOUNTANT'S COMPILATION REPORT

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through June 2019

	<u>Jan - Jun 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	0.00	0.00
432 · PROCEEDS FROM CAPITAL CONTRIB	7,000.00	3,000.00	4,000.00
Total Other Income	8,051.59	3,866.00	4,185.59
Other Expense			
427 · INTEREST EXPENSE	20,168.55	21,717.92	-1,549.37
Total Other Expense	20,168.55	21,717.92	-1,549.37
Net Other Income	-12,116.96	-17,851.92	5,734.96
Net Income	909.06	10,013.66	-9,104.60

Grant Co. Sanitary Sewer District

Supervisor's Report

June

20th) – Installed new gaskets on the check valve for pump #2 at Russell lift station.

25th) – Replaced the cutter and impeller on pump #2 at Claiborne lift station.

27th) – Installed a new soft start at Waller lift station on pump #2.

28th) – Used the skid-steer to level lift station roads.

- Replaced a chlorine line at the Sewer Plant.

July

5th) – Installed a new capacitor kit on pump #2 at Barley lift station.

8th) – Completed a cleanup on Catlett Dr. from a low-pressure grinder pump pit install.

9th) – Pumped out the clarifier on plant #2 at the Sewer Plant to retrieve a broken piece of pipe.

10th) – Fused a tee and a valve on Violet Rd. for a low-pressure grinder pump install.

- Replaced the discharge line on pump #1 at Indian Hill lift station.
- Cleared out the sludge return on plant #2 at the Sewer Plant.

Dianne Cook

From: Dianne Cook
Sent: Tuesday, July 2, 2019 10:08 AM
To: (givin@fuse.net); Dan Northcutt (dcnorthcutt@twc.com); Leo.saylortrailers@yahoo.com; Robbie Worthington; RODGER BINGHAM (kyman65@yahoo.com)
Subject: FW: Bullock Pen WD WWTP - Screen

Commissioners:

Billy asked me to forward this email he had received regarding the demo screen cleaner that can be purchased for the price below. He wanted you all to review it and had requested it be put on the sewer meeting agenda for discussion this month.

If you have questions just let me know.

Thanks,

Dianne Cook

*Grant Co. Sanitary Sewer District
1 Farrell Dr.
Crittenden, KY 41030
(859) 428-3060
(859) 428-2112*

This e-mail, and any attachments, is intended solely for use by the addressee(s) named above. It may contain the confidential or proprietary information of Bullock Pen Water District and Grant Co. Sanitary Sewer District, its subsidiaries, affiliates or business partners. If you are not the intended recipient of this e-mail or are an unauthorized recipient of the information, you are hereby notified that any dissemination, distribution or copying of this e-mail or any attachments, is strictly prohibited. If you have received this e-mail in error, please immediately notify the sender by reply e-mail and permanently delete the original and any copies or printouts. Computer viruses can be transmitted via email. The recipient should check this e-mail and any attachments for the presence of viruses. Bullock Pen Water District and Grant Co. Sanitary Sewer District accepts no liability for any damage caused by any virus transmitted by this e-mail.

From: Brian Gatewood <brian@jagsenv.com>
Date: June 27, 2019 at 3:42:53 PM EDT
To: "bcatlett@bpwd.org" <bcatlett@bpwd.org>
Cc: Jason Bivins <jason@jagsenv.com>
Subject: RE: Bullock Pen WD WWTP - Screen

Billy,

I talked to Enviro-Care, they gave me permission to lower the screen price to \$51,750.00. I told them a order may come in the next couple of months so that helped your position.

Let me know if you need anything else.

Best Regards,

Brian Gatewood

From: Brian Gatewood
Sent: Tuesday, November 13, 2018 1:55 PM
To: bcatlett@bpwd.org
Cc: Jason Bivins <jason@delaneyandassociatesinc.com>
Subject: Bullock Pen WD WWTP - Screen

Billy,

Attached is a budget proposal for the screen I spoke to you about earlier. If you purchase the show unit we can offer a 15% discount from the screen price which would make it \$55,250.00. If you do not have room in the budget but the price is attractive let me know. Enviro-Care is willing to work out a payment plan that can fit your budget.

Let me know if you have questions

Best Regards,

Brian Gatewood
Delaney & Associates, Inc.
31 Erlanger Road / Erlanger, KY 41018
Phone: 859-342-4944 / Fax: 859-342-8331
Email: brian@delaneyandassociatesinc.com



Kentucky Rural Water Association

Helping water and wastewater utilities help themselves

MEMO

To: KRWA Voting Members
From: Gary Larimore, Executive Director
Subject: Board of Directors Nomination & Voting Credentials
Date: July 9, 2019

The Kentucky Rural Water Association's 40th Annual Business Meeting will be held on Tuesday, August 27, 2019 at 10:00 a.m. EDT, in the Elkhorn Rooms A-D - Lexington Center, Level 1 in Lexington, Kentucky.

One of the most important aspects of our Annual Business Meeting will be the election of Board Members. This year the terms of William Ballard, East Clark County Water District; Roger Colburn, Calvert City Water and Sewer; and David Peterson, Caveland Environmental Authority will expire.

If any voting member wishes to nominate anyone for these positions, please send the name(s) to the KRWA office **by August 19, 2019** to be considered by the Nominating Committee.

In order for your system to vote on any subject at this meeting, the enclosed voting credentials form must be completed in full, signed by the appropriate persons, and returned to the KRWA office also by August 19, 2019.

If there are any questions, please do not hesitate to contact the office at 270.843.2291.



VOTING CREDENTIALS
KENTUCKY RURAL WATER ASSOCIATION
40th ANNUAL BUSINESS MEETING

NAME OF WATER SYSTEM _____

Authorizes (1) _____, as voting delegate and/or (2) _____, as an alternate voting delegate to the 40th Annual Business Meeting of the Kentucky Rural Water Association, to be held in the Elkhorn Rooms A-D - Lexington Center, Level 1 in Lexington, Kentucky. at 10:00 a.m. EDT on Tuesday, August 27, 2019.

Article VI. Section 4 of KRWA's Bylaws state "Each voting member shall select a delegate and an alternate delegate to represent that member at the meetings of the Association. Each voting member of the Association shall have one delegate and one vote at the meetings of the Association. A delegate must be a member of the governing body, an officer, or an employee of the voting member he represents."

We hereby certify that this action was authorized by our Board at a duly convened meeting held on _____, 2019.

Chairman or President

Secretary

SKEES, WILSON & NIENABER, PLLC

HUGH O. SKEES
DALE T. WILSON
THOMAS R. NIENABER

ATTORNEYS AND COUNSELORS AT LAW
7699 Ewing Boulevard
P.O. BOX 756
FLORENCE, KENTUCKY 41022-0756

TELEPHONE: 859.371.7407
FAX: 859.371.9872
EMAIL: rswandd@fuse.net

June 4, 2019

Dennis R. Williams
Adams, Stepner, Woltermann & Dusing, PLLC
40 West Pike Street
PO Box 861
Covington, KY 41012-0861

Via Email: dwilliams@aswdlaw.com

In re: Country Living Mobile Home Park
Your Client: Nathan Smith

Dear Dennis:

Attached is the Agreement which was entered into between the District and previous mobile home park owners which are in the general vicinity of Mr. Smiths.

After you have had an opportunity to review the attached Agreement, please feel free to give me a call so that we can discuss this matter further. Alternatively, if your client is interested in pursuing this matter, we could schedule a meeting with our respective clients. Any questions that you might have in the interim would be directed to myself. If I do not have that information available at the time, I will contact my client to provide any information that you might need.

Looking forward to working with you in this matter, I remain

Very truly yours,



THOMAS R. NIENABER

TRN/krp

cc: Chairman Charles Givin
Mr. Danny Northcutt
Mr. Leo Saylor
Mr. Rodger Bingham
Mr. Robert H. Worthington, Jr.
Superintendent, William Catlett
Ms. Dianne Cook

SANITARY SEWER SERVICES AGREEMENT

This Sanitary Sewer Services Agreement ("Agreement") is made and entered into this 26 day of December, 2008 by and between Grant County Sanitary Sewer District, One Farrell Drive, Crittenden, Kentucky 41030 ("District") and Daugherty Higdon and Griffith, a Kentucky General Partnership, c/o 7730 U.S. Highway 42, Suite C and B, Florence, Kentucky 41042 ("Owner").

WITNESSETH:

WHEREAS, the District is a duly authorized and established Sanitary Sewer District created by Ordinance of the Grant County Fiscal Court (Ordinance No. 26-2002-453) pursuant to the provisions of KRS 67.083 and KRS 67.715 which provides public sanitary sewage and wastewater collection and treatment in Grant County, Kentucky and,

WHEREAS, Owner is the fee title holder to a 56 pad mobile home park located on US Highway 25, Crittenden, Grant County, Kentucky and more particularly described in the attached Deed and Plat identified as Exhibit "A". Owner's mobile home park is generally known as Grant Mobile Home Park ("MHP") and,

WHEREAS, the Owner's tenants within the MHP are currently receiving sanitary sewage and wastewater services by a package sanitary sewage and wastewater treatment plant owned, maintained and operated by Owner and located at the MHP and,

WHEREAS, the District intends to extend sanitary sewage and wastewater service lines to the general vicinity of the MHP through its Phase I Expansion Project to provide Owner public sanitary sewer service and thereby remove from service the Owner's package sanitary sewage and wastewater treatment plant and,

WHEREAS, the parties hereto have agreed upon terms and conditions to provide for continuous sanitary sewage and wastewater treatment service to the MHP and Owner's tenants as set forth herein.

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

1. **PURPOSE**

The purpose of this Agreement is as follows:

- (a) To provide for the removal of Owner's package sanitary sewage and wastewater treatment plant currently providing sanitary sewage and wastewater treatment for residents and tenants of Owner's MHP;
- (b) To provide for the collection and treatment of all sanitary sewage and wastewater from current and future tenants residing in Owner's MHP;

- (c) To provide for the continuing maintenance, repair and/or replacement, where necessary, of necessary infrastructure located within the Owner's MHP for the collection and treatment of sanitary sewage and wastewater generated by current and future tenants residing in Owner's MHP;
- (d) To provide for the construction and placement of a Submersible Sewage Pump Station and related facilities ("Pump Station") at or near the location of the existing package sanitary sewage and wastewater treatment plant;
- (e) To establish the respective party's duties and responsibilities relating to the collection and treatment of sanitary sewage and wastewater generated by current and future tenants residing in Owner's MHP; and
- (f) To provide financial support and contributions from Owner to the District for the Phase I Sanitary Sewer Project.

This Agreement is entered into by the parties pursuant to the provisions of Title 807 KAR 5:011(13) as a "Special Contract".

2. DISTRICT AND OWNER'S RESPONSIBILITIES

Relating to the removal of the existing package sanitary sewage and wastewater treatment plant and construction of the proposed Pump Station, the obligations and responsibilities of the District and Owner shall be as follows:

- (a) **District Responsibilities.**
 - (i) The District shall install, at the cost and expense of Owner, a Pump Station of sufficient size and capacity, as determined by the District's engineer, to provide for the collection and transmission of all sanitary sewage and wastewater generated by the MHP to the District's treatment plant. It is acknowledged by the parties that the Pump Station shall be constructed at or near the site of the existing package treatment plant. The Pump Station shall be constructed in conformity with all federal, state, local and district standards and specifications, including those contained Section 6 "Submersible Sewage Pump Station" of the District's standards and specifications (Exhibit "B").
 - (ii) After construction of the Pump Station, the District shall be responsible for all future maintenance, repair and upkeep relating to the Pump Station at the District's cost and expense, unless otherwise provided for herein.
 - (iii) The District shall use the Pump Station for the purpose of pumping from the MHP to the District's main transmission lines, all sanitary

sewage and wastewater generated by Owner's current and future tenants residing in the MHP.

- (iv) The District shall be responsible for all utility charges, including electric, which may be necessary for the day-to-day operation of the Pump Station.
- (v) The District shall install a flow meter ("Flow Meter") adjacent to the Pump Station for the purpose of measuring the volume of sanitary sewage and wastewater flowing through the Pump Station. The District shall be responsible for maintaining the Flow Meter at its cost and expense unless otherwise provided for herein. The District shall test the Flow Meter per the manufacturer's specifications to insure its accuracy in measuring sanitary sewage and wastewater flows through the Pump Station. The District shall, at a minimum, test the Flow Meter consistent with any and all existing federal, state, local or district rules and regulations. If any federal, state, local or district rules and regulations are adopted subsequent to the execution of this Agreement which requires a more frequent testing of the Flow Meter, the District shall comply with those testing requirements.

Owner may, at any time during the term of this Agreement, request the District to test the Flow Meter to calculate its accuracy in measuring sanitary sewage and wastewater flows through the Pump Station. In the event that such test indicates that the Flow Meter is accurate within 6%, the Owner shall reimburse the District for the cost of such testing. In the event the Flow Meter test indicates that the Flow Meter is inaccurate at a rate greater than 3%, the District shall, at its cost and expense, replace and/or repair the Flow Meter to accurately measure sanitary sewage and wastewater flows through the Pump Station. In such event, the District shall be responsible for the cost of the requested Flow Meter test.

- (vi) The District shall be responsible for providing sanitary sewage and wastewater treatment services to all MHP tenants subject to the provisions set forth in paragraph 4 herein and all other Rules, Laws and Regulations of any and all federal, state or local governmental agencies and the District.
- (vii) It is contemplated by the parties hereto that sanitary sewage service to Owner's mobile home park will require the installation of transmission and collection lines over adjacent property owned by Norfolk Southern Railway. In the event that Norfolk Southern

Railway should assess any License Fee, the District is responsible for all such License Fees charged.

- (viii) The District shall be responsible at its cost and expense to any and all other transmission or collection lines as a part of Phase I Extension Project which are reasonably necessary to provide adequate sanitary sewage collection and treatment at the Owner's MHP.

) **Owner's Responsibilities.**

- (i) Owner shall provide the District with reasonable access, at (including permanent and temporary easements) to the site of the Pump Station to enable the District to reasonably construct and thereafter maintain the Pump Station.
- (ii) The Owner shall grant to the District temporary and permanent easements which may be reasonably necessary for the construction, maintenance and operation of the Pump Station. Such easements shall include a permanent access easement to be granted to the District for the purpose of future maintenance, testing and repair of the Pump Station. Owner shall also provide temporary and permanent utility easements to provide electric service for the to-day operation and maintenance of the Pump Station. All temporary and permanent easements shall be in substantial form and format as contained in the attached sample easement identified as Exhibit "C".

Any and all temporary or permanent easements reasonably necessary for the construction, maintenance and operation of the Pump Station contemplated herein shall be granted by the Owner to the District at no cost. At the execution of this Agreement, the Owner and the District acknowledge that the exact location, scope and extent of the temporary and permanent easement which are reasonably necessary to construct the Pump Station are unknown. The location, scope and extent of any temporary or permanent easements shall be determined by the District's engineer. The District shall exercise all reasonable care and work with the Owner in locating the Pump Station site and the identification of any temporary or permanent easements necessary.

The Owner shall grant to the District any and all other temporary and permanent easements which may be reasonably necessary for the District to provide sanitary sewer service to the mobile home park, including but not limited to any additional force main and gravity line easements.

- (iii) Owner shall be responsible for the cost of the original construction of the Pump Station and all costs related to the installation of utility service, including electric and water service, to the Pump Station site. In the event that Phase 3 electric service is required for the operation of the Pump Station, the cost of delivering Phase 3 electric service to the Pump Station site shall be at the cost and expense of Owner.
- (iv) It is acknowledged by the parties hereto that the District will **not** use any portion of the existing package sanitary sewage treatment plant currently servicing the MHP. Owner shall be responsible for removing from service the existing package sanitary sewage and wastewater treatment plant at Owner's cost and expense. The District may, in its discretion, request of the Owner that the District be permitted to observe and oversee the removal of materials and equipment from the existing package sanitary sewage and wastewater treatment plant. If the District elects to oversee the removal, Owner shall reasonably notify the District of the time that the package sanitary sewage waste water treatment plant will be removed. At no time shall the Owner discharge or otherwise deposit any material, sludge or debris from the existing package sanitary sewer and wastewater treatment plant into the District's sanitary sewer lines without the prior consent of the District. Owner shall not damage or otherwise restrict the operation of the Pump Station during the period of removal of the package sanitary sewage and wastewater treatment plant.

3. MHP INFRASTRUCTURE

(a) It is acknowledged by the parties hereto that as of the execution of this Agreement there are existing sanitary sewer lines located within the MHP which were constructed and maintained by Owner and/or Owner's predecessor in title. Those collection and transmission lines are maintained for the purpose of collecting sanitary sewage and wastewater from Owner's tenants and delivery to the existing package sanitary sewage and wastewater treatment plant. Owner represents and warrants that the existing collection and transmission lines are in a reasonable state of repair. Owner further represents and warrants that it does not have a set of "as-built" plans and drawings which outline the location, size and configuration of the existing sanitary sewer lines within the MHP.

(b) After construction of the Pump Station by the District, Owner shall at its sole cost and expense, continue to provide all future maintenance, repair, upkeep and/or replacement, where necessary, of the existing collection and transmission lines located within the MHP. In the event that any new or supplemental collection and/or transmission lines are necessary at any time in the future for the reasonable collection and delivery of sanitary sewage

and wastewater to the Pump Station from MHP tenants, such supplemental collection and transmission line construction cost shall be completed by Owner at its sole cost and expense.

(c) In the event any existing or future constructed collection and transmission sewer lines located within the MHP require maintenance, repair and/or replacement, Owner shall notify the District of such anticipated construction, maintenance or repair. All future maintenance, repair, replacement and/or new construction of transmission or collection lines within the MHP shall be completed consistent with the then existing standards, specifications, rules and regulations imposed by any federal, state or local governmental agencies and the District.

(d) In the event the District determines that any of the existing or future constructed collection and transmission lines located within the MHP require maintenance, repair or replacement, the District shall forthwith notify the Owner of such determination. Upon notification, Owner shall undertake such repair, maintenance or replacement within a reasonable time. In the event Owner fails or refuses to undertake such necessary repair, maintenance or replacement within a reasonable time, the District may, in its absolute discretion, undertake such repair, replacement or construction and charge all such related costs to the Owner. Any and all such charges unpaid by Owner shall constitute a Lien upon the real estate of the MHP until paid.

(e) All construction of any future collection and/or transmission lines shall be constructed in conformity with all then existing federal, state, local and District laws, rules and regulations.

(f) In the event the District is required to initiate any action to enforce the provisions of this paragraph 3 for the collection of any sums expended by the District relative to the repair, maintenance and/or replacement of existing or future constructed collection and transmission lines within the MHP, Owner shall indemnify and hold harmless the District for any and all such cost incurred, including but not limited to reasonable attorney's fees and cost of collection.

4. MHP TENANT SERVICE BILLING

(a) The District shall be responsible for providing sanitary sewage and wastewater treatment for all current and future residents of the MHP as required by the District's then existing Tariff and Rate Schedule as approved by the Public Service Commission ("PSC").

(b) The District shall be responsible for providing billing of all tenants located within the MHP for sanitary sewage and wastewater treatment consistent with the District's then established and approved Rate Tariff. Owner shall not be responsible for the payment of any sanitary sewer charges assessed to Owner's tenants. Owner agrees that the District and its personnel shall have reasonable access to the MHP for the purpose of servicing any and all MHP tenants as may be reasonably necessary from time to time.

5. COMPLIANCE WITH EXISTING RULES AND REGULATIONS

Owner agrees that it shall comply with all existing federal, state, local and district rules, laws, regulations, specifications and tariffs relating to the collection and transmission of sanitary sewage and wastewater from Owner's tenants to the point of the Pump Station. Owner agrees that it shall adopt rules and regulations for the MHP which shall incorporate any and all federal, state, local and/or District rules, laws and regulations relating to the disposal of sanitary sewage and wastewater into the District's sanitary sewage and wastewater treatment system. For purposes of this provision, Owner acknowledges that it has reviewed and is familiar with the existing Tariff, Standards and Specifications adopted by the District and approved by the PSC, copies of which are attached hereto and identified as Exhibit "D"; and the current Grant County Sanitary Sewer Ordinance, a copy of which is attached hereto and incorporated herein as Exhibit "E". In the event any such rules or regulations as contained in Exhibits "D" or "E" are altered, modified or otherwise changed, subsequent to the execution of this Agreement, Owner agrees that it shall amend its MHP's rules and regulations to reflect such amendments or changes.

6. MHP EXPANSION

It is acknowledged by the parties hereto that the Pump Station to be constructed by the District as provided for in paragraph 2(a) herein shall service only those current and future tenants residing in Owner's MHP based upon the current MHP capacity of approximately 60 mobile home pads. In the event that Owner should, subsequent to the execution of this Agreement, expand or otherwise increase the number of mobile home pads within the MHP over and above the current 60 pads, any and all infrastructure which may be necessary to accomplish such MHP expansion shall be constructed in conformity with the then existing rules and regulations, standards and specifications adopted by all federal, state or local governmental entity and the District. In the event of such expansion, the terms and conditions contained herein shall be binding upon the Owner and such MHP addition unless otherwise noted.

If any expansion of the existing MHP is undertaken by Owner subsequent to the execution of this Agreement and such expansion requires the installation of a higher capacity Pump Station to accommodate that expansion and/or any additional sanitary sewage and waste water generated thereby, any and all such cost incurred relative to the replacement and/or upgrade of the Pump Station shall be paid by Owner at Owner's cost and expense.

In the event of any expansion of the MHP, Owner shall take all reasonable steps to insure that sanitary sewage generated from the expanded MHP shall be piped directly to the Pump Station without using any current collection and transmission lines existing within the current MHP. If sanitary sewage service to the MHP expansion area can be accomplished without using collection and transmission lines constructed by Owner prior to the execution of this Agreement, the terms set forth in paragraph 7 of this Agreement shall not apply to the MHP expansion area. MHP expansion shall be constructed in complete conformity with all then existing federal, state, local and district rules, regulations and specifications.

In the event that any MHP expansion occurs and it is impractical to provide sanitary sewage transmission directly to the Pump Station without using existing collection and

transmission lines constructed by Owner prior to the execution of this Agreement, all of the terms and conditions set forth herein shall apply to the MHP expansion.

7. INFILTRATION CHARGES

It is acknowledged by the parties hereto that storm water, ground water or other materials and substances ("Infiltration") may from time-to-time enter the collection and transmission lines located within the MHP and discharged into the Pump Station to be constructed by the District. Owner represents and warrants that it has, in the period prior to the execution of this Agreement, taken all reasonable precautions and provided all reasonable maintenance and repair to the infrastructure, collection and transmission lines located within the MHP to prevent such Infiltration. Notwithstanding such due diligence, the parties acknowledge that Infiltration may enter the collection and transmission lines for discharge to the Pump Station and treatment plant of the District. As partial consideration for the delivery of sanitary sewage and wastewater service to the MHP, Owner agrees to be responsible for the cost incurred by the District in the treatment of such Infiltration passing through the Pump Station. Calculation of and charges for the treatment of all such Infiltration shall be determined as follows:

- (a) On the last day of each March, June, September and December following the construction of the Pump Station, the District shall read the Flow Meter located at the Pump Station to determine the gross volume of sanitary sewage and wastewater passing through the Pump Station.
- (b) The District shall calculate the number of gallons of sanitary sewage and wastewater generated by MHP residents during the three calendar month period preceding the reading of the Flow Meter. For purposes of this Agreement, the volume of sanitary sewage and wastewater flows generated by MHP tenants shall equal the total number of gallons of water purchased by all MHP residents as reflected in water consumption records of each tenant with Bullock Pen Water District during the three calendar month period preceding the Flow Meter reading.
- (c) The District shall calculate the amount of Infiltration flow by taking the total number of gallons passing through the Flow Meter at the Pump Station less the amount of gallons purchased by MHP residents as determined by Bullock Pen Water District's billing records. The excess shall be determined to be "Infiltration Flow".
- (d) Owner shall pay to the District a charge for the total Infiltration Flow based upon the District's then approved sanitary sewer rates as provided in its Tariff. For example, if the total sanitary sewage and wastewater flow through the Flow Meter at the Pump Station equals 1,400,000 gallons for the period October, November, December 2008; and the MHP residents purchase a total of 1,350,000 gallons of water for the same period based upon Bullock Pen Water District's water charges, Owner shall pay the

District for 50,000 gallons of Infiltration Flow based upon sanitary sewer rates as contained in the District's then approved Tariff.

- (e) The District shall mail to the Owner on or before the 15th day of the month following the Flow Meter reading a notice of charges identifying the calculations and charges billed for that quarter. Owner shall pay to the District the amount charged to Owner on or before the 30th day of the month following the Flow Meter reading. In the event Owner should fail to pay such charge within 15 days, the outstanding Pump Station charges shall bear interest at the rate of 1% per month until paid. Unpaid charges for Infiltration Flow shall constitute a lien on the real estate of the MHP.
- (f) The District may, in its discretion, run additional Flow Meter tests during periods of heavy precipitation for the purpose of assessing the scope and extent of excessive infiltration resulting from rain, storm or other ground water. In the event that such Flow Meter tests confirm that flow capacities exceed 125% of the average daily capacity flow during any 24 hour period, District shall notify Owner of such excessive infiltration. In that event, Owner agrees to identify, locate and repair the source of excessive infiltration within a reasonable time. In the event Owner fails to take all reasonable steps to eliminate excessive infiltration flows, the District may, in its discretion, undertake the responsibility to eliminate such excess infiltration flows. Any and all cost or expense incurred by the District in taking such action shall be reimbursed by Owner.
- (g) If at any time the pump station should overflow and discharge raw sewage and wastewater into the surrounding areas and such discharge is the result of excessive infiltration originating from the mobile home park or is the result of debris or materials discharged into the sanitary sewer collection system within the mobile home park by Owner and/or Owner's tenants, the Owner shall indemnify and hold harmless the District for any claims and causes of action brought against the District as a result of such spillage. In the event any governmental agency brings any regulatory or other action against the District as a result of such spillage, Owner shall indemnify and hold harmless the District from any and all such action including the payment of any and all fines or other charges assessed against the District as a result of such spillage.

8. NOTICE

Any and all notice provided for herein shall be deemed to have been made when such notice is deposited in the United States Mail, postage prepaid and address as follows:

As to District: Grant County Sanitary Sewer District
Attn: Ms. Paula Massie, Office Manager
One Farrell Drive
P.O Box 188
Crittenden, KY 41030

As to Owner: Daugherty Higdon and Griffith
c/o 7730 U.S. Highway 42, Suite C and B
Florence, Kentucky 41042

9. INDEMNIFICATION

(a) Owner shall indemnify and hold harmless the District from any and all claims, causes of action or demands made by any MHP resident arising by, from or through the malfunction or failure of or the collection and transmission lines located within the MHP. Such indemnification shall include but not be limited to any and all reasonable costs, fees, charges, attorney's fees and the like, incurred by the District in the defense of any and all such claim or cause of action.

(b) Owner shall indemnify and hold harmless the District for any and all damages, expenses or charges incurred by the District resulting by, from or through Owner's violation of any rule, federal, state, local or District rule, law or regulation.

(c) In the event that Owner should default or otherwise materially breach any term, condition or covenant set forth herein, Owner shall indemnify and hold harmless the District from any and all claim, cause of action or demand brought against the District arising from such material default or breach. Such indemnification shall include but not be limited to any and all reasonable costs, fees, charges, attorney's fees and the like incurred by the District in the defense or prosecution of any such claim or cause of action.

10. PUBLIC SERVICE COMMISSION APPROVAL

It is agreed by the parties hereto that this Agreement shall be submitted to the PSC for consideration and approval. As consideration for that approval, the parties hereto acknowledge that the following special circumstances exist which necessitate the approval of the Agreement:

- (a) Removal of the package sanitary sewage and wastewater treatment plant would best promote the public health and welfare of the MHP residents and the surrounding community;
- (b) Removal of the package sanitary sewage and wastewater treatment plant would eliminate the unnecessary and ongoing financial responsibility of Owner to maintain and cover the costs relative to its operation;

- (c) Avoid the financial burden of requiring the Owner to replace existing collection and transmission infrastructure lines located within the MHP due to their current and existing location, state of repair and the like;
- (d) MHP residents and the surrounding community would be best served by the treatment of sanitary sewage and wastewater by the District in an established sanitary sewage and wastewater treatment plant;
- (e) Eliminate the financial burden of the Owner to conform to all existing federal, state and local rules and regulations regarding the collection and treatment of sanitary sewage and wastewater;
- (f) Eliminate the need to replace existing infrastructure within the mobile home park which would be, under current conditions, impractical and fiscally unreasonable; and
- (g) Assessment of the existing District's approved tap-in fee of \$1,000.00 per customer could not be equitably assessed against Owner's tenants and that payment of the lump sum fee as provided for in paragraph 11 represents a more equitable charge in lieu thereof.

Based upon the foregoing special circumstance, Owner and District acknowledge that approval of this Agreement by the PSC would be in the parties and community's best interest.

11. OWNER'S CONSIDERATION

In consideration of the extension of sanitary sewer to the MHP by the District, Owner agrees to pay to the District a lump sum payment of One Thousand Dollars (\$1,000.00), said sum to be paid by Owner upon the District obtaining all approvals of this Agreement and substantial completion of the Phase I Project whereby District is able to accept for transmission and treatment all sanitary sewage and wastewater from the MHP. Owner acknowledges that the consideration provided for herein represents a fair and reasonable charge for the services and benefits to Owner. Owner acknowledges that this Agreement is entered into freely and voluntarily without coercion or other inducement other than those considerations specified herein. Specifically, it is acknowledged by Owner that implementation of the terms and conditions set forth herein constitute a cooperative and joint effort of the District and Owner to minimize the financial burden upon Owner in providing public sanitary sewage and wastewater treatment service to Owner's tenants. Owner acknowledges that the cost of obtaining sanitary sewer service from the District could be significantly greater than the consideration and financial agreed to herein based upon existing Statutes and Kentucky Administrative Regulations. Owner acknowledges that payment of the consideration herein represents a fair and equitable compromise with the District.

12. REGULATORY COMPLIANCE

Subsequent to the execution of this Agreement, the parties agree as follows:

(a) Owner shall maintain and operate all sanitary sewer infrastructure facilities, including collection and transmission lines located within the MHP, in compliance with all federal, state and local regulatory Laws, Rules and Regulations and in compliance with all Rules, Laws and Regulations of the District. In the event that any claim, cause of action or demand is brought against the District as a result of Owner's non-compliance with those regulatory provisions, Owner shall indemnify and hold the District harmless therefrom, including any cost incurred by the District in defense of any such action.

(b) The District shall provide sanitary sewer service and maintain the Pump Station in conformity with all federal, state and local regulatory Laws, Rules and Regulations and in compliance with all Rules, Laws and Regulations of the District. In the event that any claim is made against Owner as a result of the District's non-compliance with those regulatory provisions, the District shall indemnify and hold the Owner harmless therefrom.

(c) In the event the Owner is charged with regulatory violation, Owner shall forthwith notify the District of such action. Owner shall forthwith take any and all necessary action to resolve any and all such claim at Owner's cost and expense. In the event Owner fails or refuses to resolve such regulatory claim, the District may in its sole discretion, take any and all action necessary to resolve such regulatory claim. Any and all cost incurred by the District in resolving that claim may be charged to the Owner. Any and all unpaid expenses or cost incurred by the District shall constitute a lien on the real estate of the MHP. If the District is required to initiate any action against Owner for the collection of those costs and expenses, the District shall be entitled to recover all reasonable cost of collection, including reasonable attorney's fees.

13. PUMP STATION CONSTRUCTION

It is agreed by the parties hereto that the Pump Station referred to in paragraph 2(b) may be constructed by Owner in Owner's discretion. In the event Owner undertakes the construction of the Pump Station, such construction shall be subject to the following terms and conditions:

- (i) All aspects relating to the design and construction of the Pump Station shall be completed at the sole cost and expense of Owner.
- (ii) All Pump Station construction shall be conducted under the direct supervision of the District and/or its engineers and designees. Any cost incurred by the District relating to supervision of the construction project undertaken by Owner shall be paid for by Owner.
- (iii) All Pump Station construction shall be completed in strict compliance with all current District standards and specifications for pump station construction as amended (Exhibit "B").
- (iv) Any Pump Station construction undertaken by Owner shall be subject to the approval of all governmental agencies, including but not limited to the

PSC, Kentucky Division of Water and the like. Any cost incurred by Owner in the construction of the Pump Station relating to permits, fees, or charges assessed by any governmental agency shall be paid for by Owner.

- (v) Owner shall be responsible for obtaining all governmental inspections upon completion of the Pump Station construction at Owner's cost and expense. Upon issuance of the appropriate inspection approvals, Owner shall maintain ownership of the Pump Station for a period of one year thereafter ("Warranty Period"). During the Warranty Period, Owner shall be responsible for all maintenance, repair and upkeep of the Pump Station. Upon expiration of the Warranty Period, Owner shall deliver title to the District. Owner agrees to execute any and all documents necessary to effectuate the transfer of ownership of the Pump Station to the District. In the event that any governmental agency fails or refuses to permit or otherwise authorize Owner to construct the Pump Station for any reason whatsoever, Owner agrees that construction of the Pump Station shall be undertaken by the District. If required, Owner shall be responsible for obtaining governmental approval of all construction to be undertaken by Owner prior to Owner's commencement of construction. In the event Owner is unable to obtain timely approval and permission to proceed with construction of the Pump Station, if required, the District may construct the Pump Station as provided for in paragraph 2(a).

- (vi) It is acknowledged by the parties hereto that timing of constructing the sanitary sewer lines necessary to serve the MHP and construction of the Pump Station is critical. To that end, both the District and Owner shall work together and coordinate their efforts to insure that the availability of sanitary sewer service to the MHP occurs at the same time the Pump Station is completed and available for delivery of sanitary sewer to the District. The District shall provide Owner throughout the Phase I Extension Project on a periodic basis status reports to insure Owner ample opportunity to complete construction of the Pump Station in a timely manner. It is agreed by the parties hereto that the District shall, upon availability of sanitary sewer service notify the Owner that the sanitary sewer lines are in place and available to accept sanitary sewage from the MHP. Owner shall within 30 days of such notice complete construction of the pump station and have all necessary governmental approvals and permits in place to allow delivery of sanitary sewage through the pump station and into the District's system. In the event Owner does not have the pump station online on or before 30 days following receipt of such notice, Owner shall pay to the District sanitary sewage charges that would have been payable based on water consumption rates of tenants within the MHP. All other elements of this Agreement relating to the District's billing shall commence 30 days after the Owner's receipt of such notice.

14. MISCELLANEOUS PROVISIONS

(a) The District may, in its absolute discretion, direct the flow of sanitary sewage into the Pump Station from areas serviced or to be serviced by the District and not a part of Owner's MHP. In that event, the District shall not allow such additional sanitary sewage through the Flow Meter to be installed by the District. If any improvements are required to the Pump Station as a result of that additional sanitary sewage being directed through the Pump Station, any and all such improvements, upgrades or replacements shall be done at the cost and expense of the District.

(b) It is acknowledged and agreed by the parties hereto that this Agreement and all of its terms and conditions shall not constitute nor be construed as an acceptance of or dedication by the Owner to the District of the existing collection and transmission lines or other sanitary sewer infrastructure located within the MHP.

(c) This Agreement shall be binding upon the respective parties, their successors and assigns.

(d) Implementation of this Agreement and all of its terms and conditions shall be subject to the approval of the PSC and any and all other governmental agencies and authorities.

(e) This Agreement may not be changed, altered or modified unless it be done in writing and signed by all parties.

(f) This Agreement has been approved by the District pursuant to duly authorized and adopted action of its Board of Commissioners as required by law.

(g) The parties agree that this Agreement shall be recorded in the Grant County Clerk's records which shall be binding upon the Owner and all successors in title.

(h) It is acknowledged by the District and Owner that this Agreement is entered into for the purpose of facilitating the Phase I Expansion Project currently being undertaken by the District. It is further acknowledged by Owner that the Phase I Expansion Project in large part is funded by grants received by the District without which the Phase I Expansion Project could not be undertaken. In the event that the receipt of grants currently anticipated by the District are not received or if the Phase I Expansion Project cannot move forward due to a lack of funding or any other reason, this Agreement and all of the obligations, covenants and responsibilities of the respective parties undertaken herein shall terminate with neither party having any further legal obligation hereunder. It is further acknowledged by the Owner that the District, by the execution of this Agreement, shall not be obligated to undertake the Phase I Expansion Project thereby providing sanitary sewer services to the Owner in the event the District should at any time subsequent to the execution of this Agreement determine in its absolute and sole discretion and judgment that the Phase I Expansion Project should not be undertaken. In such event, this Agreement shall terminate with neither party having any further

legal obligations to the other arising by, from or through the terms, conditions and covenants set forth herein.

IN WITNESS WHEREOF, the parties hereunto set their hand on the day and year first above written.

GRANT COUNTY SANITARY SEWER DISTRICT

Cynthia Lower
Witness

BY: Bobby Burgess
BOBBY BURGESS, CHAIRMAN

Gail Bowling
Witness

COMMONWEALTH OF KENTUCKY

COUNTY OF GRANT

SUBSCRIBED, SWORN TO AND ACKNOWLEDGED before me by the said GRANT COUNTY SANITARY SEWER DISTRICT, by and through BOBBY BURGESS, Chairman, this 24 day of December, 2008.

[Signature]
Notary Public
My Commission Expires: 3/24/12

DAUGHERTY HIGDON AND GRIFFITH,
a Kentucky General Partnership

Witness

BY: *L. M. Daugherty*
L. M. DAUGHERTY, General Partner

Witness

BY: *George Higdon*
GEORGE HIGDON, General Partner

Witness

Witness

BY: *Byron U. Griffith*
General Partner, *Byron U. Griffith*

Witness

Witness

COMMONWEALTH OF KENTUCKY

COUNTY OF GRANT

SUBSCRIBED, SWORN TO AND ACKNOWLEDGED before me by the said DAUGHERTY HIGDON AND GRIFFITH, by and through L. M. DAUGHTERY, General Partner, this 16 day of December, 2008.

Kelley Smith
Notary Public
My Commission Expires: 4-16-2012

COMMONWEALTH OF KENTUCKY

COUNTY OF GRANT

SUBSCRIBED, SWORN TO AND ACKNOWLEDGED before me by the said DAUGHERTY HIGDON AND GRIFFITH, by and through GEORGE HIGDON, General Partner, this 16 day of December, 2008.

Kelley Smith
Notary Public
My Commission Expires: 4-16-2012

COMMONWEALTH OF KENTUCKY

COUNTY OF GRANT

SUBSCRIBED, SWORN TO AND ACKNOWLEDGED before me by the said DAUGHERTY HIGDON AND GRIFFITH, by and through Byron V. Cr. & C. Pa., General Partner, this 16 day of December, 2008.



Notary Public

My Commission Expires: 4-16-2012

EXHIBIT "A"

MHP Deed and Plat

THIS DEED OF CORRECTION made and entered into this 24th day of March, 1995 by and between MAC STORAGE COMPANY, an Ohio Corporation, of 2174 Seymour Avenue, Cincinnati, OH 45237, party of the first part and DAUGHERTY, HIGDON and GRIFFITH, a Kentucky General Partnership, of 10485 Dixie Highway, Florence, KY 41042, party of the second part,

500

WITNESSETH: The party of the first part for and in consideration of the sum of ONE DOLLAR (\$1.00) cash in hand paid and other good and valuable considerations the receipt and sufficiency of which is hereby acknowledged, does hereby sell and convey unto DAUGHERTY, HIGDON and GRIFFITH, a Kentucky General Partnership, its successors, transferees, grantees and assigns forever, the following described tract or parcel of land lying and being on the east side of the C.N.O. & T.P. Railway right of way in Grant County, Kentucky, to-wit:

A certain tract or parcel of land lying and being on East side U.S. Route #25, 0.7 miles South of the Crittenden-Mt. Zion Road in Grant County, Kentucky and more particularly described as follows, to-wit:

BEGINNING at an iron pin in the East Right of Way of the C.N.O and T.P. Railroad and a corner to Joseph Anglin; thence with the R/W of said railroad, S 31° 24' E 505.6 feet to an iron pin in the West line of a forty foot wide easement retained by the Grantors* and also a corner to a 3.903 acre tract to be conveyed by the Grantors*; thence with the North line of said tract N 63° 13' E 521.2 feet to an iron pin on the North side of the hollow; thence continuing with new made lines of the Grantors* and the North side of the hollow, N 68° 08' E 193.9 feet to a 15" Walnut; thence N 45° 27' E 58.8 feet to a 6" Walnut; thence N 62° 15' E 170.8 feet to a 9" Walnut; thence N 56° 26' E 206.3 feet to a 9" Walnut; thence N 16° 36' E 136.5 feet to a 6" Walnut; thence N 42° 48' E 154.5 feet to a post in the line of Giltner Meeks; thence with said line N 26° 42' W 198.9 feet to a stone in the line of Joseph Anglin; thence with said line, S 68° 10' W 1430.9 feet to the place of beginning containing 13.513 acres more or less.

*Refers to grantors in deed recorded in Deed Book 158, page 694, Grant County Clerk's Office.

This tract also has the benefit of a forty foot wide easement located along the East R/W of the C.N.O. & T.P. Railroad beginning at the common corner of the Grantors and Giltner Meeks and extending to the South line of the above described 13.513 acre tract shown on the attached plat. (Refers to plat recorded in Deed Book 185, page 81, Grant County Clerk's Office.)

Being the same property described in Deed Book 179, page 448, and the same Grant of Easement recorded in Deed Book 159, page 270, Grant County Clerk's Records, Williamstown, Kentucky.

Michael A. Clauder and Mary W. Clauder, hereby grant, convey and assign all of his right, title and interest in and to the Grant of Easement conveyed to him by Rodger Bingham and Patricia Bingham, his wife, on and over the real property located on U.S. 25, Crittenden, Kentucky being the same property located in Deed Book 86, page 607, Grant County Clerk's records, Williamstown, Kentucky. This Grant of Easement being recorded in Deed

Book 159, page 270, Grant County Clerk's records, 501
Williamstown, Kentucky.

Prior title reference: Deed dated January 2, 1991,
recorded in Deed Book 185, page 81, Grant County Clerk's
Office and deed dated March 30th, 1992, recorded in Deed
Book 191, page 130, Grant County Clerk's Office.

The parties hereto enter into this deed of correction for the
purpose of correcting the spelling of the name of the grantee
herein and no additional consideration is paid therefor.

TO HAVE AND TO HOLD the same together with all privileges,
appurtenances, easements and licenses thereunto pertaining unto
DAUGHERTY, HIGDON and GRIFFITH, a Kentucky General Partnership, its
successors, transferees, grantees and assigns forever. The party of
the first part covenants that it does hereby warrant with Covenant
of General Warranty, the title to the above described parcel
conveyed hereby unto the said DAUGHERTY, HIGDON and GRIFFITH, its
successors, transferees, grantees and assigns forever.

The parties hereto state the consideration reflected in this
deed is the full consideration paid for the property. The party of
the second part joins in the execution of this deed for the sole
purpose of certifying the consideration pursuant to KRS Chapter
382.

IN WITNESS WHEREOF the parties have executed this deed on the
day and year first above written.

Deed of Correction
Exempt from Transfer Tax
KRS 142.050(7)(d)

MAC STORAGE COMPANY

BY [Signature]
ITS PRESIDENT

DAUGHERTY, HIGDON & GRIFFITH

BY [Signature]
A GENERAL PARTNER

STATE OF OHIO

: NOTARY'S CERTIFICATE OF ACKNOWLEDGEMENT
: JURAT CONCERNING CONSIDERATION

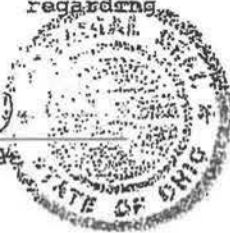
COUNTY OF HAMILTON

The foregoing deed was on the 24th day of March, 1995 signed
and acknowledged before me by Michael A. Clauder, President of MAC
STORAGE COMPANY, who at the same time and place subscribed and
swore to the truth of the foregoing statement regarding
consideration.

JENNIFER P. PHILLIPS
Notary Public, State of Ohio
My Commission Expires 04/11/2009

My commission expires:

[Signature]
Notary Public, State of Ohio
State at Large



STATE OF Kentucky

: JURAT CONCERNING CONSIDERATION

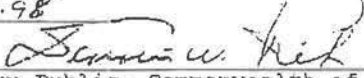
COUNTY OF FRONT

The foregoing statement regarding consideration was subscribed
and sworn to before me by [Signature], a general partner,

502

for and on behalf of DAUGHERTY, HIGDON and GRIFFITH, a Kentucky General Partnership on this the 24 day of March, 1995.

My commission expires: 7-19-98



Notary Public, Commonwealth of Ky.
State at Large

This deed prepared by:

W. H. Threlkeld
THRELKELD & THRELKELD, P.S.C.
Attorneys at Law
144 North Main Street
Williamstown, Ky. 41097

STATE OF KENTUCKY :
 : CLERK'S CERTIFICATE OF LODGMENT AND RECORD
COUNTY OF GRANT :
 :

I, John S. McCoy, Clerk of the County Court in and for the county and state aforesaid, certify that the foregoing deed was on the 10th day of April, 1995 at 9:10 o'clock A.M. lodged for record in my office, whereupon the same together with the foregoing and this certificate have been duly recorded in my office in Deed Book 212, page 500.

Given under my hand this the 10th day of April, 1995.

John S McCoy Clerk

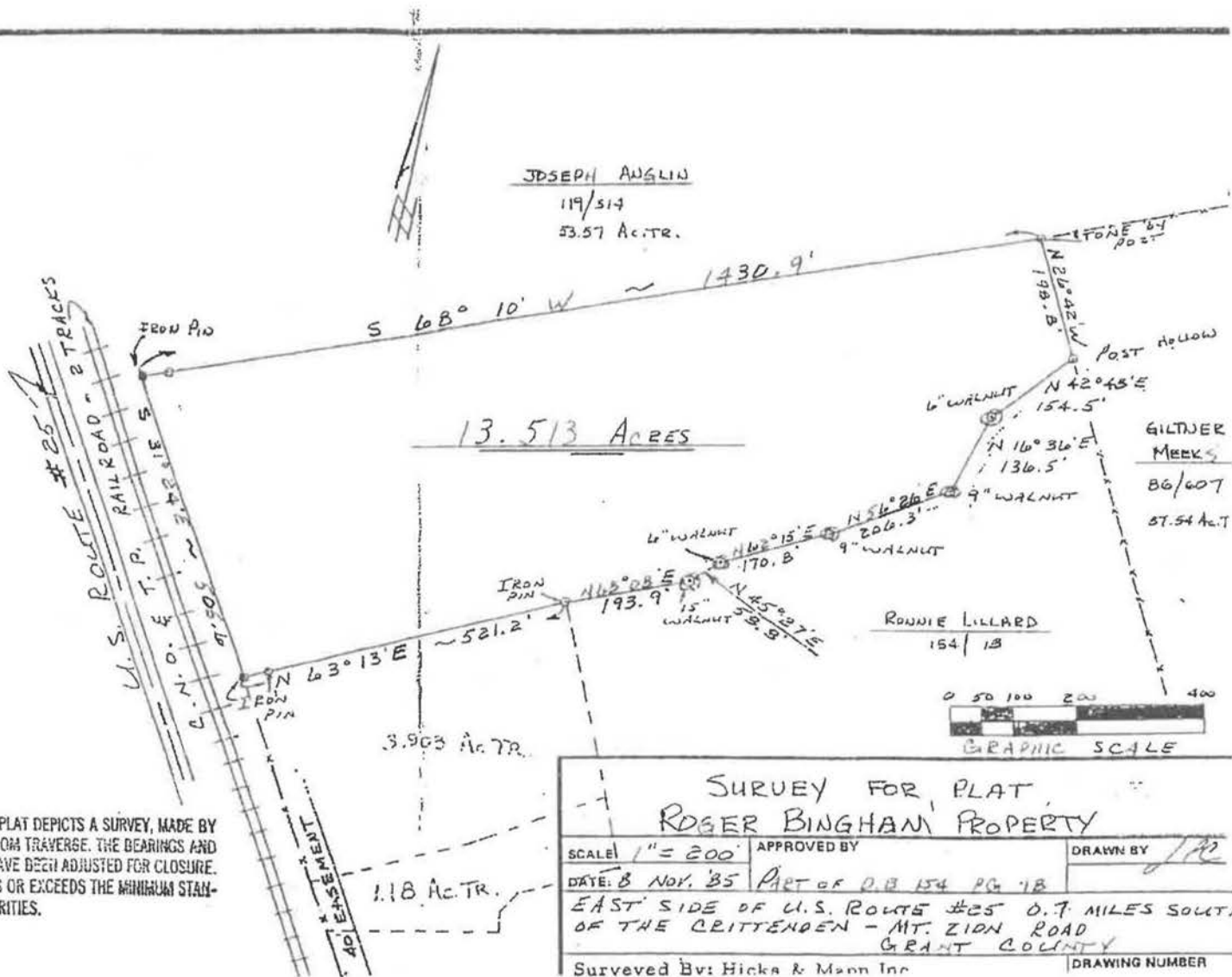
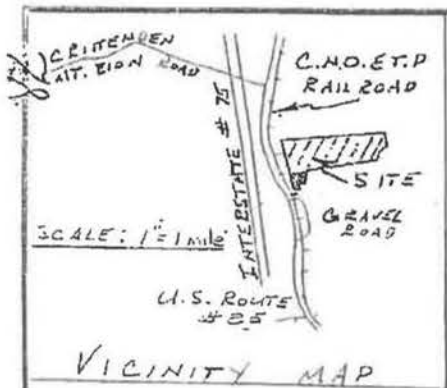
No Tax Due

By Janice A. Howell D.C.

Deliver to:
Fagle Bank
Williamstown, KY

Paid \$12.00

4/10/95



STATE OF KENTUCKY
J.P. CAHILL
2709
REGISTERED
LAND SURVEYOR

J.P. Cahill

I HEREBY CERTIFY THAT THIS PLAT DEPICTS A SURVEY, MADE BY ME, BY THE METHOD OF RANDOM TRAVERSE. THE BEARINGS AND DISTANCES SHOWN HEREON HAVE BEEN ADJUSTED FOR CLOSURE. THIS SURVEY AND PLAT MEETS OR EXCEEDS THE MINIMUM STANDARDS OF GOVERNING AUTHORITIES.

SURVEY FOR PLAT
ROGER BINGHAM PROPERTY

SCALE: 1" = 200'	APPROVED BY	DRAWN BY
DATE: 8 NOV. '85	PART OF D.B. 154 PG. 18	
EAST SIDE OF U.S. ROUTE #25 0.7 MILES SOUTH OF THE CRITTENDEN - MT. ZION ROAD		
GRANT COUNTY		
Surveyed By: Hicka & Mann Inc		DRAWING NUMBER

EXHIBIT "B"

**District Standards and Specifications
Pump Station Construction**

STANDARD SPECIFICATIONS
GRANT COUNTY SANITARY SEWER DISTRICT
Crittenden, Kentucky

(February, 2007)

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SECTION ONE: INTRODUCTION

A. PURPOSE – The purpose of this manual is to provide information and guidance to land owners, land developers, design engineers, and contractors in the construction of sanitary sewer facilities that are to become a part of the Grant County Sanitary Sewer District system. These regulations and procedures are to be followed by any person or corporation in the development of residential subdivisions, shopping centers, industrial developments, sanitary sewer extensions or in any development in which the Developer desires sanitary sewer service from the Grant County Sanitary Sewer District. The goal of this manual is to help insure the protection of the health and welfare of the general public, within the Grant County Sanitary Sewer District through the use of proper design features and construction methods.

B. AUTHORITY – The works and facilities supplying sanitary sewer services within the boundary of the Grant County Sanitary Sewer District as they presently exist and as they may hereafter from time to time be extended was authorized by an order of Grant County Fiscal Court in accordance with Kentucky Revised Statutes, Chapter 67 and 74.

C. REFERENCES – Certain technical aspects concerning construction materials and methods of construction are based on the Kentucky Department of Highways, Standard Specifications for Road and Bridge Construction, Latest Edition, hereafter referred to as K.D.H.S.S.

Other standards or specifications referred to are those of the American Society of Testing Materials (ASTM), American Association of State Highway Officials (AASHO), Portland Cement Association (PCA), American Public Works Association (APWA), the American Water Works Association (AWWA) and Water Environmental Federation (WEF).

Standard drawings showing details of certain improvements, which may be issued by the District, shall be complementary to and a part of this manual.

D. GENERAL REQUIREMENTS – In order to insure that the design and construction of sanitary sewer facilities meet generally accepted engineering design criteria and generally recognized construction methods for such facilities, the Owner or Developer of lands in which sanitary sewer lines are to be constructed that are to be part of the District's System, must employ a Registered Professional Engineer, Registered in the Commonwealth of Kentucky, set out in KRS Chapter 322. The Owner-Developer shall employ the Engineer to:

- (1) Prepare detailed construction drawings.
- (2) Design all sanitary sewer facilities to meet all requirements of the specifications contained herein and meet all local, state and federal regulations.
- (3) Provide information on the number and type of sanitary sewer users.
- (4) Certify to the District that the facilities were constructed in accordance with the approved plans and the detailed specifications contained herein.
- (5) Provide a complete set of "As-Built" drawings to the District.

E. DISTRICT'S AUTHORITY – The District or its designated representative, shall review and approve all plans submitted to the District. The cost incurred in the review and approval of plans shall be invoiced to the Developer/Contractor. The District shall inspect all work and must approve as to the quality and acceptability of materials furnished and work performed before the sanitary sewer facility will be accepted by the District. The District shall interpret the intent of these specifications in a fair and unbiased manner.

Except as otherwise provided herein, the manager of the district wastewater systems shall administer, implement, and enforce the provisions of this chapter.

The manager, bearing proper credentials and identification, shall be permitted to enter properties at any reasonable time for purposes of inspection, observation, measurement, and sampling of the wastewater discharge to ensure that discharge to the district's wastewater facilities is in accordance with the provisions of this chapter.

The manager, bearing proper credentials and identification, shall be permitted to enter all private property at reasonable times, through which the district holds an easement for the purposes of inspection, observation, measurement, sampling, repair, and maintenance of any of the district's wastewater facilities within the easement. All entry and any subsequent work on the easement shall be done in full accordance with the terms of the easement pertaining to the private property involved.

While performing the necessary work on private properties referred to earlier, the manager shall observe all generally accepted safety rules as established by any and all federal, state, and/or local regulatory agencies.

Nothing contained in these specifications or standard drawings intended to conflict with any State or Federal laws or regulations. If any requirement of these specification or standard drawings are found to be in conflict with a State or Federal law or regulations, then the more stringent requirements shall be met. In no case shall the requirements of this manual be less stringent than any existing State or Federal law or regulation.

This manual shall be revised from time to time to insure that the requirements of this manual keep abreast with current State and Federal laws and regulations, approved construction material and recognized construction methods.

F. TAMPERING OR INTERFERING WITH SANITARY SEWER SYSTEM - It shall be unlawful for any person, firm or corporation not authorized by the Grant County Sanitary Sewer District to in any way or manner whatsoever tamper with the district owned and operated sanitary sewer system or any of their appurtenances or facilities, including manholes and pumps or other portions or parts thereof.

