

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

Question # 1c

Witness Dianne Cook

Answer

Please see the following documents for minutes, including attachments and sign in sheets, for board meetings of the Grant County Sewer District 2020-2022. There will be no board minutes from the March 2020 meeting as we didn't have a meeting due to COVID. However, we've included the handouts that were provided to the Comissioners for that month.

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
JANUARY 23, 2020**

Name

Address/Affiliation

1. _____

2. _____

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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

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
JANUARY 2020 MEETING**

The January 2020 Meeting of the Grant County Sanitary Sewer District was called to order on January 23, 2020, 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 the swearing-in of the re-appointed Commissioner Leo Saylor. Commissioner Saylor took the oath of office and executed the attached Certification of Taking Oath of Office.

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

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

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

“RESOLVED: that the December 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 that the District should conduct an election of Officers for the upcoming year. Thereupon, Chairman Givin opened the floor for nominations. Rodger Bingham made the following nominations:

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

There being no further nominations, the Chairman called for a vote. Thereupon, the following Officers were elected by acclamation:

Chairman - Charles Givin
Vice Chairman - Robert Worthington

Grant Co. Sanitary Sewer District
Minutes
January 23, 2020

Treasurer - Rodger Bingham
Secretary - Danny Northcutt

2. Mr. Nienaber gave an update on the status of the Rate Increase Application currently pending before the Public Service Commission. Dianne Cook commented that representatives from the Public Service Commission came to the office on January 14, 2020, and reviewed the District's books and records. Dianne Cook was informed by the Public Service Commission representative that a response to our Application would be coming shortly. Mr. Nienaber commented that he had received comments posted on the Public Service Commission website from customers of the District voicing their opposition to the proposed rate increase. In response, Superintendent Catlett gave a brief history of District rates. In 1988, the predecessor, City of Crittenden, established an initial minimum rate of \$18.00 per month. Two years prior to the District taking over the City of Crittenden Sewer System, minimum rates were lowered by the City of Crittenden to \$13.00 per month. After the District took over the City of Crittenden Sanitary Sewer System in 2005-06, rates were raised in 2009 by the District to \$21.06 per month minimum charge. There have been no rate increases since.
3. Mr. Nienaber reported that he has not heard anything from Mr. Hurt at the Division of Water regarding outstanding on-site treatment facility permit applications for the Mobile Home Parks. Kerry Odle also reported that he has heard nothing. Kerry Odle also commented that the Kentucky Infrastructure Authority Director was not reappointed. At this time, there has been no new Director appointed. As a consequence, the program established by the Division of Water offering partial \$100,000.00 grants for taking on-site sanitary sewer systems out of operation may be in jeopardy. Kerry Odle will keep the District updated on any developments in that regard. Mr. Odle also reported that Pete Goodman is no longer with the Division of Water. He is now working at the Public Service Commission.
4. Mr. Nienaber reported that he has not heard anything more from the attorneys regarding Open Records Requests in the current litigation between Story and Wells.

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

1. Superintendent Catlett reported that the fine screen system has been installed at the sanitary sewer treatment plant. The current screen system is rated at 450 gallons per

Grant Co. Sanitary Sewer District
Minutes
January 23, 2020

minute. Kerry Odle reported that an equalization tank is needed at the sanitary sewer treatment plant in order to prevent extreme volume surges during periods of rain. Superintendent Catlett reported that an equalization tank would definitely be needed if the District were to take on any of the Mobile Home Parks. With that in mind, Kerry Odle shared with the Commissioners his Opinion of Probable Costs (attached) for a 100,000 gallon equalization tank. The total costs is over \$400,000.00 as itemized in the attached. This equalization tank would be concrete construction and approximately 30'x45'x10'. Commissioner Bingham inquired as to how the District could pay for such a substantial project. No answers were given. Kerry Odle gave his opinion that an equalization tank is necessary on a rather urgent basis. Chairman Givin inquired as to whether or not there were any ways of reducing the total construction costs. One suggestion was to install a metal equalization tank versus concrete. This idea was not looked upon with favor by Superintendent Catlett or Kerry Odle. Commissioner Northcutt inquired as to why a 100,000 equalization tank is necessary. Kerry Odle reported that given the volume of sanitary sewer treatment, a 100,000 gallon tank would be required. Commissioner Northcutt also inquired as to whether or not there were any alternative solutions for a short term resolution. Superintendent Catlett indicated that some modifications could be made at the various pumping stations which could possibly reduce demand and volume during high peak periods. Superintendent Catlett and Kerry Odle indicated that they would look over the situation and report at the next meeting. Mr. Nienaber stated that any construction project of this size would need to obtain Public Service Commission approval.

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. Commissioner Northcutt inquired as to where the District stands with respect to the Carl Crone Contract. Superintendent Catlett reported that Mr. Crone has terminated his services with the District effective January 1, 2020.
3. Superintendent Catlett reported that the fine screen system installed at the treatment plant needed some modifications. These modifications will increase the capacity of the fine screen system capacity from 450 gallons per minute to 650 gallons per minute. The cost of this upgrade is approximately \$1,500.00. Superintendent Catlett authorized that upgrade as he deems the improvement necessary and a good price.
4. Superintendent Catlett reported that he would like to have a topographical of the sanitary sewer treatment plant property conducted as soon as possible. Mr. Nienaber indicated

that perhaps we could get a topographical map of the sanitary sewer treatment site through the County's GIS system. Superintendent Catlett indicated that he would look into that. After discussion, upon motion of Rodger Bingham and second by Danny Northcutt, it was unanimously,

“RESOLVED: that Superintendent Catlett be and he is hereby authorized to purchase a topographical survey of the sanitary sewer treatment plant site.”

5. Mr. Rich Hanser, owner of the County Line Liquor Store and apartment properties on Kyley Ln. made a presentation to the District. Mr. Hanser wants to extend sanitary sewer service to the County Line Liquor store. Mr. Hanser indicated that he wanted to include an 8" line for sewer in the event additional development occurs in that area. Mr. Nienaber stated that the District would have to get approval from Sanitation District No. 1 in order to extend sanitary sewer service into Kenton County. Commissioner Givin and Superintendent Catlett indicated that had been done some years ago. Currently, Mr. Hanser stated that his improvement plans will add the County Line Liquor Store and one apartment building (8 units) to the sanitary sewer system. Kerry Odle reviewed the plans and submitted 8 modifications as attached. With those modifications, Kerry Odle approves the request. Superintendent Catlett said that the District has more than adequate capacity to handle the additional development. After discussion, upon motion of Danny Northcutt and second by Leo Saylor, it was unanimously,

“RESOLVED as follows:

- (1) That the Grant County Sanitary Sewer District be and is hereby authorized to provide sanitary sewer service to the property in question; and
- (2) Mr. Hanser is hereby authorized to make improvements to the sanitary sewer system to provide service to the County Line Liquor Store and one apartment building located generally at US Highway 25 and Kiley Drive subject to the 8 comments set forth in Kerry Odle's recommendation. All costs associated with those improvements shall be at the expense of Mr. Hanser.”

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

Grant Co. Sanitary Sewer District
Minutes
January 23, 2020

1. Dianne Cook presented to the Commissioners the Morris & Bressler Accounting Services Agreement for 2020. After discussion, upon motion of Danny Northcutt and second by Leo Saylor, it was unanimously,

“RESOLVED: that Chairman Givin be and he is hereby authorized to execute the attached Morris & Bressler Accounting Services Agreement.”

2. Dianne Cook presented to the Commissioners the Annual Audit Contract submitted by VanGorder, Walker & Co., Inc. This Contract is for the December 31, 2019 Annual Audit. The cost for that Annual Audit is \$6,200.00. Mr. Nienaber reported that this proposed Agreement is the same as last year. After discussion, upon motion of Rodger Bingham and second by Danny Northcutt, it was unanimously,

“RESOLVED: that Chairman Givin be and he is hereby authorized to execute the attached Annual Audit Agreement with VanGorder, Walker & Co., Inc.”

3. Dianne Cook reported that the next meeting is scheduled for February 20, 2020, at 3:00 p.m.

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

GRANT COUNTY SANITARY SEWER DISTRICT

BY: 
CHARLES GIVIN, CHAIRMAN

ATTEST:


DANNY NORTHCUTT, SECRETARY

**WARRANTS
JANUARY, 2020**

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
Richard/Margie Hillbert	Account Overpayment	\$333.34
Bullock Pen Water District	Management Agreement 12/19	\$14,868.15
Owen Electric	Electric Service	\$4,450.56
BB&T (VISA)	2020 DLG Registration & Supplies	\$519.92
Smartbill	Billing /Postage 1/20	\$942.70
Bullock Pen Water District	Water Bills	\$368.45
Bullock Pen Water District	Reimb Premium Pay - 2019	\$4,411.50
Pace Anaytical	Lab Analysis	\$1,585.48
CCP Industries	Gloves/Towels Sw Plant	\$347.25
BestWay Disposal	Dumpster Pickup/Sw Plant	\$70.33
Bullock Pen Water District	Insurance Installment Reimb	\$978.00
Electric Motor Technology	Angela Drive Pump Replacement	\$2,532.33
Duke Energy	Electric Service	\$5,148.83
Ky State Treasurer	Sales & Use Tax 12/19	\$561.05
Straeffler Pump	Pump Repair - Vincent Blvd #1	\$2,233.37
Wascon	Parts for Pumps	\$255.06
GCSSD	Sewer Bills	\$30.00
Flush Sanitation	9 Lds Sludge Hauling	\$1,350.00
Morris & Bressler	Accounting Svcs 12/18	\$2,511.06
Florence Winwaterworks	Sewer - Hacksaw Tools	\$260.00
HMB Professional Engineers	Gen. Eng.; WWTP Impr.; MHP Impr.	\$2,250.00
	TOTAL	\$55,500.24


Charles Givin, Chairman


Danny Northcutt, Secretary

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

WARRANTS

12/9/2019	BL ANDERSON CO. INC.	213.00	CHEM PUMP REPAIR/SW PLANT
12/9/2019	FLUSH SANITATION	1200.00	8 LDS SLUDGE HAULED 11/19
12/9/2019	THE CINCINNATI INS. CO.	978.00	INSURANCE INSTLLMNT
12/9/2019	BULLOCK PEN WATER	353.02	WATER SVCS
12/9/2019	GCSSD	30.00	SEWER SVCS
12/11/2019	BULLOCK PEN WATER	58.69	REIMB 07/19 EFT RETURNS
12/16/2019	CITY OF CRITTENDEN	7426.97	TRASH COLLECTIONS - 10/19
12/18/2019	DUKE ENERGY	3035.61	ELECTRIC SVCS
12/18/2019	OWEN ELECTRIC COOP	4275.18	ELECTRIC SVCS
12/18/2019	KY STATE TREASURER	374.72	SALES & USE TAX 11/19
12/19/2019	CHARLES A GIVIN	90.85	COMMISSIONER FEES
12/19/2019	DAN NORTHCUTT	90.85	COMMISSIONER FEES
10/19/2233	LEO L SAYLOR	90.85	COMMISSIONER FEES
12/19/2019	ROBERT H WORTHINGTC	90.85	COMMISSIONER FEES
12/19/2019	RODGER W BINGHAM	90.85	COMMISSIONER FEES
12/23/2019	BOONE STEEL LLC	274.00	FINE SCREEN MNTING - SUPPLIES
12/23/2019	BULLOCK PEN WATER	42.67	REIMB SUPPLIES - CIRC SAW BLADE
12/23/2019	CARL W CRONE	1260.00	SW PLANT OPERATION
12/23/2019	CITY OF CRITTENDEN	800.00	SLUDGE PROCESSING 11/22/19
12/23/2019	HELLMAN LUMBER	59.45	SW CAMERA REPAIR
12/23/2019	HMB PROF ENGINEER	390.00	GEN ENGINEERING SVCS
12/23/2019	KOI ENTERPRISES INC	279.73	SUPPLIES - TRUCK & FINE SCREEN
12/23/2019	WISEWAY	56.33	MANHOLE PARTS
12/23/2019	BB&T	198.63	PARTS - MANHOLE
12/29/2019	BEST WAY DISPOSAL	70.33	DUMPSTER P/U 12/19
12/29/2019	BULLOCK PEN WATER	13761.28	MGT FEE - 11/19
12/29/2019	MORRIS & BRESSLER	5353.56	ACCOUNTING SVCS - 11/19
12/29/2019	NEENAH FOUNDRY	823.22	RISERS @ VINCENT BLVD
12/29/2019	PACE ANALYTICAL	2025.08	LAB ANALYSIS 11/19
12/29/2019	SMARTBILL	900.18	BILLING/POSTAGE 12/19
12/29/2019	WASCON	84.65	SW PUMP REPAIR - SUPPLIES
12/29/2019	CITY OF CRITTENDEN	7309.12	TRASH COLLECTIONS - 11/19
12/29/2019	STRAEFFER PUMP	3671.53	REPLACEMENT PUMP PARTS
12/8/2019	BB&T BANK	9492.86	LOAN PYMT
12/1/2019	KIA	32254.74	PH II LOAN PYMT
12/1/2019	KIA	7120.35	PH I LOAN PYMT

TOTAL DISBURSEMENTS 104627.15

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

GROSS RECEIPTS		\$ 67,327.93
DISBURSEMENTS		
UTILITIES	\$ 7,764.14	
SALARIES - NET	454.25	
MILEAGE	0.00	
MAINTENANCE & OPERATION	72,622.06	
SUPPLIES	995.46	
GENERAL	<u>22,791.24</u>	
TOTAL DISBURSEMENTS		<u>104,627.15</u>
NET		<u><u>\$ (37,299.22)</u></u>

**GRANT COUNTY SANITARY SEWER DISTRICT
P.O. BOX 460
CRITTENDEN, KY 41030
JANUARY, 2020**

Grant County Sanitary Sewer District
January, 2020

BANK BALANCES:

FORCHT BANK

Revenue	\$206,311.01
Maintenance & Operations	\$93,363.06
Merchant Services Acct	\$145,683.61
Loans Replacement Reserve	\$23,400.00

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 December 31, 2019, and the related statements of revenue and expenses - historical for the one month and year ended December 31, 2019 and 2018 and budgeted for the year ended December 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

January 21, 2020

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, 2019

	Dec 31, 19
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	
126.11 · CIB-CUSTOMER DEPOSITS-FORCHT	65,484.75
126.12 · CIB - REPLACEMENT RESERVE	23,400.00
Total 126 · RESTRICTED CASH	88,884.75
131.07 · CIB-MAINTENANCE & OPERATION FOR	59,396.97
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	117,687.30
131.06 · CIB-REVENUE - FORCHT	206,299.94
135 · CERTIFICATES OF DEPOSIT	130,905.00
Total Checking/Savings	603,173.96
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	88,114.80
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-9,900.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	32,549.16
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	54,385.43
142.02 · ACCOUNTS RECEIVABLE-OTHER	3,034.00
162 · PREPAYMENTS	6,772.80
171 · ACCRUED INTEREST RECEIVABLE	1,702.66
Total Other Current Assets	176,658.85
Total Current Assets	779,832.81
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
105.18 · CIP - MHP TAP IN	3,075.10
105.19 · CIP-DIGESTOR, EQUAL TANK,DETENT	3,806.25
Total 105 · CONSTRUCTION IN PROGRESS	37,207.29
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	2,335,300.14
320.3 · S,T,P.-SEWER TREATMENT PLT EQUI	286,182.93
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	-2,560,099.00
Total Fixed Assets	6,473,508.58
Other Assets	22,629.06
TOTAL ASSETS	7,275,970.45
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	36,628.91
Credit Cards	519.92
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	443.70
241 · TAX COLLECTIONS PAYABLE	1,025.75
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	6,762.28
235 · CUSTOMER DEPOSITS	61,135.53

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

	Dec 31, 19
238 · ACCRUED INT ON KIA PHASE I	349.32
239 · ACCRUED INT ON KIA PHASE II	1,889.98
240 · ACCRUED INT ON BB&T LEASE	615.89
243 · CURRENT PORTION OF LTD	155,886.77
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	226,639.77
Total Other Current Liabilities	228,109.22
Total Current Liabilities	265,258.05
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	139,728.49
221 · NOTE PAYABLE - KIA - PHASE II	755,992.41
222 · CAPITAL LEASE - BB&T	344,284.43
224 · LESS CURR PORTION OF LTD	-155,886.77
Total Long Term Liabilities	1,084,118.56
Total Liabilities	1,349,376.61
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	-4,840.44
Total Equity	5,926,593.84
TOTAL LIABILITIES & EQUITY	7,275,970.45

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

December 2019

	Dec 19	Dec 18	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	49,737.89	67,168.32	-17,430.43
470 · FORFEITED DISCOUNTS	903.64	914.15	-10.51
471 · MISCELLANEOUS SERVICE REVENUE	2,027.99	982.92	1,045.07
Total Income	52,669.52	69,065.39	-16,395.87
Gross Profit	52,669.52	69,065.39	-16,395.87
Expense			
403 · DEPRECIATION EXPENSE	20,771.75	19,547.00	1,224.75
408 · TAXES OTHER THAN INCOME	38.25	38.25	0.00
603 · SALARIES & WAGES-COMMISSIONERS	500.00	500.00	0.00
615 · PURCHASED POWER	9,256.11	7,942.62	1,313.49
618 · TREATMENT PLANT CHEMICALS	0.00	3,447.53	-3,447.53
620 · MATERIALS AND SUPPLIES			
620.02 · M & S-PUMPING SYSTEM REPAIR	4,870.66	282.61	4,588.05
620.03 · M & S-TREATMENT PLANT OPERATION	389.92	347.93	41.99
620.04 · M & S-TREATMENT PLANT REPAIRS	52.20	172.71	-120.51
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	785.73	740.24	45.49
620.08 · M & S-GENERAL OFFICE SUPPLIES	294.32	250.35	43.97
Total 620 · MATERIALS AND SUPPLIES	6,392.83	1,793.84	4,598.99
631 · CONTRACTUAL SERVICES-ENGINEERS	390.00	1,710.00	-1,320.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	2,511.06	1,808.72	702.34
633 · CONTRACTUAL SERVICES-LEGAL	0.00	500.00	-500.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	17,381.50	16,521.90	859.60
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	253.53	253.53	0.00
635.02 · CS - PUMPING SYSTEM REPAIRS	0.00	3,847.38	-3,847.38
635.03 · CS - TREATMENT PLANT OPERATIONS	1,663.67	4,181.43	-2,517.76
635.06 · CS- COLLECTION SYSTEM REPAIRS	227.84	0.00	227.84
635.07 · CS - CUSTOMER BILLING	290.88	285.33	5.55
635.08 · CS -GENERAL & ADMINISTRATIVE	1,853.31	1,354.25	499.06
Total 635 · CONTRACTUAL SERVICE-OTHER	4,289.23	9,921.92	-5,632.69
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	792.74	1,554.65	-761.91
642 · RENT OF EQUIPMENT	31.80	171.82	-140.02
650 · TRANSPORTATION EXPENSE	40.80	153.20	-112.40
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	8,649.99	1,400.00	7,249.99
Total Expense	72,216.31	68,093.75	4,122.56
Net Ordinary Income	-19,546.79	971.64	-20,518.43
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	250.15	148.93	101.22
432 · PROCEEDS FROM CAPITAL CONTRIB	1,000.00	2,000.00	-1,000.00
Total Other Income	1,250.15	2,148.93	-898.78
Other Expense			
427 · INTEREST EXPENSE	2,884.75	3,250.03	-365.28

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

December 2019

	<u>Dec 19</u>	<u>Dec 18</u>	<u>\$ Change</u>
Total Other Expense	2,884.75	3,250.03	-365.28
Net Other Income	-1,634.60	-1,101.10	-533.50
Net Income	<u>-21,181.39</u>	<u>-129.46</u>	<u>-21,051.93</u>

GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES

January through December 2019

	Jan - Dec 19	Jan - Dec 18	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	694,398.18	701,183.69	-6,785.51
470 · FORFEITED DISCOUNTS	9,628.55	10,186.63	-558.08
471 · MISCELLANEOUS SERVICE REVENUE	13,860.36	16,785.01	-2,924.65
Total Income	<u>717,887.09</u>	<u>728,155.33</u>	<u>-10,268.24</u>
Gross Profit	717,887.09	728,155.33	-10,268.24
Expense			
403 · DEPRECIATION EXPENSE	202,500.00	201,674.00	826.00
408 · TAXES OTHER THAN INCOME	1,867.97	1,872.31	-4.34
603 · SALARIES & WAGES-COMMISSIONERS	5,800.00	5,900.00	-100.00
615 · PURCHASED POWER	88,248.90	87,187.63	1,061.27
618 · TREATMENT PLANT CHEMICALS	4,861.57	15,205.07	-10,343.50
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	29,791.15	8,237.28	21,553.87
620.03 · M & S-TREATMENT PLANT OPERATION	6,556.56	4,324.78	2,231.78
620.04 · M & S-TREATMENT PLANT REPAIRS	6,408.70	6,200.26	208.44
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	9,040.10	8,826.05	214.05
620.08 · M & S-GENERAL OFFICE SUPPLIES	1,223.44	1,690.36	-466.92
Total 620 · MATERIALS AND SUPPLIES	<u>61,389.73</u>	<u>30,875.21</u>	<u>30,514.52</u>
631 · CONTRACTUAL SERVICES-ENGINEERS	5,840.00	6,615.00	-775.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	27,364.01	33,245.83	-5,881.82
633 · CONTRACTUAL SERVICES-LEGAL	5,956.25	7,350.50	-1,394.25
634 · CONTRACTUAL SERVICE-MANAGEMENT	160,051.50	132,911.90	27,139.60
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	3,018.75	3,035.70	-16.95
635.02 · CS - PUMPING SYSTEM REPAIRS	14,989.41	10,196.50	4,792.91
635.03 · CS - TREATMENT PLANT OPERATIONS	56,063.18	49,291.54	6,771.64
635.04 · CS - STP - REPAIR & MAINT	2,200.28	0.00	2,200.28
635.06 · CS- COLLECTION SYSTEM REPAIRS	3,277.84	870.00	2,407.84
635.07 · CS - CUSTOMER BILLING	3,316.85	3,295.29	21.56
635.08 · CS -GENERAL & ADMINISTRATIVE	9,450.74	9,933.54	-482.80
Total 635 · CONTRACTUAL SERVICE-OTHER	<u>92,317.05</u>	<u>76,622.57</u>	<u>15,694.48</u>
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	20,194.68	15,606.57	4,588.11
642 · RENT OF EQUIPMENT	1,006.15	1,409.95	-403.80
650 · TRANSPORTATION EXPENSE	2,936.88	5,001.87	-2,064.99
656 · INSURANCE-VEHICLE	3,175.32	2,706.24	469.08
657 · INSURANCE-GENERAL LIABILITY	6,120.20	5,835.98	284.22
658 · INSURANCE - PROPERTY	3,725.52	5,615.63	-1,890.11
659 · INSURANCE-OTHER	646.75	272.80	373.95
660 · ADVERTISING EXPENSE	8.50	52.45	-43.95
670 · BAD DEBT EXPENSE	8,349.99	10,222.64	-1,872.65
675 · MISCELLANEOUS EXPENSE	25.00	24.91	0.09
Total Expense	<u>702,385.97</u>	<u>646,209.06</u>	<u>56,176.91</u>
Net Ordinary Income	15,501.12	81,946.27	-66,445.15
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	2,894.07	1,871.20	1,022.87
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	15,841.67	-15,841.67

SEE ACCOUNTANT'S COMPILATION REPORT

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

January through December 2019

	Jan - Dec 19	Jan - Dec 18	\$ Change
432 · PROCEEDS FROM CAPITAL CONTRIB	15,855.54	11,611.56	4,243.98
Total Other Income	18,749.61	29,324.43	-10,574.82
Other Expense			
427 · INTEREST EXPENSE			
427.4 · INTEREST ON CUSTOMER DEPOSITS	65.69	79.12	-13.43
427.3 · INTEREST ON KIA ARRA LOAN	4,383.28	4,664.00	-280.72
427.300 · INTEREST ON KIA - BP LAKE PROJ	23,469.76	24,628.28	-1,158.52
427.302 · INTEREST ON BB&T LEASE	11,172.44	14,044.31	-2,871.87
Total 427 · INTEREST EXPENSE	39,091.17	43,415.71	-4,324.54
Total Other Expense	39,091.17	43,415.71	-4,324.54
Net Other Income	-20,341.56	-14,091.28	-6,250.28
Net Income	-4,840.44	67,854.99	-72,695.43

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

	Jan - Dec 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	694,398.18	693,400.00	998.18
470 · FORFEITED DISCOUNTS	9,628.55	10,200.00	-571.45
471 · MISCELLANEOUS SERVICE REVENUE	13,860.36	14,300.00	-439.64
Total Income	717,887.09	717,900.00	-12.91
Gross Profit	717,887.09	717,900.00	-12.91
Expense			
403 · DEPRECIATION EXPENSE	202,500.00	201,232.00	1,268.00
408 · TAXES OTHER THAN INCOME	1,867.97	1,900.00	-32.03
603 · SALARIES & WAGES-COMMISSIONERS	5,800.00	6,000.00	-200.00
615 · PURCHASED POWER	88,248.90	84,350.00	3,898.90
618 · TREATMENT PLANT CHEMICALS	4,861.57	11,500.00	-6,638.43
620 · MATERIALS AND SUPPLIES			
620.01 · M & S- PUMPING SYSTEM OPERATION	1,375.77	1,000.00	375.77
620.02 · M & S-PUMPING SYSTEM REPAIR	29,791.15	12,300.00	17,491.15
620.03 · M & S-TREATMENT PLANT OPERATION	6,556.56	5,000.00	1,556.56
620.04 · M & S-TREATMENT PLANT REPAIRS	6,408.70	2,500.00	3,908.70
620.05 · M & S-COLLECT SYSTEM OPERATIONS	143.59	400.00	-256.41
620.06 · M & S-COLLECT SYSTEM REPAIRS	6,850.42	500.00	6,350.42
620.07 · M & S-CUSTOMER ACCOUNT SUPPLIES	9,040.10	8,700.00	340.10
620.08 · M & S-GENERAL OFFICE SUPPLIES	1,223.44	1,360.00	-136.56
Total 620 · MATERIALS AND SUPPLIES	61,389.73	31,760.00	29,629.73
631 · CONTRACTUAL SERVICES-ENGINEERS	5,840.00	4,900.00	940.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	27,364.01	29,500.00	-2,135.99
633 · CONTRACTUAL SERVICES-LEGAL	5,956.25	7,300.00	-1,343.75
634 · CONTRACTUAL SERVICE-MANAGEMENT	160,051.50	159,140.00	911.50
635 · CONTRACTUAL SERVICE-OTHER			
635.01 · CS - PUMPING SYSTEM OPERATIONS	3,018.75	3,000.00	18.75
635.02 · CS - PUMPING SYSTEM REPAIRS	14,989.41	5,000.00	9,989.41
635.03 · CS - TREATMENT PLANT OPERATIONS	56,063.18	57,265.00	-1,201.82
635.04 · CS - STP - REPAIR & MAINT	2,200.28	600.00	1,600.28
635.05 · CS- COLLECTION SYSTEM OPERATION	0.00	0.00	0.00
635.06 · CS- COLLECTION SYSTEM REPAIRS	3,277.84	0.00	3,277.84
635.07 · CS - CUSTOMER BILLING	3,316.85	3,100.00	216.85
635.08 · CS -GENERAL & ADMINISTRATIVE	9,450.74	9,401.00	49.74
Total 635 · CONTRACTUAL SERVICE-OTHER	92,317.05	78,366.00	13,951.05
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	20,194.68	14,700.00	5,494.68
642 · RENT OF EQUIPMENT	1,006.15	1,500.00	-493.85
650 · TRANSPORTATION EXPENSE	2,936.88	3,000.00	-63.12
656 · INSURANCE-VEHICLE	3,175.32	3,375.00	-199.68
657 · INSURANCE-GENERAL LIABILITY	6,120.20	5,920.00	200.20
658 · INSURANCE - PROPERTY	3,725.52	5,495.00	-1,769.48
659 · INSURANCE-OTHER	646.75	595.00	51.75
660 · ADVERTISING EXPENSE	8.50	40.00	-31.50
670 · BAD DEBT EXPENSE	8,349.99	8,200.00	149.99
675 · MISCELLANEOUS EXPENSE	25.00	100.00	-75.00
Total Expense	702,385.97	658,873.00	43,512.97
Net Ordinary Income	15,501.12	59,027.00	-43,525.88
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	2,894.07	1,736.00	1,158.07

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

	Jan - Dec 19	Budget	\$ Over Budget
414 · GAINS (LOSSES)-UTIL PROP DISP	0.00	0.00	0.00
432 · PROCEEDS FROM CAPITAL CONTRIB	15,855.54	8,600.00	7,255.54
Total Other Income	18,749.61	10,336.00	8,413.61
Other Expense			
427 · INTEREST EXPENSE	39,091.17	43,436.00	-4,344.83
Total Other Expense	39,091.17	43,436.00	-4,344.83
Net Other Income	-20,341.56	-33,100.00	12,758.44
Net Income	-4,840.44	25,927.00	-30,767.44



Office of
CHUCK DILLS
Grant County Judge/Executive

RE-APPOINTMENT

I, Chuck Dills, Grant County Judge/Executive do hereby re-appoint LEO SAYLOR, 235 Case Lane, Crittenden, Ky. 41030, to serve a four (4) year term as a member of the Grant County Sanitary Sewer District, said term to begin on February 15th, 2020 and to expire on February 14, 2024.

Given under my hand this the 21st day of January, 2020, at Williamstown, Ky.

A handwritten signature in cursive script, appearing to read "Chuck Dills", written over a horizontal line.

Chuck Dills
Grant County Judge/Executive



Water/Wastewater
Transportation
Engineers
Environmental

Project: 4223.00
Date: 1/21/2020
Engineer: KO
Page:

**Opinion of Probably Cost
For
100,000 Gallon Equalization Basin
Grant County Sanitary Sewer District**

Construction Cost Item	Quantity	Unit	Unit Price	Total
.1 Gal Concrete Equalization Basin	1	LS	\$140,000	\$140,000
2" Water Line Relocation	1	LS	\$600	\$600
Site Work*	1	LF	\$25,000	\$25,000
Pump Station	1	LS	\$45,000	\$45,000
4" Force Main	100	LF	\$30	\$3,000
Diversion Structure	1	LS	\$25,000	\$25,000
8" Gravity Sewer to Basin	100	LF	\$60	\$6,000
Sewer Manholes	2	EA	\$4,000	\$8,000
Electric to Basin and Pump Station	1	LS	\$5,000	\$5,000
Controls	1	LS	\$25,000	\$25,000
Subtotal Construction Cost				\$282,600
Contingencies @10% of Construction				\$28,300
Total Estimated Construction Cost				\$310,900

* Note: Cost for Equalization Basin assumes soil is suitable for a shallow foundation.

Non-Construction Cost	Total
Preliminary Engineering	\$5,000
Design and Bidding	\$27,832
Construction Admin.	\$7,558
Inspection	\$27,079
Legal	\$2,000
Administration	\$10,000
Geotechnical Investigation	\$12,000
Environmental (Cat Ex)	\$10,000
Staking	\$2,000
Total Estimated Non-Construction Cost	\$103,469
Total Project Cost	\$414,369

MORRIS & BRESSLER

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

CLIENTS COPY

We are pleased to confirm our understanding of the services we are to provide for Grant County Sanitary Sewer District for the year ended December 31, 2020.

We will prepare the financial statements of Grant County Sanitary Sewer District, which comprise the annual and monthly balance sheets and the related statements of revenues and expenses – historical and budgeted for the year ended December 31, 2020, and perform a compilation engagement with respect to those financial statements. These financial statements will not include a statement of cash flows, statement of changes in net position, supplementary information and related notes as required by accounting principles generally accepted in the United States of America.

We will also perform the following additional services: Perform bookkeeping services, prepare and input the annual PSC report, prepare annual payroll tax returns and W-2's, prepare the annual budget for the Commissioners' approval and submit the approved budget on the SPGE website.

Our Responsibilities

The objective of our engagement is to –

1. prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you and
2. apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

We will conduct our compilation engagement in accordance with the Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with applicable professional standards, including the AICPA's Code of Professional Conduct, and its ethical principles of integrity, objectivity, professional competence, and due care, when performing the bookkeeping services, preparing the PSC report, preparing payroll returns and W-2's, preparing the annual budget, preparing the financial statements, and performing the compilation engagement.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the financial statements.

MORRIS & BRESSLER, PSC
Certified Public Accountants

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

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

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.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America and assist you in the presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

1. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
2. The preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America and the inclusion of all informative disclosures that are appropriate for accounting principles generally accepted in the United States of America, if applicable.
3. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
4. The prevention and detection of fraud.
5. To ensure that the Company complies with the laws and regulations applicable to its activities.
6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagements
7. To provide us with –
 - access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - additional information that we may request from you for the purpose of the compilation engagement.
 - unrestricted access to persons within the Company of whom we determine it necessary to make inquiries.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our bookkeeping services, payroll tax services, budget preparation services, PSC report preparation services and the preparation of your financial statements. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

MORRIS & BRESSLER, PSC
Certified Public Accountants

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

Our Report

As part of our engagement, we will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement. We are not independent with respect to Grant County Sanitary Sewer District. We will disclose that we are not independent in our compilation report.

The following reference will be included on each page of the financial statements including supplementary information "See Accountant's Compilation Report."

You agree to include our accountant's compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to inclusion of the report, to obtain our permission to do so.

Other Relevant Information

Peggy Gamble is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees for these services will be based on the number of hours spent and the individuals assigned to the engagement. Fees will be invoiced monthly and are due and payable within 30 days of the invoice date. If fees are not paid as agreed, we reserve the right to discontinue work.

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

Sincerely,

Morris & Bressler, PSC

Morris & Bressler, PSC
Certified Public Accountants

Acknowledged:
Grant County Sanitary Sewer District

Chairman

Date

MORRIS & BRESSLER, PSC
Certified Public Accountants

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

Grant Co. Sanitary Sewer District

Supervisor's Report

December

26th) – Pumped down the clarifier on plant #2 at the Sewer Plant to remove debris from the bottom of the pit.

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

27th) – Pulled debris from the top of all 4 aeration basins at the Sewer Plant.

- Pulled the bar screen at the Sewer Plant, cleaned and reinstalled.
- Installed an electric cord to a low-pressure grinder pump pit on Violet Rd.

30th) – Cleaned debris from the influent flow meter.

January

1st) – Officially took over operations at the Sewer Plant from Crone Environmental Services.

6th) – Installed a rebuilt pump into Angela lift station.

7th) – Repaired a low-pressure grinder pump line leak on Bullock Pen Dr.

8th) – Pulled both pumps at Vincent lift station, unclogged the pumps and reinstalled them into the pit.

- Repaired a discharge leak in Vincent lift station.
- Installed a new impeller on pump #1 at Vincent lift station.

9th) – Pumped down the clarifier on plant #3 at the Sewer Plant to remove debris from the bottom of the pit.

13th) – Changed the oil in pump #2 at Angela lift station.

- Pulled pump #1 at Vincent lift station and sent it to EMT for repair.
- Installed a new low-pressure grinder pump on Sherman Mt. Zion Rd.

14th) – Installed a new pump and hold down in Vincent lift station.

16th) – Pulled pump #2 at Angela lift station due to a seal leak, sent the pump to EMT for repair.