It shall be unlawful for any person, firm or corporation to place or cause or permit to be placed any foreign object of any kind or nature into any sewer line, manhole, or other appurtenances or facility of the district owned and operated sanitary sewer system.

It shall be unlawful for any person, firm or corporation to change or cause to be changed the grade or contour of the surface of the area near any sewer line, manhole, or other appurtenances or facility of the district owned and operated sanitary sewer system without first having submitted to the district a plan or sketch and such other information as may be required showing the nature and extent of the proposed changes and having received from the district written permission to make the change.

G. OBLIGATION OF THE DEVELOPER OR CONTRACTOR – The Developer or Contractor shall perform and complete the work to the satisfaction of the District and in accordance with these specifications. The Developer or Contractor shall conduct his work so as to minimize interference with public and private business and traffic. He shall at his own expense, whenever necessary or required, provide barricades, flagmen, maintain lights, and take other precautions as may be necessary to protect life, property, adjacent buildings and structures. The Developer or Contractor shall be liable for and indemnify and hold harmless the District against any and all claims for damages and injuries received or sustained by any person, persons or property in consequence of any neglect in safeguarding the work or by any act or neglect or misconduct by the Developer or Contractors, its agents, subcontractors, employees or workers.

H. COORDINATION – Coordination with the District is required concerning construction planning and procedure. A minimum of one week notice shall be given to the District prior to the planned beginning of any phase of construction. Developer and/or Contractor shall provide District with a written bar line schedule showing when construction will be performed. Construction shall not begin without the District's written approval of the construction schedule.

I. ACCEPTABLE MATERIALS – Whenever manufactured products, devices or materials are specified under a particular trade name or name of manufacturer, it shall be understood that the specifications are open to other manufacturers upon prior approval the District. Only products comparable in type, quality, utility and price will be considered by the District. Burden of proof of equality shall rest with Developer or Contractor. The District shall be the sole judge of equality and reserves the right to require products or material specified by name.

J. DEFECTIVE MATERIAL AND WORKMANSHIP – Materials not in accordance with the specifications or defective work may be rejected by the District at any time before final approval and acceptance by the District. Failure by the District to reject defective work shall not be construed as an acceptance of same.

K. FINAL INSPECTION - A final inspection will be made by a representative of the District. Final inspection will be made prior to acceptance of any unit for use by the District and only after all improvements are completed. As part of the Final Inspection, the District shall be given a completed set of "As-Built" plans. Connections to the sanitary sewer system shall not be allowed until a copy of the final plat and as-built plans are submitted to Grant County Sanitary Sewer District. Any engineering fees, occurred by the District will be reimbursed by the Contractor/Developer.

L. EXISTING UTILITIES – All existing utilities shall be shown on the plans submitted to the District for approval. Before proceeding with work, the Developer or Contractor shall verify location of, and possible interference with, existing utilities, arrange for necessary suspension of service, and make arrangements to locate and avoid interference with all utilities. The Developer or Contractor shall protect all utility lines which are to remain in service. The Developer shall bear the entire responsibility for locating, and avoiding existing utilities. The Developer or Contractor shall be responsible for any and all damage done to existing utilities. Damage done to existing utilities shall be repaired promptly, to satisfaction of utility company, at no cost to the District. The Developer or Contractor shall indemnify and hold harmless the District from any and all damages, claims or injuries received or sustained by any utility through any conduct or action of the Developer or Contractor.

M. PUBLIC AND PRIVATE HIGHWAYS AND STREETS – Developer or Contractor shall ascertain and obey all State and County road load limits in order to prevent damage to pavements resulting from his operation.

Developer or Contractor shall, at all times, conduct work in such manner as to insure minimum obstruction to public travel. Convenience of general public and of residents along and adjacent to area of work shall be provided for in a satisfactory manner, consistent with operation and local conditions. Flagmen shall be used at all times where work is being performed adjacent to the roadway.

“Construction” signs shall be placed immediately adjacent to work, in conspicuous positions at such locations as traffic demands. Control Devices (MUTCD) published by U. S. Department of Transportation, Federal Highway Administration, Latest Edition. At any time that streets are required to be closed, Contractor shall notify law enforcement agencies, fire departments, and parties operating emergency vehicles before streets are closed and again as soon as they are reopened. Access to fire hydrants and other fire extinguishing equipment shall be provided and maintained at all times.

Trenches shall be backfilled at end of each day’s work. When this is not possible, trenches left open shall be adequately protected with suitable flashing barricades, in compliance with MUTCD.

N. PERMITS, EASEMENTS AND RIGHT OF WAY – The Developer or Contractor shall obtain all easements needed in the name of the Grant County Sanitary Sewer District. The easements shall be filed or shown on preliminary plats before any construction is started. All construction shall be contained within the easement.

Developer or Contractor shall obtain permit from Kentucky Transportation Cabinet for construction within State right-of-way. Contractor shall not begin work in State right-of-way until he has furnished copy for approved encroachment permit to the Sanitary Sewer District. Use of rights-of-way shall be subject to written conditions on permits. Developer or Contractor shall comply with all requirements of access documents, for storage of materials, traffic control, restoration, etc.

Written permission shall be received and furnished to the District for any work on city or county street right-of-ways.

All fees or cost required for permits, licenses, easements and right of ways shall be the responsibility of the Developer or Contractor. The Developer or Contractor shall be required to comply with all state and municipal ordinances, laws and/or codes which may apply.

O. GENERAL GUARANTY – The Developer or Contractor shall guarantee all materials and equipment furnished and work performed for a period of one (1) year from date of acceptance. Developer or Contractor warrants and guarantees for a period of one (1) year from date of acceptance of system that completed system is free from all defects due to faulty materials or workmanship and Developer or Contractor shall promptly make such corrections as may be necessary by reason of such defects including repairs or damage of other parts of system resulting from such defects. The District will give notice of observed defects with reasonable promptness.

If any defective material, equipment or construction services are provided by the Developer or Contractor which cannot be reasonably detected within one year of acceptance of the system by the District, such one year guaranty of materials, equipment and work performed by the Contractor or Developer shall be extended for a period of one year after such defective equipment, materials or work performed could reasonably be detected. In no event shall such guaranty extend greater than a period of seven years following the date of acceptance by the District of the materials, equipment or work furnished by the Contractor or Developer.

P. DEFINITIONS

ACT – The Federal Clean Water Act, as amended.

APPROVED – Material, equipment, workmanship, process or method that has been accepted by the District as suitable for the proposed use.

AS-BUILT – A revised plan showing all sanitary sewer lines, manholes, pump stations and other miscellaneous items actual location. The plan shall be stamped and dated by an Engineer.

ASTM – The American Society for Testing and Materials.

BOD (DENOTING BIOCHEMICAL OXYGEN DEMAND).. The quantity of oxygen used in the biochemical oxidation of organic matter under standard laboratory procedure during days at 20°C, expressed in milligrams per liter.

COMMERICAL USER – Any property occupied by a nonresidential establishment not within the definition of an "Industrial User" and which is connected to the wastewater facilities.

CONTRACTOR – The person, firm, or corporation with whom the Developer, Owner, or Sanitary Sewer Water District has executed an agreement to perform the utility construction for the project.

DEVELOPER – An individual, group of individuals, partnership, firm, association or corporation that is constructing, or having sanitary sewer facilities that are to become a part of, or be connected to the District System.

DISTRICT – Grant County Sanitary Sewer District or an authorized employee or representative of the Grant County Sanitary Sewer District.

EASEMENT – An acquired legal right for the specific use of land owned by others.

ENGINEER – A Registered Professional Engineer, registered in the Commonwealth of Kentucky as set out in KRS Chapter 322.

EPA – The United States Environmental Protection Agency.

GARBAGE – The solid animal and vegetable wastes resulting from the domestic or commercial handling, storage, dispensing, preparation, cooking, and serving of foods.

GROUNDWATER – Water within the earth.

INDUSTRIAL USER – Any nonresidential user identified in Division A, B, D, E, or I of the Standard Industrial Classification Manual. Industrial User also shall include any user that discharges wastewater containing toxic or poisonous substances as defined in § 307 and § 502 of the Clean Water Act, or any substance(s) causing interference in the wastewater facilities. Industrial User shall include any nonresidential user who is subject to national categorical pretreatment standards; has a nondomestic flow of 25,000 gallons or more per average work day; contributes more than 5% of the average dry weather capacity of the wastewater facility; or is determined by the state regulatory agency or the manager to have the potential to adversely affect the wastewater facility.

INTERFERENCE – Inhibition or disruption of any sewer system, wastewater treatment process, sludge disposal system, or their operation, which substantially contributes to a violation of applicable discharge permits.

MANAGER – The manager of the district sanitary sewer system, or an authorized designee.

NATURAL OUTLET – Any outlet into a watercourse, pond, ditch, lake or any other body of surface or groundwater.

NPDES – National Pollutant Discharge Elimination System permit program, whether administered by the EPA or by the state.

OWNER – The person or persons who legally own, lease or occupy private property with wastewater facilities that discharge, or will discharge, to the district wastewater facilities.

PERSON – Any individually, firm, company, association, society, partnership, corporation, municipality, or other similar organization, agency, or group.

pH – The logarithm of the reciprocal of the hydrogen ion concentration expressed in grams per liter of solution, as determined by standard methods.

PRETREATMENT – The reduction of the amount of pollutants, the elimination of pollutants, or the alteration of the nature of pollutant properties in wastewater before discharging from the district's wastewater facilities.

PROPERLY SHREDDED GARBAGE – Garbage that has been shredded such that all particles will be carried freely under flow conditions normally prevailing in the wastewater sewers, with no particle greater than ½-inch in any dimension.

PUBLIC SERVICE COMMISSION – The commission with regulatory jurisdiction over the affected utility as provided for in KRS Ch. 278 et seq.

RATE SCHEDULE – Any individual or joint fare, toll, charge, rental or other compensation for service rendered or to be rendered by any utility, and any rule, regulation, practice, act, requirement or privilege in any way relating to such fare, toll, charge, rental or other compensation, and any schedule or tariff or part of a schedule or tariff thereof.

RESIDENTIAL USER – All premises used only for human residency and that are connected to the wastewater facilities.

SANITARY WASTEWATER – Water discharged from the sanitary conveniences of dwellings, office buildings, industrial plant, or institutions.

SHALL – Means a mandatory requirement.

STANDARD METHODS – The latest edition of Standard Methods for the Examination of Water of Wastewater, published by the American Public Health Association, Water Pollution Control Federation, and American Water Works Association.

STATE – The State or Commonwealth of Kentucky.

STORMWATER – A sewer for conveying storm, surface, and other waters, that are not intended to be transported to a treatment facility.

SURFACE WATER – Water that occurs when the rate of precipitation exceeds the rate at which water may percolate into the soil.

SUSPENDED SOLIDS – The total suspended matter that either floats on the surface or, or is in suspension in, water of wastewater, as determined by 40 CFR 136.

TOXICS – Any of the pollutants designed by federal regulations pursuant to § 307(a)(1) of the Act.

WASTEWATER – A combination of liquid and water-carrier wastes from residents, commercial buildings, industries, and institutions, together with any groundwater, surface water, or storm water that may be present. Also called Sanitary Sewage.

WASTEWATER FACILITY – The combination of sanitary sewers and treatment facilities.

WASTEWATER SEWER – The structures, processes, equipment, and arrangements necessary to collect and transport wastewaters to the treatment facility. Also called Sanitary Sewer System.

WASTEWATER TREATMENT FACILITY – The structures, processes, equipment, and arrangements necessary to treat and discharge wastewater.

WPCF – The Water Pollution Control Federation.

SECTION TWO: PROCEDURES

A. PURPOSE - The purpose of this section is to establish a working relationship between the Owner, Developer, Contractor, Engineer and District by describing the procedure to be followed in initiating and completing the construction of sanitary sewers to be connected to the Grant County Sanitary Sewer Water District.

B. REQUEST FOR SANITARY SEWER SERVICE – The first step in the procedure is for the Owner or Developer to file a request to the Grant County Sanitary Sewer District to connect the proposed facilities to the District's existing facilities. The request shall be submitted by the first of the month for the District to consider it at their next monthly meeting. The request shall be accompanied by a map or plat of the area to be served with existing and proposed streets, roads and lots, with as a minimum 5-foot contours. A copy of the preliminary plat as required by the governing planning commission shall be acceptable as this map.

The District with their Engineer will determine if sanitary sewer services can be provided to serve the proposed development. A letter will be sent to Owner or Developer stating the results of this determination with a copy sent to the governing planning commission or other governing authority. All cost for this determination shall be billed to the Owner or Developer by the District.

C. PLAN SUBMISSION – The Owner or Developer shall submit two sets of plans to the District for review and approval. The plans shall be submitted by the first of the month for the District to consider them at their next meeting. All plans shall be prepared in accordance with requirements contained in these detailed specifications. Any plans submitted that do not completely comply with all requirements of the District shall be returned unapproved with the necessary corrections noted.

Once corrected plans are submitted to the District, the District will issue a letter to the Facilities Construction Branch of the Division of Water stating that they have reviewed the plans, they approve of the plans and they will serve the proposed project. A copy of this letter shall be sent to the Owner or Developer. Final approval of the plans and specifications shall be dependent on receipt of an approval letter from the Facilities Construction Branch of the Division of Water. All cost for the review and approval of the plans shall be billed to the Owner or Developer by the District.

D. CONSTRUCTION PHASE – Construction shall not begin until the approval letter from the Facilities Construction Branch of the Division of Water has been received by the District and a written bar line schedule showing when construction shall be performed has been approved by the District. A minimum of one week notice shall be given to the District prior to the planned beginning of any phase of construction. Any work performed prior to this time shall not be accepted by the District. The construction schedule shall be revised as necessary so the District knows when construction is being performed.

Any deviation or changes from the approved plans shall be approved by the District in writing prior to the deviation or change being performed.

E. INSPECTION BY GRANT COUNTY SANITARY SEWER DISTRICT – For every 300' of line laid, 10' of the line must be exposed. For any ditch with rock; for every 100' of line laid, 10' of the line must be exposed. All service line connections to the main must be exposed. Two days notice is required for the inspection.

F. FINAL INSPECTION – Upon completion of construction a final inspection shall be held by the District. The Owner's or Developer's Engineer shall certify in writing to the District that the project has been constructed in accordance with the approved plans and standard specifications. A set of "As-Built" shall be submitted to the District with the Engineer's certification.

The sanitary sewer line shall not be accepted into the Grant County Sanitary Sewer District system until the following items are provided or completed:

- (1) All items corrected from final inspection
- (2) Engineer's certificate on construction
- (3) "As-Built" plans
- (4) All billing have been paid for the plan review and request for sanitary sewer service.
- (5) All connection fees have been paid per the current tariff as approved by the Public Service Commission.

SECTION THREE: USE OF WASTEWATER FACILITIES

A. PURPOSE - The purpose of this section is to state the policy on use of the facilities of Grant County Sanitary Sewer District.

B. DEPOSITING OBJECTIONABLE WASTES PROHIBITED - It shall be unlawful for any person to place, deposit, or permit to be deposited in any unsanitary manner on public or private property within the district, or in any area under the jurisdiction of the district, any human or animal excrement, garbage, or other objectionable waste.

C. UNAUTHORIZED WASTEWATER DISCHARGES PROHIBITED - Wastewater discharges to the district's wastewater facilities are not authorized unless approved by the manager in accordance with provisions of this Section.

D. CONNECTION TO SEWER REQUIRED - The Owner of any house, building, or property used for human occupancy, employment, recreation, or other purposes under the jurisdiction of this chapter and abutting on any street, alley, or rights-of-way in which there is or may be located a wastewater sewer connected to the treatment facility of the district, is required at the owner's expense to install suitable toilet facilities therein and to connect facilities directly to the proper sewer in accordance with the provisions of this chapter, within 60 days after date of official notice to do so provided the proper wastewater sewer is within 300 feet of any house, building, or property used for human occupancy, employment, recreation, or other purpose.

For purposes of calculating 300 feet as indicated in this section, distance will be measured in a straight line from the nearest practical connection point with an existing sewer line to that point of the owners occupied structure where sewer is currently discharged from that structure to an existing septic or other sewer treatment facility. All determinations of requiring an Owner to tap into the District system shall be made by the Manager whose decision shall be final. Any appeal from this decision shall be made by the Owner to the District no later than 30 days following the District's notification to the Owner that a tap in to the District system is required.

E. DISCHARGE OF STORMWATER AND OTHER UNPOLLUTED DRAINAGE - All uncontaminated discharges of storm water, surface water, groundwater, roof runoff, subsurface drainage, or other waters not required to be treated in the treatment facility shall be made to storm sewers or natural outlets designed for discharges. Any connection, drain, or arrangement that will permit waters to enter any other sanitary sewer be deemed to be in violation of this section.

F. RESTRICTED DISCHARGES - No person shall discharge or cause to be discharged to any of the district's sanitary sewer or wastewater facilities any substances, materials, waters, or waste in quantities or concentrations that will:

(1) Create a fire or explosion hazard including, but not limited to, gasoline, benzene, naphtha, fuel, oil, or other flammable or explosive liquid, solid, or gas;

(2) Cause corrosive damage or hazard to structures, equipment, or personnel of the wastewater facilities, and in no case will discharges be allowed with pH lower than 5.0.

G. FEDERAL CATEGORICAL PRETREATMENT STANDARDS - No person shall discharge or cause to be discharged to any wastewater facilities, wastewaters containing substances in excess of the quantity prescribed by the applicable Federal Categorical Pretreatment Standard promulgated by EPA, except as otherwise provided in this section. Compliance with applicable pretreatment standards shall be made within three years of the date the standard is promulgated for existing systems; however compliance with a categorical pretreatment standard for new sources shall be required upon connection to the POTW.

Upon application by an Industrial User, the manager shall revise any limitations on substances specified in the applicable pretreatment standards to reflect removal of the substances by the wastewater treatment facility. The revised discharge limit for specified substances shall be derived in accordance with federal law.

Upon application by Industrial User, the manager shall adjust any limitation on substances specified in the applicable pretreatment standards to consider factors considered by EPA during the development of the pretreatment standard. Requests for and determinations of fundamentally different adjustments shall be in accordance with federal law.

The manager shall notify Industrial User affected by the provisions of this section and establish an enforceable compliance schedule for each.

H. SPECIAL AGREEMENTS - Nothing in this subchapter shall be construed as preventing any special agreement or arrangement between the district and any user of the wastewater facilities, whereby wastewater of unusual strength or character is accepted into the system and specially treated subject to any applicable payments or user charges.

I. CONNECTIONS - No unauthorized person shall uncover, make any connection with or opening into, use, alter or disturb any wastewater sewer without first obtaining a written permit from the manager. The owner shall be application for connection to the district's sanitary sewer system at the office of the Grant County Sanitary Sewer District. A connection fee as established in the published rate will apply.

J. CONNECTION AND INSTALLATION COSTS - The costs and expenses incidental to the building sewer installation and connection to the district's wastewater facilities shall be borne by the owner. The owner shall indemnify the district from any loss or damage that directly or indirectly may result from the installation of the building sewer.

K. SEPARATE CONNECTIONS - A separate and independent building sewer lateral shall be provided for every building. The district assumes no obligation or responsibility for damage caused by or resulting from any single building sewer that serves two buildings.

L. USES OF EXISTING BUILDING SEWERS - Existing building sewers may be used for connection of new buildings only when they are found, after examination and test by the manager, to meet the requirements of the Grant County Sanitary Sewer District.

M. BUILDING SEWER DESIGN - The size, slope, alignment, construction materials, trench excavation and backfill methods, pipe placement, jointing, and testing methods used in the construction and installation of a building sewer shall conform to the Building and Plumbing Code or other applicable requirements of the district that may be adopted by District in the future. In the absence of code provisions or in amplification thereof, the materials and procedures set forth in appropriate specifications of the ASTM and WPCF shall apply.

N. SURFACE RUNOFF AND GROUNDWATER DRAINAGE - Building sewers shall not allow surface runoff to enter the sanitary sewer system and shall not allow groundwater drains to discharge into the sanitary sewer system.

O. LIMITATIONS - Nothing contained in these specifications shall permit or otherwise grant to the Grant County Sanitary Sewer District the authority or power to enter into any agreement, contract, or cooperative with any other sanitary sewer treatment authority or facility, including but not limited to any municipal sanitary sewer authority without the express written consent and approval of the Grant County Fiscal Court.

SECTION FOUR: SANITARY SEWERS

A. PURPOSE – The purpose of this chapter is to outline requirements for the proper design, construction, and final acceptance of gravity sanitary sewers and appurtenances.

B. DESIGN REQUIREMENTS – All sanitary sewers and appurtenances shall be designed in accordance with requirements and regulations of the Public Service, the Department for Natural Resources and Environmental Protection, Division of Water, Facilities Construction and in accordance with “Recommended Standards for Wastewater Facilities” (10 state standards).

(1) Plans for sanitary sewer shall show plan view and profile view with size of sewer line and slope of sewer line.

(2) Minimum size – minimum size for sanitary sewer lines shall be 8 inches.

(3) Buoyancy – buoyancy of sewers shall be considered and floatation of the pipe shall be prevented with appropriate construction where high groundwater conditions are anticipated.

(4) Slope – All sewers shall be designed and constructed to give mean velocities, when flowing full, of not less than 2.0 feet per second, based on Manning’s formula using an “n” value of 0.013. The minimum slope for 8 inch sewer lines shall be 0.40 feet per 100 feet.

(5) Slope Between Manholes – Sewers shall be laid with uniform slope between manholes.

(6) High Velocity Protection – Where velocities greater than 15 feet per second are attained, special provision shall be made to protect against displacement by erosion and impact.

(7) Steep Slope Protection – Sewers on 20 percent slopes or greater shall be anchored securely with concrete anchors spaced as follows:

(a) Not over 36 feet center to center on grades 20 percent and up to 35 percent;

(b) Not over 24 feet center to center on grades 35 percent and up to 50 percent; and

(c) Not over 16 feet center to center on grades 50 percent and over.

(8) Alignment – Sewers shall be laid with straight alignment between manholes, straight alignment shall be checked by using a laser.

(9) Service Connections – Service connections to the sewer main shall be water tight and not protrude into the sewer. If a saddle type connection is used, it shall be a device designed to join with the types of pipe which are to be connected. All materials used to make service connections shall be compatible with each other and with the pipe materials to be jointed and shall be corrosion proof.

(10) Manholes

(a) Location - Manholes shall be installed: at the end of each line; at all changes in grade, size, or alignment; at all intersections; and at distances not greater than 400 feet. Cleanouts may be used only for special conditions and shall be not substituted for manholes nor installed at the end of laterals greater than 150 feet in length.

(b) Drop Type - A drop pipe shall be provided for a sewer entering a manhole at an elevation of 24 inches or more above the manhole invert. Where the difference in elevation between the incoming sewer and the manhole invert is less than 24 inches, the invert shall be filleted to prevent solids deposition.

Drop manholes should be constructed with an outside drop connection. The entire outside drop connection shall be encased in concrete.

(c) Diameter - The minimum diameter of manholes shall be 48 inches. A minimum access diameter of 22 inches shall be provided.

(d) Flow Channel - The flow channel straight through a manhole should be made to conform as closely as possible in shape, and slope to that of the connecting sewers. The channel walls should be formed or shaped to the full height of the crown of the outset sewer in such a manner to not obstruct maintenance, inspection or flow in the sewers.

(e) Watertightness - Manholes shall be of the pre-cast concrete. Manholes lift holes and grade adjustment rings shall be sealed with non-shrinking mortar or other material approved by the district.

Inlet and outlet pipes shall be joined to the manhole with a gasketed flexible watertight connection that allows differential settlement of the pipe and manhole wall to take place.

Watertight manhole covers are to be used wherever the manhole tops may be flooded by street runoff, high water or in a 100 year flood plain.

(11) Cross Connections Prohibited - There shall be no physical connections between a public or private potable water supply system and a sewer, or appurtenances thereto which would permit the passage of any wastewater or polluted water into the potable supply. No water pipe shall pass through or come into contact with any part of a sewer manhole.

(12) Separation of Water Lines and Sewers - Water main shall be laid at least ten feet horizontally from any existing or proposed sewer. The distance shall be measured edge to edge. In cases where it is not practical to maintain a 10 foot separation, the sewer line shall be 2.5 feet from and 2.5 feet below the water line.

(13) Water Line Crossings - Water lines shall be a minimum of 18 inches above and sewer line. Sewer joints will be equidistant and as far as possible from the water main joint.

C. MATERIALS

(1) General - All pipe, joint, and fittings for sanitary sewer shall be constructed of polyvinyl chloride (P.V.C.) or ductile iron (DI) (when shown on plans), unless otherwise approved by Engineer.

(2) Polyvinyl Chloride Pipe and Fittings (PVC) - PVC pipe shall be extruded from Type I, Grade I, polyvinyl chloride material designated as PVC 1120, meeting ASTM Specifications D3034, Type PSM, and have a standard dimension ratio of SDR 35.

Pipe shall be homogeneous throughout and free from cracks, holes, foreign inclusions or other defects. Pipe shall be as uniform as commercially practical in color.

Workmanship, pipe dimensions and tolerances, outside diameters, wall thickness, eccentricity, sustained pressures, burst pressures, flattening, extrusion quality, marking and all other requirements of Commercial Standards CS 256-63 shall be complied with in all respects.

Pipe shall be furnished in 13 foot lengths. Pipe shall have a bell on one end. Male ends of pipe must be beveled on the outside. Pipe shall have a ring painted around male end or ends in such a manner as to allow field checking of setting depth of pipe in the socket. This requirement is made to assist construction superintendents and inspectors in visual inspection of pipe installation.

Pipe must be delivered to job site by means which will adequately support it and not subject it to undue stresses. In particular, the load shall be so supported that the bottom rows of pipe are not damaged by crushing. Pipe shall be unloaded carefully and strung or stored as close to final point of placement as is practical. Pipe must not be exposed to direct rays of sun for an extended period of time. If pipe is not to be installed shortly after delivery to job site, it must be stored in shaded location and strung as needed.

All pipe and fittings shall be clearly marked on the outside indicating name of manufacturer, nominal diameter, and specification classification.

(3) Ductile Iron Pipe - Mechanical and Rubber Slip Joint Type - Ductile iron pipe shall be designed for a minimum 200 psi operating pressure plus 100 psi water hammer allowance.

The net weight, class or nominal thickness, and casting period shall be shown on each pipe. The manufacturer's mark, the year in which the pipe was produced and the letters "DI" or "DUCTILE" SHALL BE CAST OR STAMPED ON THE PIPE.

The spigot end of the pipe shall be free of blemishes and defects which might be responsible for a poor fit with the rubber ring gasket and result in leakage.

All ductile iron pipe for sewer service shall have manufacturer's standard outside bituminous or asphaltic base coating and a cement lining and bituminous seal coat on the inside. Cement mortar lining and bituminous seal coat inside shall conform to ANSI/AWWA C104/A21.4-90.

Ductile iron compact fittings, meeting the requirements of ANSI/AWWA C153/A21.53-88, will be accepted through 16 inch diameter.

Fittings shall be 350 psi pressure rating for all sizes through 30 inch.

All fittings shall be lined and coated the same as adjacent pipe.

Pipe joints shall be mechanical joint or rubber ring slip joint.

All items used for jointing pipe shall be furnished with the pipe. The joints shall be made with tools and lubricant in strict conformity with the manufacturer's instructions. Copies of the instructions shall be delivered to the DISTRICT at start of construction in sufficient numbers that will permit the DISTRICT to retain 3 copies.

Mechanical joints are to be furnished according to ANSI/AWWA C111/A21.11-90. All pipe joints must be furnished complete with all accessories. Mechanical joint bolts and nuts shall be of alloy cast iron or alloy steel (Corten type such as U.S. Alloy) or equal. Rubber gaskets shall be made of plain first grade rubber, free of imperfections and porosity. Hardness shall be 75 ± 5 durometer.

(4) Steel Encasement Pipe – Steel encasement pipe shall be steel, plain end uncoated and unwrapped, have a minimum yield point strength of 35,000 psi and conform to ASTM A252 Grade 2 or ASTM A139 Grade B without hydrostatic tests. Steel pipe shall have continuous welded joints and be in at least 18-foot lengths. Used pipe can be used if the minimum wall thickness is met.

Wall thickness of pipe shall be a minimum of 0.250 inches. Diameter of pipe shall conform to requirements of Kentucky Transportation Cabinet, Bureau of Highways for highway crossings and the American Railway Engineering Association.

Spacers shall be used at every 8 feet. Manufactured end sections shall be used at the end of the steel encasement.

(5) Manholes

(a) Precast Concrete Rings - Precast concrete rings for manholes shall conform to ASTM C 76, Table II, Wall B, with minimum concrete strength of 4,000 psi, except that rings for manholes over 12 feet deep shall be in accordance with Table III. O-ring gaskets shall be installed between connected ring sections.

(b) Precast concrete eccentric cones shall be of size and shape indicated on Drawings and shall conform to ASTM C 76 for reinforced concrete sewer pipe.

(c) Manhole bases shall be formed as indicated on Drawings. Watertight seals, such as "Dura-Seal" shall be factory installed in the bases.

(d) Manhole Steps - shall be made of steel reinforced polypropylene plastic as the PS1 manhole step manufactured by M.A. Ind., Inc., Peachtree City, Georgia, or any steel reinforced plastic step which produces equal or better performance.

(e) Manhole castings shall consist of cast iron frames and 22-3/4 inch diameter covers, dimensioned as indicated on Drawings. Manhole covers shall set neatly in rings, with contact edges machined for even bearing and tops flush with ring edge. They shall have sufficient corrugations to prevent slipperiness and be marked in large letters, "SANITARY SEWER". Covers shall have two pick holes about 1-1/4" inches wide and sanitary sewer manholes shall not be perforated. Standard manhole frames (for medium traffic) shall be 7 inches thick and weigh 350 pounds, heavy duty manhole frames shall be 9 inches thick and weigh 450 pounds. Four (4) inch frames are not permitted.

(f) Drops into standard manholes shall be built as a part of standard manhole of Class "B" concrete. Stack pipe shall be laid in manhole as indicated on Drawings and encased with concrete. Pipe which is laid on drop portion of manhole shall be supported with Class "B" concrete extending from drop stack to reinforced base of manhole.

D. TRENCH EXCAVATION - Trenches in which pipes are to be laid shall be excavated in open cut to depths indicated on Drawings. Minimum allowable trench width shall not be less than outside diameter of pipe plus twelve inches. Where rock is encountered, it shall be removed to a minimum depth of six inches below the pipe.

Unless specifically authorized by District, trenches shall in no case be excavated or permitted to become wider than 2 feet 6 inches plus nominal diameter of pipe at level or below top of pipe. If trench does become wider than 2 feet 6 inches at level of or below top of pipe, special precautions may be necessary, such as providing compacted granular fill up to top of pipe or providing pipe with additional crushing strength determined by District after taking into account actual trench loads that may result and strength of pipe being used. Contractor shall bear cost of such special precautions as necessary.

All excavated materials shall be placed a minimum of 2 feet from edge of trench.

Where conditions exist that may be conducive to slides or cave-ins, proper and adequate sheeting, shoring and bracing shall be installed to provide safe working conditions and to prevent damage to work.

Trenches shall be kept free of water during laying of pipe and until pipeline has been backfilled.

All trenching operations shall be in compliance with OSHA regulations and state requirements.

When excavated material is placed on paved roads, the contractor shall clean road with power broom at the end of each days work or as directed by the Engineer.

When excavated material is placed on gravel or dirt roads, the contractor shall place crushed stone to the same thickness of the road prior to construction as determined by the District.

Where unstable material is encountered or where depth of excavation in earth exceeds six feet, sides of trench or excavation shall be supported by substantial sheeting, bracing and shoring, or side sloped to angle of repose. Sloping sides of ditch to angle of repose will not be permitted in streets, roads, narrow rights-of-way or other constricted areas unless otherwise specified. Design and installation of all sheeting, sheet piling, bracing and shoring shall be based on computations of pressure exerted by materials to be retained under construction conditions. Adequate and proper shoring of all excavations shall be the entire responsibility of Contractor.

E. BLASTING - Shall be conducted in accordance with municipal ordinances, state laws, and Section 9 of the Manual of Accident Prevention in Construction published by the Associated General Contractors of America, Inc. All explosives shall be stored in conformity with said ordinances, laws and safety regulations. No blasting shall be done within five feet of any water mains, except with light charges of explosives. Any damage done by blasting is the responsibility of the Contractor and shall be promptly and satisfactorily repaired by him.

All shots shall be covered with heavy timber or steel blasting mats to prevent flying material. Unless otherwise specified or directed, delay caps shall be used to reduce earth vibrations and noise.

All blasting operations shall be covered by public liability insurance, or if said public liability insurance does not cover blasting, then the Contractor shall have separate public liability insurance to cover his blasting operations.

All blasting operations shall be supervised and performed by qualified licensed personnel.

F. PIPE BEDDING - In all cases foundation for pipes shall be prepared so that entire load of backfill on top of pipe will be carried on barrel of pipe and where bell and spigot pipe are involved, none of load will be carried on bells.

For bell and spigot pipe, bell holes shall be cut in granular bedding to prevent bells from being supported on undisturbed earth or granular material.

Supporting of pipe shall be as set out hereinafter, and in no case shall the supporting of pipe on blocks be permitted.

Foundations for pipes laid in trenches shall be prepared so that entire load of backfill on top of pipe will be carried uniformly on barrel of pipe. Pipe bells shall not carry any load of backfill. Excavation shall be undercut to a minimum depth of six inches below bottom of pipe. Pipe shall be laid on a bed of granular material to provide continuous support for the lower section of pipe. Granular bedding shall be Dense Graded Aggregate (DGA) or #9 stone.

If trench bottom is in rock, excavation shall be undercut to a minimum depth of six inches below bottom of pipe. Pipe shall be laid on a bed of granular material to provide continuous support for the lower section of pipe. Granular bedding shall be Dense Graded Aggregate (DGA) or #9 stone.

In wet, yielding mucky locations where pipe is in danger of sinking below grade or floating out of line or grade, or where backfill materials are of such a fluid nature that such movements of pipe might take place during placing of backfill, pipe must be weighted or secured permanently in place by such means as will prove effective. When directed by District, yielding and mucky material in subgrades shall be removed below ordinary trench depth in order to prepare a proper bed for pipe.

G. PIPE LAYING – Crushed stone or other such granular material shall be used as backfill.

Laying of sewer pipe in finished trenches shall commence at lowest point so that spigot or tongue ends point in the direction of flow.

Contractor shall use a laser instrument to set grades on sewer lines. In using such an instrument, Contractor shall be responsible for maintaining grades and elevations as called for on drawing profiles, and any variances found shall be corrected by Contractor.

All pipe lengths shall be laid with ends abutting and true to line and grade as shown on the plans. They shall be fitted and matched so that when laid they will form a sewer with a smooth and uniform invert. Foundation of pipe shall be as set out hereinbefore under "Pipe Bedding" and in no case shall supporting of pipe on blocks be permitted.

Branches and fittings for sewer lines shall be provided and laid as and where directed by District or indicated on Drawings.

Before each piece of pipe is lowered into trench, it shall be thoroughly cleaned and inspected. Each piece of pipe shall be lowered separately. No piece of pipe or fitting which is known to be defective shall be laid or placed in trenches. If defective pipe or fitting shall be discovered after pipe is laid, it shall be removed and replaced with a satisfactory pipe or fitting. In case a length of pipe is cut to fit in a line, it shall be so cut as to leave a smooth end at right angles to longitudinal axis of pipe.

When laying of pipe is stopped for any reason, the exposed end of such pipe shall be closed with a suitable plug fitted into pipe bell, so as to exclude earth or other material, and precautions taken to prevent floatation of pipe by runoff into trench.

All joints and connections shall be as established hereinbefore. Assembly of pipe and fitting joints shall be in accordance with manufacturer's recommendations.

H. BACKFILLING - All backfilling shall be accomplished in accordance with detail drawings and the requirements of this section. Any variances must be approved in writing by District.

When directed by District, Contractor shall add water to backfill material or dry out material when needed to attain a condition near optimum moisture content for a maximum density of material when it is tamped. Contractor shall obtain a compaction of the backfill of at least 95 percent of a standard (ASTM D698) Proctor density where mechanical tamping of backfill is required.

Before final acceptance, Contractor will be required to level off all trenches or to bring trench up to level of surrounding terrain. Contractor shall also remove from roadways, rights-of-way and/or private property all excess earth or other materials resulting from construction.

In the event that pavement is not placed immediately following trench backfilling in streets and highways, Contractor shall be responsible for maintaining trench surface in a level condition at proper pavement grade at all times. Pavement shall be replaced within 30 calendar days unless asphalt plant is closed.

In all cases walking or working on completed pipelines except as may be necessary in tamping or backfilling will not be permitted until trench has been backfilled to a point one foot above top of pipe. Filling of the trench and tamping of backfill shall be carried on simultaneously on both sides of the pipe in such a manner that completed pipeline will not be disturbed and injurious side pressures do not occur.

The method of backfilling shall be as follows:

Method "A" Backfilling in Open Terrain (AREAS NOT SUBJECT TO VEHICULAR TRAFFIC)

Lower portion of trench, from pipe bedding to a level plane 12 inches above top of pipe shall be backfilled with DGA or #9 stone.

Upper portion of trench above crushed stone portion shall be backfilled with material which is free from large rock. Incorporation of rock having a volume exceeding one-half cubic foot is prohibited. Backfilling this portion of trench may be accomplished by any means approved by District. The trench backfill shall be leveled.

Method "B" Backfilling Under Paved Streets and Roads
(Open Cut Method)

Backfilling of pipeline trenches under sidewalks, streets, proposed streets, and parking lots shall be backfilled with DGA or flowable fill. Backfill shall be placed full depth in trench.

The Contractor shall be responsible for any trench settlement which occurs within one year from time of final acceptance of all work in the project. If paving shall require replacement because of trench settlement, within this time, it shall be replaced by Contractor. Repair of settlement damage shall meet approval of appropriate governing body.

Concrete cradle, anchors or encasement of sewer lines and/or fittings shall be placed where indicated on Drawings or directed by District. Concrete shall be Class "B" and shall be mixed sufficiently wet to permit it to flow under pipe to form a continuous bed. In tamping concrete, care shall be taken not to disturb grade or line of pipe or injure joints.

I. STREAM CROSSINGS - All construction related to stream crossings shall be done to minimize soil erosion and siltation. Hay bales or silt fences shall be installed.

On stream crossings care shall be taken to limit the disturbed areas during construction. No excavating of unnecessary areas, disturbing or uprooting of trees and vegetation, dumping of soil or debris or pumping of silt-laden water into stream will be allowed.

On stream crossings, clean-up, grading, seeding and restoration shall begin immediately. All unexposed areas shall not remain unprotected for more than seven days.

J. MANHOLES - Manholes shall be installed where and as indicated on Drawings.

Standard manholes shall be over five feet in depth, measured from base of cover frame to top of concrete footing and shall be of cone-type top construction as indicated on Drawings.

Shallow manholes shall be five feet or less in depth, measured from base of cover frame to top of concrete footing and shall be of flat top construction as indicated on drawings.

Manhole excavation shall be kept free of water while manhole is being constructed and the manhole shall not be backfilled until inspected by the District.

Prior to installation, manhole shall be inspected for damage.

K. HIGHWAY AND RAILROAD CROSSINGS - Steel encasement pipe for road and railroad crossings shall be bored and/or jacked in place to the elevations shown on the plans. All joints between lengths shall be solidly welded with a smooth non-obstructing joint inside. The encasement pipe shall be installed without bends. The sewer line pipe shall be installed after the encasement pipe is in place. Casing spacers and end caps shall be installed on the pipe in the encasement.

L. CONCRETE ENCASEMENT - Concrete encasement shall be placed where shown on drawings, or as directed by District. Concrete shall be Class 3500 psi and shall be mixed sufficiently wet to permit it to flow under pipe to form a continuous bed. In tamping concrete, care shall be taken not to disturb grade or line of pipe or injure joints.

M. CONNECTION TO EXISTING SYSTEM

All connections to existing manholes shall be core drilled and installed with a neoprene boot. The invert of the manhole will be reconstructed to provide a channel for the new sewer line.

N. LATERALS - Sanitary Y's will be set on all sanitary sewer mains to serve the lots as shown on plans. The 4 inch laterals will be constructed to the property line or road right-of-way line as shown on plans. Contractor shall coordinate lateral location with the District.

All house connections, unless otherwise specified or directed, shall be 4-inch standard PVC pipe as specified hereinbefore and as indicated on Drawings. Trenching, pipe laying, joints and backfilling shall conform to requirements set out herein. All open ends shall be sealed with standard plugs to satisfaction of Engineer. To protect sealed end from trenching equipment, a #4 reinforcing bar shall be installed as shown in the Plans.

For shallow sewers (10 feet or less in depth) in rock or earth trenches, tees shall be encased entirely with crushed stone (Kentucky Highway Department Size No. 78) and fully compacted.

House connection pipe shall be of same type as used in collector lines. Pipe shall be laid on a uniform grade from tee branch to meet building sewer grade to building so that no bends will be needed for final connection. Contractor shall coordinate lateral location with the District.

House connection pipe shall contain a 45° fitting which will put end of pipe to ground level. The end of pipe shall be at the property line, right-of-way line or easement line.

For deep sewers (greater than 10 feet in depth) in rock, the tees shall be encased entirely with Class "B" Concrete. House connections in this case shall be a combination of cast iron pipe, cast iron bends, and standard adapter and sewer pipe of same material used for collector lines, extended from tee to property line. Cast iron pipe shall be laid vertically from main to a point to meet the probable building sewer grade. From this point appropriate pipe (same type as used in collector lines) shall be laid on a uniform slope to match probable grade of building sewer.

The laterals shall be installed so the grade will be able to tie into the house connection.

Under normal conditions, where elevations are not critical, house connection pipe shall be laid on a slope of not less than one foot per 100 feet (approximately 1/8 inch per foot).

Tapping house connections into manholes on newly constructed sewers will not be permitted, except where approved by District. Where it is necessary to do so, invert of house connection shall not be higher than a point three inches below top of bench to prevent accumulation of solids on bench. If necessary, a standard drop connection shall be provided for a house connection that is tapped into a manhole.

O. TESTING GRAVITY SEWERS

(1) General - After collection and/or outfall lines have been brought to completion, and prior to final inspection, Contractor shall rod out entire system by pushing through each individual line in system, from manhole to manhole, appropriate tools for removal from the lines of any and all dirt, debris and trash.

All lines or sections of lines that are found to be laid improperly with respect to line or grade, that are found to contain broken or leaking sections of pipe, or are obstructed in such a manner that they cannot be satisfactorily corrected otherwise, shall be removed and replaced.

(2) Low Pressure Air Test - All sanitary sewers will receive a low-pressure air test for leakage. Air test will be made after all laterals have been installed to property lines and backfilling has been completed and compacted.

All ties and end of sewer services shall be plugged with flexible joints plugs or end caps securely fastened to withstand internal test pressures. Such plugs or caps shall be readily removable, and their removal shall provide a socket suitable for making a flexible jointed lateral connection or extension.

Prior to testing, pipe shall be checked to see that it is clean. If not, it shall be cleaned by passing a full gauge squeegee through the pipe. It shall be Contractor's responsibility to clean the pipe.

Immediately following this check or cleaning, pipe installation shall be tested with low-pressure air. Air shall be slowly supplied to plugged pipe installation until internal air pressure reaches 4.0 pounds per square inch greater than average back pressure of any ground water that may be in the pipe. At least two minutes shall be allowed for temperature stabilization.

Requirements of air test shall be considered satisfied provided that the time required, in seconds for pressure to decrease from 3.5 to 3.0 pounds per square inch greater than the average back pressure of any ground water that may submerge the pipe is not less than that shown in the "Allowable Time Table" listed below, which is for 400 foot sections of pipe. For testing of shorter sections of pipe the District shall determine duration of test.

ALLOWABLE TIME TABLE

PIPE SIZE	<u>TIME</u>		PIPE SIZE	<u>TIME</u>	
	MIN.	SEC.		MIN.	SEC.
6"	2	55	18"	8	30
8"	3	57	21"	9	50
10"	4	43	24"	11	20
12"	5	40	27"	12	45
15"	7	05	30"	14	10

Contractor shall furnish all labor and equipment necessary to conduct low pressure air test. Records of test results shall be kept for each section of sewer tested.

District must witness each satisfactory air test before it will be accepted as fulfilling requirements of these specifications.

(3) Infiltration Test - Contractor shall lay sewer lines, including house connections, so that ground water infiltration shall not average more than 1500 gallons per 24 hours per mile of sewer without regard to diameter of sewer. Only length of main sewers shall be used in making the foregoing computation even though house connections (from the main sewer to property line) should be in place and included as a part of system when infiltration is measured. This requirement may be applied to a portion of contract work, such as sewers in a separate drainage area or to a single section of line between two manholes.

In order to test for infiltration, the District may also require exfiltration tests on each section of pipe between manholes after it has been laid but prior to backfilling of joints. Exfiltration tests shall be conducted by plugging lower end of section of sewer to be tested and filling sewer with water to a point approximately five feet above invert at lower end observing for leakage at all joints and measuring the amount of leakage for a given interval of time. Exfiltration shall not exceed 110 percent of infiltration limits set out hereinbefore. All observed leaks shall be corrected even if exfiltration is within allowable limits. Exfiltration tests will normally be required for flat sections of sewer that are expected to be below wet season ground water table.

To test for infiltration, Engineer may also require that Contractor plug open ends of all lines at manhole so that measurements may be made in each section of sewer line. This infiltration test will not be made until sewer line is completed, and Contractor will be required to correct all conditions that are conducive to excessive infiltration and may be required to relay such sections of line that may not be corrected otherwise. All observed leaks shall be corrected even if infiltration is within allowable limits.

(4) Deflection Test - Deflection tests shall be performed on all sewers after they have been constructed a minimum of 30 days. If the deflection test is to be run using a rigid ball or mandrel, it shall have a diameter equal to 95 percent of the inside diameter of the pipe. The test shall be performed without mechanical pulling devices. Pipe deflection shall be measured and recorded by the CONTRACTOR in the presence of the District using appropriate methods approved by the pipe manufacturer and acceptable to the District. Equipment required for the test shall be provided by the Contractor.

Any sewer line exceeding 5% of deflection shall be replaced.

(5) Each manhole shall be tested for water tightness.

SECTION FIVE: SEWAGE FORCE MAIN

A. PURPOSE – The purpose of this chapter is to outline requirements for the proper design, construction and final acceptance of sewage force mains and appurtenances.

B. DESIGN REQUIREMENTS – All sewage force mains and appurtenances shall be designed in accordance with requirements and regulations and the Public Service Commission and the Department for Natural Resources and Environmental Protection, Division of Water, Facilities Construction Branch.

(1) Velocity and Diameter – At design pumping rates, a cleansing velocity of at least 2 feet per second should be maintained. The minimum force main diameter for raw wastewater shall not be less than 4 inches. Smaller force mains can be used with grinder sewage pumps.

(2) Air and Vacuum Relief Valve – An air relief valve shall be placed at high points in the force main to prevent air locking. Vacuum relief valves may be necessary to relieve negative pressures on force mains. The force main configuration and head conditions should be evaluated as to the need for and placement of vacuum relief valves.

(3) Termination – Force mains should enter the gravity sewer system at a point not more than 2 feet above the flow line of the receiving manhole.

(4) Pipe and Design Pressure – Pipe and joints shall be equal to water main strength materials suitable for design conditions. The force main, reaction, reaction blocking, and station piping shall be designed to withstand water hammer pressures and associated cyclic reversal of stresses that are expected with the cycling of wastewater lift stations.

(5) Design Friction Losses – Friction losses through force mains shall be based on the Hazen and Williams formula or other acceptable methods. When the Hazen and Williams formula is used a “C” value of 120 shall be used for design. The design shall also check force main design with a “C” value of 140.

(6) Identification – Where force mains are constructed of material which might cause the force main to be confused with potable water mains, the force main shall be appropriately identified.

(7) Depth of Cover- All force mains shall have a minimum cover of thirty six inches of backfill, measured from the top of the pipe.

(8) Separation of Water Lines and Sewers – Force main shall be laid at least ten feet horizontally from any existing or proposed water line. The distance shall be measured edge to edge.

C. MATERIALS

(1) Polyvinyl Chloride Pipe (PVC) - PVC pressure pipe shall conform as a minimum, to ASTM Specifications D-2241, and shall be pressure Class 200. Pipe furnished under ASTM A-2241 shall have a standard dimension ratio not to exceed SDR 21, and shall be rated to a working pressure of at least 200 psi at 73.4°F.

Fittings shall be cast iron Mechanical Joint Class 250 conforming to AWWA Specifications C110 for short body cast iron fittings. Fittings shall be tar-coated outside, and shall receive standard cement lining with bituminous seal coat on inside.

Joints shall be of push-on type conforming to ASTM D3139 and F477 requirements for elastometric-gasket joints. All jointing material and lubricants shall be non-toxic.

(2) Sewage Combinations Air Valve - The Sewage Combination Air Valve shall consist of a single body with double orifice to allow large volumes of air to escape and enter thru the larger diameter air and vacuum orifice when filling or draining a pipe line.

The Float shall be heavily constructed stainless steel hermetically sealed; and having a Concave bottom impact area to provide immediate resistance to flow and instant upwards movement to shut off the larger orifice "WITHOUT SPILLING".

The Buna-N seat must be fastened to the valve cover, without distortion for drop tight shut-off.

The Sewage Combination Air Valve shall be fitted with (1) inlet 2" Bronze Gate Valve from the force main, (1) Blow-off Valve and (1) Flush Valve and minimum 5' Rubber Hose with quick disconnect couplings for back flushing.

Valve to be APCO Series 440WA Sewage Combination Air Valve with attachments, as manufactured by Valve & Primer Corporation or approved equal.

(3) Check Valve - Check valve shall be a lever a spring type and conform to the latest revision of AWWA Specification C-500. Valves shall have a rated working pressure of 175 psi with standard mechanical joint.

Check valve shall be installed in a 36" diameter PVC box.

Metal lid for boxes shall be VWM-24-2 by Vestal Manufacturing or approved equal and marked "Sewer".

(4) Gate Valves and Boxes - All gate valves shall be double disc, parallel seat type or resilient seated type, iron body, non-rising stem, fully bronze mounted with O-ring seals. Valves shall be of standard manufacture and of highest quality both as to materials and workmanship and shall conform to latest revisions of AWWA Specification C-500. Valves shall have a rated working pressure of 200 psi, with standard mechanical joint, A-2380-23 as manufactured by Mueller Co., Darling, Smith, Kennedy, or approved equal.

Gate valves for buried service shall be furnished with mechanical joint end connections, unless otherwise indicated on Drawings. End connections shall be suitable to receive PVC.

All gate valves shall have name or monogram of manufacturer, year valve casting was made, size of valve, and working pressure cast on the body of valve.

Gate valves set with valve boxes shall be provided with a 2 inch square operating nut and shall be opened by turning to left (counterclockwise); gate valves set in vaults or pits shall be furnished with hand wheels.

Gate valves shall be installed in a vertical position with cast iron valve box. Valve boxes shall be cast iron, screw type with drop over marked "SEWER". They shall be set vertically and properly adjusted so that cover will be in the same plane as finished surface of ground, street, or sidewalk.

Valve boxes shall be accurately centered over valve operating nut, and backfill thoroughly tamped about them. Valve box bases shall not rest on valves but shall be supported on crushed stone fill. They shall be set vertically and properly cut and/or adjusted so that tops of boxes will be at grade in any paving, walk or road surface, and two to three inches above ground in grass plots, fields, woods or other open terrain. Valve boxes shall be as manufactured by Mueller, M & H Valve Company, Darling, Russell Pipe and Foundry, or approved equal.

A two feet diameter by four inch thick concrete pad shall be furnished around valve boxes. All concrete shall be poured on site with no prefab pads allowed.

D. TRENCHING, BEDDING, PIPE LAYING, BACKFILLING AND HIGHWAY CROSSING - Trenching, bedding, pipe laying, backfilling and highway crossing for force main shall be as indicated on the drawings.

E. TESTING OF SEWAGE FORCE MAINS - Finished work shall comply with provisions listed below:

(1) Leakage in pipelines, when tested under pressure of 50# in excess of normal operating pressure, shall not exceed 5 psi differential during duration of test.

(2) Where practicable, pipelines shall be tested between line valves or plugs in lengths of not more than 1500 feet.

(3) Pipelines shall be tested before backfilling at joints except where otherwise required by necessity, local ordinance, or public convenience.

(4) Duration of test shall be not less than two hours.

(5) Where leaks are visible at exposed joints and/or evident on surface where joints are covered, joints shall be repaired or relaid, and leakage minimized, regardless of total leakage as shown by test.

(6) All pipe, fittings and other materials found to be defective under test shall be removed and replaced at Contractor's expense.

(7) Lines which fail to meet tests shall be repaired and retested as necessary until requirements are complied with.

(8) All tools, equipment, labor, materials, and water necessary for pressure testing of force main shall be provided by Contractor at no additional cost to Owner.

SECTION SIX: SUBMERSIBLE SEWAGE PUMP STATION

A. PURPOSE – The purpose of this chapter is to outline requirements for the proper design, construction and final acceptance of submersible sewage pump station.

B. DESIGN REQUIREMENTS – All pump stations and appurtenances shall be designed in accordance with the requirements and regulations of the Public Service Commission and the Department for Natural Resources and Environmental Protection, Division of Water, Facilities Construction Branch and in accordance with “Recommended Standards for Wastewater Facilities” (Ten State Standards).

(1) Flooding – Wastewater pumping station structures and electrical and mechanical equipment shall be protected from physical damage by the 100 year flood. Regulations of state, provincial and federal agencies regarding flood plain obstructions shall be considered.

(2) Accessibility and Security – The pump station shall be readily accessible by maintenance vehicles during all weather conditions. The facility should be located off the traffic way of streets and alleys. It is recommended that security fencing and access hatches with locks be provided.

(3) Construction – Submersible pumps and motors shall be designed specifically for raw wastewater use, including totally submerged operation during a portion of each pumping cycle and shall meet the requirements of the National Electrical Code for such units. An effective method to detect shaft seal failure or potential seal failure shall be provided.

(4) Pump Removal – Submersible pumps shall be readily removable and replaceable without dewatering the wet well or disconnecting any piping in the wet well.

(5) Wet Wells – The design fill time and minimum pump cycle time shall be considered in sizing the wet well. The effective volume of the wet well shall be based on design average flow and a filling time not to exceed 30 minutes unless the facility is designed to provide flow equalization. The pump manufacturer’s duty cycle recommendations shall be utilized in selecting the minimum cycle time. When the anticipated initial flow tributary to the pumping station is less than the design average flow, provisions should be made so that the fill time indicated is not exceeded for initial flows. When the wet well is designed for flow equalization as part of a treatment plant, provisions should be made to prevent septicity.

The wet well shall be designed to have two (2) hours of storage of average flow above the alarm setting.

The wet well floor shall have a minimum slope of 1 to 1 to the hopper bottom. The horizontal area of the hopper bottom shall be no greater than necessary for proper installation and function of the inlet.

Covered wet wells shall have provisions for air displacement to the atmosphere, such as exhaust pipe or other means.

(6) Buoyancy – Where high groundwater conditions are anticipated, buoyancy of the wastewater pumping station structures shall be considered and, if necessary, adequate provisions shall be made for protection.