- Pulled pump #1 at Claiborne lift station and sent the pump to EMT for repair.
- Resealed pump #1 at Angela 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

01-10-20 Services Rendered as defined in Management Agreement

**Monthly charges for
December, 2019**

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

Office Equip/Supplies:

CSM, Inc. Computer Support	\$86.00
Cincinnati Bell Any Dist.	\$150.81
Spectrum Internet Svc	\$25.99
Pitney Bowes	\$40.00
ProSource copier lease/overage:	\$31.80
Software Solutions -Egov support 20	\$1,174.75
Staples Office Products	\$124.32
Crittenden Fas Gas Reimb 12-19	\$40.80
Invoice Cloud Billing Portal	\$93.68
Intuit Quickboc renewal 2019-2020	<u>\$130.00</u>

Total Bill for December, 2019	\$14,868.15
Previous billings for 2019:	\$167,182.81
Previous payments for 2019:	\$152,314.66
Previous billings to date:	\$2,043,026.28
Previous payments to date:	\$2,028,158.13

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
FEBRUARY 19, 2020**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
FEBRUARY 20, 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. PSC – Rate Increase Status
 - ii. Stoll, Keenan, Park Training Seminar, May 20, 2020 @ Northern Ky. Water District
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. January, 2020
 - D. Dianne Cook
 - i. Legislative Breakfast - March 4, 2020
 - ii. Next Meeting – March 19, 2020
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
FEBRUARY 2020 MEETING**

The February 2020 Meeting of the Grant County Sanitary Sewer District was called to order on February 20, 2020, 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, Superintendent William Catlett, Kerry Odle, HMB Professional Engineers, Inc., and Counsel Thomas R. Nienaber. Commissioner Robert Worthington and HR Director Ashley Dyer were absent.

The first order of business was a review of the January 2020 Minutes. After discussion, upon Motion of Leo Saylor and second by Danny Northcutt, it was unanimously,

“RESOLVED: that the January 2020 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the January 2020 Profit and Loss Statement and Warrants as attached. Commissioner Northcutt inquired as to what the “Premium Payment” line item included. Dianne Cook stated that this is the \$1.25 per hour premium which Bullock Pen Water District employees charge for completed work for the District. After discussion, upon motion of Rodger Bingham and second by Leo Saylor, it was unanimously,

“RESOLVED: that the January 2020 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 gave an update on the pending Rate Increase Application before the Public Service Commission. Mr. Nienaber reported that representatives from the Public Service Commission visited the District’s office over the last few weeks for the purpose of reviewing documents relating to the District’s Application. PSC representatives had issues with Commercial/Residential Rates the District charges its customers. Mr. Nienaber reviewed his February 5, 2020 correspondence which outlines this situation as well as the Supplemental Application filed by the District (attached). Briefly stated, the District’s Commercial Sanitary Sewer Rates were apparently not included in the Public Service Commission’s Order approving the District’s Tariff as entered April 12, 2006. As such, the Public Service Commission believes that the District should be charging Commercial Customers the Residential Sewer Rates. Mr. Nienaber reported that he conducted a few preliminary calculations which would indicate that the overall difference between the District’s proposed Commercial Rates and the actual approved Residential Rates are basically the same calculated at 20,000 gallons usage. Dianne Cook also reported that during the financial review of the District’s records by the Public Service Commission, requests for full payroll information and health insurance data was requested by the Public Service Commission. Mr. Nienaber stated that the Public

Grant Co. Sanitary Sewer District
Minutes
February 20, 2020

Service Commission could invariably use that information in reviewing the District's Application. Commissioner Northcutt inquired as to when a final decision by the Public Service Commission would be entered. Mr. Nienaber predicted 3 to 4 months.

2. Mr. Nienaber reported that a Water/Sewer District Training Seminar will be conducted on May 12, 2020, at the Northern Kentucky Water District. Mr. Nienaber reported that he and Bobby Burgess attended last year's seminar and it was very informative. Mr. Nienaber encouraged all personnel to attend if possible.

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

1. Kerry Odle reported that he had spoken with Jason Hurt of the Kentucky Division of Water ("DOW") regarding the pending on-site sanitary sewer permit application for Country Living Mobile Home Park. Kerry Odle reported that Jason Hurt informed him that nothing new has occurred.
2. Superintendent Catlett reported that he is having a survey performed at the Sanitary Sewer Treatment Plant site to determine the best location for construction of the equalization basin. Mr. Nienaber inquired as to whether or not a formal request should be made from the City of Crittenden to donate additional property at the Treatment Plant site for future expansion. Mr. Nienaber stated that when the District took over the Sanitary Sewer System from the City of Crittenden, the City of Crittenden stated that they would donate real estate to the District if it was needed for future expansion of the Treatment Plant. Superintendent Catlett reported that the City of Crittenden owns several acres adjoining the Sanitary Sewer Treatment Plant. He also stated that the District should not make a request for additional real estate at this time. He wants to wait and obtain the survey of the Treatment Plant before any decision is made in that regard.
3. Chairman Givin raised the issue of the Carl Crone situation. He reported that Carl Crone retired and was no longer providing services to the Bullock Pen Water District for supervision of the Sanitary Sewer Treatment Plant effective December 31, 2019. Those services previously provided by Carl Crone are now provided by Bullock Pen Water District employees. Chairman Givin also reported that the Bullock Pen Water District had passed a Resolution allowing the Bullock Pen Water District to charge the District an additional \$1,260.00 per month to cover the additional services provided by Bullock Pen

Grant Co. Sanitary Sewer District
Minutes
February 20, 2020

Water District employees previously provided by Carl Crone. Chairman Givin also reported that the Bullock Pen Water District would conduct a survey to see if those charges were reasonable. They would be addressed at the next review of the Sanitary Sewer Services Agreement between the District and Bullock Pen Water District scheduled for February 2021. After discussion, upon motion of Danny Northcutt and second by Rodger Bingham, it was unanimously,

“RESOLVED: that the District pay to the Bullock Pen Water District an additional sum of \$1,260.00 per month to cover the cost of services rendered by Bullock Pen Water District employees previously provided by Carl Crone. This issue would be addressed at the February 2021 review of the Sanitary Sewer Services Agreement between the District and Bullock Pen Water District.”

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 met with Mr. Simpson who he hired to conduct a survey of the Sanitary Sewer Treatment Plant site. The original cost of this survey was estimated at \$2,000.00. It was subsequently changed to \$3,500.00. Given the scope of services to be rendered by Mr. Simpson, Superintendent Catlett reported that was a fair price. The survey should be completed sometime next week. Superintendent Catlett reported that once the survey is complete, he will work with Kerry Odle to start planning the location for the equalization tank.
3. Superintendent Catlett reported that despite the excessive amounts of rain of late, the Sanitary Sewer Treatment Plant has been functioning quite well.

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

1. Dianne Cook reported that the Legislative Breakfast is scheduled for March 4, 2020. Anyone wishing to attend should notify Ms. Cook.

Grant Co. Sanitary Sewer District
Minutes
February 20, 2020

2. Ms. Cook reported that the next meeting is scheduled for March 19, 2020.

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

GRANT COUNTY SANITARY SEWER DISTRICT

BY: Charles Givin / DC.
CHARLES GIVIN, CHAIRMAN

ATTEST:

Danny Northcutt for
DANNY NORTHCUTT, SECRETARY

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
JANUARY, 2020**

GROSS RECEIPTS		\$ 67,356.25
DISBURSEMENTS		
UTILITIES	\$ 10,067.37	
SALARIES - NET	454.25	
MILEAGE	0.00	
MAINTENANCE & OPERATION	28,709.28	
SUPPLIES	1,452.98	
GENERAL	<u>9,309.93</u>	
TOTAL DISBURSEMENTS		<u>49,993.81</u>
NET		<u><u>\$ 17,362.44</u></u>

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

Grant County Sanitary Sewer District
February, 2020

BANK BALANCES:

FORCHT BANK

Revenue	\$194,456.76
Maintenance & Operations	\$51,274.53
Merchant Services Acct	\$145,683.61
Loans Replacement Reserve	\$23,400.00

Grant County Sanitary Sewer District
Warrants
February 2020

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
The Cincinnati Insurance Co	Insurance Prem./Target Policy Incl Auto	\$978.00
Bullock Pen Water District	Management Agreement 1/20	\$14,300.88
F.D. Lawrence Electric Co.	Soft Start Replcmnts - Waller & Shermr	\$816.50
Best Way Disposal	Dumpster pickup 02/20	\$70.33
Smartbill	Billing & Postage 02/20	\$916.37
Bullock Pen Water District	Water Bills	\$328.18
B.L. Anderson	Chemical Pumpheads Repl/Sw Plant	\$219.00
Florence Winwater	Vincent Blvd- Parts	\$97.80
Advanced Analytical Solutions	Chemical Reagents	\$150.00
Pace Analytical Services	Lab Analysis/Samp-12/3/19-01/23/20	\$2,774.59
The Cincinnati Insurance Co	Insurance Prem. Nonprofit Org. Pillar	\$241.50
HMB Professional Engineering	Gen. Eng. Svcs/WWTP/Maple Leaf Apt	\$2,242.50
Duke Energy	Electric Services	\$371.34
Ky State Treasurer	Sales & Use Tax 01/20	\$382.48
CCP Industries Inc.	Towels & Gloves/Sewer Plant Supplies	\$347.25
Owen Electric	Electric Service	\$4,684.88
GCSSD	Sewer Bills	\$115.00
City of Williamstown	Sludge Processing/01/20	\$900.00
BB&T (Visa)	Websvcs & CDL Physical	\$185.97
Morris & Bressler	Accounting Svcs 1/20	\$4,079.65
City of Crittenden	Trash Collections 01/20	\$6,785.60
The C.I.Thornburg	Chemicals @ Sw Plant	\$2,263.37
Gleason Electric	Wiring Fine Screen	\$3,856.09
Electric Motor Tech.	Spare Pump Rep - Vincent Blvd	\$850.00
Flush Sanitation	Sludge Hauling 01/20	\$1,200.00
	TOTAL	\$58,650.14


Charles Givin, Chairman


Danny Northcutt, Secretary

**GRANT CO SANITARY SEWER DISTRICT
JANUARY, 2020**

WARRANTS

1/9/2020	RICHARD/MARG HILBER	333.34	REFUND/ACCOUNT OVERPAYMENT
1/9/2020	RICHARD/MARG HILBER	108.26	REFUND/ACCOUNT OVERPAYMENT
1/9/2020	BULLOCK PEN WATER	368.45	WATER SERVICES
1/16/2020	GCSSD	30.00	SEWER SERVICES
1/16/2020	KY STATE TREASURER	561.05	SALES & USE TAX 12/19
1/16/2020	DUKE ENERGY	5148.03	ELECTRIC SVCS
1/21/2020	BB&T	519.92	KY LOCAL GVMT - REGISTR FEE
1/21/2020	OWEN ELECTRIC COOP	4450.56	ELECTRIC SVCS
1/21/2020	BEST WAY DISPOSAL	70.33	DUMPSTER P/U 12/19
1/21/2020	BULLOCK PEN WATER	978.00	REIMB INSURANCE PREMIUM
1/21/2020	CCP INDUSTRIES INC	347.25	TOWELS, GLOVES @ SW PLANT
1/21/2020	ELECTRIC MOTOR TECH	2532.33	ANGELA DR - PUMP REPAIR
1/21/2020	FLORENCE WINWATER	260.00	SW TOOLS
1/21/2020	FLUSH SANITATION	1350.00	9 LDS SLUDGE HAULING - 01/20
1/21/2020	HMB PROFESSIONAL	2250.00	ENGINEERING SVCS
1/21/2020	MORRIS & BRESSLER	2511.06	ACCOUNTING SVCS
1/21/2020	SMARTBILL	942.70	BILLING/POSTAGE 01/20
1/21/2020	STRAEFFER PUMP	2233.37	PUMP REPAIR - VINCENT DR#1
1/23/2020	CHARLES A GIVIN	90.85	COMMISSIONER'S FEE
1/23/2020	DAN NORTHCUTT	90.85	COMMISSIONER'S FEE
1/23/2020	LEO L. SAYLOR	90.85	COMMISSIONER'S FEE
1/23/2020	ROBERT H WORTHINGT	90.85	COMMISSIONER'S FEE
1/23/2020	RODGER W BINGHAM	90.85	COMMISSIONER'S FEE
1/24/2020	BULLOCK PEN WATER	4411.50	2019 SW PREM PAY
1/24/2020	CONSOLIDATED PIPE	227.84	FUSING MACHINE RECALIB.
1/24/2020	HELLMANN LUMBER	30.81	SUPPLIES
1/24/2020	WASCON, INC.	255.06	REPLACEMENT PARTS
1/24/2020	BULLOCK PEN WATER	14868.15	MGT FEE 12/19
1/27/2020	G.C. OCCUPATIONAL	21.00	OCCUPATIONAL TAX PD
1/27/2020	UNITED STATES TREAS	359.60	EMPLOYER/EMPLOYEE TAXES
1/27/2020	GRANT CO OCCUPATIO	25.00	2020 BUSINESS LICENSE
1/27/2020	DOLLAR GENERAL STO	60.90	SW PLANT SUPPLIES
1/31/2020	BULLOCK PEN WATER	3313.93	REIMB CHEM. & HACH INV PD-WA
1/31/2020	THOMAS R NIENABER	700.00	ATTORNEY - 12/19/19 THRU 1/08/20
1/31/2020	BULLOCK PEN WATER	228.84	REIMB HARB FRT TOOLS PURCH
1/31/2020	BULLOCK PEN WATER	42.28	1/2 REIMB SW CAMERA RETRN

TOTAL DISBURSEMENTS 49993.81

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, 2020, and the related statements of revenue and expenses - historical for the one month ended January 31, 2020 and 2019 and budgeted for the one month ended January 31, 2020 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 18, 2020

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, 2020

	Jan 31, 20
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	90,203.07
131.07 · CIB-MAINTENANCE & OPERATION FOR	49,523.53
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	145,683.61
131.06 · CIB-REVENUE - FORCHT	194,443.94
135 · CERTIFICATES OF DEPOSIT	132,586.06
Total Checking/Savings	612,440.21
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	90,008.64
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-9,900.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	32,549.16
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	57,626.67
142.02 · ACCOUNTS RECEIVABLE-OTHER	1,992.00
162 · PREPAYMENTS	7,069.32
171 · ACCRUED INTEREST RECEIVABLE	228.41
Total Other Current Assets	179,574.20
Total Current Assets	792,014.41
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
105.18 · CIP - MHP TAP IN	3,075.10
105.19 · CIP-DIGESTOR, EQUAL TANK,DETENT	5,366.25
Total 105 · CONSTRUCTION IN PROGRESS	38,767.29
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	2,335,300.14
320.3 · S,T.P.-SEWER TREATMENT PLT EQUI	290,350.03
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	-2,577,230.80
Total Fixed Assets	6,462,103.88
Other Assets	
186.1 · DEFERRED RATE CASE EXP	22,629.06
Total Other Assets	22,629.06
TOTAL ASSETS	7,276,747.35
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	41,229.57
Credit Cards	185.97
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	38.25
241 · TAX COLLECTIONS PAYABLE	428.23
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	14,481.79
235 · CUSTOMER DEPOSITS	61,525.53
238 · ACCRUED INT ON KIA PHASE I	698.64

GRANT COUNTY SANITARY SEWER DISTRICT

Balance Sheet

As of January 31, 2020

	Jan 31, 20
239 · ACCRUED INT ON KIA PHASE II	3,779.96
240 · ACCRUED INT ON BB&T LEASE	615.89
243 · CURRENT PORTION OF LTD	156,141.08
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	237,242.89
Total Other Current Liabilities	237,709.37
Total Current Liabilities	279,124.91
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	139,728.49
221 · NOTE PAYABLE - KIA - PHASE II	755,992.41
222 · CAPITAL LEASE - BB&T	335,621.68
224 · LESS CURR PORTION OF LTD	-156,141.08
Total Long Term Liabilities	1,075,201.50
Total Liabilities	1,354,326.41
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,210,761.30
3001 · RESTRICTED	18,305.51
3010 · UNRESTRICTED	692,891.51
Total 3020 · NET POSITION	5,921,958.32
Net Income	462.62
Total Equity	5,922,420.94
TOTAL LIABILITIES & EQUITY	7,276,747.35

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

January 2020

	Jan 20	Jan 19	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	60,588.34	59,683.63	904.71
470 · FORFEITED DISCOUNTS	780.99	704.89	76.10
471 · MISCELLANEOUS SERVICE REVENUE	1,175.81	1,122.98	52.83
Total Income	<u>62,545.14</u>	<u>61,511.50</u>	<u>1,033.64</u>
Gross Profit	62,545.14	61,511.50	1,033.64
Expense			
403 · DEPRECIATION EXPENSE	17,131.80	16,520.75	611.05
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	1,286.28	4,949.71	-3,663.43
615.03 · PURCHASED POWER - TREATMENT PLT	3,773.89	3,844.07	-70.18
Total 615 · PURCHASED POWER	5,060.17	8,793.78	-3,733.61
618 · TREATMENT PLANT CHEMICALS	2,263.37	0.00	2,263.37
620 · MATERIALS AND SUPPLIES	5,401.13	7,309.10	-1,907.97
631 · CONTRACTUAL SERVICES-ENGINEERS	682.50	380.00	302.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	4,079.65	2,468.56	1,611.09
633 · CONTRACTUAL SERVICES-LEGAL	0.00	925.00	-925.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	12,970.00	12,970.00	0.00
635 · CONTRACTUAL SERVICE-OTHER	8,184.46	4,249.61	3,934.85
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,585.48	1,875.05	-289.57
642 · RENT OF EQUIPMENT	157.80	30.04	127.76
650 · TRANSPORTATION EXPENSE	305.46	105.07	200.39
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	58.97	49.60	9.37
Total Expense	<u>59,530.32</u>	<u>57,247.51</u>	<u>2,282.81</u>
Net Ordinary Income	3,014.82	4,263.99	-1,249.17
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	272.61	156.57	116.04
432 · PROCEEDS FROM CAPITAL CONTRIB	250.00	1,000.00	-750.00
Total Other Income	522.61	1,156.57	-633.96
Other Expense			
427 · INTEREST EXPENSE	3,074.81	3,443.94	-369.13
Total Other Expense	<u>3,074.81</u>	<u>3,443.94</u>	<u>-369.13</u>
Net Other Income	-2,552.20	-2,287.37	-264.83
Net Income	<u><u>462.62</u></u>	<u><u>1,976.62</u></u>	<u><u>-1,514.00</u></u>

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
January 2020

	Jan 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	60,588.34	64,217.50	-3,629.16
470 · FORFEITED DISCOUNTS	780.99	837.00	-56.01
471 · MISCELLANEOUS SERVICE REVENUE	1,175.81	1,188.00	-12.19
Total Income	<u>62,545.14</u>	<u>66,242.50</u>	<u>-3,697.36</u>
Gross Profit	62,545.14	66,242.50	-3,697.36
Expense			
403 · DEPRECIATION EXPENSE	17,131.80	17,130.00	1.80
407 · AMORTIZATION EXPENSE	0.00	212.00	-212.00
408 · TAXES OTHER THAN INCOME	38.25	38.25	0.00
603 · SALARIES & WAGES-COMMISSIONERS	500.00	500.00	0.00
615 · PURCHASED POWER	5,060.17	6,969.50	-1,909.33
618 · TREATMENT PLANT CHEMICALS	2,263.37	913.00	1,350.37
620 · MATERIALS AND SUPPLIES	5,401.13	3,461.00	1,940.13
631 · CONTRACTUAL SERVICES-ENGINEERS	682.50	1,250.00	-567.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	4,079.65	1,617.00	2,462.65
633 · CONTRACTUAL SERVICES-LEGAL	0.00	613.00	-613.00
634 · CONTRACTUAL SERVICE-MANAGMENT	12,970.00	12,970.00	0.00
635 · CONTRACTUAL SERVICE-OTHER	8,184.46	6,731.00	1,453.46
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,585.48	1,717.75	-132.27
642 · RENT OF EQUIPMENT	157.80	101.50	56.30
650 · TRANSPORTATION EXPENSE	305.46	416.00	-110.54
656 · INSURANCE-VEHICLE	264.61	264.00	0.61
657 · INSURANCE-GENERAL LIABILITY	536.21	537.00	-0.79
658 · INSURANCE - PROPERTY	310.46	310.50	-0.04
659 · INSURANCE-OTHER	58.97	59.00	-0.03
660 · ADVERTISING EXPENSE	0.00	0.00	0.00
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	0.00	5.00	-5.00
Total Expense	<u>59,530.32</u>	<u>55,815.50</u>	<u>3,714.82</u>
Net Ordinary Income	3,014.82	10,427.00	-7,412.18
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	272.61	225.00	47.61
432 · PROCEEDS FROM CAPITAL CONTRIB	250.00	0.00	250.00
Total Other Income	522.61	225.00	297.61
Other Expense			
427 · INTEREST EXPENSE	3,074.81	3,571.00	-496.19
Total Other Expense	3,074.81	3,571.00	-496.19
Net Other Income	-2,552.20	-3,346.00	793.80
Net Income	<u><u>462.62</u></u>	<u><u>7,081.00</u></u>	<u><u>-6,618.38</u></u>

Kentucky Rural Water Association's



2020 Legislative Breakfast

Wednesday, March 4, 2020
7:00 a.m. – 9:00 a.m. EST
Capital Plaza Hotel
Frankfort, Kentucky

For room reservations call today: 502-227-5100 – Group Code 4409
(Cut-off date for room reservations is 2/18/2020)

The Kentucky Rural Water Association is hosting a Legislative Breakfast to provide KRWA members the opportunity to meet with their legislators during the 2020 Session of the Kentucky General Assembly. The breakfast will provide a forum to express your views on legislation affecting utilities and discuss the many accomplishments of your utility.

KRWA will be sending an invitation to each of the members of the Kentucky Legislature. **However, to help make this a highly successful event, we need you to contact your legislators personally to ensure their attendance.** Your legislators can be contacted at their offices in Frankfort at 502.564.8100, or a message may be left for individual legislators at 800.372.7181.

To assist us in planning the breakfast, please return your registration form by mail or **register online at www.krwa.org by Friday, February 28, 2020.** Other hotels in the area include Best Western 502.695.6111; Fairfield Inn 502.695.8881; or the Hampton Inn 502.223.7600.

Please share this information with all interested personnel!

See You in Frankfort!

Kentucky Rural Water Association 2020 Legislative Breakfast

Registration Form (You can also register online at www.krwa.org)

Name of Utility/Company: _____

(Please Print)

Name of Person(s) Attending: _____

(Please Print)

Grant Co. Sanitary Sewer District

Supervisor's Report

January

27th) – Rebuilt a spare low-pressure grinder pump.

- Met with Scottie Simpson to discuss plans for a map of the Sewer Plant.

29th) – Adjusted the speed down on both pumps at Claiborne lift station, to lessen the influent flow at the Sewer Plant.

30th) – Changed the oil in Truck #21.

February

4th) – Unclogged a blockage in the gravity line on Mockingbird Dr.

5th) – Replaced the skimmer on Plant #2 at the Sewer Plant.

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

6th) – Installed pump #2 at Angela lift station.

10th) – Replaced the pump head on the chlorine pump at the Sewer Plant.

11th) – Replaced float #1 at Angela lift station.

- Pulled and removed debris from the bar screen at the Sewer Plant.
- Pulled pump #2 at Claiborne lift station and cleared a blockage. (Reinstalled the pump into the pit.)

12th) – Rebuilt a spare low-pressure grinder pump.

13th) – Replaced the metal around the chlorine pump at the Sewer Plant. (Chlorine line leaked and rusted metal siding.)

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
MARCH 19, 2020
RESCHEDULED FOR APRIL 16, 2020**

Teleconference

<u>Name</u>	<u>Address/Affiliation</u>
1.	<i>No Visitors</i>
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	

GRANT COUNTY SANITARY SEWER DISTRICT
APRIL 16, 2020

AGENDA

1. Call to order- Virtual meeting via Zoom
2. Visitor(s)
3. Minutes, Warrants, Maintenance & Operating Acct, Profit and Loss Statement
 - A. Reading of February, 2020 Minutes, Approval of Warrants, Maintenance & Operating Account, Profit and Loss Statement
 - B. Approval of March, 2020 Warrants, Maintenance & Operating Account, Profit and Loss Statement
4. Kerry Odle, HMB Professional Engineering
 - A. WWTP Improvements
 - B. Kyley Ln Apartments - Addition
 - C. KIA Loan Announcements
5. Tom Nienaber
 - A. Mobile Home Park Status – March Meeting
 - B. PSC – Rate Increase Status – April Meeting
 - C. COVID-19 Protocol – April Meeting
 - D. PSC Order re: COVID-19 - April Meeting
6. Billy Catlett
 - A. Supervisor’s Report – February
 - B. Supervisor’s Report – March
 - C. Coronavirus Response
7. Bullock Pen Management Fee
 - A. February 2020
 - B. March 2020
8. Dianne Cook/ Ashley Dyer
 - A. Next Meeting – May 21, 2020
9. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
APRIL 2020 MEETING**

A Special Meeting of the Grant County Sanitary Sewer District was called to order on April 16, 2020, at the hour of 2:30 p.m. The Special Meeting was conducted by live video and live audio teleconference which originated at the District Headquarters, 1 Farrell Drive, Crittenden, KY 41030. The Special Meeting was called pursuant to Senate Bill 150 and KRS 61.823. The Special Meeting was SB 150 compliant and KRS 61.823 compliant. Prior to beginning the Meeting, Chairman Givin announced that the Special Meeting was properly noticed with the compliant agenda. Those in attendance were Chairman Charles Givin, and Commissioners, Rodger Bingham, Danny Northcutt, Robert Worthington, and Leo Saylor. Also present were Superintendent William Catlett, Dianne Cook, HR Director Ashley Dyer, Kerry Odle of HMB Professional Engineers, Inc., and Counsel Thomas R. Nienaber. All Commissioners attended the meeting by individual live video teleconference. Also attending the Special Meeting by video teleconference were Kerry Odle of HMB Professional Engineers, Inc., and Counsel Thomas R. Nienaber. Ashley Dyer, Dianne Cook, and Superintendent Catlett attended the meeting at the District Headquarters and followed all “social distancing” guidelines.

The first order of business was the call for visitor business. The Chairman recognized that there were no visitors. The Chairman also recognized that there were no third party attendees participating in the Special Meeting either by video teleconference or audio teleconference.

The next order of business was a review of the February 2020 Minutes. After discussion, upon Motion of Robert Worthington and second by Danny Northcutt, it was unanimously,

“RESOLVED: that the February 2020 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the March 2020 Profit and Loss Statement and Warrants as attached. After discussion, upon motion of Danny Northcutt and second by Leo Saylor, it was unanimously,

“RESOLVED: that the March 2020 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 April 2020 Profit and Loss and Warrants Statement as attached. After discussion, upon motion of Robert Worthington and second by Danny Northcutt, it was unanimously,

“RESOLVED: that the April 2020 Profit and Loss and Warrants Statement as attached are approved .”

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

1. Mr. Odle reported that awards of financing through Kentucky Infrastructure Authority (“KIA”) should be announced approximately May 1, 2020. Upon announcement of those entities qualifying for KIA financing, they would have 30 days to accept. There is no obligation on the part of the entity to accept financing if awarded. Mr. Odle reminded everyone that the District has a pending KIA application for financing the equalization tank.
2. Mr. Odle indicated that grant money should be coming available under President Trump’s Federal Infrastructure Bill. Mr. Odle suggested that the District begin thinking about projects to be financed through this upcoming program.
3. Mr. Odle reported that sanitary sewer service has been extended on Kyley Lane in order to provide service for 2 additional lots.

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

1. Mr. Nienaber inquired as to whether or not anyone has heard anything regarding the extension of sanitary sewer lines on US 25 to service the existing mobile home parks. Mr. Odle reported that he spoke with a representative from the Kentucky Division of Water and that the permit application for one of the mobile home parks is “on their desk” and awaiting action. Mr. Odle has no idea when formal action will be taken. No one else has heard anything from DOW and/or the mobile home park owners.
2. Mr. Nienaber gave a report on the status of the application for a rate increase currently pending before the Public Service Commission. Mr. Nienaber reported that the District’s response to the Staff Report was filed. Given the COVID-19 State of Emergency, Mr. Nienaber is unsure as to when the Public Service Commission will act on our application. Mr. Odle stated that he spoke with representatives from the Public Service Commission indicating that the COVID-19 State of Emergency should not have any effect on applications.
3. Mr. Nienaber gave a report on the Public Service Commission COVID-19 Orders dated March 24, 2020 and March 16, 2020, as attached. Mr. Nienaber also reviewed with the Commissioners his summary of those 2 Orders. Briefly, Mr. Nienaber reported that the District is directed by the Public Service Commission not to terminate or disconnect any water service for customer nonpayment. This directive is to continue until further Orders from the Public Service Commission. The Public Service Commission Orders have also ordered all utilities, including Grant County Sanitary Sewer District to implement a protocol and policy for dealing with customer late and nonpayment of bills and customer payment of delinquent accounts during the COVID-19 state of emergency. Commissioner Bingham inquired as to the rate of nonpayment and/or late payment from District customers since the State of Emergency was declared. Superintendent Catlett reported that late or non-payments are up approximately 7% - 10%. Kerry Odle reported that speaking with other Water Districts across the state, the 7% - 10% delinquent rate is about average. Superintendent Catlett and Dianne Cook reported

during the next 30 days, the delinquency/nonpayment rates will increase somewhat. Superintendent Catlett did report that he and Dianne Cook are working on a formal District policy consistent with the Public Service Commission Orders. This policy should be complete within the next two weeks. Superintendent Catlett was directed by the District to prepare that policy as soon as possible and email it to all Commissioners for review and final action at the next meeting. Commissioner Bingham inquired as to whether the demand for water (and hence sanitary sewer service) in the District is up in light of the State of Emergency. Superintendent Catlett reported that nonpayment of sewer bills is up slightly. Superintendent Catlett expects a spike in sewer nonpayment in the next 30 days which could go as high as 15%. Mr. Odle stated that he has spoken with representatives from KIA and they have said that utilities with outstanding KIA loan obligations may contact KIA if that utility is having difficulty in making those scheduled payments.

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

1. Superintendent Catlett reviewed with the Commissioners his February, 2020 and March, 2020 Superintendent Report as attached.
2. Superintendent Catlett reported that there has been a significant increase in blockages within the Indian Hill Mobile Home Park. Several of these blockages are the result of customers disposing of “wipes” in the sanitary sewer system. Superintendent Catlett stated that while some of the providers of these “wipes” claim that they are degradable, such is not the case. Superintendent Catlett reported that he estimates 75% of all blockages since the COVID-19 crisis began are the result of hand wipes being disposed in the sanitary sewer system.
3. Superintendent Catlett reviewed with Commissioners his COVID-19 response which includes in part:
 - (a) No visitors are permitted in the general office area;
 - (b) Water plant operators are only performing water plant tasks;
 - (c) Protective masks and gloves are offered to all employees;
 - (d) Employees are permitted to take voluntary sick leave during the State of Emergency;
 - (e) Social distancing requirements are enforced;
 - (f) COVID-19 updates from federal and state governments are given to all employees;
 - (g) Superintendent Catlett conducts a weekly manager meeting to discuss COVID-19 issues.
4. Superintendent Catlett reviewed with the Commissioners some of the steps that the Bullock Pen Water District employees are taking with respect to dealing with the COVID-19 State of Emergency.

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

1. They reported that the next meeting is scheduled for May 21, 2020. No one had any problems with that date. Mr. Nienaber commented that any meeting the District conducts by teleconference (audio or video) must be Senate Bill 150 compliant and KRS 61.823 compliant (as of this date). It was Mr. Nienaber's recommendation that the District move forward on the assumption that the May 21, 2020 meeting will be conducted in the same format as the April 16, 2020 meeting. If Governor Beshear lifts the current ban on public meetings in the interim, or if the General Assembly passes legislation to the contrary, the District could move to a normal meeting format. Otherwise, the District will need to prepare an Agenda for the next meeting with the appropriate notices to the general public.

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

GRANT COUNTY SANITARY SEWER DISTRICT

BY: Charles Givin, DC
CHARLES GIVIN, CHAIRMAN

ATTEST:

Danny Northcutt
DANNY NORTHCUTT, SECRETARY

**GRANT CO SANITARY SEWER DISTRICT
FEBRUARY, 2020**

WARRANTS

2/3/2020	THE CINCINNATI INSUR	978.00	INSURANCE PREM. PYMT/AUTO
2/3/2020	B L ANDERSON	219.00	CHEMICAL PUMPHEADS/SW PLANT
2/3/2020	F.D LAWRENCE ELECTR	816.50	SFT STRT RPLCMNTS@WALLER/
2/3/2020	FLORENCE WINWATER	97.80	VINCENT PUMP ST- PARTS REPAIR
2/3/2020	THE CINCINNATI INSUR	241.50	INSURANCE NON PROFIT POLICY
2/3/2020	PACE ANALYTICAL SVC	2774.59	LAB ANALYSIS 12/19 THRU 1/23/20
2/3/2020	ART'S RENTAL	63.00	HOSE & PUMP RENTAL/SW PLANT
2/3/2020	BULLOCK PEN WATER	14.00	REIMB FOR ROPE - PURCH.
2/3/2020	CCP INDUSTRIES INC	347.25	SW PLANT SUPPLIES - GLOVES
2/3/2020	CITY OF WILLIAMSTOW	900.00	SLUDGE PROC 1/13/20
2/3/2020	ELECTRIC MOTOR TECH	850.00	SPARE PUMP REPAIR/VINCENT BLVD
2/3/2020	THE C.I. THORNBURG	2263.37	SW PLANT CHEMICALS
2/6/2020	AFFORDABLE CHECKS	99.90	DEPOSIT SLIPS & CUST DEP CKS
2/6/2020	CITY OF CRITTENDEN	6785.60	TRASH COLLECTIONS - 12/19
2/12/2020	BULLOCK PEN WATER	328.18	WATER SVCS
2/12/2020	GCSSD	48.00	SVCS @ SW PLNT 12/11/19
2/17/2020	ADVANCED ANALYTICAL	150.00	REAGENT TEST KITS - SW PLANT
2/17/2020	DUKE ENERGY	371.34	ELECTRIC SVCS
2/17/2020	KY STATE TREASURER	382.48	SALES & USE TAX 01/20
2/17/2020	OWEN ELECTRIC COOP	4684.88	ELECTRIC SVCS
2/17/2020	SMARTBILL	916.37	POSTAGE/BILLING 02/20
2/18/2020	ART'S RENTAL	63.00	PUMP & HOSE RENTAL/SW PLANT
2/18/2020	BEST WAY DISPOSAL	70.33	DUMPSTER P/U @PLNT 02/20
2/18/2020	BURCH SHEET METAL	32.20	SW PLANT CHEM ROOM REPAIRS
2/18/2020	ELECTRIC MOTOR TECH	1200.00	ANGELA DR PUMP #2 REPAIR
2/18/2020	FLUSH SANITATION	1200.00	8 LDS SLUDGE HAULED 2/7/20
2/20/2020	CHARLES A GIVIN	90.85	COMMISSIONER'S FEE
2/20/2020	DAN NORTHCUTT	90.85	COMMISSIONER'S FEE
2/20/2020	LEO L. SAYLOR	90.85	COMMISSIONER'S FEE
2/20/2020	RODGER W BINGHAM	90.85	COMMISSIONER'S FEE
2/20/2020	CHEEKS AUTO REPAIR	200.32	TRUCK #21 REPAIR
2/20/2020	CITY OF CRITTENDEN	7696.19	TRASH COLLECTIONS - 1/20
2/21/2020	GLEASON ELECTRIC	3856.09	ELECTRIC HOOKUP FINE SCREEN
2/21/2020	KOI ENTERPRISES	47.02	MISC TRUCK SUPPLIES
2/21/2020	THOMAS R NIENABER	462.50	ATTORNEY FEES
2/21/2020	BULLOCK PEN WATER	14300.88	MGT FEE 01/20
2/21/2020	HMB PROFESSIONAL	2242.50	ENGINEERING SVCS 01/05-02/01/20
2/21/2020	MORRIS & BRESSLER	4079.65	ACCOUNTING SVCS 01/20
2/25/2020	BULLOCK PEN WATER	182.78	REIMB FOR SUPPLIES PURCH
2/25/2020	CITY OF WILLIAMSTOW	800.00	SLUDGE PROCESS 02/7/20
2/25/2020	PACE ANALYTICAL SVC	1585.48	LAB ANALYSIS 1/30/20-02/20/20

TOTAL DISBURSEMENTS 61714.10

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
FEBRUARY, 2020**

GROSS RECEIPTS \$ 73,059.54

DISBURSEMENTS

UTILITIES	\$ 5,502.73
SALARIES - NET	363.40
MILEAGE	0.00
MAINTENANCE & OPERATION	29,880.41
SUPPLIES	2,082.87
GENERAL	<u>23,884.69</u>

TOTAL DISBURSEMENTS 61,714.10

NET \$ 11,345.44

Grant County Sanitary Sewer District
Warrants
March, 2020

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
The Cincinnati Insurance Co.	Insurance Installment	\$978.00
Morris & Bressler	Accounting Services 02/20	\$6,255.90
City of Crittenden	Trash Collections 02/20	\$7,655.99
Bullock Pen Water District	Mgt Fee 02/20	\$15,395.52
Smartbill	Billing/Postage 03/20	\$899.04
Ky State Treasurer	Sales & Use Tax 02/20	\$387.83
Bullock Pen Water District	Water Svcs	\$366.04
Owen Electric Coop. Inc.	Electrical Svcs.	\$3,892.13
Duke Energy	Electrical Svcs.	\$2,018.19
Pace Analytical Services	Sample Analysis 02/20	\$1,324.41
BB&T (Visa)	Zoro Tools/SW Plant/ Websvcs	\$441.75
GCSSD	Sewer Plant Svcs	\$62.50
HMB Professional Engineers	Gen Eng Svcs/WWTP & MHP Prjct	\$1,267.50
Straeffer Pump	Impeller Repair - Barley Cir #2	\$856.37
Grant Co News	Advertisement - Legal Notice	\$8.50
KOI Auto Parts	Truck Repairs	\$43.48
Best Way Disposal	Dumpster P/U 03/20	\$70.33
Florence Winwaterworks	Angela Dr Pump Repair - Parts	\$32.00
Boone Steel LLC	Sw Air Drops	\$1,449.95
CCP Industries	Sw Plant Supplies	\$134.80
Wiseway Supply	Replcmnt Parts @Sw Plant	\$234.84
Force Flow	Load Cell Replcmnt Chlorine Scale	\$905.27
	TOTAL	\$54,173.20

Charles Givin, Jr
Charles Givin, Chairman

Danny Northcutt for
Danny Northcutt, Secretary

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
MARCH, 2020**

GROSS RECEIPTS \$ 62,668.29

DISBURSEMENTS

UTILITIES	\$ 6,409.19
SALARIES - NET	454.25
MILEAGE	0.00
MAINTENANCE & OPERATION	28,585.93
SUPPLIES	3,178.61
GENERAL	<u>18,587.40</u>

TOTAL DISBURSEMENTS 57,215.38

NET \$ 5,452.91

**GRANT COUNTY SANITARY SEWER DISTRICT
P.O. BOX 460
CRITTENDEN, KY 41030
MARCH, 2020**

Grant County Sanitary Sewer District
March, 2020

BANK BALANCES:

FORCHT BANK

Revenue	\$237,029.20
Maintenance & Operations	\$35,265.84
Merchant Services Acct	\$202,311.02
Loans Replacement Reserve	\$23,400.00

**GRANT CO SANITARY SEWER DISTRICT
MARCH, 2020**

WARRANTS

3/3/2020	THE CINCINNATI INS. CO	978.00	INSURANCE PREMIUM
3/16/2020	BULLOCK PEN WATER	366.04	WATER SVCS
3/16/2020	GRANT CO SANITARY	62.50	SW SVCS
3/16/2020	DUKE ENERGY	2018.19	ELECTRIC SVCS
3/17/2020	KOI ENTERPRISES	43.48	PARTS - TRUCK REPAIR
3/17/2020	BEST WAY DISPOSAL	70.33	DUMPSTER P/U 03/20
3/17/2020	BOONE STEEL LLC	1449.95	SW AIR DROPS-PIPE
3/17/2020	CCP INDUSTRIES INC	134.80	SUPPLIES - SW PLANT
3/17/2020	FLORENCE WINWATER	32.00	ANGELA DR - PUMP REPAIR
3/17/2020	GRANT CO NEWS	8.56	ADVERTISEMNT -PUBLIC NOTICE
3/17/2020	HMB PROFESSIONAL	1267.50	ENGINEERING SVCS 02/20
3/17/2020	KY STATE TREASURER	387.83	SALES & USE TAX 02/20
3/17/2020	MORRIS & BRESSLER	6255.90	ACCOUNTING SVCS 02/20
3/17/2020	OWEN ELECTRIC	3892.13	ELECTRIC SVCS
3/17/2020	SMARTBILL	899.04	BILLING PROC 02/20
3/17/2020	STRAEFFER PUMP	856.37	IMPELLER REPAIR - BARLEY #2
3/17/2020	WISEWAY SUPPLY	234.84	PARTS - SUPPLIES
3/18/2020	BB&T (VISA)	441.75	PARTS - SUPPLIES/WEBSVCS
3/20/2020	B & J MACHINE CO	611.50	SW PLNT FINE SCRNS&AIR DROPS
3/20/2020	CITY OF CRITTENDEN	7655.99	TRASH COLL 02/20
3/20/2020	FORCE FLOW	905.27	REPL CHLORINE SCALE BATTERY
3/23/2020	AFFORDABLE CHECKS	79.95	M & O ACCT CHECKS
3/24/2020	BULLOCK PEN WATER	15395.52	MGT FEE 02/20
3/24/2020	CCP INDUSTRIES INC	218.59	PLANT SUPPLIES - TOWELS
3/24/2020	PACE ANALYTICAL	1324.41	SAMPLE ANALYSIS 02/20
3/24/2020	WISEWAY SUPPLY	15.12	SUPPLIES
3/19/2020	CHARLES A GIVIN	90.85	COMMISSIONER'S FEE
3/19/2020	DAN NORTHCUTT	90.85	COMMISSIONER'S FEE
3/19/2020	LEO L. SAYLOR	90.85	COMMISSIONER'S FEE
3/19/2020	ROBERT H WORTHINGT	90.85	COMMISSIONER'S FEE
3/19/2020	RODGER W BINGHAM	90.85	COMMISSIONER'S FEE
3/26/2020	BULLOCK PEN WATER	427.05	1/2 PURCH REIMB DRILL PRESS
3/26/2020	CCP INDUSTRIES INC	181.03	SW PLNT - SUPPLIES
3/26/2020	THOMAS R NIENABER	1054.63	ATTORNEY FEES
3/8/2020	BB&T	<u>9492.86</u>	LOAN PYMT

TOTAL DISBURSEMENTS 57215.38

WARRANTS
April, 2020

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
City of Williamstown	Sludge Trtmt 03/26/20	\$900.00
Duke Energy	Electric services	\$2,743.88
Enviro-Care Company	Fine Screen Holder @ Sw Plant	\$2,560.00
Thomas R. Nienaber	Attorney Fees & Copies for PSC	\$1,582.50
GCSSD	Sewer Plant Svcs	\$67.50
Bullock Pen Water District	Water Bills	\$381.90
KOI Precast Concrete	Indian Hill Manhole-Pump Stn Repair	\$2,594.00
Electric Motor Technologies	Pump Repair @ Wheat Ct	\$2,593.31
BB&T Visa	Websvcs/Sw Plnt Repair -Diffusers	\$3,358.22
Bullock Pen Water District	Management Fee - 03/20	\$14,865.02
CCP Industries	Supplies Sewer Plant	\$591.15
Consolidated Pipe	Air/Vacuum Release for Sw Plant	\$940.00
Best Way Disposal	Dumpster P/U 4/20	\$70.33
The Cincinnati Insurance Co.	Portion/Prorated Insurance	\$978.00
Applied Industrial Technologies	Sw Plnt Gloves	\$145.31
Flush Sanitation	9 Lds Sludge Hauling 03/20	\$1,350.00
The C.I. Thornburg Co.	Chemicals @Sw Plant	<u>\$2,494.58</u>
	TOTAL	\$47,708.56

Charles Givin / DC.
Charles Givin, Chairman

Ashley Weyer for
Danny Northcutt, Secretary

GRANT COUNTY SANITARY SEWER DISTRICT
P.O. BOX 460
CRITTENDEN, KY 41030
APRIL, 2020

Grant County Sanitary Sewer District
April, 2020

BANK BALANCES:

FORCHT BANK	
Revenue	\$272,936.83
Maintenance & Operations	\$23,866.25
Merchant Services Acct	\$186,032.37
Loans Replacement Reserve	\$23,400.00

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 February 29, 2020, and the related statements of revenue and expenses - historical for the one month and two months ended February 29, 2020 and 2019 and budgeted for the two months ended February 29, 2020 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 16, 2020

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 29, 2020

	Feb 29, 20
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	91,077.69
131.07 · CIB-MAINTENANCE & OPERATION FOR	28,142.51
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	152,311.02
131.06 · CIB-REVENUE - FORCHT	237,029.20
135 · CERTIFICATES OF DEPOSIT	132,586.06
Total Checking/Savings	641,146.48
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	80,674.82
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-9,900.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	32,549.16
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	33,701.51
142.02 · ACCOUNTS RECEIVABLE-OTHER	834.00
162 · PREPAYMENTS	6,442.34
171 · ACCRUED INTEREST RECEIVABLE	400.05
Total Other Current Assets	144,701.88
Total Current Assets	785,848.36
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
105.18 · CIP - MHP TAP IN	3,172.60
105.19 · CIP-DIGESTOR, EQUAL TANK,DETENT	5,561.25
Total 105 · CONSTRUCTION IN PROGRESS	39,059.79
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	2,335,300.14
320.3 · S,T.P.-SEWER TREATMENT PLT EQUI	290,350.03
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	-2,594,362.60
Total Fixed Assets	6,445,264.58
Other Assets	
186.1 · DEFERRED RATE CASE EXP	22,629.06
Total Other Assets	22,629.06
TOTAL ASSETS	7,253,742.00
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	32,862.28
Credit Cards	419.86
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	68.85
241 · TAX COLLECTIONS PAYABLE	470.18
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	7,655.99
235 · CUSTOMER DEPOSITS	60,835.53
238 · ACCRUED INT ON KIA PHASE I	1,047.96

GRANT COUNTY SANITARY SEWER DISTRICT

Balance Sheet

As of February 29, 2020

	Feb 29, 20
239 · ACCRUED INT ON KIA PHASE II	5,669.94
240 · ACCRUED INT ON BB&T LEASE	615.89
243 · CURRENT PORTION OF LTD	156,396.00
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	232,221.31
Total Other Current Liabilities	232,760.34
Total Current Liabilities	266,042.48
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	139,728.49
221 · NOTE PAYABLE - KIA - PHASE II	755,992.41
222 · CAPITAL LEASE - BB&T	326,938.04
224 · LESS CURR PORTION OF LTD	-156,396.00
Total Long Term Liabilities	1,066,262.94
Total Liabilities	1,332,305.42
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,222,605.64
3001 · RESTRICTED	16,066.21
3010 · UNRESTRICTED	683,286.47
Total 3020 · NET POSITION	5,921,958.32
Net Income	-521.74
Total Equity	5,921,436.58
TOTAL LIABILITIES & EQUITY	7,253,742.00

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

February 2020

	Feb 20	Feb 19	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	55,212.58	59,957.66	-4,745.08
470 · FORFEITED DISCOUNTS	745.13	811.07	-65.94
471 · MISCELLANEOUS SERVICE REVENUE	1,325.91	1,066.87	259.04
Total Income	<u>57,283.62</u>	<u>61,835.60</u>	<u>-4,551.98</u>
Gross Profit	57,283.62	61,835.60	-4,551.98
Expense			
403 · DEPRECIATION EXPENSE	17,131.80	16,520.75	611.05
408 · TAXES OTHER THAN INCOME	30.60	38.25	-7.65
603 · SALARIES & WAGES-COMMISSIONERS	400.00	500.00	-100.00
615 · PURCHASED POWER	5,908.53	6,652.62	-744.09
620 · MATERIALS AND SUPPLIES	3,415.57	3,224.65	190.92
631 · CONTRACTUAL SERVICES-ENGINEERS	975.00	780.00	195.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	6,255.90	4,832.21	1,423.69
633 · CONTRACTUAL SERVICES-LEGAL	462.50	100.00	362.50
634 · CONTRACTUAL SERVICE-MANAGEMENT	12,970.00	12,970.00	0.00
635 · CONTRACTUAL SERVICE-OTHER	4,614.87	4,761.27	-146.40
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,956.10	1,628.74	327.36
642 · RENT OF EQUIPMENT	30.04	30.04	0.00
650 · TRANSPORTATION EXPENSE	384.79	66.92	317.87
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	8.56	8.50	0.06
Total Expense	<u>55,714.51</u>	<u>53,196.25</u>	<u>2,518.26</u>
Net Ordinary Income	1,569.11	8,639.35	-7,070.24
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	229.04	140.25	88.79
432 · PROCEEDS FROM CAPITAL CONTRIB	200.00	0.00	200.00
Total Other Income	<u>429.04</u>	<u>140.25</u>	<u>288.79</u>
Other Expense			
427 · INTEREST EXPENSE	3,053.98	3,423.24	-369.26
Total Other Expense	<u>3,053.98</u>	<u>3,423.24</u>	<u>-369.26</u>
Net Other Income	<u>-2,624.94</u>	<u>-3,282.99</u>	<u>658.05</u>
Net Income	<u><u>-1,055.83</u></u>	<u><u>5,356.36</u></u>	<u><u>-6,412.19</u></u>

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
January through February 2020

	Jan - Feb 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	115,960.02	128,435.00	-12,474.98
470 · FORFEITED DISCOUNTS	1,526.12	1,670.00	-143.88
471 · MISCELLANEOUS SERVICE REVENUE	2,501.72	2,380.00	121.72
Total Income	<u>119,987.86</u>	<u>132,485.00</u>	<u>-12,497.14</u>
Gross Profit	119,987.86	132,485.00	-12,497.14
Expense			
403 · DEPRECIATION EXPENSE	34,263.60	34,262.00	1.60
407 · AMORTIZATION EXPENSE	0.00	420.00	-420.00
408 · TAXES OTHER THAN INCOME	68.85	76.50	-7.65
603 · SALARIES & WAGES-COMMISSIONERS	900.00	1,000.00	-100.00
615 · PURCHASED POWER	10,968.70	13,939.00	-2,970.30
618 · TREATMENT PLANT CHEMICALS	2,263.37	1,830.00	433.37
620 · MATERIALS AND SUPPLIES	8,886.05	6,926.00	1,960.05
631 · CONTRACTUAL SERVICES-ENGINEERS	1,657.50	2,500.00	-842.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	10,335.55	3,230.00	7,105.55
633 · CONTRACTUAL SERVICES-LEGAL	462.50	1,230.00	-767.50
634 · CONTRACTUAL SERVICE-MANAGEMENT	25,940.00	25,940.00	0.00
635 · CONTRACTUAL SERVICE-OTHER	12,814.33	13,463.00	-648.67
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	3,541.58	3,435.50	106.08
642 · RENT OF EQUIPMENT	187.84	203.00	-15.16
650 · TRANSPORTATION EXPENSE	737.27	832.00	-94.73
656 · INSURANCE-VEHICLE	529.22	528.00	1.22
657 · INSURANCE-GENERAL LIABILITY	1,072.42	1,074.00	-1.58
658 · INSURANCE - PROPERTY	620.92	621.00	-0.08
659 · INSURANCE-OTHER	117.94	118.00	-0.06
660 · ADVERTISING EXPENSE	8.56	50.00	-41.44
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	0.00	10.00	-10.00
Total Expense	<u>115,376.20</u>	<u>111,688.00</u>	<u>3,688.20</u>
Net Ordinary Income	4,611.66	20,797.00	-16,185.34
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	545.39	450.00	95.39
432 · PROCEEDS FROM CAPITAL CONTRIB	450.00	0.00	450.00
Total Other Income	<u>995.39</u>	<u>450.00</u>	<u>545.39</u>
Other Expense			
427 · INTEREST EXPENSE	6,128.79	7,142.00	-1,013.21
Total Other Expense	<u>6,128.79</u>	<u>7,142.00</u>	<u>-1,013.21</u>
Net Other Income	-5,133.40	-6,692.00	1,558.60
Net Income	<u><u>-521.74</u></u>	<u><u>14,105.00</u></u>	<u><u>-14,626.74</u></u>

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

January through February 2020

	Jan - Feb 20	Jan - Feb 19	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	115,960.02	119,641.29	-3,681.27
470 · FORFEITED DISCOUNTS	1,526.12	1,515.96	10.16
471 · MISCELLANEOUS SERVICE REVENUE	2,501.72	2,189.85	311.87
Total Income	<u>119,987.86</u>	<u>123,347.10</u>	<u>-3,359.24</u>
Gross Profit	119,987.86	123,347.10	-3,359.24
Expense			
403 · DEPRECIATION EXPENSE	34,263.60	33,041.50	1,222.10
408 · TAXES OTHER THAN INCOME	68.85	76.50	-7.65
603 · SALARIES & WAGES-COMMISSIONERS	900.00	1,000.00	-100.00
615 · PURCHASED POWER			
615.01 · PURCHASED POWER - PUMP STATIONS	4,153.23	8,406.45	-4,253.22
615.03 · PURCHASED POWER - TREATMENT PLT	6,815.47	7,039.95	-224.48
Total 615 · PURCHASED POWER	<u>10,968.70</u>	<u>15,446.40</u>	<u>-4,477.70</u>
618 · TREATMENT PLANT CHEMICALS	2,263.37	0.00	2,263.37
620 · MATERIALS AND SUPPLIES	8,886.05	10,533.75	-1,647.70
631 · CONTRACTUAL SERVICES-ENGINEERS	1,657.50	1,160.00	497.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	10,335.55	7,300.77	3,034.78
633 · CONTRACTUAL SERVICES-LEGAL	462.50	1,025.00	-562.50
634 · CONTRACTUAL SERVICE-MANAGEMENT	25,940.00	25,940.00	0.00
635 · CONTRACTUAL SERVICE-OTHER	12,814.33	9,010.88	3,803.45
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	3,541.58	3,503.79	37.79
642 · RENT OF EQUIPMENT	187.84	60.08	127.76
650 · TRANSPORTATION EXPENSE	737.27	171.99	565.28
656 · INSURANCE-VEHICLE	529.22	529.22	0.00
657 · INSURANCE-GENERAL LIABILITY	1,072.42	915.26	157.16
658 · INSURANCE - PROPERTY	620.92	620.92	0.00
659 · INSURANCE-OTHER	117.94	99.20	18.74
660 · ADVERTISING EXPENSE	8.56	8.50	0.06
Total Expense	<u>115,376.20</u>	<u>110,443.76</u>	<u>4,932.44</u>
Net Ordinary Income	4,611.66	12,903.34	-8,291.68
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	545.39	296.82	248.57
432 · PROCEEDS FROM CAPITAL CONTRIB	450.00	1,000.00	-550.00
Total Other Income	<u>995.39</u>	<u>1,296.82</u>	<u>-301.43</u>
Other Expense			
427 · INTEREST EXPENSE	6,128.79	6,867.18	-738.39
Total Other Expense	<u>6,128.79</u>	<u>6,867.18</u>	<u>-738.39</u>
Net Other Income	-5,133.40	-5,570.36	436.96
Net Income	<u><u>-521.74</u></u>	<u><u>7,332.98</u></u>	<u><u>-7,854.72</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, 2020, and the related statements of revenue and expenses - historical for the one month and three months ended March 31, 2020 and 2019 and budgeted for the three months ended March 31, 2020 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 23, 2020

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

04/23/20

As of March 31, 2020

Accrual Basis

	Mar 31, 20
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	
126.11 · CIB-CUSTOMER DEPOSITS-FORCHT	69,259.47
126.12 · CIB - REPLACEMENT RESERVE	23,400.00
Total 126 · RESTRICTED CASH	92,659.47
131.07 · CIB-MAINTENANCE & OPERATION FOR	20,762.35
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	133,519.42
131.06 · CIB-REVENUE - FORCHT	272,918.41
135 · CERTIFICATES OF DEPOSIT	132,586.06
Total Checking/Savings	652,445.71
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	81,551.31
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-9,900.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	32,549.16
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	29,782.07
142.02 · ACCOUNTS RECEIVABLE-OTHER	1,235.79
162 · PREPAYMENTS	
162.01 · PREPAID INSURANCE	2,091.27
162.02 · PREPAID EXPENSES	3,724.09
Total 162 · PREPAYMENTS	5,815.36
171 · ACCRUED INTEREST RECEIVABLE	652.93
Total Other Current Assets	141,686.62
Total Current Assets	794,132.33
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
105.18 · CIP - MHP TAP IN	3,172.60
105.19 · CIP-DIGESTOR, EQUAL TANK,DETENT	5,561.25
Total 105 · CONSTRUCTION IN PROGRESS	39,059.79
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	2,335,300.14
320.3 · S.T.P.-SEWER TREATMENT PLT EQUI	293,521.53
320.4 · T & D EQUIPMENT	49,657.17
331.4 · T & D MAINS	4,974,673.56
340.5 · OFFICE FURNITURE & EQUIPMENT	1,474.94
341.5 · G.P. - TRANSPORTATION EQUIPMENT	42,529.29
108.1 · ACCUMULATED DEPRECIATION	-2,611,494.40
Total Fixed Assets	6,431,304.28
Other Assets	
186.1 · DEFERRED RATE CASE EXP	22,629.06
Total Other Assets	22,629.06
TOTAL ASSETS	7,248,065.67
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
230 · ACCOUNTS PAYABLE	37,289.32
Total Accounts Payable	37,289.32

GRANT COUNTY SANITARY SEWER DISTRICT

Balance Sheet

04/23/20

As of March 31, 2020

Accrual Basis

	Mar 31, 20
Credit Cards	
231 · BB&T VISA	3,297.67
Total Credit Cards	3,297.67
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	107.10
241 · TAX COLLECTIONS PAYABLE	
241.2 · WITHHELD SALES TAX	384.38
241.3 · WITHHELD FICA	107.10
241.6 · WITHHELD GRANT CO TAX	21.00
Total 241 · TAX COLLECTIONS PAYABLE	512.48
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	7,007.59
235 · CUSTOMER DEPOSITS	
235.1 · ABANDONED DEPOSITS	905.53
235 · CUSTOMER DEPOSITS - Other	59,220.00
Total 235 · CUSTOMER DEPOSITS	60,125.53
238 · ACCRUED INT ON KIA PHASE I	1,397.28
239 · ACCRUED INT ON KIA PHASE II	7,559.92
240 · ACCRUED INT ON BB&T LEASE	615.89
243 · CURRENT PORTION OF LTD	156,652.26
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	233,358.47
Total Other Current Liabilities	233,978.05
Total Current Liabilities	274,565.04
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	139,728.49
221 · NOTE PAYABLE - KIA - PHASE II	755,992.41
222 · CAPITAL LEASE - BB&T	318,182.61
224 · LESS CURR PORTION OF LTD	-156,652.26
Total Long Term Liabilities	1,057,251.25
Total Liabilities	1,331,816.29
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,216,789.27
3001 · RESTRICTED	13,826.91
3010 · UNRESTRICTED	691,342.14
Total 3020 · NET POSITION	5,921,958.32
Net Income	-5,708.94
Total Equity	5,916,249.38
TOTAL LIABILITIES & EQUITY	7,248,065.67

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

March 2020

	<u>Mar 20</u>	<u>Mar 19</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	56,754.73	53,638.15	3,116.58
470 · FORFEITED DISCOUNTS	0.00	767.69	-767.69
471 · MISCELLANEOUS SERVICE REVENUE	1,990.85	1,015.51	975.34
Total Income	<u>58,745.58</u>	<u>55,421.35</u>	<u>3,324.23</u>
Gross Profit	58,745.58	55,421.35	3,324.23
Expense			
403 · DEPRECIATION EXPENSE	17,131.80	16,520.75	611.05
408 · TAXES OTHER THAN INCOME	38.25	38.25	0.00
603 · SALARIES & WAGES-COMMISSIONERS	500.00	500.00	0.00
615 · PURCHASED POWER	6,649.18	6,849.22	-200.04
618 · TREATMENT PLANT CHEMICALS	2,494.58	911.40	1,583.18
620 · MATERIALS AND SUPPLIES	6,914.79	5,572.20	1,342.59
632 · CONTRACTUAL SERVICES-ACCOUNTING	6,255.90	5,526.88	729.02
633 · CONTRACTUAL SERVICES-LEGAL	2,637.13	600.00	2,037.13
634 · CONTRACTUAL SERVICE-MANAGMENT	12,970.00	12,970.00	0.00
635 · CONTRACTUAL SERVICE-OTHER	4,009.61	6,028.01	-2,018.40
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	430.62	1,981.85	-1,551.23
642 · RENT OF EQUIPMENT	31.80	42.41	-10.61
650 · TRANSPORTATION EXPENSE	164.82	234.30	-69.48
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	0.00	0.00
Total Expense	<u>61,398.73</u>	<u>58,857.57</u>	<u>2,541.16</u>
Net Ordinary Income	-2,653.15	-3,436.22	783.07
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	252.88	147.87	105.01
432 · PROCEEDS FROM CAPITAL CONTRIB	1,000.00	1,000.00	0.00
Total Other Income	<u>1,252.88</u>	<u>1,147.87</u>	<u>105.01</u>
Other Expense			
427 · INTEREST EXPENSE	2,983.72	3,305.51	-321.79
Total Other Expense	<u>2,983.72</u>	<u>3,305.51</u>	<u>-321.79</u>
Net Other Income	-1,730.84	-2,157.64	426.80
Net Income	<u><u>-4,383.99</u></u>	<u><u>-5,593.86</u></u>	<u><u>1,209.87</u></u>

SEE ACCOUNTANT'S COMPILATION REPORT

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

January through March 2020

	<u>Jan - Mar 20</u>	<u>Jan - Mar 19</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	172,714.75	173,279.44	-564.69
470 · FORFEITED DISCOUNTS	1,526.12	2,283.65	-757.53
471 · MISCELLANEOUS SERVICE REVENUE	4,492.57	3,205.36	1,287.21
Total Income	<u>178,733.44</u>	<u>178,768.45</u>	<u>-35.01</u>
Gross Profit	178,733.44	178,768.45	-35.01
Expense			
403 · DEPRECIATION EXPENSE	51,395.40	49,562.25	1,833.15
408 · TAXES OTHER THAN INCOME	107.10	114.75	-7.65
603 · SALARIES & WAGES-COMMISSIONERS	1,400.00	1,500.00	-100.00
615 · PURCHASED POWER	17,786.21	22,295.62	-4,509.41
618 · TREATMENT PLANT CHEMICALS	4,757.95	911.40	3,846.55
620 · MATERIALS AND SUPPLIES	15,836.93	16,105.95	-269.02
631 · CONTRACTUAL SERVICES-ENGINEERS	1,657.50	1,160.00	497.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	16,591.45	12,827.65	3,763.80
633 · CONTRACTUAL SERVICES-LEGAL	3,099.63	1,825.00	1,474.63
634 · CONTRACTUAL SERVICE-MANAGEMENT	38,910.00	38,910.00	0.00
635 · CONTRACTUAL SERVICE-OTHER	16,845.93	15,038.89	1,807.04
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	4,099.00	5,485.64	-1,386.64
642 · RENT OF EQUIPMENT	218.64	102.49	117.15
650 · TRANSPORTATION EXPENSE	902.09	406.29	495.80
656 · INSURANCE-VEHICLE	793.83	793.83	0.00
657 · INSURANCE-GENERAL LIABILITY	1,608.63	1,372.89	235.74
658 · INSURANCE - PROPERTY	931.38	931.38	0.00
659 · INSURANCE-OTHER	176.91	148.80	28.11
660 · ADVERTISING EXPENSE	8.56	8.50	0.06
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
Total Expense	<u>177,128.14</u>	<u>169,301.33</u>	<u>7,826.81</u>
Net Ordinary Income	1,605.30	9,467.12	-7,861.82
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	798.27	444.69	353.58
432 · PROCEEDS FROM CAPITAL CONTRIB	1,000.00	2,000.00	-1,000.00
Total Other Income	<u>1,798.27</u>	<u>2,444.69</u>	<u>-646.42</u>
Other Expense			
427 · INTEREST EXPENSE	9,112.51	10,172.69	-1,060.18
Total Other Expense	<u>9,112.51</u>	<u>10,172.69</u>	<u>-1,060.18</u>
Net Other Income	<u>-7,314.24</u>	<u>-7,728.00</u>	<u>413.76</u>
Net Income	<u><u>-5,708.94</u></u>	<u><u>1,739.12</u></u>	<u><u>-7,448.06</u></u>

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
January through March 2020

	<u>Jan - Mar 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	172,714.75	192,652.50	-19,937.75
470 · FORFEITED DISCOUNTS	1,526.12	2,503.00	-976.88
471 · MISCELLANEOUS SERVICE REVENUE	4,492.57	3,572.00	920.57
Total Income	<u>178,733.44</u>	<u>198,727.50</u>	<u>-19,994.06</u>
Gross Profit	178,733.44	198,727.50	-19,994.06
Expense			
403 · DEPRECIATION EXPENSE	51,395.40	51,394.00	1.40
407 · AMORTIZATION EXPENSE	0.00	628.00	-628.00
408 · TAXES OTHER THAN INCOME	107.10	114.75	-7.65
603 · SALARIES & WAGES-COMMISSIONERS	1,400.00	1,500.00	-100.00
615 · PURCHASED POWER	17,786.21	20,911.50	-3,125.29
618 · TREATMENT PLANT CHEMICALS	4,757.95	2,747.00	2,010.95
620 · MATERIALS AND SUPPLIES	15,836.93	10,391.00	5,445.93
631 · CONTRACTUAL SERVICES-ENGINEERS	1,657.50	3,750.00	-2,092.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	16,591.45	8,847.00	7,744.45
633 · CONTRACTUAL SERVICES-LEGAL	3,099.63	1,847.00	1,252.63
634 · CONTRACTUAL SERVICE-MANAGEMENT	38,910.00	38,910.00	0.00
635 · CONTRACTUAL SERVICE-OTHER	16,845.93	20,194.00	-3,348.07
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	4,099.00	5,153.25	-1,054.25
642 · RENT OF EQUIPMENT	219.64	303.50	-83.86
650 · TRANSPORTATION EXPENSE	902.09	1,248.00	-345.91
656 · INSURANCE-VEHICLE	793.83	792.00	1.83
657 · INSURANCE-GENERAL LIABILITY	1,608.63	1,611.00	-2.37
658 · INSURANCE - PROPERTY	931.38	931.50	-0.12
659 · INSURANCE-OTHER	176.91	177.00	-0.09
660 · ADVERTISING EXPENSE	8.56	50.00	-41.44
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	0.00	15.00	-15.00
Total Expense	<u>177,128.14</u>	<u>171,515.50</u>	<u>5,612.64</u>
Net Ordinary Income	1,605.30	27,212.00	-25,606.70
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	798.27	675.00	123.27
432 · PROCEEDS FROM CAPITAL CONTRIB	1,000.00	1,000.00	0.00
Total Other Income	<u>1,798.27</u>	<u>1,675.00</u>	<u>123.27</u>
Other Expense			
427 · INTEREST EXPENSE	9,112.51	10,713.00	-1,600.49
Total Other Expense	<u>9,112.51</u>	<u>10,713.00</u>	<u>-1,600.49</u>
Net Other Income	<u>-7,314.24</u>	<u>-9,038.00</u>	<u>1,723.76</u>
Net Income	<u><u>-5,708.94</u></u>	<u><u>18,174.00</u></u>	<u><u>-23,882.94</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

April 3, 2020

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: Special Meeting

Greetings:

As part of the Emergency Legislation signed into law by Governor Beshear on April 1, 2020, governmental entities are required to include as part of their Special Meeting Notice an Agenda of items to be addressed at that Meeting. With that said, I would like for everyone to submit to Amy Ruark and/or Dianne Cook any items that they would like to be placed on the Agenda for discussion at the upcoming meetings scheduled for April 16, 2020, at 1:00 p.m. and 2:30 p.m. In order to meet the deadline for notification requirements, any Agenda items should be forwarded to Amy and/or Dianne on or before Wednesday, April 8, 2020, at 10:00 a.m.

If anyone has any questions, please call.

Very truly yours,

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

TRN/krp

SKEES, WILSON & NIENABER, PLLC

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

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7699 Ewing Boulevard
P.O. BOX 756
FLORENCE, KENTUCKY 41022-0756

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

April 3, 2020

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. Ashley Dyer

In re: Public Service Commission Order

Greetings:

On March 16, 2020, and March 24, 2020, the Public Service Commission (“PSC”) entered an Order in Case No. 2020-00085 which addressed regulated utilities obligations in light of the COVID-19 State of Emergency. A copy of those two Orders is attached. I would recommend that everyone take the time to carefully read these documents. In summary, the Orders provide in part as follows:

1. ALL DISCONNECTIONS FOR NONPAYMENT OF UTILITY BILLS IS SUSPENDED UNTIL FURTHER NOTICE FROM THE PSC (p. 3¹).
2. UTILITIES SHALL WAIVE ALL LATE PAYMENT CHARGES FOR ALL UTILITY BILLS UNTIL FURTHER NOTICE OR OTHERWISE ORDERED BY THE PSC (p. 3).
3. UTILITIES ARE URGED TO IMPLEMENT THEIR TARIFFS AND REGULATIONS LIBERALLY (p. 4).
4. THE PSC EXPECTS UTILITIES TO USE FLEXIBILITY FOR BOTH RESIDENTIAL AND BUSINESS CUSTOMERS (p. 4).
5. ANY REQUEST FOR DEVIATION FROM A UTILITIES TARIFF SHOULD BE MADE THROUGH CASE NO. 2020-00085 (p. 4).
6. THE PSC EXPECTS ALL UTILITIES TO ESTABLISH LENIENT AND FLEXIBLE PAYMENT PLANS FOR ALL UNPAID BALANCES ON UTILITY BILLS (p. 5).

¹Page references are to those corresponding pages contained in the PSC Orders.

7. CURRENTLY REQUIRED QUARTERLY METER REPORTS, DISCONNECTION REPORTS AND NON-RECURRING CHARGES REPORTS NEED NOT BE FILED UNTIL A REASONABLE TIME AFTER THE STATE OF EMERGENCY ENDS (pp. 6-7).
8. THE PSC IS GRANTING TO ALL UTILITIES A TEMPORARY DEVIATION FROM QUARTERLY METER READING REQUIREMENTS; THE REQUIREMENT TO MONITOR CUSTOMER USAGE; ALL REQUIREMENTS RELATING TO BUSINESS HOURS; AND THE REQUIREMENT FOR PERIODIC INSPECTIONS OF ITS SYSTEM (p. 7).
9. BY WAY OF THIS CORRESPONDENCE, I WOULD REQUEST THAT DIANNE COOK PLACE THIS ITEM ON THE AGENDA FOR DISCUSSION AT THE UPCOMING MEETINGS CURRENTLY SCHEDULED FOR APRIL 16, 2020 AT 1:00 P.M.

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

Thanks.

Very truly yours,

/s/ Thomas R. Nienaber
THOMAS R. NIENABER

TRN/krp

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC EMERGENCY DOCKET RELATED)	CASE NO.
TO THE NOVEL CORONAVIRUS COVID-19)	2020-00085

ORDER

The Commission, on its own motion, establishes this docket to address the pressing issues related to utility service arising across the Commonwealth of Kentucky as a result of the novel coronavirus COVID-19. This Order is necessary to provide initial direction to the many utilities under the Commission’s jurisdiction with service obligations, and this docket will serve as a venue to address on-going concerns resulting from COVID-19. This Order is in effect until further notice.