(7) Pump Openings – Pump handling raw wastewater shall be capable of passing spheres of at least 3 inches in diameter. Pump suction and discharge openings shall be at least 4 inches in diameter unless grinder pumps are used.

(8) Valves – Suitable shutoff and check valves shall be placed on the discharge line of each pump. The check valve shall be located between the shutoff valve and the pump. Check valves shall be suitable for the material being handled and shall be placed on the horizontal portion of discharge piping except for ball checks, which may be placed on the vertical run. Valves shall be capable of withstanding normal pressure and water hammer.

All shutoff and check valves shall be operable from the floor level and accessible for maintenance.

Valves shall be located in a separate valve pit. Provisions shall be made to remove or drain accumulated water from the valve pit. The valve pit may be dewatered to the wet well through a drain line. Check valves that are integral to the pump need not be located in a separate valve pit provided that the valve can be removed from the wet well.

(9) Electrical Equipment – Electrical supply, control, and alarm circuits shall be designed to provide strain relief and to allow disconnection from outside the wet well. Terminals and connectors shall be protected from corrosion by location outside the wet well or through use of watertight seals.

The motor control center shall be located outside the wet well, be readily accessible, and be protected by a conduit seal or other appropriate measures meeting the requirements of the National Electrical Code, to prevent the atmosphere of the wet well from gaining access to the control center. The seal shall be so located that the motor may be removed and electrically disconnected without disturbing the seal. When such equipment is exposed to weather, it shall meet the requirements of weatherproof equipment NEMA 3R or 4.

Pump motor power cords shall be designed for flexibility and serviceability under conditions of extra hard usage and shall meet the requirements of the National Electrical Code standards for flexible cords in the wastewater pump stations. Ground fault interruption protection shall be used to de-energize the circuit in the event of any failure in the electrical integrity of the cable. Power cord terminal fittings shall be corrosion-resistant and constructed in a manner to prevent the entry of moisture into the cable, shall be provided with strain relief appurtenances, and shall be designed to facilitate field connecting.

(10) Alarm System - An audio-visual alarm system with a self-contained power supply shall be provided for pumping stations. The alarm shall be activated in cases of power failure, pump failure, or any cause of pump station malfunction.

C. MATERIALS

(1) Pumps – At each station, furnish two (2) heavy-duty non-clog submersible sewage chopper pumps, upper guide bar jacket, 40 feet of stainless steel lifting chain and 40 feet of pypalon-jacketed type SPC cable P-MSHA approved and sized according to N.E.C. and ICEA standards.

Pumps shall be capable of handling unscreened sewage at pumping rate adequate for total dynamic head and flow rate required for proper operation of system in which it exists. Design shall be such that pump unit will be automatically and firmly connected to discharge piping when lowered into place on its mating discharge connection, permanently installed in a wet well. Pump shall be easily removable for inspections or service, requiring no bolts, nuts or other fastenings to be disconnected. For this purpose, there shall be no need for personnel to enter wet well. Each pump shall be fitted with a stainless steel chain of adequate length and strength to permit raising and lowering pump for inspection and removal. Pump, with appurtenances and cable, shall be capable of continuous submergence underwater without loss of watertight integrity to a depth of 65 feet.

All major parts, such as the stator casing, oil casing, sliding bracket, volute and impeller shall be of gray iron. All surfaces coming into contact with sewage shall be protected by a coating resistant to sewage. All exposed bolts and nuts shall be of stainless steel or brass construction.

Pumps shall be capable of continuous dry pumping in a totally dry condition without damage to motor or seals.

(2) Grinder Pump - At each grinder pump station, furnish two (2) heavy-duty non-clog submersible sewage grinder pumps, upper guide bar jacket, 40 feet of stainless steel lifting chain and 40 feet of pypalon-jacketed type SPC cable P-MSHA approved and sized according to N.E.C. and ICEA standards.

Pumps shall be capable of handling unscreened sewage at pumping rate adequate for total dynamic head and flow rate required for proper operation of system in which it exists. Design shall be such that pump unit will be automatically and firmly connected to discharge piping when lowered into place on its mating discharge connection, permanently installed in wet well. Pump shall be easily removable for inspections or service, requiring no bolts, nuts or other fastenings to be disconnected. For this purpose, there shall be no need for personnel to enter wet well. Each pump shall be fitted with a stainless steel chain of adequate length and strength to permit raising and lowering pump for inspection and removal.

Pump shall be of the centrifugal type with an integrally built in grinder unit and submersible type motor. The grinder unit shall be capable of macerating all material in normal domestic and commercial sewage including reasonable amounts of foreign objects such as small wood, sticks, plastic, thin rubber, sanitary napkins, disposable diapers and the like to a fine slurry that will pass freely through the pump and 1-1/4" discharge pipe. Discharge shall be 1-1/4" NPT.

Pumps shall be capable of continuous dry pumping in a totally dry condition without damage to motor or seals.

Grinder assembly shall consist of grinder impeller and shredding ring and shall be mounted directly below the volute passage. Grinder impeller to be threaded onto stainless shaft and shall be locked with screw and washer. The shredding ring shall be pressed into iron holding flange for easy removal. Flange shall be provided with tapped back-off holes so that screws can be used to push the shredding ring from housing. All grinding of solids shall be from action of the impeller against the shredding ring. Both grinder impellers and shredding ring shall be of 440C stainless steel hardened to 58-60 Rockwell C.

(3) Pump Motors - Submersible electric motor shall be rated at the H.P. shaft output as shown in the design, have a service factor of 1.15, and be connected for available electricity at site meeting NEMA standards for electric motors.

Motor shall be designed for continuous duty, capable of sustaining ten (10) starts per hour.

Pump motors shall be housed in watertight casing and shall have Class B insulation system with Class "F" materials. Motor shall be equipped with tandem mechanical seals in oil bath and dual moisture sensing probes. Motor shall include two normally closed automatic resetting thermostats connected in series and imbedded in adjoining phases. Motor frame shall be cast iron, and all hardware and shaft shall be stainless steel.

Cable entry water seal design shall be such that precludes specific torque requirements to insure a watertight and submersible seal. Epoxies, silicones or other secondary sealing systems shall be used. Cable entry junction box and motor shall be separated by stator lead sealing gland or terminal board which shall isolate motor interior from foreign materials gaining access through pump top.

Pump motor cable installed shall be suitable for submersible pump applications and this shall be indicated by a code or legend permanently embossed on cable. Cable sizing shall conform to NEC specifications for pump motors and shall be of adequate size to allow motor voltage conversion without replacing cable.

(4) Level Controls - Liquid level controls shall include mercury switch level sensors in corrosion and shock resistant plastic casing with flexible cord and weight. Level control system shall include support brackets for suspending a minimum of five sensors at proper levels in wet well, and NEMA 4 watertight junction box as indicated on Drawings: one for pump turn-on; one for pump turn-off; one for both pumps ON; one for alarm and one for flooding of pump. Controls for automatically alternating the pumps shall also be installed.

(5) Pump and Valve Pits - Pump and valve pits shall be constructed of prefabricated reinforced concrete pipe conforming to requirements of AASHO M-207. Concrete slab cover for pump pit shall be adequately reinforced to support a live load of 100 pounds per square foot.

(6) Rail Assembly - The lift-out rail system assembly shall permit easy removal and installation of the pump without the necessity of personnel entering the wet well. Structural guide brackets with guide yokes of sufficient bearing strength to prevent binding shall bolt to the pump. A brace, easily removable from the top of the wet well, shall be provided to lock the parts together and to prevent line surges from breaking the seal and allowing leakage.

The discharge case shall be securely bolted to the floor of the wet well so that slight detection caused by the discharge pipe will not cause the quick-connect pump flange to leak. The discharge case shall be made of cast iron pipe.

All guides, brackets and hold-downs shall be of non-sparking, corrosion resistant material.

(7) Sewage Pump, Fittings and Valves – All inside piping shall be Class 52 Ductile Iron Pipe, flanged ANSI Class 125 inside and terminating in mechanical joints bells outside. Outside piping shall conform to requirements listed elsewhere in these Specifications.

Gate valves shall be solid wedge, bronze fitted. Check valves shall be weight loaded, external lever type, bronze fitted. Gate valves shall be provided on discharge lines and a check valve on discharged line between pump and gate valve as indicated on Drawings.

A pressure gauge shall be installed downstream of the check valve. Coupling adapters shall be Type 912 cast iron as manufactured by Smith-Blair, or approved equal.

D. FACTORY TESTING - Pump manufacturer shall perform the following inspections and tests on each pump before shipment to insure proper operation of pump and compliance to customer's purchase order.

- (1) Impeller, motor rating and electrical connections shall first be checked for compliance to the customer's purchase order.
- (2) A motor and cable insulation test for moisture content or insulation defects shall be made.
- (3) Prior to submergence, the pump shall be run dry to establish correct rotation and mechanical integrity.
- (4) The pump shall be run submerged in water to a minimum of six (6) feet.
- (5) After operational test No. 4, the insulation test (No. 2) is to be performed again.

A written report stating the foregoing steps have been done shall be supplied with each pump at the time of shipment.

E. FIELD TEST - After installation, pumping station shall be given a running test of all equipment by factory representative. During test all piping and seals shall be checked to insure no leaks occur and controls shall be carefully checked and balanced for proper operation. A written report shall be delivered to the District on the results of the test.

Contractor shall furnish all necessary tools, materials, equipment and supervision of tests. Owner will furnish electrical energy.

Any defects in equipment or failure to meet guaranteed requirements of these specifications shall be promptly corrected by Contractor by replacement.

F. TOOLS, SPARE PARTS AND MANUALS - One complete set of tools required for routine maintenance, together with any special tools required for such purpose, shall be furnished. Tools shall be supplied in a substantial steel tool box.

A complete replacement pump shaft seal assembly for each pump provided, complete with installation instructions and spare volute gasket shall be furnished.

Two copies of the Operation and Maintenance Manual shall be supplied to the District before final acceptance of pump station.

G. WARRANTY

Complete pump station shall have an unconditional one (1) year warranty on all parts and labor. Sewage pumps shall have a five (5) year prorated manufacturer's warranty.

SECTION FOUR: SEEDING

A. PURPOSE - The purpose of this section is to outline the requirements for proper seeding in areas of construction.

B. MATERIALS - Mulch shall be a high quality small-grain straw or a hydraulically applied wood-cellulose fiber mulch approved by District.

Commercial fertilizer shall be a complete fertilizer, uniform in composition, dry and free flowing. Fertilizer which becomes caked or otherwise damaged making it unsuitable for use will not be accepted.

Lime shall be agricultural limestone containing not less than 85% of total carbonates and shall be ground to a fineness that 50% will pass through a 100-mesh sieve and 80% will pass through a 20-mesh sieve. Coarser material will be acceptable provided that specified rates of application are increased proportionally on basis of quantities passing 100-mesh sieve.

Lawn Seed shall be guaranteed by dealer and distributed as follows:

(1) Farm or pasture

80% Kentucky 31 Tall Fescue
20% Annual Ryegrass

(2) Residential Yards

40% Kentucky Bluegrass
40% Fine Leaf Fescue
20% Annual Ryegrass

Seed mixture shall be sown at rate of 5 pounds per 1000 square feet.

C. SOIL IMPROVEMENTS

Fertilizer shall be applied to all seeded areas as follows:

(1) Agricultural limestone - 75 pounds per 1000 square feet. Limestone shall be thoroughly mixed into topsoil as far ahead of seeding as will not interfere with other grading operations.

(2) Fertilizer - 20 pounds, 10-10-10 fertilizer per 1,000 square feet. Fertilizer shall be applied to areas being prepared for seeding and shall be mixed lightly in top few inches of topsoil.

D. SEEDING AND MULCHING - Immediately before seed is sown, loosen soil to a depth of 3 inches by rotary tools, discs, harrows, or other approved methods. Engineer may reduce depth to which soil is loosened on steep slopes or places inaccessible to mechanical equipment.

Remove all large or unsightly clods or stones, and other foreign material brought to surface and repair all gullies, washes, or disturbed areas before seed is applied.

Seed shall be broadcast either by hand or by approved sowing equipment at rate specified.

Do not perform seeding during high winds that would prevent uniform distribution of seed.

E. PLANTING SEASON - Spring seeding season shall be between February 15 and April 15. Fall seeding season shall be between August 1 and October 20. Seeding seasons may be extended only at direction of District.

F. CLEAN-UP - Soil, peat or similar material which has been brought onto paved areas within or outside construction limit by hauling operations or otherwise shall be removed promptly, keeping these areas clean at all times. Upon completion of seeding, all excess soil, stones and debris which have not previously been cleaned up shall be removed from site. All lawn areas shall be prepared for final inspection.

G. GUARANTEE - Seeding shall be guaranteed for a period of one year. Developer shall perform all corrective work as soon as favorable working conditions occur after being advised of corrective action.

EXHIBIT "C"

Sanitary Sewer Easement

**SANITARY SEWER
EASEMENT**

For and in consideration of the payment of One Dollar (\$1.00) and other good and valuable considerations to the undersigned paid by Grant County Sanitary Sewer District, a Special District created by the Grant County Fiscal Court pursuant to the provisions of Kentucky Revised Statutes, Chapter 67 and 74, the receipt of which is hereby acknowledged, the undersigned DAUGHERTY, HIGDON, and GRIFFITH, a KENTUCKY GENERAL PARTNERSHIP GRANTORS, their heirs and assigns, hereby grant, bargain, sell and convey unto the Grant County Sanitary Sewer District ("GRANTEE"), its successor and assigns, a perpetual right-of-way and easement for the purpose of constructing sanitary sewer lines and related purposes, including but not limited to the right to lay, construct, operate, inspect, maintain, repair, reconstruct and remove sanitary sewer lines and related appurtenances, including but not limited to manholes or other structures as the Grant County Sanitary Sewer District may deem necessary along, through, under, across and upon the following described real estate:

PIDN _____

Property Address: Grant Mobile Home Park, Hyde Road, Dry Ridge, KY 41305

Grantor Mailing Address: 7730 U.S. Highway 42, Suite C & B, Florence Ky 41042

A tract of land owned by the GRANTORS and located on Kendrick Drive and being a part of the same property conveyed to GRANTORS herein by Deed recorded in Deed Book 212, Page 500 of the office of the Grant County Clerk's records, Williamstown, Kentucky.

A strip of land 20 feet wide on the north side of Claiborne Drive with the location of the centerline being described as follows:

Easement No. 1:

Beginning at a point on the Grantor's south line on the east side of Hyde Road, said point being in the south line of the property commonly know as Grant Mobile Home Park, thence in a northerly direction and running generally parallel to Hyde Road approximately 506 feet to a point on the north property line of Grant Mobile Home Park. The easement herein described being approximately 506 feet long by 20 feet wide. The easement will be centered on the actual as-built location of the sanitary sewer line.

Easement No. 2:

Beginning at a point on the east side of Hyde Road and on the south side of Camry Drive, thence easterly approximately 600 feet and running generally parallel to Camry Drive, thence meandering northeasterly past the cul-de-sac of Camry Drive approximately 665 feet and terminating at a pump station near the east end of Angela Drive. The easement herein described being approximately 1265 feet long by 20 feet wide, plus additional lands in and around the confines of the pump station area. The easement will be centered on the actual as-built location of the sanitary sewer line.

The consideration hereinabove recited shall constitute payment in full for any damages to the

land of the GRANTORS, their successors, and assigns, by reason of the installation, operation, and maintenance of the structures or improvements referred to herein. GRANTEE covenants to maintain the easement in good repair so that no unreasonable damage will result from its use to the adjacent land of the GRANTORS, their successors or assigns.

Together with the right to use such additional land on either side of the above described easement as may be required during the time the sewer lines and appurtenances are being constructed, repaired or reconstructed. Also included is the right of ingress and egress in and over the existing ways and land of GRANTOR to the extent suitable and other reasonable routes to and upon and along such easement at such times and such points as may be reasonably necessary for the GRANTEE's construction, maintenance and/or reconstruction of such sewer lines; and the right of the GRANTEE to remove, clear, and keep cleared, any and all trees, roots, brush or other obstructions within the limits of this right-of-way and easement which may endanger the safety of or interfere with the construction, operation, maintenance, repair and/or reconstruction of said sewer line and appurtenances.

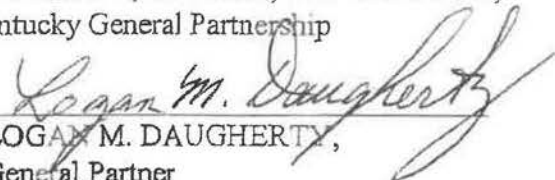
GRANTORS shall have the right to use the surface of the land over said easement for any purpose provided same does not in any way interfere with the GRANTEE's full and free use of the easement herein granted and provided further that no building or other structure shall be erected upon, across, over or through said strip of land herein granted and that GRANTORS shall not excavate or fill within said right-of-way and easement or immediately adjacent thereto. It is the obligation of the GRANTORS not to erode or lay waste on the land or in which the sewer and appurtenances thereto are located or otherwise adversely affect the operation or maintenance of said sewer lines and appurtenances. Before taking action which might affect said sewer or appurtenances, GRANTORS agree (a) to give notice of such action in writing to the GRANTEE at least fifteen (15) days before such action is taken; and (b) obtain written approval from the GRANTEE which approval shall not be unreasonably withheld.

To have and to hold said easement and right-of-way herein granted unto the GRANTEE, its successors and assigns forever.

The GRANTORS herein releases all right, title and interest in and to said easement and right-of-way and covenants that title to said easement and right-of-way is free, clear and unencumbered and warrants generally title thereto.

IN WITNESS WHEREOF, the GRANTORS have hereunto set their hands this 16 day of DECEMBER, 2008.

DAUGHERTY, HIGDON, and GRIFFITH,
a Kentucky General Partnership

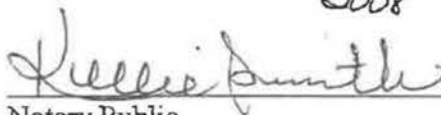
BY: 
LOGAN M. DAUGHERTY,
General Partner

BY: 
GEORGE HIGDON, General Partner

BY: 
BYRON V. GRIFFITH, General Partner

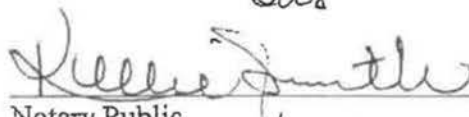
STATE OF KENTUCKY
COUNTY OF GRANT

I, Kellie Smith, a Notary Public in and for the County and State aforesaid, do hereby certify that the foregoing Sanitary Sewer Easement from Daugherty, Higdon and Griffith, a Kentucky General Partnership, by and through Logan M. Daugherty, General Partner, pursuant to duly authorized and adopted resolution of its Board of Directors, to Grant County Sanitary Sewer District was this day produced to me in said County and State and then and there acknowledged, sworn to and subscribed by the said Daugherty, Higdon and Griffith, a Kentucky General Partnership, by and through Logan M. Daugherty, General Partner, pursuant to duly authorized and adopted resolution of its Board of Directors to be their free act and deed. Given under my hand and seal of office this 16 day of December, ~~2009~~ 2008.


Notary Public
My Commission expires: 4-16-2012

STATE OF KENTUCKY
COUNTY OF GRANT

I, Kellie Smith, a Notary Public in and for the County and State aforesaid, do hereby certify that the foregoing Sanitary Sewer Easement from Daugherty, Higdon and Griffith, a Kentucky General Partnership, by and through George Higdon, General Partner, pursuant to duly authorized and adopted resolution of its Board of Directors to Grant County Sanitary Sewer District was this day produced to me in said County and State and then and there acknowledged, sworn to and subscribed by the said Daugherty, Higdon and Griffith, a Kentucky General Partnership, by and through George Higdon, General Partner, pursuant to duly authorized and adopted resolution of its Board of Directors to be their free act and deed. Given under my hand and seal of office this 16 day of December, ~~2009~~ 2008.


Notary Public
My Commission expires: 4-16-2012

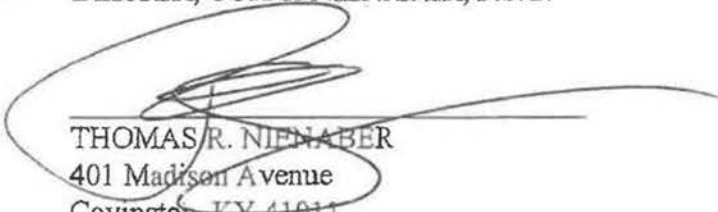
STATE OF KENTUCKY
COUNTY OF GRANT

I, Kellie Smith, a Notary Public in and for the County and State aforesaid, do hereby certify that the foregoing Sanitary Sewer Easement from Daugherty, Higdon and Griffith, a Kentucky General Partnership, by and through Byron V. Griffith, General Partner, pursuant to duly authorized and adopted resolution of its Board of Directors to Grant County Sanitary Sewer District was this day produced to me in said County and State and then and there acknowledged, sworn to and subscribed by the said Daugherty, Higdon and Griffith, a Kentucky General Partnership, by and through Byron V. Griffith, General Partner, pursuant to duly authorized and adopted resolution of its Board of Directors to be their free act and deed. Given under my hand and seal of office this 16 day of December, ~~2009~~ 2008.

Kellie Smith
Notary Public
My Commission expires: 4-16-2012

THIS INSTRUMENT PREPARED BY:

BERGER, COX & NIENABER, P.S.C.


THOMAS R. NIENABER
401 Madison Avenue
Covington, KY 41011
(859) 491-9088

STATE OF KENTUCKY
COUNTY OF GRANT

I, _____, Clerk of the Grant County Clerk's office do hereby certify that this instrument of writing from Daugherty, Higdon and Griffith, a Kentucky General Partnership, to Grant County Sanitary Sewer District was this day presented to me in my office, certified as above and left this ___ day of _____, 2009 for record at _____ .m. whereupon the same, the foregoing certificate and this certificate, were duly recorded in my office. Given under my hand and seal of office this ___ day of _____, 2009.

Grant County Clerk

By: _____
Deputy Clerk

EXHIBIT "D"

Grant County Sewer Ordinance

Ord # 01-2008-613
Adopted 1-22-2008

CHAPTER 51: SEWERS

Section

General Provisions

- 51.01 Sanitation district established
- 51.02 Purpose
- 51.03 Administration
- 51.04 Funding

Wastewater

- 51.15 Purpose and intent
- 51.16 Definitions
- 51.17 Tampering
- 51.18 Use of wastewater facilities
- 51.19 Private wastewater disposal
- 51.20 Building sewers and connections
- 51.21 Pretreatment
- 51.22 Administration and enforcement

- 51.99 Penalty

GENERAL PROVISIONS

§ 51.01 SANITATION DISTRICT ESTABLISHED.

There is hereby created the Grant County Sanitary Sewer District pursuant to KRS 67.063(3)(r) and 67.715(2) and the applicable provisions of KRS Chapter 74, which shall serve in the interest of public safety, health and welfare within unincorporated areas of the territorial boundaries of Grant County. (Ord. 26-2002-453, passed 10-7-02)

§ 51.02 PURPOSE.

(A) The Grant County Sanitary Sewer District shall develop, implement and maintain local sanitary sewer management for Grant County, in accordance with the provisions of KRS Chapter 74, applicable

administrative regulations promulgated by the Commonwealth of Kentucky and the resolutions, orders or ordinances of the fiscal court of Grant County.

(B) The Grant County Sanitary Sewer District shall be an organizational unit of county government attached to the Office of County Judge/Executive and shall have primary jurisdiction, responsibility and authority for all matters pertaining to the management and operation of a sanitary sewer district within Grant County.

(Ord. 26-2002-453, passed 10-7-02)

§ 51.03 ADMINISTRATION.

The Grant County Sanitary Sewer District shall be managed by Bullock Pen Water District pursuant to the applicable provisions of KRS Chapter 74, applicable administrative regulations of the Commonwealth of Kentucky and applicable orders or ordinances of the Grant County Fiscal Court.

(Ord. 26-2002-453, passed 10-7-02)

§ 51.04 FUNDING.

The Grant County Sanitary Sewer District created hereby shall be a political subdivision of the County of Grant but shall not be a special taxing district. The Grant County Sanitary Sewer District may make charges for service and land assessments for capital improvements.

(Ord. 26-2002-453, passed 10-7-02)

WASTEWATER

§ 51.15 PURPOSE AND INTENT.

(A) The provisions of this subchapter shall apply to the discharge of all wastewater to facilities of the district. This subchapter provides for use of the district's wastewater facilities, regulation of sewer construction, control of the quantity and quality of wastewater discharged, wastewater pretreatment, equitable distribution of costs, sewer construction plans, issuance of wastewater discharge permits, minimum sewer construction standards and conditions, and penalties and other procedures in cases of violation of this subchapter.

(B) This subchapter shall apply to the county and to persons outside the district who are, by contract or agreement with the district, users of the district's wastewater sewers or wastewater treatment facilities.

(C) Nothing contained in this subchapter shall permit or otherwise grant to the Sanitary Sewer District the authority or power to enter into any agreement, contract, or cooperative with any other sanitary sewer treatment authority or facility, including but not limited to any municipal sanitary sewer authority without the express written consent and approval of the Fiscal Court.
(Ord. 01-2008-613, passed 1-22-08)

§ 51.16 DEFINITIONS.

For the purpose of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

ACT. The Federal Clean Water Act, as amended.

ASTM. The American Society for Testing and Materials.

BOD (DENOTING BIOCHEMICAL OXYGEN DEMAND). The quantity of oxygen used in the biochemical oxidation of organic matter under standard laboratory procedure during days at 20°C, expressed in milligrams per liter.

DAY. The 24-hour period beginning at 12:01 a.m.

EASEMENT. An acquired legal right for the specific use of land owned by others.

EPA. The United States Environmental Protection Agency.

GARBAGE. The solid animal and vegetable wastes resulting from the domestic or commercial handling, storage, dispensing, preparation, cooking, and serving of food.

GROUNDWATER. Water within the earth.

INTERFERENCE. Inhibition or disruption of any sewer system, wastewater treatment process, sludge disposal system, or their operation, which substantially contributes to a violation of applicable discharge permits.

MANAGER. The manager of the district wastewater system, or an authorized designee.

NATURAL OUTLET. Any outlet into a watercourse, pond, ditch, lake, or any other body of surface or groundwater.

NPDES. National Pollutant Discharge Elimination System permit program, whether administered by the EPA or by the state.

OWNER. The person or persons who legally own, lease, or occupy private property with wastewater facilities that discharge, or will discharge, to the district wastewater facilities.

PERSON. Any individual, firm, company, association, society, partnership, corporation, municipality, or other similar organization, agency, or group.

PRETREATMENT. The reduction of the amount of pollutants, the elimination of pollutants, or the alteration of the nature of pollutant properties in wastewater before discharge into the district's wastewater facilities.

PROPERLY SHREDED GARBAGE. Garbage that has been shredded such that all particles will be carried freely under flow conditions normally prevailing in the wastewater sewers, with no particle greater than 1/2-inch in any dimension.

PUBLIC SERVICE COMMISSION. The commission with regulatory jurisdiction over the affected utility as provided for in KRS Ch. 278 et seq. and/or KRS Chapter 74.

RATE SCHEDULE. Any individual or joint fare, toll, charge, rental or other compensation for service rendered or to be rendered by any utility, and any rule, regulation, practice, act, requirement or privilege in any way relating to such fare, toll, charge, rental or other compensation, and any schedule or tariff or part of a schedule or tariff thereof.

RESIDENTIAL USER. All premises used only for human residency and that are connected to the wastewater facilities.

SANITARY WASTEWATER. Wastewater discharged from the sanitary conveniences of dwellings, office buildings, industrial plants, or institutions.

STANDARD METHODS. The latest edition of Standard Methods for the Examination of Water and Wastewater, published by the American Public Health Association, Water Pollution Control Federation, and American Water Works Association.

STATE. The State or Commonwealth of Kentucky.

STORMWATER. A sewer for conveying storm, surface, and other waters, that are not intended to be transported to a treatment facility.

SURFACE WATER. Water that occurs when the rate of precipitation exceeds the rate at which water may percolate into the soil.

SUSPENDED SOLIDS. The total suspended matter that either floats on the surface of, or is in suspension in, water or wastewater, as determined by 40 CFR 136.

TOXICS. Any of the pollutants designed by federal regulations pursuant to § 307(a)(1) of the Act.

WASTEWATER. A combination of liquid and water-carried wastes from residences, commercial buildings, industries, and institutions, together with any groundwater, surface water, or storm water that may be present.

WASTEWATER FACILITY. The combination of wastewater sewers and treatment facilities.

WASTEWATER SEWER. The structures, processes, equipment, and arrangements necessary to collect and transport wastewaters to the treatment facility.

WASTEWATER TREATMENT FACILITY. The structures, processes, equipment, and arrangements necessary to treat and discharge wastewater.

WPCF. The Water Pollution Control Federation.
(Ord. 01-2008-613, passed 1-22-08)

§ 51.17 TAMPERING.

(A) No person shall maliciously, willfully, or negligently break, damage, destroy, uncover, deface, or tamper with any structure, appurtenance, or equipment that is part of the district's wastewater facilities.

(B) It shall be unlawful for any person, firm or corporation not authorized by the Sanitary Sewer District to in any way or manner whatsoever tamper with the district owned and operated sewerage system or any of their appurtenances or facilities.

(C) It shall be unlawful for any person, firm or corporation to place or cause or permit to be placed any foreign object of any kind or nature into any sewer line, manhole, lamphole or other appurtenances or facility of the district owned and operated sewerage system.

(D) Subject to division (E), it shall be unlawful for any person, firm or corporation to change or cause to be changed the grade or contour of the surface of the area near any sewer line, manhole, lamphole, or other appurtenances or facility of the district owned and operated sewerage system without first having submitted to the district a plan or sketch and such other information as may be required showing the nature and extent of the proposed changes and having received from the district written permission to make the change.

(E) The County Road Department is herein given perpetual authority to change or cause to be changed the grade or contour of surface areas near sewer lines, manholes, lampholes, and other appurtenances or facilities of the district provided they will be responsible for restoration or damage caused by soil changes and the district is notified of such change.
(Ord. 01-2008-613, passed 1-22-08)

§ 51.18 USE OF WASTEWATER FACILITIES.

(A) *Depositing objectionable wastes prohibited.* It shall be unlawful for any person to place, deposit, or permit to be deposited in any unsanitary manner on public or private property within the district, or in any area under the jurisdiction of the district, any human or animal excrement, garbage, or other objectionable waste.

(B) *Unauthorized wastewater discharges prohibited.* Wastewater discharges to the district's wastewater facilities are not authorized unless approved by the manager in accordance with provisions of this chapter.

(C) *Privies, septic tanks, and other facilities.* Except as provided in this chapter, it shall be unlawful to construct or maintain any privy, privy vault, septic tank, cesspool, or other facility intended or used for the disposal of wastewater.

(D) *Connection to sewer required; exception.*

(1) The owner of any house, building, or property used for human occupancy, employment, recreation, or other purposes under the jurisdiction of this chapter and abutting on any street, alley, or rights-of-way in which there is or may be located a wastewater sewer connected to the treatment facility of the district, is required at the owner's expense to install suitable toilet facilities therein and to connect facilities directly to the proper sewer in accordance with the provisions of this subchapter, within 60 days after date of official notice to do so provided the proper wastewater sewer is within 300 feet of any house, building or property used for human occupancy, employment, recreation, or other purpose. This section shall not apply to any person served by a privately constructed, owned, operated, or maintained wastewater sewer and wastewater treatment facility that discharges directly to a natural outlet in accordance with the provisions of this subchapter and applicable state and federal laws.

(2) For purposes of calculating 300 feet as indicated in this section, distance will be measured in a straight line from the nearest practical connection point with an existing sewer line to that point of the owner's occupied structure where sewerage is currently discharged from that structure to an existing septic or other sewer treatment facility. All determinations requiring an owner to tap into the district's system shall be made by the manager whose decision shall be final. Any appeal from the manager's determination requiring an owner to tap into the district's system shall be made by the owner to the district no later than 30 days following the district's notification to the owner requiring owner's tap into the district's system.

(3) The manager of the district may exempt the owner from the tap in requirements of this section if such tap in would be impractical due to topographical or other engineering considerations.

(E) *Discharge of stormwater and other unpolluted drainage.* All uncontaminated discharges of stormwater, surface water, groundwater, roof runoff, subsurface drainage, or other waters not required

to be treated in the treatment facility shall be made to storm sewers or natural outlets designed for discharges. Any connection, drain, or arrangement that will permit waters to enter any other wastewater sewer shall be deemed to be in violation of this section and this subchapter.

(F) *Restricted discharges.* No person shall discharge or cause to be discharged to any of the district's wastewater facilities any substances, materials, waters, or waste in quantities or concentrations that will:

(1) Create a fire or explosion hazard including but not limited to gasoline, benzene, naphtha, fuel, oil, or other flammable or explosive liquid, solid, or gas;

(2) Cause corrosive damage or hazard to structures, equipment, or personnel of the wastewater facilities, and in no case will discharges be allowed with a pH lower than 5.0.

(G) *Federal categorical pretreatment standards.* No person shall discharge or cause to be discharged to any wastewater facilities, wastewaters containing substances in excess of the quantity prescribed by the applicable Federal Categorical Pretreatment Standard promulgated by EPA, except as otherwise provided in this section. Compliance with applicable pretreatment standards shall be made within three years of the date the standard is promulgated for existing systems; however, compliance with a categorical pretreatment standard for new sources shall be required upon connection to the POTW.

(H) *Special agreements.* Nothing in this subchapter shall be construed as preventing any special agreement or arrangement between the district and any user of the wastewater facilities, whereby wastewater of unusual strength or character is accepted into the system and specially treated subject to any applicable payments or user charges.

(Ord. 01-2008-613, passed 1-22-08)

§ 51.19 PRIVATE WASTEWATER DISPOSAL.

(A) *Private system required.* All houses, buildings, or properties that are required by other authority to have sanitary or industrial wastewater facilities, are subject to the jurisdiction of this chapter, and are located where a proper wastewater sewer is not available as specified by the provisions of division (E) of this section, shall be equipped at the owner's expense with suitable wastewater facilities connected to a private wastewater disposal system, which complies with the provisions of this subchapter.

(B) *Construction permit fee.* Before beginning construction of a private wastewater disposal system required under § 51.20(M) above, the owner shall first obtain a written construction permit signed by the manager. The application for such permit shall be made on a form furnished by the district, which the applicant shall supplement by any plans, specifications, and other information relevant to wastewater discharges as are deemed necessary by the manager. A permit and inspection fee of \$500 shall be paid to the district at the time the application is filed.

(C) *Design requirements.* The type, capacities, location, and layout of a private wastewater disposal system shall comply with all requirements of the Department of Public Health of the state or applicable federal law. Septic tank or cesspool discharges require the use of subsurface disposal. This requirement excludes deep well disposal as defined by state and federal laws.

(D) *Operating permit.* Before beginning of operation of a private wastewater disposal system, the owner shall first obtain a written operating permit signed by the manager. The operating permit shall not become effective until the installation is completed to the satisfaction of the manager. The manager shall be allowed to inspect the work at any stage of construction, and, in any event, the applicant for the operating permit shall notify the manager when the work is ready for final inspection and before any underground portions are covered. The inspection shall be made within 48 normal business hours after receipt of notice by the manager.

(E) *Transfer of ownership to district.* Owners shall transfer ownership of a private wastewater disposal system to the district after receipt operating permit and approval by the Public Service Commission, State or Kentucky, and the like provided, however, any such transfer of ownership shall be subject to the approval of the district and upon such terms and conditions as the district may deem appropriate.

(F) *Connection to district's system when available.* At such time as a wastewater sewer becomes available, as defined in § 51.16, to a properly served by a private wastewater disposal system, a direct connection shall be made to the wastewater sewer within 30 days, and any septic tanks, cesspools, and similar wastewater disposal facilities shall be emptied as prescribed by local regulations and filled with suitable material.

(G) *Sanitary operation required.* The owner shall operate and maintain the private wastewater disposal facilities in a sanitary manner at all times in accordance with the conditions of the operating permit and at no expense to the district. The facilities shall be subject to inspection by the manager at reasonable times.

(H) *Noninterference with additional requirements.* No statement contained in this subchapter shall be construed to interfere with any additional requirements that may be imposed by the State of Kentucky, EPA, County Health Department, Public Service Commission, or other applicable authority.

(I) *Exemptions.* This subchapter shall not apply to any private system that discharges to wastewater facilities of the district or that discharges directly to a natural outlet by authority of a NPDES permit and in compliance with applicable state and federal laws.

(Ord. 01-2008-613, passed 1-22-08)

§ 51.20 BUILDING SEWERS AND CONNECTIONS.

(A) *Connection permit.* No unauthorized person shall uncover, make any connection with or opening into, use, alter, or disturb any wastewater sewer or storm sewer without first obtaining a written permit from the manager.

(B) *Connection and installation costs.* The costs and expenses incidental to the building sewer installation and connection to the district's wastewater facilities shall be borne by the owner. The owner shall indemnify the district from any loss or damage that directly or indirectly may result from the installation of the building sewer.

(C) *Separate connection required for each building.* A separate and independent building sewer shall be provided for every building, except when one building stands at the rear of another on an interior lot and no private sewer is available or can be constructed to the rear building through an adjoining alley, courtyard, or driveway. In such cases, the building sewer serving the front building may be extended to the rear building and the whole considered as one building sewer. The district assumes no obligation or responsibility for damage caused by or resulting from any single building sewer that serves two buildings.

(D) *Use of existing building sewers.* Existing building sewers may be used for connection of new buildings only when they are found, after examination and test by the manager, to meet the requirements of this chapter.

(E) *A building sewer design.* The size, slope, alignment, construction materials, trench excavation and backfill methods, pipe placement, jointing, and testing methods used in the construction and installation of a building sewer shall conform to the Building and Plumbing Code or other applicable requirements of the district. In the absence of code provisions or in amplification thereof, the materials and procedures set forth in appropriate specifications of the ASTM and WPCF shall apply.

(F) *Building sewer elevation.* Whenever practical, the building sewer shall be brought to a building at an elevation below the basement floor. In buildings in which any building drain is too low to permit gravity flow to the district's wastewater sewer, the wastewater carried by the building drain shall be lifted by an approved means and discharged to a building sewer draining to the district.

(G) *Surface runoff and groundwater drains, connection prohibited.*

(1) No person shall connect roof, foundation, areaway, parking lot, roadway, or other surface runoff or groundwater drains to any sewer that is connected to a wastewater treatment facility unless the connection is authorized in writing by the manager.

(2) Except as provided in division (1) above, roof, foundation, areaway, parking lot, roadway, or other surface runoff or groundwater drains shall discharge to natural outlets or storm sewers.

(H) *Conformance to applicable codes.*

(1) The connection of a building sewer into a wastewater sewer shall conform to the requirements of the Building and Plumbing Code or other applicable requirements to the district or to the procedures set forth in appropriate specifications of the ASTM or the WPCF. The connections shall be made gas-tight and watertight and verified by proper testing. Any deviation from the prescribed procedures and materials must be approved in writing by the manager before installation.

(2) The connection of a surface runoff or groundwater drain to a storm sewer or natural outlet designed to transport surface runoff or groundwater drainage shall conform to the requirements of the applicable Building Code or other applicable requirements of the district. The connection of any drain to a wastewater sewer under special permit as provided herein shall conform to the requirements specified by the manager as a condition of approval of the permit.

(I) *Connection inspection.* The applicant for a building sewer or other drainage connection permit shall notify the manager when the sewer or drainage connection is ready for inspection before its connection to the district's facilities. The connection and testing, as deemed necessary by the manager, shall be made under the supervision of the manager.

(J) *Excavating guards and property restoration.* Excavations for building sewer installation shall be adequately guarded with barricades and lights to protect the public from hazard. Streets, sidewalks, parkways, and other public property disturbed in the course of the work shall be restored in a manner satisfactory to the district.

(K) *Protection of capacity; existing users.* The manager shall not issue a permit for any class of connection to the district's wastewater sewers of wastewater treatment facilities unless there is sufficient capacity not legally committed to the other users in the wastewater sewers and treatment facilities to convey and adequately treat the quantity of wastewater that the requested connection if there are legally binding commitments to provide the needed capacity.

(L) *Determination of wastewater characteristics.*

(1) Measurements, tests, and analyses of the characteristics of wastewater to which reference is made in this chapter, shall be determined in accordance with 41CFR 136 methods approved by the manager and shall comply with state and federal law. Sampling locations, times, durations, and frequencies shall be determined on an individual basis subject to approval by the manager. The discharger shall have the option to use, at his or her own expense, more complete approved sampling methods, locations, times, durations, and frequencies than specified by the manager. Any additional results beyond those required are also to be reported to the control authority.

(2) Measurements, tests, and analyses of the characteristics of wastewater required by this subchapter shall be performed by a qualified laboratory. When analyses are required of a discharger, the

discharger may, in lieu of using the district's laboratory, make arrangement with any qualified laboratory, including that of the discharger, to perform the analyses.

(3) Monitoring of wastewater characteristics necessary for determining compliance with applicable pretreatment standards shall be conducted on the basis of the schedule below, unless more frequent monitoring is required by authority other than this chapter, or if the manager determines that the characteristics of the specific discharge warrant more frequent monitoring.

<i>Average Actual Discharge</i>	<i>Monitoring Frequency</i>
Less than 100,000 gpd	Semi-annually
100,000 - 999,999 gpd	Quarterly
More than 999,999 gpd	Monthly

(4) Monitoring of wastewater characteristics for any purpose other than determining compliance with pretreatment standards shall be conducted on a frequency deemed necessary by the manager.

(5) Upon demonstration by any person that the characteristics of the wastewater discharged by that person are consistent, the manager may reduce the monitoring frequency as may be required by authority other than this chapter. In no case shall the frequency of monitoring be less than semi-annual for determining compliance with pretreatment standards.

(6) In determining the discharge characteristics, factors such as continuous, batch, or seasonable operation, as well as the information requirements of other provisions in this chapter, shall be considered by the manager. The manager may obtain wastewater samples as required to verify the consistency of discharge characteristics.

(7) Fees for any given measurement, test, or analysis of wastewater required by this chapter and performed by the district shall be the same for all classes of dischargers, regardless of the quantity or quality of the discharge, and shall reflect only direct cost. Costs of analyses performed by an independent laboratory at the option of the discharger shall be borne directly by the discharger.

(M) *Repair of damage; liability for costs.* If the drainage or discharge from any establishment causes a deposit, obstruction, or damage to any of the district's wastewater facilities, the manager shall cause the deposit or obstruction to be promptly removed or cause the damage to be promptly repaired. The cost for the work, including materials, labor, and supervision, shall be borne by the person causing the deposit, obstruction, or damage.

(Ord. 01-2008-613, passed 1-22-08)

§ 51.21 PRETREATMENT.*(A) Wastewaters containing nuisance or hazardous substances; pretreatment requirements.*

(1) The manager will initially rely on the Federal Categorical Pretreatment Standards to protect wastewater facilities or receiving waters; however, if any wastewater that contains substances or characteristics shown to have deleterious effect on the wastewater facilities, processes, equipment, or receiving waters, or that constitutes a public nuisance or hazard is discharged or proposed for discharge to the wastewater sewers, the manager may:

- (a) Require pretreatment to a condition acceptable for discharge to the wastewater sewers;
- (b) Require control over the quantities and rates of discharges;
- (c) Require payment to cover added cost of handling and treating the wastewaters not covered by existing fees and charges;
- (d) Require the development of compliance schedules to meet any applicable treatment requirements;
- (e) Require the submission of reports necessary to ensure compliance with applicable pretreatment requirements;
- (f) Carry out all inspection, surveillance, and monitoring necessary to determine compliance with applicable pretreatment requirements;
- (g) Obtain remedies for noncompliance by any user. The remedies may include injunctive relief, the civil penalties specified in this chapter, or appropriate criminal penalties; or
- (h) Reject the wastewater if scientific evidence indicates the discharge will create unreasonable hazards or have unreasonable deleterious effects on the wastewater facilities.

(2) When considering the above alternatives, the manager shall ensure that conditions of the district's NPDES permit are met. The manager also shall consider the cost effectiveness and the economic impact of the alternatives on the discharger. If the manager allows the pretreatment or equalization of wastewater flows, the installation of necessary facilities shall be subject to review. The manager shall review and recommend any appropriate changes to the program, within 30 days of submittal.

(3) Where pretreatment or flow-equalizing facilities are provided or required for any wastewater, they shall be maintained continuously in satisfactory and effective operation at the owner's expense.

(B) *Compliance with pretreatment requirements; submission of plan.* Persons required to pretreat wastewater in accordance with this subchapter shall provide a statement to be reviewed by an authorized representative of the user and certified by a qualified person. The statement shall indicate whether applicable pretreatment requirements are being met on a consistent basis and, if not, describe the additional operation and maintenance or additional pretreatment needed for the user to meet the pretreatment requirements, the user shall submit a plan (including schedules) to the manager. The plan (including schedules) shall be consistent with applicable conditions of the district NPDES permit or other local, state or federal laws.

(C) *Monitoring requirements.* Discharges of wastewater to the district's wastewater facilities from the facilities of any user shall be monitored in accordance with the provisions of this subchapter.

(D) *Effect of federal law.* If the federal government promulgates a regulation for a given new or existing user that establishes pretreatment standards or establishes that such a user is exempt from pretreatment standards, the federal regulations shall immediately supersede applicable subsections of this subchapter.

(E) *Revision of pretreatment standards; application required.* The manager shall promptly apply for and obtain authorization from the EPA to revise discharge limitations for those substances listed in the Federal Categorical Pretreatment Standards for which consistent removal occurs in the wastewater treatment facilities of the district. The manager shall not adopt or enforce discharge limitations more stringent than the requested limitations until the state or EPA acts on the application.
(Ord. 01-2008-613, passed 1-22-08)

§ 51.22 ADMINISTRATION AND ENFORCEMENT.

(A) *Administration by manager of district.* Except as otherwise provided herein, the manager of the district wastewater systems shall administer, implement, and enforce the provisions of this chapter.

(B) *Right of entry for purpose of inspections; easements on private property; indemnification.*

(1) The manager, bearing proper credentials and identification, shall be permitted to enter properties at any reasonable time for purposes of inspection, observation, measurement, and sampling of the wastewater discharge to ensure that discharge to the district's wastewater facilities is in accordance with the provision of this chapter.

(2) The manager, bearing proper credentials and identification, shall be permitted to enter all private property at reasonable times, through which the district holds an easement for the purpose of inspection, observation, measurement, sampling, repair, and maintenance of any of the district's wastewater facilities within the easement. All entry and any subsequent work on the easement shall be done in full accordance with the terms of the easement pertaining to the private property involved.

(3) While performing the necessary work on private properties referred to in divisions (1) and (2) above, the manager shall observe all safety rules established by the owner or occupant of the property and applicable to the premises.

(C) *Notice of violation.* Any person found in violation of this chapter or any requirement of a permit issued hereunder, may be served with a written notice stating the nature of the violation and providing a reasonable time limit for compliance. Any notice given shall be in writing and served in person or by registered or certified mail. The notice shall be sent to the last address of the violator known to the manager. When the address is unknown, service may be made on the owner of record of the property involved. If satisfactory action is not taken in the time allotted by the notice, the penalty provisions of this chapter shall be implemented.

(D) *Amendments to ordinance.* Public notice shall be given in accordance with applicable provisions of the Fiscal Court, or state and federal law before adoption of any amendments of this chapter. (Ord. 01-2008-613, passed 1-22-08)

§ 51.99 PENALTY.

(A) Any person who violates any provision of this chapter for which no other penalty is provided shall be guilty of a misdemeanor and, upon conviction, fined not more than \$1,000.

(B) Any person who continues to violate the discharge provisions of this chapter, beyond the time limit provided § 51.22(C) may be charged with commission of a misdemeanor and, after conviction thereof, shall be fined not more than \$1,000 for each day the violation continues, or may be subject to disconnection from the district's wastewater facilities. Each day or any portion thereof of a violation shall constitute a separate violation.

(C) Any person, firm or corporation found guilty or violating any of the provisions of § 51.17 shall be guilty of a misdemeanor and, upon conviction, fined not less than \$10 nor more than \$500 for each such offence.

(Ord. 01-2008-613, passed 1-22-08)

AN ORDINANCE CREATING
THE GRANT COUNTY SANITARY SEWER DISTRICT

BE IT ORDAINED BY THE FISCAL COURT OF GRANT COUNTY.

SECTION I:

WHEREAS, the General Assembly of the Commonwealth of Kentucky has enacted KRS 67.715 (2) which permits the County Judge/Executive, with the approval of the Fiscal Court, to create any special district; and

WHEREAS, the fiscal court of Grant County desires to protect and safeguard the property, health, safety, and welfare of the citizens and the environment of Grant County; and

WHEREAS, KRS 67.083 (3) (r) provides that a fiscal court may make provision for water and sewage and garbage disposal service, including management of onsite sewage disposal systems; and

WHEREAS, there presently exists within Grant County a public water district known as Bullock Pen Water District, same having been established and currently operated pursuant to KRS Chapter 74; and

WHEREAS, KRS 74.407 provides that a water district is authorized to acquire, develop, maintain and operate sewage disposal systems within the confines of their districts except operation of same within a municipal area having authority to provide sewer services must be with municipal consent; and

WHEREAS, KRS 74.407 provides that water district commissioners shall have all of the powers and authority as regards sewer systems that are conferred upon them for the purpose of furnishing a water supply under KRS 74.010 to 74.415; and

WHEREAS, the fiscal court of Grant County is of the opinion that the Grant County Sanitary Sewer District should be operated by and in conjunction with Bullock Pen Water District;

NOW, THEREFORE, the fiscal court of Grant County enacts this ordinance which shall be known and may be cited as the "Grant County Sanitary Sewer District Ordinance".

SECTION II:

There is hereby created the Grant County Sanitary Sewer District pursuant to KRS 67.715 (2), 67.083 (3) (r) and the applicable provisions of KRS Chapter 74, which shall serve in the interest of public safety, health and welfare within unincorporated areas of the territorial boundaries of Grant County;

The Grant County Sanitary Sewer District shall develop, implement, and maintain local sanitary sewer management for Grant County in accordance with the provisions of KRS Chapter 74, applicable administrative regulations promulgated by the Commonwealth of Kentucky, and the resolutions, orders or ordinances of the fiscal court of Grant County.

The Grant County Sanitary Sewer District shall be an organizational unit of county government attached to the Office of County Judge/Executive and shall have primary jurisdiction, responsibility, and authority for all matters pertaining to the management and operation of a sanitary sewer district within Grant County.

SECTION III.

The Grant County Sanitary Sewer District shall be managed by Bullock Pen Water District pursuant to the applicable provisions of KRS Chapter 74, applicable administrative regulations of the Commonwealth of Kentucky and applicable orders or ordinances of the Grant County Fiscal Court.

SECTION IV

The Grant County Sanitary Sewer District created hereby shall be a political subdivision of the County of Grant but same shall not be a special taxing district. The Grant County Sanitary Sewer District may make charges for service and land assessments for capital improvements.

SECTION V

The provisions of this ordinance are severable and if any provisions shall be held invalid or unconstitutional or inapplicable to any person or circumstance, such invalidity, unconstitutionality, or inapplicability shall not affect or impair the remaining provisions of this ordinance. This ordinance shall be in full force and effect from and after its approval, adoption and publication, and all ordinances or parts of ordinances in conflict herewith are hereby repealed and held for naught.

Approved on first reading and ordered published on the _____ day of

September, 2002.

Approved on second reading on the _____ day of October, 2002.

Grant County Fiscal Court

By: _____
Judge/Executive

ATTEST:

Clerk, Grant County Fiscal Court

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
AUGUST 21, 2019**

	<u>Name</u>	<u>Address/Affiliation</u>
1.	_____	_____
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____
11.	_____	_____
12.	_____	_____
13.	_____	_____
14.	_____	_____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
AUGUST 21, 2019

1. Call to order
2. Visitor Presentation
3. Reading of Minutes, Approval of Warrants, Maintenance & Operating Account, Profit and Loss Statement
4. Old business
 - A. Tom Nienaber
 - i. Mobile Home Parks Update
 - ii. Audit Report – Approval
5. New business
 - A. Kerry Odle, HMB Professional Engineering
 - i. New Project Information
 - B. Billy Catlett
 - i. Supervisor’s Report
 - ii. Bid Opening – Vertical Fine Screen
 - C. Bullock Pen Management Fee
 - i. July, 2019
 - D. Dianne Cook & Ashley Dyer
 - i. Next Meeting – September 19, 2019
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
AUGUST 2019 MEETING**

The August 2019 Meeting of the Grant County Sanitary Sewer District was called to order on August 21, 2019, at 3:00 p.m. at the District Headquarters, One Farrell Drive, Crittenden, Kentucky. Present at the meeting were the following: Chairman Charles Givin, and Commissioners, Rodger Bingham, Danny Northcutt, Leo Saylor and Robert Worthington. Also present were Dianne Cook, HR Director Ashley Dyer, Superintendent William Catlett, Kerry Odle, HMB Professional Engineers, Inc., and Counsel Thomas R. Nienaber.

The first order of business was a review of the July 2019 Minutes. After discussion, upon Motion of Robert Worthington and second by Danny Northcutt, it was unanimously,

“RESOLVED: that the July 2019 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the July 2019 Profit and Loss Statement and July 2019 Warrants as attached. Commissioner Northcutt inquired as to when Carl Crone’s Contract expires and if we had employees in place to assume his responsibilities. Superintendent Catlett reported that Carl Crone is on a year by year contract & that Ernie and Paul both have Class II Certificates and are currently apprenticing under Carl Crone’s license. After discussion, upon motion of Robert Worthington and second by Leo Saylor, it was unanimously,

“RESOLVED: that the July 2019 Warrants and Profit and Loss Statement, be and the same are hereby approved as attached.”

The next order of business was a review of the December 31, 2018 year-end Financial Audit Report. After discussion, upon motion of Danny Northcutt and second by Robert Worthington, it was unanimously,

“RESOLVED: that the District’s December 31, 2018 year-end Financial Audit be approved as attached.”

Mr. Nienaber gave a report on the status of the Sanitary Sewer Line Extension Project to service mobile home parks on US 25 South of Sherman. Superintendent Catlett indicated that the current sanitary sewer treatment plant has the capacity to service Nathan Smith’s mobile home park (Country Living MHP). As to the remaining three mobile home parks Countryside, Sherman Mobile Home Park, and Sherman Estates), the District would have to make some improvements to the sanitary sewer treatment plant to provide adequate service. Superintendent Catlett prepared a preliminary estimate of potential revenues that could be generated from the various mobile home parks as follows:

Mobile Home Park	Estimated Monthly Revenue
1. Country Living Mobile Home Park	\$3,118.00 per month
2. Countryside Estates Mobile Home Park	\$2,377.00 per month
3. Sherman Mobile Home Park	\$2,928.00 per month
4. Sherman Estates Mobile Home Park	\$2,703.00 per month

Mr. Nienaber reported that he has attempted to contact Mr. Dennis Williams, Nathan Smith's attorney, regarding the possible extension of sanitary sewer service with no success. Mr. Williams has not returned calls or responded to an email. It was requested that Mr. Nienaber prepare a letter to Dennis Williams requesting that Mr. Smith attend an upcoming meeting of the District to discuss this sewer line extension. Mr. Odle shared with the Commissioners a preliminary cost estimate for extending sanitary sewer service to the various mobile home parks. A copy of that cost estimate is attached. In any event, Mr. Odle indicated that there would have to be improvements to the sanitary sewer treatment plant in order to provide sanitary sewer service to all of the mobile home parks. Mr. Odle also indicated that there may be grant monies available for these projects. He stated that Kentucky Infrastructure Authority has grants available up to \$100,000.00 for the funding of projects that will take on-site sanitary sewer treatment "package plans" out of service. These grants represent \$95,000.00 in forgivable loan obligations and a \$5,000.00 loan. Mr. Odle will contact KIA to see if those monies are still available or if those monies would be available or any of the mobile home parks in question. He will report at the next meeting.

The next order of business was a report by HMB Professional Engineers, Inc., Mr. Kerry Odle.

1. Mr. Odle reported that he had nothing new to report at this time.

The next order of business was a report by Superintendent Catlett as follows:

1. Superintendent Catlett reviewed with the Commissioners his monthly Superintendent's Report as attached.
2. Superintendent Catlett reported that he had received 1 bid for the VERTICAL FINE SCREEN purchase. Superintendent Catlett received a bid from Environ-Care

Grant County Sanitary Sewer District
Minutes
August 21, 2019

(attached). Upon opening the bid, Superintendent Catlett reported that the bid met all specifications. It was the only bid received. The cost presented is \$62,333.00 as attached. Superintendent Catlett reported that he had reviewed the proposed bid and that everything is in order. He would recommend that the District accept the bid of E Environ-Care. After discussion, upon motion of Rodger Bingham and second by Robert Worthington, it was unanimously,

“RESOLVED as follows

1. That the District purchase the VERTICAL FINE SCREEN from E Environ-Care pursuant to the attached bid in the amount of \$62,333.00.
2. Funding of the purchase price of \$62,333.00 for the VERTICAL FINE SCREEN be withdrawn from the District’s general revenue account.”
3. Superintendent Catlett prepared a summary of electric bills for the District comparing 2018 to 2019 year-to-date. Superintendent Catlett reported that the District has realized significant savings in electric usage since the installation of the telemetry system. He reported that while the District spent slightly more on electric, the savings were significant in that the District has incurred substantial rate increases from Owen County Rural Electric during this period. Overall, the District is using significantly less Kilowatt hours of electric with the installation of the telemetry system. Superintendent Catlett is very pleased with the operation and function of the telemetry system.

The next order of business was a report by Dianne Cook as follows:

1. The next meeting is currently scheduled for September 19, 2019. Due to conflicts, the Bullock Pen Water District has changed its meeting date to Wednesday, September 18, 2019. After discussion, it was recommended that the District schedule its next regular meeting for Wednesday, September 18, 2019, at 3:00 p.m. Dianne Cook is hereby authorized and directed to make the appropriate notices for that change.

There being no further business to conduct, upon motion and second, the meeting was adjourned.

Grant County Sanitary Sewer District
Minutes
August 21, 2019

GRANT COUNTY SANITARY SEWER DISTRICT

BY: *Charles A. Givin*
CHARLES GIVIN, CHAIRMAN

ATTEST:
Danny Northcutt
DANNY NORTHCUTT, SECRETARY

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
AUGUST 21, 2019

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 - C. Bullock Pen Management Fee
 - i. July, 2019
 - D. Dianne Cook & Ashley Dyer
 - i. Next Meeting – September 19, 2019
6. Adjournment

**GRANT CO SANITARY SEWER DISTRICT
JULY, 2019**

WARRANTS

7/9/2019	BULLOCK PEN WATER	1394.49	WATER SVCS
7/9/2019	GCSSD	437.50	SEWER SVCS
7/15/2019	MICHAEL MASON	14.82	REIMB FOR HARB FREIGHT PURCH
7/16/2019	ADVANCED ANALYTICAL	151.00	REAGENT TEST KITS SW PLNT
7/16/2019	BEST WAY DISPOSAL	70.33	DUMPSTER P/U 07/19
7/16/2019	BULLOCK PEN WATER	152.47	REPLACED WEEDEATER
7/16/2019	CCP INDUSTRIES INC.	134.55	SUPPLIES/GLOVES
7/16/2019	DUKE ENERGY	2783.05	ELECTRIC SVCS
7/16/2019	FLUSH SANITATION SEP	2700.00	18 LDS SLUDGE HAULED 07/19
7/16/2019	HELLMANN LUMBER CO	10.78	SW LINE REPAIR
7/16/2019	OWEN ELECTRIC COOP	4251.68	ELECTRIC SVCS
7/16/2019	BB&T	1122.49	SUPPLIES - PARTS
7/16/2019	KY STATE TREASURER	254.81	SALES & USE TAX 06/19
7/18/2019	CHARLES A GIVIN	90.85	COMMISSIONER'S FEE
7/18/2019	DAN NORTHCUTT	90.85	COMMISSIONER'S FEE
7/18/2019	ROBERT H. WORTHINGT	90.85	COMMISSIONER'S FEE
7/18/2019	RODGER W BINGHAM	90.85	COMMISSIONER'S FEE
7/19/2019	G.C. OCCUPATIONAL	90.85	COMMISSIONER'S FEE
7/19/2019	TRACTOR SUPPLY CRED	22.50	1/2 PURCH WEEDKILLER
7/19/2019	WISEWAY SUPPLY	391.19	SUPPLIES
7/19/2019	BOONE STEEL LLC	492.00	INDIAN HILL PUMP STN REP
7/19/2019	BULLOCK PEN WATER	13310.68	MANAGEMENT FEE - 06/19
7/19/2019	CUMMINS BRIDGEWAY	1156.72	MTC AGRMNT GENS-491 & BINGHAM
7/19/2019	MORRIS & BRESSLER	1089.28	ACCOUNTING SVCS 06/19
7/19/2019	ORR SAFETY	610.08	GAS MASK DETECTORS - LFSTN INSF
7/19/2019	VAN GORDER WALKER	2000.00	2018 AUDIT - BAL
7/19/2019	ART'S RENTAL	63.00	SW PLANT BASIN REPAIR
7/19/2019	KOI ENTERPRISES, INC.	112.24	VAC TRUCK SUPP/TRUCK 21 PARTS
7/25/2019	CARL W CRONE	1260.00	SW PLANT MGT
7/29/2019	ADVANCED ANALYTICAL	150.00	SW PLNT REAGENT KITS
7/29/2019	BULLOCK PEN WATER	35.65	RET POSTAGE & INS/RET PARTS
7/29/2019	CCP INDUSTRIES INC.	218.24	SW PLANT TOWELS
7/29/2019	CITY OF CRITTENDEN	7332.81	TRASH COLLECTIONS 06/19
7/29/2019	CITY OF WILLIAMSTOWN	1000.00	SLUDGE PROCESS - 07/10/19
7/29/2019	FLORENCE WINWATER	26.72	SW LINE REPAIR - PARTS
7/29/2019	HMB PROFESSIONAL	1852.50	HEN ENG SVCS & WWTP IMPROV
7/29/2019	THE CINCINNATI INSUR	977.00	INSURANCE INSTLLMNT
7/29/2019	THOMAS R NIENABER	500.00	ATTORNEY FEES 06/20-07/19/19
7/31/2019	RICHARD BREDENBERG	22.11	REFUND OF OVERPAYMENT
7/31/2019	RUSSELL D HOPPERTON	53.22	REFUND OF OVERPAYMENT


TOTAL

46608.16

**WARRANTS
AUGUST, 2019**

GRANT COUNTY SANITARY SEWER DISTRICT:
AUTHORIZATION TO TREASURER BINGHAM for expenditures for funds you are hereby authorized by this warrant under KRS-050 to pay out of Maintenance & Operation Fund of this District the following bills:

<u>BILLS</u>	<u>SERVICE</u>	<u>GROSS</u>
BB&T	Note Payment	\$9,492.86
Carl Crone	Treatment Plant Operator	\$1,260.00
The Cincinnati Insurance Co.	Insurance Prem. Pillar Policy	\$245.50
Owen Electric Coop. Inc.	Electric services	\$5,321.07
Duke Energy	Electric services	\$2,368.94
Pace Analytical	Sample Analysis 07/19	\$1,981.88
CCP Industries	Gloves/Sewer Plant	\$134.55
Best Way Disposal	Dumpster P/U 8/19	\$70.33
GCSSD	Sewer Plant Svcs	\$130.00
Bullock Pen Water District	Water Bills	\$553.27
Flush Sanitation	8 Lds Sludge Hauling 07/19	\$1,200.00
Wascon, Inc.	Simplex Deadfront Hour Meter/Bingham	\$425.60
Ky. State Treasurer	Sales & Use Tax 07/19	\$358.50
BB&T Visa	Websvcs & Parts	\$244.33
Bullock Pen Water District	Management Fee - 07/19	\$13,591.98
Morris & Bressler, PSC	Accounting Svcs 07/19	\$634.28
Florence Winwater Works	Supplies - Indian Hill Discharge Line Rej	\$242.70
Smartbill	Billing/Postage 08/19	\$769.63
Wascon, Inc.	High Tide Comm. Devices -Telemetry	\$4,800.00
HMB Professional Eng	Engineering Svcs - Trlr Pk Est. &WWTP	\$2,047.50
Art's Rental	Drill Rental	\$87.50
Bullock Pen Water District	1/2 Purchase - Metal Detector	<u>\$294.24</u>
	TOTAL	\$46,254.66


Charles Givin, Chairman


Danny Northcutt, Secretary

GRANT CO. SANITARY SEWER DISTRICT
P.O. BOX 460
CRITTENDEN, KY 41030
(859) 428-3060

Grant County Sanitary Sewer District
August, 2019

BANK BALANCES:

FORCHT BANK

Revenue	\$278,475.17
Maintenance & Operations	\$23,542.33
Merchant Services Acct	\$163,994.65
Loans Replacement Reserve	\$19,750.00

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
JULY, 2019**

GROSS RECEIPTS		\$ 64,429.74
DISBURSEMENTS		
UTILITIES	\$ 8,937.05	
SALARIES - NET	454.25	
MILEAGE	0.00	
MAINTENANCE & OPERATION	20,744.95	
SUPPLIES	2,390.18	
GENERAL	<u>14,081.73</u>	
TOTAL DISBURSEMENTS		<u>46,608.16</u>
NET		<u><u>\$ 17,821.58</u></u>

MORRIS & BRESSLER

Accountant's Compilation Report

To the Commissioners
Grant County Sanitary Sewer District
P. O. Box 460
Crittenden, KY 41030

Management is responsible for the accompanying financial statements of Grant County Sanitary Sewer District (a governmental entity), which comprise the balance sheet as of July 31, 2019, and the related statements of revenue and expenses - historical for the one month and seven months ended July 31, 2019 and 2018 and budgeted for the seven months ended July 31, 2019 in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows, the statement of changes in net position, and the supplementary information required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Grant County Sanitary Sewer District.

Morris & Bressler, PSC

Morris & Bressler, PSC
Certified Public Accountants

August 20, 2019

MORRIS & BRESSLER, PSC
Certified Public Accountants

7309 Dixie Highway • P.O. Box 545 • Florence, KY 41022-0545 • (859) 525-6306

GRANT COUNTY SANITARY SEWER DISTRICT

Balance Sheet

As of July 31, 2019

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	
126.11 · CIB-CUSTOMER DEPOSITS-FORCHT	87,085.91
126.12 · CIB - REPLACEMENT RESERVE	19,750.00
Total 126 · RESTRICTED CASH	106,835.91
131.07 · CIB-MAINTENANCE & OPERATION FOR	11,187.61
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	189,415.44
131.06 · CIB-REVENUE - FORCHT	278,475.17
135 · CERTIFICATES OF DEPOSIT	130,905.00
Total Checking/Savings	716,819.13
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	92,631.72
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-10,200.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	38,147.09
142.02 · ACCOUNTS RECEIVABLE-OTHER	2,476.60
162 · PREPAYMENTS	5,012.76
171 · ACCRUED INTEREST RECEIVABLE	468.03
Total Other Current Assets	128,536.20
Total Current Assets	845,355.33
Fixed Assets	
105 · CONSTRUCTION IN PROGRESS	30,423.44
303.3 · W.T.P.-LAND & LAND RIGHTS	25,000.00
304.3 · S.T.P.- STRUCTURE & IMPROVEMENT	1,281,582.27
311.4 · T & D PUMP STATIONS	2,328,144.60
320.3 · S.T.P.-SEWER TREATMENT PLT EQUI	227,422.68
320.4 · T & D EQUIPMENT	49,657.17
331.4 · T & D MAINS	4,974,673.55
340.5 · OFFICE FURNITURE & EQUIPMENT	1,474.94
341.5 · G.P. - TRANSPORTATION EQUIPMENT	42,529.29
108.1 · ACCUMULATED DEPRECIATION	-2,473,244.25
Total Fixed Assets	6,487,663.69
Other Assets	
186.1 · DEFERRED RATE CASE EXP	16,890.00
Total Other Assets	16,890.00
TOTAL ASSETS	7,349,909.02
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	31,351.71
Credit Cards	244.33
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	267.75
241 · TAX COLLECTIONS PAYABLE	273.00
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	6,888.16
235 · CUSTOMER DEPOSITS	63,008.51
238 · ACCRUED INT ON KIA PHASE I	722.68
239 · ACCRUED INT ON KIA PHASE II	3,879.18
240 · ACCRUED INT ON BB&T LEASE	799.35
243 · CURRENT PORTION OF LTD	153,895.53

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of July 31, 2019

	<u>Jul 31, 19</u>
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	229,193.41
Total Other Current Liabilities	229,734.16
Total Current Liabilities	261,330.20
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	144,536.26
221 · NOTE PAYABLE - KIA - PHASE II	775,833.81
222 · CAPITAL LEASE - BB&T	387,342.35
224 · LESS CURR PORTION OF LTD	-153,895.53
Total Long Term Liabilities	1,153,816.89
Total Liabilities	1,415,147.09
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,179,951.27
3001 · RESTRICTED	14,348.79
3010 · UNRESTRICTED	737,134.22
Total 3020 · NET POSITION	5,931,434.28
Net Income	3,327.65
Total Equity	5,934,761.93
TOTAL LIABILITIES & EQUITY	<u>7,349,909.02</u>

GRANT COUNTY SANITARY SEWER DISTRICT STATEMENTS OF REVENUES AND EXPENSES

July 2019

	Jul 19	Jul 18	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE			
461.1 · SALES TO RESIDENTIAL CUSTOMERS	50,567.10	50,961.65	-394.55
461.2 · SALES TO COMMERCIAL CUSTOMERS	6,612.79	6,881.58	-268.79
461.3 · SALES TO INDUSTRIAL CUSTOMERS	289.00	299.00	-10.00
461.11 · BILLING ERRORS	-413.02	-218.28	-194.74
461.13 · LEAK ADJUSTMENTS	-1,535.50	-105.73	-1,429.77
461.12 · ACCOUNTS RECEIVABLE ADJUSTMENTS	184.63	19.41	165.22
Total 461 · METERED SEWER REVENUE	55,705.00	57,837.63	-2,132.63
470 · FORFEITED DISCOUNTS	883.65	815.04	68.61
471 · MISCELLANEOUS SERVICE REVENUE	1,054.39	2,360.68	-1,306.29
Total Income	57,643.04	61,013.35	-3,370.31
Gross Profit	57,643.04	61,013.35	-3,370.31
Expense			
403 · DEPRECIATION EXPENSE	16,520.75	16,557.00	-36.25
408 · TAXES OTHER THAN INCOME	38.25	38.25	0.00
603 · SALARIES & WAGES-COMMISSIONERS	500.00	500.00	0.00
615 · PURCHASED POWER			
615.01 · PURCHASED POWER - PUMP STATIONS	2,614.40	3,049.11	-434.71
615.03 · PURCHASED POWER - TREATMENT PLT	4,708.03	4,265.76	442.27
Total 615 · PURCHASED POWER	7,322.43	7,314.87	7.56
618 · TREATMENT PLANT CHEMICALS	0.00	2,900.69	-2,900.69
620 · MATERIALS AND SUPPLIES	3,619.40	2,834.76	784.64
631 · CONTRACTUAL SERVICES-ENGINEERS	1,852.50	475.00	1,377.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	2,634.28	1,277.47	1,356.81
633 · CONTRACTUAL SERVICES-LEGAL	0.00	725.00	-725.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	12,970.00	10,050.00	2,920.00
635 · CONTRACTUAL SERVICE-OTHER	6,240.66	5,225.98	1,014.68
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,981.88	1,487.51	494.37
642 · RENT OF EQUIPMENT	63.60	54.04	9.56
650 · TRANSPORTATION EXPENSE	203.89	834.28	-630.39
656 · INSURANCE-VEHICLE	264.61	264.61	0.00
657 · INSURANCE-GENERAL LIABILITY	536.21	457.63	78.58
658 · INSURANCE - PROPERTY	310.46	310.46	0.00
659 · INSURANCE-OTHER	54.30	24.80	29.50
670 · BAD DEBT EXPENSE	-200.00	0.00	-200.00
675 · MISCELLANEOUS EXPENSE	25.00	1.00	24.00
Total Expense	54,938.22	51,333.35	3,604.87
Net Ordinary Income	2,704.82	9,680.00	-6,975.18
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	324.89	156.30	168.59
432 · PROCEEDS FROM CAPITAL CONTRIB	1,000.00	6,611.56	-5,611.56
Total Other Income	1,324.89	6,767.86	-5,442.97
Other Expense			
427 · INTEREST EXPENSE	3,230.32	3,588.41	-358.09
Total Other Expense	3,230.32	3,588.41	-358.09
Net Other Income	-1,905.43	3,179.45	-5,084.88
Net Income	799.39	12,859.45	-12,060.06

SEE ACCOUNTANT'S COMPILATION REPORT

GRANT COUNTY SANITARY SEWER DISTRICT STATEMENTS OF REVENUES AND EXPENSES

January through July 2019

	Jan - Jul 19	Jan - Jul 18	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	405,919.38	405,543.96	375.42
470 · FORFEITED DISCOUNTS	5,530.77	5,872.82	-342.05
471 · MISCELLANEOUS SERVICE REVENUE	7,374.58	11,159.68	-3,785.10
Total Income	<u>418,824.73</u>	<u>422,576.46</u>	<u>-3,751.73</u>
Gross Profit	418,824.73	422,576.46	-3,751.73
Expense			
403 · DEPRECIATION EXPENSE	115,645.25	115,899.00	-253.75
408 · TAXES OTHER THAN INCOME	1,692.02	1,688.71	3.31
603 · SALARIES & WAGES-COMMISSIONERS	3,500.00	3,500.00	0.00
615 · PURCHASED POWER			
615.01 · PURCHASED POWER - PUMP STATIONS	24,537.72	23,042.46	1,495.26
615.03 · PURCHASED POWER - TREATMENT PLT	25,905.17	27,747.87	-1,842.70
Total 615 · PURCHASED POWER	<u>50,442.89</u>	<u>50,790.33</u>	<u>-347.44</u>
618 · TREATMENT PLANT CHEMICALS	2,350.50	7,951.60	-5,601.10
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	1,715.30	482.72	1,232.58
620.02 · M & S-PUMPING SYSTEM REPAIR	21,706.02	6,617.84	15,088.18
620.03 · M & S-TREATMENT PLANT OPERATION	2,905.94	1,902.77	1,003.17
620.04 · M & S-TREATMENT PLANT REPAIRS	4,532.51	1,688.67	2,843.84
620.05 · M & S-COLLECT SYSTEM OPERATIONS	143.59	54.55	89.04
620.06 · M & S-COLLECT SYSTEM REPAIRS	28.38	462.83	-434.45
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	5,078.21	5,135.77	-57.56
620.08 · M & S-GENERAL OFFICE SUPPLIES	526.49	835.17	-308.68
Total 620 · MATERIALS AND SUPPLIES	<u>36,636.44</u>	<u>17,180.32</u>	<u>19,456.12</u>
631 · CONTRACTUAL SERVICES-ENGINEERS	4,670.00	3,005.00	1,665.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	17,532.27	26,475.98	-8,943.71
633 · CONTRACTUAL SERVICES-LEGAL	3,175.00	4,100.50	-925.50
634 · CONTRACTUAL SERVICE-MANAGMENT	90,790.00	70,350.00	20,440.00
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	1,751.10	1,768.05	-16.95
635.02 · CS - PUMPING SYSTEM REPAIRS	12,339.41	2,962.66	9,376.75
635.03 · CS - TREATMENT PLANT OPERATIONS			
635.031 · CS - PLANT OPERATOR	8,820.00	8,820.00	0.00
635.032 · CS - SLUDGE HAULING	11,550.00	8,100.00	3,450.00
635.033 · CS - SLUDGE PROCESSING	4,800.00	4,400.00	400.00
635.034 · CS - STP - WATER BILLS	3,002.15	1,503.50	1,498.65
635.035 · CS - STP - SEWER BILLS	1,250.00	675.00	575.00
635.037 · CS - STP - WASTE COLLECTION	487.60	452.70	34.90
635.038 · CS - STP SERVICE CONTRACTS	1,234.31	1,140.16	94.15
Total 635.03 · CS - TREATMENT PLANT OPERATIONS	<u>31,144.06</u>	<u>25,091.36</u>	<u>6,052.70</u>
635.04 · CS - STP - REPAIR & MAINT	2,200.28	0.00	2,200.28
635.07 · CS - CUSTOMER BILLING	1,950.02	1,858.80	91.22
635.08 · CS -GENERAL & ADMINISTRATIVE	4,093.51	4,480.94	-387.43
Total 635 · CONTRACTUAL SERVICE-OTHER	<u>53,478.38</u>	<u>36,161.81</u>	<u>17,316.57</u>
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	12,223.96	9,190.68	3,033.28
642 · RENT OF EQUIPMENT	440.65	604.15	-163.50
650 · TRANSPORTATION EXPENSE	1,247.29	3,703.99	-2,456.70
656 · INSURANCE-VEHICLE	1,852.27	1,383.19	469.08
657 · INSURANCE-GENERAL LIABILITY	3,439.15	3,547.83	-108.68
658 · INSURANCE - PROPERTY	2,173.22	4,063.33	-1,890.11

SEE ACCOUNTANT'S COMPILATION REPORT

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

January through July 2019

	Jan - Jul 19	Jan - Jul 18	\$ Change
659 · INSURANCE-OTHER	351.90	24.80	327.10
660 · ADVERTISING EXPENSE	8.50	36.00	-27.50
670 · BAD DEBT EXPENSE	-200.00	2,007.05	-2,207.05
675 · MISCELLANEOUS EXPENSE	25.00	25.91	-0.91
Total Expense	401,474.69	361,690.18	39,784.51
Net Ordinary Income	17,350.04	60,886.28	-43,536.24
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	1,376.48	1,104.91	271.57
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	17,529.67	-17,529.67
432 · PROCEEDS FROM CAPITAL CONTRIB	8,000.00	8,611.56	-611.56
Total Other Income	9,376.48	27,246.14	-17,869.66
Other Expense			
427 · INTEREST EXPENSE	23,398.87	25,891.38	-2,492.51
Total Other Expense	23,398.87	25,891.38	-2,492.51
Net Other Income	-14,022.39	1,354.76	-15,377.15
Net Income	3,327.65	62,241.04	-58,913.39

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through July 2019

	Jan - Jul 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	405,919.38	404,485.00	1,434.38
470 · FORFEITED DISCOUNTS	5,530.77	5,950.00	-419.23
471 · MISCELLANEOUS SERVICE REVENUE	7,374.58	8,340.00	-965.42
Total Income	418,824.73	418,775.00	49.73
Gross Profit	418,824.73	418,775.00	49.73
Expense			
403 · DEPRECIATION EXPENSE	115,645.25	117,387.00	-1,741.75
408 · TAXES OTHER THAN INCOME	1,692.02	1,708.75	-16.73
603 · SALARIES & WAGES-COMMISSIONERS	3,500.00	3,500.00	0.00
615 · PURCHASED POWER			
615.01 · PURCHASED POWER - PUMP STATIONS	24,537.72	22,381.25	2,156.47
615.03 · PURCHASED POWER - TREATMENT PLT	25,905.17	26,833.75	-928.58
Total 615 · PURCHASED POWER	50,442.89	49,215.00	1,227.89
618 · TREATMENT PLANT CHEMICALS	2,350.50	6,710.00	-4,359.50
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	1,715.30	585.00	1,130.30
620.02 · M & S-PUMPING SYSTEM REPAIR	21,706.02	7,175.00	14,531.02
620.03 · M & S-TREATMENT PLANT OPERATION	2,905.94	2,915.00	-9.06
620.04 · M & S-TREATMENT PLANT REPAIRS	4,532.51	1,460.00	3,072.51
620.05 · M & S-COLLECT SYSTEM OPERATIONS	143.59	235.00	-91.41
620.06 · M & S-COLLECT SYSTEM REPAIRS	28.38	290.00	-261.62
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	5,078.21	5,075.00	3.21
620.08 · M & S-GENERAL OFFICE SUPPLIES	526.49	795.00	-268.51
Total 620 · MATERIALS AND SUPPLIES	36,636.44	18,530.00	18,106.44
631 · CONTRACTUAL SERVICES-ENGINEERS	4,670.00	2,860.00	1,810.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	17,532.27	22,900.00	-5,367.73
633 · CONTRACTUAL SERVICES-LEGAL	3,175.00	4,260.00	-1,085.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	90,790.00	90,790.00	0.00
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	1,751.10	1,750.00	1.10
635.02 · CS - PUMPING SYSTEM REPAIRS	12,339.41	2,917.50	9,421.91
635.03 · CS - TREATMENT PLANT OPERATIONS	31,144.06	33,407.50	-2,263.44
635.04 · CS - STP - REPAIR & MAINT	2,200.28	350.00	1,850.28
635.05 · CS- COLLECTION SYSTEM OPERATION	0.00	0.00	0.00
635.06 · CS- COLLECTION SYSTEM REPAIRS	0.00	0.00	0.00
635.07 · CS - CUSTOMER BILLING	1,950.02	1,808.75	141.27
635.08 · CS -GENERAL & ADMINISTRATIVE	4,093.51	5,485.60	-1,392.09
Total 635 · CONTRACTUAL SERVICE-OTHER	53,478.38	45,719.35	7,759.03
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	12,223.96	8,575.00	3,648.96
642 · RENT OF EQUIPMENT	440.65	753.75	-313.10
650 · TRANSPORTATION EXPENSE	1,247.29	1,750.00	-502.71
656 · INSURANCE-VEHICLE	1,852.27	1,968.75	-116.48
657 · INSURANCE-GENERAL LIABILITY	3,439.15	3,455.00	-15.85
658 · INSURANCE - PROPERTY	2,173.22	3,205.00	-1,031.78
659 · INSURANCE-OTHER	351.90	345.00	6.90
660 · ADVERTISING EXPENSE	8.50	30.00	-21.50
670 · BAD DEBT EXPENSE	-200.00	0.00	-200.00
675 · MISCELLANEOUS EXPENSE	25.00	58.25	-33.25
Total Expense	401,474.69	383,720.85	17,753.84

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through July 2019

	<u>Jan - Jul 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Net Ordinary Income	17,350.04	35,054.15	-17,704.11
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	1,376.48	1,011.00	365.48
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	0.00	0.00
432 · PROCEEDS FROM CAPITAL CONTRIB	8,000.00	4,600.00	3,400.00
Total Other Income	<u>9,376.48</u>	<u>5,611.00</u>	<u>3,765.48</u>
Other Expense			
427 · INTEREST EXPENSE	23,398.87	25,337.60	-1,938.73
Total Other Expense	<u>23,398.87</u>	<u>25,337.60</u>	<u>-1,938.73</u>
Net Other Income	<u>-14,022.39</u>	<u>-19,726.60</u>	<u>5,704.21</u>
Net Income	<u><u>3,327.65</u></u>	<u><u>15,327.55</u></u>	<u><u>-11,999.90</u></u>



3 HMB Circle
 US 460
 Frankfort, KY 40601
 Office: (502) 695-9800
 Fax: (502) 695-9810
 www.hmbpe.com

Highway Engineering
 Structural Engineering
 Water & Wastewater
 Site Development
 Right-of-Way
 Master Planning
 Environmental Planning
 Surveying
 Project Management
 Cost Estimation
 Construction Inspection
 Aviation Services
 Environmental Remediation
 Landscape Architecture

**Opinion of Probable Construction Cost
 Connection of 3 MHP
 Grant County Sanitary Sewer District**

Sherman Estates

MHP Gauge Road WWTP to Bridges Drive MHP

1. 45 gpm Pump Station	1 EA	@\$35,000/EA	\$35,000
2. Flow Meter	1 EA	@\$5,000/EA	\$5,000
3. 3" Force Main	1,480 LF	@\$8/LF	\$11,840
4. ARV	1 EA	@\$900/EA	\$900

Subtotal Opinion of Probable Construction Cost \$52,740

Sherman Mobile Home Park

Bridges Lane WWTP to Common Force Main

1. 90 gpm Pump Station	1 EA	@\$40,000/EA	\$40,000
2. Flow Meter	1 EA	@\$5,000/EA	\$5,000
3. 4" Force Main	1,160 LF	@\$10/LF	\$11,600
4. ARV	1 EA	@\$900/EA	\$900
5. Check Valve	1 EA	@ \$900/EA	\$900

Subtotal Opinion of Probable Construction Cost \$58,400

Countryside

Taylor Lane WWTP to Common Force Main

1. 45 gpm Pump Station	1 EA	@\$35,000/EA	\$35,000
2. Flow Meter	1 EA	@\$5,000/EA	\$5,000
3. 3" Force Main	940 LF	@\$8/LF	\$7,520
4. ARV	1 EA	@\$900/EA	\$900
5. Check Valve	1 EA	@ \$900/EA	\$900

Subtotal Opinion of Probable Construction Cost \$49,320

Countryside Living

Common Force Main to MH @ Sherman

1. 4" Force Main	1,980 LF	@\$10/LF	\$19,800
2. Railroad Bore	160 LF	@\$200/LF	\$32,000
3. ARV	2 EA	@\$900/EA	\$1,800
4. Connection to Ex. Manhole	1 EA	@ \$800/EA	\$800

Subtotal Opinion of Probable Construction Cost \$54,400

Nathan Smith

Total Connection of 3 MHP \$214,860

133 Active



PROFESSIONAL ENGINEERS, INC

3 HMB Circle
US 460
Frankfort, KY 40601
Office: (502) 695-9800
Fax: (502) 695-9810
www.hmbpe.com

Opinion of Probable Construction Cost Connection of Country Living MHP Grant County Sanitary Sewer District

1. 45 gpm Pump Station	1 EA	@\$35,000/EA	\$35,000
2. Flow Meter	1 EA	@\$5,000/EA	\$5,000
3. 3" Force Main	1,665 LF	@\$8/LF	\$13,320
4. Connection to Ex MH	1 EA	@\$800/EA	\$800
5. ARV	1 EA	@\$900/EA	\$900

Total Opinion of Probable Construction Cost \$55,020

*Per Kenny
under \$60k
- need to update w/
cost of more*

Highway Engineering

Structural Engineering

Water & Wastewater

Site Development

Right-of-Way

Master Planning

Environmental Planning

Surveying

Project Management

Cost Estimation

Construction Inspection

Aviation Services

Environmental Remediation

Landscape Architecture

Grant Co. Sanitary Sewer District

Supervisor's Report

July

18th) – Unclogged sludge return #2 at the Sewer Plant.

August

5th) – Started working on lift station inspections.

6th) – Finished working on lift station inspections.

- Pulled debris from the plants at the Sewer Plant.

7th) – Vact out 491 lift station to clean debris from the pit.

- Installed a rebuilt pump at Wheat lift station pump #2.

15th) – Ran 1 ¼" line into a manhole on Eads Rd. for a low-pressure grinder pump install.

16th) – Transferred sludge from plant #1 to plant #2 at the Sewer Plant.

19th) – Pulled pump #2 at Vincent lift station, unclogged the pump and reinstalled it into the pit.

- Installed a riser on a low-pressure grinder pump pit at Cornerstone Equipment on Dixie Highway.

**BULLOCK PEN WATER DISTRICT
P.O. BOX 188
CRITTENDEN, KY 41030**

In Account With:

Grant County Sanitary Sewer District
P.O. Box 460
Crittenden, KY 41030-0460

08-10-19 Services Rendered as defined in Management Agreement

**Monthly charges for
July, 2019**

	Amount
Labor:	\$12,220.00
July Reconnect Fees:	\$0.00
Rent:	\$750.00

Office Equip/Supplies:

CBTS	Phone Services	\$150.44
Staples	Office Supplies	\$22.15
InvoiceCloud	Billing & Returns	\$87.50
Spectrum	Internet Services	\$18.99
Wal-Mart	Office Supplies	\$29.91
US Post Office	Postage	\$20.00
CSM, Inc.	Computer Assistance	\$25.50
Grant Co. Oil	Fuel/Gas Purch	\$203.89
ProSource	Copier Lease 2 mos	<u>\$63.60</u>

Total Bill for July: \$13,591.98

Previous billings for 2019: \$95,229.67

Previous payments for 2019: \$81,637.69

Previous billings to date:

1,971,073.14

Previous payments to date:

\$1,957,481.16

ITEM: "A" - One (1) SPECO WasteMaster® Vertical Spiral Screen Model GCV200



BASIS OF DESIGN (EACH)

Application:	Municipal Sewage Screening
Peak Design Flow:	0.5 MGD
Screen Opening:	3 mm
Opening Type:	Perforated
Inlet Connection:	6 inch
Angle of Inclination:	90 degrees
Discharge Height:	6.0 feet (from centerline of inlet pipe)
Wash Water Requirement:	16 GPM @ 40 psi

FINE SCREEN (EACH)

- Fully automatic, self-cleaning screening, conveying, dewatering unit.
- Cylindrical perforated screenings basket from type 304 stainless steel.
- Flanged inlet box with integrated overflow for connection to influent pipe.
- Conveyor tube with wear bars from type 304 stainless steel.
- Shaftless spiral screw from high strength alloy steel with protective primer coating and brushes attached in the basket area rotating around a stationary shaft from type 304 stainless steel. Brushes are supplied in sections each covering 180° of the spiral and shall have nylon bristles molded into a plastic core and attached to the screw with stainless steel fasteners.
- Dual chambered dewatering zone from type 304 stainless steel with hinged access door.
- Discharge zone from SINT® engineered polymer, self-cleaning design.
- Dewatering zone drain flush spray system from type 304 stainless steel with manual ball valve.
- Plastic hose for drain connection to direct pressate back into the channel.
- Drive unit with 0.75 HP TEFC motor suitable for 460/3/60 electrical supply.
- Fasteners – 304 stainless steel.

FINE SCREEN SUPPORTS

- Wall supports from type 304 stainless steel are supplied to support the fine screen unit.

- Adjustable feet brackets from type 304 stainless steel are supplied to support the lower end of the screen to the contractor supplied support base.

OUTDOOR FREEZE PROTECTION - WEATHER PROTECTION SYSTEM (EACH)

- Conveyor tube above top of manhole wrapped with self-regulating heat trace cable supplied with insulation and protective type 304 stainless steel jacket.
- Electrical wiring routed to a factory mounted conduit box for field connection.

INSTRUMENTATION (EACH)

- One (1) NEMA 4X type 304 stainless steel wall mount main control panel suitable for 480/3/60 electrical supply. Control panel shall contain the following control devices for operation of the spiral screen.
 1. Main disconnect with through door interlock handle.
 2. Control transformer 480/120.
 3. Branch circuit protection.
 4. Screen motor starter with overloads.
 5. Load monitor for screen motor overtorque/overload protection.
 6. Emergency stop pushbutton.
 7. HOA switch for motor.
 8. HOA switch for solenoid valve.
 9. Hour meter for motor.
 10. Run indicating lights.
 11. Alarm lights indicating overcurrent and starter overload.
 12. Alarm reset pushbutton.
 13. Programmable control relay for screen and compactor control logic functions.
 14. Run and alarm auxiliary contacts.
 15. Intrinsically safe barrier relay for pressure sensor.
 16. GFCI circuit breaker for heat tracing.
 17. UL Label.
- One (1) NEMA 4X Emergency Stop pushbutton station.
- One (1) NEMA 4X safety microswitch mounted to dewatering/discharge access door.
- One (1) NEMA 4X 120V solenoid valve to control water spray functions.
- One (1) level control pressure sensor to detect screen start and overflow level, with stainless steel mounting bracket.
- One (1) NEMA 4X ambient temperature thermostat for heat tracing.

SPARE PARTS (TOTAL)

- Brush segment replacement kit for a complete change-out.
- One (1) Solenoid valve rebuild kit.

Validity:

Prices are valid for a period of 90 days from the date of this proposal.

Payment Terms: **25% upon Acceptance of Bid**
 65% upon Delivery
 10% upon Startup.

Material of Construction: Enviro-Care is providing the equipment from the type of material specified for this project. If from 304L stainless steel the concentration of chloride and hydrogen sulfide (H₂S) in the equipment operating environment shall be kept below the following values:

- Chloride <200 mg/L
- Hydrogen Sulfide (H₂S) <6ppm

If not already done so, Enviro-Care can provide the equipment from 316L stainless steel for a price adder for environments that exceed the values noted above.

Please issue Purchase Orders to:

Enviro-Care
1570 St Paul Avenue
Gurnee, IL 60031

Attn: Stephen Rioux
Phone: 224-302-0308
Email: srioux@enviro-care.com

**VERTICAL FINE SCREEN
GRANT COUNTY SANITARY SEWER DISTRICT**

SECTION 003000 - BID FORM

TO: Grant County Sanitary Sewer District
P.O. Box 460
Crittenden, Kentucky 41030

FROM: SAVECO™ North America, Inc. dba Enviro-Care Company
Name of Bidder
1570 St. Paul Ave., Gurnee, IL 60031
Address
815-636-8306
Phone Number

FOR: Vertical Fine Screen

NOTES TO CONTRACTORS:

- A. Submit Bid on this Form. Do not use any other form than that which is provided herein.
- B. These forms shall be copied from the Project Manual and the copies submitted.

The Undersigned proposed to provide all materials and do everything necessary to complete all work in the specified bid package for the above-named project, all according to Contract Documents as prepared by HMB Professional Engineers, Inc., 3 HMB Circle, Frankfort, Kentucky 40601 for the sum set out below.

PART I – BASE BID:

Item No.	Description	Quantity	Unit	Unit Price	Total Amount
1.	Vertical Fins Screen with perforated filter, associated controls and other items as listed in the Bidding Documents	1	LS	<u>\$ 62,333.00</u>	<u>\$ 62,333.00</u>

TOTAL PART I \$ 62,333.00
(USE FIGURES)

Sixty Two Thousand, Three Hundred Thirty Three Dollars and Zero Cents
(USE WORDS)

**VERTICAL FINE SCREEN
GRANT COUNTY SANITARY SEWER DISTRICT**

PART II - TRAINING

List length and description of training to be provided in this bid:

Site service of one (1) trip for a total of two (2) days for installation
inspection, startup and operator training.

PART III – OTHER ITEMS:

List any other items including in your systems that is not required in Contract Documents such as extended warranties, maintenance agreements or software upgrades, factory brochures and specifications can be included:

Item A-1: Continuous Bagger Assembly, (recommended to be included if outdoor
freeze protection is provided). Add \$1,250.00

Item A-2: One (1) Spare Bagger Cassette, (required only if the optional bagger
system, Item A-1, is selected). Add \$149.00

PART IV – TIME OF COMPLETION:

Provide information on time of completion to provide and deliver all equipment and installation of all software.

Submittals will be supplied in 4-6 weeks after receipt and acceptance of
purchase order at the Enviro-Care offices. Shipment time is 8 to 10
weeks after receipt of approved submittal at the Enviro-Care offices.

PART V – ITEMS NOT MEETING SPECIFICATION

List any part of your proposal that does not meet the specification.

None

**VERTICAL FINE SCREEN
GRANT COUNTY SANITARY SEWER DISTRICT**

PART VI- AWARD OF CONTRACT:

FACTORS IN CONSIDERATION OF AWARD

Proposals for the Vertical Fine Screen will be analyzed with respect to the following items:

1. Conformance to Specifications and product features;
2. Performance of the proposed Vertical Fine Screen as attested to by references and other sources;
3. References from sanitary sewer utility clients;
4. Availability of qualified repair/service technicians and representatives;
5. Warranty offered;
6. Price.

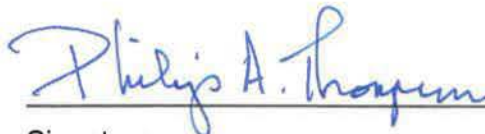
Consideration will be by the above items. We reserve the right to select the best proposal based on our needs, product features and experience of the provider and are not obligated to accept the lowest proposal if any or all of the items above are judged to be not adequate or of lesser quality or performance than another. We reserve the right to reject any and all Proposals.

The bidder understands that the Owner reserves the right to reject any or all bids and to waive any informalities in the bidding. The bidder agrees that this bid shall be good and may not be withdrawn for a period of ninety (90) calendar days after the scheduled closing time for receiving bids. Upon written notice of the acceptance of this bid, bidder will execute the formal Contract attached within ten (10) days..

Respectfully Submitted:

SAVECO™ North America, Inc.
dba Enviro-Care Company

Name of Bidder



Signature

President

Title

By: Philip A. Thompson

Name

August 16, 2019

Date Signed

pthompson@enviro-care.com

E-Mail Address

(224) 302-0301

Phone Number

(815) 636-8302

Fax Number

END OF BID FORM

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
SEPTEMBER 18, 2019**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
SEPTEMBER 18, 2019

1. Call to order
2. Visitor Presentation
3. Reading of Minutes, Approval of Warrants, Maintenance & Operating Account, Profit and Loss Statement
4. Old business
 - A. Tom Nienaber
 - i. Mobile Home Parks Update
5. New business
 - A. Kerry Odle, HMB Professional Engineering
 - i. New Project Information
 - B. Billy Catlett
 - i. Supervisor's Report
 - C. Bullock Pen Management Fee
 - i. August, 2019
 - D. Dianne Cook & Ashley Dyer
 - i. Next Meeting – October 17, 2019
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
SEPTEMBER 2019 MEETING**

The September 2019 Meeting of the Grant County Sanitary Sewer District was called to order on September 18, 2019, at 3:00 p.m. at the District Headquarters, One Farrell Drive, Crittenden, Kentucky. Present at the meeting were the following: Chairman Charles Givin, and Commissioners, Rodger Bingham, Danny Northcutt, and Leo Saylor. Also present were Dianne Cook, HR Director Ashley Dyer, Superintendent William Catlett, Kerry Odle, HMB Professional Engineers, Inc., and Counsel Thomas R. Nienaber. Commissioner Robert Worthington was absent.

The first order of business was a review of the August 2019 Minutes. After discussion, upon Motion of Danny Northcutt and second by Leo Saylor, it was unanimously,

“RESOLVED: that the August 2019 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the August 2019 Profit and Loss Statement and Warrants as attached. After discussion, upon motion of Rodger Bingham and second by Danny Northcutt, it was unanimously,

“RESOLVED: that the August 2019 Warrants and Profit and Loss Statement, be and the same are hereby approved as attached.”

The next order of business was a presentation by HMB Professional Engineers, Inc., Mr. Kerry Odle, as follows:

1. Mr. Odle spoke with the Director of the Kentucky Infrastructure Authority (KIA) regarding the special financing program available to Districts dealing with on-site mobile home park sewer treatment plants. Mr. Odle reported that KIA has special financing plans available where Districts can borrow up to \$100,000.00 to finance projects which deal with removing on-site sanitary sewer treatment plants at mobile home parks. Of this \$100,000.00 loan, \$95,000.00 is forgiven. Mr. Odle stated that the Director advised the District to get their Application in as soon as possible. A discussion followed as to whether or not this money could be used in conjunction with the Country Living Mobile Home Park situation. Mr. Nienaber reported that he has made numerous contacts with Country Living’s attorney without success. Mr. Nienaber reviewed with the Commissioners the substance of a phone conversation that he had with Jason Hurt at the Kentucky Energy and Environment Cabinet. A summary of that phone conversation is included in the September 17, 2019, letter from Mr. Nienaber to Jason Hurt (attached). After considerable discussion, Mr. Nienaber was directed to send to Mr. Dennis Williams (Country Living Mobile Home Park attorney) a copy of Kerry Odle’s most recent and updated estimate of cost for the Country Living Mobile Home Park tap into the District’s system. Mr. Odle reported that this estimate is currently around \$64,600.00 (attached).

Grant County Sanitary Sewer District
Minutes
September 18, 2019

After discussion, upon motion of Leo Saylor and second by Rodger Bingham, it was unanimously,

“RESOLVED: that HMB Professional Engineering, Inc., through Kerry Odle, submit an Application to KIA for a \$100,000.00 loan in order to assist the District in delivering sanitary sewer service to Country Living Mobile Home Park.”

The next order of business was a report by Counsel Thomas R. Nienaber as follows:

1. Other than the mobile home update, Mr. Nienaber had nothing else to present at the meeting.

The next order of business was a report by Superintendent Catlett as follows:

1. Superintendent Catlett reviewed with the Commissioners his monthly Superintendent's Report as attached.
2. On August 29, 2019, the Public Service Commission conducted its inspection of the District. Superintendent Catlett reported that the inspection went very well.
3. Commissioner Givin asked how many low pressure grinder pumps are in need of repair and/or replacement. Superintendent Catlett reported that since the grinder pumps installed during the Phase I Project are out of warranty, the District has adopted a maintenance program for those grinder pumps. Superintendent Catlett reported that District personnel are periodically replacing and/or rebuilding the systems on a scheduled maintenance program.

The next order of business was a report by Dianne Cook as follows:

1. Dianne Cook reported that the Bullock Pen Water District rescheduled its next meeting for Wednesday, October 16, 2019, due to conflicts. After discussion, it was agreed that the District's next regular meeting will take place on October 16, 2019, at 3:00 p.m. Dianne Cook is hereby authorized and directed to make the appropriate notices for that change.

Grant County Sanitary Sewer District
Minutes
September 18, 2019

There being no further business to conduct, upon motion and second, the meeting was adjourned.

GRANT COUNTY SANITARY SEWER DISTRICT

BY: 
CHARLES GIVIN, CHAIRMAN

ATTEST:


DANNY NORTHCUTT, SECRETARY

**GRANT CO SANITARY SEWER DISTRICT
AUGUST, 2019**

WARRANTS

8/2/2019	PACE ANALYTICAL SVCS	1981.88	SAMPLE ANALYSIS 07/19
8/2/2019	THE CINCINNATI INS. CO	245.50	NON PROFIT POLICY PAYMENT
8/14/2019	BB&T (VISA)	244.33	SUPPLIES & WEBSVCS
8/14/2019	BEST WAY DISPOSAL	70.33	DUMPSTER P/U 08/19
8/14/2019	BULLOCK PEN WATER	553.27	WATER SVCS
8/14/2019	DUKE ENERGY	2368.94	ELECTRIC SVCS
8/14/2019	OWEN ELECTRIC COOP	5321.07	ELECTRIC SVCS
8/14/2019	BULLOCK PEN WATER	127.90	REIMB CORE & MAIN REPAIR CLAMP
8/14/2019	FLORENCE WINWATER	242.70	INDIAN HILL DISCHARGE LINE REPAIR
8/14/2019	KY STATE TREASURER	358.50	SALES & USE TAX 07/19
8/14/2019	WASCON, INC.	425.60	R. BINGHAM-DEADFRNTHR METER
8/16/2019	ART'S RENTAL	87.50	DRILL RENTAL
8/16/2019	GCSSD	130.00	SVCS @ SEWER PLNT 06/15-07/13/19
8/16/2019	HMB PROFESSIONAL	2047.60	ENGINEERING SVCS 07/07-08/03/19
8/16/2019	MORRIS & BRESSLER	634.28	ACCOUNTING SVCS 07/19
8/16/2019	SMARTBILL	769.63	BILLING/POSTAGE 08/19
8/16/2019	WASCON, INC.	4800.00	TELEMETRY & COMM SYSTEM PYMT
8/21/2019	CHARLES A GIVIN	90.85	COMMISSIONER'S FEE
8/21/2019	DAN NORTHCUTT	90.85	COMMISSIONER'S FEE
8/21/2019	LEO L SAYLOR	90.85	COMMISSIONER'S FEE
8/21/2019	ROBERT H WORTHINGT	90.85	COMMISSIONER'S FEE
8/21/2019	RODGER W BINGHAM	90.85	COMMISSIONER'S FEE
8/23/2019	BULLOCK PEN WATER	13591.98	MANAGEMENT FEE 07/19
8/23/2019	CCP INDUSTRIES INC.	134.55	GLOVES / SW PLANT
8/23/2019	CITY OF CRITTENDEN	6888.16	TRASH COLLECTIONS07/19
8/23/2019	FLUSH SANITATION	1200.00	8 LDS SLUDGE HAULING
8/23/2019	THE C.I. THORNBURG CO	2511.07	CHEMICALS/SW PLANT
8/23/2019	ART'S RENTAL	111.00	PUMP RENTAL SLUDGE TRNSFR
8/23/2019	BULLOCK PEN WATER	294.24	1/2 METAL DETECTOR PURCHASE
8/23/2019	WASCON, INC.	497.87	LID REPLACEMENT - CORNERSTONE
8/23/2019	BULLOCK PEN WATER	44.46	REIMB PARTS PURCHASES
8/23/2019	CARL W CRONE	1260.00	SEWER PLANT OPERATION
8/8/2019	BB&T	9492.86	LOAN PAYMENT

TOTAL DISBURSEMENTS 56889.47

WARRANTS
SEPTEMBER, 2019

GRANT COUNTY SANITARY SEWER DISTRICT:
AUTHORIZATION TO TREASURER BINGHAM for expenditures for funds you are hereby authorized by this warrant under KRS-050 to pay out of Maintenance & Operation Fund of this District the following bills:

<u>BILLS</u>	<u>SERVICE</u>	<u>GROSS</u>
Smartbill	Billing/Postage 09/18	897.46
BB&T	Loan Payment	\$9,492.86
Carl Crone	Treatment Plant Operator	\$1,260.00
Bullock Pen Water District	Management Agreement 08/19	\$13,404.29
Pace Analytical	Sample Analysis 08/19	\$1,981.91
Enviro-Care Company	25% Downpayment Vertical Screen Filt	\$15,583.00
Duke Energy Inc.	Electric Services	\$1,974.90
Ky State Treasurer	Sales & Use Tax 08/19	\$451.98
GCSSD	Sewer Svcs	\$317.50
Owen Electric Coop. Inc.	Electric Services	\$4,387.99
Morris & Bressler, PSC	Accounting Svcs 08/19	\$915.53
Bullock Pen Water District	Water Svcs	\$1,066.21
Aerzen USA Corporation	Blower Filters/ Oil @ Sewer Plant	925.69
HMB Engineering	General Engineering Svcs	\$2,730.00
The Cincinnati Insurance Company	Insurance Inst.	\$977.00
City of Williamstown	20 Lds Sludge Processed-08 & 09/19	\$1,200.00
Flush Sanitation	20 Lds Sludge Hauling-Aug & Sept. 19	\$3,000.00
Thomas R Nienaber	Attorney Svcs	\$652.50
Wascon	Stator/Liner Replcmnt Supplies	\$1,052.42
Best Way Disposal	Dumpster pickup 08/19	\$70.33
BB&T VISA	Websvcs & Sw Plant Supplies & Tools	\$89.73
Ky Dept Treasury	Unclaimed Property/Abandoned Depo	\$675.66
	TOTAL	\$63,106.96


Charles Givin, Chairman


Danny Northcutt, Secretary

Grant County Sanitary Sewer District
P.O. Box 460
Crittenden, KY 41030-0460

Grant County Sanitary Sewer District
September, 2019

BANK BALANCES:

FORCHT BANK

Revenue	\$266,975.87
Maintenance & Operations	\$7,718.96
Merchant Services Acct	\$189,494.85
Loans Replacement Reserve	\$19,750.00

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
AUGUST, 2019**

GROSS RECEIPTS		\$ 66,773.25
DISBURSEMENTS		
UTILITIES	\$ 8,313.61	
SALARIES - NET	454.25	
MILEAGE	0.00	
MAINTENANCE & OPERATION	30,037.79	
SUPPLIES	6,941.65	
GENERAL	<u>11,142.17</u>	
TOTAL DISBURSEMENTS		<u>56,889.47</u>
NET		<u><u>\$ 9,883.78</u></u>

MORRIS & BRESSLER

Accountant's Compilation Report

To the Commissioners
Grant County Sanitary Sewer District
P. O. Box 460
Crittenden, KY 41030

Management is responsible for the accompanying financial statements of Grant County Sanitary Sewer District (a governmental entity), which comprise the balance sheet as of August 31, 2019, and the related statements of revenue and expenses - historical for the one month and eight months ended August 31, 2019 and 2018 and budgeted for the eight months ended August 31, 2019 in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows, the statement of changes in net position, and the supplementary information required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Grant County Sanitary Sewer District.