The Commission, pursuant to KRS 278.040(1), regulates utilities in this state and has the authority to enforce the provisions of KRS Chapter 278. Additionally, pursuant to KRS 278.040(2), the Commission has exclusive jurisdiction over the rates and services of the utilities in the Commonwealth.¹ The Commission has “the plenary authority to regulate and investigate utilities” pursuant to both KRS 278.030 and KRS 278.040.² Pursuant to the Commission’s statutory and plenary authority, the Commission will use this docket to address the myriad and constantly changing issues associated with COVID-

¹ Notably, the Commission’s jurisdiction does not extend the provision of retail services offered by municipal-owned utilities. The Commission, however, urges such entities to undertake a similar review of their disconnection practices and policies and to coordinate with local community action agencies to ensure continuity of service during the declared emergency.

² *Kentucky Public Service Com’n v. Commonwealth ex rel. Conway*, 324 S.W.3d 373, 383 (Ky. 2010).

19. The issues in this docket will take precedence over all other matters before the Commission, except for those matters in which the Commission is directed by statute to do otherwise.

Pursuant to Executive Order 2020-215³, there exists a State of Emergency in the Commonwealth of Kentucky. Due to COVID-19, many, if not all, public schools in the Commonwealth are closed.⁴ Many places of business are either closed or anticipating closing for an indeterminate time.⁵ Those exhibiting symptoms or those who have had contact with someone who has, or is likely to develop, COVID-19 are asked to self-isolate or quarantine in their home,⁶ thus depriving them of the opportunity to work.

Due to the current state of emergency, several utilities in the Commonwealth have informed the Commission that they will temporarily cease service disconnections due to non-payment and have taken efforts to reduce person-to-person contact. For example, several parent companies of utilities in Kentucky, such as Duke Energy Corporation,⁷ American Water Works Company, Inc.,⁸ American Electric Power Company, Inc.,⁹ Central States Water Resources,¹⁰ and Atmos Energy have all announced that their local

³ Attached as Appendix.

⁴ See, e.g., <https://www.wdrb.com/in-depth/public-school-districts-across-kentucky-closed-for-at-least-two/article-0b796c14-6531-11ea-8c34-57abc0d37640.html> (Last accessed Mar. 16, 2020).

⁵ See, e.g., <https://www.kentucky.com/lexgopet/restaurants/article241166831.html> (Last accessed Mar. 16, 2020).

⁶ <https://www.cdc.gov/coronavirus/2019-ncov/if-you-are-sick/steps-when-sick.html>

⁷ <https://www.duke-energy.com/home>

⁸ <https://amwater.com/corp/about-us/our-states-subsidiaries>

⁹ <https://twitter.com/AEPnews/status/1238612324937859081>

¹⁰ <https://www.centralstateswaterresources.com/bluegrass-water/>

affiliates would be suspending disconnection for non-payment. Several of the Commonwealth's smaller utilities also have contacted the Commission requesting guidance on how to best implement policies to forestall disconnection for non-payment. As of the date of this Order, many utilities in Kentucky have yet to officially announce that they are voluntarily suspending disconnections due to non-payment.

Based on the foregoing and being otherwise sufficiently advised, the Commission finds that good cause exists in light of the nature of the emergency to relieve jurisdictional utilities of certain non-essential requirements; further, the Commission strongly urges flexibility with regard to pressing matters. Specifically, for at least the next 30 days, and until further notice from the Commission, utilities should suspend disconnections due to non-payment and waive the assessment of late payment fees. Disconnection processes ordinarily lead to in-person contact and, as such, pose a significant health risk due to the potential for transmission of COVID-19. Pursuant to KRS 278.030, utilities are obligated to furnish adequate, efficient, and reasonable service. Given the pressing need to ensure continuity, and thus adequacy, of service in this time of emergency, the Commission finds that disconnections for non-payment are a waste of valuable resources and pose a significant risk. Disconnection to protect health and safety, or for reasons unrelated to non-payment, may continue if necessary and reasonable. Several other state utility commissions have already taken similar action to prevent disconnections for non-

payment, including New Jersey,¹¹ Connecticut,¹² New York,¹³ Ohio,¹⁴ Louisiana,¹⁵ and Wisconsin.¹⁶

With regard to disconnections for non-payment, non-payment generally, and penalties for late payment for services, the Commission urges utilities to implement their tariffs and regulations liberally. Most utilities are provided flexibility in their tariffs to offer payment plans or to waive late fees for non-payment. The Commission expects utilities to use this flexibility given the current circumstances for both residential customers and, when necessary or reasonable, businesses. If utilities believe their tariffs or Commission regulations preclude them from ceasing disconnections, waiving or extending the payment of late fees, or any other action that could relieve the hardship that exists due to COVID-19, this docket is available to provide any and all relief sought by those utilities, should the Commission believe such relief is reasonable and in the public interest. If, due to the current state of emergency, a utility finds it necessary to deviate from its tariff or Commission regulations, the utility should file its request with the Commission in this docket. If a formal request for relief from tariffs or regulations is burdensome, utilities may convey information directly to the Commission's Executive Director by electronic mail.¹⁷

¹¹ <https://twitter.com/GovMurphy/status/1238535584907497472>

¹² <https://portal.ct.gov/PURA/Press-Releases/2020/Cease-Residential-Shut-offs-During-COVID-19-Outbreak>

¹³ <https://www.politico.com/states/new-york/albany/story/2020/03/13/new-jersey-new-york-suspending-utility-shut-offs-amid-coronavirus-pandemic-1266923>

¹⁴ <https://dis.puc.state.oh.us/DocumentRecord.aspx?DocID=f3a5d5ff-6a2a-4556-8e00-c0b9d648e5c9>

¹⁵ <http://www.lpsc.louisiana.gov/docs/General/Covid-19%20executive%20order.pdf>

¹⁶ <http://apps.psc.wi.gov/vs2017/NewsReleases/default.aspx>

¹⁷ The electronic mail address is PSCED@ky.gov.

Upon receipt of informal requests for relief, the communications will be introduced into this record and considered by the Commission.

Nothing in this Order should be conveyed as relieving customers from the obligation to pay for service rendered. Instead, the Commission is taking this extreme measure to ensure that the many consumers who are confined to their homes in a time of emergency are provided necessary services required to maintain health and safety. The Commission expects utilities to establish lenient and flexible payment plans for any unpaid balances. Utilities may also seek Commission approval, by written request filed in this docket, to offer free or reduced-rate service pursuant to KRS 278.170(2), which allows a utility to provide free or reduced-rate service during times of epidemic or calamity.

The Commission finds that, to the degree possible, the filing of physical documents with the Commission should be temporarily suspended. Accordingly, the Commission will suspend the filing of original paper documents with the Commission, except for the filing of confidential information. The Commission urges all parties that have non-electronic cases before the Commission to petition the Commission to convert the cases to electronic cases pursuant to 807 KAR 5:001, Section 8. If a non-electronic case is not converted to an electronic case, the Commission will grant a deviation from the filing requirements 807 KAR 5:001, Section 7(1), insofar that a filer will not be required to file an original document and ten copies with the Commission; the filer may file one original document with no copies, or send an electronic mail message with an electronic copy of the document to the Commission and to parties to the matter, with the expectation that the original(s) will be filed with the Commission once the state of emergency has ceased.

Any electronic email filed in this manner should be sent to this email: PSCED@ky.gov, and each message should include the case number in the subject line of the message and a read receipt to ensure the Commission received the message and documents. If electronic mail is used, please limit the size of documents to 5 MB. For electronic cases, the Commission will grant a deviation from all regulations requiring the filing of a physical copy of the document¹⁸ with the expectation that documents will be filed once the state of emergency has ceased, or service of a physical copy of a document,¹⁹ which can be accomplished via electronic mail. Likewise, applications filed pursuant to 807 KAR 5:063 must be filed using the Commission's electronic filing procedures, with the expectation that a physical copy be filed when the state of emergency has ceased.

If a utility needs to send a letter to the Commission or Executive Director, it should do so by electronically mailing the letter to the Executive Director.²⁰ Any other document that a utility is required to transmit to the Commission may be sent via electronic mail to the following address: PSCED@ky.gov.

Utilities have several ongoing reporting obligations to the Commission, such as quarterly meter reports,²¹ disconnection reports,²² and non-recurring charges reports.²³ The Commission finds that utilities should be granted temporary deviation from these

¹⁸ 807 KAR 5:001, Section 8(12)(a)(2)

¹⁹ 807 KAR 5:001Section 8(7)(c)

²⁰ The electronic mail address of the Executive Director is Kent.Chandler@ky.gov

²¹ 807 KAR 5:006, Section 4(4)

²² 807 KAR 5:006, Section 4(5)

²³ 807 KAR 5:006, Section 9

requirements and that it expects the utilities to file these reports in a reasonable time after the state of emergency ends.

Utilities have a host of other obligations, such as monitoring of customer usage,²⁴ quarterly meter readings,²⁵ maintaining certain business hours and contact information,²⁶ and inspections of its systems.²⁷ In order to limit in-person contact, and also to allow the utility focus on essential functions of the utility, the Commission finds that utilities, until otherwise ordered, should be granted a temporary deviation from: the quarterly meter reading requirements in 807 KAR 5:006, Section 7(5)(b), the requirement to monitor customer usage in 807 KAR 5:006, Section 11(3); the requirements of maintaining certain business hours in 807 KAR 5:006, Section 14(1)(a),(b), and (c);²⁸ and the requirement for periodic inspections of its system in 807 KAR 5:006, Section 26.

The Commission anticipates that its day-to-day functions will continue uninterrupted, and that it will be able to discharge its statutory duties. However, in order to reduce person-to-person contact and minimize transmission risk, the Commission will take the following actions. The Commission will temporarily cease all in-person inspections conducted by its Staff. The Commission will not allow visitors into its building. Any conference or meeting that was scheduled to be held at the Commission's offices will be conducted by teleconference or videoconference. If a meeting or hearing cannot be conducted remotely, it will be rescheduled for another date.

²⁴ 807 KAR 5:006, Section 11(3).

²⁵ 807 KAR 5:006, Section 7(5)(b).

²⁶ 807 KAR 5:006, Section 14.

²⁷ 807 KAR 5:006, Section 26.

²⁸ This will exempt a utility from keeping its office open to the public.

The Commission will promptly address all requests for relief filed in this docket. The Commission may address informal concerns via informal means such as telephone or electronic mail. The Commission encourages interested persons to notify the Commission of suggestions that the Commission should consider in order to avoid the imposition of a service continuity hardship on customers or the creation of unnecessary COVID-19 risks associated with social contact. Comments may be filed in this docket electronically.

Based on the foregoing and being otherwise duly advised, IT IS HEREBY ORDERED that:

1. Until otherwise ordered by the Commission, utilities shall cease disconnections for non-payment.

2. Until otherwise ordered by the Commission, utilities shall waive all late payment charges.

3. Until otherwise ordered by the Commission, filers are granted deviation from filing or transmitting physical documents pursuant to the following requirements:

- a. 807 KAR 5:001, Section 7(1);
- b. 807 KAR 5:001, Section 8(12)(a)(2);
- c. 807 KAR 5:063; and
- d. 807 KAR 5:001 Section 8(7)(c).

4. Documents required by 807 KAR 5:001, Section 7(1), and 807 KAR 5:063 may be filed with the Commission by electronic mail at PSCED@ky.gov. An original of the documents exempted from filing in ordering paragraph 3(a), (b), and (c), shall be filed within 30 days of the lifting of the state of emergency.

5. A utility, in this docket, shall petition the Commission for relief from the provisions of its tariff or Commission, if not already granted deviation in this docket or if it is unable to comply with its tariff or Commission regulations due to COVID-19 related issues.

6. Any non-case related documents shall be filed with the Commission by electronic mail at PSCED@ky.gov.

7. Until further ordered by the Commission, utilities are granted deviation from the requirements found in:

- a. 807 KAR 5:006, Section 4(4);
- b. 807 KAR 5:006, Section 4(5);
- c. 807 KAR 5:006, Section 9;
- d. 807 KAR 5:006, Section 7(5)(b);
- e. 807 KAR 5:006, Section 11(3);
- f. 807 KAR 5:006, Section 14(1)(a),(b), and (c); and
- g. 807 KAR 5:006, Section 26.

8. The Commission may modify this proceeding by subsequent order.
9. This case shall remain open until further order by the Commission.

By the Commission

ENTERED
MAR 16 2020
KENTUCKY PUBLIC
SERVICE COMMISSION

ATTEST:



Executive Director

Case No. 2020-00085

APPENDIX

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE
COMMISSION IN CASE NO. 2020-00085 DATED **MAR 16 2020**

FOUR PAGES TO FOLLOW



ANDY BESHEAR
GOVERNOR

EXECUTIVE ORDER

Secretary of State
Frankfort
Kentucky

2020-215
March 6, 2020

STATE OF EMERGENCY

WHEREAS, On January 31, 2020, the United States Department of Health and Human Services Secretary Alex Azar declared a public health emergency for the novel coronavirus (COVID-19), beginning on January 27, 2020; and

WHEREAS, there are numerous confirmed lab cases of COVID-19 throughout the United States; and

WHEREAS, COVID-19, a respiratory disease than can result in serious illness or death, is caused by the SARS-CoV-2 virus, which is a new strain of coronavirus that had not been previously identified in humans and can easily spread from person to person; and

WHEREAS, the CDC identifies the potential public health threat posed by COVID-19 both globally and in the United States as "high", and has advised that person-to-person spread of COVID-19 will continue to occur globally, including within the United States; and

WHEREAS, the World Health Organization currently indicates there are 98,192 confirmed cases of COVID-19 worldwide, and the CDC currently indicates that 164 of those cases are in the United States; and

WHEREAS, the planning and preparedness of all state and local agencies for a COVID-19 public health emergency in the Commonwealth is a concern to all Kentuckians; and

WHEREAS, the Kentucky Department of Emergency Management has special personnel and equipment resources to assist the state and local authorities in the protection of life, public health and safety, to promote the public welfare, to prevent undue loss and suffering, and to mitigate the effects of such an event; and

WHEREAS, the Kentucky Department of Public Health has specially trained personnel and resources to assist the state and local authorities in the protection of life, public health and safety, through coordinating a response to this emergency; and

WHEREAS, it is both appropriate and desirable to combine the resources of the ~~the Commonwealth~~ Kentucky Department of Emergency Management and the Kentucky Department of Public Health in joint operations with selected federal, state and local agencies to attain the maximum effective response to the circumstances described herein;

ANDY BESHEAR
GOVERNOR
KENTUCKY



ANDY BESHEAR
GOVERNOR

EXECUTIVE ORDER

Secretary of State
Frankfort
Kentucky

NOW, THEREFORE, I, Andy Beshear, Governor of the Commonwealth of Kentucky, by virtue of the authority vested in me by Chapter 39A of the Kentucky Revised Statutes, declare that a State of Emergency exists in the Commonwealth of Kentucky and do hereby order and direct the issuance of appropriate state active duty orders for the necessary officers, troops, personnel, equipment, including the resources of the Kentucky National Guard and other logistical support necessary for an immediate response to the novel coronavirus (COVID-19) emergency in the Commonwealth. I further order and direct as follows:

1. The Division of Emergency Management within the Department of Military Affairs and the Kentucky Department of Public Health shall coordinate the response and relief activities of all state agencies and private relief organizations in response to the COVID-19 emergency described herein.
2. The Division of Emergency Management within the Department of Military Affairs shall execute the Kentucky Emergency Operations Plan and, from the Kentucky Emergency Operations Center, shall coordinate the relief and response activities of all state agencies and private relief organizations in response to this emergency.
3. The Adjutant General is authorized to issue active duty orders for the mobilization of such National Guard personnel and equipment as he may determine to protect life and safety, to continue essential public services, and to prevent undue loss and suffering.
4. The Division of Emergency Management is authorized to request assistance, federal, state, local, private sector, volunteer, and donated resources as may be available to minimize human suffering and to restore essential services to the general population and to assist state and local governments and individuals impacted by this emergency.
5. The Finance and Administration Cabinet is directed to provide assistance with incident resource management, procurements, and contracting and to fund the urgent operational and/or response of the Division of Emergency Management and the unbudgeted expenditures and obligations of other state agencies that are incurred in response and recovery from this emergency incident and in executing the provisions of this Executive Order.
6. The Kentucky Department of Public Health and all other state agencies shall provide sufficient personnel required for the staffing of the Kentucky Emergency Operations Center or other command, control, and coordination points as may be designated by the Division of Emergency Management's Director and shall provide such personnel, vehicles, equipment, and other resources needed to protect life and property and to ensure continuation, restoration, and recovery of essential public services.



ANDY BESHEAR
GOVERNOR

EXECUTIVE ORDER

Secretary of State
Frankfort
Kentucky

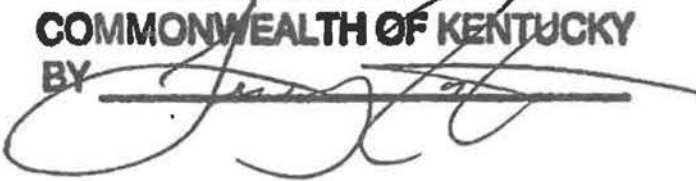
7. The Kentucky Office of Homeland Security ("KOHS") shall provide information to individuals and private organizations, including volunteer and religious organizations, regarding how they can best prepare for and respond to the COVID-19 emergency described herein and whom to contact to volunteer help or services. Further, the KOHS shall specifically identify and encourage private organizations to commit to provide food, shelter, personnel, equipment, materials, consultation, and advice, or other services needed to respond to the COVID-19 emergency. Additionally, the KOHS shall coordinate its efforts with the federal Department of Homeland Security, as necessary, and administer the Kentucky Intelligence Fusion Center to facilitate information sharing about COVID-19 among public safety and public service agencies at the federal, state, and local levels, as well as the private sector.

This order is effective March 6, 2020.




ANDY BESHEAR, Governor
Commonwealth of Kentucky

RECEIVED AND FILED
DATE 3/6/2020

MICHAEL G. ADAMS
SECRETARY OF STATE
COMMONWEALTH OF KENTUCKY
BY 

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC EMERGENCY DOCKET)	CASE NO.
RELATED TO THE NOVEL CORONAVIRUS)	2020-00085
COVID-19)	

ORDER

On March 16, 2020, the Commission established this docket in response to a state of emergency brought on by the pandemic of the novel coronavirus, COVID-19. The Commission, in its March 16, 2020 Order, addressed several filing issues, *inter alia*, temporarily restricting paper filings with the Commission, in addition to encouraging utilities to request relief from other filing or reporting requirements should the utility deem such requests necessary. The Commission, however, has received several inquiries regarding these measures and finds that it is necessary to clarify and modify certain elements of the March 16, 2020 Order.

For electronic cases, upon submission of a file electronically, the filer SHALL NOT file the paper copy required by 807 KAR 5:001, Section 8(12)(a)(2), until later. Documents will be considered filed upon their electronic submission into the case file. Upon electronic submission of documents into the respective case file, no additional action is required, except that filers should retain the paper originals and submit those to the Commission within 30 days after the Governor lifts the current state of emergency.

The Commission expects that all parties that possess the ability to participate in their respective cases by electronic means should request that their non-electronic cases

be converted to electronic cases. Those that believe they do have the ability, but lack the expertise or knowledge, to participate in their respective case(s) by electronic means may contact the Commission by emailing PSCED@ky.gov in order to gain more information on participating by electronic means. In the event that a utility or party IS UNABLE TO convert a non-electronic case to an electronic case, the filing requirements for the case may be met by emailing the document for filing to the following address: PSCED@ky.gov. Documents received at this address will be deemed timely filed if transmitted within the allotted time. Similar to electronic cases, the filer should retain the paper originals of those documents and submit those to the Commission within 30 days after the Governor lifts the current state of emergency.

The Commission further finds, based on feedback and questions from interested parties, additional clarification is required regarding the filing of confidential information. The following *interim* guidance is provided:

For both electronic and non-electronic cases, a party may file confidential information with the Commission by (1) emailing the information to PSCED@ky.gov with a read receipt; or (2) sending by mail or delivery to the Commission's physical address, preferably on USB drive or compact disc, in the forms accepted by the Commission as provided for in 807 KAR 5:001, Section 8(4); or (3) use of an encrypted file-share site hosted by the filer or an affiliated or contracted third party, whereby the Commission may retrieve the confidential materials.

Nothing in the preceding sections relieves a party from serving other parties in a matter with filed documents. Further, redacted copies of confidential materials shall

continue to be filed with the Commission in one of the approved manners discussed above.

Additionally, the Commission finds that gas utilities should be granted temporary deviations from the *state* inspection requirements found in 807 KAR 5:006, Section 26(5). However, this does not grant deviation from any inspection requirements provided for in 49 C.F.R. Part 192 Transportation of Natural and Other Gas by Pipeline: Minimum Federal Safety Standards.

We also clarify our March 16, 2020 Order on two timely issues: request for extensions of time to file 2019 Reports of Gross Earnings from intrastate business¹ and Annual Financial and Statistical reports.² Pursuant to KRS 278.170, the Commission does not have the statutory authority to grant an extension of time for submitting the Report of Gross Earnings from intrastate business, and those reports must be filed on or before March 31, 2020. Moreover, the Commission already has an established procedure for requesting extensions for filing the Annual Financial and Statistical reports. Requests for extension of time to file an Annual Financial and Statistical report should be submitted electronically by generating an email to PSC.Reports@ky.gov after submission of the Report of Gross Earnings from intrastate business.

IT IS THEREFORE ORDERED that:

1. The Commission's March 16, 2020 Order in this proceeding is modified consistent with the discussion above;

¹ KRS 278.140.

² 807 KAR 5:006, Section 4(2).

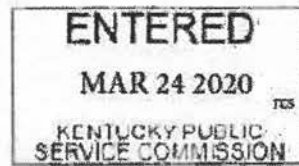
2. Utilities are granted a temporary deviation from the *state* inspection requirements in 807 KAR 5:006 Section 26(5); and

3. All other aspects of the March 16, 2020 Order remain in full force and effect.

4. The Commission retains the right to modify, alter, or retract any portion of this Order, or any Order in this proceeding, at any time.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

By the Commission



ATTEST:

Executive Director

Case No. 2020-00085

**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

3/10/2020

**Monthly charges for
February, 2020**

	Amount
Labor:	\$12,220.00
February Reconnect Fees:	\$620.00
Plant Operation	\$1,260.00
Rent:	<u>\$750.00</u>

Office Equip/Supplies:

CSM, Inc.	Computer Support	\$13.00
Cincinnati Bell	Any Dist.	\$148.72
Invoice Cloud	Billing Portal & Present	\$97.62
Pitney Bowes		\$20.00
ProSource	copier lease/overages	\$30.04
Spectrum	Internet Services	\$39.75
Staples Office	Products	\$55.40
Grant Co Oil	Gas Reimb 2-20	<u>\$140.99</u>

Total Bill for February 2020:	\$15,395.52
Previous billings for 2020:	\$29,696.40
Previous payments for 2020:	\$14,300.88
Previous billings to date:	\$2,072,722.68
Previous payments to date:	\$2,057,327.16

**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

04-10-20 Services Rendered as defined in Management Agreement

**Monthly charges for
March, 2020**

	Amount
Labor:	\$12,220.00
March Reconnect Fees:	\$0.00
Plant Operation	\$1,260.00
Rent:	\$750.00
Office Equip/Supplies	
CBTS, INC. Phone Sv	\$148.61
Staples	\$78.28
CSM, Inc.	\$65.26
Pitney Bowes postage	\$20.00
ProSource copier lea:	\$31.80
Spectrum	\$28.39
Invoice Cloud Online Bill	\$97.86
Grant Co. Oil reimb fuel	<u>\$164.82</u>
Total Bill for March:	\$14,865.02

Previous billings for 2019: \$44,561.42

Previous payments for 2019: \$29,696.40

Previous billings to date: \$2,087,587.70

Previous payments to date: \$2,072,722.68

Grant Co. Sanitary Sewer District

Supervisor's Report

March

25th) – Ran a new scale wire for the chlorine scale at the Sewer Plant.

26th) – Manually check all the lift stations.

28th) – Unclogged a blockage on Indian Hill Dr.

29th) – Unclogged a blockage on Indian Hill Dr.

30th) – Camera a line on Indian Hill Dr.

31st) – Assembled new diffusers for the Sewer Plant.

April

2nd) – Unclogged sludge return #3.

3rd) – Scraped the walls in the clarifier at the Sewer Plant.

Grant Co. Sanitary Sewer District

Supervisor's Report

February

22nd) – Unclogged a sewer blockage on Indian Hill Dr.

24th) – Unclogged a sewer blockage on Indian Hill Dr.

- Check a blockage on Fairview Pl.
- Pulled pump #2 at Barley lift station due to a blockage. (Unclogged the pump and reinstalled it into the pit.)

March

1st) – Replaced a low-pressure grinder pump on Violet Rd.

4th) – Pulled pump #1 at Wheat lift station. (Unclogged the pump and reinstalled it into the pit.

5th) – Installed a new capacitor kit in Wheat lift station.

6th) – Worked on new diffusers for the Sewer Plant.

9th) – Installed the new diffusers at the Sewer Plant.

- Pulled pump #2 at Wheat lift station. Sent the pump to EMT for repair.

11th) – Pulled debris from all 4 plants at the Sewer Plant.

12th) – Pulled pump #1 at Kendrick lift station. Unclogged the pump and reinstalled the pump back into the pit.

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
MAY 21, 2020**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
MAY 21, 2020
VIA WEB
AND
IN PERSON

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. PSC – Rate Increase Application Order
 - ii. PSC Order re: COVID-19
 - iii. Water Shutoff for Tenant/Property Owner
5. New business
 - A. Kerry Odle, HMB Professional Engineering
 - i. WWTP Improvements
 - ii. KIA Loan Announcements
 - B. Billy Catlett
 - i. Supervisor's Report
 - C. Bullock Pen Management Fee
 - i. April, 2020
 - D. Dianne Cook/Ashley Dyer
 - i. Commercial Acct Refunds/Back Charges per PSC Order
 - ii. Next Meeting – June 18, 2020
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
MAY 2020 MEETING**

A Special Meeting of the Grant County Sanitary Sewer District was called to order on May 21, 2020, at the hour of 2:30 p.m. The Special Meeting was conducted by video and audio teleconference which originated at the District Headquarters, 1 Farrell Drive, Crittenden, KY 41030. The Special Meeting was called pursuant to Senate Bill 150 and KRS 61.823. The Special Meeting was SB 150 and KRS 61.823 compliant. Prior to beginning the Meeting, Chairman Givin announced that the Special Meeting was properly noticed with the compliant agenda. Those in attendance were Chairman Charles Givin, and Commissioners, Rodger Bingham, Danny Northcutt, Robert Worthington, and Leo Saylor. Also present were Superintendent William Catlett, Dianne Cook, HR Director Ashley Dyer, Kerry Odle of HMB Professional Engineers, Inc., and Counsel Thomas R. Nienaber. Those individuals attending the meeting remotely were Charles Givin, Robert Worthington, Leo Saylor, Kerry Odle, Thomas R. Nienaber and Chuck Dills. All "social distancing" guidelines were followed.

The first order of business was recognizing Grant County Judge Executive Chuck Dills who attended the meeting by remote.

The next order of business was the call for visitor business. The Chairman recognized that there were no visitors. The Chairman also recognized that there were no third party attendees participating in the Special Meeting either by video teleconference or audio teleconference.

The next order of business was a review of the April 2020 Minutes. After discussion, upon Motion of Robert Worthington and second by Leo Saylor, it was unanimously,

"RESOLVED: that the April 2020 Minutes be and the same are hereby approved as attached."

The next order of business was a review of the April 2020 Profit and Loss Statement and Warrants as attached. Commissioner Northcutt inquired about the screen expense at the sanitary sewer treatment plant. Superintendent Catlett stated that he had replaced the screen. Rodger Bingham inquired about sludge hauling costs. Superintendent Catlett explained. After discussion, upon motion of Danny Northcutt and second by Rodger Bingham, it was unanimously,

"RESOLVED: that the April 2020 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 Public Service Commission has approved the District's rate increase request. Mr. Nienaber reviewed with the Commissioners the PSC's Order

Grant Co. Sanitary Sewer District
Minutes
May 21, 2020

Grant Co. Sanitary Sewer District approving the rate increase. He reported that the District now has a unified rate schedule. That is to say, sewer rates are the same for commercial, industrial, and residential customers. Overall, a unified rate schedule will not have a significant effect on District total revenues. Mr. Nienaber reported that the Public Service Commission approved a 10.5% rate increase versus the requested 19.5% rate increase. The additional revenues generated by the approved rate increase will be \$73,940.00 as opposed to \$136,527.00 that would have been generated by the requested 19.5% rate increase. Mr. Nienaber also discussed with the Commissioners the District's obligation to rebill commercial customers who were "underbilled" for the 2 year period preceding the Public Service Commission's approval of revised rates on May 6, 2020. Mr. Nienaber reviewed with the Commissioners a preliminary summary of refunds and new billings that will need to be adjusted and sent out to customers consistent with the Public Service Commission Order. The 5 year refund total will be approximately \$8,467.00. The total 2 year rebill for underbilling of customers will be approximately \$30,384.00. Commissioner Northcutt questioned whether or not the District should attempt to recover for underbilled customers as required by the Public Service Commission Order. Mr. Nienaber stated that the District has a responsibility to rebill those customers as required by the Public Service Commission. Commissioner Worthington stated that he had a similar issue with Duke Energy on underbilling for electric rates. He stated that Duke Energy allowed the customer who owed additional funds to work out a repayment schedule that was consistent with that customer's financial ability. Mr. Nienaber suggested that the District identify the exact amounts which need to be re-billed and prepare a cover letter to send to those customers seeking payment. Dianne Cook reported that she would have a final summary prepared in the next few days. Once that is complete, she should contact Mr. Nienaber to prepare an agreeable cover letter.

2. Mr. Nienaber shared with the Commissioners his report of March 2, 2020, regarding the District's ability to terminate sanitary sewer service to an apartment building owner for nonpayment of individual tenant sewer bills. A copy of Mr. Nienaber's report (attached) was reviewed with everyone.

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

1. Mr. Odle reported that Kentucky Infrastructure Authority and Division of Water have not yet released their project profile rating list. That should be released in the near future.

Grant Co. Sanitary Sewer District
Minutes
May 21, 2020

2. Mr. Odle reported that the federal government is currently working on a \$50 billion dollar infrastructure stimulus program that will earmark \$50 billion dollars nationwide for sanitary sewer treatment projects. Mr. Odle suggested that the District begin creating project profiles for potential sanitary sewer improvement projects.

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 Phase I residential pumps are having issues. He is looking into purchasing replacement pumps from an alternate pump supplier.
3. Commissioner Givin inquired as to the issues Superintendent Catlett is having with Pumps at the Angela Lift Station. Superintendent Catlett reported that he has replaced seals on pumps 6 times. Superintendent Catlett is in the process of inspecting these pumps to determine the exact cause.

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

1. Ashley Dyer reported that the Bullock Pen Water District is having personnel changes. Suzanne Epperson is retiring effective August 1, 2020. Crystal Lower is resigning effective May 22, 2020. Ashley Dyer is currently in the process of advertising for replacement employees.
2. Dianne Cook reported that the next meeting is scheduled for June 18, 2020.