Morris & Bressler, PSC
Morris & Bressler, PSC
Certified Public Accountants

September 17, 2019

MORRIS & BRESSLER, PSC
Certified Public Accountants

7309 Dixie Highway • P.O. Box 545 • Florence, KY 41022-0545 • (859) 525-6306

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of August 31, 2019

	Aug 31, 19
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	
126.11 · CIB-CUSTOMER DEPOSITS-FORCHT	89,040.93
126.12 · CIB - REPLACEMENT RESERVE	19,750.00
Total 126 · RESTRICTED CASH	108,790.93
131.07 · CIB-MAINTENANCE & OPERATION FOR	54,304.21
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	164,914.39
131.06 · CIB-REVENUE - FORCHT	266,975.87
135 · CERTIFICATES OF DEPOSIT	130,905.00
Total Checking/Savings	725,890.40
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	96,988.92
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-10,200.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	38,147.09
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	3,279.09
142.02 · ACCOUNTS RECEIVABLE-OTHER	2,331.82
162 · PREPAYMENTS	4,410.37
171 · ACCRUED INTEREST RECEIVABLE	718.18
Total Other Current Assets	135,675.47
Total Current Assets	861,565.87
Fixed Assets	
105 · CONSTRUCTION IN PROGRESS	
105.6 · CIP - SEWER PLANT SLUDGE PRESS	30,154.64
105.13 · CIP - INDIAN HILL LINE REPLACE	268.80
Total 105 · CONSTRUCTION IN PROGRESS	30,423.44
303.3 · W.T.P.-LAND & LAND RIGHTS	25,000.00
304.3 · S.T.P.- STRUCTURE & IMPROVEMENT	1,281,582.27
311.4 · T & D PUMP STATIONS	2,328,144.60
320.3 · S.T.P.-SEWER TREATMENT PLT EQUI	243,005.68
320.4 · T & D EQUIPMENT	49,657.17
331.4 · T & D MAINS	4,974,673.55
340.5 · OFFICE FURNITURE & EQUIPMENT	1,474.94
341.5 · G.P. - TRANSPORTATION EQUIPMENT	42,529.29
108.1 · ACCUMULATED DEPRECIATION	-2,489,765.00
Total Fixed Assets	6,486,725.94
Other Assets	
186.1 · DEFERRED RATE CASE EXP	16,890.00
Total Other Assets	16,890.00
TOTAL ASSETS	7,365,181.81
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	44,434.88
Credit Cards	89.73
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	306.00
241 · TAX COLLECTIONS PAYABLE	772.98
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.03 · ACCOUNTS PAYABLE-BULLOCK PEN	165.00
231.01 · TRASH COLLECTION PAYABLE	7,589.97

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of August 31, 2019

	Aug 31, 19
235 · CUSTOMER DEPOSITS	62,788.51
238 · ACCRUED INT ON KIA PHASE I	1,084.02
239 · ACCRUED INT ON KIA PHASE II	5,818.77
240 · ACCRUED INT ON BB&T LEASE	799.35
243 · CURRENT PORTION OF LTD	154,146.83
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	232,392.45
Total Other Current Liabilities	233,471.43
Total Current Liabilities	277,996.04
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	144,536.26
221 · NOTE PAYABLE - KIA - PHASE II	775,833.81
222 · CAPITAL LEASE - BB&T	378,783.42
224 · LESS CURR PORTION OF LTD	-154,146.83
Total Long Term Liabilities	1,145,006.66
Total Liabilities	1,423,002.70
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,187,572.45
3001 · RESTRICTED	12,047.86
3010 · UNRESTRICTED	731,813.97
Total 3020 · NET POSITION	5,931,434.28
Net Income	10,744.83
Total Equity	5,942,179.11
TOTAL LIABILITIES & EQUITY	7,365,181.81

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

August 2019

	Aug 19	Aug 18	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	62,937.37	58,894.53	4,042.84
470 · FORFEITED DISCOUNTS	747.72	776.57	-28.85
471 · MISCELLANEOUS SERVICE REVENUE	1,112.05	1,468.94	-356.89
Total Income	64,797.14	61,140.04	3,657.10
Gross Profit	64,797.14	61,140.04	3,657.10
Expense			
403 · DEPRECIATION EXPENSE	16,520.75	16,557.00	-36.25
408 · TAXES OTHER THAN INCOME	38.25	30.60	7.65
603 · SALARIES & WAGES-COMMISSIONERS	500.00	400.00	100.00
615 · PURCHASED POWER			
615.01 · PURCHASED POWER - PUMP STATIONS	2,475.68	3,019.31	-543.63
615.03 · PURCHASED POWER - TREATMENT PLT	3,862.97	4,027.48	-164.51
Total 615 · PURCHASED POWER	6,338.65	7,046.79	-708.14
618 · TREATMENT PLANT CHEMICALS	2,511.07	1,923.94	587.13
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	0.00	427.20	-427.20
620.02 · M & S-PUMPING SYSTEM REPAIR	30.68	252.04	-221.36
620.03 · M & S-TREATMENT PLANT OPERATION	202.29	818.95	-616.66
620.04 · M & S-TREATMENT PLANT REPAIRS	925.69	3,331.47	-2,405.78
620.06 · M & S-COLLECT SYSTEM REPAIRS	68.64	0.00	68.64
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	82.75	732.16	-649.41
620.08 · M & S-GENERAL OFFICE SUPPLIES	62.40	85.73	-23.33
Total 620 · MATERIALS AND SUPPLIES	1,372.45	5,647.55	-4,275.10
631 · CONTRACTUAL SERVICES-ENGINEERS	2,047.60	380.00	1,667.60
632 · CONTRACTUAL SERVICES-ACCOUNTING	915.53	969.97	-54.44
633 · CONTRACTUAL SERVICES-LEGAL	652.50	575.00	77.50
634 · CONTRACTUAL SERVICE-MANAGMENT	12,970.00	10,050.00	2,920.00
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	253.53	253.53	0.00
635.03 · CS - TREATMENT PLANT OPERATIONS	6,236.84	9,483.09	-3,246.25
635.06 · CS- COLLECTION SYSTEM REPAIRS	0.00	0.00	0.00
635.07 · CS - CUSTOMER BILLING	30.00	267.79	-237.79
635.08 · CS -GENERAL & ADMINISTRATIVE	420.24	611.88	-191.64
Total 635 · CONTRACTUAL SERVICE-OTHER	6,940.61	10,616.29	-3,675.68
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,585.54	1,177.40	408.14
642 · RENT OF EQUIPMENT	230.30	30.04	200.26
650 · TRANSPORTATION EXPENSE	193.61	246.63	-53.02
656 · INSURANCE-VEHICLE	264.61	264.61	0.00
657 · INSURANCE-GENERAL LIABILITY	536.21	457.63	78.58
658 · INSURANCE - PROPERTY	310.46	310.46	0.00
659 · INSURANCE-OTHER	58.97	49.60	9.37
660 · ADVERTISING EXPENSE	76.50	0.00	76.50
675 · MISCELLANEOUS EXPENSE	0.00	-1.00	1.00
Total Expense	54,063.61	56,732.51	-2,668.90
Net Ordinary Income	10,733.53	4,407.53	6,326.00
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	319.20	154.93	164.27

SEE ACCOUNTANT'S COMPILATION REPORT

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

August 2019

	<u>Aug 19</u>	<u>Aug 18</u>	<u>\$ Change</u>
Total Other Income	319.20	154.93	164.27
Other Expense			
427 - INTEREST EXPENSE	3,242.12	3,607.84	-365.72
Total Other Expense	3,242.12	3,607.84	-365.72
Net Other Income	-2,922.92	-3,452.91	529.99
Net Income	<u>7,810.61</u>	<u>954.62</u>	<u>6,855.99</u>

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

January through August 2019

	Jan - Aug 19	Jan - Aug 18	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	468,856.75	464,438.49	4,418.26
470 · FORFEITED DISCOUNTS	6,278.49	6,649.39	-370.90
471 · MISCELLANEOUS SERVICE REVENUE	8,486.63	12,628.62	-4,141.99
Total Income	483,621.87	483,716.50	-94.63
Gross Profit	483,621.87	483,716.50	-94.63
Expense			
403 · DEPRECIATION EXPENSE	132,166.00	132,456.00	-290.00
408 · TAXES OTHER THAN INCOME	1,730.27	1,719.31	10.96
603 · SALARIES & WAGES-COMMISSIONERS	4,000.00	3,900.00	100.00
615 · PURCHASED POWER			
615.01 · PURCHASED POWER - PUMP STATIONS	27,406.83	26,061.77	1,345.06
615.03 · PURCHASED POWER - TREATMENT PLT	29,768.14	31,775.35	-2,007.21
Total 615 · PURCHASED POWER	57,174.97	57,837.12	-662.15
618 · TREATMENT PLANT CHEMICALS	4,861.57	9,875.54	-5,013.97
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	1,715.30	909.92	805.38
620.02 · M & S-PUMPING SYSTEM REPAIR	21,736.70	6,869.88	14,866.82
620.03 · M & S-TREATMENT PLANT OPERATION	3,108.23	2,721.72	386.51
620.04 · M & S-TREATMENT PLANT REPAIRS	5,458.20	5,020.14	438.06
620.05 · M & S-COLLECT SYSTEM OPERATIONS	143.59	54.55	89.04
620.06 · M & S-COLLECT SYSTEM REPAIRS	97.02	462.83	-365.81
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	5,160.96	5,867.93	-706.97
620.08 · M & S-GENERAL OFFICE SUPPLIES	588.89	920.90	-332.01
Total 620 · MATERIALS AND SUPPLIES	38,008.89	22,827.87	15,181.02
631 · CONTRACTUAL SERVICES-ENGINEERS	6,717.60	3,385.00	3,332.60
632 · CONTRACTUAL SERVICES-ACCOUNTING	18,447.80	27,445.95	-8,998.15
633 · CONTRACTUAL SERVICES-LEGAL	3,827.50	4,675.50	-848.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	103,760.00	80,400.00	23,360.00
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	2,004.63	2,021.58	-16.95
635.02 · CS - PUMPING SYSTEM REPAIRS	12,339.41	2,962.66	9,376.75
635.03 · CS - TREATMENT PLANT OPERATIONS	37,380.90	34,574.45	2,806.45
635.04 · CS - STP - REPAIR & MAINT	2,200.28	0.00	2,200.28
635.06 · CS- COLLECTION SYSTEM REPAIRS	0.00	0.00	0.00
635.07 · CS - CUSTOMER BILLING	1,980.02	2,126.59	-146.57
635.08 · CS -GENERAL & ADMINISTRATIVE	4,513.75	5,092.82	-579.07
Total 635 · CONTRACTUAL SERVICE-OTHER	60,418.99	46,778.10	13,640.89
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	13,809.50	10,368.08	3,441.42
642 · RENT OF EQUIPMENT	670.95	634.19	36.76
650 · TRANSPORTATION EXPENSE	1,440.90	3,950.62	-2,509.72
656 · INSURANCE-VEHICLE	2,116.88	1,647.80	469.08
657 · INSURANCE-GENERAL LIABILITY	3,975.36	4,005.46	-30.10
658 · INSURANCE - PROPERTY	2,483.68	4,373.79	-1,890.11
659 · INSURANCE-OTHER	410.87	74.40	336.47
660 · ADVERTISING EXPENSE	85.00	36.00	49.00
670 · BAD DEBT EXPENSE	-200.00	2,007.05	-2,207.05
675 · MISCELLANEOUS EXPENSE	25.00	24.91	0.09
Total Expense	455,931.73	418,422.69	37,509.04

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

January through August 2019

	Jan - Aug 19	Jan - Aug 18	\$ Change
Net Ordinary Income	27,690.14	65,293.81	-37,603.67
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	1,695.68	1,259.84	435.84
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	17,529.67	-17,529.67
432 · PROCEEDS FROM CAPITAL CONTRIB	8,000.00	8,611.56	-611.56
Total Other Income	9,695.68	27,401.07	-17,705.39
Other Expense			
427 · INTEREST EXPENSE	26,640.99	29,499.22	-2,858.23
Total Other Expense	26,640.99	29,499.22	-2,858.23
Net Other Income	-16,945.31	-2,098.15	-14,847.16
Net Income	<u>10,744.83</u>	<u>63,195.66</u>	<u>-52,450.83</u>

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through August 2019

	Jan - Aug 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	468,856.75	462,268.00	6,588.75
470 · FORFEITED DISCOUNTS	6,278.49	6,800.00	-521.51
471 · MISCELLANEOUS SERVICE REVENUE	8,486.63	9,532.00	-1,045.37
Total Income	483,621.87	478,600.00	5,021.87
Gross Profit	483,621.87	478,600.00	5,021.87
Expense			
403 · DEPRECIATION EXPENSE	132,166.00	134,156.00	-1,990.00
408 · TAXES OTHER THAN INCOME	1,730.27	1,747.00	-16.73
603 · SALARIES & WAGES-COMMISSIONERS	4,000.00	4,000.00	0.00
615 · PURCHASED POWER	57,174.97	56,242.00	932.97
618 · TREATMENT PLANT CHEMICALS	4,861.57	7,668.00	-2,806.43
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	1,715.30	668.00	1,047.30
620.02 · M & S-PUMPING SYSTEM REPAIR	21,736.70	8,200.00	13,536.70
620.03 · M & S-TREATMENT PLANT OPERATION	3,108.23	3,332.00	-223.77
620.04 · M & S-TREATMENT PLANT REPAIRS	5,458.20	1,668.00	3,790.20
620.05 · M & S-COLLECT SYSTEM OPERATIONS	143.59	268.00	-124.41
620.06 · M & S-COLLECT SYSTEM REPAIRS	97.02	332.00	-234.98
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	5,160.96	5,800.00	-639.04
620.08 · M & S-GENERAL OFFICE SUPPLIES	588.89	908.00	-319.11
Total 620 · MATERIALS AND SUPPLIES	38,008.89	21,176.00	16,832.89
631 · CONTRACTUAL SERVICES-ENGINEERS	6,717.60	3,268.00	3,449.60
632 · CONTRACTUAL SERVICES-ACCOUNTING	18,447.80	23,850.00	-5,402.20
633 · CONTRACTUAL SERVICES-LEGAL	3,827.50	4,868.00	-1,040.50
634 · CONTRACTUAL SERVICE-MANAGEMENT	103,760.00	103,760.00	0.00
635 · CONTRACTUAL SERVICE-OTHER	60,418.99	52,248.68	8,170.31
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	13,809.50	9,800.00	4,009.50
642 · RENT OF EQUIPMENT	670.95	861.00	-190.05
650 · TRANSPORTATION EXPENSE	1,440.90	2,000.00	-559.10
656 · INSURANCE-VEHICLE	2,116.88	2,250.00	-133.12
657 · INSURANCE-GENERAL LIABILITY	3,975.36	3,948.00	27.36
658 · INSURANCE - PROPERTY	2,483.68	3,663.00	-1,179.32
659 · INSURANCE-OTHER	410.87	395.00	15.87
660 · ADVERTISING EXPENSE	85.00	30.00	55.00
670 · BAD DEBT EXPENSE	-200.00	0.00	-200.00
675 · MISCELLANEOUS EXPENSE	25.00	66.60	-41.60
Total Expense	455,931.73	435,997.28	19,934.45
Net Ordinary Income	27,690.14	42,602.72	-14,912.58
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	1,695.68	1,156.00	539.68
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	0.00	0.00
432 · PROCEEDS FROM CAPITAL CONTRIB	8,000.00	5,600.00	2,400.00
Total Other Income	9,695.68	6,756.00	2,939.68
Other Expense			
427 · INTEREST EXPENSE	26,640.99	28,957.28	-2,316.29
Total Other Expense	26,640.99	28,957.28	-2,316.29
Net Other Income	-16,945.31	-22,201.28	5,255.97

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
January through August 2019

	<u>Jan - Aug 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Net Income	<u>10,744.83</u>	<u>20,401.44</u>	<u>-9,656.61</u>

SKEES, WILSON & NIENABER, PLLC

HUGH O. SKEES
DALE T. WILSON
THOMAS R. NIENABER

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September 17, 2019

Commonwealth of Kentucky
Kentucky Energy and Environment Cabinet
Division of Water
Attention: Jason Hurt

Via Email: jasonm.hurt@ky.gov

In re: Grant County Sanitary Sewer District

Dear Mr. Hurt:

By way of introduction, my name is Thomas R. Nienaber, counsel for the Grant County Sanitary Sewer District ("District"). I would like to take this opportunity to thank you for speaking with me yesterday regarding the District and its efforts to extend sanitary sewer service to mobile home parks located at the southern end of the District's current service area. I would like to provide you the following summary as to where the District now stands in this record.

In early June, 2019, I contacted the owner of the Country Living Mobile Home Park ("Country Living" and its counsel, Dennis Williams) to discuss the possibility of extending sanitary sewer service to Country Living. This contact was made as the District had recently learned of a change in ownership of Country Living. Since that initial contact, we have not made any progress in discussing that option. Basically, I have heard nothing substantive from Country Living. In addition to Country Living, there are three (3) additional mobile home parks which are a short distance south of Country Living. For several years, the District has offered to provide sanitary sewer service to all four (4) mobile home parks. These efforts have not been successful to date. One of the issues which has historically impeded the District's efforts to extend sanitary sewer service relates to the City of Dry Ridge's 201 Study Area. The three (3) southernmost mobile home parks (Countryside Mobile Home Park, Sherman Mobile Home Park, and Sherman Estates Mobile Home Park) are all located within Dry Ridge's 201 Study Area. Over the last several years, we have made numerous attempts to obtain permission from the City of Dry Ridge to extend sanitary sewer service into that 201 Study Area without success. I would state that the District's contacts with the owners of the three (3) southernmost mobile home parks have indicated that they are more than willing to discuss the extension of sanitary sewer service to each of them. Unfortunately, without the City of Dry Ridge's approval, the District has not made any progress in that regard.

The terminus of the District's current main sewer line in the Sherman area is a very short distance from Country Living Mobile Home Park. The three (3) remaining mobile home parks are a short distance from Country Living. All four (4) mobile home parks are on the east side of US Highway 25. While contacting the four (4) mobile home parks to discuss sanitary sewer service

options, the District requested its engineer, HMB Professional Engineers, Inc., Mr. Kerry Odle, to prepare rough estimates of the cost of extending sanitary sewer service to each of the mobile home parks. A copy of the estimate is attached to this correspondence. I am also attaching aerial photographs of each of the mobile home parks and their general location in relation to each other.

For your information, in 2008, the District extended sanitary sewer service to the Grant Mobile Home Park which is located on the east side of US Highway 25 and a very short distance north of Country Living. As we discussed in our phone conversation yesterday, the District entered into a Sanitary Sewer Services Agreement which allowed the District to basically convert Grant Mobile Home Park's existing on-site sanitary sewer treatment plant to a lift station. The District then tapped into the lift station. I am attaching a copy of the Sanitary Sewer Services Agreement (without exhibits) between the District and Grant Mobile Home Park which details the responsibilities of the District and the Mobile Home Park. The District has proposed to the remaining four (4) mobile home parks a similar arrangement. As we discussed, since the existing mobile home parks were constructed many years ago, the District does not want to assume responsibility for the existing infrastructure within those mobile home parks. That responsibility would remain the obligation of the individual owner of the respective mobile home park. This arrangement is detailed in the attached Agreement.


If you have any questions or would like to discuss this matter further, please feel free to contact either myself, the District Engineer, and/or the District Superintendent. Our respective contact information is as follows:

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Phone: 859.371.7407/Mobile: 859.750.4606
Email: tnienaber@fuse.net

Mr. Kerry Odle
HMB Professional Engineers, Inc.
3 HMB Circle, US 460
Frankfort, KY 40601
Phone: 502.695.9800/Mobile: 859.314.5165
Email: kodle@hmbpe.com

Grant County Sanitary Sewer District
Mr. Billy Catlett, Superintendent
1 Farrell Drive
Crittenden, KY 41030
Phone: (859) 428-5341/Mobile: 859.393.4248
Email: bcattlett@bpwd.org

Very truly yours,



THOMAS R. NIENABER
SKEES, WILSON & NIENABER, PLLC

trn/krp

cc: Chairman Charles Givin
Mr. Danny Northcutt
Mr. Leo Saylor
Mr. Rodger Bingham
Mr. Robert H. Worthington, Jr.
Superintendent, William Catlett
Ms. Dianne Cook
Ms. Amy Ruark
Ms. Ashley Dyer
Mr. Kerry Odle



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 www.hmbpe.com

**Opinion of Probable Construction Cost
 Connection of 3 MHP
 Grant County Sanitary Sewer District**

Sherman Estates WWTP to Sherman WWTP

1. 45 gpm Pump Station	1 EA	@\$35,000/EA	\$35,000
2. Flow Meter	1 EA	@\$5,000/EA	\$5,000
3. 3" Force Main	1,480 LF	@\$8/LF	\$11,840
4. ARV	1 EA	@\$900/EA	\$900

Subtotal Opinion of Probable Construction Cost \$52,740

Sherman WWTP to Common Force Main

1. 90 gpm Pump Station	1 EA	@\$40,000/EA	\$40,000
2. Flow Meter	1 EA	@\$5,000/EA	\$5,000
3. 4" Force Main	1,160 LF	@\$10/LF	\$11,600
4. ARV	1 EA	@\$900/EA	\$900
5. Check Valve	1 EA	@ \$900/EA	\$900

Subtotal Opinion of Probable Construction Cost \$58,400

Country Side WWTP to Common Force Main

1. 45 gpm Pump Station	1 EA	@\$35,000/EA	\$35,000
2. Flow Meter	1 EA	@\$5,000/EA	\$5,000
3. 3" Force Main	940 LF	@\$8/LF	\$7,520
4. ARV	1 EA	@\$900/EA	\$900
5. Check Valve	1 EA	@ \$900/EA	\$900

Subtotal Opinion of Probable Construction Cost \$49,320

Common Force Main to MH @ Sherman

1. 4" Force Main	1,980 LF	@\$10/LF	\$19,800
2. Railroad Bore	160 LF	@\$200/LF	\$32,000
3. ARV	2 EA	@\$900/EA	\$1,800
4. Connection to Ex. Manhole	1 EA	@ \$800/EA	\$800

Subtotal Opinion of Probable Construction Cost \$54,400

Total Connection of 3 MHP \$214,860

- Highway Engineering
- Structural Engineering
- Water & Wastewater
- Site Development
- Right-of-Way
- Master Planning
- Environmental Planning
- Surveying
- Project Management
- Cost Estimation
- Construction Inspection
- Aviation Services
- Environmental Remediation
- Landscape Architecture



3 HMB Circle
US 460
Frankfort, KY 40601
Office: (502) 695-9800
Fax: (502) 695-9810
www.hmbpe.com

**Opinion of Probable Construction Cost
Connection of Country Living MHP
Grant County Sanitary Sewer District**

1. 45 gpm Pump Station	1 EA	@\$35,000/EA	\$35,000
2. Flow Meter	1 EA	@\$5,000/EA	\$5,000
3. 3" Force Main	1,665 LF	@\$8/LF	\$13,320
4. Connection to Ex MH	1 EA	@\$800/EA	\$800
5. ARV	1 EA	@\$900/EA	\$900
6. Road Bore	60 LF	@\$160/LF	9,600

Total Opinion of Probable Construction Cost \$64,620

Highway Engineering

Structural Engineering

Water & Wastewater

Site Development

Right-of-Way

Master Planning

Environmental Planning

Surveying

Project Management

Cost Estimation

Construction Inspection

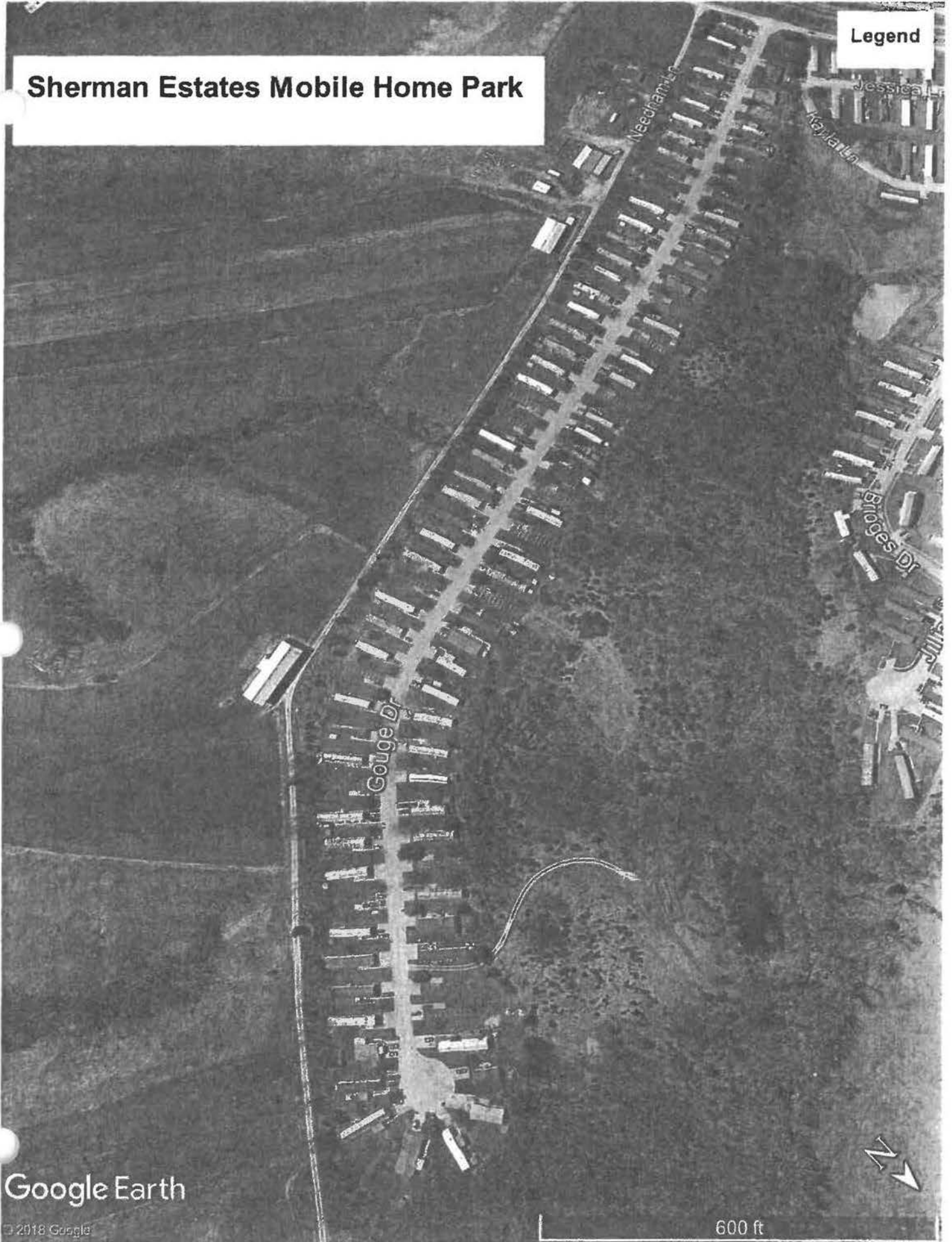
Aviation Services

Environmental Remediation

Landscape Architecture

Sherman Estates Mobile Home Park

Legend



Google Earth

© 2018 Google

600 ft

Legend



3 Mobile Home Parks

Google Earth

© 2018 Google

800 ft

Legend

Country Side Mobile Home Park

Google Earth

© 2018 Google



500 ft

Legend

Country Living Mobile Home Park

Google Earth

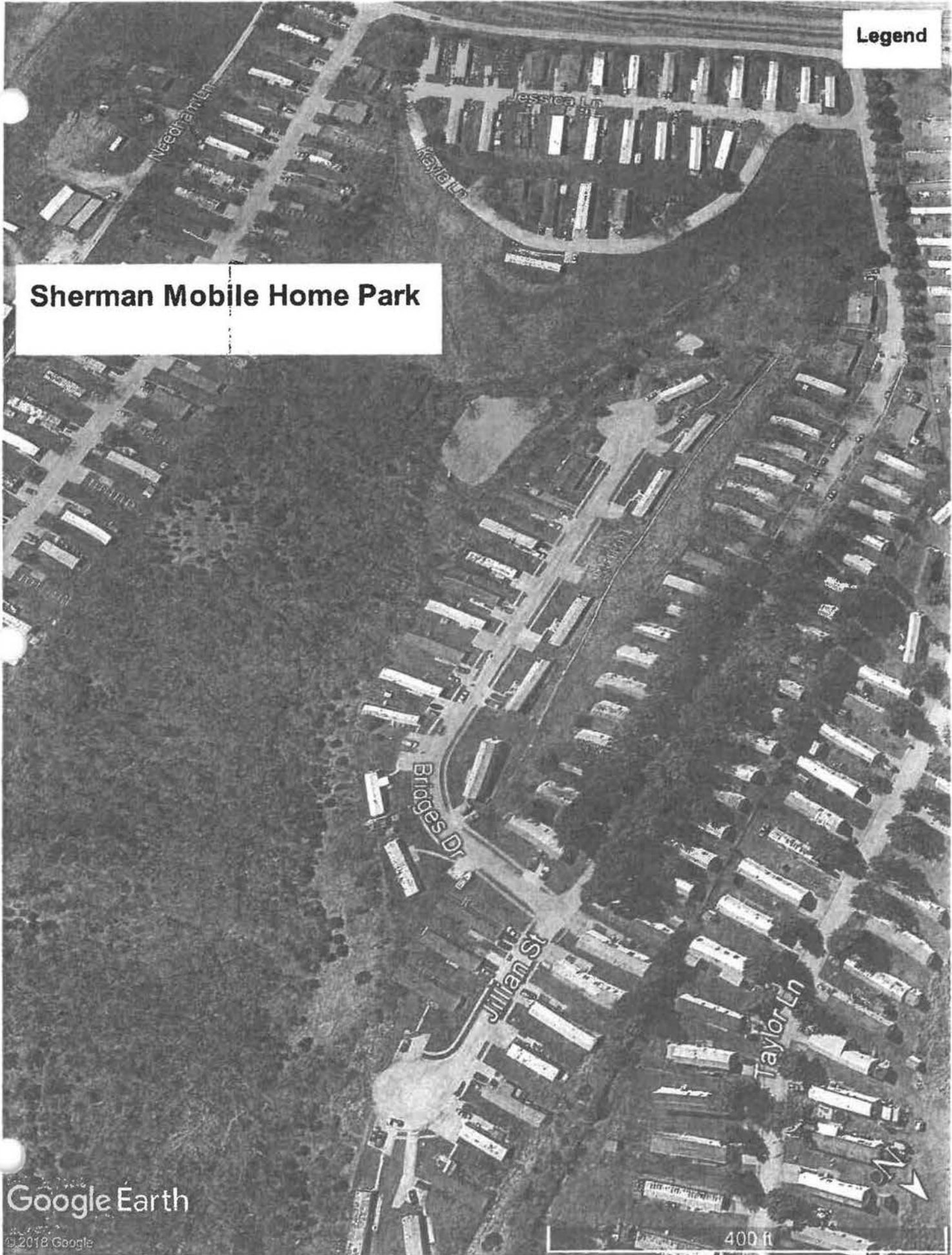
© 2018 Google

600 ft



Legend

Sherman Mobile Home Park



Google Earth

© 2018 Google

400 ft

SANITARY SEWER SERVICES AGREEMENT

This Sanitary Sewer Services Agreement ("Agreement") is made and entered into this 26 day of December, 2008 by and between Grant County Sanitary Sewer District, One Farrell Drive, Crittenden, Kentucky 41030 ("District") and Daugherty Higdon and Griffith, a Kentucky General Partnership, c/o 7730 U.S. Highway 42, Suite C and B, Florence, Kentucky 41042 ("Owner").

WITNESSETH:

WHEREAS, the District is a duly authorized and established Sanitary Sewer District created by Ordinance of the Grant County Fiscal Court (Ordinance No. 26-2002-453) pursuant to the provisions of KRS 67.083 and KRS 67.715 which provides public sanitary sewage and wastewater collection and treatment in Grant County, Kentucky and,

WHEREAS, Owner is the fee title holder to a 56 pad mobile home park located on US Highway 25, Crittenden, Grant County, Kentucky and more particularly described in the attached Deed and Plat identified as Exhibit "A". Owner's mobile home park is generally known as Grant Mobile Home Park ("MHP") and,

WHEREAS, the Owner's tenants within the MHP are currently receiving sanitary sewage and wastewater services by a package sanitary sewage and wastewater treatment plant owned, maintained and operated by Owner and located at the MHP and,

WHEREAS, the District intends to extend sanitary sewage and wastewater service lines to the general vicinity of the MHP through its Phase I Expansion Project to provide Owner public sanitary sewer service and thereby remove from service the Owner's package sanitary sewage and wastewater treatment plant and,

WHEREAS, the parties hereto have agreed upon terms and conditions to provide for continuous sanitary sewage and wastewater treatment service to the MHP and Owner's tenants as set forth herein.

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

1. **PURPOSE**

The purpose of this Agreement is as follows:

- (a) To provide for the removal of Owner's package sanitary sewage and wastewater treatment plant currently providing sanitary sewage and wastewater treatment for residents and tenants of Owner's MHP;
- (b) To provide for the collection and treatment of all sanitary sewage and wastewater from current and future tenants residing in Owner's MHP;

- (c) To provide for the continuing maintenance, repair and/or replacement, where necessary, of necessary infrastructure located within the Owner's MHP for the collection and treatment of sanitary sewage and wastewater generated by current and future tenants residing in Owner's MHP;
- (d) To provide for the construction and placement of a Submersible Sewage Pump Station and related facilities ("Pump Station") at or near the location of the existing package sanitary sewage and wastewater treatment plant;
- (e) To establish the respective party's duties and responsibilities relating to the collection and treatment of sanitary sewage and wastewater generated by current and future tenants residing in Owner's MHP; and
- (f) To provide financial support and contributions from Owner to the District for the Phase I Sanitary Sewer Project.

This Agreement is entered into by the parties pursuant to the provisions of Title 807 KAR 5:011(13) as a "Special Contract".

2. DISTRICT AND OWNER'S RESPONSIBILITIES

Relating to the removal of the existing package sanitary sewage and wastewater treatment plant and construction of the proposed Pump Station, the obligations and responsibilities of the District and Owner shall be as follows:

- (a) **District Responsibilities.**
 - (i) The District shall install, at the cost and expense of Owner, a Pump Station of sufficient size and capacity, as determined by the District's engineer, to provide for the collection and transmission of all sanitary sewage and wastewater generated by the MHP to the District's treatment plant. It is acknowledged by the parties that the Pump Station shall be constructed at or near the site of the existing package treatment plant. The Pump Station shall be constructed in conformity with all federal, state, local and district standards and specifications, including those contained Section 6 "Submersible Sewage Pump Station" of the District's standards and specifications (Exhibit "B").
 - (ii) After construction of the Pump Station, the District shall be responsible for all future maintenance, repair and upkeep relating to the Pump Station at the District's cost and expense, unless otherwise provided for herein.
 - (iii) The District shall use the Pump Station for the purpose of pumping from the MHP to the District's main transmission lines, all sanitary

sewage and wastewater generated by Owner's current and future tenants residing in the MHP.

- (iv) The District shall be responsible for all utility charges, including electric, which may be necessary for the day-to-day operation of the Pump Station.
- (v) The District shall install a flow meter ("Flow Meter") adjacent to the Pump Station for the purpose of measuring the volume of sanitary sewage and wastewater flowing through the Pump Station. The District shall be responsible for maintaining the Flow Meter at its cost and expense unless otherwise provided for herein. The District shall test the Flow Meter per the manufacturer's specifications to insure its accuracy in measuring sanitary sewage and wastewater flows through the Pump Station. The District shall, at a minimum, test the Flow Meter consistent with any and all existing federal, state, local or district rules and regulations. If any federal, state, local or district rules and regulations are adopted subsequent to the execution of this Agreement which requires a more frequent testing of the Flow Meter, the District shall comply with those testing requirements.

Owner may, at any time during the term of this Agreement, request the District to test the Flow Meter to calculate its accuracy in measuring sanitary sewage and wastewater flows through the Pump Station. In the event that such test indicates that the Flow Meter is accurate within 6%, the Owner shall reimburse the District for the cost of such testing. In the event the Flow Meter test indicates that the Flow Meter is inaccurate at a rate greater than 3%, the District shall, at its cost and expense, replace and/or repair the Flow Meter to accurately measure sanitary sewage and wastewater flows through the Pump Station. In such event, the District shall be responsible for the cost of the requested Flow Meter test.

- (vi) The District shall be responsible for providing sanitary sewage and wastewater treatment services to all MHP tenants subject to the provisions set forth in paragraph 4 herein and all other Rules, Laws and Regulations of any and all federal, state or local governmental agencies and the District.
- (vii) It is contemplated by the parties hereto that sanitary sewage service to Owner's mobile home park will require the installation of transmission and collection lines over adjacent property owned by Norfolk Southern Railway. In the event that Norfolk Southern

Railway should assess any License Fee, the District shall be responsible for all such License Fees charged.

- (viii) The District shall be responsible at its cost and expense to install any and all other transmission or collection lines as a part of the Phase I Extension Project which are reasonably necessary to provide adequate sanitary sewage collection and treatment to Owner's MHP.

(b) Owner's Responsibilities.

- (i) Owner shall provide the District with reasonable access, at no cost, (including permanent and temporary easements) to the site of the Pump Station to enable the District to reasonably construct and thereafter maintain the Pump Station.
- (ii) The Owner shall grant to the District temporary and permanent easements which may be reasonably necessary for the continued maintenance and operation of the Pump Station. Such easements shall include a permanent access easement to be granted to the District for the purpose of future maintenance, testing and repair of the Pump Station. Owner shall also provide temporary and permanent utility easements to provide electric service for the day-to-day operation and maintenance of the Pump Station. All permanent and temporary easements shall be in substantially that format as contained in the attached sample easement identified as Exhibit "C".

Any and all temporary or permanent easements reasonably necessary for the construction, maintenance and operation of the Pump Station contemplated herein shall be granted by Owner to District at no cost. At the execution of this Agreement, Owner and District acknowledge that the exact location, scope and extent of the temporary and permanent easement which are reasonably necessary to construct the Pump Station are unknown. The location, scope and extent of any temporary or permanent easements shall be determined by District's engineer. The District shall exercise all reasonable care and work with the Owner in locating the Pump Station site and the identification of any and all temporary or permanent easements necessary.

The Owner shall grant to the District any and all other temporary and permanent easements which may be reasonably necessary for the District to provide sanitary sewer service to the mobile home park, including but not limited to any additional force main or gravity line easements.

- (iii) Owner shall be responsible for the cost of the original construction of the Pump Station and all costs related to the installation of utility service, including electric and water service, to the Pump Station site. In the event that Phase 3 electric service is required for the operation of the Pump Station, the cost of delivering Phase 3 electric service to the Pump Station site shall be at the cost and expense of Owner.
- (iv) It is acknowledged by the parties hereto that the District will **not** use any portion of the existing package sanitary sewage treatment plant currently servicing the MHP. Owner shall be responsible for removing from service the existing package sanitary sewage and wastewater treatment plant at Owner's cost and expense. The District may, in its discretion, request of the Owner that the District be permitted to observe and oversee the removal of materials and equipment from the existing package sanitary sewage and wastewater treatment plant. If the District elects to oversee the removal, Owner shall reasonably notify the District of the time that the package sanitary sewage waste water treatment plant will be removed. At no time shall the Owner discharge or otherwise deposit any material, sludge or debris from the existing package sanitary sewer and wastewater treatment plant into the District's sanitary sewer lines without the prior consent of the District. Owner shall not damage or otherwise restrict the operation of the Pump Station during the period of removal of the package sanitary sewage and wastewater treatment plant.

3. MHP INFRASTRUCTURE

(a) It is acknowledged by the parties hereto that as of the execution of this Agreement there are existing sanitary sewer lines located within the MHP which were constructed and maintained by Owner and/or Owner's predecessor in title. Those collection and transmission lines are maintained for the purpose of collecting sanitary sewage and wastewater from Owner's tenants and delivery to the existing package sanitary sewage and wastewater treatment plant. Owner represents and warrants that the existing collection and transmission lines are in a reasonable state of repair. Owner further represents and warrants that it does not have a set of "as-built" plans and drawings which outline the location, size and configuration of the existing sanitary sewer lines within the MHP.

(b) After construction of the Pump Station by the District, Owner shall at its sole cost and expense, continue to provide all future maintenance, repair, upkeep and/or replacement, where necessary, of the existing collection and transmission lines located within the MHP. In the event that any new or supplemental collection and/or transmission lines are necessary at any time in the future for the reasonable collection and delivery of sanitary sewage

and wastewater to the Pump Station from MHP tenants, such supplemental collection and transmission line construction cost shall be completed by Owner at its sole cost and expense.

(c) In the event any existing or future constructed collection and transmission sewer lines located within the MHP require maintenance, repair and/or replacement, Owner shall notify the District of such anticipated construction, maintenance or repair. All future maintenance, repair, replacement and/or new construction of transmission or collection lines within the MHP shall be completed consistent with the then existing standards, specifications, rules and regulations imposed by any federal, state or local governmental agencies and the District.

(d) In the event the District determines that any of the existing or future constructed collection and transmission lines located within the MHP require maintenance, repair or replacement, the District shall forthwith notify the Owner of such determination. Upon notification, Owner shall undertake such repair, maintenance or replacement within a reasonable time. In the event Owner fails or refuses to undertake such necessary repair, maintenance or replacement within a reasonable time, the District may, in its absolute discretion, undertake such repair, replacement or construction and charge all such related costs to the Owner. Any and all such charges unpaid by Owner shall constitute a Lien upon the real estate of the MHP until paid.

(e) All construction of any future collection and/or transmission lines shall be constructed in conformity with all then existing federal, state, local and District laws, rules and regulations.

(f) In the event the District is required to initiate any action to enforce the provisions of this paragraph 3 for the collection of any sums expended by the District relative to the repair, maintenance and/or replacement of existing or future constructed collection and transmission lines within the MHP, Owner shall indemnify and hold harmless the District for any and all such cost incurred, including but not limited to reasonable attorney's fees and cost of collection.

4. MHP TENANT SERVICE BILLING

(a) The District shall be responsible for providing sanitary sewage and wastewater treatment for all current and future residents of the MHP as required by the District's then existing Tariff and Rate Schedule as approved by the Public Service Commission ("PSC").

(b) The District shall be responsible for providing billing of all tenants located within the MHP for sanitary sewage and wastewater treatment consistent with the District's then established and approved Rate Tariff. Owner shall not be responsible for the payment of any sanitary sewer charges assessed to Owner's tenants. Owner agrees that the District and its personnel shall have reasonable access to the MHP for the purpose of servicing any and all MHP tenants as may be reasonably necessary from time to time.

5. COMPLIANCE WITH EXISTING RULES AND REGULATIONS

Owner agrees that it shall comply with all existing federal, state, local and district rules, laws, regulations, specifications and tariffs relating to the collection and transmission of sanitary sewage and wastewater from Owner's tenants to the point of the Pump Station. Owner agrees that it shall adopt rules and regulations for the MHP which shall incorporate any and all federal, state, local and/or District rules, laws and regulations relating to the disposal of sanitary sewage and wastewater into the District's sanitary sewage and wastewater treatment system. For purposes of this provision, Owner acknowledges that it has reviewed and is familiar with the existing Tariff, Standards and Specifications adopted by the District and approved by the PSC, copies of which are attached hereto and identified as Exhibit "D"; and the current Grant County Sanitary Sewer Ordinance, a copy of which is attached hereto and incorporated herein as Exhibit "E". In the event any such rules or regulations as contained in Exhibits "D" or "E" are altered, modified or otherwise changed, subsequent to the execution of this Agreement, Owner agrees that it shall amend its MHP's rules and regulations to reflect such amendments or changes.

6. MHP EXPANSION

It is acknowledged by the parties hereto that the Pump Station to be constructed by the District as provided for in paragraph 2(a) herein shall service only those current and future tenants residing in Owner's MHP based upon the current MHP capacity of approximately 60 mobile home pads. In the event that Owner should, subsequent to the execution of this Agreement, expand or otherwise increase the number of mobile home pads within the MHP over and above the current 60 pads, any and all infrastructure which may be necessary to accomplish such MHP expansion shall be constructed in conformity with the then existing rules and regulations, standards and specifications adopted by all federal, state or local governmental entity and the District. In the event of such expansion, the terms and conditions contained herein shall be binding upon the Owner and such MHP addition unless otherwise noted.

If any expansion of the existing MHP is undertaken by Owner subsequent to the execution of this Agreement and such expansion requires the installation of a higher capacity Pump Station to accommodate that expansion and/or any additional sanitary sewage and waste water generated thereby, any and all such cost incurred relative to the replacement and/or upgrade of the Pump Station shall be paid by Owner at Owner's cost and expense.

In the event of any expansion of the MHP, Owner shall take all reasonable steps to insure that sanitary sewage generated from the expanded MHP shall be piped directly to the Pump Station without using any current collection and transmission lines existing within the current MHP. If sanitary sewage service to the MHP expansion area can be accomplished without using collection and transmission lines constructed by Owner prior to the execution of this Agreement, the terms set forth in paragraph 7 of this Agreement shall not apply to the MHP expansion area. MHP expansion shall be constructed in complete conformity with all then existing federal, state, local and district rules, regulations and specifications.

In the event that any MHP expansion occurs and it is impractical to provide sanitary sewage transmission directly to the Pump Station without using existing collection and

transmission lines constructed by Owner prior to the execution of this Agreement, all of the terms and conditions set forth herein shall apply to the MHP expansion.

7. INFILTRATION CHARGES

It is acknowledged by the parties hereto that storm water, ground water or other materials and substances ("Infiltration") may from time-to-time enter the collection and transmission lines located within the MHP and discharged into the Pump Station to be constructed by the District. Owner represents and warrants that it has, in the period prior to the execution of this Agreement, taken all reasonable precautions and provided all reasonable maintenance and repair to the infrastructure, collection and transmission lines located within the MHP to prevent such Infiltration. Notwithstanding such due diligence, the parties acknowledge that Infiltration may enter the collection and transmission lines for discharge to the Pump Station and treatment plant of the District. As partial consideration for the delivery of sanitary sewage and wastewater service to the MHP, Owner agrees to be responsible for the cost incurred by the District in the treatment of such Infiltration passing through the Pump Station. Calculation of and charges for the treatment of all such Infiltration shall be determined as follows:

- (a) On the last day of each March, June, September and December following the construction of the Pump Station, the District shall read the Flow Meter located at the Pump Station to determine the gross volume of sanitary sewage and wastewater passing through the Pump Station.
- (b) The District shall calculate the number of gallons of sanitary sewage and wastewater generated by MHP residents during the three calendar month period preceding the reading of the Flow Meter. For purposes of this Agreement, the volume of sanitary sewage and wastewater flows generated by MHP tenants shall equal the total number of gallons of water purchased by all MHP residents as reflected in water consumption records of each tenant with Bullock Pen Water District during the three calendar month period preceding the Flow Meter reading.
- (c) The District shall calculate the amount of Infiltration flow by taking the total number of gallons passing through the Flow Meter at the Pump Station less the amount of gallons purchased by MHP residents as determined by Bullock Pen Water District's billing records. The excess shall be determined to be "Infiltration Flow".
- (d) Owner shall pay to the District a charge for the total Infiltration Flow based upon the District's then approved sanitary sewer rates as provided in its Tariff. For example, if the total sanitary sewage and wastewater flow through the Flow Meter at the Pump Station equals 1,400,000 gallons for the period October, November, December 2008; and the MHP residents purchase a total of 1,350,000 gallons of water for the same period based upon Bullock Pen Water District's water charges, Owner shall pay the

District for 50,000 gallons of Infiltration Flow based upon sanitary sewer rates as contained in the District's then approved Tariff.

- (e) The District shall mail to the Owner on or before the 15th day of the month following the Flow Meter reading a notice of charges identifying the calculations and charges billed for that quarter. Owner shall pay to the District the amount charged to Owner on or before the 30th day of the month following the Flow Meter reading. In the event Owner should fail to pay such charge within 15 days, the outstanding Pump Station charges shall bear interest at the rate of 1% per month until paid. Unpaid charges for Infiltration Flow shall constitute a lien on the real estate of the MHP.
- (f) The District may, in its discretion, run additional Flow Meter tests during periods of heavy precipitation for the purpose of assessing the scope and extent of excessive infiltration resulting from rain, storm or other ground water. In the event that such Flow Meter tests confirm that flow capacities exceed 125% of the average daily capacity flow during any 24 hour period, District shall notify Owner of such excessive infiltration. In that event, Owner agrees to identify, locate and repair the source of excessive infiltration within a reasonable time. In the event Owner fails to take all reasonable steps to eliminate excessive infiltration flows, the District may, in its discretion, undertake the responsibility to eliminate such excess infiltration flows. Any and all cost or expense incurred by the District in taking such action shall be reimbursed by Owner.
- (g) If at any time the pump station should overflow and discharge raw sewage and wastewater into the surrounding areas and such discharge is the result of excessive infiltration originating from the mobile home park or is the result of debris or materials discharged into the sanitary sewer collection system within the mobile home park by Owner and/or Owner's tenants, the Owner shall indemnify and hold harmless the District for any claims and causes of action brought against the District as a result of such spillage. In the event any governmental agency brings any regulatory or other action against the District as a result of such spillage, Owner shall indemnify and hold harmless the District from any and all such action including the payment of any and all fines or other charges assessed against the District as a result of such spillage.

8. NOTICE

Any and all notice provided for herein shall be deemed to have been made when such notice is deposited in the United States Mail, postage prepaid and address as follows:

As to District: Grant County Sanitary Sewer District
Attn: Ms. Paula Massie, Office Manager
One Farrell Drive
P.O Box 188
Crittenden, KY 41030

As to Owner: Daugherty Higdon and Griffith
c/o 7730 U.S. Highway 42, Suite C and B
Florence, Kentucky 41042

9. INDEMNIFICATION

(a) Owner shall indemnify and hold harmless the District from any and all claims, causes of action or demands made by any MHP resident arising by, from or through the malfunction or failure of or the collection and transmission lines located within the MHP. Such indemnification shall include but not be limited to any and all reasonable costs, fees, charges, attorney's fees and the like, incurred by the District in the defense of any and all such claim or cause of action.

(b) Owner shall indemnify and hold harmless the District for any and all damages, expenses or charges incurred by the District resulting by, from or through Owner's violation of any rule, federal, state, local or District rule, law or regulation.

(c) In the event that Owner should default or otherwise materially breach any term, condition or covenant set forth herein, Owner shall indemnify and hold harmless the District from any and all claim, cause of action or demand brought against the District arising from such material default or breach. Such indemnification shall include but not be limited to any and all reasonable costs, fees, charges, attorney's fees and the like incurred by the District in the defense or prosecution of any such claim or cause of action.

10. PUBLIC SERVICE COMMISSION APPROVAL

It is agreed by the parties hereto that this Agreement shall be submitted to the PSC for consideration and approval. As consideration for that approval, the parties hereto acknowledge that the following special circumstances exist which necessitate the approval of the Agreement:

- (a) Removal of the package sanitary sewage and wastewater treatment plant would best promote the public health and welfare of the MHP residents and the surrounding community;
- (b) Removal of the package sanitary sewage and wastewater treatment plant would eliminate the unnecessary and ongoing financial responsibility of Owner to maintain and cover the costs relative to its operation;

- (c) Avoid the financial burden of requiring the Owner to replace existing collection and transmission infrastructure lines located within the MHP due to their current and existing location, state of repair and the like;
- (d) MHP residents and the surrounding community would be best served by the treatment of sanitary sewage and wastewater by the District in an established sanitary sewage and wastewater treatment plant;
- (e) Eliminate the financial burden of the Owner to conform to all existing federal, state and local rules and regulations regarding the collection and treatment of sanitary sewage and wastewater;
- (f) Eliminate the need to replace existing infrastructure within the mobile home park which would be, under current conditions, impractical and fiscally unreasonable; and
- (g) Assessment of the existing District's approved tap-in fee of \$1,000.00 per customer could not be equitably assessed against Owner's tenants and that payment of the lump sum fee as provided for in paragraph 11 represents a more equitable charge in lieu thereof.

Based upon the foregoing special circumstance, Owner and District acknowledge that approval of this Agreement by the PSC would be in the parties and community's best interest.

11. OWNER'S CONSIDERATION

In consideration of the extension of sanitary sewer to the MHP by the District, Owner agrees to pay to the District a lump sum payment of One Thousand Dollars (\$1,000.00), said sum to be paid by Owner upon the District obtaining all approvals of this Agreement and substantial completion of the Phase I Project whereby District is able to accept for transmission and treatment all sanitary sewage and wastewater from the MHP. Owner acknowledges that the consideration provided for herein represents a fair and reasonable charge for the services and benefits to Owner. Owner acknowledges that this Agreement is entered into freely and voluntarily without coercion or other inducement other than those considerations specified herein. Specifically, it is acknowledged by Owner that implementation of the terms and conditions set forth herein constitute a cooperative and joint effort of the District and Owner to minimize the financial burden upon Owner in providing public sanitary sewage and wastewater treatment service to Owner's tenants. Owner acknowledges that the cost of obtaining sanitary sewer service from the District could be significantly greater than the consideration and financial agreed to herein based upon existing Statutes and Kentucky Administrative Regulations. Owner acknowledges that payment of the consideration herein represents a fair and equitable compromise with the District.

12. REGULATORY COMPLIANCE

Subsequent to the execution of this Agreement, the parties agree as follows:

(a) Owner shall maintain and operate all sanitary sewer infrastructure facilities, including collection and transmission lines located within the MHP, in compliance with all federal, state and local regulatory Laws, Rules and Regulations and in compliance with all Rules, Laws and Regulations of the District. In the event that any claim, cause of action or demand is brought against the District as a result of Owner's non-compliance with those regulatory provisions, Owner shall indemnify and hold the District harmless therefrom, including any cost incurred by the District in defense of any such action.

(b) The District shall provide sanitary sewer service and maintain the Pump Station in conformity with all federal, state and local regulatory Laws, Rules and Regulations and in compliance with all Rules, Laws and Regulations of the District. In the event that any claim is made against Owner as a result of the District's non-compliance with those regulatory provisions, the District shall indemnify and hold the Owner harmless therefrom.

(c) In the event the Owner is charged with regulatory violation, Owner shall forthwith notify the District of such action. Owner shall forthwith take any and all necessary action to resolve any and all such claim at Owner's cost and expense. In the event Owner fails or refuses to resolve such regulatory claim, the District may in its sole discretion, take any and all action necessary to resolve such regulatory claim. Any and all cost incurred by the District in resolving that claim may be charged to the Owner. Any and all unpaid expenses or cost incurred by the District shall constitute a lien on the real estate of the MHP. If the District is required to initiate any action against Owner for the collection of those costs and expenses, the District shall be entitled to recover all reasonable cost of collection, including reasonable attorney's fees.

13. PUMP STATION CONSTRUCTION

It is agreed by the parties hereto that the Pump Station referred to in paragraph 2(b) may be constructed by Owner in Owner's discretion. In the event Owner undertakes the construction of the Pump Station, such construction shall be subject to the following terms and conditions:

- (i) All aspects relating to the design and construction of the Pump Station shall be completed at the sole cost and expense of Owner.
- (ii) All Pump Station construction shall be conducted under the direct supervision of the District and/or its engineers and designees. Any cost incurred by the District relating to supervision of the construction project undertaken by Owner shall be paid for by Owner.
- (iii) All Pump Station construction shall be completed in strict compliance with all current District standards and specifications for pump station construction as amended (Exhibit "B").
- (iv) Any Pump Station construction undertaken by Owner shall be subject to the approval of all governmental agencies, including but not limited to the

PSC, Kentucky Division of Water and the like. Any cost incurred by Owner in the construction of the Pump Station relating to permits, fees, or charges assessed by any governmental agency shall be paid for by Owner.

- (v) Owner shall be responsible for obtaining all governmental inspections upon completion of the Pump Station construction at Owner's cost and expense. Upon issuance of the appropriate inspection approvals, Owner shall maintain ownership of the Pump Station for a period of one year thereafter ("Warranty Period"). During the Warranty Period, Owner shall be responsible for all maintenance, repair and upkeep of the Pump Station. Upon expiration of the Warranty Period, Owner shall deliver title to the District. Owner agrees to execute any and all documents necessary to effectuate the transfer of ownership of the Pump Station to the District. In the event that any governmental agency fails or refuses to permit or otherwise authorize Owner to construct the Pump Station for any reason whatsoever, Owner agrees that construction of the Pump Station shall be undertaken by the District. If required, Owner shall be responsible for obtaining governmental approval of all construction to be undertaken by Owner prior to Owner's commencement of construction. In the event Owner is unable to obtain timely approval and permission to proceed with construction of the Pump Station, if required, the District may construct the Pump Station as provided for in paragraph 2(a).

- (vi) It is acknowledged by the parties hereto that timing of constructing the sanitary sewer lines necessary to serve the MHP and construction of the Pump Station is critical. To that end, both the District and Owner shall work together and coordinate their efforts to insure that the availability of sanitary sewer service to the MHP occurs at the same time the Pump Station is completed and available for delivery of sanitary sewer to the District. The District shall provide Owner throughout the Phase I Extension Project on a periodic basis status reports to insure Owner ample opportunity to complete construction of the Pump Station in a timely manner. It is agreed by the parties hereto that the District shall, upon availability of sanitary sewer service notify the Owner that the sanitary sewer lines are in place and available to accept sanitary sewage from the MHP. Owner shall within 30 days of such notice complete construction of the pump station and have all necessary governmental approvals and permits in place to allow delivery of sanitary sewage through the pump station and into the District's system. In the event Owner does not have the pump station online on or before 30 days following receipt of such notice, Owner shall pay to the District sanitary sewage charges that would have been payable based on water consumption rates of tenants within the MHP. All other elements of this Agreement relating to the District's billing shall commence 30 days after the Owner's receipt of such notice.

14. MISCELLANEOUS PROVISIONS

(a) The District may, in its absolute discretion, direct the flow of sanitary sewage into the Pump Station from areas serviced or to be serviced by the District and not a part of Owner's MHP. In that event, the District shall not allow such additional sanitary sewage through the Flow Meter to be installed by the District. If any improvements are required to the Pump Station as a result of that additional sanitary sewage being directed through the Pump Station, any and all such improvements, upgrades or replacements shall be done at the cost and expense of the District.

(b) It is acknowledged and agreed by the parties hereto that this Agreement and all of its terms and conditions shall not constitute nor be construed as an acceptance of or dedication by the Owner to the District of the existing collection and transmission lines or other sanitary sewer infrastructure located within the MHP.

(c) This Agreement shall be binding upon the respective parties, their successors and assigns.

(d) Implementation of this Agreement and all of its terms and conditions shall be subject to the approval of the PSC and any and all other governmental agencies and authorities.

(e) This Agreement may not be changed, altered or modified unless it be done in writing and signed by all parties.

(f) This Agreement has been approved by the District pursuant to duly authorized and adopted action of its Board of Commissioners as required by law.

(g) The parties agree that this Agreement shall be recorded in the Grant County Clerk's records which shall be binding upon the Owner and all successors in title.

(h) It is acknowledged by the District and Owner that this Agreement is entered into for the purpose of facilitating the Phase I Expansion Project currently being undertaken by the District. It is further acknowledged by Owner that the Phase I Expansion Project in large part is funded by grants received by the District without which the Phase I Expansion Project could not be undertaken. In the event that the receipt of grants currently anticipated by the District are not received or if the Phase I Expansion Project cannot move forward due to a lack of funding or any other reason, this Agreement and all of the obligations, covenants and responsibilities of the respective parties undertaken herein shall terminate with neither party having any further legal obligation hereunder. It is further acknowledged by the Owner that the District, by the execution of this Agreement, shall not be obligated to undertake the Phase I Expansion Project thereby providing sanitary sewer services to the Owner in the event the District should at any time subsequent to the execution of this Agreement determine in its absolute and sole discretion and judgment that the Phase I Expansion Project should not be undertaken. In such event, this Agreement shall terminate with neither party having any further

legal obligations to the other arising by, from or through the terms, conditions and covenants set forth herein.

IN WITNESS WHEREOF, the parties hereunto set their hand on the day and year first above written.

GRANT COUNTY SANITARY SEWER DISTRICT

Cynthia Lower
Witness

BY: Bobby Burgess
BOBBY BURGESS, CHAIRMAN

Gail Bowling
Witness

COMMONWEALTH OF KENTUCKY

COUNTY OF GRANT

SUBSCRIBED, SWORN TO AND ACKNOWLEDGED before me by the said GRANT COUNTY SANITARY SEWER DISTRICT, by and through BOBBY BURGESS, Chairman, this 26 day of December, 2008.

[Signature]
Notary Public
My Commission Expires: 3/24/12

DAUGHERTY HIGDON AND GRIFFITH,
a Kentucky General Partnership

BY: *L.M. Daugherty*
L. M. DAUGHERTY, General Partner

Witness

Witness

BY: *George Higdon*
GEORGE HIGDON, General Partner

Witness

Witness

BY: *Byron U. Griffith*
General Partner, *Byron U. Griffith*

Witness

Witness

COMMONWEALTH OF KENTUCKY

COUNTY OF GRANT

SUBSCRIBED, SWORN TO AND ACKNOWLEDGED before me by the said DAUGHERTY HIGDON AND GRIFFITH, by and through L. M. DAUGHTERY, General Partner, this 16 day of December, 2008.

Kelley Smith
Notary Public
My Commission Expires: 4-16-2012

COMMONWEALTH OF KENTUCKY

COUNTY OF GRANT


SUBSCRIBED, SWORN TO AND ACKNOWLEDGED before me by the said DAUGHERTY HIGDON AND GRIFFITH, by and through GEORGE HIGDON, General Partner, this 16 day of December, 2008.

Kelley Smith
Notary Public
My Commission Expires: 4-16-2012

COMMONWEALTH OF KENTUCKY

COUNTY OF GRANT

SUBSCRIBED, SWORN TO AND ACKNOWLEDGED before me by the said DAUGHERTY HIGDON AND GRIFFITH, by and through Byron V. Cr. F. H., General Partner, this 16 day of December, 2008.



Notary Public
My Commission Expires: 4-16-2012

Grant Co. Sanitary Sewer District

Supervisor's Report

August

23rd) – Reversed the rotation of the pumps at Sherman lift station to clear a blockage in the impellers.

27th) – Pulled and cleaned the bar screen at the Sewer Plant.

- Cleaned out the comminutor pit at the Sewer Plant.
- Replaced a low-pressure grinder pump on Catlett Dr.

28th) – Pulled pump #2 at Angela lift station, changed the oil and adjusted the wear plate on the pump and reinstalled it into the pit.

29th) – The Public Service Commission came and completed their yearly inspection of the sewer system.

September

5th) – Rebuilt multiple low-pressure grinder pumps.

6th) – Rebuilt multiple low-pressure grinder pumps.

9th) – Pressure washed the walls on the clarifiers on all 4 plants at the Sewer Plant.

11th) – Ran jar tests at the Sewer Plant using the polymer 801 to test for increased settling.

12th) – Cleaned the walls in the clarifiers on all 4 plants at the Sewer Plant.

17th) – Repaired a leaking low-pressure grinder pump discharge on Ridge Rd.

- Pulled pump #1 at Wheat lift station due to a blockage. Unclogged the blockage and reinstalled the pump into the pit.

BULLOCK PEN WATER DISTRICT
P.O. BOX 188
CRITTENDEN, KY 41030
(859) 428-2112

In Account With:

Grant County Sanitary Sewer District
P.O. Box 460
Crittenden, KY 41030-0460

09-10-19 Services Rendered as defined in Management Agreement

**Monthly charges for
August, 2019**

Amount

Labor:	\$12,220.00
July Reconnect Fees:	\$0.00
Rent:	\$750.00

Office Equip/Supplies:

CBTS	Phone Services	\$150.44
Staples	Office Supplies	\$42.40
Spectrum	Internet Services	\$18.99
US Post Office	Postage	\$20.00
CSM, Inc.	Computer Assista	\$43.76
Grant Co. Oil	Fuel/Gas Purch	\$126.90
ProSource	Copier Lease	<u>\$31.80</u>

Total Bill for August:	\$13,404.29
Previous billings for 2019:	\$108,633.96
Previous payments for 2019:	\$95,229.67
Previous billings to date:	\$1,984,477.43
Previous payments to date:	1,971,073.14

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
OCTOBER 16, 2019**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
OCTOBER 16, 2019

1. Call to order
2. Visitor Presentation
3. Reading of Minutes, Approval of Warrants, Maintenance & Operating Account, Profit and Loss Statement
4. Old business
 - A. Tom Nienaber
 - i. Mobile Home Parks Update
 - ii. Rate Increase Analysis
5. New business
 - A. Kerry Odle, HMB Professional Engineering
 - i. New Project Information
 - B. Billy Catlett
 - i. Supervisor's Report
 - C. Bullock Pen Management Fee
 - i. September, 2019
 - D. Dianne Cook & Ashley Dyer
 - i. Next Meeting – November 21, 2019
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
OCTOBER 2019 MEETING**

The October 2019 Meeting of the Grant County Sanitary Sewer District was called to order on October 16, 2019, at 3:00 p.m. at the District Headquarters, One Farrell Drive, Crittenden, Kentucky. Present at the meeting were the following: Chairman Charles Givin, and Commissioners, Rodger Bingham, Danny Northcutt, Robert Worthington and Leo Saylor. Also present were Dianne Cook, HR Director Ashley Dyer, Superintendent William Catlett, Kerry Odle, HMB Professional Engineers, Inc., and Counsel Thomas R. Nienaber.

The first order of business was a review of the September 2019 Minutes. After discussion, upon Motion of Danny Northcutt and second by Leo Saylor, it was unanimously,

“RESOLVED: that the September 2019 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the September 2019 Profit and Loss Statement and Warrants as attached. After discussion, upon motion of Robert Worthington and second by Rodger Bingham, it was unanimously,

“RESOLVED: that the September 2019 Warrants and Profit and Loss Statement, be and the same are hereby approved as attached.”

The next order of business was a presentation by HMB Professional Engineers, Inc., Mr. Kerry Odle, as follows:

1. Mr. Odle reminded everyone that the Kentucky Infrastructure Authority (“KIA”) still has 95% forgivable loans up to \$100,000.00 available for sanitary sewer projects related to the removal of on-site sanitary sewer treatment plants now serving mobile home parks.
2. Mr. Odle prepared a summary of probable construction/project costs for three related Wastewater Treatment Plant Projects. A copy of that report is attached. The three projects are:

<u>Project</u>	<u>Approximate Cost</u>
(1) Digester	\$520,000.00
(2) 100,000 GPD Plant Expansion	\$980,000.00
(3) 0.5M Gallon Wet Weather Detention Basin	\$900,000.00

Mr. Odle reviewed the Commissioners his cost estimates as attached. Mr. Nienaber inquired as to whether or not the current treatment plant has sufficient acreage to accommodate the reported projects. Superintendent Catlett reported that the City of Crittenden owns an adjoining acreage

tract of real estate. The previous City Administration has confirmed that the City would be inclined to transfer enough acreage to the District for Plant Expansion.

The next order of business was a report by Counsel Thomas R. Nienaber as follows:

1. Mr. Nienaber reported that he spoke with Jason Hurt of the Division of Water on September 16, 2019 regarding Country Living Mobile Home Park. Mr. Nienaber reviewed with the Commissioners his September 17, 2019 letter and attachments (as attached). Since that time, Mr. Nienaber has called Mr. Hurt on a couple of occasions and has not yet heard back.
2. Mr. Nienaber reported that he had met earlier in the day with Peggy Gamble regarding possible rate increases. Ms. Gamble has prepared an analysis of rate increases as attached. Overall, Ms. Gamble's report indicates that the District should apply for a 19.5% rate increase. If this 19.5% rate increase is approved, the Current and Proposed Rate Tables would change as outlined in the attached. For example, residential rates ("Minimum Bill") would increase from \$21.06 per month to \$25.16 per month. The average residential rate (5,000 gallons) would increase from \$45.81 per month to \$54.74 per month.

A considerable discussion followed. Everyone acknowledged that the last rate increase for the District occurred prior to 2010. Everyone also agreed that a rate increase is in order. After discussion, upon motion of Rodger Bingham and second by Robert Worthington, it was unanimously,

"RESOLVED as follows:

1. The District is hereby authorized to initiate the filing of an Application with the Kentucky Public Service Commission for a rate adjustment of 19.5% consistent with the report prepared by Peggy Gamble.
2. Counsel Thomas R. Nienaber and Chairman Givin are hereby authorized to make all necessary filings with the Kentucky Public Service Commission to obtain approval of the approved rate adjustment."

The next order of business was a report by Superintendent Catlett as follows:

1. Superintendent Catlett reviewed with the Commissioners his monthly Superintendent's Report as attached.

Grant Co. Sanitary Sewer District
Minutes
October 16, 2019

2. On September 23, 2019, Superintendent Catlett and District personnel repaired pumps at the Salyers Pump Station. These pumps were in need of being rebuilt due to their age.
3. On October 3, 2019, a representative of Kentucky Rural Water visited the District's Wastewater Treatment Plant to report on its current operations. Superintendent Catlett reported that the Kentucky Rural Water Representatives suggested that the District purchase test kits to assist the District in fine-tuning the Wastewater Treatment Plants efficiency. Those kits were purchased at a cost of approximately \$1,500.00.
4. On October 8, 2019, Superintendent Catlett inspected the Indian Hill Mobile Home Park. During that inspection it was discovered that a primary manhole was in a serious state of disrepair. District personnel completely rebuilt the manhole which is now operational.

The next order of business was a report by Dianne Cook and Ashley Dyer as follows:

1. Ms. Cook reported that the next regular meeting is scheduled for November 21, 2019.

There being no further business to conduct, upon motion and second, the meeting was adjourned.

GRANT COUNTY SANITARY SEWER DISTRICT

BY: 
CHARLES GIVIN, CHAIRMAN

ATTEST:

DANNY NORTHCUTT, SECRETARY

**GRANT CO SANITARY SEWER DISTRICT
SEPTEMBER, 2019**

WARRANTS

9/6/2019	ENVIRO-CARE COMPANY	15583.00	VERTICAL FINE SCREEN DNPYMT
9/9/2019	THE CINCINNATI INS CO.	977.00	INSURANCE INSTALLMENT
9/9/2019	BULLOCK PEN WATER	100.00	REIMB LABOR FOR SW REPAIR
9/13/2019	AERZEN USA CORPORA	925.69	BLOWER OIL & FILTERS/SW PLANT
9/13/2019	BULLOCK PEN WATER	1066.21	WATER SERVICES
9/13/2019	GCSSD	317.50	SEWER SERVICES
9/13/2019	CITY OF WILLIAMSTOWN	1200.00	SLUDGE PROCESSING 08/19
9/13/2019	DUKE ENERGY	1974.90	ELECTRIC SVCS
9/13/2019	THOMAS R NIENABER	652.50	ATTORNEY SVCS 07/19-08/20/19
9/18/2019	CHARLES A GIVIN	90.85	COMMISSIONER'S FEE
9/18/2019	DAN NORTHCUTT	90.85	COMMISSIONER'S FEE
9/18/2019	LEO L. SAYLOR	90.85	COMMISSIONER'S FEE
9/18/2019	RODGER W BINGHAM	90.85	COMMISSIONER'S FEE
9/18/2019	BB&T (VISA)	89.73	SUPPLIES & WEBSVCS
9/18/2019	BEST WAY DISPOSAL	70.33	DUMPSTER P/U09/19
9/18/2019	BULLOCK PEN WATER	13404.29	MGT FEE 08/19
9/18/2019	FLUSH SANITATION	3000.00	20 LDS SLUDGE HAULING - 08/09/19
9/18/2019	GRANT CO. NEWS	76.50	BID ADVERTISEMENT - VERT. FINE S
9/18/2019	HELLMANN LUMBER	42.67	SUPPLIES
9/18/2019	HMB PROFESSIONAL	2730.00	GENERAL ENG. SVCS WWTP IMPR
9/18/2019	KY STATE TREASURER	451.98	SALES & USE TAX 09/19
9/18/2019	MORRIS & BRESSLER	915.53	ACCOUNTING SVCS
9/18/2019	OWEN ELECTRIC COOP	4387.99	ELECTRIC SVCS
9/18/2019	PACE ANALYTICAL SVC	1981.91	SAMPLE ANALYSIS 07/30-09/05/19
9/18/2019	SMARTBILL	897.46	BILLING/POSTAGE 09/19
9/18/2019	WASCON, INC.	1052.42	PARTS/MATERIALS LPGP
9/20/2019	JEREMY KIDWELL	4.50	OVERPAYMENT ON ACCT
9/20/2019	ART'S RENTAL	14.00	SUPPLIES
9/20/2019	WHAYNE SUPPLY CO.	61.99	OIL & FUEL FILTERS - BOBCAT
9/30/2019	BULLOCK PEN WATER	165.00	REIMB FOR RETURN ELECTONIC CK
9/30/2019	CRITTENDEN FARM, LAW	57.00	WEEDKILLER/PLANT
9/30/2019	ELECTRIC MOTOR TECH	2650.00	SAYERS PUMP #1 REPAIRS
9/30/2019	KY STATE TREASURER	675.66	2019 UNCLAIMED PROP
9/30/2019	SMARTBILL	942.38	BILLING/POSTAGE 08/19
9/30/2019	STRAEFFER PUMP & CO	330.75	SAYERS PUMP #1 REPAIR
9/30/2019	VITECH, INC.	619.10	CLAIBORNE #1 IMPELLER BLADE REF
9/30/2019	WASCON, INC.	275.75	LPGP SUPPLIES
9/30/2019	CARL W CRONE	1260.00	TRMT PLANT OPERATION
9/30/2019	CITY OF CRITTENDEN	<u>7589.97</u>	TRASH COLLECTIONS 08/19

TOTAL DISBURSEMENTS 66907.11

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
SEPTEMBER, 2019**

GROSS RECEIPTS		\$ 69,761.28
DISBURSEMENTS		
UTILITIES	\$ 7,816.93	
SALARIES - NET	363.40	
MILEAGE	0.00	
MAINTENANCE & OPERATION	40,029.05	
SUPPLIES	2,519.25	
GENERAL	<u>16,178.48</u>	
TOTAL DISBURSEMENTS		<u>66,907.11</u>
NET		<u><u>\$ 2,854.17</u></u>

**Grant County Sanitary Sewer District
P.O. Box 460
Crittenden, KY 41030-0460**

Grant County Sanitary Sewer District
October, 2019

BANK BALANCES:

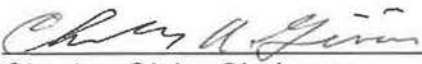
FORCHT BANK

Revenue	\$243,206.03
Maintenance & Operations	\$65,108.87
Merchant Services Acct	\$215,254.32
Loans Replacement Reserve	\$19,750.00

**WARRANTS
OCTOBER, 2019**

GRANT COUNTY SANITARY SEWER DISTRICT:
AUTHORIZATION TO TREASURER BINGHAM for expenditures for funds you are hereby authorized by this warrant under KRS-050 to pay out of Maintenance & Operation Fund of this District the following bills:

<u>BILLS</u>	<u>SERVICE</u>	<u>GROSS</u>
BB&T	Loan Payment	\$9,492.86
Carl Crone	Treatment Plant Operator	\$1,260.00
Bullock Pen Water District	Management Agreement 09/19	\$13,646.39
City of Williamstown	Sludge Processing 09/06 & 10/09/19	\$2,400.00
Smartbill	Billing & Postage 10/19	\$904.54
Bullock Pen Water District	Water Bills	\$614.82
Pace Analytical Services, Inc.	Sample Analysis 09/19	\$1,585.51
BB&T (VISA)	Tools, Supplies, Websvcs	\$436.46
CCP Industries	Gloves/Towels Sw Plant	\$347.25
BestWay Disposal	Dumpster pickup-	\$70.33
Ky State Treasurer	Sales & Use Tax 09/19	\$592.59
Hellmann Lumber	Materials & Supplies	\$130.53
Duke Energy	Electric Service	\$1,822.39
Ky State Treasurer	Unclaimed Property	\$1,978.39
Postmaster	P.O. Box Rental - 2020	\$208.00
The Cincinnati Insurance Company	Insurance Premium	\$977.00
GCSSD	Sewer Bills	\$152.50
Morris & Bressler	Accounting Svcs 09/19	\$1,322.31
HMB Professional Engineers, Inc.	Gen Engineering Svcs 09/01-09/28/19	\$1,657.50
Thomas R. Nienaber	Attorney Fees - 8/21-09/19/19	\$1,341.25
	TOTAL	\$40,940.62


Charles Givin, Chairman


Danny Northcutt, Secretary

MORRIS & BRESSLER

Accountant's Compilation Report

To the Commissioners
Grant County Sanitary Sewer District
P. O. Box 460
Crittenden, KY 41030

Management is responsible for the accompanying financial statements of Grant County Sanitary Sewer District (a governmental entity), which comprise the balance sheet as of September 30, 2019, and the related statements of revenue and expenses - historical for the one month and nine months ended September 30, 2019 and 2018 and budgeted for the nine months ended September 30, 2019 in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows, the statement of changes in net position, and the supplementary information required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Grant County Sanitary Sewer District.

Morris & Bressler, PSC

Morris & Bressler, PSC
Certified Public Accountants

October 15, 2019

MORRIS & BRESSLER, PSC
Certified Public Accountants

7309 Dixie Highway • P.O. Box 545 • Florence, KY 41022-0545 • (859) 525-6306

GRANT COUNTY SANITARY SEWER DISTRICT

Balance Sheet

As of September 30, 2019

	Sep 30, 19
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	
126.11 · CIB-CUSTOMER DEPOSITS-FORCHT	90,102.43
126.12 · CIB - REPLACEMENT RESERVE	19,750.00
Total 126 · RESTRICTED CASH	109,852.43
131.07 · CIB-MAINTENANCE & OPERATION FOR	43,489.41
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	164,790.64
131.06 · CIB-REVENUE - FORCHT	243,206.03
135 · CERTIFICATES OF DEPOSIT	130,905.00
Total Checking/Savings	692,243.51
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	104,377.05
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-10,200.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	38,147.09
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	32,139.32
142.02 · ACCOUNTS RECEIVABLE-OTHER	5,056.89
162 · PREPAYMENTS	3,807.98
171 · ACCRUED INTEREST RECEIVABLE	960.27
Total Other Current Assets	174,288.60
Total Current Assets	866,532.11
Fixed Assets	
105 · CONSTRUCTION IN PROGRESS	
105.6 · CIP - SEWER PLANT SLUDGE PRESS	30,154.64
105.13 · CIP - INDIAN HILL LINE REPLACE	268.80
Total 105 · CONSTRUCTION IN PROGRESS	30,423.44
303.3 · W.T.P.-LAND & LAND RIGHTS	25,000.00
304.3 · S.T.P.- STRUCTURE & IMPROVEMENT	1,281,582.27
311.4 · T & D PUMP STATIONS	2,328,144.60
320.3 · S.T.P.-SEWER TREATMENT PLT EQUI	243,005.68
320.4 · T & D EQUIPMENT	49,657.17
331.4 · T & D MAINS	4,974,673.55
340.5 · OFFICE FURNITURE & EQUIPMENT	1,474.94
341.5 · G.P. - TRANSPORTATION EQUIPMENT	42,529.29
108.1 · ACCUMULATED DEPRECIATION	-2,506,285.75
Total Fixed Assets	6,470,205.19
Other Assets	16,890.00
TOTAL ASSETS	7,353,627.30
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	29,703.23
Credit Cards	382.88
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	336.60
241 · TAX COLLECTIONS PAYABLE	950.19
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	7,422.76
235 · CUSTOMER DEPOSITS	62,648.39
238 · ACCRUED INT ON KIA PHASE I	1,445.36
239 · ACCRUED INT ON KIA PHASE II	7,758.36

GRANT COUNTY SANITARY SEWER DISTRICT

Balance Sheet

As of September 30, 2019

	Sep 30, 19
240 · ACCRUED INT ON BB&T LEASE	799.35
243 · CURRENT PORTION OF LTD	154,398.74
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	234,472.96
Total Other Current Liabilities	235,759.75
Total Current Liabilities	265,845.86
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	144,536.26
221 · NOTE PAYABLE - KIA - PHASE II	775,833.81
222 · CAPITAL LEASE - BB&T	370,203.85
224 · LESS CURR PORTION OF LTD	-154,398.74
Total Long Term Liabilities	1,136,175.18
Total Liabilities	1,402,021.04
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,179,631.27
3001 · RESTRICTED	9,746.93
3010 · UNRESTRICTED	742,056.08
Total 3020 · NET POSITION	5,931,434.28
Net Income	20,171.98
Total Equity	5,951,606.26
TOTAL LIABILITIES & EQUITY	7,353,627.30

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

September 2019

	Sep 19	Sep 18	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	67,718.67	57,908.27	9,810.40
470 · FORFEITED DISCOUNTS	854.52	863.91	-9.39
471 · MISCELLANEOUS SERVICE REVENUE	1,041.56	1,130.06	-88.50
Total Income	69,614.75	59,902.24	9,712.51
Gross Profit	69,614.75	59,902.24	9,712.51
Expense			
403 · DEPRECIATION EXPENSE	16,520.75	16,557.00	-36.25
408 · TAXES OTHER THAN INCOME	30.60	38.25	-7.65
603 · SALARIES & WAGES-COMMISSIONERS	400.00	500.00	-100.00
615 · PURCHASED POWER	7,232.06	6,988.56	243.50
618 · TREATMENT PLANT CHEMICALS	0.00	1,224.50	-1,224.50
620 · MATERIALS AND SUPPLIES			
620.02 · M & S-PUMPING SYSTEM REPAIR	2,648.32	130.84	2,517.48
620.03 · M & S-TREATMENT PLANT OPERATION	359.83	469.15	-109.32
620.04 · M & S-TREATMENT PLANT REPAIRS	0.00	28.44	-28.44
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	783.70	621.01	162.69
620.08 · M & S-GENERAL OFFICE SUPPLIES	113.65	123.53	-9.88
Total 620 · MATERIALS AND SUPPLIES	3,905.50	1,372.97	2,532.53
631 · CONTRACTUAL SERVICES-ENGINEERS	2,730.00	0.00	2,730.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	1,322.31	538.72	783.59
633 · CONTRACTUAL SERVICES-LEGAL	1,341.25	775.00	566.25
634 · CONTRACTUAL SERVICE-MANAGEMENT	12,970.00	10,050.00	2,920.00
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	253.53	253.53	0.00
635.02 · CS - PUMPING SYSTEM REPAIRS	2,650.00	0.00	2,650.00
635.03 · CS - TREATMENT PLANT OPERATIONS	3,820.45	1,574.52	2,245.93
635.07 · CS - CUSTOMER BILLING	287.18	257.59	29.59
635.08 · CS -GENERAL & ADMINISTRATIVE	496.41	462.19	34.22
Total 635 · CONTRACTUAL SERVICE-OTHER	7,507.57	2,547.83	4,959.74
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,981.88	1,198.66	783.22
642 · RENT OF EQUIPMENT	31.80	543.86	-512.06
650 · TRANSPORTATION EXPENSE	128.92	43.55	85.37
656 · INSURANCE-VEHICLE	264.61	264.61	0.00
657 · INSURANCE-GENERAL LIABILITY	536.21	457.63	78.58
658 · INSURANCE - PROPERTY	310.46	310.46	0.00
659 · INSURANCE-OTHER	58.97	49.60	9.37
Total Expense	57,272.89	43,461.20	13,811.69
Net Ordinary Income	12,341.86	16,441.04	-4,099.18
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	314.70	147.84	166.86
432 · PROCEEDS FROM CAPITAL CONTRIB	1,000.00	0.00	1,000.00
Total Other Income	1,314.70	147.84	1,166.86
Other Expense			
427 · INTEREST EXPENSE	3,220.75	3,585.89	-365.14
Total Other Expense	3,220.75	3,585.89	-365.14

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

September 2019

	<u>Sep 19</u>	<u>Sep 18</u>	<u>\$ Change</u>
Net Other Income	-1,906.05	-3,438.05	1,532.00
Net Income	<u>10,435.81</u>	<u>13,002.99</u>	<u>-2,567.18</u>

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

January through September 2019

	Jan - Sep 19	Jan - Sep 18	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	536,575.42	522,346.76	14,228.66
470 · FORFEITED DISCOUNTS	7,133.01	7,513.30	-380.29
471 · MISCELLANEOUS SERVICE REVENUE	9,528.19	13,758.68	-4,230.49
Total Income	553,236.62	543,618.74	9,617.88
Gross Profit	553,236.62	543,618.74	9,617.88
Expense			
403 · DEPRECIATION EXPENSE	148,686.75	149,013.00	-326.25
408 · TAXES OTHER THAN INCOME	1,760.87	1,757.56	3.31
603 · SALARIES & WAGES-COMMISSIONERS	4,400.00	4,400.00	0.00
615 · PURCHASED POWER	64,407.03	64,825.68	-418.65
618 · TREATMENT PLANT CHEMICALS	4,861.57	11,100.04	-6,238.47
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	1,772.30	909.92	862.38
620.02 · M & S-PUMPING SYSTEM REPAIR	24,399.02	7,000.72	17,398.30
620.03 · M & S-TREATMENT PLANT OPERATION	3,468.06	3,190.87	277.19
620.04 · M & S-TREATMENT PLANT REPAIRS	5,458.20	5,048.58	409.62
620.05 · M & S-COLLECT SYSTEM OPERATIONS	143.59	54.55	89.04
620.06 · M & S-COLLECT SYSTEM REPAIRS	97.02	462.83	-365.81
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	6,684.45	6,488.94	195.51
620.08 · M & S-GENERAL OFFICE SUPPLIES	702.54	1,044.43	-341.89
Total 620 · MATERIALS AND SUPPLIES	42,725.18	24,200.84	18,524.34
631 · CONTRACTUAL SERVICES-ENGINEERS	9,447.60	3,385.00	6,062.60
632 · CONTRACTUAL SERVICES-ACCOUNTING	19,770.11	27,984.67	-8,214.56
633 · CONTRACTUAL SERVICES-LEGAL	5,168.75	5,450.50	-281.75
634 · CONTRACTUAL SERVICE-MANAGEMENT	116,730.00	90,450.00	26,280.00
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	2,258.16	2,275.11	-16.95
635.02 · CS - PUMPING SYSTEM REPAIRS	14,989.41	2,962.66	12,026.75
635.03 · CS - TREATMENT PLANT OPERATIONS	41,201.35	36,148.97	5,052.38
635.04 · CS - STP - REPAIR & MAINT	2,200.28	0.00	2,200.28
635.06 · CS- COLLECTION SYSTEM REPAIRS	0.00	0.00	0.00
635.07 · CS - CUSTOMER BILLING	2,469.79	2,384.18	85.61
635.08 · CS -GENERAL & ADMINISTRATIVE	5,010.16	5,555.01	-544.85
Total 635 · CONTRACTUAL SERVICE-OTHER	68,129.15	49,325.93	18,803.22
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	15,791.38	11,566.74	4,224.64
642 · RENT OF EQUIPMENT	702.75	1,178.05	-475.30
650 · TRANSPORTATION EXPENSE	1,565.10	3,994.17	-2,429.07
656 · INSURANCE-VEHICLE	2,381.49	1,912.41	469.08
657 · INSURANCE-GENERAL LIABILITY	4,511.57	4,463.09	48.48
658 · INSURANCE - PROPERTY	2,794.14	4,684.25	-1,890.11
659 · INSURANCE-OTHER	469.84	124.00	345.84
660 · ADVERTISING EXPENSE	85.00	36.00	49.00
670 · BAD DEBT EXPENSE	-200.00	2,007.05	-2,207.05
675 · MISCELLANEOUS EXPENSE	25.00	24.91	0.09
Total Expense	514,213.28	461,883.89	52,329.39
Net Ordinary Income	39,023.34	81,734.85	-42,711.51
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	2,010.38	1,407.68	602.70
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	17,529.67	-17,529.67

SEE ACCOUNTANT'S COMPILATION REPORT

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

January through September 2019

	<u>Jan - Sep 19</u>	<u>Jan - Sep 18</u>	<u>\$ Change</u>
432 · PROCEEDS FROM CAPITAL CONTRIB	9,000.00	8,611.56	388.44
Total Other Income	11,010.38	27,548.91	-16,538.53
Other Expense			
427 · INTEREST EXPENSE	29,861.74	33,085.11	-3,223.37
Total Other Expense	29,861.74	33,085.11	-3,223.37
Net Other Income	-18,851.36	-5,536.20	-13,315.16
Net Income	20,171.98	76,198.65	-56,026.67

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through September 2019

	Jan - Sep 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	536,575.42	520,051.00	16,524.42
470 · FORFEITED DISCOUNTS	7,133.01	7,650.00	-516.99
471 · MISCELLANEOUS SERVICE REVENUE	9,528.19	10,724.00	-1,195.81
Total Income	553,236.62	538,425.00	14,811.62
Gross Profit	553,236.62	538,425.00	14,811.62
Expense			
403 · DEPRECIATION EXPENSE	148,686.75	150,925.00	-2,238.25
408 · TAXES OTHER THAN INCOME	1,760.87	1,785.25	-24.38
603 · SALARIES & WAGES-COMMISSIONERS	4,400.00	4,500.00	-100.00
615 · PURCHASED POWER	64,407.03	63,269.00	1,138.03
618 · TREATMENT PLANT CHEMICALS	4,861.57	8,626.00	-3,764.43
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	1,772.30	751.00	1,021.30
620.02 · M & S-PUMPING SYSTEM REPAIR	24,399.02	9,225.00	15,174.02
620.03 · M & S-TREATMENT PLANT OPERATION	3,468.06	3,749.00	-280.94
620.04 · M & S-TREATMENT PLANT REPAIRS	5,458.20	1,876.00	3,582.20
620.05 · M & S-COLLECT SYSTEM OPERATIONS	143.59	301.00	-157.41
620.06 · M & S-COLLECT SYSTEM REPAIRS	97.02	374.00	-276.98
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	6,684.45	6,525.00	159.45
620.08 · M & S-GENERAL OFFICE SUPPLIES	702.54	1,021.00	-318.46
Total 620 · MATERIALS AND SUPPLIES	42,725.18	23,822.00	18,903.18
631 · CONTRACTUAL SERVICES-ENGINEERS	9,447.60	3,676.00	5,771.60
632 · CONTRACTUAL SERVICES-ACCOUNTING	19,770.11	24,400.00	-4,629.89
633 · CONTRACTUAL SERVICES-LEGAL	5,168.75	5,476.00	-307.25
634 · CONTRACTUAL SERVICE-MANAGEMENT	116,730.00	116,730.00	0.00
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	2,258.16	2,250.00	8.16
635.02 · CS - PUMPING SYSTEM REPAIRS	14,989.41	3,750.50	11,238.91
635.03 · CS - TREATMENT PLANT OPERATIONS	41,201.35	42,950.50	-1,749.15
635.04 · CS - STP - REPAIR & MAINT	2,200.28	450.00	1,750.28
635.05 · CS- COLLECTION SYSTEM OPERATION	0.00	0.00	0.00
635.06 · CS- COLLECTION SYSTEM REPAIRS	0.00	0.00	0.00
635.07 · CS - CUSTOMER BILLING	2,469.79	2,325.25	144.54
635.08 · CS -GENERAL & ADMINISTRATIVE	5,010.16	7,051.76	-2,041.60
Total 635 · CONTRACTUAL SERVICE-OTHER	68,129.15	58,778.01	9,351.14
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	15,791.38	11,025.00	4,766.38
642 · RENT OF EQUIPMENT	702.75	1,178.25	-475.50
650 · TRANSPORTATION EXPENSE	1,565.10	2,250.00	-684.90
656 · INSURANCE-VEHICLE	2,381.49	2,531.25	-149.76
657 · INSURANCE-GENERAL LIABILITY	4,511.57	4,441.00	70.57
658 · INSURANCE - PROPERTY	2,794.14	4,121.00	-1,326.86
659 · INSURANCE-OTHER	469.84	445.00	24.84
660 · ADVERTISING EXPENSE	85.00	30.00	55.00
670 · BAD DEBT EXPENSE	-200.00	0.00	-200.00
675 · MISCELLANEOUS EXPENSE	25.00	74.95	-49.95
Total Expense	514,213.28	488,083.71	26,129.57
Net Ordinary Income	39,023.34	50,341.29	-11,317.95
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	2,010.38	1,301.00	709.38

SEE ACCOUNTANT'S COMPILATION REPORT

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through September 2019

	Jan - Sep 19	Budget	\$ Over Budget
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	0.00	0.00
432 · PROCEEDS FROM CAPITAL CONTRIB	9,000.00	6,600.00	2,400.00
Total Other Income	11,010.38	7,901.00	3,109.38
Other Expense			
427 · INTEREST EXPENSE	29,861.74	32,576.96	-2,715.22
Total Other Expense	29,861.74	32,576.96	-2,715.22
Net Other Income	-18,851.36	-24,675.96	5,824.60
Net Income	20,171.98	25,665.33	-5,493.35



3 HMB Circle
US 460
Frankfort, KY 40601
Office: (502) 695-9800
Fax: (502) 695-9810
www.hmbpe.com

**Opinion of Probable Construction / Project Cost
Digester@ WWTP
Grant County Sanitary Sewer District**

Construction Cost

1. Grade Work	\$20,000
2. Digester	\$120,000
3. Rehab of Ex WWTPs	\$180,000
4. Electrical	\$12,000
5. Air Piping	\$10,000
7. Piping	<u>\$30,000</u>
Total Construction Cost	\$372,000

Project Cost

1. Construction Cost	\$372,000
2. Administration	\$15,000
3. Legal	\$2,000
4. Preliminary Engineering	\$5,000
5. Engineering Design	\$40,362
6. Inspection	\$30,578
7. Site Survey	\$1,500
8. Environmental (Cat Ex)	\$10,000
9. Geotechnical Investigation	\$9,000
10. Contingencies	<u>\$37,200</u>
Total Project Cost	\$522,640

Highway Engineering

Structural Engineering

Water & Wastewater

Site Development

Right-of-Way

Master Planning

Environmental Planning

Surveying

Project Management

Cost Estimation

Construction Inspection

Aviation Services

Environmental Remediation

Landscape Architecture



Water/Wastewater
 Transportation
 Engineers
 Environmental

Project: 4223.00
 Date: 10/15/2019
 Engineer: KO
 Page:

**Opinion of Probably Cost
 For
 100,000 GPD WWTP Expansion
 Grant County Sanitary Sewer District**

Construction Cost Item	Quantity	Unit	Unit Price	Total
100,000 GPD WWTP	1	LS	\$660,000	\$660,000
Concrete Slab	125	CY	\$250	\$31,250
Anchor System	1	LS	\$10,000	\$10,000
Site Work	1	LF	\$20,000	\$20,000
Electric to New WWTP	1	LS	\$5,000	\$5,000
Subtotal Construction Cost				\$726,250
Contingencies @10% of Construction				\$72,625
Total Estimated Construction Cost				\$798,875

Non-Construction Cost				Total
Preliminary Engineering				\$5,000
Design and Bidding				\$58,797
Construction Admin.				\$14,699
Inspection				\$47,932
Legal				\$8,000
Administration				\$25,000
Geotechnical Investigation				\$12,000
Environmental (Cat Ex)				\$10,000
Survey				\$2,000
Total Estimated Non-Construction Cost				\$183,428
Total Project Cost				\$982,303



Water/Wastewater
 Transportation
 Engineers
 Environmental

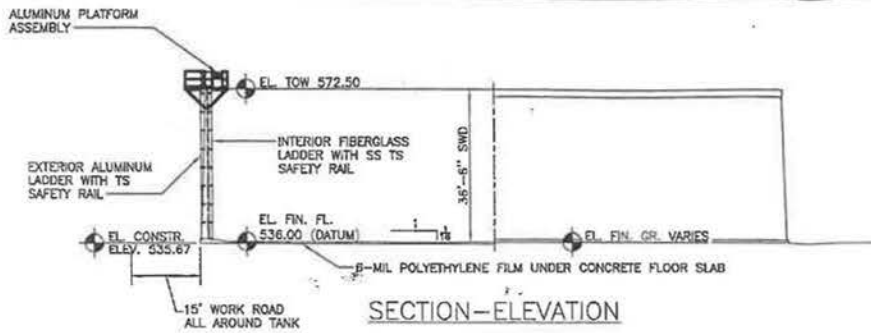
Project: 4223.00
 Date: 10/15/2019
 Engineer: KO
 Page:

**Opinion of Probably Cost
 For
 0.5 M Gallon Wet Weather Detention Basin
 Grant County Sanitary Sewer District**

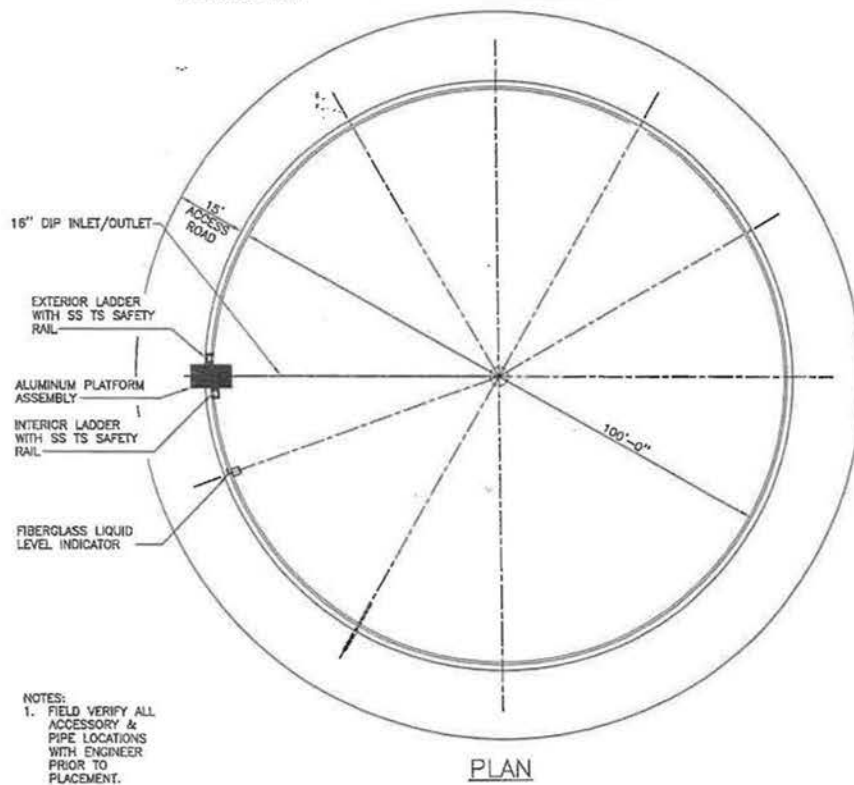
Construction Cost Item	Quantity	Unit	Unit Price	Total
0.5 MG Conc. Wet Weather Detention Basin *	1	LS	\$450,000	\$450,000
Wash Down Equipment	1	LS	\$15,000	\$15,000
4" Wash Down Water Line	200	LF	\$20	\$4,000
Site Work	1	LF	\$30,000	\$30,000
Return Pump Station	1	LS	\$60,000	\$60,000
6" Return Line	200	LF	\$30	\$6,000
Diversion Structure	1	LS	\$35,000	\$35,000
8" Gravity Sewer to Basin	300	LF	\$60	\$18,000
Sewer Manholes	3	EA	\$3,000	\$9,000
Electric to Basin and Pump Station	1	LS	\$5,000	\$5,000
Controls	1	LS	\$40,000	\$40,000
Subtotal Construction Cost				\$672,000
Contingencies @10% of Construction				\$67,200
Total Estimated Construction Cost				\$739,200

* Note: Cost for Wet Weather Detention Basin assumes soil is suitable for a shallow foundation.

Non-Construction Cost	Total
Preliminary Engineering	\$5,000
Design and Bidding	\$51,233
Construction Admin.	\$12,808
Inspection	\$43,747
Legal	\$8,000
Administration	\$25,000
Geotechnical Investigation	\$12,000
Environmental (Cat Ex)	\$10,000
Survey	\$2,000
Total Estimated Non-Construction Cost	\$169,788
Total Project Cost	\$908,988



SECTION-ELEVATION

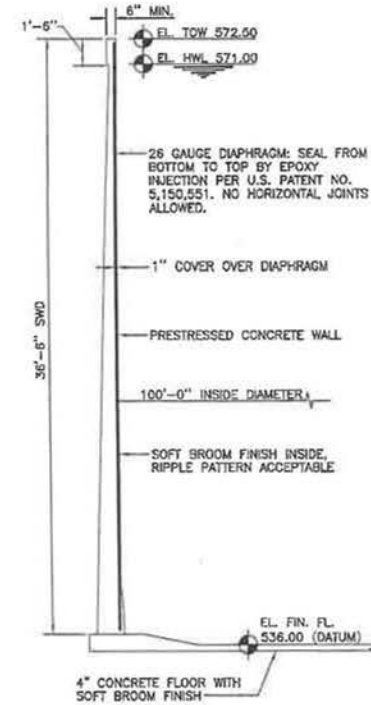


PLAN

NOTES:
1. FIELD VERIFY ALL ACCESSORY & PIPE LOCATIONS WITH ENGINEER PRIOR TO PLACEMENT.

NOTES:

- SHOTCRETE SHALL BE APPLIED BY OR UNDER DIRECT SUPERVISION OF NOZZLEMAN CERTIFIED BY THE AMERICAN CONCRETE INSTITUTE AS OUTLINED IN ACI CERTIFICATION PUBLICATION CP-60.
- TENSION IN PRESTRESSING WIRE SHALL BE MEASURED BY AN ELECTRONIC DIRECT-READING STRESSOMETER ACCURATE TO WITHIN 2%.



TYPICAL WALL SECTION

PROJECT: 428101 DATE: MAR 2018
SCALE: NTA

DESIGNED BY	NAME	DATE
JCR		
DRAWN BY	QAD	
CHECKED BY	RKO	
RECORD DSGN.		



3 HMB CIRCLE
FRANKFORT, KENTUCKY
(502) 695-9800
(502) 695-9810 FAX

SEWER & WATER REHABILITATION PROJECT
CONTRACT I
WET WEATHER DETENTION BASIN
CITY OF FALMOUTH

SHEET
13

PLAN VIEW/SECTION-ELEVATION/
TYPICAL WALL SECTION

NO.	DATE	REVISIONS	CHK'D	APP'D	DATE

Grant Co. Sanitary Sewer District

Supervisor's Report

September

19th) – Poured concrete slabs for low pressure grinder pump station pits.

- Installed a new contact and overload on pump #1 at Sayers lift station.

23rd) – Installed pump #1 at Sayers lift station after being rebuilt.

24th) – Pulled pump #1 at Sayers lift station and replaced the discharge o-ring.

26th) – Pulled pump #2 at Angela lift station due to a seal leak, we changed the oil and reinstalled the pump back in the pit.

- Pulled pump #2 at Barley lift station due to high amps, we unclogged the pump and reinstalled it into the pit.

27th) – Unclogged sludge return #3 at the Sewer Plant.

- Vacted out the comminutor pit.

30th) – Set a low-pressure grinder pump station on Eads Rd.

October

3rd) – Met with Jason Pennell from Ky Rural Water to discuss proper sewer plant operations.

- Fused a low-pressure grinder pump line on Eads Rd.

4th) – Took samples to the City of Williamstown to have mixed liquor suspended solids tests ran on all plants at the Sewer Plant.

- Pulled pump #2 at Angela lift station due to a seal leak, we changed the oil and reinstalled the pump into the pit.

7th) – Took samples to the City of Williamstown to have mixed liquor suspended solids tests ran on all plants at the Sewer Plant.

8th) – Cleared a blockage from a manhole on Indian Hill Dr.

9th) – Worked on repairing a deteriorated manhole on Indian Hill Dr.

10th) – Worked on repairing a deteriorated manhole on Indian Hill Dr.

11th) – Worked on repairing a deteriorated manhole on Indian Hill Dr.

14th) – Worked on repairing a deteriorated manhole on Indian Hill Dr.

- Poured concrete steps at the end of the plants at the Sewer Plant.

**BULLOCK PEN WATER DISTRICT
P.O. BOX 188
CRITTENDEN, KY 41030
(859)428-2112**

In Account With: Grant County Sanitary Sewer District
P.O. Box 460
Crittenden, KY 41030-0460

10-10-19 Services Rendered as defined in Management Agreement

**Monthly charges for
September, 2019**

	Amount
Labor:	\$12,220.00
September Reconnect Fees:	\$0.00
Rent:	<u>\$750.00</u>

Office Equip/Supplies:

Staples	Office Supplies	\$32.32
Wal-Mart	Office Supplies	\$61.33
CSM, Inc.	Computer Svcs	\$134.92
CBTS	Phone Svc	\$150.44
KOI AutoParts	Crane Part	\$2.02
Pitney Bowes	Postage	\$20.00
Critt Fast Lane	Gas Purchases	\$126.90
Spectrum	Internet Svc	\$25.99
ProSource	Copier Lease/ovr	\$31.80
Invoice Cloud		<u>\$90.67</u>

Total Bill for September, 2019	\$13,646.39
Previous billings for 2019:	\$122,280.35
Previous payments for 2019:	\$108,633.96
Previous billings to date:	\$1,998,123.82
Previous payments to date:	\$1,984,477.43

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
NOVEMBER 21, 2019**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
NOVEMBER 21, 2019

1. Call to order
2. Visitor Presentation
3. Reading of Minutes, Approval of Warrants, Maintenance & Operating Account, Profit and Loss Statement
4. Old business
 - A. Tom Nienaber
 - i. Rate Increase
 - ii. Mobile Home Parks Update
5. New business
 - A. Kerry Odle, HMB Professional Engineering
 - i. New Project Information
 - B. Billy Catlett
 - i. Supervisor's Report
 - C. Bullock Pen Management Fee
 - i. October, 2019
 - D. Dianne Cook & Ashley Dyer
 - i. 2020 Budget Review
 - i. Next Meeting – December 19, 2019
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
NOVEMBER 2019 MEETING**

The November 2019 Meeting of the Grant County Sanitary Sewer District was called to order on November 21, 2019, at 3:00 p.m. at the District Headquarters, One Farrell Drive, Crittenden, Kentucky. Present at the meeting were the following: Chairman Charles Givin, and Commissioners, Rodger Bingham, Danny Northcutt, Robert Worthington and Leo Saylor. Also present were Dianne Cook, HR Director Ashley Dyer, Superintendent William Catlett, Kerry Odle, HMB Professional Engineers, Inc., and Counsel Thomas R. Nienaber.

The first order of business was a review of the October 2019 Minutes. After discussion, upon Motion of Robert Worthington and second by Leo Saylor, it was unanimously,

“RESOLVED: that the October 2019 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the October 2019 Profit and Loss Statement and Warrants as attached. After discussion, upon motion of Danny Northcutt and second by Rodger Bingham, it was unanimously,

“RESOLVED: that the October 2019 Warrants and Profit and Loss Statement, be and the same are hereby approved as attached.”

The next order of business was a presentation by Counsel Thomas R. Nienaber, as follows:

1. Mr. Nienaber reported on the status of the Rate Increase Application “Application” being filed with the Public Service Commission. The Application has been finalized and is ready for filing. The Application was signed by Chairman Charles Givin. The Affidavit for Dianne Cook has been signed. This Affidavit verifies that all of the appropriate notices have been given. Mr. Nienaber reported that he filed with the Public Service Commission the Notice of Intent. This document is required to be filed no later than 7 days prior to the actual filing of the Application. It is simply designed to notify the Public Service Commission of the upcoming filing. The Application has been prepared and will be filed on December 9, 2019.
2. Mr. Nienaber gave an update on the status of the sewer line extension to the Mobile Home Parks on U.S. Highway 25, Crittenden, Kentucky. Mr. Nienaber reported that since his September 17, 2019, letter to the Kentucky Energy and Environment Cabinet, Division of Water, Mr. Jason Hurt (“DOW”) was mailed, no response has been received. Mr. Nienaber reported that he spoke with Jason Hurt who stated that DOW would be getting back to the District “shortly”. Kerry Odle indicated that he has not heard anything. Superintendent Catlett stated likewise. Commissioner Bingham inquired as to whether or not the permit application submitted to DOW by Country Living Mobile Home Park has been issued. Mr. Nienaber has no knowledge as to whether or not that permit has been issued. Once again, the appropriate governmental agencies have shown

Grant Co. Sanitary Sewer District
Minutes
November 21, 2019

Grant Co. Sanitary Sewer District
Minutes
November 21, 2019

little or no interest in assisting the District in providing sanitary sewer service to the Mobile Home Parks.

The next order of business was a presentation by HMB Professional Engineers, Inc., Mr. Kerry Odle, as follows:

1. Mr. Odle reported that he had spoken with representatives of the Kentucky Infrastructure Authority (“KIA”) about grant availability to finance the extension of infrastructure to remove package sewer treatment plants from current mobile home parks. Mr. Odle reported that the KIA grant filing deadline is quickly approaching. Mr. Odle indicated that he would file for a grant if it does not adversely affect the District’s ability to file for grants in the future. Mr. Odle confirmed that any filing the District makes for a KIA grant could be rescinded by the District at any time without penalty.

The next order of business was a report by Superintendent Catlett as follows:

1. Superintendent Catlett reviewed with the Commissioners his monthly Superintendent’s Report as attached.
2. Superintendent Catlett reported that he has passed the Sanitary Sewer Treatment Plant Operator’s Test. In light of that certification, Superintendent Catlett will advise Mr. Carl Crone that his services will no longer be needed after the first of the year.
3. Superintendent Catlett reported that the vertical fine screen is currently being installed at the Treatment Plant. He is going to hire an electrician to install the electrical components so that the vertical fine screen does not lose its warranty.
4. Superintendent Catlett reported that the telemetry systems are continuing to operate very well. He believes that the District’s electric bills have been reduced approximately \$1,000.00 as a result of those systems.
5. Superintendent Catlett reported that Mr. D. Vaughn was requesting sanitary sewer service to his home and his adjoining parent’s home. Mr. Vaughn inquired into what cost the District would share with the Vaughns in extending sanitary sewer service to their homes. Superintendent Catlett was advised to inform Mr. Vaughn that he would be responsible for all costs associated with extending transmission lines to service the Vaughn residence.

The next order of business was a report by Dianne Cook as follows:

1. Ms. Cook distributed to the Commissioners a draft copy of the budget for the period year ending December 31, 2019. Chairman Givin requested that everyone review the budget for the purpose of taking final action at the next meeting.

There being no further business to conduct, upon motion and second, the meeting was adjourned.