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 COUNTY SANITARY SEWER DISTRICT
MAY, 2020**

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
Best Way Disposal	Dumpster P/U 05/20	\$70.33
Duke Energy	Electric services	\$2,532.31
Owen Electric Coop. Inc.	Electric services	\$4,390.34
The Cincinnati Insurance Cos.	Insurance Instlmt - Gen Liability	\$980.00
The Cincinnati Insurance Cos.	Insurance Instlmt - Organizational Pillar	\$251.00
Smartbill	Postage/Billing/Online Svcs 05/20	\$761.88
Morris & Bressler, P.S.C.	Accounting Svcs 04/20	\$743.75
BB&T (VISA)	Websvcs	\$43.98
GCSSD	Sewer Plant Svcs	\$313.25
Bullock Pen Water District	Water Bills	\$676.04
Ky. State Treasurer	Sales & Use Tax 04/20	\$390.12
High -Tide Technology	Annual Fee - Lift Stns Phone Svc	\$5,220.00
CCP Industries	Sewer Plant Supplies	\$143.85
Bullock Pen Water District	Management Fee - 04/20	\$15,039.59
Flush Sanitation	Sludge Hauling 18 Lds.	\$2,700.00
City of Williamstown	Sludge Hauling 18 Lds.	\$1,300.00
Advanced Analytical	Reagents for Sewer Plant	\$280.00
	TOTAL	\$45,329.30

Charles Givin
Charles Givin, Chairman

Danny Northcutt
Danny Northcutt, Secretary

**GRANT CO SANITARY SEWER DISTRICT
APRIL, 2020**

WARRANTS

4/7/2020	THE CINCINNATI INSUR	978.00	INSURANCE PREMIUM
4/16/2020	CHARLES A GIVIN	90.85	COMMISSIONER'S PAY
4/16/2020	DAN NORTHCUTT	90.85	COMMISSIONER'S PAY
4/16/2020	LEO L. SAYLOR	90.85	COMMISSIONER'S PAY
4/16/2020	ROBERT H. WORTHINGH	90.85	COMMISSIONER'S PAY
4/16/2020	RODGER W BINGHAM	90.85	COMMISSIONER'S PAY
4/14/2020	OWEN ELECTRIC COOP	4254.46	ELECTRIC SVCS
4/14/2020	APPLIED INDUSTRIAL	145.31	RUBBER GLOVES - SUPPLIES
4/14/2020	B & D MOWER SALES	60.00	MOWER BLADES
4/14/2020	BEST WAY DISPOSAL	70.33	DUMPSTER P/U 04/20
4/14/2020	CITY OF WILLIAMSTOW	900.00	SLUDGE PROCESS 3/26/20
4/14/2020	ENVIRO-CARE COMPAN	2560.00	FINE SCREEN ATTCH/SW PLNT
4/14/2020	FLUSH SANITATION	1350.00	9 LDS SLUDGE HAULING 03/20
4/14/2020	GCSSD	67.50	SW SVCS @ SW PLANT
4/14/2020	KOI PRECAST CONCRE	2594.00	INDIAN HILL MANHOLE REPPAIRS
4/14/2020	KY STATE TREASURER	384.38	SALES & USE TAX 03/20
4/14/2020	MORRIS & BRESSLER	1570.00	ACCOUNTING SVCS 03/20
4/14/2020	THE C.I. THORNBURG	2494.58	SW PLANT CHEMICALS
4/14/2020	BULLOCK PEN WATER	351.90	WATER SVCS
4/14/2020	THOMAS R NIENABER	1582.50	ATTORNEY FEES 03-04/14/20
4/14/2020	BB&T (VISA)	3358.22	SW PLANT DIFFUSER REPAIRS
4/28/2020	GC OCCUPATIONAL TAX	21.00	COMMISSIONER'S COUNTY TAX PMT
4/28/2020	CCP INDUSTRIES INC	51.40	SW PLANT SUPPLIES
4/28/2020	CITY OF CRITTENDEN	7038.63	TRASH COLLECTIONS 03/20
4/28/2020	CRITT FARM, LAWN GA	8.50	SW PLNT LIME FOR CLEANUP
4/28/2020	ELECTRIC MOTOR TECH	2593.31	WHEAT CT PUMP REPAIR
4/28/2020	HELLMANN LUMBER CO	45.05	SW PLANT REPAIR
4/28/2020	PACE ANALYTICAL	1945.89	LAB ANALYSIS 03/10 THRU 04/14/20
4/28/2020	THE C.I. THORNBURG	2028.99	SW PLANT CHEMICALS
4/28/2020	THOMAS R NIENABER	471.25	ATTORNEY FEES 04/14-04/20/20
4/28/2020	VITECH, INC	251.43	KENRICK PUMP STN - REPAIR
4/28/2020	BULLOCK PEN WATER	14865.02	MGT FEE -03/20
4/20/2020	DUKE ENERGY	2743.88	ELECTRIC SVCS
4/8/2020	BB&T	9492.86	LOAN PYMT

TOTAL DISBURSEMENTS 64732.64

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
APRIL, 2020**

GROSS RECEIPTS		\$ 64,520.30
DISBURSEMENTS		
UTILITIES	\$ 7,488.07	
SALARIES - NET	454.25	
MILEAGE	0.00	
MAINTENANCE & OPERATION	40,824.65	
SUPPLIES	3,919.91	
GENERAL	<u>12,045.76</u>	
TOTAL DISBURSEMENTS		<u>64,732.64</u>
NET		<u>\$ (212.34)</u>

GRANT COUNTY SANITARY SEWER DISTRICT
P.O. BOX 460
CRITTENDEN, KY 41030
MAY, 2020

Grant County Sanitary Sewer District
May, 2020

BANK BALANCES:

FORCHT BANK

Revenue	\$254,726.21
Maintenance & Operations	\$85,517.00
Merchant Services Acct	\$113,338.49
Loans Replacement Reserve	\$23,400.00

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 April 30, 2020, and the related statements of revenue and expenses - historical for the one month and four months ended April 30, 2020 and 2019 and budgeted for the four months ended April 30, 2020 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

May 18, 2020

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, 2020

	Apr 30, 20
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	
126.11 · CIB-CUSTOMER DEPOSITS-FORCHT	76,351.63
126.12 · CIB - REPLACEMENT RESERVE	23,400.00
Total 126 · RESTRICTED CASH	99,751.63
131.07 · CIB-MAINTENANCE & OPERATION FOR	56,010.33
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	106,438.49
131.06 · CIB-REVENUE - FORCHT	254,705.88
135 · CERTIFICATES OF DEPOSIT	132,586.06
Total Checking/Savings	649,492.39
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	86,717.44
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-9,900.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	32,549.16
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	32,722.47
142.02 · ACCOUNTS RECEIVABLE-OTHER	2,120.00
162 · PREPAYMENTS	
162.01 · PREPAID INSURANCE	2,152.68
162.02 · PREPAID EXPENSES	3,289.36
Total 162 · PREPAYMENTS	5,442.04
171 · ACCRUED INTEREST RECEIVABLE	897.66
Total Other Current Assets	150,548.77
Total Current Assets	800,041.16
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
105.18 · CIP - MHP TAP IN	3,172.60
105.19 · CIP-DIGESTOR, EQUAL TANK,DETENT	5,561.25
Total 105 · CONSTRUCTION IN PROGRESS	39,059.79
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	2,335,300.14
320.3 · S.T.P.-SEWER TREATMENT PLT EQUI	293,521.53
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	-2,628,626.20
Total Fixed Assets	6,414,172.48
Other Assets	
186.1 · DEFERRED RATE CASE EXP	22,629.06
Total Other Assets	22,629.06
TOTAL ASSETS	7,236,842.70
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
230 · ACCOUNTS PAYABLE	27,602.74
Total Accounts Payable	27,602.74

2:11 PM
 05/15/20
 Accrual Basis

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
 As of April 30, 2020

	<u>Apr 30, 20</u>
Credit Cards	
231 · BB&T VISA	43.98
Total Credit Cards	<u>43.98</u>
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	145.35
241 · TAX COLLECTIONS PAYABLE	
241.2 · WITHHELD SALES TAX	390.12
241.3 · WITHHELD FICA	145.35
241.6 · WITHHELD GRANT CO TAX	7.50
Total 241 · TAX COLLECTIONS PAYABLE	<u>542.97</u>
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	7,324.27
235 · CUSTOMER DEPOSITS	
235.1 · ABANDONED DEPOSITS	905.53
235 · CUSTOMER DEPOSITS - Other	59,280.00
Total 235 · CUSTOMER DEPOSITS	<u>60,185.53</u>
238 · ACCRUED INT ON KIA PHASE I	1,746.80
239 · ACCRUED INT ON KIA PHASE II	9,449.90
240 · ACCRUED INT ON BB&T LEASE	615.89
243 · CURRENT PORTION OF LTD	156,908.42
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	<u>238,230.61</u>
Total Other Current Liabilities	<u>236,918.93</u>
Total Current Liabilities	<u>264,565.65</u>
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	139,728.49
221 · NOTE PAYABLE - KIA - PHASE II	755,982.41
222 · CAPITAL LEASE - BB&T	309,456.92
224 · LESS CURR PORTION OF LTD	-156,908.42
Total Long Term Liabilities	<u>1,048,269.40</u>
Total Liabilities	<u>1,312,835.05</u>
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,208,994.66
3001 · RESTRICTED	11,587.61
3010 · UNRESTRICTED	701,376.05
Total 3020 · NET POSITION	<u>5,921,958.32</u>
Net Income	<u>2,049.33</u>
Total Equity	<u>5,924,007.65</u>
TOTAL LIABILITIES & EQUITY	<u><u>7,236,842.70</u></u>

GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES
 April 2020

	Apr 20	Apr 19	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	61,846.37	56,813.93	5,032.44
470 · FORFEITED DISCOUNTS	0.00	762.93	-762.93
471 · MISCELLANEOUS SERVICE REVENUE	1,107.96	1,054.69	53.27
Total Income	62,954.33	58,631.55	4,322.78
Gross Profit	62,954.33	58,631.55	4,322.78
Expense			
403 · DEPRECIATION EXPENSE	17,131.80	16,520.75	611.05
408 · TAXES OTHER THAN INCOME	38.25	38.25	0.00
603 · SALARIES & WAGES-COMMISSIONERS	500.00	500.00	0.00
615 · PURCHASED POWER	6,924.30	7,228.65	-304.35
618 · TREATMENT PLANT CHEMICALS	2,028.99	0.00	2,028.99
620 · MATERIALS AND SUPPLIES	1,240.88	8,372.57	-7,131.69
631 · CONTRACTUAL SERVICES-ENGINEERS	0.00	585.00	-585.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	0.00	428.03	-428.03
633 · CONTRACTUAL SERVICES-LEGAL	471.25	325.00	146.25
634 · CONTRACTUAL SERVICE-MANAGEMENT	12,970.00	12,970.00	0.00
635 · CONTRACTUAL SERVICE-OTHER	9,539.83	11,610.08	-2,070.25
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,204.65	1,981.85	-777.20
642 · RENT OF EQUIPMENT	33.40	47.76	-14.36
650 · TRANSPORTATION EXPENSE	144.89	235.08	-90.19
656 · INSURANCE-VEHICLE	264.61	264.61	0.00
657 · INSURANCE-GENERAL LIABILITY	536.25	457.63	78.62
658 · INSURANCE - PROPERTY	310.46	310.46	0.00
659 · INSURANCE-OTHER	58.97	49.60	9.37
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
Total Expense	53,398.53	61,925.32	-8,526.79
Net Ordinary Income	9,555.80	-3,293.77	12,849.57
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	276.54	151.22	125.32
432 · PROCEEDS FROM CAPITAL CONTRIB	0.00	2,000.00	-2,000.00
Total Other Income	276.54	2,151.22	-1,874.68
Other Expense			
427 · INTEREST EXPENSE	3,011.60	3,382.40	-370.80
Total Other Expense	3,011.60	3,382.40	-370.80
Net Other Income	-2,735.06	-1,231.18	-1,503.88
Net Income	6,820.74	-4,524.95	11,345.69

SEE ACCOUNTANT'S COMPILATION REPORT

GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES
 January through April 2020

	Jan - Apr 20	Jan - Apr 19	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	234,536.89	230,093.37	4,443.52
470 · FORFEITED DISCOUNTS	1,521.92	3,046.58	-1,524.66
471 · MISCELLANEOUS SERVICE REVENUE	5,600.53	4,260.05	1,340.48
Total Income	<u>241,659.34</u>	<u>237,400.00</u>	<u>4,259.34</u>
Gross Profit	241,659.34	237,400.00	4,259.34
Expense			
403 · DEPRECIATION EXPENSE	68,527.20	66,083.00	2,444.20
408 · TAXES OTHER THAN INCOME	145.35	153.00	-7.65
603 · SALARIES & WAGES-COMMISSIONERS	1,900.00	2,000.00	-100.00
615 · PURCHASED POWER	25,056.22	29,524.27	-4,468.05
618 · TREATMENT PLANT CHEMICALS	6,786.94	911.40	5,875.54
620 · MATERIALS AND SUPPLIES	19,680.31	24,478.52	-4,798.21
631 · CONTRACTUAL SERVICES-ENGINEERS	1,657.50	1,745.00	-87.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	11,905.55	13,255.68	-1,350.13
633 · CONTRACTUAL SERVICES-LEGAL	3,570.88	1,950.00	1,620.88
634 · CONTRACTUAL SERVICE-MANAGEMENT	51,880.00	51,880.00	0.00
635 · CONTRACTUAL SERVICE-OTHER	26,483.30	26,648.97	-165.67
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	6,044.89	7,467.49	-1,422.60
642 · RENT OF EQUIPMENT	253.04	150.25	102.79
650 · TRANSPORTATION EXPENSE	1,046.98	641.37	405.61
656 · INSURANCE-VEHICLE	1,058.44	1,058.44	0.00
657 · INSURANCE-GENERAL LIABILITY	2,144.88	1,830.52	314.36
658 · INSURANCE - PROPERTY	1,241.84	1,241.84	0.00
659 · INSURANCE-OTHER	235.88	198.40	37.48
660 · ADVERTISING EXPENSE	8.56	8.50	0.06
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
Total Expense	<u>229,627.76</u>	<u>231,226.65</u>	<u>-1,598.89</u>
Net Ordinary Income	12,031.58	6,173.35	5,858.23
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	1,141.86	595.91	545.95
432 · PROCEEDS FROM CAPITAL CONTRIB	1,000.00	4,000.00	-3,000.00
Total Other Income	<u>2,141.86</u>	<u>4,595.91</u>	<u>-2,454.05</u>
Other Expense			
427 · INTEREST EXPENSE	12,124.11	13,555.09	-1,430.98
Total Other Expense	<u>12,124.11</u>	<u>13,555.09</u>	<u>-1,430.98</u>
Net Other Income	<u>-9,982.25</u>	<u>-8,959.18</u>	<u>-1,023.07</u>
Net Income	<u><u>2,049.33</u></u>	<u><u>-2,785.83</u></u>	<u><u>4,835.16</u></u>

SEE ACCOUNTANT'S COMPILATION REPORT

2:31 PM
05/15/20
Accrual Basis

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
January through April 2020

	Jan - Apr 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
481 · METERED SEWER REVENUE	234,536.89	256,870.00	-22,333.11
470 · FORFEITED DISCOUNTS	1,521.92	3,336.00	-1,814.08
471 · MISCELLANEOUS SERVICE REVENUE	5,600.53	4,764.00	836.53
Total Income	241,659.34	264,970.00	-23,310.66
Gross Profit	241,659.34	264,970.00	-23,310.66
Expense			
403 · DEPRECIATION EXPENSE	68,527.20	68,526.00	1.20
407 · AMORTIZATION EXPENSE	0.00	836.00	-836.00
408 · TAXES OTHER THAN INCOME	145.35	153.00	-7.65
603 · SALARIES & WAGES-COMMISSIONERS	1,900.00	2,000.00	-100.00
615 · PURCHASED POWER	25,056.22	27,884.00	-2,827.78
618 · TREATMENT PLANT CHEMICALS	6,786.94	3,664.00	3,122.94
620 · MATERIALS AND SUPPLIES	19,680.31	13,856.00	5,824.31
631 · CONTRACTUAL SERVICES-ENGINEERS	1,657.50	5,000.00	-3,342.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	11,905.55	10,464.00	1,441.55
633 · CONTRACTUAL SERVICES-LEGAL	3,570.88	2,464.00	1,106.88
634 · CONTRACTUAL SERVICE-MANAGEMENT	51,880.00	51,880.00	0.00
635 · CONTRACTUAL SERVICE-OTHER	26,483.30	26,925.00	-441.70
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	6,044.89	6,871.00	-826.11
642 · RENT OF EQUIPMENT	253.04	404.00	-150.96
650 · TRANSPORTATION EXPENSE	1,046.98	1,664.00	-617.02
656 · INSURANCE-VEHICLE	1,058.44	1,056.00	2.44
657 · INSURANCE-GENERAL LIABILITY	2,144.88	2,147.00	-2.12
658 · INSURANCE - PROPERTY	1,241.84	1,242.00	-0.16
659 · INSURANCE-OTHER	235.88	236.00	-0.12
680 · ADVERTISING EXPENSE	8.56	50.00	-41.44
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	0.00	20.00	-20.00
Total Expense	229,627.76	227,342.00	2,285.76
Net Ordinary Income	12,031.58	37,628.00	-25,596.42
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	1,141.86	900.00	241.86
432 · PROCEEDS FROM CAPITAL CONTRIB	1,000.00	2,000.00	-1,000.00
Total Other Income	2,141.86	2,900.00	-758.14
Other Expense			
427 · INTEREST EXPENSE	12,124.11	14,284.00	-2,159.89
Total Other Expense	12,124.11	14,284.00	-2,159.89
Net Other Income	-9,982.25	-11,384.00	1,401.75
Net Income	2,049.33	26,244.00	-24,194.67

SKEES, WILSON & NIENABER, PLLC

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

May 7, 2020

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. Peggy Gamble

In re: PSC May 6, 2020 Order
Case No. 2019-00424

Greetings:

On May 6, 2020, the Public Service Commission ("PSC") entered the attached Order in the District's pending Rate Increase Application Case. The PSC approved those rates recommended by the PSC Staff. A copy of the approved Rate Increase Order is attached. The approved Rate Increases will generate an additional \$73,945.00 revenue per annum representing a 10.35% increase. The District's initial Application requested a 19% increase. A brief summary of the PSC's Order follows.

As expected, the PSC has generally adopted the Staff Report filed earlier in this proceeding. The basis for the reduction in approved rates versus those requested by the District is a product of 2 factors:

- (1) The PSC applied a 5-year average calculation rate, versus the District's requested 3-year average calculation rate; and
- (2) Allowable expense adjustments due to health care benefits.

The PSC justified using a 5-year average calculation rate since the BB&T Lease will be paid in full in 2023, thereby reducing the District's long term debt service by approximately \$114,000.00 per year.

The PSC's Order also has directed the District to readjust Commercial Water Rate bills as follows:

1. **Underbilled Commercial Customers:** The District is required to recalculate Commercial Customer bills for the two year period ending on the effective date of the PSC's Order (May 6, 2020). To the extent that any Commercial Customer was "underbilled" applying the then approved Residential Rates, that Commercial Customer should be invoiced for the additional cost.
2. **Overbilled Commercial Customers:** The District is required to adjust Commercial Customer bills for the 5 year period ending on the effective date of the PSC Order (May 6, 2020). To the extent that a Commercial Customer was "overbilled" applying Residential Rates then in effect, that Commercial Customer should receive a credit on their future bills until such time as the "overbilled" adjustment amount is reimbursed in full.

Other points of significance contained in the PSC's Order are:

1. The PSC has once again approved a "Unified Rate Schedule". That is to say, Commercial Customers and Residential Customers will be charged at the same rate schedule. The overall impact of this decision by the PSC has a net positive increase in "commercial" billings. The following chart demonstrates that Commercial Customers will be paying more by applying "Residential Rates" versus those "Commercial Rates" that the District requested in its original Application.

COMMERCIAL BILLING BASED UPON 10,000 GALLONS

	PSC Approved	District Request
(1) 5/8"/3/4" meter	\$87.87	\$71.65
(2) 1" meter	\$87.87	\$71.65
(3) 1 1/2" meter	\$87.87	\$71.65

Generally speaking, the application of a Unified Rate Schedule as approved by the PSC will have little to no effect on overall revenues generated by the District.

2. At Page 4 of the PSC Order, the PSC concluded:

"Although there is no statutory or regulatory requirement to seek a rate adjustment, the Commission strongly encourages utilities to apply for rate increases with greater frequency."

In some respects, this statement is contradicted by the PSC's granting of a lower rate increase than the District had requested. For example, the District stated in its original Application

and its Response to the PSC Staff Report that the District's infrastructure system is aging and needs significant repair and maintenance on an ongoing basis. This increased demand for additional maintenance and repair will obviously create an additional drain on the District's revenues as time goes by. It is, in part, this increasing cost of maintenance and repair expense and the ever growing number of repairs anticipated over the reasonably foreseeable future that require a 19% increase in rates. That is to say, the District requested a more significant rate increase to cover the future demands of maintenance and repair. Apparently, the PSC ignored this reality and yet they advise the District to file for more frequent rate increases! It just seems inconsistent to me.

If anyone has any questions regarding this Order, please feel free to call. By way of this correspondence, I would request that Dianne Cook place this item on the Agenda for the upcoming May 21, 2020 meeting.

Very truly yours,

/s/ Thomas R. Nienaber
THOMAS R. NIENABER

TRN/krp

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF GRANT)	CASE NO.
COUNTY SANITARY SEWER DISTRICT FOR)	2019-00424
AN ALTERNATE RATE ADJUSTMENT)	

ORDER

On December 9, 2019, Grant County Sanitary Sewer District (Grant District), pursuant to 807 KAR 5:076, filed an application (Application) with the Commission requesting to increase its wastewater service rates. In its Application, Grant District requested rates that would increase annual sewer service revenues by \$136,527, a 19.47 percent increase to its customers.¹

BACKGROUND

Grant District is a sewer district created by an ordinance of the Grant County Fiscal Court pursuant to KRS Chapter 74 and 67. It owns and operates a wastewater distribution system through which it provides wastewater service to approximately 1,577 retail customers² in Grant County, Kentucky.³ The pending case is Grant District's first rate adjustment since it was granted a rate increase on April 12, 2006.⁴

¹ Application, Attachment 6.

² *Annual Report of Grant County Sanitary Sewer District to the Public Service Commission for the Calendar Year Ended December 31, 2018 (Annual Report)* at 25.

³ *Id.* at 9.

⁴ See Case No. 2005-00314, *Application of Grant County Sanitary Sewer District for Authority to Adjust Rates* (Ky. PSC April 12, 2006).

TEST PERIOD

The calendar year ended December 31, 2018, was used as the test year to determine the reasonableness of Grant District's existing and proposed wastewater rates, as required by 807 KAR 5:076, Section 9.

PROCEDURE

Grant District filed its Application on December 9, 2019. To ensure an orderly review of the Application, the Commission established a procedural schedule by Order dated January 2, 2020, which among other things, required Commission Staff (Staff) to file a report containing its findings regarding Grant District's Application by March 26, 2020.

On March 17, 2020, Staff issued a Staff Report finding that Grant District's adjusted test-year operations supported an overall revenue requirement of \$817,071 and that an annual revenue increase of \$73,945, or 10.35 percent, is necessary to generate the overall revenue requirement.

On March 27, 2020, Grant District, filed its written comments in response to the Staff Report. With its comments, Grant District did not request to hold a conference or a hearing.⁵

SUMMARY OF REVENUE AND EXPENSES

The Staff Report summarizes Grant District's pro forma income statement as follows:

⁵ Case No. 2019-00424, Grant County Sanitary Sewer District's Comments on Commission Staff's Report (filed March 27, 2020).

	2018 <u>Annual Report</u>	Pro Forma <u>Adjustments</u>	Staff Pro Forma <u>Operations</u>
Operating Revenues	728,155	\$ 13,100	741,255
Total Operating Expenses	<u>646,209</u>	<u>6,901</u>	<u>653,110</u>
Net Operating Income	81,946	6,199	88,145
Interest and Dividend Income	1,871	0	1,871
Miscellaneous Non Operating Income	<u>15,842</u>	<u>(15,842)</u>	<u>0</u>
Income Available for Debt Service	<u>\$ 99,659</u>	<u>\$ (9,643)</u>	<u>\$ 90,016</u>

ANALYSIS AND DISCUSSION OF ISSUES

In its March 27, 2020 response to Staff's Report, Grant District objected to Staff's recalculation of the Average Annual Principal Payments. Grant District states that the Commission should utilize a three-year calculation period.⁶ In support of its request, Grant District states that given the increasing demands for maintenance, repair and/or replacement of aging infrastructure, the financial demands for funding of these projects is vital to maintaining the district's ability to provide quality services to its customers.⁷

The Commission disagrees with Grant District's opinion in favor of utilizing a three-year method. Current Commission precedent utilizes a five-year period for Average Annual Principal and Interest Payments.⁸ As further support, Grant District's lease with BB&T has a projected payoff of 2023, and at that time principal and interest payments for the lease will not be incurred. If Grant District delays another 14 years between rate cases, the three-year method would improperly allow Grant District to recover costs that

⁶*Id.* at 2–4.

⁷ *Id.* at 4.

⁸ See Case No. 2019-00268, *Application of Knott County Water and Sewer District for Authority to Adjust Rates*. (Ky. PSC Mar. 24, 2020). Case No. 2018-00414, *Application of Crittenden-Livingston County Water District for Authority to Adjust Rates* (Ky. PSC May 23, 2019).

it no longer would incur. The three-year average, as calculated by Grant District, would result in a collection of \$1,253,054 over 11 years for which they are not incurring the expense. Although there is no statutory or regulatory requirement to seek a rate adjustment, the Commission strongly encourages utilities to apply for rate increases with greater frequency.⁹

MODIFICATIONS TO STAFF'S FINDINGS

In the Staff Report, Staff proposed to accept or reject adjustments made by Grant District in its Application and proposed additional adjustments. As discussed in the paragraphs above, Grant District filed one objection to Staff's findings. The Commission finds that it cannot approve Grant District's request to include the three-year average of its annual principal and interest payments, but rather will include the five-year average as calculated by Staff. Therefore, the Commission accepts the findings contained in the Staff Report.

REVENUE REQUIREMENTS

Based upon the Commission's findings and determinations herein, Grant District requires an increase in revenues from its wastewater service rates of \$73,945, or 10.35 percent above pro forma present service revenues, as shown below:

⁹ See case 2019-00041, *Electronic Investigation Into Excessive Water Loss by Kentucky's Jurisdictional Water Utilities*. (Ky. PSC Nov. 22, 2019), Appendix L at 16.

Pro Forma Operating Expenses	\$ 653,110
Plus: Average Annual Debt Principal & Interest Payments	149,055
KIA Loans & Capital Lease	<u>14,906</u>
 Total Revenue Requirement	 817,071
Less: Other Operating Revenue	(26,971)
Miscellaneous Nonoperating Income	0
Interest Income	<u>(1,871)</u>
 Revenue Required from Rates	 788,229
Less: Revenue from Sales at Present Rates	<u>(714,284)</u>
 Required Increase in Revenue	 <u>\$ 73,945</u>
Percentage Increase	<u>10.35%</u>

RATE DESIGN

Grant District proposed to increase all of its monthly retail wastewater service rates evenly across the board. The Commission finds that, in the absence of a cost-of-service study, the proposed across the board method is an appropriate and equitable method to allocate the increased cost to Grant District's retail customers. The rates in the Appendix attached to this Order will produce wastewater rate revenues from Grant District's retail customers sufficient to recover the revenue required from rates of \$788,229, which has been determined to be reasonable by the Commission herein. The monthly wastewater bill of an average residential customer using 3,713 gallons of water will increase from \$35.19 to \$38.85, an increase of \$3.66, or approximately 10.40 percent.

Grant District charges rates for sewer usage based on the water consumption of its customers. The rate structure is a tiered schedule based on water meter size. Grant District's Billing Analysis in its Application included rates for commercial customers that were not in the current tariff. Grant District submitted a supplement to the application on February 5, 2020, stating that it would charge the Monthly Sewer Rates as contained in

Appendix A of the final Order in Case 2005-00314.¹⁰ Grant District stated in its response to the Staff Report, that it will resubmit bills to commercial customers that were under billed and submit credit statements to those commercial customers overbilled in accordance with KRS 278.160 and KRS 413.120.¹¹ The Commission notes that, pursuant to KRS 278.160(2), a utility must demand and collect no more and no less than the rates prescribed in its tariff. Therefore, the Commission finds that to the extent that Grant District underbilled commercial customers, Grant District should bill those customers for the difference in the rate Grant District charged and the rate Grant District was authorized to charge, subject to the two-year limitation found in KRS 278.225. To the extent that Grant District overbilled commercial customers, Grant District should refund those customers for the difference in the rate Grant District charged and the rate Grant District was authorized to charge, subject to the five-year limitation found in KRS 413.120.

SUMMARY

After consideration of the evidence of record and being otherwise sufficiently advised, the Commission finds that:

1. The findings contained in the Staff Report are supported by the evidence of record and are reasonable.
2. The Commission has historically used a Debt Service Coverage (DSC) method to calculate the revenue requirement for water districts or associations with outstanding long-term debt. Application of the Commission's DSC method to Grant

¹⁰ Case No. 2019-00424, Supplemental Application of Grant County Sanitary Sewer District (filed February 5, 2020).

¹¹ Case No. 2019-00424, Grant County Sanitary Sewer District's Comments on Commission Staff's Report (filed March 27, 2020).

District's pro forma operations results in an Overall Revenue Requirement of \$817,071. A revenue increase of \$73,945 from wastewater service rates is necessary to generate the Overall Revenue Requirement.

3. The wastewater service rates proposed by Grant District should be denied.

4. The wastewater service rates set forth in the Appendices to this Order are fair, just, and reasonable and should be approved.

IT IS THEREFORE ORDERED that:

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

2. To the extent that Grant District underbilled commercial customers, Grant District shall bill those customers for the difference in the rate Grant District charged and the rate Grant District was authorized to charge, subject to the two-year limitation found in KRS 278.225.

3. To the extent that Grant District overbilled commercial customers, Grant District shall refund those customers for the difference in the rate Grant District charged and the rate Grant District was authorized to charge, subject to the five-year limitation found in KRS 413.120.

4. The general service rates proposed by Grant District are denied.

5. The rates set forth in the Appendix to this Order are approved for service rendered by Grant District on and after the date of this Order.

6. Within 20 days of the date of entry of this Order, Grant District shall file with this Commission, using the Commission's electronic Tariff Filing System, new tariff sheets

setting forth the rates and charges approved herein and their effective date and stating that the rates and charges were authorized by this Order.

7. This case is closed and removed from the Commission's docket.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

By the Commission

ENTERED
MAY 06 2020 rcs
KENTUCKY PUBLIC
SERVICE COMMISSION

ATTEST:



Executive Director

Case No. 2019-00424

APPENDIX

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE
COMMISSION IN CASE NO. 2019-00424 DATED MAY 06 2020

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

Monthly Wastewater Rates

<u>5/8 x 3/4 Meter</u>		
First 2,000 Gallons	\$23.24	Minimum Bill
Next 3,000 Gallons	9.11	per 1,000 Gallons
Next 5,000 Gallons	7.46	per 1,000 Gallons
Over 10,000 Gallons	5.86	per 1,000 Gallons
<u>1-inch Meter</u>		
First 5,000 Gallons	\$50.57	Minimum Bill
Next 5,000 Gallons	7.46	per 1,000 Gallons
Over 10,000 Gallons	5.86	per 1,000 Gallons
<u>1 1/2-inch Meter</u>		
First 10,000 Gallons	\$87.87	Minimum Bill
Over 10,000 Gallons	5.86	per 1,000 Gallons
<u>2-inch Meter</u>		
First 20,000 Gallons	\$146.47	Minimum Bill
Over 20,000 Gallons	5.86	per 1,000 Gallons

*Bill Catlett
Superintendent
Grant County Sanitary Sewer District
One Farrell Drive
P. O. Box 460
Crittenden, KY 41030

*Grant County Sanitary Sewer District
One Farrell Drive
P. O. Box 460
Crittenden, KY 41030

*Peggy Gamble
Morris & Bressler
7309 Dixie Hwy
Florence, KENTUCKY 41042

*Thomas R Nienaber
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P.O. Box 756
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TELEPHONE: 859.371.7407
FAX: 859.371.9872
EMAIL: rswandd@fuse.net

May 12, 2020

Grant County Sanitary Sewer District
Attention: Dianne Cook and Ashley Dyer
1 Farrell Drive
PO Box 188
Crittenden, KY 41030

Via Email

In re: Revised Tariff
Case No. 2019-00424

Dear Dianne and Ashley:

I have forwarded the Revised Tariff to the Public Service Commission for their recording. Now that the District's new rates have been approved, we are required to file the revised rate sheet with the District's Tariff as recorded in our office and on our website. I would recommend that we post the revised Tariff on the District's website and remove the old Tariff sheet. Please note that the Public Service Commission has approved a "unified rate schedule". That is to say, commercial and residential customers are all being charged at the same rate. Accordingly, we should remove the commercial rate schedule from our old Tariff. I would also recommend that we post a copy of the revised Tariff at the District headquarters for inspection by our customers.

If you have any questions regarding this matter, please feel free to call.

Thanks.

Very truly yours,

/s/ Thomas R. Nienaber
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

For: Grant County, Kentucky

PSC KY Number: 2

1st Revised Sheet No. 1

Cancelling PSC KY Number: 2

Original Sheet No. 1

Grant County Sanitary Sewer District
(Name of Utility)

MONTHLY WASTEWATER RATES

5/8 x 3/4 Meter

First 2,000 Gallons	\$23.24	Minimum Bill	(I)
Next 3,000 Gallons	9.11	per 1,000 Gallons	(I)
Next 5,000 Gallons	7.46	per 1,000 Gallons	(I)
Over 10,000 Gallons	5.86	per 1,000 Gallons	(I)

1-Inch Meter

First 5,000 Gallons	\$50.57	Minimum Bill	(I)
Next 5,000 Gallons	7.46	per 1,000 Gallons	(I)
Over 10,000 Gallons	5.86	per 1,000 Gallons	(I)

1 1/2-inch Meter

First 10,000 Gallons	\$87.87	Minimum Bill	(I)
Over 10,000 Gallons	5.86	per 1,000 Gallons	(I)

2-inch Meter

First 20,000 Gallons	\$146.47	Minimum Bill	(I)
Over 20,000 Gallons	5.86	per 1,000 Gallons	(I)

DATE OF ISSUE 05/06/20
Month / Day / Year

DATE EFFECTIVE 05/06/20
Month / Day / Year

ISSUED BY 
(Signature of Officer)

TITLE CHAIRMAN

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2019-00424 DATED MAY 6, 2020

Grant Co. Sanitary Sewer District

Supervisor's Report

April

20th) – Pulled pump #1 at Barley lift station due to high amps. Unclogged the pump and reinstalled it into the pit.

21st) – Pulled pump #2 at Barley lift station due to high amps. Unclogged the pump and reinstalled it into the pit.

22nd) -Pulled pump #2 at Barley lift station due to high run hours. Replaced the gaskets on the pump, pulled debris from under the pump and reinstalled it into the pit.

23rd) – Installed a new capacitor kit on pump #1 at Angela lift station.

27th) – Scraped the walls at the Sewer Plant to clear debris from the clarifiers.

28th) – Gleason Electric came and made modifications to Kendrick lift station electric to accommodate a demo pump from Wascon.

- Pulled pump 1 at Angela lift station due to a seal leak alarm. (Found that the seal wire was cut)

30th) – Installed a new screen on the dewatering device at the Sewer Plant.

May

1st) – Pulled debris from all 4 plants at the Sewer Plant.

5th) – Installed the dewatering device at the Sewer Plant.

6th) – Worked on the dewatering device at the Sewer Plant.

11th) – Replaced the seal probe on pump #1 at Angela lift station.

13th) – Worked on the dewatering device at the Sewer Plant.

15th) – Installed a new seal probe and wire on pump #1 at Angela lift station.

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

In Account With:

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

05-10-20 Services Rendered as defined in Management Agreement

**Monthly charges for
April, 2020**

	Amount
Labor:	\$12,220.00
April Reconnect Fees:	\$0.00
Plant Operation	\$1,260.00
Rent:	\$750.00
Office Equip/Supplies	
Amazon	Ear replc part \$5.40
CBTS, INC.	Phone Sv \$147.71
WalMart	Fans/Supplies \$52.65
Staples	Office Supply \$46.62
CSM, Inc.	Computer sup \$304.14
Pitney Bowes	postage \$40.00
ProSource	copier lease \$33.40
Spectrum	Internet Svc. \$28.39
Dollar Store	supplies \$6.39
Grant Co. Oil	reimb fuel purc \$144.89
Total Bill for April:	\$15,039.59

Previous billings for 2020: \$59,601.01

Previous payments for 2020: \$44,561.42

Previous billings to date: \$2,102,627.29

Previous payments to date: \$2,087,587.70

RATE			5YR REFUND	2YR OWED
			-8467.82	30384.37
YG	GRANT CO BOARD OF ED	202-01950-00		3019.34
YF	EAGLE CREEK COUNTRY CLUB	202-10100-00		3923.02
YC	GC FISCAL NEW BATH/OFFICE	202-34700-00		763.36
YB	WHIPPY DIP	202-35200-03	-214.05	
YB	ELLISTON STANLEY	202-36400-02	-452.40	
YD	COC- OFFICE	202-49950-00		18.18
YF	DALTON PROP SOUTHSIDE	202-49980-00		1103.73
YB	B&D MOWER	202-50900-00	-508.10	
YB	LORI HENRY	202-51400-01	-256.41	
YB	B&D MOWER OFFICE	202-54050-00	-559.11	
YB	BARNHILL, DOUG	202-54100-01	-327.92	
YB	COC	202-54200-00	-548.77	
YB	BAD TO THE BONE	202-54290-03	-551.09	
YE	DALTON CAR WASH DRY	202-54340-03		1444.95
YB	BANK OF KENTUCKY	202-56000-01	-9.48	
YB	BRANCH BANKING & TRUST	202-56000-02	-511.52	
YB	COC FIREHOUSE	202-56400-00	-224.63	
YB	DALTON PROP OFFICE	202-57300-00		312.54
YD	CRITTENDEN BAPTIST	202-57410-00		17.01
YB	MELTON REAL ESTATE	202-62800-00	-514.32	
YB	BPWD OFFICE	202-66200-00	-491.71	
YB	KOI PARTS	202-66650-03	-381.54	
YB	MILLER, KENNETH	202-67150-01	-448.78	
YB	ALLAN HODGE AUTO REPAIR	203-02100-03	-538.44	
YF	LIGHTLEAF APT	203-02750-00		1062.02
YD	EAST KY POWER	203-62900-00		18.03
YF	DINOVITE	203-62950-03		1062.03
YD	WOLFE STEEL	203-62955-00		340.78
YD	WOLFE STEEL	202-62960-00		405.13
YD	MIAMI VALLEY TUBE	203-62970-00		181.44
YD	SOUTH I-75	203-63970-02		18.03
YE	SOUTH I-75	203-63980-00		436.52
YF	MCDONALD'S	203-64000-00		1514.77
YD	GRANT CO OIL	203-64250-01		29.99
YD	VALOR OIL	203-64500-01		745.37
YD	TRIUMPH ENERGY	203-64800-03		1973.85
YD	GRANT CO DRUGS	203-65100-04		286.7
YE	WENDY'S	203-65120-00		436.52
YD	DOLLAR GENERAL #6933	203-65180-01		170.15
YB	LUNDSFORD	203-65200-02	-12.06	
YB	TASTY SUBS	203-65200-02		18.04
YB	LITTLE HANDS BIG H SUITE D	203-65240-02	-68.07	
YB	LITTLE HANDS BIG H SUITE E	203-65250-02	-59.32	
YF	TOEBBEN LTD	203-65600-00		1062.02

RATE			5YR REFUND	2YR OWEL
			-8467.82	30384.31
YG	GRANT CO BOARD OF ED	202-01950-00		3019.34
YF	EAGLE CREEK COUNTRY CLUB	202-10100-00		3923.02
YC	GC FISCAL NEW BATH/OFFICE	202-34700-00		763.36
YB	WHIPPY DIP	202-35200-03	-214.05	
YB	ELLISTON STANLEY	202-36400-02	-452.40	
YD	COC- OFFICE	202-49950-00		18.18
YF	DALTON PROP SOUTHSIDE	202-49980-00		1103.73
YB	B&D MOWER	202-50900-00	-508.10	
YB	LORI HENRY	202-51400-01	-256.41	
YB	B&D MOWER OFFICE	202-54050-00	-559.11	
YB	BARNHILL, DOUG	202-54100-01	-327.92	
YB	COC	202-54200-00	-548.77	
YB	BAD TO THE BONE	202-54290-03	-551.09	
YE	DALTON CAR WASH DRY	202-54340-03		1444.95
YB	BANK OF KENTUCKY	202-56000-01	-9.48	
YB	BRANCH BANKING & TRUST	202-56000-02	-511.52	
YB	COC FIREHOUSE	202-56400-00	-224.63	
YB	DALTON PROP OFFICE	202-57300-00		312.54
YD	CRITTENDEN BAPTIST	202-57410-00		17.01
YB	MELTON REAL ESTATE	202-62800-00	-514.32	
YB	BPWD OFFICE	202-66200-00	-491.71	
YB	KOI PARTS	202-66650-03	-381.54	
YB	MILLER, KENNETH	202-67150-01	-448.78	
YB	ALLAN HODGE AUTO REPAIR	203-02100-03	-538.44	
YF	LIGHTLEAF APT	203-02750-00		1062.02
YD	EAST KY POWER	203-62900-00		18.03
YF	DINOVITE	203-62950-03		1062.03
YD	WOLFE STEEL	203-62955-00		340.78
YD	WOLFE STEEL	202-62960-00		405.13
YD	MIAMI VALLEY TUBE	203-62970-00		181.44
YD	SOUTH I-75	203-63970-02		18.03
YE	SOUTH I-75	203-63980-00		436.52
YF	MCDONALD'S	203-64000-00		1514.77
YD	GRANT CO OIL	203-64250-01		29.99
YD	VALOR OIL	203-64500-01		745.37
YD	TRIUMPH ENERGY	203-64800-03		1973.85
YD	GRANT CO DRUGS	203-65100-04		286.7
YE	WENDY'S	203-65120-00		436.52
YD	DOLLAR GENERAL #6933	203-65180-01		170.15
YB	LUNDSFORD	203-65200-02	-12.06	
YB	TASTY SUBS	203-65200-02		18.04
YB	LITTLE HANDS BIG H SUITE D	203-65240-02	-68.07	
YB	LITTLE HANDS BIG H SUITE E	203-65250-02	-59.32	
YF	TOEBBEN LTD	203-65600-00		1062.02

YB	CRITTENDEN RETAIL CENTER	203-65800-00	-517.16	
YD	MAJJ HOLDINGS	203-90080-00		18.03
YB	MONEY MAGIC MIRROR	204-02000-00	-10.66	
YB	WILLIAM, DARRYL&CAROL	204-02000-01	-252.78	
YG	NO KY RC DPT JUV JUSTICE	204-13100-00		2782.18
YG	KY TRAN I-75 WEIGHT STN	204-13150-00		904.32
YF	CHURCH OF JESUS CHRIST	204-17930-01		1142.46
YD	SUSTARICH JR, DONALD	204-18080-00		141.58
YB	D&S TRANSPORTATION	206-79300-03	-434.01	
YB	NATIONAL TRUCK EQUIPMENT	206-79320-00	-531.55	
YB	SELECT DIESEL REPAIR	207-37500-02		301.72
YB	WALICK COMMUNITIES	213-34350-10	-43.94	
YE	JORDAN PROPERTY LLC	213-37330-02		2262.4
YC	GRANT CO SANITARY SEWER	214-02590-01		2468.16

YB	DONNA'S BARBER SHOP	202-51400-00		
YF	DALTON PROPERTIES CARWASH	202-54380-00		
	KILBY, SHAWN & KIM	202-68600-20		
	?	202-68600-21		
YB	LAXMI SUBS	203-65200-01		
YB	PLACE FOR KIDS SUITED	203-65240-01		
YB	PLACE FOR KIDS SUITE E	203-65250-01		
	?	213-34350-12		
	?	213-34350-13		
YH	NKCAC	213-34350-14		
YB	WALICK	213-34670-10		
	?	213-34670-11		
YE	MANN, RANDY & VIRGINIA	213-37330-01		
YB	WILLIAMSTOWN MHC	214-00380-02		

	CRITTENDEN CHEVRON	203-64500-00		
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UNCHARGED BUT FINALED OUT 2 YEARS AGO-
OUTSIDE OF TIMEFRAME NO ACTION TAKEN

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
JUNE 18, 2020**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
JUNE 18, 2020
VIA WEB
AND
IN PERSON

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. PSC – Rate Increase Completed
5. New business
 - A. Kerry Odle, HMB Professional Engineering
 - i. WWTP Improvements
 - ii. KIA Loan Announcements
 - B. Billy Catlett
 - i. Supervisor's Report
 - C. Bullock Pen Management Fee
 - i. May, 2020
 - D. Dianne Cook/Ashley Dyer
 - i. Next Meeting – July 16 or 23, 2020??
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
JUNE 2020 MEETING**

A Special Meeting of the Grant County Sanitary Sewer District was called to order on June 18, 2020, at the hour of 3:00 p.m. The Special Meeting was conducted by live video and live audio teleconference which originated at the District Headquarters, 1 Farrell Drive, Crittenden, KY 41030. The Special Meeting was called pursuant to Senate Bill 150 and KRS 61.823. The Special Meeting was SB 150 compliant and KRS 61.823 compliant. Prior to beginning the Meeting, Chairman Givin announced that the Special Meeting was properly noticed with the compliant agenda. Those in attendance were Chairman Charles Givin, and Commissioners, Rodger Bingham, Danny Northcutt, Robert Worthington, and Leo Saylor. Also present were Superintendent William Catlett, Dianne Cook, HR Director Ashley Dyer, Kerry Odle of HMB Professional Engineers, Inc., and Counsel Thomas R. Nienaber. All Commissioners attended the meeting live or by video teleconference. Also attending the Special Meeting by video teleconference were Kerry Odle of HMB Professional Engineers, Inc., and Counsel Thomas R. Nienaber. Ashley Dyer, Dianne Cook, and Superintendent Catlett attended the meeting at the District Headquarters and followed all “social distancing” guidelines.

The first order of business was a review of the May 2020 Minutes. After discussion, upon Motion of Leo Saylor and second by Robert Worthington, it was unanimously,

“RESOLVED: that the May 2020 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the May 2020 Profit and Loss Statement and Warrants as attached. Commissioner Worthington inquired as to the telemetry bill. Superintendent Catlett explained those charges. After discussion, upon motion of Danny Northcutt and second by Rodger Bingham, it was unanimously,

“RESOLVED: that the May 2020 Profit and Loss Statement and Warrants, 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 Public Service Commission has approved the District’s revised Tariff incorporating the current rate increase. All further customer billings will conform to the new rates.
2. Mr. Nienaber gave a report on the status of the issue of bill overpayment refunds and underpayment charges as contained in the Public Service Commissions’ Order approving the District’s rate increase. Dianne Cook reported that the approved letters for both classes of customers are being finalized and are being sent to customers.

Grant County Sanitary Sewer District
Minutes
June 18, 2020

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

1. Mr. Odle gave a report on the recent publication of project awards by the Kentucky Infrastructure Authority ("KIA"). He reported that the District's request for financing of the equalization tank was rated last. It is unlikely that KIA funds will be available for that project.
2. Mr. Odle gave a report on the status of the federal stimulus program whereby federal funding would be available to sewer districts on a nationwide basis. Currently, it appears as though the federal stimulus program will offer \$50 billion dollars for sewer infrastructure projects (nationwide). To date, specific program rules and regulations have not been adopted. In all likelihood, this program will be administered on a state level by KIA. Mr. Odle reported that since federal monies are funding this program, any District which accepts federal funding will be required to follow federal rules which would include issues such as prevailing wages and surveys, including environmental, archeological, and the like. These additional federal rules would invariably increase the cost of a project. Currently, it appears that federal monies would be available on a 50% grant and 50% loan basis. Preliminary interest rates appear to be somewhere around 2.5%. Mr. Odle recommended that the District begin the process of preparing project profiles (particularly for the equalization tank) for submittal under the federal stimulus program. He reported that if the District should qualify for and subsequently decline participation, the District could do so without any obligation. Commissioner Givin suggested that in any event, the District should consider borrowing money for the equalization basin project.

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. On May 28th, District employees completed their continuing education relating to sanitary sewer districts. All applicable employees are now in compliance.
3. Superintendent Catlett conducted a trial on the new pumps. He reported that the replacement pumps are performing much better than the old pumps.
4. On May 18, 2020, Ernie serviced the pumps at the sewer treatment plant. Overall, he did a great job.

Grant County Sanitary Sewer District
Minutes
June 18, 2020

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

1. Commissioner Northcutt inquired as to the number of customer nonpayment/late payments in light of the COVID-19 issue. Dianne Cook reported that there is not a significant increase in late payments or nonpayments. She also commented that in conformity with the Public Service Commission's recent order, late fees are not being charged.
2. Dianne Cook reported that current bills are now going out under the new rate schedule.
3. Dianne Cook reported that the next meeting is scheduled for July 16, 2020. Due to conflicts, the Bullock Pen Water District changed the meeting date to July 23, 2020. Everyone agreed that the District should do likewise.

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, 2020**

WARRANTS

5/12/2020	BULLOCK PEN WATER	618.96	WATER SVCS
5/12/2020	THE CINCINNATI INS. CO	251.00	NON PROFIT ORG PILLAR POLICY
5/12/2020	THE CINCINNATI INS. CO	980.00	INS. PREMIUM
5/13/2020	ADVANCED ANALYTICAL	280.00	REAGENT - SAMPLE ANALYSIS
5/13/2020	BEST WAY DISPOSAL	70.33	DUMPSTER P/U 05/20
5/13/2020	BULLOCK PEN WATER	57.08	WATER SVCS
5/13/2020	CITY OF WILLIAMSTWN	1300.00	SLUDGE PROCESSING 05/01/20
5/13/2020	FLUSH SANITATION	2700.00	SLUDGE HAULING 05/20
5/13/2020	GCSSD	313.25	SEWER SVCS @ PLANT
5/13/2020	HMB PROF. ENGINEERS	195.00	ENGINEERING SVCS
5/13/2020	OWEN ELECTRIC COOP	4390.34	ELECTRIC SVCS
5/13/2020	SMARTBILL	761.88	BILLING/POSTAGE 05/20
5/15/2020	BB&T (VISA)	43.98	WEBSVCS -2 MONTHS
5/15/2020	HIGH TIDE TECHNOLOG	5220.00	ANNUAL FEE - PHONE SVCS LIFT STN
5/15/2020	KY STATE TREASURER	390.12	KY SALES & USE TAX 04/20
5/21/2020	CHARLES A GIVIN	90.85	COMMISSIONERS FEE
5/21/2020	DAN NORTHCUTT	90.85	COMMISSIONERS FEE
5/21/2020	LEO L SAYLOR	90.85	COMMISSIONERS FEE
5/21/2020	ROBERT H WORTHINGTC	90.85	COMMISSIONERS FEE
5/21/2020	RODGER W BINGHAM	90.85	COMMISSIONERS FEE
5/22/2020	APPLIED INDUSTRIAL	47.54	SUPPLIES
5/22/2020	BULLOCK PEN WATER	15039.59	MGT FEE 04/20
5/22/2020	CCP INDUSTRIES INC	143.85	SW PLANT GLOVES
5/22/2020	CITY OF CRITTENDEN	7428.38	TRASH COLLECTIONS 04/20
5/22/2020	MORRIS & BRESSLER	743.75	ACCOUNTANT SVCS 04/20
5/22/2020	THOMAS R NIENABER	1232.50	ATTORNEY SVCS 05/05-05/13/20
5/22/2020	WISEWAY SUPPLY	46.82	MOTOR CONN -SW REPAIR
5/22/2020	PACE ANALYTICAL	1984.16	SAMPLE ANALYSIS
5/22/2020	DUKE ENERGY	2532.31	ELECTRIC SVCS
5/8/2020	BB&T	9492.86	LOAN PAYMENT
5/29/2020	VAN GORDER, WALKER	5000.00	AUDIT FEE - PARTIAL

TOTAL DISBURSEMENTS 61717.95

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
MAY, 2020**

GROSS RECEIPTS		\$ 67,280.23
DISBURSEMENTS		
UTILITIES	\$ 7,982.27	
SALARIES - NET	454.25	
MILEAGE	0.00	
MAINTENANCE & OPERATION	30,516.61	
SUPPLIES	518.21	
GENERAL	<u>22,246.61</u>	
TOTAL DISBURSEMENTS		<u>61,717.95</u>
NET		<u><u>\$ 5,562.28</u></u>

Warrants
June, 2020

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
The C.I. Thornburg Co.	Sewer Plant Chemical	\$1,982.83
The Cincinnati Insurance Co.	Liability Ins. Payment	\$979.20
Owen Electric Coop. Inc.	Electric services	\$4,803.03
Duke Energy	Electric services	\$2,903.48
Bestway Disposal	Dumpster P/U 06/20	\$68.66
Smartbill	Postage/Billing/Online Svcs 06/20	\$756.61
GCSSD	Sewer Plant Svcs	\$32.35
Bullock Pen Water District	Water Bills	\$314.32
CCP Industries	Sw Plnt Supplies	\$144.18
City of Williamstown	Sludge Processing 05/20	\$400.00
Ky. State Treasurer	Sales & Use Tax 05/20	\$443.59
BB&T Visa	Websvcs, Sw Plnt Chem; PVA web ren	\$754.62
Bullock Pen Water District	Management Fee - 05/20	\$14,983.37
HMB Engineering Svcs	Gen Engineering Svcs 04-26/05-23/20	\$195.00
Vitech, Inc.	Kendrick & Angela Pump Repair	\$543.35
City of Crittenden	Trash Collections 05/20	\$6,722.00
Bullock Pen Water District	Reimb 1/2 Surety Bond Prem	\$943.00
Kentucky Infrastructure Authority	Ph II Loan Pymt	\$32,234.90
Kentucky Infrastructure Authority	Ph I Loan Pymt	\$7,115.54
Morris & Bressler, PSC	Accounting Services 05/20	\$1,261.25
Flush Sanitation	Sludge Hauling 05/20	<u>\$1,950.00</u>
	TOTAL	\$89,024.14



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
June, 2020

BANK BALANCES:

FORCHT BANK	
Revenue	\$238,966.23
Maintenance & Operations	\$52,981.67
Merchant Services Acct	\$106,423.51
Loans Replacement Reserve	\$23,400.00

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, 2020, and the related statements of revenue and expenses - historical for the one month and five months ended May 31, 2020 and 2019 and budgeted for the five months ended May 31, 2020 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

June 15, 2020

MORRIS & BRESSLER, PSC
Certified Public Accountants

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

1:29 PM

GRANT COUNTY SANITARY SEWER DISTRICT

Balance Sheet

As of May 31, 2020

06/12/20

Accrual Basis

	May 31, 20
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	99,969.29
131.07 · CIB-MAINTENANCE & OPERATION FOR	44,291.68
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	139,160.96
131.06 · CIB-REVENUE - FORCHT	236,609.62
135 · CERTIFICATES OF DEPOSIT	132,586.06
Total Checking/Savings	654,617.61
Other Current Assets	154,072.27
Total Current Assets	808,689.88
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
105.18 · CIP - MHP TAP IN	3,172.60
105.19 · CIP-DIGESTOR, EQUAL TANK,DETENT	5,366.25
Total 105 · CONSTRUCTION IN PROGRESS	38,864.79
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	2,335,300.14
320.3 · S.T.P.-SEWER TREATMENT PLT EQUI	293,521.53
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	-2,645,758.00
Total Fixed Assets	6,396,845.68
Other Assets	
186.1 · DEFERRED RATE CASE EXP	22,629.06
Total Other Assets	22,629.06
TOTAL ASSETS	7,228,164.62
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	31,979.59
Credit Cards	754.62
Other Current Liabilities	238,181.93
Total Current Liabilities	270,916.14
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	139,728.49
221 · NOTE PAYABLE - KIA - PHASE II	755,992.41
222 · CAPITAL LEASE - BB&T	300,686.13
224 · LESS CURR PORTION OF LTD	-157,156.91
Total Long Term Liabilities	1,039,250.12
Total Liabilities	1,310,166.26
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,200,438.65
3001 · RESTRICTED	9,348.30
3010 · UNRESTRICTED	712,171.37

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

May 2020

	May 20	May 19	\$ Change
Ordinary Income/Expense			
Income			
481 · METERED SEWER REVENUE	63,360.73	60,094.54	3,266.19
470 · FORFEITED DISCOUNTS	0.00	806.27	-806.27
471 · MISCELLANEOUS SERVICE REVENUE	1,008.90	1,023.60	-14.70
Total Income	<u>64,369.63</u>	<u>61,924.41</u>	<u>2,445.22</u>
Gross Profit	64,369.63	61,924.41	2,445.22
Expense			
403 · DEPRECIATION EXPENSE	17,131.80	16,520.75	611.05
408 · TAXES OTHER THAN INCOME	38.25	38.25	0.00
603 · SALARIES & WAGES-COMMISSIONERS	500.00	500.00	0.00
615 · PURCHASED POWER	7,702.50	6,506.13	1,196.37
618 · TREATMENT PLANT CHEMICALS	1,982.83	0.00	1,982.83
620 · MATERIALS AND SUPPLIES	2,285.12	5,888.25	-3,603.13
631 · CONTRACTUAL SERVICES-ENGINEERS	195.00	487.50	-292.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	6,261.25	553.03	5,708.22
633 · CONTRACTUAL SERVICES-LEGAL	1,232.50	0.00	1,232.50
634 · CONTRACTUAL SERVICE-MANAGEMENT	12,970.00	12,970.00	0.00
635 · CONTRACTUAL SERVICE-OTHER	11,785.48	13,636.29	-1,850.81
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,613.54	1,585.48	28.06
642 · RENT OF EQUIPMENT	33.40	31.80	1.60
650 · TRANSPORTATION EXPENSE	84.01	200.35	-116.34
656 · INSURANCE-VEHICLE	264.61	264.61	0.00
657 · INSURANCE-GENERAL LIABILITY	536.21	536.21	0.00
658 · INSURANCE - PROPERTY	310.46	310.46	0.00
659 · INSURANCE-OTHER	58.97	49.60	9.37
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
Total Expense	<u>64,985.93</u>	<u>60,078.71</u>	<u>4,907.22</u>
Net Ordinary Income	-616.30	1,845.70	-2,462.00
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	252.88	151.91	100.97
432 · PROCEEDS FROM CAPITAL CONTRIB	0.00	2,000.00	-2,000.00
Total Other Income	<u>252.88</u>	<u>2,151.91</u>	<u>-1,899.03</u>
Other Expense			
427 · INTEREST EXPENSE	2,965.66	3,331.81	-366.15
Total Other Expense	<u>2,965.66</u>	<u>3,331.81</u>	<u>-366.15</u>
Net Other Income	-2,712.78	-1,179.90	-1,532.88
Net Income	<u><u>-3,329.08</u></u>	<u><u>665.80</u></u>	<u><u>-3,994.88</u></u>

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

January through May 2020

	Jan - May 20	Jan - May 19	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	297,793.51	290,187.91	7,605.60
470 · FORFEITED DISCOUNTS	1,521.92	3,852.85	-2,330.93
471 · MISCELLANEOUS SERVICE REVENUE	5,615.43	5,283.65	331.78
Total Income	304,930.86	299,324.41	5,606.45
Gross Profit	304,930.86	299,324.41	5,606.45
Expense			
403 · DEPRECIATION EXPENSE	85,659.00	82,603.75	3,055.25
408 · TAXES OTHER THAN INCOME	183.60	191.25	-7.65
603 · SALARIES & WAGES-COMMISSIONERS	2,400.00	2,500.00	-100.00
615 · PURCHASED POWER	32,758.72	36,030.40	-3,271.68
618 · TREATMENT PLANT CHEMICALS	8,769.77	911.40	7,858.37
620 · MATERIALS AND SUPPLIES	22,258.49	30,366.77	-8,108.28
631 · CONTRACTUAL SERVICES-ENGINEERS	2,047.50	2,232.50	-185.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	18,910.55	13,808.71	5,101.84
633 · CONTRACTUAL SERVICES-LEGAL	4,803.38	1,950.00	2,853.38
634 · CONTRACTUAL SERVICE-MANAGEMENT	64,850.00	64,850.00	0.00
635 · CONTRACTUAL SERVICE-OTHER	38,283.78	40,285.26	-2,001.48
638 · CONTRACTUAL SERVICE-SAMPLE ANYS	8,029.05	9,052.97	-1,023.92
642 · RENT OF EQUIPMENT	286.44	182.05	104.39
650 · TRANSPORTATION EXPENSE	1,130.99	841.72	289.27
656 · INSURANCE-VEHICLE	1,323.05	1,323.05	0.00
657 · INSURANCE-GENERAL LIABILITY	2,681.09	2,366.73	314.36
658 · INSURANCE - PROPERTY	1,552.30	1,552.30	0.00
659 · INSURANCE-OTHER	294.85	248.00	46.85
660 · ADVERTISING EXPENSE	8.56	8.50	0.06
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
Total Expense	296,231.12	291,305.36	4,925.76
Net Ordinary Income	8,699.74	8,019.05	680.69
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	1,430.07	747.82	682.25
432 · PROCEEDS FROM CAPITAL CONTRIB	1,000.00	6,000.00	-5,000.00
Total Other Income	2,430.07	6,747.82	-4,317.75
Other Expense			
427 · INTEREST EXPENSE	15,089.77	16,886.90	-1,797.13
Total Other Expense	15,089.77	16,886.90	-1,797.13
Net Other Income	-12,659.70	-10,139.08	-2,520.62
Net Income	-3,959.96	-2,120.03	-1,839.93

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
January through May 2020

	Jan - May 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	297,793.51	321,087.50	-23,293.99
470 · FORFEITED DISCOUNTS	1,521.92	4,169.00	-2,647.08
471 · MISCELLANEOUS SERVICE REVENUE	5,615.43	5,956.00	-340.57
Total Income	<u>304,930.86</u>	<u>331,212.50</u>	<u>-26,281.64</u>
Gross Profit	304,930.86	331,212.50	-26,281.64
Expense			
403 · DEPRECIATION EXPENSE	85,659.00	85,658.00	1.00
407 · AMORTIZATION EXPENSE	0.00	1,044.00	-1,044.00
408 · TAXES OTHER THAN INCOME	183.60	191.25	-7.65
603 · SALARIES & WAGES-COMMISSIONERS	2,400.00	2,500.00	-100.00
615 · PURCHASED POWER	32,758.72	34,858.50	-2,099.78
618 · TREATMENT PLANT CHEMICALS	8,769.77	4,581.00	4,188.77
620 · MATERIALS AND SUPPLIES	22,258.49	17,319.00	4,939.49
631 · CONTRACTUAL SERVICES-ENGINEERS	2,047.50	6,250.00	-4,202.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	18,910.55	12,081.00	6,829.55
633 · CONTRACTUAL SERVICES-LEGAL	4,803.38	3,081.00	1,722.38
634 · CONTRACTUAL SERVICE-MANAGEMENT	64,850.00	64,850.00	0.00
635 · CONTRACTUAL SERVICE-OTHER	38,283.78	33,660.00	4,623.78
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	8,029.05	8,588.75	-559.70
642 · RENT OF EQUIPMENT	286.44	503.50	-217.06
650 · TRANSPORTATION EXPENSE	1,130.99	2,081.00	-950.01
658 · INSURANCE-VEHICLE	1,323.05	1,320.00	3.05
657 · INSURANCE-GENERAL LIABILITY	2,681.09	2,683.00	-1.91
658 · INSURANCE - PROPERTY	1,552.30	1,552.50	-0.20
659 · INSURANCE-OTHER	294.85	295.00	-0.15
660 · ADVERTISING EXPENSE	8.56	50.00	-41.44
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	0.00	25.00	-25.00
Total Expense	<u>296,231.12</u>	<u>283,172.50</u>	<u>13,058.62</u>
Net Ordinary Income	8,699.74	48,040.00	-39,340.26
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	1,430.07	1,125.00	305.07
432 · PROCEEDS FROM CAPITAL CONTRIB	1,000.00	3,000.00	-2,000.00
Total Other Income	<u>2,430.07</u>	<u>4,125.00</u>	<u>-1,694.93</u>
Other Expense			
427 · INTEREST EXPENSE	15,089.77	17,854.00	-2,764.23
Total Other Expense	<u>15,089.77</u>	<u>17,854.00</u>	<u>-2,764.23</u>
Net Other Income	-12,659.70	-13,729.00	1,069.30
Net Income	<u><u>-3,959.96</u></u>	<u><u>34,311.00</u></u>	<u><u>-38,270.96</u></u>

1:20 PM
06/12/20
Accrual Basis

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of May 31, 2020

	<u>May 31, 20</u>
Total 3020 · NET POSITION	5,921,958.32
Net Income	-3,959.96
Total Equity	5,917,998.36
TOTAL LIABILITIES & EQUITY	<u>7,228,164.62</u>

Grant Co. Sanitary Sewer District

Supervisor's Report

May

27th) – Installed a new skimmer discharge pipe on plant #3 at the Sewer Plant.

- Mowed grass at the Sewer Plant.

28th) – Employees completed a webinar for continuing education hours.

June

1st) – Gleason Electric installed a phase adder on Angela lift station.

- Installed a Grundfos trial pump at Angela lift station.

3rd) – Installed a new starter on the vactor motor on the Vactor Truck.

8th) – Unclog the sludge return on plant #3 at the Sewer Plant.

10th) – Completed monthly lift station inspections.

11th) – Continued with monthly lift station inspections.

12th) – Finished monthly lift station inspections.

16th) – Pulled debris from all 4 plants at the Sewer Plant.

- Vacted out troughs on #2, #3, and #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

06-10-20 Services Rendered as defined in Management Agreement

**Monthly charges for
May, 2020**

	Amount
Labor:	\$12,220.00
May Reconnect Fees:	\$0.00
Plant Operation	\$1,260.00
Rent:	\$750.00
Office Equip/Supplies:	
Invoice Cloud March, 2020	\$83.52
Invoice Cloud April, 2020	\$111.57
CBTS, INC. Phone Sv	\$147.71
WalMart Fans/Supplies	\$99.45
Staples Office Supply	\$80.17
CSM, Inc. Computer sup	\$76.76
Pitney Bowes postage	\$0.00
ProSource copier lease	\$33.40
Spectrum Internet Svc.	\$28.39
Zoom Meeting Broadcast	\$3.18
TotalCare Ph Misc Supplies	\$3.01
Dollar Store supplies	\$2.20
Grant Co. Oil reimb fuel purc	<u>\$84.01</u>
Total Bill for May, 2020	\$14,983.37

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
JULY 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
JULY 23, 2020
VIA WEB
AND
IN PERSON

1. Call to order
2. Visitor Presentation
 - A. John Chamberlin, Van Gorder, Walker & Co. - 2019 Audit Report
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. WWTP Improvements
 - ii. KIA Loan Announcements
 - B. Billy Catlett
 - i. Supervisor's Report
 - C. Bullock Pen Management Fee
 - i. June, 2020
 - D. Dianne Cook/Ashley Dyer
 - i. Next Meeting – August 20, 2020
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
JULY 2020 MEETING**

A Special Meeting of the Grant County Sanitary Sewer District was called to order on July 23, 2020, at the hour of 3:00 p.m. The Special Meeting was conducted by live video and live audio teleconference which originated at the District Headquarters, 1 Farrell Drive, Crittenden, KY 41030. The Special Meeting was called pursuant to Senate Bill 150 and KRS 61.823. The Special Meeting was SB 150 compliant and KRS 61.823 compliant. Prior to beginning the Meeting, Chairman Givin announced that the Special Meeting was properly noticed with the compliant agenda. Those in attendance were Chairman Charles Givin, and Commissioners, Rodger Bingham, Danny Northcutt, Robert Worthington and Leo Saylor. Also present were Superintendent William Catlett, Dianne Cook, HR Director Ashley Dyer, Kerry Odle of HMB Professional Engineers, Inc., and Counsel Thomas R. Nienaber. All Commissioners attended the meeting live or by video teleconference except Commissioner Worthington. Commissioner Robert Worthington attended the Special Meeting by video teleconference. Kerry Odle of HMB Professional Engineers, Inc., Counsel Thomas R. Nienaber, Ashley Dyer, Dianne Cook, and Superintendent Catlett attended the meeting at the District Headquarters and followed all "social distancing" guidelines.

The first order of business was a report by VanGorder, Walker & Co., Inc., Mr. John Chamberlain regarding the District's audited Financial Statement for the period ending December 31, 2019. Mr. Chamberlain distributed to all of the Commissioners a copy of the proposed Financial Statement (attached) and Financial Statement Summary. Mr. Chamberlain reported that the Audit Opinion represents an unmodified opinion which is the highest level of assurance given. The financial statements present fairly in all material respects, the financial position of the District as of December 31, 2019. Mr. Chamberlain stated that there are no matters involving internal control over financial reporting and operations considered to be significant deficiencies or material weaknesses in conformity with the government auditing standards. He found no items of noncompliance with debt agreements and/or Kentucky law. Mr. Chamberlain noted that there was a small reduction in cash equivalents in 2019 versus 2018. The District's capital asset comparison has remained steady. He noted that the long term debts and liabilities have been significantly reduced. Mr. Chamberlain noted that in 2023 the District will make its last payment to the BB&T Bank Lease. This will eliminate an approximate \$110,00.00 per year annual payment in the District's long term debt obligations. Mr. Chamberlain noted that the District's revenue and expenses gap has narrowed during 2019. However, with the District's recent 10.5% rate increase, this gap should expand favorably to the District in 2020 and thereafter. Overall, Mr. Chamberlain reported that the District is in a strong financial position. He also reported that the COVID-19 Emergency has not created any significant issues for the District. Chairman Givin requested that the Commissioners review their copy of the proposed financial statement and be prepared to take final action at the next meeting.

The next order of business was a review of the June 2020 Minutes. After discussion, upon Motion of Rodger Bingham and second by Leo Saylor, it was unanimously,

Grant County Sanitary Sewer District
Minutes
July 23, 2020

“RESOLVED: that the June 2020 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the June 2020 Profit and Loss Statement and Warrants as attached. Commissioner Northcutt inquired as to the bill to Cummins Generator. Superintendent Catlett reported that this is the District’s annual inspection fee paid to Cummins Generator. Commissioner Northcutt inquired as to the payment to Envirocare. Superintendent Catlett reported that this is the last payment due on the bar screen at the treatment plant. After discussion, upon motion of Danny Northcutt and second by Rodger Bingham, it was unanimously,

“RESOLVED: that the June 2020 Profit and Loss Statement and Warrants, 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 inquired as to whether or not anyone has heard from the Division of Water regarding the mobile home parks on US 25. Kerry Odle reported that he heard the on-site treatment plant permit applications from the mobile home parks are being reviewed. This has been the same response given by the Division of Water over the last year. It does not appear as though there has been any movement whatsoever in this regard.

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

1. Mr. Odle reported that the Kentucky Infrastructure authority released its loan awards last month. The District did not receive any such loan funding.
2. Mr. Odle inquired as to whether or not the District should update its current project profiles in order for the District to apply for federal funding if the Federal Government ever approves and releases the anticipated \$50 billion dollars in stimulus funding. Everyone agreed that those project profiles should be updated.

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.

Grant County Sanitary Sewer District
Minutes
July 23, 2020

2. Superintendent Catlett reported that over the last month or so, foam has been an issue at the treatment plant. This problem is not out of the ordinary during the hotter summer months. Superintendent Catlett reported that the foam issue is under control.
3. Superintendent Catlett reported that he is going to retire effective January 31, 2021. He reported that the Bullock Pen Water District is in the process of obtaining replacements for his position.

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

1. Commissioner Northcutt inquired as to the status of collecting underpayments and issuing overpayment checks as required by the Public Service Commission in their most recent rate increase order. Dianne Cook reported that she has billed out approximately \$36,000.00 in underpayments and received approximately \$14,000.00. She indicated that there are no serious issues. Dianne Cook reported that with respect to the refund checks for overpayments, she is in the process of issuing those checks which should go out in the next 30 days.
2. Dianne Cook reported that the next regular meeting is scheduled for August 20, 2020.
3. Dianne Cook reported that Suzanne Epperson's retirement lunch is scheduled for July 30, 2020 at noon. Anyone wanting to attend should notify Dianne Cook.