GRANT COUNTY SANITARY SEWER DISTRICT

BY: 

CHARLES GIVIN, CHAIRMAN

ATTEST:


DANNY NORTHCUTT, SECRETARY

**GRANT CO SANITARY SEWER DISTRICT
OCTOBER, 2019**

WARRANTS

10/9/2019 THE CINCINNATI INS. CO	977.00	INSURANCE PREMIUM
10/9/2019 BULLOCK PEN WATER	614.82	WATER SVCS
10/9/2019 GCSSD	152.50	SEWER SVCS
10/10/2019 POSTMASTER	208.00	ANNUAL P.O. BOX RENTAL
10/10/2019 BEST WAY DISPOSAL	70.33	DUMPSTER P/U 10/19
10/10/2019 CCP INDUSTRIES INC	347.25	SEWER PLANT SUPPLIES
10/10/2019 HMB PROFESSIONAL	1657.50	ENGINEERING SVCS 09/01-09/28/19
10/10/2019 MORRIS & BRESSLER	1322.31	ACCOUNTING SVCS 09/19
10/10/2019 PACE ANALYTICAL SVCS	1585.51	LAB ANALYSIS
10/10/2019 SMARTBILL	904.54	BILLING/POSTAGE 10/19
10/10/2019 THOMAS R NIENABER	1341.25	ATTORNEY FEES 08/21-09/18/19
10/10/2019 DUKE ENERGY	1622.39	ELECTRIC SVCS
10/10/2019 KY STATE TREASURER	1978.39	2019 UNCLAIMED PROPERTY
10/16/2019 CHARLES A GIVIN	90.85	COMMISSIONER'S FEE
10/16/2019 DAN NORTHCUTT	90.85	COMMISSIONER'S FEE
10/16/2019 LEO L SAYLOR	90.85	COMMISSIONER'S FEE
10/16/2019 ROBERT H WORTHINGT	90.85	COMMISSIONER'S FEE
10/16/2019 RODGER W BINGHAM	90.85	COMMISSIONER'S FEE
10/16/2019 BB&T VISA	436.46	WEBSVCS & TOOLS/PLANT
10/16/2019 KY STATE TREASURER	592.59	SALES & USE TAX 09/19
10/17/2019 QUICK LUBE PLUS	567.16	TIRES/TRUCK 21
10/17/2019 OWEN ELECTRIC COOP	5406.66	ELECTRIC SVCS
10/23/2019 GC OCCUPATIONAL TAX	21.00	COUNTY PAYROLL TAX
10/23/2019 BULLOCK PEN WATER	13646.39	MANAGEMENT FEE 09/19
10/23/2019 CARL W CRONE	1260.00	SW PLANT OPERATION
10/23/2019 CITY OF WILLIAMSTOWN	2400.00	SLUDGE PROC. 09/10- 10/19
10/23/2019 CONSOLIDATED PIPE	1044.00	PIPE & SUPPLIES-
10/23/2019 FLUSH SANITATION	1800.00	SLUDGE HAULING - 12 LDS 10/19
10/23/2019 HACH COMPANY	2261.00	MAINT AGR - SW PLANT
10/23/2019 HELLMAN LUMBER	251.64	SUPPLIES @ SW PLANT
10/23/2019 IRVING MATERIALS INC	716.00	INDIAN HILL - MANHOLE REPAIR
10/23/2019 KY RURAL WATER ASSN	993.20	KWRA MEMBERSHIP DUES
10/23/2019 THOMAS R NIENABER	787.50	ATTORNEY FEES 9/19-10/17/19
10/23/2019 WASCON	2529.29	GRINDER PUMP
10/23/2019 BULLOCK PEN WATER	51.50	RENEWAL WWIII RENEWAL
10/23/2019 ENVIRO-CARE COMPA	40517.00	65% PORTION VERTICAL SCREEN
10/30/2019 BULLOCK PEN WATER	195.70	REIMB CE CLASS - & TEST - CATLETT
10/30/2019 CCP INDUSTRIES INC	495.90	SW PLANT SUPPLIES
10/30/2019 CITY OF CRITTENDEN	7422.76	TRASH COLL-09/19
10/30/2019 ERNEST RYAN	235.55	MILEAGE & FOOD REIMB -CE CLASS
10/30/2019 F.D. LAWRENCE ELEC	227.96	REPLCMT BRKRS OAKWOOD
10/30/2019 STRAEFFER PUMP	1116.08	BARLEY LIFTSTN REPAIR
10/30/2019 WILLIAM L CATLETT	128.73	MILEAGE & FOOD REIMB -CE CLASS
10/31/2019 BULLOCK PEN WATER	49.24	SUPPLIES REIMB
10/31/2019 BULLOCK PEN WATER	452.90	REIMB WEBB & 3 REJECTS
10/31/2019 FLUSH SANITATION	1800.00	SLUDGE HAULING - 12 LDS 10/19
10/31/2019 KEVIN HUTSON	21.06	OVERPAYMENT ON ACCT
10/8/2019 BB&T	<u>9492.86</u>	LOAN PYMT

TOTAL DISBURSEMENTS 110156.17

**WARRANTS
NOVEMBER, 2019**

GRANT COUNTY SANITARY SEWER DISTRICT:

AUTHORIZATION TO TREASURER BINGHAM for expenditures for funds you are hereby authorized by this warrant under KRS-050 to pay out of Maintenance & Operation Fund of this District the following bills:

<u>BILLS</u>	<u>SERVICE</u>	<u>GROSS</u>
BB&T	Loan Payment	\$9,492.86
Carl Crone	Treatment Plant Operator	\$1,260.00
Bullock Pen Water District	Management Agreement 10/19	\$16,273.03
Owen Electric	Electric Service	\$5,321.75
Bullock Pen Water District	Reimb B Catlett -3day Trng Cert	\$92.70
The Cincinnati Insurance Companies	Insurance Installment	\$979.00
Smartbill	Billing & Postage 11/19	\$896.43
Bullock Pen Water District	Water Bills	\$785.80
The Cincinnati Insurance Companies	Insurance Instmnt NonProfit Pillar Polic	\$245.50
Smartbill	Printing/Enclosing Rate Increase Notice	\$216.36
Hellmann Lumber Co.	Materials/Sw Plant Repairs	\$172.55
City of Williamstown	Sludge Process 10/19	\$1,200.00
Vitech	Pump Repair #2 - Angela Dr	\$222.32
HMB Professional Engineering	General Eng. Svcs/Sw Plant Upgrade	\$1,462.50
Duke Energy	Electric Service	\$2,014.74
Ky State Treasurer	Sales & Use Tax 10/19	\$140.64
SmartBill	Bills/Envelopes - 2020	\$1,098.95
Pace Analytical Svcs	Lab Analysis - 10/19	\$1,585.48
GCSSD	Sewer Bills	\$215.00
Advanced Analytical	Sw Plant Reagents & Test Kits	\$150.00
Bullock Pen Water Dist	Reimb/Return EFTs 09/19	\$335.90
Morris & Bressler	Accounting Svcs 10/19	\$5,251.78
A & S Electrical Supply	Oakwood Dr Repair	\$28.46
Best Way Disposal	Dumpster P/U 11/19	\$70.33
Boone Steel	SW plant Repairs	\$58.95
Crittenden Farm, Lawn Garden	Lime - SW Plant Repairs	<u>\$43.50</u>
	TOTAL	\$49,614.53


Charles Givin, Chairman


Danny Northcutt, Secretary

**GRANT COUNTY SANITARY SEWER DISTRICT
P.O. BOX 460
CRITTENDEN, KY 41030**

Grant County Sanitary Sewer District
November, 2019

BANK BALANCES:

FORCHT BANK

Revenue	\$192,761.31
Maintenance & Operations	\$139,370.62
Merchant Services Acct	\$197,724.48
Loans Replacement Reserve	\$19,750.00

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
OCTOBER, 2019**

GROSS RECEIPTS		\$ 72,695.94
DISBURSEMENTS		
UTILITIES	\$ 7,866.70	
SALARIES - NET	454.25	
MILEAGE	0.00	
MAINTENANCE & OPERATION	80,168.13	
SUPPLIES	2,375.61	
GENERAL	<u>19,291.48</u>	
TOTAL DISBURSEMENTS		<u>110,156.17</u>
NET		<u><u>\$ (37,460.23)</u></u>

MORRIS & BRESSLER

Accountant's Compilation Report

To the Commissioners
Grant County Sanitary Sewer District
P. O. Box 460
Crittenden, KY 41030

Management is responsible for the accompanying financial statements of Grant County Sanitary Sewer District (a governmental entity), which comprise the balance sheet as of October 31, 2019, and the related statements of revenue and expenses - historical for the one month and ten months ended October 31, 2019 and 2018 and budgeted for the ten months ended October 31, 2019 in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows, the statement of changes in net position, and the supplementary information required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Grant County Sanitary Sewer District.

Morris & Bressler, PSC

Morris & Bressler, PSC
Certified Public Accountants

November 19, 2019

MORRIS & BRESSLER, PSC
Certified Public Accountants

7309 Dixie Highway • P.O. Box 545 • Florence, KY 41022-0545 • (859) 525-6306

GRANT COUNTY SANITARY SEWER DISTRICT

Balance Sheet

As of October 31, 2019

	Oct 31, 19
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	
126.11 · CIB-CUSTOMER DEPOSITS-FORCHT	91,842.48
126.12 · CIB - REPLACEMENT RESERVE	19,750.00
Total 126 · RESTRICTED CASH	111,592.48
131.07 · CIB-MAINTENANCE & OPERATION FOR	83,660.42
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	133,270.33
131.06 · CIB-REVENUE - FORCHT	192,953.89
135 · CERTIFICATES OF DEPOSIT	130,905.00
Total Checking/Savings	652,382.12
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	90,864.98
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-10,200.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	38,147.09
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	35,052.00
142.02 · ACCOUNTS RECEIVABLE-OTHER	6,514.56
162 · PREPAYMENTS	5,714.09
171 · ACCRUED INTEREST RECEIVABLE	1,210.42
Total Other Current Assets	167,303.14
Total Current Assets	819,685.26
Fixed Assets	
105 · CONSTRUCTION IN PROGRESS	
105.6 · CIP - SEWER PLANT SLUDGE PRESS	30,154.64
105.13 · CIP - INDIAN HILL LINE REPLACE	268.80
Total 105 · CONSTRUCTION IN PROGRESS	30,423.44
303.3 · W.T.P.-LAND & LAND RIGHTS	25,000.00
304.3 · S.T.P.- STRUCTURE & IMPROVEMENT	1,281,582.27
311.4 · T & D PUMP STATIONS	2,330,444.60
320.3 · S.T.P.-SEWER TREATMENT PLT EQUI	283,522.68
320.4 · T & D EQUIPMENT	49,657.17
331.4 · T & D MAINS	4,974,673.55
340.5 · OFFICE FURNITURE & EQUIPMENT	1,474.94
341.5 · G.P. - TRANSPORTATION EQUIPMENT	42,529.29
108.1 · ACCUMULATED DEPRECIATION	-2,522,806.50
Total Fixed Assets	6,496,501.44
Other Assets	
186.1 · DEFERRED RATE CASE EXP	21,521.25
Total Other Assets	21,521.25
TOTAL ASSETS	7,337,707.95
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	33,405.55
Credit Cards	584.81
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	374.85
241 · TAX COLLECTIONS PAYABLE	522.99
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	7,426.97
235 · CUSTOMER DEPOSITS	60,710.00

GRANT COUNTY SANITARY SEWER DISTRICT

Balance Sheet

As of October 31, 2019

	Oct 31, 19
238 · ACCRUED INT ON KIA PHASE I	1,806.70
239 · ACCRUED INT ON KIA PHASE II	9,697.95
240 · ACCRUED INT ON BB&T LEASE	799.35
243 · CURRENT PORTION OF LTD	154,643.11
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	235,084.08
Total Other Current Liabilities	235,981.92
Total Current Liabilities	269,972.28
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	144,536.26
221 · NOTE PAYABLE - KIA - PHASE II	775,833.81
222 · CAPITAL LEASE - BB&T	361,574.80
224 · LESS CURR PORTION OF LTD	-154,643.11
Total Long Term Liabilities	1,127,301.76
Total Liabilities	1,397,274.04
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,214,556.57
3001 · RESTRICTED	7,446.00
3010 · UNRESTRICTED	709,431.71
Total 3020 · NET POSITION	5,931,434.28
Net Income	8,999.63
Total Equity	5,940,433.91
TOTAL LIABILITIES & EQUITY	7,337,707.95

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

October 2019

	Oct 19	Oct 18	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE			
461.1 · SALES TO RESIDENTIAL CUSTOMERS	46,969.55	48,777.50	-1,807.95
461.2 · SALES TO COMMERCIAL CUSTOMERS	6,713.55	10,254.54	-3,540.99
461.3 · SALES TO INDUSTRIAL CUSTOMERS	309.00	310.00	-1.00
461.11 · BILLING ERRORS	-247.64	-605.30	357.66
461.13 · LEAK ADJUSTMENTS	-3,998.04	-82.73	-3,915.31
461.12 · ACCOUNTS RECEIVABLE ADJUSTMENTS	-8.52	-853.97	845.45
Total 461 · METERED SEWER REVENUE	49,737.90	57,800.04	-8,062.14
470 · FORFEITED DISCOUNTS	889.43	932.54	-43.11
471 · MISCELLANEOUS SERVICE REVENUE	1,204.51	998.84	205.67
Total Income	51,831.84	59,731.42	-7,899.58
Gross Profit	51,831.84	59,731.42	-7,899.58
Expense			
403 · DEPRECIATION EXPENSE	16,520.75	16,557.00	-36.25
408 · TAXES OTHER THAN INCOME	38.25	38.25	0.00
603 · SALARIES & WAGES-COMMISSIONERS	500.00	500.00	0.00
615 · PURCHASED POWER	7,332.90	6,878.87	454.03
618 · TREATMENT PLANT CHEMICALS	0.00	657.50	-657.50
620 · MATERIALS AND SUPPLIES	5,518.48	2,096.73	3,421.75
631 · CONTRACTUAL SERVICES-ENGINEERS	1,657.50	475.00	1,182.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	620.53	1,506.25	-885.72
633 · CONTRACTUAL SERVICES-LEGAL	787.50	1,162.50	-375.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	12,970.00	12,970.00	0.00
635 · CONTRACTUAL SERVICE-OTHER	10,695.70	7,380.15	3,315.55
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,585.48	1,617.19	-31.71
642 · RENT OF EQUIPMENT	239.80	30.04	209.76
650 · TRANSPORTATION EXPENSE	984.59	133.00	851.59
656 · INSURANCE-VEHICLE	264.61	264.61	0.00
657 · INSURANCE-GENERAL LIABILITY	536.21	457.63	78.58
658 · INSURANCE - PROPERTY	310.46	310.46	0.00
659 · INSURANCE-OTHER	58.97	49.60	9.37
660 · ADVERTISING EXPENSE	0.00	16.45	-16.45
670 · BAD DEBT EXPENSE	-100.00	0.00	-100.00
Total Expense	60,521.73	53,101.23	7,420.50
Net Ordinary Income	-8,689.89	6,630.19	-15,320.08
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	325.00	161.24	163.76
432 · PROCEEDS FROM CAPITAL CONTRIB	1,000.00	0.00	1,000.00
Total Other Income	1,325.00	161.24	1,163.76
Other Expense			
427 · INTEREST EXPENSE	3,168.94	3,526.77	-357.83
Total Other Expense	3,168.94	3,526.77	-357.83
Net Other Income	-1,843.94	-3,365.53	1,521.59
Net Income	-10,533.83	3,264.66	-13,798.49

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

January through October 2019

	Jan - Oct 19	Jan - Oct 18	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	586,313.32	580,146.80	6,166.52
470 · FORFEITED DISCOUNTS	8,022.44	8,445.84	-423.40
471 · MISCELLANEOUS SERVICE REVENUE	10,732.70	14,757.52	-4,024.82
Total Income	605,068.46	603,350.16	1,718.30
Gross Profit	605,068.46	603,350.16	1,718.30
Expense			
403 · DEPRECIATION EXPENSE	165,207.50	165,570.00	-362.50
408 · TAXES OTHER THAN INCOME	1,799.12	1,795.81	3.31
603 · SALARIES & WAGES-COMMISSIONERS	4,900.00	4,900.00	0.00
615 · PURCHASED POWER	71,739.93	71,704.55	35.38
618 · TREATMENT PLANT CHEMICALS	4,861.57	11,757.54	-6,895.97
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	1,426.44	909.92	516.52
620.02 · M & S-PUMPING SYSTEM REPAIR	24,823.18	7,174.91	17,648.27
620.03 · M & S-TREATMENT PLANT OPERATION	4,826.90	3,399.61	1,427.29
620.04 · M & S-TREATMENT PLANT REPAIRS	5,637.47	5,796.94	-159.47
620.05 · M & S-COLLECT SYSTEM OPERATIONS	143.59	54.55	89.04
620.06 · M & S-COLLECT SYSTEM REPAIRS	3,680.33	462.83	3,217.50
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	7,473.56	7,207.41	266.15
620.08 · M & S-GENERAL OFFICE SUPPLIES	786.02	1,291.40	-505.38
Total 620 · MATERIALS AND SUPPLIES	48,797.49	26,297.57	22,499.92
631 · CONTRACTUAL SERVICES-ENGINEERS	11,105.10	3,860.00	7,245.10
632 · CONTRACTUAL SERVICES-ACCOUNTING	20,390.64	29,490.92	-9,100.28
633 · CONTRACTUAL SERVICES-LEGAL	5,956.25	6,613.00	-656.75
634 · CONTRACTUAL SERVICE-MANAGEMENT	129,700.00	103,420.00	26,280.00
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	2,511.69	2,528.64	-16.95
635.02 · CS - PUMPING SYSTEM REPAIRS	14,989.41	2,962.66	12,026.75
635.03 · CS - TREATMENT PLANT OPERATIONS			
635.031 · CS - PLANT OPERATOR	12,600.00	12,600.00	0.00
635.032 · CS - SLUDGE HAULING	19,350.00	14,400.00	4,950.00
635.033 · CS - SLUDGE PROCESSING	8,400.00	8,600.00	-200.00
635.034 · CS - STP - WATER BILLS	4,708.39	2,014.85	2,693.54
635.035 · CS - STP - SEWER BILLS	1,935.00	915.00	1,020.00
635.036 · CS - STP - LICENSE & PERMITS	51.50	0.00	51.50
635.037 · CS - STP - WASTE COLLECTION	698.59	651.41	47.18
635.038 · CS - STP SERVICE CONTRACTS	1,763.30	1,628.80	134.50
Total 635.03 · CS - TREATMENT PLANT OPERATIONS	49,506.78	40,810.06	8,696.72
635.04 · CS - STP - REPAIR & MAINT	2,200.28	0.00	2,200.28
635.06 · CS- COLLECTION SYSTEM REPAIRS	0.00	870.00	-870.00
635.07 · CS - CUSTOMER BILLING	2,731.98	2,594.93	137.05
635.08 · CS -GENERAL & ADMINISTRATIVE	6,969.40	6,939.79	29.61
Total 635 · CONTRACTUAL SERVICE-OTHER	78,909.54	56,706.08	22,203.46
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	17,376.86	13,183.93	4,192.93
642 · RENT OF EQUIPMENT	942.55	1,208.09	-265.54
650 · TRANSPORTATION EXPENSE	2,549.69	4,127.17	-1,577.48
656 · INSURANCE-VEHICLE	2,646.10	2,177.02	469.08
657 · INSURANCE-GENERAL LIABILITY	5,047.78	4,920.72	127.06
658 · INSURANCE - PROPERTY	3,104.60	4,994.71	-1,890.11
659 · INSURANCE-OTHER	528.81	173.60	355.21
660 · ADVERTISING EXPENSE	85.00	52.45	32.55

SEE ACCOUNTANT'S COMPILATION REPORT

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

January through October 2019

	Jan - Oct 19	Jan - Oct 18	\$ Change
670 · BAD DEBT EXPENSE	-300.00	2,007.05	-2,307.05
675 · MISCELLANEOUS EXPENSE	25.00	24.91	0.09
Total Expense	575,373.53	514,985.12	60,388.41
Net Ordinary Income	29,694.93	88,365.04	-58,670.11
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	2,335.38	1,568.92	766.46
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	17,529.67	-17,529.67
432 · PROCEEDS FROM CAPITAL CONTRIB	10,000.00	8,611.56	1,388.44
Total Other Income	12,335.38	27,710.15	-15,374.77
Other Expense			
427 · INTEREST EXPENSE	33,030.68	36,611.88	-3,581.20
Total Other Expense	33,030.68	36,611.88	-3,581.20
Net Other Income	-20,695.30	-8,901.73	-11,793.57
Net Income	8,999.63	79,463.31	-70,463.68

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through October 2019

	Jan - Oct 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	586,313.32	577,834.00	8,479.32
470 · FORFEITED DISCOUNTS	8,022.44	8,500.00	-477.56
471 · MISCELLANEOUS SERVICE REVENUE	10,732.70	11,916.00	-1,183.30
Total Income	605,068.46	598,250.00	6,818.46
Gross Profit	605,068.46	598,250.00	6,818.46
Expense			
403 · DEPRECIATION EXPENSE	165,207.50	167,694.00	-2,486.50
408 · TAXES OTHER THAN INCOME	1,799.12	1,823.50	-24.38
603 · SALARIES & WAGES-COMMISSIONERS	4,900.00	5,000.00	-100.00
615 · PURCHASED POWER	71,739.93	70,296.00	1,443.93
618 · TREATMENT PLANT CHEMICALS	4,861.57	9,584.00	-4,722.43
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	1,426.44	834.00	592.44
620.02 · M & S-PUMPING SYSTEM REPAIR	24,823.18	10,250.00	14,573.18
620.03 · M & S-TREATMENT PLANT OPERATION	4,826.90	4,166.00	660.90
620.04 · M & S-TREATMENT PLANT REPAIRS	5,637.47	2,084.00	3,553.47
620.05 · M & S-COLLECT SYSTEM OPERATIONS	143.59	334.00	-190.41
620.06 · M & S-COLLECT SYSTEM REPAIRS	3,680.33	416.00	3,264.33
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	7,473.56	7,250.00	223.56
620.08 · M & S-GENERAL OFFICE SUPPLIES	786.02	1,134.00	-347.98
Total 620 · MATERIALS AND SUPPLIES	48,797.49	26,468.00	22,329.49
631 · CONTRACTUAL SERVICES-ENGINEERS	11,105.10	4,084.00	7,021.10
632 · CONTRACTUAL SERVICES-ACCOUNTING	20,390.64	25,900.00	-5,509.36
633 · CONTRACTUAL SERVICES-LEGAL	5,956.25	6,084.00	-127.75
634 · CONTRACTUAL SERVICE-MANAGEMENT	129,700.00	129,700.00	0.00
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	2,511.69	2,500.00	11.69
635.02 · CS - PUMPING SYSTEM REPAIRS	14,989.41	4,167.00	10,822.41
635.03 · CS - TREATMENT PLANT OPERATIONS	49,506.78	47,722.00	1,784.78
635.04 · CS - STP - REPAIR & MAINT	2,200.28	500.00	1,700.28
635.05 · CS- COLLECTION SYSTEM OPERATION	0.00	0.00	0.00
635.06 · CS- COLLECTION SYSTEM REPAIRS	0.00	0.00	0.00
635.07 · CS - CUSTOMER BILLING	2,731.98	2,583.50	148.48
635.08 · CS -GENERAL & ADMINISTRATIVE	6,969.40	7,834.84	-865.44
Total 635 · CONTRACTUAL SERVICE-OTHER	78,909.54	65,307.34	13,602.20
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	17,376.86	12,250.00	5,126.86
642 · RENT OF EQUIPMENT	942.55	1,285.50	-342.95
650 · TRANSPORTATION EXPENSE	2,549.69	2,500.00	49.69
656 · INSURANCE-VEHICLE	2,646.10	2,812.50	-166.40
657 · INSURANCE-GENERAL LIABILITY	5,047.78	4,934.00	113.78
658 · INSURANCE - PROPERTY	3,104.60	4,579.00	-1,474.40
659 · INSURANCE-OTHER	528.81	495.00	33.81
660 · ADVERTISING EXPENSE	85.00	40.00	45.00
670 · BAD DEBT EXPENSE	-300.00	0.00	-300.00
675 · MISCELLANEOUS EXPENSE	25.00	83.30	-58.30
Total Expense	575,373.53	540,920.14	34,453.39
Net Ordinary Income	29,694.93	57,329.86	-27,634.93
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	2,335.38	1,446.00	889.38

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through October 2019

	Jan - Oct 19	Budget	\$ Over Budget
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	0.00	0.00
432 · PROCEEDS FROM CAPITAL CONTRIB	10,000.00	7,600.00	2,400.00
Total Other Income	12,335.38	9,046.00	3,289.38
Other Expense			
427 · INTEREST EXPENSE	33,030.68	36,196.64	-3,165.96
Total Other Expense	33,030.68	36,196.64	-3,165.96
Net Other Income	-20,695.30	-27,150.64	6,455.34
Net Income	8,999.63	30,179.22	-21,179.59

Grant Co. Sanitary Sewer District

Supervisor's Report

October

16th) – Pulled pump #2 at Angela lift station and sent the pump to EMT for a seal repair.

22nd, 23rd, 24th, & 25th) – 2 employees attended waste water treatment plant operator certification school.

25th) – Replaced the breakers on pump #1 and pump #2 at Bradford lift station.

- Installed a new capacitor kit on pump #2 at Bradford lift station.

28th) – Transferred sludge from plant #2 to plant #4 at the Sewer Plant.

- Vacted out all troughs at the Sewer Plant.

November

4th) – Installed a new low-pressure grinder pump at the sewer plant.

7th) – Installed pump #2 at Angela lift station, after being rebuilt by EMT.

13th) – Pulled pump #1 at Barley lift station and replaced the discharge gasket.

14th) – Pulled pump #1 at Vincent lift station and replaced the discharge gasket.

- Installed a new hold down on pump #2 at Vincent lift station.
- Replaced the contactor on pump #2 at Vincent lift station.

15th) – Pulled debris from all 4 plants at the Sewer Plant.

**BULLOCK PEN WATER DISTRICT
P.O. BOX 188
CRITTENDEN, KY 41030**

In Account With:

Grant County Sanitary Sewer District
P.O. Box 460
Crittenden, KY 41030-0460

11-10-19 Services Rendered as defined in Management Agreement

**Monthly charges for
October, 2019**

	Amount
Labor:	\$12,220.00
October Reconnect Fees:	\$280.00
Rent:	<u>\$750.00</u>

Office Equip/Supplies:

Staples	Office Supplies	\$55.83
CBTS	Phone System	\$150.81
CSM, Inc.	Computer Svcs	\$36.00
Cincinnati Bell	Any Dist.	\$185.69
Invoice Cloud	Billing Portal	\$94.01
Spectrum	Internet	\$25.99
BPWD	Addl Labor - Telemetry	\$2,300.00
Pitney Bowes	Postage Machine	\$27.65
Critt Fast Lane	gas purchases 10/19	\$115.25
ProSource	copier lease/overages	\$31.80

Total Bill for October, 2019 \$16,273.03

Previous billings for 2019: \$138,553.38

Previous payments for 2019: \$122,280.35

Previous billings to date: \$2,014,396.85

Previous payments to date: \$1,998,123.82

**GRANT COUNTY SANITARY SEWER DISTRICT
2020 Budget Worksheet**

	12/31/16	12/31/16	12/31/17	12/31/18	9/30/19	Projection Calculation	Projected 12/31/2019	Budget Calculation	Budget 12/31/2020
631 - CONTRACTUAL SERVICES-ENGINEERS	3,910.00	4,445.00	4,950.00	6,615.00	9,447.60	Plus \$4,700	14,148	Add1 - WWTP & Trailer Park	15,000
632 - CONTRACTUAL SERVICES-ACCOUNTING	26,353.70	25,145.66	31,584.10	33,245.83	19,770.11	Plus \$5,600	25,370	Approx Same	25,400
633 - CONTRACTUAL SERVICES-LEGAL	7,356.25	5,792.50	9,153.50	7,350.50	5,168.75	+ Actual Oct - Dec '18	7,069	Approx Same as 2018	7,400
634 - CONTRACTUAL SERVICE-MANAGEMENT	124,770.90	123,845.90	126,702.91	132,911.90	116,730.00	+ 12,970 X 3 + \$3,500	159,140	12,970 X 12 + \$3,500	159,140
635 - CONTRACTUAL SERVICE-OTHER	99,271.33	95,235.85	103,422.24	76,622.57	68,151.14	See Worksheet #2	87,679	See Worksheet #2	82,305
636 - CONTRACTUAL SERVICE-SAMPLE ANYS	9,182.00	14,457.50	14,757.00	15,606.57	15,791.38	+ 14 Weeks X 396.40	21,341	52 weeks X 396.40	20,613
642 - RENT OF EQUIPMENT	1,217.11	1,398.67	1,913.91	1,409.95	702.75	+31.80X3+208 PO Box	1,146	Approx Same	1,200
650 - TRANSPORTATION EXPENSE	3,931.56	5,270.01	2,950.60	5,001.87	1,565.10	+\$1,300-Tires, Gas & Mileag	2,865	More like '16 & '18 Possible Vactor Repairs	5,000
656 - INSURANCE-VEHICLE	1,564.90	1,346.87	1,256.80	2,706.24	2,381.49	Plus \$264.61 X 3	3,175	= 264.61 X 12	3,175
657 - INSURANCE-GENERAL LIABILITY	7,737.28	5,861.25	4,992.41	5,835.98	4,511.57	Plus \$536.21 X 3	6,120	= 536.21 X 12	6,435
658 - INSURANCE - PROPERTY	2,760.35	5,173.08	6,756.32	5,615.63	2,794.14	Plus \$310.46 X 3	3,726	= 310.46 X 12	3,726
659-INSURANCE - OTHER	0.00	0.00	0.00	272.80	469.84	Plus \$58.97 X 3	647	= \$58.97 X 12	708
660 - ADVERTISING EXPENSE	164.50	0.00	8.23	52.45	85.00	No Change	85	Approx Same	100
670 - BAD DEBT EXPENSE	5,278.04	6,752.89	8,201.08	10,222.64	-200.00	Plus \$8,200	8,000	Approx Same	8,000
675 - MISCELLANEOUS EXPENSE	44.67	88.04	186.64	24.91	25.00	No Change	25	Use \$60	60
Total Expense	624,357.47	629,575.72	636,936.57	646,209.06	514,518.50		703,249		690,712
Net Operating Income	32,448.92	70,666.34	75,198.58	83,817.47	40,728.50		25,034		106,897
Other Income/Expense									
Other Income									
414 (GAINS) LOSSES-UTIL PROP DISP	-9,367.00	-84.98	173,085.19	15,841.67	0.00	No Change	0	None Expected	0
432 - PROCEEDS FROM CAPITAL CONTRIB									
432.01 - CUSTOMER CONTRIBUTIONS	10,000.00	6,000.00	12,000.00	11,611.56	9,000.00	No Change	9,000	Approx Same	9,000
Total Other Income	633.00	5,915.02	185,085.19	27,453.23	9,000.00		9,000		9,000
Other Expense									
427 - INTEREST EXPENSE									
427.4 - INTEREST ON CUSTOMER DEPOSITS	56.85	67.31	67.13	79.12	53.09	Divide by 9 Times 12	71	Aprox Same	70
427.3 - INTEREST ON KIA ARRA LOAN	5,457.70	5,200.97	4,936.47	4,664.00	3,311.28	See Worksheet #3	4,383	See Worksheet #3	4,094
427.300 - INTEREST ON KIA BP LAKE PROJ.	27,726.79	26,844.32	25,752.79	24,628.28	17,700.63	See Worksheet #3	23,470	See Worksheet #3	24,628
427.302 - INTEREST ON BB&T LEASE	21,440.39	19,583.20	16,836.88	14,044.31	8,796.74	See Worksheet #3	11,175	See Worksheet #3	14,052
Total 427 - INTEREST EXPENSE	54,681.53	51,695.80	47,593.27	43,415.71	29,861.74		39,098		42,844
Net Other Income	-54,048.53	-45,780.78	137,491.92	-15,962.48	-20,861.74		-30,098		-33,844
Net Income	-21,599.61	24,885.56	212,690.50	67,854.99	19,866.76		-5,065		73,054

**GRANT COUNTY SANITARY SEWER DISTRICT
2020 Budget Worksheet**

	12/31/15	12/31/16	12/31/17	12/31/18	9/30/19	Projection Calculation	Projected 12/31/2019	Budget Calculation	Budget 12/31/2020
Ordinary Income/Expense									
Income									
419 - INTEREST INCOME	1,588.14	1,393.65	1,654.34	1,871.20	2,010.38	See Worksheet 6	2,681	See Worksheet 6	2,700
461 - METERED SEWER REVENUE									
461.1 - SALES TO RESIDENTIAL CUSTOMERS	564,868.71	597,976.32	602,437.61	622,183.23	474,992.89	+ Actual Oct - Dec '18	620,442	See Worksheet 7	680,390
461.2 - SALES TO COMMERCIAL CUSTOMERS	77,972.16	85,282.81	88,746.25	90,164.02	65,568.12	+ Actual Oct - Dec '18	88,645	See Worksheet 7	98,130
461.3 - SALES TO INDUSTRIAL CUSTOMERS	3,991.89	4,428.22	3,766.44	3,709.59	2,597.50	+ Actual Oct - Dec '18	3,488	See Worksheet 7	3,840
461.13 - LEAK ADJUSTMENTS	-6,295.28	-5,881.79	-8,908.93	-5,089.52	-4,509.08	Plus (825) - See Wksht	-5,334	Used 4 Year Average	-6,550
461.11 - BILLING ERRORS	-6,807.66	-8,820.81	-893.15	-8,892.26	-2,981.61	Plus (2,200) - See Wksht	-5,182	Used 4 Year Average	-6,350
461.12 - ACCOUNTS RECEIVABLE ADJUSTMENTS	745.71	1,579.60	1,124.24	-891.37	907.60	Plus 276 - See Wksht	1,184	Avg of '15, '16 & '17	1,150
Total 461 - METERED SEWER REVENUE	634,475.33	674,564.35	686,272.46	701,183.69	536,575.42		703,241		770,610
462 - UNMETERED SEWER REVENUE		968.11	0.00	0.00	0.00	No Change	0	None Expected	0
470 - FORFEITED DISCOUNTS	8,974.81	9,002.66	9,910.30	10,186.63	7,133.01	+ Actual Oct - Dec '18	9,806	Approx Same	10,000
471 - MISCELLANEOUS SERVICE REVENUE	11,768.11	14,313.29	14,298.05	16,785.01	9,528.19	+ Actual Oct - Dec '18	12,555	Approx \$1,800 More	14,300
Total Income	656,806.39	700,242.06	712,135.15	730,026.53	555,247.00		728,282		797,610
Expense									
Used 75 Yr Life on Mains									
403 - DEPRECIATION EXPENSE	230,136.00	192,129.00	196,044.00	201,674.00	148,686.75	2019 Dep'n Schedule	202,934	See Worksheet 5	205,832
407 - AMORTIZATION OF RATE CASE EXPENSE			0.00	0.00	0.00	No Change	0	\$25,000 / 5 Years / 2	2,500
408 - TAXES OTHER THAN INCOME			0.1992%	0.1995%	0.1951%		0.1951%		0.1951%
408.10 - UTILITY REGULATORY ASSESS FEE	1,258.48	1,271.78	1,394.90	1,420.96	1,424.27	No Change	1,424	Approx Same	1,421
408.12 - PAYROLL TAXES	436.05	451.35	497.25	451.35	336.60	Com Wages X 7.65%	451	Com Wages X 7.65%	459
Total 408 - TAXES OTHER THAN INCOME	1,694.53	1,723.13	1,892.15	1,872.31	1,760.87		1,876		1,880
603 - SALARIES & WAGES-COMMISSIONERS	5,700.00	5,900.00	6,500.00	5,900.00	4,400.00	Plus \$500 X 3	5,900	\$100 X 5 X 12	6,000
616 - PURCHASED POWER	86,923.03	84,384.70	70,722.58	87,187.63	64,407.03	See Worksheet 1	85,876	See Worksheet 1	83,680
618 - TREATMENT PLANT CHEMICALS	15,728.32	15,695.82	11,261.51	15,205.07	4,861.57	+ Actual Oct - Dec '18	8,967	Like 2017 Per Billy	11,000
				Was PAA level				1st Full Yr Of New Plant & Pumps	
MATERIALS & SUPPLIES									
620.01 - PUMPING SYSTEM OPERATIONS	1,033.72	3,839.69	373.28	1,079.10	1,367.49	Plus Oct - Dec 2018	1,537	Approx Same	1,500
620.02 - PUMPING SYSTEM REPAIRS	14,186.45	11,520.29	14,608.73	8,237.28	22,011.32	Divide by 9 X 12	29,348	Per Billy	15,000
620.03 - TREATMENT PLANT OPERATION	5,771.32	5,217.01	4,831.84	4,324.78	3,676.49	+ Actual Oct - Dec '18	4,810	Used \$5,000	5,000
620.04 - TREATMENT PLANT REPAIRS	3,131.21	2,810.41	2,712.36	4,436.95	5,458.20	Plus \$1,500	6,958	Will replace Defusers	6,000
617 - FLOOD DAMAGES	0.00	0.00	0.00	1,763.31	0.00	No Change	0	None Expected	0
620.06 - COLLECT SYSTEM OPERATIONS	349.68	437.00	756.94	54.55	143.59	No Change	144	Used 4 Year Average	400
620.06 - COLLECT SYSTEM REPAIRS	583.56	47.85	46.36	462.83	2,964.33	Plus \$1,000	3,964	More Infiltration Repair	3,000
620.071 - CUSTOMER ACCOUNT POSTAGE	7,647.89	7,628.32	7,533.63	7,732.30	5,939.70	Plus \$715 X 3	8,085	Approx Same	8,100
620.07 - CUSTOMER ACCOUNT SUPPLIES	1,099.47	1,093.95	1,118.64	1,093.75	744.75	Plus \$82.75 X 3	993	Approx Same	1,000
620.081 - GENERAL & ADMIN POSTAGE	555.04	359.90	458.45	337.36	259.09	Plus \$20 X 3	319	Approx Same	360
620.08 - GENERAL & ADMIN SUPPLIES	1,470.87	1,975.43	1,240.36	1,353.00	443.45	+ Actual Oct - Dec '18	1,002	Approx \$200 More	1,200
TOTAL MATERIALS & SUPPLIES	35,829.21	34,929.85	33,680.59	30,875.21	43,008.41		57,160		41,560

**Grant County Sanitary Sewer District
2020 Capital Budget**

	Cost
External Digester	522,000
Surge Equalization Tank	450,000
Total Construction Project	<u>972,000</u>
Cost of Connection of 4 MHP	214,860
Pump Replacement at Existing Loading Stations	<u>10,000</u>
Total Capital Expenditures Budgeted	<u>1,196,860</u>

The Funding of the Above Will Be With:

RD Loan - 40 Years @ 3.25%	872,000
KIA Loan Remaining After Grant	5,000
KIA Debt Forgiven in Connection With Trailer Park Hook On Trailer Park Owners	95,000
District Revenues	214,860
	<u>10,000</u>
Total Capital Expenditures Budgeted	<u>1,196,860</u>

RD Loan - \$872,000 for 40 Years @ 3.25%

Annual Payment - 39,264.36
Calculates to \$3,272.03 Per Month
Assume Loan Start Date of 1/1/2021

KIA Loan - \$5,000 for 10 Years @ 3.25%

Semiannual Payment - \$294.83
Assume Loan Start Date of 2/1/2021

Current Loans	Interest Rate	Annual Payment	Pay Off Date
KIA - Phase 1 Project	3%	13,951.62	12/1/2031
KIA - Lake Project	3%	69,957.82	12/1/2034
B B & T - Pay Off Original Loan	2.80%	113,914.32	2/8/2023

**NOTE - There is no provision for the above loan payments in the 2020 budget.
Loan payments are not expected to begin until 2021 and 2022.**

Grant County Sanitary Sewer District									
2020 Budget									Worksheet 1
Purchased Power									
	Jan - Dec 15	Jan - Dec 16	Jan - Dec 17	Jan - Dec 18	Jan - Sept. 19		Jan - Dec 19	Jan - Dec 20	
615 - PURCHASED POWER									
615.01 - PURCHASED POWER - PUMP STATIONS									
615.101 - PURCHASED POWER - 491	11,810.74	11,937.56	9,064.32	10,627.86	9,405.55	Divide by 9 X 12	12,540.73	10,400	
615.102 - PURCHASED POWER-ANGELA DRIVE	414.72	314.59	305.46	481.99	527.02	Divide by 9 X 12	702.69	450	
615.103 - PURCHASED POWER-BARLEY CIRCLE	1,551.06	1,022.68	1,099.40	1,453.44	1,064.63	Divide by 9 X 12	1,419.51	1,450	
615.104 - PURCHASED POWER-BINGHAM LANE	2,812.53	2,704.52	2,719.65	3,275.23	2,264.79	Divide by 9 X 12	3,019.72	3,000	
615.105 - PURCHASED POWER-192 CASE LANE	2,001.59	1,474.15	1,377.05	1,952.68	1,216.28	Divide by 9 X 12	1,621.71	1,750	
615.106 - PURCHASED POWER-CLAIBORNE DRIVE	317.53	324.89	365.87	662.57	540.24	Divide by 9 X 12	720.32	600	
615.107 - PURCHASED POWER-CLAIBORNE L STN	662.78	585.02	1,127.47	2,621.25	1,959.22	Divide by 9 X 12	2,612.29	2,200	
615.108 - PURCHASED POWER-3196 DIXIE HWY	525.99	842.51	661.57	904.58	787.82	Divide by 9 X 12	1,050.43	850	
615.109 - PURCHASED POWER-3846 DIXIE HWY	2,592.29	2,510.92	565.94	1,035.94	469.33	Divide by 9 X 12	625.77	1,000	
615.110 - PURCHASED POWER-EADS ROAD	1,198.98	1,118.84	1,344.47	1,295.94	682.53	Divide by 9 X 12	910.04	1,200	
615.111 - PURCHASED POWER-FAIRWAY DRIVE	1,700.26	1,645.52	2,109.56	2,667.29	1,224.86	Divide by 9 X 12	1,633.15	1,800	
615.112 - PURCHASED POWER-KENDRICK PLACE	178.12	186.93	216.59	344.14	300.14	Divide by 9 X 12	400.19	300	
615.113 - PURCHASED POWER-KYLEY LANE	307.22	280.57	280.38	456.95	323.11	Divide by 9 X 12	430.81	400	
615.114 - PURCHASED POWER-LEE HI	146.34	-12.59	0.00	0.00	0.00	Divide by 9 X 12	0.00	0	
615.115 - PURCHASED POWER-MAIN STREET	5,457.19	4,404.43	3,469.60	4,289.86	3,681.78	Divide by 9 X 12	4,909.04	3,900	
615.116 - PURCHASED POWER-MILLER DRIVE	352.96	423.89	436.65	947.86	490.35	Divide by 9 X 12	653.80	800	
615.117 - PURCHASED POWER-MILO COURT	516.37	510.15	508.17	1,355.19	556.86	Divide by 9 X 12	742.48	750	
615.118 - PURCHASED POWER-OAKWOOD DRIVE	482.12	489.19	501.70	729.07	392.11	Divide by 9 X 12	522.81	550	
615.119 - PURCHASED POWER-PEARTREE DRIVE	218.23	226.73	207.40	354.98	294.58	Divide by 9 X 12	392.77	300	
615.120 - PURCHASED POWER-QUAIL DRIVE	855.52	885.78	1,158.16	1,724.81	1,212.02	Divide by 9 X 12	1,616.03	1,700	
615.121 - PURCHASED POWER-RUSSELL DRIVE	557.82	390.23	391.01	745.60	553.46	Divide by 9 X 12	737.95	630	
615.122 - PURCHASED POWER-TIMBERWOOD	764.44	715.79	705.11	1,096.44	753.09	Divide by 9 X 12	1,004.12	950	
615.123 - PURCHASED POWER-WALLER DRIVE	2,038.62	2,387.30	1,729.58	1,625.13	1,016.78	Divide by 9 X 12	1,355.71	1,700	
Total 615.01 - PURCHASED POWER - PUMP STATIONS	37,463.42	35,369.60	30,344.91	40,648.60	29,716.55		39,622.07	36,680	
615.03 - PURCHASED POWER - TREATMENT PLT	49,459.61	49,015.10	40,377.67	46,539.03	34,690.48	Divide by 9 X 12	46,253.97	47,000	
Total 615 - PURCHASED POWER	86,923.03	84,384.70	70,722.58	87,187.63	64,407.03		85,876.04	83,680	

**GRANT COUNTY SANITARY SEWER DISTRICT
2020 Budget Worksheet
Contracted Services**

Worksheet #2

		12/31/15	12/31/16	12/31/17	12/31/18	9/30/19	Projection Calculation	Projected 12/31/2019	Budget Calculation	Budget 12/31/2020
635.01	PUMPING SYSTEM WATER BILLS	3,088.56	3,011.67	3,002.40	3,035.70	2,258.16	Plus 28.17 X 9 X 3	3,019	Plus 28.17 X 9 X 12+SE	3,050
635.02	PUMPING SYSTEM REPAIRS	6,313.18	3,528.32	18,539.38	10,196.50	14,989.41	Hopefully No More in 2019	14,989	Per Billy	12,500
635.03	STP - PLANT OPERATOR	18,900.00	16,380.00	15,120.00	15,120.00	11,340.00	Plus 1,260 x 3	15,120	\$1,260 x 12	15,120
635.03	STP - SLUDGE HAULING	27,300.00	26,250.00	20,550.00	17,700.00	15,750.00	Plus \$5,100 = 34 Loads	20,850	Approx Same	20,900
635.03	STP - SLUDGE PROCESSING	17,200.00	17,500.00	13,700.00	10,000.00	6,000.00	Plus \$3,400 = 34 Loads	9,400	Approx Same	9,400
635.03	STP - WATER BILLS	1,984.72	2,865.68	4,166.89	2,559.62	4,176.12	Divide By 9 X 12	5,568	More like 2016 & 2018	2,900
635.03	STP - SEWER BILLS	997.00	1,199.28	1,748.31	1,155.00	1,720.00	Plus \$275	1,995	Will be Minimum Bill	360
635.03	STP - LICENSE & PERMITS	195.70	0.00	103.00	0.00	0.00	No Change	0	None Expected	0
635.03	STP - WASTE COLLECTION	718.20	703.74	648.25	788.88	628.26	Plus 70.33 X 3	839	\$72.80 X 12	875
635.03	STP - SERVICE CONTRACTS	1,761.66	1,465.81	3,174.55	1,968.04	1,586.97	Plus 176.33 x 3	2,116	\$190 x 12	2,280
635.04	STP - REPAIRS	789.52	218.85	2,209.79	0.00	2,200.28	No Change	2,200	Used \$2,000 -Per Billy	2,000
635.05	COLLECTION SYSTEM OPERATIONS	132.28	575.00	0.00	0.00	0.00	No Change	0	None Expected	0
635.06	COLLECTION SYSTEM REPAIRS	0.00	0.00	0.00	870.00	0.00	No Change	0	None Expected	0
635.07	CUSTOMER BILLING - CREDIT CARD FEES	3,137.42	232.25	0.00	0.00	0.00	No Change	0	None Expected	0
635.07	CUSTOMER BILLING - BILLING FEES	3,017.88	2,868.37	2,865.12	3,295.29	2,261.62	Plus Actual Oct - Sept '18	3,173	Approx Same	3,200
635.07	CUSTOMER BILLING-ONLINE/PAYPAL FEES	4,749.82	8,670.15	8,732.40	0.00	0.00	No Change	0	Customer Pays These	0
635.07	CUSTOMER BILLING-INVOICE CLOUD FEES	0.00	0.00	0.00	0.00	208.17	Plus \$300	508	Used 100 X 12	1,200
635.08	TELEPHONE	2,190.39	2,198.25	2,195.74	2,251.09	1,523.82	Plus \$189.43 X 3	2,032	Approx Same	2,000
635.08	BANK SERVICE CHARGES	2,486.35	2,503.81	2,462.64	2,385.74	1,229.15	+ \$920 KIA + \$120 Bank	2,269	\$1,685 KIA Fees+\$415	2,100
635.08	DUES, TRAINING, CONVENTIONS*****	2,184.84	2,748.95	1,709.65	2,214.63	76.50	+KRW 987+DLG 500+258 Train	1,328	Less C E -Use \$1,500	1,500
635.08	SERVICE CONTRACTS	1,349.30	1,302.91	1,613.60	1,748.00	1,392.14	Plus \$150.06 X 3	1,842	\$160 X 12	1,920
635.08	IT SERVICES	774.51	1,014.83	880.52	1,334.08	810.74	Plus Actual Oct - Sept '18	839	Approx Same	1,000
	TOTAL CONTRACTUAL SERVICES-OTHER	99,271.33	95,235.85	103,422.24	78,622.57	68,151.14		87,879		82,305
***** Goes Up Every Other Year Due to Training Associated With License Renewal										

**Grant County Sanitary Sewer District
2020 Budget
Loan Interest Paid & Accrued
Loan Principal Paid**

Worksheet #3

	Interest Accrued 1/1/2019	Interest Accrued 9/30/2019	Capitalized Interest	Interest Paid 9/30/2019	Interest Accrued 9/30/2019	Principal Balance 1/1/2019	Additional Loans 2019	Loan Payments 9/30/2019	Principal Balance 9/30/2019	Service Fee
KIA Phase 1 Loan	373.18	3,311.28	0.00	2,239.10	1,445.36	149,272.97		4,736.71	144,536.26	149.28
KIA Phase II Loan	1,988.46	17,700.63	0.00	11,930.73	7,758.36	795,381.99		19,548.18	775,833.81	795.38
Bank of KY Lease	799.35	8,796.74	0.00	8,796.74	799.35	446,842.85		76,639.00	370,203.85	0.00
2019 Totals	3,160.99	29,808.65	0.00	22,966.57	10,003.07	1,391,497.81	0.00	100,923.89	1,290,573.92	944.66

Interest Accrued Exceeds Interest Paid By 6,842.08

	Interest Accrued 1/1/2019	Interest Accrued 2019	Capitalized Interest	Interest Paid 2019	Interest Accrued 12/31/2019	Principal Balance 1/1/2019	Additional Loans 2019	Loan Payments 2019	Principal Balance 12/31/2019	Service Fee
KIA Phase 1 Loan	373.18	4,383.28	0.00	4,407.14	349.32	149,272.97		9,544.48	139,728.49	293.82
KIA Phase II Loan	1,988.46	23,469.76	0.00	23,568.24	1,889.98	795,381.99		39,389.58	755,992.41	1,571.21
Bank of KY Lease	799.35	11,175.03	0.00	11,357.97	616.41	446,842.85		102,557.03	344,285.82	0.00
2019 Totals	3,160.99	39,028.07	0.00	39,333.35	2,855.71	1,391,497.81	0.00	151,491.09	1,240,006.72	1,865.03

Interest Accrued Exceeds Interest Paid By -305.28

	Interest Accrued 1/1/2020	Interest Accrued 2020	Capitalized Interest	Interest Paid 2020	Interest Accrued 12/31/2020	Principal Balance 1/1/2020	Additional Loans 2020	Loan Payments 2020	Principal Balance 12/31/2020	Service Fee
KIA Phase 1 Loan	349.32	4,094.07	0.00	4,118.65	324.74	139,728.49		9,832.97	129,895.52	274.58
KIA Phase II Loan	1,889.98	24,628.27	0.00	24,723.86	1,794.39	755,992.41		40,580.13	715,412.28	1,410.07
Bank of KY Lease	616.41	14,051.79	0.00	14,231.10	437.10	344,285.82		105,473.67	238,812.15	0.00
2020 Totals	2,855.71	42,774.13	0.00	43,073.61	2,556.23	1,240,006.72	0.00	155,886.77	1,084,119.95	1,684.65

Interest Accrued Exceeds Interest Paid By -299.48

**Grant County Sanitary Sewer District
2020 Budget
Depreciation Calculation**

Worksheet 5

	Cost	Life In Years	Months In Use	Full Year Depr'n	2019 Depr'n	2020 Depr'n
2019 Depreciation Per Depreciation Schedule						202,934
Depreciation on Items put into service during 2019						
VFDs & Telemetry - 18 Pump Stations	48,783	12	10	4,065	3388	677
Spare Pump - 491 Pump Station	10,375	10	11	1,038	951	87
Vertical Fine Screen - Sewer Plant	62,333	15	1	4,156	346	3,810
	<u>121,491</u>					
Depreciation Lost On Assets Fully Depreciated in 2018						-2,175
2020 Asset Additions						
Construction Project						
External Digesters	522,000					
Surge Equalization Tank	<u>450,000</u>					
Total Construction Project	972,000	40	0	24,300	0	0
Replacement of Pumps at Loading Stations	10,000	10	6	1,000	0	500
Trailer Park Hook In to GCSSD	214,860	40	0	5,372	0	<u>0</u>
Total 2020 Depreciation						<u>205,832</u>

******The Construction of the Sludge Press Has Not Been Included in this Budget**

**Grant County Sanitary Sewer District
 Budgeted 2020 Revenue
 Assume Rate Increase on July 1, 2020 Billing**

Worksheet 7

	YTD 9/30/2019	Billed Oct - Dec 2018	Billed July - Sept 2019	Projected July - Dec 2020	Projected Addition From 19.47% Rate Increase
461.1 · SALES TO RESIDENTIAL CUSTOMERS	474,992.89	145,449.43	162,450.61	307,900.04	59,948.14
461.2 · SALES TO COMMERCIAL CUSTOMERS	65,568.12	23,077.00	25,639.65	48,716.65	9,485.13
461.3 · SALES TO INDUSTRIAL CUSTOMERS	2,597.50	888.00	920.50	1,808.50	352.11
Total 461 · METERED SEWER REVENUE	<u>543,158.51</u>	<u>169,414.43</u>	<u>189,010.76</u>	<u>358,425.19</u>	<u>69,785.38</u>

	YTD 9/30/2019	Billed Oct - Dec 2018	Projected Addition From 19.47% Rate Increase	Budgeted Revenues For 2020
461.1 · SALES TO RESIDENTIAL CUSTOMERS	474,992.89	145,449.43	59,948.14	680,390.46
461.2 · SALES TO COMMERCIAL CUSTOMERS	65,568.12	23,077.00	9,485.13	98,130.25
461.3 · SALES TO INDUSTRIAL CUSTOMERS	2,597.50	888.00	352.11	3,837.61
Total 461 · METERED SEWER REVENUE	<u>543,158.51</u>	<u>169,414.43</u>	<u>69,785.38</u>	<u>782,358.32</u>

	Oct - Dec 2015	Oct - Dec 2016	Oct - Dec 2017	Oct - Dec 2018	Average Oct - Dec
461.13 · LEAK ADJUSTMENTS	-875.19	-689.03	-1,169.26	-565.18	-824.67
461.11 · BILLING ERRORS	-884.35	-2,940.33	-481.34	-4,524.03	-2,207.51
461.12 · ACCOUNTS RECEIVABLE ADJUSTMENTS	190.12	809.30	694.50	-589.04	276.22

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
DECEMBER 19, 2019**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
DECEMBER 19, 2019

1. Call to order
2. Visitor Presentation
3. Reading of Minutes, Approval of Warrants, Maintenance & Operating Account, Profit and Loss Statement
4. Old business
 - A. Tom Nienaber
 - i. Rate Increase
 - ii. Karen Story Property
 - iii. Management Agreement Review
 - iv. Mobile Home Parks Update
5. New business
 - A. Kerry Odle, HMB Professional Engineering
 - i. New Project Information
 - B. Billy Catlett
 - i. Supervisor's Report
 - C. Bullock Pen Management Fee
 - i. November, 2019
 - D. Dianne Cook & Ashley Dyer
 - i. 2020 Budget
 - i. Next Meeting – January ~~16~~, 2020
6. Adjournment

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**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
DECEMBER 2019 MEETING**

The December 2019 Meeting of the Grant County Sanitary Sewer District was called to order on December 19, 2019, at 3:00 p.m. at the District Headquarters, One Farrell Drive, Crittenden, Kentucky. Present at the meeting were the following: Chairman Charles Givin, and Commissioners, Rodger Bingham, Danny Northcutt, Robert Worthington and Leo Saylor. Also present were Dianne Cook, HR Director Ashley Dyer, Superintendent William Catlett, Kerry Odle, HMB Professional Engineers, Inc., and Counsel Thomas R. Nienaber.

The first order of business was a review of the November 2019 Minutes. After discussion, upon Motion of Leo Saylor and second by Danny Northcutt, it was unanimously,

“RESOLVED: that the November 2019 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the November 2019 Profit and Loss Statement and Warrants as attached. After discussion, upon motion of Robert Worthington and second by Rodger Bingham, it was unanimously,

“RESOLVED: that the November 2019 Warrants and Profit and Loss Statement, be and the same are hereby approved as attached.”

Chairman Givin inquired as to the status of the Carl Crone Contract with the District. Superintendent Catlett reported that he had informed Carl Crone that his services will no longer be needed beginning January 1, 2020. Superintendent Catlett informed Carl Crone of this termination of services. Chairman Givin inquired as to whether or not the District’s Agreement with Carl Crone provided for a notification. Superintendent Catlett reported that the Agreement required a 90 day notice. Mr. Nienaber stated that if the Agreement requires a termination notice, Superintendent Catlett should do that immediately. Superintendent Catlett did report that based upon his discussions with Carl Crone, there is no objection to terminating the Agreement as of January 1, 2020.