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
JUNE, 2020**

WARRANTS

6/5/2020	BULLOCK PEN WATER	314.32	WATER SERVICES
6/5/2020	GCSSD	32.35	SW SVCS @ PLANT
6/5/2020	THE CINCINNATI INS. CO	979.20	INSURANCE PREM
6/11/2020	BB&T (VISA)	754.62	PVA RENEWAL/SUPPLY-PLANT/WEB
6/11/2020	BEST WAY DISPOSAL	68.66	DUMPSTER P/U 06/20
6/11/2020	BULLOCK PEN WATER	75.02	REIMB COVID 19 SUPPLIES
6/11/2020	CCP INDUSTRIES INC	144.18	SW PLANT SUPPLIES
6/11/2020	CITY OF WILLIAMSTON	400.00	SLUDGE PROCESSING 5/20
6/11/2020	FLUSH SANITATION	1950.00	SLUDGE HAULING 5/20
6/11/2020	HMB PROFESSIONAL	195.00	GEN ENG SVCS 4/26-5/23/20
6/11/2020	MORRIS & BRESSLER	1261.25	ACCOUNTING SVCS 5/20
6/11/2020	SMARTBILL	756.61	POSTAGE/BILLING 06/20
6/11/2020	THE C.I.THORNBURG	1982.83	CHEMICALS/SW PLANT
6/11/2020	VITECH, INC.	543.35	KENDRICK & ANGELA PUMP STNS
6/12/2020	BULLOCK PEN WATER	98.16	REIMB COVID 19 SUPPLIES
6/15/2020	BULLOCK PEN WATER	943.00	REIMB SURETY BOND PYMT
6/15/2020	KY STATE TREASURER	443.59	SALES & USE TAX 05/20
6/15/2020	OWEN ELECTRIC COOP	4803.03	ELECTRICAL SVCS
6/19/2020	DUKE ENERGY	2903.48	ELECTRICAL SVCS
6/18/2020	CHARLES A GIVIN	90.85	COMMISSIONER'S FEE
6/18/2020	DAN NORTHCUTT	90.85	COMMISSIONER'S FEE
6/18/2020	LEO L SAYLOR	90.85	COMMISSIONER'S FEE
6/18/2020	ROBERT H WORTHINGT	90.85	COMMISSIONER'S FEE
6/18/2020	RODGER W BINGHAM	90.85	COMMISSIONER'S FEE
6/22/2020	CCP INDUSTRIES INC	224.97	SUPPLIES/SW PLANT
6/22/2020	CITY OF CRITTENDEN	6722.00	TRASH COLLECTIONS 05/20
6/22/2020	CUMMINS BROADWAY	1191.42	GENERATOR CONTR. RENEWAL
6/22/2020	GLEASON ELECTRIC	2610.83	ANGELA DR ELECTRICAL RELAY
6/22/2020	KOI ENTERPRISES	7.44	SW PLANT SUPPLIES
6/22/2020	WISEWAY SUPPLY	115.03	SUPPLY/RUNNING WATER TO FINES
6/23/2020	BULLOCK PEN WATER	14983.37	MANAGEMENT FEE 05/20
6/30/2020	HIGH TIDE TECHNOLOG	240.00	CLAIBORNE DR-ANNUAL COMM. REN
6/30/2020	KEMI	624.68	WORKERS COMP RENEWAL
6/30/2020	THOMAS R NIENABER	978.75	ATTORNEY FEES 5/21-06/09/20
6/8/2020	BB&T	9492.86	LOAN PAYMENT
6/1/2020	K.I.A.	7115.54	PH I LOAN PAYMENT
6/1/2020	K.I.A.	<u>32234.90</u>	PH II LOAN PAYMENT

TOTAL DISBURSEMENTS 95644.69

**WARRANTS
JULY, 2020**

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
City of Williamstown	Sludge Processing 05/30-06/04 & 06/17	\$2,100.00
The Cincinnati Insurance Cos.	Insurance Installment - Gen Liability	\$979.20
Owen Electric Coop. Inc.	Electric services	\$4,817.91
Duke Energy	Electric services	\$2,010.40
Advanced Analytical Solutions	Reagents/Lab Analysis	\$150.00
CCP Industries	Gloves/Towels Sewer Plant	\$227.02
Best Way Disposal	Dumpster P/U 7/20	\$68.66
GCSSD	Sewer Plant Svcs & PSC Underpymt	\$2,519.35
Bullock Pen Water District	Water Bills	\$802.48
Flush Sanitation	10 Lds Sludge Hauling	\$1,500.00
HMB Engineering	Gen. Engineering Fees	\$292.50
Ky. State Treasurer	Sales & Use Tax 06/20	\$490.23
BB&T Visa	Plug In Thermostat/Plant	\$53.01
Bullock Pen Water District	Management Fee - 06/20	\$14,779.42
Morris & Bressler, PSC	Accounting Svcs 06/20	\$1,148.95
Smartbill	Billing/Postage 07/20	\$759.59
CCP Industries	Gloves/Towels Sewer Plant	\$144.19
Enviro-Care Company	Fine Screen Balance	\$6,223.00
KOI Auto Parts	Truck Parts- Russell Dr Valve Repair	\$112.24
The C.I. Thornburg Co.	Sewer Plant Chemicals	\$1,282.78
Ky. State Treasurer	2020 PSC Assessment	\$1,435.35
Applied Industrial Technologies	Plastic Gloves	\$146.79
Pace Analytical Svcs	Lab Analysis	\$2,463.48
City of Crittenden	Trash Collections 06/20	\$7,241.93
Chemicals, Inc.	Sewer Plant Chemicals	\$635.00

TOTAL \$61,876.34


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
July, 2020

BANK BALANCES:

FORCHT BANK

Revenue	\$186,556.05
Maintenance & Operations	\$42,658.32
Merchant Services Acct	\$139,163.03
Loans Replacement Reserve	\$23,400.00

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
JUNE, 2020**

GROSS RECEIPTS \$ 66,658.13

DISBURSEMENTS

UTILITIES	\$ 8,121.84
SALARIES - NET	454.25
MILEAGE	0.00
MAINTENANCE & OPERATION	72,201.75
SUPPLIES	1,962.77
GENERAL	<u>12,904.08</u>

TOTAL DISBURSEMENTS 95,644.69

NET \$ (28,986.56)

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, 2020, and the related statements of revenue and expenses - historical for the one month and six months ended June 30, 2020 and 2019 and budgeted for the six months ended June 30, 2020 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

July 17, 2020

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, 2020

	Jun 30, 20
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	101,608.83
131.07 · CIB-MAINTENANCE & OPERATION FOR	37,804.47
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	138,623.03
131.06 · CIB-REVENUE - FORCHT	186,556.05
135 · CERTIFICATES OF DEPOSIT	132,586.06
Total Checking/Savings	597,178.44
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	140,195.06
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-9,900.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	32,549.16
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	63,913.24
142.02 · ACCOUNTS RECEIVABLE-OTHER	1,141.00
162 · PREPAYMENTS	5,958.16
171 · ACCRUED INTEREST RECEIVABLE	1,244.45
Total Other Current Assets	235,101.07
Total Current Assets	832,279.51
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
105.18 · CIP - MHP TAP IN	3,172.60
105.19 · CIP-DIGESTOR, EQUAL TANK,DETENT	5,366.25
Total 105 · CONSTRUCTION IN PROGRESS	38,864.79
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	2,335,300.14
320.3 · S,T.P.-SEWER TREATMENT PLT EQUI	293,521.53
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	-2,662,889.80
Total Fixed Assets	6,379,713.88
Other Assets	
186.1 · DEFERRED RATE CASE EXP	22,629.06
Total Other Assets	22,629.06
TOTAL ASSETS	7,234,622.45
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	32,219.12
Credit Cards	53.01
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	221.85
241 · TAX COLLECTIONS PAYABLE	734.58
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	7,168.13
235 · CUSTOMER DEPOSITS	
235.1 · ABANDONED DEPOSITS	905.53

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of June 30, 2020

	Jun 30, 20
235 · CUSTOMER DEPOSITS - Other	59,500.00
Total 235 · CUSTOMER DEPOSITS	60,405.53
238 · ACCRUED INT ON KIA PHASE I	337.12
239 · ACCRUED INT ON KIA PHASE II	1,839.63
240 · ACCRUED INT ON BB&T LEASE	615.89
243 · CURRENT PORTION OF LTD	158,170.48
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	228,536.78
Total Other Current Liabilities	229,493.21
Total Current Liabilities	261,765.34
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	134,848.60
221 · NOTE PAYABLE - KIA - PHASE II	735,853.39
222 · CAPITAL LEASE - BB&T	291,918.26
224 · LESS CURR PORTION OF LTD	-158,170.48
Total Long Term Liabilities	1,004,449.77
Total Liabilities	1,266,215.11
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,217,093.63
3001 · RESTRICTED	20,607.37
3010 · UNRESTRICTED	684,257.32
Total 3020 · NET POSITION	5,921,958.32
Net Income	46,449.02
Total Equity	5,968,407.34
TOTAL LIABILITIES & EQUITY	7,234,622.45

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

June 2020

	Jun 20	Jun 19	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE			
461.1 · SALES TO RESIDENTIAL CUSTOMERS	62,558.92	53,058.12	9,500.80
461.2 · SALES TO COMMERCIAL CUSTOMERS	9,613.41	6,552.60	3,060.81
461.21 · OVER/UNDER BILLING-PSC RATE CAS	35,834.11	0.00	35,834.11
461.3 · SALES TO INDUSTRIAL CUSTOMERS	371.13	280.00	91.13
461.11 · BILLING ERRORS	-291.25	-113.15	-178.10
461.13 · LEAK ADJUSTMENTS	-221.86	0.00	-221.86
461.12 · ACCOUNTS RECEIVABLE ADJUSTMENTS	221.67	248.90	-27.23
Total 461 · METERED SEWER REVENUE	108,086.33	60,026.47	48,059.86
470 · FORFEITED DISCOUNTS	0.00	794.27	-794.27
471 · MISCELLANEOUS SERVICE REVENUE	1,078.73	1,036.54	42.19
Total Income	109,165.06	61,857.28	47,307.78
Gross Profit	109,165.06	61,857.28	47,307.78
Expense			
403 · DEPRECIATION EXPENSE	17,131.80	16,520.75	611.05
408 · TAXES OTHER THAN INCOME	1,473.60	1,462.52	11.08
603 · SALARIES & WAGES-COMMISSIONERS	500.00	500.00	0.00
615 · PURCHASED POWER	6,827.63	7,033.52	-205.89
618 · TREATMENT PLANT CHEMICALS	0.00	2,235.44	-2,235.44
620 · MATERIALS AND SUPPLIES	1,304.59	2,519.00	-1,214.41
631 · CONTRACTUAL SERVICES-ENGINEERS	195.00	682.50	-487.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	0.00	1,089.28	-1,089.28
633 · CONTRACTUAL SERVICES-LEGAL	978.75	1,225.00	-246.25
634 · CONTRACTUAL SERVICE-MANAGEMENT	12,970.00	12,970.00	0.00
635 · CONTRACTUAL SERVICE-OTHER	14,129.37	7,009.00	7,120.37
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	0.00	1,189.11	-1,189.11
642 · RENT OF EQUIPMENT	33.40	195.00	-161.60
650 · TRANSPORTATION EXPENSE	177.62	201.68	-24.06
656 · INSURANCE-VEHICLE	264.61	264.61	0.00
657 · INSURANCE-GENERAL LIABILITY	536.21	536.21	0.00
658 · INSURANCE - PROPERTY	310.46	310.46	0.00
659 · INSURANCE-OTHER	58.97	49.60	9.37
Total Expense	56,892.01	55,993.68	898.33
Net Ordinary Income	52,273.05	5,863.60	46,409.45
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	148.39	303.77	-155.38
432 · PROCEEDS FROM CAPITAL CONTRIB	1,000.00	1,000.00	0.00
Total Other Income	1,148.39	1,303.77	-155.38
Other Expense			
427 · INTEREST EXPENSE	2,907.03	3,281.65	-374.62
Total Other Expense	2,907.03	3,281.65	-374.62
Net Other Income	-1,758.64	-1,977.88	219.24
Net Income	50,514.41	3,885.72	46,628.69

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

January through June 2020

	Jan - Jun 20	Jan - Jun 19	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE			
461.1 · SALES TO RESIDENTIAL CUSTOMERS	321,894.56	312,542.28	9,352.28
461.2 · SALES TO COMMERCIAL CUSTOMERS	46,677.99	39,928.47	6,749.52
461.21 · OVER/UNDER BILLING-PSC RATE CAS	35,834.11	0.00	35,834.11
461.3 · SALES TO INDUSTRIAL CUSTOMERS	2,123.39	1,677.00	446.39
461.11 · BILLING ERRORS	-712.42	-1,862.92	1,150.50
461.13 · LEAK ADJUSTMENTS	-891.87	-2,622.39	1,730.52
461.12 · ACCOUNTS RECEIVABLE ADJUSTMENTS	925.61	551.94	373.67
Total 461 · METERED SEWER REVENUE	405,851.37	350,214.38	55,636.99
470 · FORFEITED DISCOUNTS	1,521.92	4,647.12	-3,125.20
471 · MISCELLANEOUS SERVICE REVENUE	6,694.16	6,320.19	373.97
Total Income	414,067.45	361,181.69	52,885.76
Gross Profit	414,067.45	361,181.69	52,885.76
Expense			
403 · DEPRECIATION EXPENSE	102,790.80	99,124.50	3,666.30
408 · TAXES OTHER THAN INCOME	1,657.20	1,653.77	3.43
603 · SALARIES & WAGES-COMMISSIONERS	2,900.00	3,000.00	-100.00
615 · PURCHASED POWER	39,586.35	43,063.92	-3,477.57
618 · TREATMENT PLANT CHEMICALS	8,769.77	3,146.84	5,622.93
620 · MATERIALS AND SUPPLIES	23,885.55	32,885.77	-9,200.22
631 · CONTRACTUAL SERVICES-ENGINEERS	2,242.50	2,915.00	-672.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	18,910.55	14,897.99	4,012.56
633 · CONTRACTUAL SERVICES-LEGAL	5,782.13	3,175.00	2,607.13
634 · CONTRACTUAL SERVICE-MANAGEMENT	77,820.00	77,820.00	0.00
635 · CONTRACTUAL SERVICE-OTHER	52,428.15	47,294.26	5,133.89
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	8,029.05	10,242.08	-2,213.03
642 · RENT OF EQUIPMENT	319.84	377.05	-57.21
650 · TRANSPORTATION EXPENSE	1,308.61	1,043.40	265.21
656 · INSURANCE-VEHICLE	1,587.66	1,587.66	0.00
657 · INSURANCE-GENERAL LIABILITY	3,217.30	2,902.94	314.36
658 · INSURANCE - PROPERTY	1,862.76	1,862.76	0.00
659 · INSURANCE-OTHER	353.82	297.60	56.22
660 · ADVERTISING EXPENSE	8.56	8.50	0.06
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
Total Expense	353,260.60	347,299.04	5,961.56
Net Ordinary Income	60,806.85	13,882.65	46,924.20
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	1,638.97	1,051.59	587.38
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	7,000.00	-5,000.00
Total Other Income	3,638.97	8,051.59	-4,412.62
Other Expense			
427 · INTEREST EXPENSE	17,996.80	20,168.55	-2,171.75
Total Other Expense	17,996.80	20,168.55	-2,171.75
Net Other Income	-14,357.83	-12,116.96	-2,240.87
Net Income	46,449.02	1,765.69	44,683.33

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through June 2020

	Jan - Jun 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	405,851.37	385,305.00	20,546.37
470 · FORFEITED DISCOUNTS	1,521.92	5,002.00	-3,480.08
471 · MISCELLANEOUS SERVICE REVENUE	6,694.16	7,148.00	-453.84
Total Income	<u>414,067.45</u>	<u>397,455.00</u>	<u>16,612.45</u>
Gross Profit	414,067.45	397,455.00	16,612.45
Expense			
403 · DEPRECIATION EXPENSE	102,790.80	102,790.00	0.80
407 · AMORTIZATION EXPENSE	0.00	1,252.00	-1,252.00
408 · TAXES OTHER THAN INCOME	1,657.20	1,650.50	6.70
603 · SALARIES & WAGES-COMMISSIONERS	2,900.00	3,000.00	-100.00
615 · PURCHASED POWER	39,586.35	41,833.00	-2,246.65
618 · TREATMENT PLANT CHEMICALS	8,769.77	5,498.00	3,271.77
620 · MATERIALS AND SUPPLIES	23,685.55	20,782.00	2,903.55
631 · CONTRACTUAL SERVICES-ENGINEERS	2,242.50	7,500.00	-5,257.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	18,910.55	13,698.00	5,212.55
633 · CONTRACTUAL SERVICES-LEGAL	5,782.13	3,698.00	2,084.13
634 · CONTRACTUAL SERVICE-MANAGEMENT	77,820.00	77,820.00	0.00
635 · CONTRACTUAL SERVICE-OTHER	52,428.15	40,395.00	12,033.15
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	8,029.05	10,306.50	-2,277.45
642 · RENT OF EQUIPMENT	319.84	603.00	-283.16
650 · TRANSPORTATION EXPENSE	1,308.61	2,498.00	-1,189.39
656 · INSURANCE-VEHICLE	1,587.66	1,585.00	2.66
657 · INSURANCE-GENERAL LIABILITY	3,217.30	3,219.00	-1.70
658 · INSURANCE - PROPERTY	1,862.76	1,863.00	-0.24
659 · INSURANCE-OTHER	353.82	354.00	-0.18
660 · ADVERTISING EXPENSE	8.56	75.00	-66.44
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	0.00	30.00	-30.00
Total Expense	<u>353,260.60</u>	<u>340,450.00</u>	<u>12,810.60</u>
Net Ordinary Income	60,806.85	57,005.00	3,801.85
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	1,638.97	1,350.00	288.97
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	4,000.00	-2,000.00
Total Other Income	<u>3,638.97</u>	<u>5,350.00</u>	<u>-1,711.03</u>
Other Expense			
427 · INTEREST EXPENSE	17,996.80	21,424.00	-3,427.20
Total Other Expense	<u>17,996.80</u>	<u>21,424.00</u>	<u>-3,427.20</u>
Net Other Income	-14,357.83	-16,074.00	1,716.17
Net Income	<u><u>46,449.02</u></u>	<u><u>40,931.00</u></u>	<u><u>5,518.02</u></u>

Grant Co. Sanitary Sewer District

Supervisor's Report

June

29th) – Replaced a low pressure grinder pump on Bullock Pen Dr.

30th) – Replaced the alarm siren in a low pressure grinder pump station on Bullock Pen Dr.

July

1st – 3rd) – Testing and sampling at the Sewer Plant to find the cause of foaming on the plants.

6th) – Added lime into all 4 plants at the Sewer Plant to increase pH in the plants.

7th) – Started bushhogging at the Sewer Plant, lift stations, and cross-country lines.

8th) – Continued bushhogging at the Sewer Plant, lift stations, and cross-country lines.

9th) – Adjusted the phase monitor at Case lift station.

- Continued bushhogging at the Sewer Plant, lift stations, and cross-country lines.

10th) – Finished bushhogging at the Sewer Plant, lift stations, and cross-country lines.

14th) – Broadcasted granular chlorine on the foam at the Sewer Plant to try and get it to dissipate.

- Added caustic soda to the plants at the Sewer Plant to try and raise the pH in the plants.
- Steve Capps with Ky Rural Water came to the Sewer Plant to give advice on the low pH in the plants.

15th) – Pulled debris from the plants at the Sewer Plant.

- Added caustic soda and granular chlorine to the plants at the Sewer Plant.
- Installed a new phase monitor at Case lift station.

16th) – Added granular chlorine to the plants at the Sewer Plant.

17th) – Added granular chlorine to the plants at the Sewer Plant.

- Pulled debris from the plants at the Sewer Plant.
- Mowed the grass 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

07-10-20 Services Rendered as defined in Management Agreement

**Monthly charges for
June, 2020**

	Amount
Labor:	\$12,220.00
June Reconnect Fees:	
Plant Operation	\$1,260.00
Rent:	\$750.00
Office Equip/Supplies:	
Invoice Cloud May, 2020	\$83.00
CBTS, INC. Phone Sv	\$147.71
Staples Office Supply	\$37.07
CSM, Inc. Computer supp	\$34.74
Pitney Bowes postage	\$20.00
ProSource copier lease	\$33.40
Spectrum Internet Svc.	\$28.39
Zoom Meeting Broadcast	\$3.18
Grant Co. Oil reimb fuel purchases	<u>\$161.93</u>
Total Bill for May, 2020	\$14,779.42

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
AUGUST 20, 2020**

	<u>Name</u>	<u>Address/Affiliation</u>
1.	Brandon Baxter	HMB
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
AUGUST 20, 2020
VIA WEB
AND
IN PERSON

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. 2019 Financial Audit Approval
 - ii. CD Renewal – Resolution for Billy Catlett and Dianne Cook to sign appropriate documents for 11-month CD Renewal @ 1.00%
5. New business
 - A. Kerry Odle, HMB Professional Engineering
 - i. WWTP Improvements
 - ii. KIA Loan Announcements
 - B. Billy Catlett
 - i. Supervisor's Report
 - C. Bullock Pen Management Fee
 - i. July, 2020
 - D. Dianne Cook/Ashley Dyer
 - i. Next Meeting – September 17, 2020
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
AUGUST 2020 MEETING**

A Special Meeting of the Grant County Sanitary Sewer District was called to order on August 20, 2020, at the hour of 3:00 p.m. The Special Meeting was conducted by live video and live audio teleconference which originated at the District Headquarters, 1 Farrell Drive, Crittenden, KY 41030. The Special Meeting was called pursuant to Senate Bill 150 and KRS 61.823. The Special Meeting was SB 150 compliant and KRS 61.823 compliant. Prior to beginning the Meeting, Chairman Givin announced that the Special Meeting was properly noticed with the compliant agenda. Those in attendance were Chairman Charles Givin, and Commissioners, Rodger Bingham, Danny Northcutt, Robert Worthington and Leo Saylor. Also present were Superintendent William Catlett, Dianne Cook, HR Director Ashley Dyer, Kerry Odle of HMB Professional Engineers, Inc., and Counsel Thomas R. Nienaber. All Commissioners attended the meeting live or by video teleconference except Chairman Givin and Commissioner Worthington. Chairman Givin and Commissioner Robert Worthington attended the Special Meeting by video teleconference. Kerry Odle of HMB Professional Engineers, Inc., Counsel Thomas R. Nienaber, Ashley Dyer, Dianne Cook, and Superintendent Catlett attended the meeting at the District Headquarters and followed all “social distancing” guidelines. Also present was Mr. Brandon Baxter, P.E., HMB Professional Engineers, Inc. Mr. Kerry Odle introduced Mr. Baxter as his replacement who will fill in for Mr. Odle after his retirement.

The first order of business was a review of the July 2020 Minutes. After discussion, upon Motion of Robert Worthington and second by Danny Northcutt, it was unanimously,

“RESOLVED: that the July 2020 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the July 2020 Profit and Loss Statement and Warrants as attached. After discussion, upon motion of Rodger Bingham and second by Leo Saylor, it was unanimously,

“RESOLVED: that the July 2020 Profit and Loss Statement and Warrants, 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 December 31, 2019 annual audit needs to be approved by the District. This is the Audit Report that was distributed by Chairman Givin at the last meeting. After discussion, upon motion of Danny Northcutt and second by Robert Worthington, it was unanimously,

“RESOLVED: that the December 31, 2019, Annual Audit be approved as attached.”

Grant Co. Sanitary Sewer District
Minutes
August 20, 2020

2. Mr. Nienaber inquired of Dianne Cook for an update on the issuance of checks to customers who overpaid and bills to those customers who underpaid as ordered by the Public Service commission. Ms. Cook reported that underpayment invoices have been sent and several checks have been received. Rebate checks for those customers who overpaid will be going out in the next couple of weeks.
3. Mr. Nienaber inquired as to the status of the Certificate of Deposit renewal at Forcht Bank. Dianne Cook stated that she would like to purchase an 11 month certificate of deposit at an interest rate of 1% in the amount of \$133,000.00 from Forcht Bank. Ms. Cook reported that she needs signature authorization for Superintendent Catlett and Dianne Cook. After discussion, upon motion of Danny Northcutt and second by Robert Worthington, it was unanimously,

“RESOLVED: that Dianne Cook and Superintendent Catlett be and the same are hereby authorized to renew the Certificate of Deposit and signature authority with Forcht Bank in an amount of \$133,000.00 for a period of 11 months, at an interest rate of 1%.”

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

1. Mr. Odle reported that there have been no developments on the Federal Stimulus Package earmarked for water and sewer projects throughout the United States. Mr. Odle stated that he would keep everyone apprised of any developments in that regard.

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 wastewater treatment plant had issues over the last month. A Notice of Violation was issued on July 29, 2020, as a result of debris in the effluent creek. Superintendent Catlett reported that this Violation was issued in large part due to the absence of an equalization tank at the wastewater treatment plant. Superintendent Catlett emphasized the need to install an equalization tank. He recommended that Mr. Odle begin the process of engineering an equalization tank for construction at the wastewater treatment plant and report at the next meeting.
3. Superintendent Catlett reported that the pumps at the KY 491 lift station were rebuilt on July 31, 2020. The cost was approximately \$5,000.00.

Grant Co. Sanitary Sewer District
Minutes
August 20, 2020

4. Superintendent Catlett reported that the Bullock Pen Water District has hired a new Superintendent, Mr. Brian Simpson, and Assistant Superintendent, Mr. Paul Harp, to replace Superintendent Catlett upon his retirement January 31, 2021. He also reported that a Field Technician was hired to begin immediately.

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

1. Ms. Cook reported that the next meeting is scheduled for September 17, 2020.

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
AUGUST, 2020**

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
The Cincinnati Insurance Co.	Insurance Prem. Gen Liability	\$979.20
The Cincinnati Insurance Co.	Insurance Prem. Pillar Policy	\$245.50
Owen Electric Coop. Inc.	Electric services	\$5,433.33
Duke Energy	Electric services	\$2,031.37
Pace Analytical	Sample Analysis 07/20	\$1,656.71
Electric Motor Tech.	Pump Repair -491 Pump #2	\$2,950.00
Best Way Disposal	Dumpster P/U 8/20	\$68.81
GCSSD	Sewer Plant Svcs	\$427.76
Bullock Pen Water District	Water Bills	\$774.38
Flush Sanitation	12 Lds Sludge Hauling 07/20	\$1,800.00
Straeffer Pump & Supply	491 Pump #2 Repair Kit	\$655.77
Ky. State Treasurer	Sales & Use Tax 07/20	\$548.23
BB&T Visa	Parts Sw Plant	\$125.10
Bullock Pen Water District	Management Fee - 07/20	\$14,805.81
Morris & Bressler, PSC	Accounting Svcs 07/20	\$750.00
Flush Sanitation	16 Lds. Sludge Hauling 7-22	\$2,400.00
Smartbill	Billing/Postage 08/20	\$763.99
Wascon	Pump - Angela Dr #2	\$2,583.00
HMB Professional Eng	Engineering Svcs - Kyley Ln.	\$780.00
	TOTAL	\$49,271.82


Charles Givin, Chairman


Danny Northcutt, Secretary

**GRANT CO SANITARY SEWER DISTRICT
JULY, 2020**

WARRANTS

7/1/2020 CITY OF WILLIAMSTOWN	2100.00	SLUDGE PROC 05/30, 06/04 & 06/17/20
7/1/2020 FLUSH SANITATION	1500.00	SLUDGE HAULING 06/17
7/13/2020 THE CINCINNATI INS. CO	979.20	INSURANCE INSTLMNT
7/14/2020 BB&T (VISA)	53.01	THERMOSTAT @ PLANT
7/15/2020 BULLOCK PEN WATER DIST	802.48	WATER SERVICES
7/15/2020 GCSSD	2919.35	SW SVCS @ SW PLANT & UNDRBLL PYM
7/15/2020 KY STATE TREASURER	1435.35	PSC ASSESSMENT 2020
7/15/2020 OWEN ELECTRIC COOP	4817.91	ELECTRIC SVCS
7/15/2020 ADVANCED ANALYTICAL SO	150.00	SW PLNT REAGENTS - TESTING
7/15/2020 APPLIED INDUSTRIAL TECH	146.79	SW PLNT SUPPLIES - GLOVES
7/15/2020 BEST WAY DISPOSAL	68.66	DUMPSTER P/U 07/20
7/15/2020 HMB PROF ENGINEERS	292.50	ENGINEERING SVCS 07/20
7/15/2020 KOI ENTERPRISES	15.69	VACTOR TRUCK SUPPLIES
7/15/2020 SMARTBILL	759.59	BILLING/POSTAGE 07/20
7/15/2020 THE CI THORNBURG CO.	1282.78	SEWER PLANT CHEMICALS
7/17/2020 KY STATE TREASURER	490.23	SALES & USE TAX 06/20
7/22/2020 CHEEKS AUTO REPAIR	609.17	SW TRUCK REPAIRS
7/23/2020 CHARLES A GIVIN	90.85	COMMISSIONER'S FEE
7/23/2020 DAN NORTHCUTT	90.85	COMMISSIONER'S FEE
7/23/2020 LEO L SAYLOR	90.85	COMMISSIONER'S FEE
7/23/2020 ROBERT H. WORTHINGTON	90.85	COMMISSIONER'S FEE
7/23/2020 RODGER W BINGHAM	90.85	COMMISSIONER'S FEE
7/24/2020 BULLOCK PEN WATER DIST	14779.42	MGT FEE
7/24/2020 CCP INDUSTRIES LLC	419.71	GLOVES & TOWELS -SW PLNT
7/24/2020 CITY OF CRITTENDEN	7241.93	TRASH COLLECTIONS 06/20
7/24/2020 EDDIE SERGILE	17.89	REFUND/SALES TAX OVERPYMT
7/24/2020 ENVIRO-CARE COMPANY	6233.00	VERTICAL FINE SCREEN START
7/24/2020 MORRIS & BRESSLER,PSC	1148.95	ACCOUNTING FEES 06/20
7/24/2020 THOMAS R NIENABER	616.25	ATTORNEY FEES 06/20
7/24/2020 ART'S RENTAL	227.50	1/2 BUSHOG RENTAL MOWING LIFT STNE
7/24/2020 CHEMICALS, INC,	635.00	SW PLANT & LIFT STN CHEMICALS
7/24/2020 PACE ANALYTICAL SVCS.	2823.68	LAB ANALYSIS
7/24/2020 GC OCCUPATIONAL TAX ADI	22.50	EMPLOYEE PAYROLL TAX
7/30/2020 BULLOCK PEN WATER DIST	330.11	REIMB SUNBELT RENTAL INV
7/30/2020 BULLOCK PEN WATER DIST	32.48	REIMB FOR 1/2 FLWRS -G YORK
7/30/2020 BULLOCK PEN WATER DIST	542.50	REIMB SKIDSTEER BUSHHOG RENTAL
7/30/2020 BULLOCK PEN WATER DIST	174.00	REIMB/ART RENTAL INV SW PLNT
7/20/2020 DUKE ENERGY	2010.40	ELECTRIC SVCS
7/8/2020 BB&T	9492.86	LOAN PAYMENT

TOTAL DISBURSEMENTS 65625.14

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
JULY, 2020**

GROSS RECEIPTS		\$ 95,074.07
DISBURSEMENTS		
UTILITIES	\$ 10,618.80	
SALARIES - NET	454.25	
MILEAGE	0.00	
MAINTENANCE & OPERATION	29,353.88	
SUPPLIES	10,452.06	
GENERAL	<u>14,746.15</u>	
TOTAL DISBURSEMENTS		<u>65,625.14</u>
NET		<u><u>\$ 29,448.93</u></u>

GRANT CO. SANITARY SEWER DISTRICT
P.O. BOX 460
CRITTENDEN, KY 41030
(859) 428-3060

Grant County Sanitary Sewer District
August, 2020

BANK BALANCES:

FORCHT BANK

Revenue	\$195,161.26
Maintenance & Operations	\$24,314.48
Merchant Services Acct	\$138,640.12
Loans Replacement Reserve	\$23,400.00

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 July 31, 2020, and the related statements of revenue and expenses - historical for the one month and seven months ended July 31, 2020 and 2019 and budgeted for the seven months ended July 31, 2020 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 18, 2020

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, 2020

	Jul 31, 20
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	103,538.21
131.07 · CIB-MAINTENANCE & OPERATION FOR	22,189.75
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	201,384.36
131.06 · CIB-REVENUE - FORCHT	195,161.26
135 · CERTIFICATES OF DEPOSIT	132,586.06
Total Checking/Savings	654,859.64
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	130,031.65
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-8,900.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	32,549.16
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	36,406.19
142.02 · ACCOUNTS RECEIVABLE-OTHER	1,143.00
162 · PREPAYMENTS	8,643.15
171 · ACCRUED INTEREST RECEIVABLE	1,341.49
Total Other Current Assets	201,214.64
Total Current Assets	856,074.28
Fixed Assets	
105 · CONSTRUCTION IN PROGRESS	
105.8 · CIP - SEWER PLANT SLUDGE PRESS	30,057.14
105.13 · CIP - INDIAN HILL LINE REPLACE	268.80
105.18 · CIP - MHP TAP IN	3,172.60
105.19 · CIP-DIGESTOR, EQUAL TANK,DETENT	5,366.25
Total 105 · CONSTRUCTION IN PROGRESS	38,864.79
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	2,335,300.14
320.3 · S.T.P.-SEWER TREATMENT PLT EQUI	299,754.53
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	-2,680,021.60
Total Fixed Assets	6,368,815.08
Other Assets	
186.1 · DEFERRED RATE CASE EXP	22,251.91
Total Other Assets	22,251.91
TOTAL ASSETS	7,247,141.27
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	31,481.49
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	280.10
241 · TAX COLLECTIONS PAYABLE	815.83
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	7,015.94
235 · CUSTOMER DEPOSITS	
235.1 · ABANDONED DEPOSITS	905.53
235 · CUSTOMER DEPOSITS - Other	58,870.00

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of July 31, 2020

	Jul 31, 20
Total 235 · CUSTOMER DEPOSITS	59,775.53
238 · ACCRUED INT ON KIA PHASE I	674.24
239 · ACCRUED INT ON KIA PHASE II	3,679.25
240 · ACCRUED INT ON BB&T LEASE	615.89
243 · CURRENT PORTION OF LTD	158,420.15
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	230,181.00
Total Other Current Liabilities	231,256.93
Total Current Liabilities	262,738.42
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	134,848.60
221 · NOTE PAYABLE - KIA - PHASE II	735,853.39
222 · CAPITAL LEASE - BB&T	283,106.54
224 · LESS CURR PORTION OF LTD	-158,420.15
Total Long Term Liabilities	995,388.38
Total Liabilities	1,258,126.80
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,215,006.55
3001 · RESTRICTED	18,430.62
3010 · UNRESTRICTED	688,521.15
Total 3020 · NET POSITION	5,921,958.32
Net Income	67,056.15
Total Equity	5,989,014.47
TOTAL LIABILITIES & EQUITY	7,247,141.27

**GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES
July 2020**

	Jul 20	Jul 19	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	77,522.67	55,705.00	21,817.67
470 · FORFEITED DISCOUNTS	0.00	883.65	-883.65
471 · MISCELLANEOUS SERVICE REVENUE	1,047.76	1,054.39	-6.63
Total Income	78,570.43	57,643.04	20,927.39
Gross Profit	78,570.43	57,643.04	20,927.39
Expense			
403 · DEPRECIATION EXPENSE	17,131.80	16,520.75	611.05
407 · AMORTIZATION EXPENSE	377.15	0.00	377.15
408 · TAXES OTHER THAN INCOME	38.25	30.60	7.65
603 · SALARIES & WAGES-COMMISSIONERS	500.00	400.00	100.00
615 · PURCHASED POWER	6,440.06	7,715.86	-1,275.80
618 · TREATMENT PLANT CHEMICALS	1,917.78	0.00	1,917.78
631 · CONTRACTUAL SERVICES-ENGINEERS	292.50	487.50	-195.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	750.00	2,634.28	-1,884.28
633 · CONTRACTUAL SERVICES-LEGAL	616.25	0.00	616.25
634 · CONTRACTUAL SERVICE-MANAGMENT	12,970.00	12,970.00	0.00
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,656.74	1,981.88	-325.14
620 · MATERIALS AND SUPPLIES	610.63	1,811.58	-1,200.95
635 · OPERATING EXPENSES	9,811.93	8,126.08	1,685.85
642 · RENT OF EQUIPMENT	1,274.11	0.00	1,274.11
650 · TRANSPORTATION EXPENSE	845.66	203.89	641.77
656 · INSURANCE-VEHICLE	264.61	264.61	0.00
657 · INSURANCE-GENERAL LIABILITY	536.21	536.21	0.00
658 · INSURANCE - PROPERTY	310.46	310.46	0.00
659 · INSURANCE-OTHER	98.20	54.30	43.90
670 · BAD DEBT EXPENSE	0.00	-200.00	200.00
675 · MISCELLANEOUS EXPENSE	32.48	25.00	7.48
Total Expense	56,474.82	53,873.00	2,601.82
Net Ordinary Income	22,095.61	3,770.04	18,325.57
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	154.11	324.89	-170.78
432 · PROCEEDS FROM CAPITAL CONTRIB	0.00	1,000.00	-1,000.00
Total Other Income	154.11	1,324.89	-1,170.78
Other Expense			
427 · INTEREST EXPENSE	2,864.62	3,230.32	-365.70
Total Other Expense	2,864.62	3,230.32	-365.70
Net Other Income	-2,710.51	-1,905.43	-805.08
Net Income	19,385.10	1,864.61	17,520.49