The next order of business was a presentation by Counsel Thomas R. Nienaber, as follows:

1. Mr. Nienaber reported on the status of the delivery of sanitary sewer service to the Mobile Home Parks on U.S. Highway 25, Crittenden, Kentucky. Kerry Odle reported that he spoke to Jason Hurt from the Kentucky Division of Water (“DOW”). The Application for re-permitting of the Country Living Mobile Home Park is still on Mr. Hurt’s desk awaiting review. Mr. Nienaber inquired as to whether or not the District could provide sanitary sewer service to Country Living Mobile Home Park. Superintendent Catlett reported that the Treatment Plant does have sufficient capacity with minor modifications. Kerry Odle reported that he has applied for a \$100,000.00 grant through Kentucky Infrastructure Authority that could be used for taking on-site sanitary sewer treatment plants out of service which provide sanitary sewer treatment to

Grant Co. Sanitary Sewer District
Minutes
December 19, 2019

mobile home parks. After discussion, it was decided that Mr. Nienaber should send a letter to Jason Hurt informing him that the District is ready, willing and able to provide sanitary sewer service for the Country Living Mobile Home Park. Kerry Odle reported that he has heard the City of Dry Ridge has applied for a KIA Grant to provide funding for improving the City's sanitary sewer lines along US Highway 25 for the purpose of providing sanitary sewer service to the remaining three (3) mobile home parks. Mr. Odle reported that he will follow up on the status of that Application filed by the City of Dry Ridge.

2. Mr. Nienaber inquired as to the status of the District's Management Services Agreement with the Bullock Pen Water District. Commissioner Givin asked if the Monthly Management Fee payable to Bullock Pen Water District should be modified in light of Carl Crone's termination. After discussion, it was decided that a Committee should be formed which should include two (2) Commissioners from the District, Superintendent Catlett, Ashley Dyer, and one representative from the Bullock Pen Water District. Mr. Nienaber reported that the Management Services Agreement pursuant to ¶7(i) requires a review of the Agreement by February, 2020 and every other year thereafter. After discussion, it was decided that the District should revisit this issue at the next regular meeting. The Bullock Pen Water District should be notified to appoint a member to this review Committee.
3. Mr. Nienaber gave a report on the status of the Karen Story property. Mr. Nienaber gave a detailed review of the history of this matter. Currently, counsel for the Buyer and Seller of the Story property are embroiled in litigation. Requests have been made of the District including an Open Records Request which has been responded to. After the Open Records Request was submitted to the District, additional questions were asked of counsel. Mr. Nienaber stated that he would keep the District apprised as to any developments in that regard.

The next order of business was a presentation by HMB Professional Engineers, Inc., Mr. Kerry Odle, as follows:

1. Mr. Odle submitted summaries of project profiles for increasing sanitary sewer treatment plant capacity. A copy of those summaries is attached. Mr. Odle reported that he has submitted two (2) applications for funding for these projects. These applications are non-binding on the District. Mr. Odle reported that the District could increase its Treatment Plant capacity by 40,000 gallons per day with the addition of a digester. The approximate cost for this improvement would be \$261,000.00. The project profile is

Grant Co. Sanitary Sewer District
Minutes
December 19, 2019

attached. A second method for increasing treatment plant capacity would be to construct an equalization basin. The cost for that project would \$908,000.00. A copy of that project profile is attached. Superintendent Catlett reported that an equalization basin for the District would be a significant benefit to the Treatment Plant. Superintendent Catlett briefly reported on the type of equalization basin that was installed at the City of Williamstown Treatment Plant. Superintendent Catlett will look into a 3-stage equalization basin and report at the next meeting.

The next order of business was a report by Superintendent Catlett as follows:

1. Superintendent Catlett reviewed with the Commissioners his monthly Superintendent's Report as attached.
2. Superintendent Catlett reported that the District's current camera system is approximately 14 years old. The quality and condition of that camera system is outdated and failing. He reported that the District will probably have to purchase a new camera system in the not too distant future.

The next order of business was a report by Dianne Cook as follows:

1. Dianne Cook distributed to the Commissioners the District's proposed December 31, 2019 Budget as attached. She reported that this revised Budget is substantially the same as that distributed at the November, 2019 meeting. After discussion, upon motion of Danny Northcutt and second by Rodger Bingham, it was unanimously,

"RESOLVED: that the District's Annual Budget for year ending December 31, 2019, as attached, be and the same is hereby approved.

2. Dianne Cook reported that the Bullock Pen Water District changed its meeting date to January 23, 2019, due to conflicts. There being no objection, the District's next meeting will be January 23, 2019, at 3:00 p.m. Dianne Cook is directed to make the necessary notifications.

Grant Co. Sanitary Sewer District
Minutes
December 19, 2019

There being no further business to conduct, upon motion and second, the meeting was adjourned.

GRANT COUNTY SANITARY SEWER DISTRICT

BY: *Charles W. Givin*
CHARLES GIVIN, CHAIRMAN

ATTEST:
Danny Northcutt
DANNY NORTHCUTT, SECRETARY

**GRANT CO SANITARY SEWER DISTRICT
NOVEMBER, 2019**

WARRANTS

11/5/2019	THE CINCINNATI INSUR	979.00	INSUR. INSTMT AUTO & LIABILITY
11/7/2019	THE CINCINNATI INSUR	245.50	NNPRF ORG PILLAR INSURANCE PRM
11/15/2019	BULLOCK PEN WATER	785.80	WATER SVCS
11/15/2019	GCSSD	215.00	SW SVCS @ SW PLANT
11/18/2019	A&S ELECTRIC SUPPLY	28.46	OAKWOOD DR STN REPAIR - SUP
11/18/2019	ADVANCED ANALYTIC	150.00	SW PLANT REAGENT TEST KITS
11/18/2019	BOONE STEEL LLC	58.95	SW PLANT REPAIR
11/18/2019	CRITT FARM LAWN &	43.50	LIME - SW PLANT SUPPLY
11/18/2019	DUKE ENERGY	2014.74	ELECTRIC SVCS
11/18/2019	HMB PROF ENGINEERS	1462.50	ENGINEERING SVCS WWTP & GEN
11/18/2019	OWEN ELECTRIC COOP	5321.75	ELECTRIC SVCS
11/18/2019	BEST WAY DISPOSAL	70.33	DUMPSTER P/U 11/19
11/18/2019	MORRIS & BRESSLER	5251.78	ACCOUNTING SERVICES 10/19
11/18/2019	SMARTBILL	1098.95	ENVELOPES/SUPPLIES
11/19/2019	BULLOCK PEN WATER	335.90	REIMB FOR RETURN EFT ITEMS 09/19
11/20/2019	BULLOCK PEN WATER	92.70	REIMB FOR CATLETT TRNG CERT
11/20/2019	CITY OF WILLIAMSTWN	1200.00	SLUDGE PROC 10/17/19
11/20/2019	KY STATE TREASURER	140.64	SALES & USE TAX 10/19
11/20/2019	SMARTBILL	216.56	CUSTOM PRINT RATE INCR INSERT
11/20/2019	TRIAD TECHNOLOGIES	6.72	SW PLANT- VAC PUMP FITTINGS
11/20/2019	VITECH, INC.	222.32	SUPPLIES @ ANGELA DR
11/20/2019	CARL W CRONE	1260.00	SW PLANT OPERATION
11/20/2019	SMARTBILL	896.43	BILLING & POSTAGE 11/19
11/21/2019	CHARLES A GIVIN	90.85	COMMISSIONERS FEE
11/21/2019	DAN NORTHCUTT	90.85	COMMISSIONERS FEE
11/21/2019	LEO L SAYLOR	90.85	COMMISSIONERS FEE
11/21/2019	ROBERT H WORTHINGT	90.85	COMMISSIONERS FEE
11/21/2019	RODGER W BINGHAM	90.85	COMMISSIONERS FEE
11/22/2019	BB&T (VISA)	2021.51	MANHOLE REPAIR, WEBSVCS
11/22/2019	ART'S RENTAL	143.97	TAMPER BAR & SAFETY GLASSES
11/22/2019	BULLOCK PEN WATER	16273.03	MANAGEMENT FEE - 10/19
11/22/2019	CLEAR CHOICE	449.17	GRAVEL - STOCKPILE
11/22/2019	CONSOLIDATED PIPE	2300.00	INDIAN HILL MANHOLE REPAIR - SUP
11/22/2019	HELLMANN LUMBER	674.84	INDIAN HILL MANHOLE REPAIR - SUP
11/22/2019	KELLY BROS HOME &	27.97	INDIAN HILL MANHOLE REPAIR - SUP
11/22/2019	WASCON	255.06	GRINDER PUMP SUPPLIES
11/22/2019	BULLOCK PEN WATER	21.39	CUST OVERPAID SW REF TO WATER
11/27/2019	BULLOCK PEN WATER	3050.00	ADDL LABOR REIMB -INDIAN HILL MH
11/27/2019	CCP INDUSTRIES, INC.	130.64	GLOVES- SW PLANT
11/27/2019	CCP INDUSTRIES, INC.	134.54	SW PLANT SUPPLIES
11/8/2019	BB&T	9492.86	LOAN PAYMENT

TOTAL DISBURSEMENTS 59112.24

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
NOVEMBER, 2019**

GROSS RECEIPTS		\$ 64,972.43
DISBURSEMENTS		
UTILITIES	\$ 8,407.62	
SALARIES - NET	454.25	
MILEAGE	0.00	
MAINTENANCE & OPERATION	32,861.37	
SUPPLIES	6,983.55	
GENERAL	<u>10,405.45</u>	
TOTAL DISBURSEMENTS		<u>59,112.24</u>
NET		<u><u>\$ 5,860.19</u></u>

GRANT COUNTY SANITARY SEWER DISTRICT
P.O. BOX 188
CRITTENDEN, KY 41030

Grant County Sanitary Sewer District
December, 2019

BANK BALANCES:

FORCHT BANK

Revenue	\$225,953.40
Maintenance & Operations	\$82,393.47
Merchant Services Acct	\$165,668.21
Loans Replacement Reserve	\$23,400.00

**Grant County Sanitary Sewer District
Warrants
December, 2019**

**GRANT COUNTY SANITARY SEWER DISTRICT:
AUTHORIZATION TO TREASURER BINGHAM for expenditures for funds you are hereby
authorized by this warrant under KRS-050 to pay out of Maintenance & Operation Fund of
this District the following bills:**

<u>BILLS</u>	<u>SERVICE</u>	<u>GROSS</u>
BB&T	Loan Payment	\$9,492.86
Carl Crone	Treatment Plant Operator	\$1,260.00
Bullock Pen Water District	Management Agreement 11/19	\$13,514.12
Owen Electric	Electric Service	\$4,275.18
Best Way Disposal	Dumpster pickup 12/19	\$70.33
Smartbill	Billing & Postage 12/19	\$900.18
Bullock Pen Water District	Water Bills	\$353.02
City of Crittenden	Trash Collections 11/19	\$7,232.21
City of Crittenden	Trash Collections 10/19	\$7,426.97
The Cincinnati Insurance Cos.	Insurance Premium 12/19	\$978.00
Flush Sanitation	8 Lds Sludge Hauling 11/19	\$1,200.00
Bullock Pen Water District	Reimb for 07/19 EFT Returns	\$58.69
HMB Professional Engineering	General Engineering Svcs 11/19	\$390.00
Duke Energy	Electric Service	\$3,035.61
Ky State Treasurer	Sales & Use Tax 11/19	\$374.72
Wiseway Supply	Manhole Repair - Indian Hill	\$56.33
B.L. Anderson Co., Inc.	Chemical Pump Repair @ sw plant	\$213.00
GCSSD	Sewer Bills	\$30.00
City of Williamstown	Sludge Processed - 11/19	\$800.00
Boone Steel LLC	Fine Screen Mounting Bracket	\$274.00
Morris & Bressler	Accounting Svcs 11/19	\$5,353.56
BB&T VISA	Websvcs & Parts	\$198.63
KOI Auto Parts	Truck #1 Break Repair - Camera Repairs	\$279.73
KIA	PH I Loan Payment	\$7,120.35
KIA	PH II Loan Payment	\$32,254.74
	TOTAL	\$97,142.23


Charles Givin, Chairman


Danny Northcutt, Secretary

MORRIS & BRESSLER

Accountant's Compilation Report

To the Commissioners
Grant County Sanitary Sewer District
P. O. Box 460
Crittenden, KY 41030

Management is responsible for the accompanying financial statements of Grant County Sanitary Sewer District (a governmental entity), which comprise the balance sheet as of November 30, 2019, and the related statements of revenue and expenses - historical for the one month and eleven months ended November 30, 2019 and 2018 and budgeted for the eleven months ended November 30, 2019 in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows, the statement of changes in net position, and the supplementary information required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Grant County Sanitary Sewer District.

Morris & Bressler, PSC

Morris & Bressler, PSC
Certified Public Accountants

December 18, 2019

MORRIS & BRESSLER, PSC
Certified Public Accountants

7309 Dixie Highway • P.O. Box 545 • Florence, KY 41022-0545 • (859) 525-6306

GRANT COUNTY SANITARY SEWER DISTRICT

Balance Sheet

As of November 30, 2019

	Nov 30, 19
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	
126.11 · CIB-CUSTOMER DEPOSITS-FORCHT	94,164.42
126.12 · CIB - REPLACEMENT RESERVE	23,400.00
Total 126 · RESTRICTED CASH	117,564.42
131.07 · CIB-MAINTENANCE & OPERATION FOR	74,548.18
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	82,068.11
131.06 · CIB-REVENUE - FORCHT	225,996.55
135 · CERTIFICATES OF DEPOSIT	130,905.00
Total Checking/Savings	631,082.26
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	94,972.90
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-10,200.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	38,147.09
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	63,623.09
142.02 · ACCOUNTS RECEIVABLE-OTHER	5,246.56
162 · PREPAYMENTS	6,211.61
171 · ACCRUED INTEREST RECEIVABLE	1,452.51
Total Other Current Assets	199,453.76
Total Current Assets	830,536.02
Fixed Assets	
105 · CONSTRUCTION IN PROGRESS	
105.6 · CIP - SEWER PLANT SLUDGE PRESS	30,057.14
105.13 · CIP - INDIAN HILL LINE REPLACE	268.80
Total 105 · CONSTRUCTION IN PROGRESS	30,325.94
303.3 · W.T.P.-LAND & LAND RIGHTS	25,000.00
304.3 · S.T.P.- STRUCTURE & IMPROVEMENT	1,281,582.27
311.4 · T & D PUMP STATIONS	2,330,444.60
320.3 · S.T.P.-SEWER TREATMENT PLT EQUI	283,522.68
320.4 · T & D EQUIPMENT	49,657.17
331.4 · T & D MAINS	4,974,673.55
340.5 · OFFICE FURNITURE & EQUIPMENT	1,474.94
341.5 · G.P. - TRANSPORTATION EQUIPMENT	42,529.29
108.1 · ACCUMULATED DEPRECIATION	-2,539,327.25
Total Fixed Assets	6,479,883.19
Other Assets	
186.1 · DEFERRED RATE CASE EXP	22,629.06
Total Other Assets	22,629.06
TOTAL ASSETS	<u>7,333,048.27</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	39,209.39
Credit Cards	198.63
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	413.10
241 · TAX COLLECTIONS PAYABLE	802.82
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	7,309.12
235 · CUSTOMER DEPOSITS	61,645.53

GRANT COUNTY SANITARY SEWER DISTRICT

Balance Sheet

As of November 30, 2019

	Nov 30, 19
238 · ACCRUED INT ON KIA PHASE I	2,168.04
239 · ACCRUED INT ON KIA PHASE II	11,637.51
240 · ACCRUED INT ON BB&T LEASE	799.35
243 · CURRENT PORTION OF LTD	154,896.22
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	238,455.77
Total Other Current Liabilities	239,671.69
Total Current Liabilities	279,079.71
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	144,536.26
221 · NOTE PAYABLE - KIA - PHASE II	775,833.81
222 · CAPITAL LEASE - BB&T	352,953.73
224 · LESS CURR PORTION OF LTD	-154,896.22
Total Long Term Liabilities	1,118,427.58
Total Liabilities	1,397,507.29
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,206,559.39
3001 · RESTRICTED	8,795.10
3010 · UNRESTRICTED	716,079.79
Total 3020 · NET POSITION	5,931,434.28
Net Income	4,106.70
Total Equity	5,935,540.98
TOTAL LIABILITIES & EQUITY	7,333,048.27

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

November 2019

	Nov 19	Nov 18	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	58,346.97	53,868.57	4,478.40
470 · FORFEITED DISCOUNTS	702.47	826.64	-124.17
471 · MISCELLANEOUS SERVICE REVENUE	1,099.67	1,044.57	55.10
Total Income	60,149.11	55,739.78	4,409.33
Gross Profit	60,149.11	55,739.78	4,409.33
Expense			
403 · DEPRECIATION EXPENSE	16,520.75	16,557.00	-36.25
408 · TAXES OTHER THAN INCOME	38.25	38.25	0.00
603 · SALARIES & WAGES-COMMISSIONERS	500.00	500.00	0.00
615 · PURCHASED POWER	7,089.06	7,540.46	-451.40
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	0.00	169.18	-169.18
620.02 · M & S-PUMPING SYSTEM REPAIR	785.76	779.76	6.00
620.03 · M & S-TREATMENT PLANT OPERATION	1,470.76	577.24	893.52
620.04 · M & S-TREATMENT PLANT REPAIRS	531.76	230.61	301.15
620.06 · M & S-COLLECT SYSTEM REPAIRS	2,323.60	0.00	2,323.60
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	780.81	878.40	-97.59
620.08 · M & S-GENERAL OFFICE SUPPLIES	79.62	148.61	-68.99
Total 620 · MATERIALS AND SUPPLIES	5,972.31	2,783.80	3,188.51
631 · CONTRACTUAL SERVICES-ENGINEERS	0.00	1,045.00	-1,045.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	4,462.31	1,946.19	2,516.12
633 · CONTRACTUAL SERVICES-LEGAL	0.00	237.50	-237.50
634 · CONTRACTUAL SERVICE-MANAGMENT	12,970.00	12,970.00	0.00
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	253.53	253.53	0.00
635.02 · CS - PUMPING SYSTEM REPAIRS	0.00	3,386.46	-3,386.46
635.03 · CS - TREATMENT PLANT OPERATIONS	3,636.19	4,300.05	-663.86
635.06 · CS- COLLECTION SYSTEM REPAIRS	3,050.00	0.00	3,050.00
635.07 · CS - CUSTOMER BILLING	293.99	415.03	-121.04
635.08 · CS -GENERAL & ADMINISTRATIVE	591.04	1,639.50	-1,048.46
Total 635 · CONTRACTUAL SERVICE-OTHER	7,824.75	9,994.57	-2,169.82
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	792.74	867.99	-75.25
642 · RENT OF EQUIPMENT	31.80	30.04	1.76
650 · TRANSPORTATION EXPENSE	346.39	721.50	-375.11
656 · INSURANCE-VEHICLE	264.61	264.61	0.00
657 · INSURANCE-GENERAL LIABILITY	536.21	457.63	78.58
658 · INSURANCE - PROPERTY	310.46	310.46	0.00
659 · INSURANCE-OTHER	58.97	49.60	9.37
670 · BAD DEBT EXPENSE	0.00	6,815.59	-6,815.59
Total Expense	57,718.61	63,130.19	-5,411.58
Net Ordinary Income	2,430.50	-7,390.41	9,820.91
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	242.09	153.35	88.74
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	-1,688.00	1,688.00
432 · PROCEEDS FROM CAPITAL CONTRIB	0.00	1,000.00	-1,000.00
Total Other Income	242.09	-534.65	776.74
Other Expense			

SEE ACCOUNTANT'S COMPILATION REPORT

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

November 2019

	Nov 19	Nov 18	\$ Change
427 · INTEREST EXPENSE	3,175.74	3,553.80	-378.06
Total Other Expense	3,175.74	3,553.80	-378.06
Net Other Income	-2,933.65	-4,088.45	1,154.80
Net Income	<u>-503.15</u>	<u>-11,478.86</u>	<u>10,975.71</u>

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

January through November 2019

	Jan - Nov 19	Jan - Nov 18	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	644,660.29	634,015.37	10,644.92
470 · FORFEITED DISCOUNTS	8,724.91	9,272.48	-547.57
471 · MISCELLANEOUS SERVICE REVENUE	11,832.37	15,802.09	-3,969.72
Total Income	665,217.57	659,089.94	6,127.63
Gross Profit	665,217.57	659,089.94	6,127.63
Expense			
403 · DEPRECIATION EXPENSE	181,728.25	182,127.00	-398.75
408 · TAXES OTHER THAN INCOME	1,837.37	1,834.06	3.31
603 · SALARIES & WAGES-COMMISSIONERS	5,400.00	5,400.00	0.00
615 · PURCHASED POWER	79,049.33	79,245.01	-195.68
618 · TREATMENT PLANT CHEMICALS	4,861.57	11,757.54	-6,895.97
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	1,375.77	1,079.10	296.67
620.02 · M & S-PUMPING SYSTEM REPAIR	25,684.47	7,954.67	17,729.80
620.03 · M & S-TREATMENT PLANT OPERATION	6,166.64	3,976.85	2,189.79
620.04 · M & S-TREATMENT PLANT REPAIRS	6,356.50	6,027.55	328.95
620.05 · M & S-COLLECT SYSTEM OPERATIONS	143.59	54.55	89.04
620.06 · M & S-COLLECT SYSTEM REPAIRS	6,850.42	462.83	6,387.59
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	8,254.37	8,085.81	168.56
620.08 · M & S-GENERAL OFFICE SUPPLIES	929.12	1,440.01	-510.89
Total 620 · MATERIALS AND SUPPLIES	55,760.88	29,081.37	26,679.51
631 · CONTRACTUAL SERVICES-ENGINEERS	12,665.10	4,905.00	7,760.10
632 · CONTRACTUAL SERVICES-ACCOUNTING	24,852.95	31,437.11	-6,584.16
633 · CONTRACTUAL SERVICES-LEGAL	5,956.25	6,850.50	-894.25
634 · CONTRACTUAL SERVICE-MANAGEMENT	142,670.00	116,390.00	26,280.00
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	2,765.22	2,782.17	-16.95
635.02 · CS - PUMPING SYSTEM REPAIRS	14,989.41	6,349.12	8,640.29
635.03 · CS - TREATMENT PLANT OPERATIONS			
635.031 · CS - PLANT OPERATOR	13,860.00	13,860.00	0.00
635.032 · CS - SLUDGE HAULING	20,550.00	15,900.00	4,650.00
635.033 · CS - SLUDGE PROCESSING	10,400.00	9,600.00	800.00
635.034 · CS - STP - WATER BILLS	4,807.88	2,225.68	2,582.20
635.035 · CS - STP - SEWER BILLS	1,965.00	1,012.50	952.50
635.036 · CS - STP - LICENSE & PERMITS	51.50	0.00	51.50
635.037 · CS - STP - WASTE COLLECTION	768.92	720.22	48.70
635.038 · CS - STP SERVICE CONTRACTS	1,939.67	1,791.71	147.96
Total 635.03 · CS - TREATMENT PLANT OPERATIONS	54,342.97	45,110.11	9,232.86
635.04 · CS - STP - REPAIR & MAINT	2,200.28	0.00	2,200.28
635.06 · CS- COLLECTION SYSTEM REPAIRS	3,050.00	870.00	2,180.00
635.07 · CS - CUSTOMER BILLING	3,025.97	3,009.96	16.01
635.08 · CS -GENERAL & ADMINISTRATIVE	7,582.43	8,579.29	-996.86
Total 635 · CONTRACTUAL SERVICE-OTHER	87,956.28	66,700.65	21,255.63
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	18,565.97	14,051.92	4,514.05
642 · RENT OF EQUIPMENT	974.35	1,238.13	-263.78
650 · TRANSPORTATION EXPENSE	2,896.08	4,848.67	-1,952.59
656 · INSURANCE-VEHICLE	2,910.71	2,441.63	469.08
657 · INSURANCE-GENERAL LIABILITY	5,583.99	5,378.35	205.64
658 · INSURANCE - PROPERTY	3,415.06	5,305.17	-1,890.11
659 · INSURANCE-OTHER	587.78	223.20	364.58
660 · ADVERTISING EXPENSE	85.00	52.45	32.55

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES**

January through November 2019

	Jan - Nov 19	Jan - Nov 18	\$ Change
670 · BAD DEBT EXPENSE	-300.00	8,822.64	-9,122.64
675 · MISCELLANEOUS EXPENSE	25.00	24.91	0.09
Total Expense	637,481.92	578,115.31	59,366.61
Net Ordinary Income	27,735.65	80,974.63	-53,238.98
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	2,577.47	1,722.27	855.20
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	15,841.67	-15,841.67
432 · PROCEEDS FROM CAPITAL CONTRIB	10,000.00	9,611.56	388.44
Total Other Income	12,577.47	27,175.50	-14,598.03
Other Expense			
427 · INTEREST EXPENSE	36,206.42	40,165.68	-3,959.26
Total Other Expense	36,206.42	40,165.68	-3,959.26
Net Other Income	-23,628.95	-12,990.18	-10,638.77
Net Income	4,106.70	67,984.45	-63,877.75

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through November 2019

	Jan - Nov 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	644,660.29	635,617.00	9,043.29
470 · FORFEITED DISCOUNTS	8,724.91	9,350.00	-625.09
471 · MISCELLANEOUS SERVICE REVENUE	11,832.37	13,108.00	-1,275.63
Total Income	<u>665,217.57</u>	<u>658,075.00</u>	<u>7,142.57</u>
Gross Profit	665,217.57	658,075.00	7,142.57
Expense			
403 · DEPRECIATION EXPENSE	181,728.25	184,463.00	-2,734.75
408 · TAXES OTHER THAN INCOME	1,837.37	1,861.75	-24.38
603 · SALARIES & WAGES-COMMISSIONERS	5,400.00	5,500.00	-100.00
615 · PURCHASED POWER	79,049.33	77,323.00	1,726.33
618 · TREATMENT PLANT CHEMICALS	4,861.57	10,542.00	-5,680.43
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	1,375.77	917.00	458.77
620.02 · M & S-PUMPING SYSTEM REPAIR	25,684.47	11,275.00	14,409.47
620.03 · M & S-TREATMENT PLANT OPERATION	6,166.64	4,583.00	1,583.64
620.04 · M & S-TREATMENT PLANT REPAIRS	6,356.50	2,292.00	4,064.50
620.05 · M & S-COLLECT SYSTEM OPERATIONS	143.59	367.00	-223.41
620.06 · M & S-COLLECT SYSTEM REPAIRS	6,850.42	458.00	6,392.42
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	8,254.37	7,975.00	279.37
620.08 · M & S-GENERAL OFFICE SUPPLIES	929.12	1,247.00	-317.88
Total 620 · MATERIALS AND SUPPLIES	<u>55,760.88</u>	<u>29,114.00</u>	<u>26,646.88</u>
631 · CONTRACTUAL SERVICES-ENGINEERS	12,665.10	4,492.00	8,173.10
632 · CONTRACTUAL SERVICES-ACCOUNTING	24,852.95	27,700.00	-2,847.05
633 · CONTRACTUAL SERVICES-LEGAL	5,956.25	6,692.00	-735.75
634 · CONTRACTUAL SERVICE-MANAGEMENT	142,670.00	142,670.00	0.00
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	2,765.22	2,750.00	15.22
635.02 · CS - PUMPING SYSTEM REPAIRS	14,989.41	4,583.50	10,405.91
635.03 · CS - TREATMENT PLANT OPERATIONS	54,342.97	52,493.50	1,849.47
635.04 · CS - STP - REPAIR & MAINT	2,200.28	550.00	1,650.28
635.05 · CS- COLLECTION SYSTEM OPERATION	0.00	0.00	0.00
635.06 · CS- COLLECTION SYSTEM REPAIRS	3,050.00	0.00	3,050.00
635.07 · CS - CUSTOMER BILLING	3,025.97	2,841.75	184.22
635.08 · CS -GENERAL & ADMINISTRATIVE	7,582.43	8,617.92	-1,035.49
Total 635 · CONTRACTUAL SERVICE-OTHER	<u>87,956.28</u>	<u>71,836.67</u>	<u>16,119.61</u>
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	18,565.97	13,475.00	5,090.97
642 · RENT OF EQUIPMENT	974.35	1,392.75	-418.40
650 · TRANSPORTATION EXPENSE	2,896.08	2,750.00	146.08
656 · INSURANCE-VEHICLE	2,910.71	3,093.75	-183.04
657 · INSURANCE-GENERAL LIABILITY	5,583.99	5,427.00	156.99
658 · INSURANCE - PROPERTY	3,415.06	5,037.00	-1,621.94
659 · INSURANCE-OTHER	587.78	545.00	42.78
660 · ADVERTISING EXPENSE	85.00	40.00	45.00
670 · BAD DEBT EXPENSE	-300.00	0.00	-300.00
675 · MISCELLANEOUS EXPENSE	25.00	91.65	-66.65
Total Expense	<u>637,481.92</u>	<u>594,046.57</u>	<u>43,435.35</u>
Net Ordinary Income	27,735.65	64,028.43	-36,292.78
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	2,577.47	1,591.00	986.47

SEE ACCOUNTANT'S COMPILATION REPORT

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through November 2019

	Jan - Nov 19	Budget	\$ Over Budget
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	0.00	0.00
432 · PROCEEDS FROM CAPITAL CONTRIB	10,000.00	8,600.00	1,400.00
Total Other Income	12,577.47	10,191.00	2,386.47
Other Expense			
427 · INTEREST EXPENSE	36,206.42	39,816.32	-3,609.90
Total Other Expense	36,206.42	39,816.32	-3,609.90
Net Other Income	-23,628.95	-29,625.32	5,996.37
Net Income	4,106.70	34,403.11	-30,296.41



PROFESSIONAL ENGINEERS, INC

3 HMB Circle
US 460

Frankfort, KY 40601
Office: (502) 695-9800
Fax: (502) 695-9810
www.hmbpe.com

**Opinion of Probable Construction Cost
Connection of Country Living MHP
Grant County Sanitary Sewer District**

1. 45 gpm Pump Station	1 EA	@\$35,000/EA	\$35,000
2. Flow Meter	1 EA	@\$5,000/EA	\$5,000
3. 3" Force Main	1,665 LF	@\$8/LF	\$13,320
4. Connection to Ex MH	1 EA	@\$800/EA	\$800
5. ARV	1 EA	@\$900/EA	\$900
6. Road Bore	60 LF	@\$160/LF	9,600

Total Opinion of Probable Construction Cost \$64,620

Highway Engineering

Structural Engineering

Water & Wastewater

Site Development

Right-of-Way

Master Planning

Environmental Planning

Surveying

Project Management

Cost Estimation

Construction Inspection

Aviation Services

Environmental Remediation

Landscape Architecture



3 HMB Circle
US 460

Frankfort, KY 40601
Office: (502) 695-9800
Fax: (502) 695-9810
www.hmbpe.com

**Opinion of Probable Construction / Project Cost
Digester@ WWTP and Country Living MHP Connection
Grant County Sanitary Sewer District**

Construction Cost

1. Grade Work	\$5,000
2. Digester	\$70,000
3. Rehab of Ex WWTPs	\$40,000
4. Electrical	\$3,000
5. Air Piping	\$3,000
7. Piping	\$6,000
8. MHP Connection to GCSSD (See Next Sheet)	<u>\$64,620</u>
Total Construction Cost	\$191,620

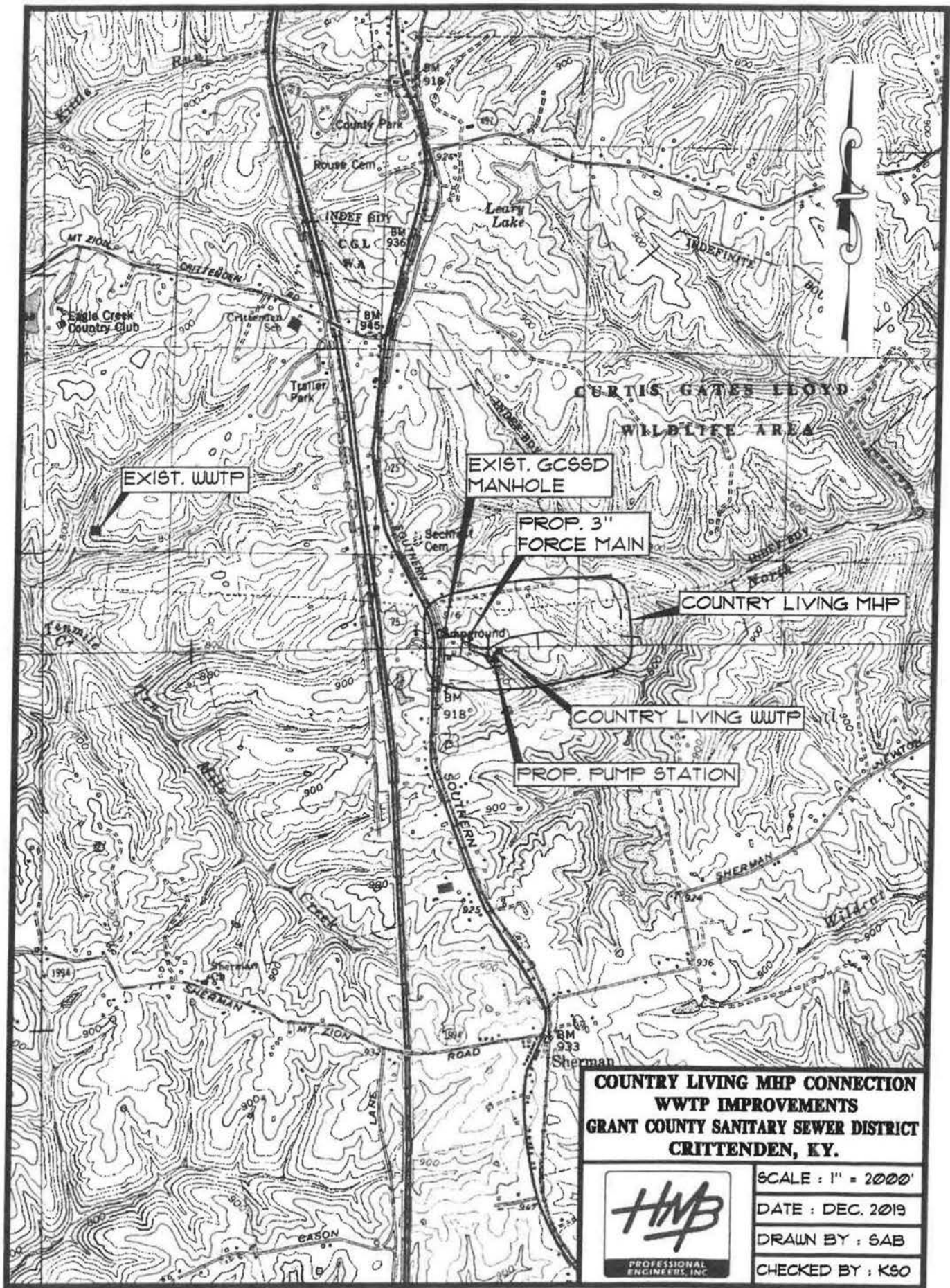
Project Cost

1. Construction Cost	\$191,620
2. Administration	\$2,000
3. Legal	\$2,000
4. Engineering Design	\$23,665
5. Periodic Inspection (BPWD Employees will do RI)	\$7,000
6. Site Survey	\$2,000
7. Environmental (Cat Ex)	\$5,000
9. Geotechnical Investigation	\$9,000
10. Contingencies	<u>\$19,215</u>
Total Project Cost	\$261,500

Developer \$64,620, Grant/Loan \$100,000, GCSSD \$96,880

Highway Engineering
Structural Engineering
Water & Wastewater
Site Development
Right-of-Way
Master Planning
Environmental Planning
Surveying
Project Management
Cost Estimation
Construction Inspection
Aviation Services
Environmental Remediation
Landscape Architecture

12/20/19 11:58 AM 12/20/19 11:58 AM 12/20/19 11:58 AM



**COUNTRY LIVING MHP CONNECTION
 WWTP IMPROVEMENTS
 GRANT COUNTY SANITARY SEWER DISTRICT
 CRITTENDEN, KY.**



SCALE : 1" = 2000'
 DATE : DEC. 2019
 DRAWN BY : SAB
 CHECKED BY : KSO

Grant Co. Sanitary Sewer District

Supervisor's Report

November

21st) – Gleason Electric came and installed the electric for the new dewatering device at the Sewer Plant.

25th) – Transferred sludge from plant #2 to plant #1.

26th) – Worked on installing the sewer camera into the new camera carry case.

27th) – Finished installing the sewer camera into the new camera carry case.

December

3rd) – Cleared roots out of a manhole on Vincent Blvd. to clear a blockage.

5th) – Pulled pump #1 at Angela lift station and changed the oil and reinstalled the pump back into the pit.

6th) – Pulled the flow meter at the Sewer Plant, we cleared the flow meter of debris and reinstalled it into the pit.

- Vacted out debris from the troughs at the Sewer Plant.

9th) – Inspected the Sherman cross country force main after on odor complain (no issues found).

12th) – Pulled debris from all plants at the Sewer Plant.

- Installed a manhole riser on a manhole on Vincent Blvd.

13th) – Unclogged sludge return #2 at the Sewer Plant.

- Vacted out the comminutor pit at the Sewer Plant.
- Pulled pump #1 at Angela lift station due to a seal leak, pump sent to EMT for repair.

**BULLOCK PEN WATER DISTRICT
P.O. BOX 188
CRITTENDEN, KY 41030**

In Account With:

Grant County Sanitary Sewer District
P.O. Box 460
Crittenden, KY 41030-0460

12-10-19 Services Rendered as defined in Management Agreement

**Monthly charges for
November, 2019**

	Amount
Labor:	\$12,220.00
November Reconnect Fees:	\$70.00
Rent:	<u>\$750.00</u>

Office Equip/Supplies:

Staples	Office Supplies	\$46.85
CBTS	Phone System	\$150.81
CSM, Inc.	Computer Svcs	\$36.50
Cincinnati Bell	Any Dist.	\$185.69
Invoice Cloud	Billing Portal	\$95.62
Spectrum	Internet	\$25.99
Pitney Bowes	Postage Machine	\$32.77
Critt Fast Lane	gas purchases 11/19	\$115.25
ProSource	copier lease/overages	\$31.80

Total Bill for November, 2019	\$13,761.28
Previous billings for 2019:	\$152,314.66
Previous payments for 2019:	\$138,553.38
Previous billings to date:	\$2,028,158.13
Previous payments to date:	\$2,014,396.85

GRANT COUNTY SANITARY SEWER DISTRICT
2020 Budget Worksheet

FINAL

	12/31/15	12/31/16	12/31/17	12/31/18	9/30/19	Projection Calculation	Projected 12/31/2019	Budget Calculation	Budget 12/31/2020
Ordinary Income/Expense									
Income									
419 · INTEREST INCOME	1,588.14	1,393.65	1,654.34	1,871.20	2,010.38	See Worksheet 6	2,681	See Worksheet 6	2,700
461 · METERED SEWER REVENUE									
461.1 · SALES TO RESIDENTIAL CUSTOMERS	564,868.71	597,976.32	602,437.61	622,183.23	474,992.89	+ Actual Oct - Dec '18	620,442	See Worksheet 7	680,390
461.2 · SALES TO COMMERCIAL CUSTOMERS	77,972.16	85,282.81	88,746.25	90,164.02	65,568.12	+ Actual Oct - Dec '18	88,645	See Worksheet 7	98,130
461.3 · SALES TO INDUSTRIAL CUSTOMERS	3,991.69	4,428.22	3,766.44	3,709.59	2,597.50	+ Actual Oct - Dec '18	3,486	See Worksheet 7	3,840
461.13 · LEAK ADJUSTMENTS	-6,295.28	-5,881.79	-8,908.93	-5,089.52	-4,509.08	Plus (825) - See Wksh	-5,334	Used 4 Year Average	-6,550
461.11 · BILLING ERRORS	-6,807.66	-8,820.81	-893.15	-8,892.26	-2,981.61	Plus (2,200) - See Wks	-5,182	Used 4 Year Average	-6,350
461.12 · ACCOUNTS RECEIVABLE ADJUSTMENTS	745.71	1,579.60	1,124.24	-891.37	907.60	Plus 276 - See Wksh	1,184	Avg of '15, '16 & '17	1,150
Total 461 · METERED SEWER REVENUE	634,475.33	674,564.35	686,272.46	701,183.69	536,575.42		703,241		770,610
462 UNMETERED SEWER REVENUE		968.11	0.00	0.00	0.00	No Change	0	None Expected	0
470 · FORFEITED DISCOUNTS	8,974.81	9,002.66	9,910.30	10,186.63	7,133.01	+ Actual Oct - Dec '18	9,806	Approx Same	10,000
471 · MISCELLANEOUS SERVICE REVENUE	11,768.11	14,313.29	14,298.05	16,785.01	9,528.19	+ Actual Oct - Dec '18	12,555	Approx \$1,800 More	14,300
Total Income	656,806.39	700,242.06	712,135.15	730,026.53	555,247.00		728,282		797,610
Expense									
Used 75 Yr Life on Mains									
403 · DEPRECIATION EXPENSE	230,136.00	192,129.00	196,044.00	201,674.00	148,686.75	2019 Depr'n Schedule	202,934	See Worksheet 5	205,582
407 · AMORTIZATION OF RATE CASE EXPENSE			0.00	0.00	0.00	No Change	0	\$25,000 / 5 Years / 2	2,500
408 · TAXES OTHER THAN INCOME			0.1992%	0.1995%	0.1951%		0.1951%		0.1951%
408.10 · UTILITY REGULATORY ASSESS FEE	1,258.48	1,271.78	1,394.90	1,420.96	1,424.27	No Change	1,424	Approx Same	1,421
408.12 · PAYROLL TAXES	436.05	451.35	497.25	451.35	336.60	Com Wages X 7.65%	451	Com Wages X 7.65%	459
Total 408 · TAXES OTHER THAN INCOME	1,694.53	1,723.13	1,892.15	1,872.31	1,760.87		1,876		1,880
603 · SALARIES & WAGES-COMMISSIONERS	5,700.00	5,900.00	6,500.00	5,900.00	4,400.00	Plus \$500 X 3	5,900	\$100 X 5 X 12	6,000
615 · PURCHASED POWER	86,923.03	84,384.70	70,722.58	87,187.63	64,407.03	See Worksheet 1	85,876	See Worksheet 1	83,680
618 · TREATMENT PLANT CHEMICALS	15,728.32	15,695.82	11,261.51	15,205.07	4,861.57	+ Actual Oct - Dec '18 Was PAA level	8,967	Like 2017 Per Billy 1st Full Yr Of New Plant & Pumps	11,000
MATERIALS & SUPPLIES									
620.01 PUMPING SYSTEM OPERATIONS	1,033.72	3,839.69	373.28	1,079.10	1,367.49	Plus Oct - Dec 2018	1,537	Approx Same	1,500
620.02 PUMPING SYSTEM REPAIRS	14,186.45	11,520.29	14,608.73	8,237.28	22,238.42	Divide by 9 X 12	29,651	Per Billy	15,000
620.03 TREATMENT PLANT OPERATION	5,771.32	5,217.01	4,831.84	4,324.78	3,719.99	+ Actual Oct - Dec '18	4,854	Used \$5,000	5,000
620.04 TREATMENT PLANT REPAIRS	3,131.21	2,810.41	2,712.36	4,436.95	5,458.20	Plus \$1,500	6,958	Will replace Defusers	6,000
617 FLOOD DAMAGES	0.00	0.00	0.00	1,763.31	0.00	No Change	0	None Expected	0
620.05 COLLECT SYSTEM OPERATIONS	349.68	437.00	756.94	54.55	143.59	No Change	144	Used 4 Year Average	400
620.06 COLLECT SYSTEM REPAIRS	583.56	47.85	46.36	462.83	2,964.33	Plus \$1,000	3,964	More Infiltration Repair	3,000
620.071 CUSTOMER ACCOUNT POSTAGE	7,647.89	7,628.32	7,533.63	7,732.30	5,939.70	Plus \$715 X 3	8,085	Approx Same	8,100
620.07 CUSTOMER ACCOUNT SUPPLIES	1,099.47	1,093.95	1,118.64	1,093.75	744.75	Plus \$82.75 X 3	993	Approx Same	1,000
620.081 GENERAL & ADMIN POSTAGE	555.04	359.90	458.45	337.36	259.09	Plus \$20 X 3	319	Approx Same	360
620.08 GENERAL & ADMIN SUPPLIES	1,470.87	1,975.43	1,240.36	1,353.00	443.45	+ Actual Oct - Dec '18	1,002	Approx \$200 More	1,200
TOTAL MATERIALS & SUPPLIES	35,829.21	34,929.85	33,680.59	30,875.21	43,279.01		57,507		41,560

GRANT COUNTY SANITARY SEWER DISTRICT
2020 Budget Worksheet

FINAL

	12/31/15	12/31/16	12/31/17	12/31/18	9/30/19	Projection Calculation	Projected 12/31/2019	Budget Calculation	Budget 12/31/2020
631 · CONTRACTUAL SERVICES-ENGINEERS	3,910.00	4,445.00	4,950.00	6,615.00	9,545.10	Plus \$4,700	14,245	Add1 - WWTP & Trailer Parks	15,000
632 · CONTRACTUAL SERVICES-ACCOUNTING	26,353.70	25,145.66	31,584.10	33,245.83	19,770.11	Plus \$5,600	25,370	Approx Same	25,400
633 · CONTRACTUAL SERVICES-LEGAL	7,356.25	5,792.50	9,153.50	7,350.50	5,168.75	+ Actual Oct - Dec '18	7,069	Approx Same as 2018	7,400
634 · CONTRACTUAL SERVICE-MANAGMENT	124,770.90	123,845.90	126,702.91	132,911.90	116,730.00	+ 12,970 X 3 + \$3,500	159,140	12,970 X 12 + \$3,500	159,140
635 · CONTRACTUAL SERVICE-OTHER	99,271.33	95,235.85	103,422.24	76,622.57	68,213.84	See Worksheet #2	87,772	See Worksheet #2	82,305
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	9,182.00	14,457.50	14,757.00	15,606.57	15,791.38	+ 14 Weeks X 396.40	21,341	52 weeks X 396.40	20,613
642 · RENT OF EQUIPMENT	1,217.11	1,398.67	1,913.91	1,409.95	702.75	+31.80X3+208 PO Box	1,146	Approx Same	1,200
650 · TRANSPORTATION EXPENSE	3,931.56	5,270.01	2,950.60	5,001.87	1,565.10	+\$1,300-Tires, Gas & Mileag	2,865	More like '16 & '18 Possible Vactor Repairs	5,000
656 · INSURANCE-VEHICLE	1,564.90	1,346.87	1,256.80	2,706.24	2,381.49	Plus \$264.61 X 3	3,175	= 264.61 X 12	3,175
657 · INSURANCE-GENERAL LIABILITY	7,737.28	5,861.25	4,992.41	5,835.98	4,511.57	Plus \$536.21 X 3	6,120	= 536.21 X 12	6,435
658 · INSURANCE - PROPERTY	2,760.35	5,173.08	6,756.32	5,615.63	2,794.14	Plus \$310.46 X 3	3,726	= 310.46 X 12	3,726
659-INSURANCE - OTHER	0.00	0.00	0.00	272.80	469.84	Plus \$58.97 X 3	647	= \$58.97 X 12	708
660 · ADVERTISING EXPENSE	164.50	0.00	8.23	52.45	85.00	No Change	85	Approx Same	100
670 · BAD DEBT EXPENSE	5,278.04	6,752.89	8,201.08	10,222.64	-200.00	Plus \$8,200	8,000	Approx Same	8,000
675 · MISCELLANEOUS EXPENSE	44.67	88.04	186.64	24.91	25.00	No Change	25	Use \$60	60
Total Expense	624,357.47	629,575.72	636,936.57	646,209.06	514,949.30		703,785		690,462
Net Operating Income	32,448.92	70,666.34	75,198.58	83,817.47	40,297.70		24,497		107,147
Other Income/Expense									
Other Income									
414 (GAINS) LOSSES-UTIL PROP DISP	-9,367.00	-84.98	173,085.19	15,841.67	0.00	No Change	0	None Expected	0
432 · PROCEEDS FROM CAPITAL CONTRIB									
432.01 · CUSTOMER CONTRIBUTIONS	10,000.00	6,000.00	12,000.00	11,611.56	9,000.00	No Change	9,000	Approx Same	9,000
432.03 · STATE GRANTS							0		95,000
432.04 · DONATED LINES							0		214,860
Total 432 · PROCEEDS FROM CAPITAL CONTRIB	10,000.00	6,000.00	12,000.00	11,611.56	9,000.00		9,000		318,860
Total Other Income	633.00	5,915.02	185,085.19	27,453.23	9,000.00		9,000		318,860
Other Expense									
427 · INTEREST EXPENSE									
427.4 · INTEREST ON CUSTOMER DEPOSITS	56.65	67.31	67.13	79.12	53.09	Divide by 9 Times 12	71	Aprox Same	70
427.3 · INTEREST ON KIA ARRA LOAN	5,457.70	5,200.97	4,936.47	4,664.00	3,311.28	See Worksheet #3	4,383	See Worksheet #3	4,094
427.300 · INTEREST ON KIA BP LAKE PROJ.	27,726.79	26,844.32	25,752.79	24,628.28	17,700.63	See Worksheet #3	23,470	See Worksheet #3	24,628
427.302 · INTEREST ON BB&T LEASE	21,440.39	19,583.20	16,836.88	14,044.31	8,796.74	See Worksheet #3	11,175	See Worksheet #3	14,052
Total 427 · INTEREST EXPENSE	54,681.53	51,695.80	47,593.27	43,415.71	29,861.74		39,098		42,844
Net Other Income	-54,048.53	-45,780.78	137,491.92	-15,962.48	-20,861.74		-30,098		276,016
Net Income	-21,599.61	24,885.56	212,690.50	67,854.99	19,435.96		-5,601		383,164

GRANT COUNTY SANITARY SEWER DISTRICT
2020 Budget Worksheet

FINAL

	12/31/15	12/31/16	12/31/17	12/31/18	9/30/19	Projection Calculation	Projected 12/31/2019	Budget Calculation	Budget 12/31/2020
EXPECTED CASH FLOWS									
Net Income per Above		24,885.56	212,690	67,854.99	19,436		-5,601		383,164
Change in Construction Accounts Payable			0	0.00					
Rate Case Expense		-13,312.50	-3,578	0.00	0		-5,739		
Proceeds from RD Loan									872,000
Proceeds from KIA Loan									5,000
Depreciation & Amortization		192,129.00	196,044	201,674.00	148,687		202,934		205,582
(Gain)/Loss on Disposal of Assets		84.98	-173,085	-15,841.67	0		0		0
Proceeds from the Sale of Fixed Assets			294,470	20,366.67	0		0		0
Change in Operating Assets		-269.43	-26,756	0.00	-50,206				
Less: Amount needed to balance				4,521.46					
Equipment Replacement - Sewer Plant Fire				-62,111.89					0
Construction Projects - External Digester & Surge Equalization Tank								See Capital Budget	-972,000
Add to Property, Plant & Equipment		-74,664.17	-257,522	-46,743.11	-69,441		-118,491	See Capital Budget	-224,860
Difference between Int Accrued & Pd		-280.27	-289	-297.57	6,842	See Worksheet #3	-305	See Worksheet #3	-299
Principal Pmt on Long Term Debt		-138,915.00	-143,009	-147,189.60	-100,924	See Worksheet #3	-151,491	See Worksheet #3	-155,887
Net Increase (Decrease) in Cash	0	-10,341.83	98,967	22,233.28	-45,607		-78,694		112,700
Cash Balances									
Customer Deposits	87,072.99	85,578.12	86,714.49	85,650.54	90,102.43	See Worksheet 5	90,134.45	See Worksheet 5	90,264.45
Replacement Reserve	8,800.00	12,450.00	16,100.00	19,750.00	19,750.00	See Worksheet 5	23,400.00	See Worksheet 5	27,050.00
Construction	0.00	0.00	75,443.06	0.00	0.00	See Worksheet 5	0.00	See Worksheet 5	0.00
Maintenance & Operation	20,863.49	38,602.84	43,285.49	50,216.13	43,489.41	See Worksheet 5	43,505.02	See Worksheet 5	45,999.93
Revenue - Merchant Account	103,806.47	163,163.52	172,182.21	147,280.70	165,196.54	See Worksheet 5	165,254.70	See Worksheet 5	185,489.70
Revenue	249,231.21	158,703.52	163,105.97	305,301.27	243,206.03	See Worksheet 5	206,363.21	See Worksheet 5	290,826.20
Certificates of Deposit	157,623.84	158,558.17	159,191.48	130,057.34	130,905.00	See Worksheet 5	130,905.00	See Worksheet 5	132,631.87
Total	627,398.00	617,056.17	716,022.70	738,255.98	692,649.41		659,562.38		772,262.15
		617,056.17	716,022.70	738,255.98	692,649.41		659,562.38		772,262.15
		0.00	0.00	0.00	0.00		0.00		0.00

**Grant County Sanitary Sewer District
2020 Capital Budget**

	Cost
External Digester	522,000
Surge Equalization Tank	450,000
Total Construction Project	<u>972,000</u>
Cost of Connection of 4 MHP	214,860
Pump Replacement at Existing Loading Stations	<u>10,000</u>
Total Capital Expenditures Budgeted	<u><u>1,196,860</u></u>

The Funding of the Above Will Be With:

RD Loan - 40 Years @ 3.25%	872,000
KIA Loan Remaining After Grant	5,000
KIA Debt Forgiven in Connection With Trailer Park Hook On Trailer Park Owners	95,000
District Revenues	214,860
	<u>10,000</u>
	-
Total Capital Expenditures Budgeted	<u><u>1,196,860</u></u>

RD Loan - \$872,000 for 40 Years @ 3.25%

Annual Payment - 39,264.36
Calculates to \$3,272.03 Per Month
Assume Loan Start Date of 1/1/2021

KIA Loan - \$5,000 for 10 Years @ 3.25%

Semiannual Payment - \$294.83
Assume Loan Start Date of 2/1/2021

Current Loans	Interest Rate	Annual Payment	Pay Off Date
KIA - Phase 1 Project	3%	13,951.62	12/1/2031
KIA - Lake Project	3%	69,957.82	12/1/2034
B B & T - Pay Off Original Loan	2.80%	113,914.32	2/8/2023

**NOTE - There is no provision for the above loan payments in the 2020 budget.
Loan payments are not expected to begin until 2021 and 2022.**

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
JANUARY 23, 2020**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
JANUARY 23, 2020

1. Call to order
2. Visitor Presentation
3. Reading of Minutes, Approval of Warrants, Maintenance & Operating Account, Profit and Loss Statement
4. Old business
 - A. Tom Nienaber
 - i. Leo Saylor Reappointment
 - ii. Open Records Issue – Story v. Wells
 - iii. Election of Officers
 - iv. Rate Increase Status;
 - v. US 25 Mobile Home Park Status
5. New business
 - A. Kerry Odle, HMB Professional Engineering
 - i. New Project Information
 - B. Billy Catlett
 - i. Supervisor’s Report
 - C. Bullock Pen Management Fee
 - i. December, 2019
 - D. Dianne Cook & Ashley Dyer
 - i. Morris & Bressler Letter of Engagement - 2020
 - ii. Van Gorder, Walker & Co., Inc. Letter
 - iii. Next Meeting – February 20, 2020
6. Adjournment