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

January through July 2020

	Jan - Jul 20	Jan - Jul 19	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE			
461.1 · SALES TO RESIDENTIAL CUSTOMERS	388,451.06	363,109.38	25,341.68
461.2 · SALES TO COMMERCIAL CUSTOMERS	56,769.72	46,541.26	10,228.46
461.21 · OVER/UNDER BILLING-PSC RATE CAS	35,834.11	0.00	35,834.11
461.3 · SALES TO INDUSTRIAL CUSTOMERS	2,571.78	1,966.00	605.78
461.11 · BILLING ERRORS	-877.14	-2,275.94	1,398.80
461.13 · LEAK ADJUSTMENTS	-1,072.27	-4,157.89	3,085.62
461.12 · ACCOUNTS RECEIVABLE ADJUSTMENTS	1,696.78	736.57	960.21
Total 461 · METERED SEWER REVENUE	483,374.04	405,919.38	77,454.66
470 · FORFEITED DISCOUNTS	1,521.92	5,530.77	-4,008.85
471 · MISCELLANEOUS SERVICE REVENUE	7,741.92	7,374.58	367.34
Total Income	492,637.88	418,824.73	73,813.15
Gross Profit	492,637.88	418,824.73	73,813.15
Expense			
403 · DEPRECIATION EXPENSE	119,922.60	115,645.25	4,277.35
407 · AMORTIZATION EXPENSE	377.15	0.00	377.15
408 · TAXES OTHER THAN INCOME	1,695.45	1,684.37	11.08
603 · SALARIES & WAGES-COMMISSIONERS	3,400.00	3,400.00	0.00
615 · PURCHASED POWER	48,026.41	50,779.78	-4,753.37
618 · TREATMENT PLANT CHEMICALS	10,687.55	3,146.84	7,540.71
631 · CONTRACTUAL SERVICES-ENGINEERS	2,535.00	3,402.50	-867.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	20,809.50	17,532.27	3,277.23
633 · CONTRACTUAL SERVICES-LEGAL	6,398.38	3,175.00	3,223.38
634 · CONTRACTUAL SERVICE-MANAGEMENT	90,790.00	90,790.00	0.00
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	12,106.07	12,223.96	-117.89
620 · MATERIALS AND SUPPLIES	11,650.80	24,978.55	-13,327.75
635 · OPERATING EXPENSES	70,420.30	65,516.19	4,904.11
642 · RENT OF EQUIPMENT	1,274.11	0.00	1,274.11
650 · TRANSPORTATION EXPENSE	2,154.27	1,247.29	906.98
656 · INSURANCE-VEHICLE	1,852.27	1,852.27	0.00
657 · INSURANCE-GENERAL LIABILITY	3,763.51	3,439.15	314.36
658 · INSURANCE - PROPERTY	2,173.22	2,173.22	0.00
659 · INSURANCE-OTHER	452.02	351.90	100.12
660 · ADVERTISING EXPENSE	8.56	8.50	0.06
670 · BAD DEBT EXPENSE	0.00	-200.00	200.00
675 · MISCELLANEOUS EXPENSE	32.18	25.00	7.18
Total Expense	408,519.35	401,172.04	7,347.31
Net Ordinary Income	84,118.53	17,652.69	66,465.84
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	1,799.03	1,376.48	422.55
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	8,000.00	-6,000.00
Total Other Income	3,799.03	9,376.48	-5,577.45
Other Expense			
427 · INTEREST EXPENSE	20,861.41	23,398.87	-2,537.46
Total Other Expense	20,861.41	23,398.87	-2,537.46
Net Other Income	-17,062.38	-14,022.39	-3,039.99
Net Income	67,056.15	3,630.30	63,425.85

SEE ACCOUNTANT'S COMPILATION REPORT

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through July 2020

	Jan - Jul 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
481 · METERED SEWER REVENUE	483,374.04	449,522.50	33,851.54
470 · FORFEITED DISCOUNTS	1,521.92	5,835.00	-4,313.08
471 · MISCELLANEOUS SERVICE REVENUE	7,741.92	8,340.00	-598.08
Total Income	<u>492,637.88</u>	<u>463,697.50</u>	<u>28,940.38</u>
Gross Profit	492,637.88	463,697.50	28,940.38
Expense			
403 · DEPRECIATION EXPENSE	119,922.60	119,922.00	0.60
407 · AMORTIZATION EXPENSE	377.15	1,460.00	-1,082.85
408 · TAXES OTHER THAN INCOME	1,695.45	1,688.75	6.70
803 · SALARIES & WAGES-COMMISSIONERS	3,400.00	3,500.00	-100.00
615 · PURCHASED POWER	46,026.41	48,807.50	-2,781.09
618 · TREATMENT PLANT CHEMICALS	10,687.55	6,415.00	4,272.55
631 · CONTRACTUAL SERVICES-ENGINEERS	2,535.00	8,750.00	-6,215.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	20,809.50	17,315.00	3,494.50
633 · CONTRACTUAL SERVICES-LEGAL	6,398.38	4,315.00	2,083.38
634 · CONTRACTUAL SERVICE-MANAGEMENT	90,790.00	90,790.00	0.00
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	12,106.07	12,024.25	81.82
620 · MATERIALS AND SUPPLIES	11,650.80	13,415.00	-1,764.20
635 · OPERATING EXPENSES	70,420.30	58,662.50	11,757.80
642 · RENT OF EQUIPMENT	1,274.11	0.00	1,274.11
650 · TRANSPORTATION EXPENSE	2,154.27	2,915.00	-760.73
656 · INSURANCE-VEHICLE	1,852.27	1,850.00	2.27
657 · INSURANCE-GENERAL LIABILITY	3,753.51	3,755.00	-1.49
658 · INSURANCE - PROPERTY	2,173.22	2,173.50	-0.28
659 · INSURANCE-OTHER	452.02	413.00	39.02
660 · ADVERTISING EXPENSE	8.56	75.00	-66.44
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	32.18	35.00	-2.82
Total Expense	<u>408,519.35</u>	<u>398,281.50</u>	<u>10,237.85</u>
Net Ordinary Income	84,118.53	65,416.00	18,702.53
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	1,799.03	1,575.00	224.03
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	5,000.00	-3,000.00
Total Other Income	<u>3,799.03</u>	<u>6,575.00</u>	<u>-2,775.97</u>
Other Expense			
427 · INTEREST EXPENSE	20,861.41	24,994.00	-4,132.59
Total Other Expense	<u>20,861.41</u>	<u>24,994.00</u>	<u>-4,132.59</u>
Net Other Income	-17,062.38	-18,419.00	1,356.62
Net Income	<u><u>67,056.15</u></u>	<u><u>46,997.00</u></u>	<u><u>20,059.15</u></u>

Account Agreement

Date: 08/12/2020

Institution Name & Address

FORCHT BANK
P.O. BOX 55250
LEXINGTON, KY 40555

Owner/Signer Information 1

Name	DIANNE K COOK	
Relationship	Signer	
Address	2465 LEBANON ROAD, CRITTENDEN, Kentucky 41030	
Mailing Address (if different)		
Gov't Issued Photo ID (type, number, state, issue date, exp. date)	Drivers License 6/1/2019 KY	T95511055 6/2/2023
Other ID (description, details)	SSA Card	
Employer	BULLOCK PEN WATER DISTRICT	
Previous Financial Inst.		
E-Mail	dcook@cpwd.org	
Work Phone	(859) 428-2112	
Home Phone: (859) 428-2112	Mobile Phone:	
Birth Date: 05/02/1963	SSN/TIN: 406-86-3724	

Ownership of Account

The specified ownership will remain the same for all accounts.

- Individual
 Joint with Survivorship (not as tenants in common)
 Joint with No Survivorship (as tenants in common)
- Sole Proprietorship or Single Member LLC Partnership
 LLC-enter tax classification (C Corp S Corp Partnership)
 C Corporation S Corporation Public Fund - State & Local
 Trust-Separate Agreement Dated: _____

Beneficiary Designation

(Check appropriate ownership above.)

- Revocable Trust Pay-On-Death (POD)

Beneficiary Name(s), Address(es), and SSN(s)

(Check appropriate beneficiary designation above.)

Internal Use

Account Title & Address

GRANT COUNTY SANITARY SEWER DISTRICT
DIANNE K COOK
PUBLIC FUNDS ACCOUNT
1 FARRELL DRIVE
CRITTENDEN KY 41030

Enter Non-Individual Owner Information on page 2. There is additional Owner/Signer Information space on page 2.

If checked, this is a temporary account agreement.

Number of signatures required for withdrawal: _____

Signature(s)

The undersigned authorize the financial institution to investigate credit and employment history and obtain reports from consumer reporting agency(ies) on them as individuals. Except as otherwise provided by law or other documents, each of the undersigned is authorized to make withdrawals from the account(s), provided the required number of signatures indicated above is satisfied. The undersigned personally and as, or on behalf of, the account owner(s) agree to the terms of, and acknowledge receipt of copy(ies) of, this document and the following:

- Terms & Conditions Truth in Savings Funds Availability
 Electronic Fund Transfers Privacy Substitute Checks
 Common Features See Booklet

Authorized Signer (See Owner/Signer Information for Authorized Signer Designation(s).)

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

- (1): [X ✓]
 DIANNE K COOK
 I.D. # T95511055 D.O.B. 05/02/1963
- (2): [X ✓]
 WILLIAM L CATLETT
 I.D. # C92462883 D.O.B. 10/14/1971
- (3): [X]
 I.D. # _____ D.O.B. _____
- (4): [X]
 I.D. # _____ D.O.B. _____

Owner/Signer Information 2

Name	WILLIAM L CATLETT		
Relationship	Signer		
Address	15512 VIOLET ROAD, CRITTENDEN, Kentucky 41030		
Mailing Address (if different)			
Gov't Issued Photo ID (type, number, state, issue date, exp. date)	Drivers License	C92462883	
	11/14/2016 KY	11/14/2020	
Other ID (description, details)	SSA Card		
Employer	GRANT CO SANITARY SEWER DISTRICT SUPER		
Previous Financial Inst.			
E-Mail	NONE@NONE.COM		
Work Phone	(859) 428-2112		
Home Phone: (859) 485-6554	Mobile Phone: (859) 393-4248		
Birth Date: 10/14/1971	SSN/TIN: 407-06-9184		

Owner/Signer Information 3

Name			
Relationship			
Address			
Mailing Address (if different)			
Gov't Issued Photo ID (type, number, state, issue date, exp. date)			
Other ID (description, details)			
Employer			
Previous Financial Inst.			
E-Mail			
Work Phone			
Home Phone:	Mobile Phone:		
Birth Date	SSN/TIN:		

Owner/Signer Information 4

Name			
Relationship			
Address			
Mailing Address (if different)			
Gov't Issued Photo ID (type, number, state, issue date, exp. date)			
Other ID (description, details)			
Employer			
Previous Financial Inst.			
E-Mail			
Work Phone			
Home Phone:	Mobile Phone:		
Birth Date:	SSN/TIN:		

Non-Individual Owner Information

Name	GRANT COUNTY SANITARY SEWER DISTRICT		
State/Country & Date of Organization			
Nature of Business			
Address	1 FARRELL DRIVE CRITTENDEN		KY 41030
Mailing Address (if different)	P.O. Box 460 Crittenden, KY 41030		
Authorization/ Resolution Date			
Previous Financial Inst.			
E-Mail:			
Phone	(859) 428-2112		
BN: 30-0216082	Mobile Phone: (859) 428-2112		

Account Description	Account #	Initial Deposit/Source
11 MONTH CD SPECIAL2	919000007264	\$ 133,942.89 <input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/>
		\$ <input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/>
		\$ <input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/>

Services Requested

ATM Debit/Check Cards (No. Requested: _____)

_____ _____

_____ _____

Backup Withholding Certifications

(If not a "U.S. Person", certify foreign status separately)

By signing signature field (1) on this document, I certify under penalties of perjury that the statements made in this section are true and that I am a U.S. citizen or other U.S. person (as defined in the instructions).

Taxpayer I.D. Number - TIN: 30-0216082
The Taxpayer Identification Number (TIN) shown is my correct taxpayer identification number.

Backup Withholding. I am not subject to backup withholding either because I have not been notified that I am subject to backup withholding as a result of a failure to report all interest or dividends, or the Internal Revenue Service has notified me that I am no longer subject to backup withholding.

Exempt Recipients. I am an exempt recipient under the Internal Revenue Service Regulations. Exempt payee code (if any) _____

FATCA Code. The FATCA code entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Other Terms/Information

Restrict/Opt Out of ODP : /

Important Account Opening Information. Federal law requires us to obtain sufficient information to verify your identity. You may be asked several questions and to provide one or more forms of identification to fulfill this requirement. In some instances we may use outside sources to confirm the information. The information you provide is protected by our privacy policy and federal law.

Forcht Bank
1-866-523-1445
Truth in Savings Disclosure

Term of Certificate <u>11 Months</u>	Account Number <u>919000007264</u>
Amount of Certificate <u>133,942.89</u>	Interest Rate <u>1.00</u> APY <u>1.01</u>
Today's Date <u>08/12/2020</u> Original Issue Date <u>08/12/2020</u>	Maturity Date <u>07/12/2021</u>
This receipt is issued to:	
<u>GRANT COUNTY SANITARY SEWER</u>	Primary Tax ID <u>30-0216082</u>
	Forcht Friend Rate <u>NO</u>
	Issued by: <u>Jennifer Brennan</u>
	Issuing Branch: <u>CRITTENDEN BANKING</u>

This account is Non-Negotiable and Non-Transferrable.

Rate & Interest Information: This is an interest bearing account, fixed rate product. The interest rate on the account is 1.00 % with an annual percentage yield (APY) of 1.01 %. This rate will be paid until the maturity date specified above. Interest begins to accrue on the business day you deposit any noncash item (for example, checks).

Interest will be compounded daily. Interest will be credited according to the frequency below. The annual percentage yield assumes that interest will remain on deposit until maturity. A withdrawal will reduce earnings.

Interest Payment frequency:	<input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annually <input checked="" type="checkbox"/> At Maturity	Interest Payment method:	<input checked="" type="checkbox"/> Credited to this account <input type="checkbox"/> Mailed to you <input type="checkbox"/> Deposited to your account # <u>0</u>
-----------------------------	---	--------------------------	---

Effect of Closing an Account: If you close your account before interest is credited, you will receive the accrued interest subject to an early withdrawal penalty.

Minimum Balance Requirement: You must make a minimum deposit of \$1,000.00 to open this account. You must maintain this minimum balance on a daily basis to earn the annual percentage yield disclosed.

Transaction Limitations: You cannot make additional deposits to this account during a term (other than accrued interest). You cannot withdraw principal from this account without our consent except on or after maturity. For accounts that automatically renew, there is a grace period after each renewal date during which withdrawals are permitted without penalty.

Balance Computation Method: We use the daily balance method to calculate the interest on the account. This method applies a daily periodic rate to the principal in the account each day.

Renewal Policy: You must notify us in writing before, or within a 10-day grace period after the maturity date if you do not want this account to automatically renew. If you do not withdraw the funds, interest will accrue after final maturity and the certificate account will automatically be renewed for the same length as the previous term according to the bank's current interest rate and APY schedule listed below. Promotional term certificates will be renewed for the same length as the previous term; however, unless explicitly stated otherwise, any special promotion interest rate and APY will not apply to automatically renewed accounts. Instead, the certificate will be renewed according to the bank's current interest rate and APY schedule listed below.

Promotional Term Certificate of Deposit	CD Interest Rate and APY Upon Renewal
3 - 5 Months	3 Months
6 - 9 Months	6 Months
10 - 15 Months	12 Months
16 - 21 Months	18 Months
22 - 27 Months	24 Months
28 - 33 Months	30 Months
34 - 39 Months	36 Months
40 - 51 Months	48 Months
52 - 60 Months	60 Months

Early Withdrawal Penalty: A penalty will be imposed if any of the principal is withdrawn prior to the maturity date. The penalty will be an amount equal to: 3 months of interest for accounts with a maturity of 12 months or less; 6 months of interest for accounts with a maturity of 13 - 23 months; 18 months of interest for accounts with a maturity of 24 months or greater. The penalty will be based on the amount withdrawn and the interest rate in effect at the time of the withdrawal.

Date:

8/12/2020

Employee Initials:



Grant Co. Sanitary Sewer District

Supervisor's Report

July

29th) – The Division of Compliance Assistance completed an inspection at the Sewer Plant. A notice of violation was issued for debris in the effluent creek.

30th) – Ordered a seal plate and rebuilt kit for a pump in 491 lift station.

31st) – Replaced pump #2 with a new pump at 491 Lift Station. Sent the pump to EMT for repair.

August

- Worked with Kentucky Rural Water to diagnose issues at the Sewer Plant.

3rd) – Pulled pump #2 at Angela lift station due to high amps, we unclogged the pump and reinstalled it into the pit.

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

6th) – Replaced the diffusers in plant #1 at the Sewer Plant.

7th) – Replaced the diffusers in plant #2 at the Sewer Plant.

11th) – Dropped off an easement to Jeremy Kornoff on Shady Ln. for his low pressure grinder pump line.

12th) – Cleaned out the debris troughs on all 4 plants at the Sewer Plant.

13th) – Hauled sludge from the Sewer Plant to the City of Williamstown 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

08-10-20 Services Rendered as defined in Management Agreement

**Monthly charges for
July, 2020**

	Amount
Labor:	\$12,220.00
July Reconnect Fees:	\$0.00
Plant Operation	\$1,260.00
Rent:	\$750.00
Office Equip/Supplies:	
CBTS	\$147.71
Staples	\$28.56
InvoiceCloud	\$97.61
Spectrum	\$28.39
Wal-Mart	\$65.60
Pitney Bowes	\$27.77
CSM, Inc.	\$44.70
Grant Co. Oil	\$98.89
ProSource	\$33.40
Zoom Meeting	\$3.18
Phone Services	\$147.71
Office Supplies	\$28.56
Billing & Returns 06-20	\$97.61
Internet Services	\$28.39
Office Supplies	\$65.60
Postage & Meter Rent	\$27.77
Computer Assistance	\$44.70
Fuel/Gas Purch	\$98.89
Copier Lease	\$33.40
Broadcast for Meeting	\$3.18
Total Bill for July, 2020:	\$14,805.81

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
SEPTEMBER 17, 2020**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
SEPTEMBER 17, 2020
VIA WEB
AND
IN PERSON

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. PSC Overpayment Refunds & Underbilling Status
5. New business
 - A. Kerry Odle, HMB Professional Engineering
 - i. WWTP Improvements
 - ii. KIA Loan Announcements
 - B. Billy Catlett
 - i. Supervisor's Report
 - C. Bullock Pen Management Fee
 - i. August, 2020
 - D. Dianne Cook/Ashley Dyer
 - i. Next Meeting – October 15, 2020?
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
SEPTEMBER 2020 MEETING**

A Special Meeting of the Grant County Sanitary Sewer District was called to order on September 17, 2020, at the hour of 3:00 p.m. The Special Meeting was conducted by live video and live audio teleconference which originated at the District Headquarters, 1 Farrell Drive, Crittenden, KY 41030. The Special Meeting was called pursuant to Senate Bill 150 and KRS 61.823. The Special Meeting was SB 150 compliant and KRS 61.823 compliant. Prior to beginning the Meeting, Chairman Givin announced that the Special Meeting was properly noticed with the compliant agenda. Those in attendance were Chairman Charles Givin, and Commissioners, Rodger Bingham, Danny Northcutt, Robert Worthington and Leo Saylor. Also present were Superintendent William Catlett, Dianne Cook, HR Director Ashley Dyer, Kerry Odle of HMB Professional Engineers, Inc., and Counsel Thomas R. Nienaber. All Commissioners attended the meeting live except Commissioner Worthington. Commissioner Robert Worthington attended the Special Meeting by video teleconference. Kerry Odle of HMB Professional Engineers, Inc., Counsel Thomas R. Nienaber, Ashley Dyer, Dianne Cook, and Superintendent Catlett attended the meeting at the District Headquarters and followed all "social distancing" guidelines. Also present were Mr. Mr. Brandon Baxter of HMB Professional Engineers, Inc, and Brian Simpson of the Bullock Pen Water District.

The first order of business was a review of the August 2020 Minutes. After discussion, upon Motion of Leo Saylor and second by Robert Worthington, it was unanimously,

"RESOLVED: that the August 2020 Minutes be and the same are hereby approved as attached."

The next order of business was a review of the August 2020 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 August 2020 Profit and Loss Statement and Warrants, 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 reviewed with the Commissioners the excellent report and summary prepared by Dianne Cook regarding the refund checks and underbilling invoices which have gone out to customers pursuant to the Public Service Commission's Order. Dianne Cook reported that the rebate checks will probably be mailed on September 18, 2020. Ms. Cook reported that the invoices for underbilling have been mailed sometime ago. To date, the District has received \$22,649.20 from under billed customers. The total amount of under billed invoices is \$36,262.93. The total five-year refund checks are \$14,919.63.

Grant Co. Sanitary Sewer District
Minutes
September 17, 2020

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

1. Mr. Odle reported on the Equalization Basin Project ("Project"). Mr. Odle distributed a summary cost analysis for the Project outlining five separate cost scenarios. Mr. Odle reported that the projected probable cost for a 100,000 gallon equalization basin is \$448,000.00. By way of comparison, a 500,000 gallon wet weather detention basin is \$865,600.00. Commissioner Givin inquired as to whether or not a 100,000 equalization basin is large enough. Superintendent Catlett stated that a 100,000 gallon basin would work, but for planning purposes and to insure maximum efficiency, a 200,000 gallon basin would be preferable. Kerry Odle agreed. The remaining Commissioners also agreed that a long range plan solution is better than a temporary fix. Commissioner Bingham inquired as to whether or not there is enough land available at the wastewater treatment plant site for expansion to a 200,000 gallon basin. Superintendent Catlett and Kerry Odle indicated that they would lay out different plans to see if additional real estate is available. Mr. Nienaber reminded everyone that during the period of time when the District acquired control of the Sewer District from the City of Crittenden, the District was assured by Crittenden that if additional land was ever needed in the future, Crittenden would step up and donate that property to the District. Commissioner Bingham inquired as to the dimensions of a 300,000 gallon basin. Kerry Odle stated that a 300,000 gallon basin would be approximately 100' x 40' x 10' deep. Commissioner Bingham inquired as to whether or not there would be any grant money available for this project. Kerry Odle indicated that grant monies are probably not available. Commissioner Givin inquired as to what loans might be available. Mr. Odle reported that Kentucky Infrastructure Authority ("KIA") has financing available on a 20 to 30 year loan basis for approximately 2.5% per annum. Mr. Odle stated that any KIA loan would require prevailing wage, environmental/archaeological studies and the like. Kentucky Rural Water Association ("KRWA") has 40 year loans available at approximately 3.5%. KRWA loans would not require prevailing wage. Mr. Nienaber reported that if the District went with a KRWA loan, the District could incorporate a rate increase into the Public Service Commission approval process which would bypass the Public Service Commissions' actual approval of the rate increase. Commissioner Northcutt inquired as to whether or not private financing would be available. He suggested that the District consider paying off the current BB&T Lease that is scheduled to be retired in 2023. The District's year-end audited financial statement indicates that the current balance on that BB&T Lease is \$300,000.00. Commissioner Northcutt suggested a possibility of borrowing \$1,000,000.00: \$300,000.00 of which would be used to retire the BB&T Lease payment and \$700,000.00 would be applied to constructing a 300,000 wet weather detention basin (or alternatively a 200,000 wet weather detention basin). In any event, Superintendent Catlett reported that the District is in dire need for a basin.

Grant Co. Sanitary Sewer District
Minutes
September 17, 2020

Superintendent Catlett would request Kerry Odle to start the process of drawing up plans and specifications for the basin. Commissioner Northcutt suggested also that the District apply some of its cash on hand funds towards the construction cost to lower the overall annual payment. After considerable discussion, it was suggested that two of the Commissioners meet with representatives of BB&T Bank to see what type of financing would be available for the District. A considerable discussion followed. After discussion, upon motion of Rodger Bingham, and second by Danny Northcutt, it was unanimously,

“RESOLVED: that the District engage the services of HMB Professional Engineers, Inc., to begin the process of designing and planning for the construction of a 200,000 gallon equalization basin and related accessories.”

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 he is having issues with the Ph levels at the Sanitary Sewer Treatment Plant. Superintendent Catlett is having difficulty in establishing the cause of these Ph problems. District personnel are taking systemwide water samples and testing for Ph variances with no success. Superintendent called representatives of the Kentucky Division of Water. He commented that when speaking with a Division of Water representative, their first comment was that it could be a possible “meth lab” in the area. Superintendent Catlett stated that he is monitoring businesses in the area that could be a source of the problematic Ph level. He stated that he will continue to follow this issue very closely on a daily basis and report any developments.

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

1. Ms. Cook reported that the Bullock Pen Water District has changed their monthly meeting to October 22nd. There being no objection, upon motion of Danny Northcutt, and second by Robert Worthington, it was unanimously,

“RESOLVED: that the District’s October meeting be held October 22, 2020.”

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

Grant Co. Sanitary Sewer District
Minutes
September 17, 2020

GRANT COUNTY SANITARY SEWER DISTRICT

BY: 
CHARLES GIVIN, CHAIRMAN

ATTEST:


DANNY NORTHCUTT, SECRETARY

GRANT CO SANITARY SEWER DISTRICT
AUGUST, 2020

WARRANTS

8/7/2020 GCSSD	427.75	SW SVCS
8/7/2020 SMARTBILL	763.99	BILLING & POSTAGE 08/20
8/7/2020 STRAEFFER PUMP	655.77	491 PUMP #2 REPAIR
8/7/2020 THE CINCINNATI INSUR.	979.20	GEN INS. INSTLMNT
8/7/2020 FLUSH SANITATION	1800.00	12 LDS SLUDGE HAULING
8/7/2020 THE CINCINNATI INSUR.	245.50	INSUR. INSTLMNT PILLAR POLICY
8/7/2020 BULLOCK PEN WATER	774.38	WATER SVCS
8/20/2020 CHARLES A GIVIN	90.85	COMMISSIONER'S FEE
8/20/2020 DAN NORTHCUTT	90.85	COMMISSIONER'S FEE
8/20/2020 LEO L SAYLOR	90.85	COMMISSIONER'S FEE
8/20/2020 ROBERT H. WORTHINGT	90.85	COMMISSIONER'S FEE
8/20/2020 RODGER W BINGHAM	90.85	COMMISSIONER'S FEE
8/20/2020 BB&T (VISA)	125.10	SUPPLIES
8/20/2020 BEST WAY DISPOSAL	68.81	DUMPSTER P/U 08/20
8/20/2020 CITY OF WILLIAMSTOWN	1600.00	12 LDS SLUDGE PROCESS 07/23/20
8/20/2020 CONSOLIDATED PIPE	172.50	MANHOLE COVER INSERTS
8/20/2020 CRITT FARM LAWN GAR	102.99	LIME - SW LIFT STN
8/20/2020 FLUSH SANITATION	2400.00	SLUDGE HAULING 16 LDS
8/20/2020 HMB PROFESSIONAL ENC	760.00	GEN ENGINEERING SVCS
8/20/2020 KY STATE TREASURER	548.23	SALES & USE TAX 07/20
8/20/2020 MORRIS & BRESSLER	750.00	ACCOUNTING SVCS 07/20
8/20/2020 OWEN ELECTRIC COOP	5433.33	ELECTRIC SVCS
8/20/2020 THOMAS R NIENABER	698.50	ATTORNEY FEES -07/23-08/10/20
8/20/2020 WASCON	2583.00	GRUNDHOFS PUMP-ANGELA DR #2
8/20/2020 B L ANDERSON CO.	109.68	1 CHEM PUMPHEAD SW PLNT
8/20/2020 BULLOCK PEN WATER	14805.81	MANAGEMENT FEE - 07/20
8/20/2020 CORE & MAIN LP	29.67	GERMICIDAL CLEANERS 1/2
8/20/2020 ELECTRIC MOTOR TECH	2950.00	491 PUMP #2 REPAIR
8/20/2020 PACE ANALYTICAL	1656.71	SAMPLE ANALYSIS
8/28/2020 ART'S RENTAL	127.90	PARTS
8/28/2020 BOONE STEEL	145.02	SW PLANT
8/28/2020 BULLOCK PEN WATER	102.00	REIMB SW PLANT CHEM PUMP
8/28/2020 CITY OF CRITTENDEN	7015.94	TRASH COLLECTION 07/20
8/28/2020 FLUSH SANITATION	2100.00	SLUDGE HAULING 14 LDS 08/20
8/28/2020 GRANT CO CLERK	50.00	RECORDING EASEMENT - JUMP
8/28/2020 STRAEFFER PUMP	821.81	491 PUMP #2 REBUILD
8/28/2020 THE CINCINNATI INSUR.	979.20	GEN INS. INSTLMNT
8/28/2020 KOI ENTERPRISES	34.04	SW PLANT REPAIR & TRUCK PARTS
8/21/2020 DUKE ENERGY	2031.37	ELECTRIC SVCS
8/9/2020 BB&T	<u>9492.86</u>	LOAN PYMT

TOTAL DISBURSEMENTS 63795.31

**WARRANTS
SEPTEMBER, 2020**

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 09/20	752.47
BB&T	Loan Payment	\$9,492.86
Art's Rental	Purch.Trash Pump & Hoses - Sw Plant	\$1,079.88
Bullock Pen Water District	Management Agreement 08/20	\$15,010.29
Pace Analytical	Sample Analysis 08/20	\$1,613.48
Hach Company	Sw Plant - Equipment Maint. Contract	\$2,354.00
Duke Energy Inc.	Electric Services	\$2,257.94
Ky State Treasurer	Sales & Use Tax 08/20	\$491.62
GCSSD	Sewer Svcs	\$87.87
Owen Electric Coop. Inc.	Electric Services	\$4,697.59
Morris & Bressler, PSC	Accounting Svcs 08/20	\$1,793.05
Bullock Pen Water District	Water Svcs	\$358.20
C.I. Thornburg	Sewer Plant Chemicals	4481.02
HMB Engineering	General Engineering Svcs	\$390.00
CCP Industries	Sw Plant - Gloves	\$166.94
Wascon	2 E One Grinder Pumps & Attachments	\$5,896.12
Best Way Disposal	Dumpster pickup 08/20	\$68.96
BB&T VISA	Websvcs & Sw Plant Supplies	<u>\$694.00</u>
	TOTAL	\$51,686.29


Charles Givin, Chairman


Danny Northcutt, Secretary

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
AUGUST, 2020**

GROSS RECEIPTS \$ 77,065.28

DISBURSEMENTS

UTILITIES	\$ 8,735.64
SALARIES - NET	454.25
MILEAGE	0.00
MAINTENANCE & OPERATION	40,355.21
SUPPLIES	1,459.65
GENERAL	<u>12,790.56</u>

TOTAL DISBURSEMENTS 63,795.31

NET \$ 13,269.97

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

Grant County Sanitary Sewer District
September, 2020

BANK BALANCES:

FORCHT BANK

Revenue	\$243,492.37
Maintenance & Operations	\$24,935.54
Merchant Services Acct	\$241,128.42
Loans Replacement Reserve	\$23,400.00

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 the business-type activities of Grant County Sanitary Sewer District (District), which comprise the balance sheet as of August 31, 2020, and the related statements of revenues and expenses - historical for the one month and eight months ended August 31, 2020 and 2019 and budgeted for the eight months ended August 31, 2020 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 the statement of cash flows, the statement of changes in net position, and substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted statements and 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.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context.

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

Morris & Bressler, PSC

Morris & Bressler, PSC
Certified Public Accountants

September 15, 2020

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, 2020

	Aug 31, 20
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	103,616.84
131.07 · CIB-MAINTENANCE & OPERATION FOR	8,374.44
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	191,102.77
131.06 · CIB-REVENUE - FORCHT	243,479.33
135 · CERTIFICATES OF DEPOSIT	133,942.89
Total Checking/Savings	680,516.27
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	124,202.15
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-9,900.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	32,549.16
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	31,558.83
142.02 · ACCOUNTS RECEIVABLE-OTHER	2,005.00
162 · PREPAYMENTS	8,818.12
171 · ACCRUED INTEREST RECEIVABLE	100.07
174.03 · UNAMORTIZED RATE CASE EXP	4,525.80
Total Other Current Assets	193,859.13
Total Current Assets	874,375.40
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
105.18 · CIP - MHP TAP IN	3,172.60
105.19 · CIP-DIGESTOR, EQUAL TANK,DETENT	5,366.25
Total 105 · CONSTRUCTION IN PROGRESS	38,864.79
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	2,335,300.14
320.3 · S,T.P.-SEWER TREATMENT PLT EQUI	299,754.53
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	-2,697,153.40
Total Fixed Assets	6,351,683.28
Other Assets	
186.1 · DEFERRED RATE CASE EXP	17,348.96
Total Other Assets	17,348.96
TOTAL ASSETS	7,243,407.64
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	30,377.94
Credit Cards	694.56
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	298.35
241 · TAX COLLECTIONS PAYABLE	804.97
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	6,978.67
235 · CUSTOMER DEPOSITS	
235.1 · ABANDONED DEPOSITS	905.53

SEE ACCOUNTANTS' COMPILATION REPORT

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of August 31, 2020

	Aug 31, 20
235 · CUSTOMER DEPOSITS - Other	58,050.00
Total 235 · CUSTOMER DEPOSITS	58,955.53
238 · ACCRUED INT ON KIA PHASE I	1,011.36
239 · ACCRUED INT ON KIA PHASE II	5,518.88
240 · ACCRUED INT ON BB&T LEASE	615.89
243 · CURRENT PORTION OF LTD	158,678.74
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	231,759.07
Total Other Current Liabilities	232,862.39
Total Current Liabilities	263,934.89
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	134,848.60
221 · NOTE PAYABLE - KIA - PHASE II	735,853.39
222 · CAPITAL LEASE - BB&T	274,296.28
224 · LESS CURR PORTION OF LTD	-158,678.74
Total Long Term Liabilities	986,319.53
Total Liabilities	1,250,254.42
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,206,685.01
3001 · RESTRICTED	16,253.87
3010 · UNRESTRICTED	699,019.44
Total 3020 · NET POSITION	5,921,958.32
Net Income	71,194.90
Total Equity	5,993,153.22
TOTAL LIABILITIES & EQUITY	7,243,407.64

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

August 2020

	Aug 20	Aug 19	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	65,645.46	62,937.37	2,708.09
470 · FORFEITED DISCOUNTS	0.00	747.72	-747.72
471 · MISCELLANEOUS SERVICE REVENUE	1,010.76	1,112.05	-101.29
Total Income	<u>66,656.22</u>	<u>64,797.14</u>	<u>1,859.08</u>
Gross Profit	66,656.22	64,797.14	1,859.08
Expense			
403 · DEPRECIATION EXPENSE	17,131.80	16,520.75	611.05
407 · AMORTIZATION EXPENSE	377.15	0.00	377.15
408 · TAXES OTHER THAN INCOME	38.25	38.25	0.00
603 · SALARIES & WAGES-COMMISSIONERS	500.00	500.00	0.00
615 · PURCHASED POWER	6,967.53	6,338.65	628.88
618 · TREATMENT PLANT CHEMICALS	4,481.02	2,511.07	1,969.95
631 · CONTRACTUAL SERVICES-ENGINEERS	780.00	975.00	-195.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	1,793.05	915.53	877.52
633 · CONTRACTUAL SERVICES-LEGAL	698.50	652.50	46.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	12,970.00	12,970.00	0.00
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,210.11	1,585.54	-375.43
620 · MATERIALS AND SUPPLIES	2,521.69	301.61	2,220.08
635 · OPERATING EXPENSES	12,781.13	9,211.13	3,570.00
650 · TRANSPORTATION EXPENSE	301.22	188.89	112.33
656 · INSURANCE-VEHICLE	264.61	264.61	0.00
657 · INSURANCE-GENERAL LIABILITY	536.21	536.21	0.00
658 · INSURANCE - PROPERTY	310.46	310.46	0.00
659 · INSURANCE-OTHER	68.72	58.97	9.75
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
Total Expense	<u>63,731.45</u>	<u>53,879.17</u>	<u>9,852.28</u>
Net Ordinary Income	2,924.77	10,917.97	-7,993.20
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	115.41	319.20	-203.79
432 · PROCEEDS FROM CAPITAL CONTRIB	5,000.00	0.00	5,000.00
Total Other Income	<u>5,115.41</u>	<u>319.20</u>	<u>4,796.21</u>
Other Expense			
427 · INTEREST EXPENSE	2,865.61	3,242.12	-376.51
Total Other Expense	<u>2,865.61</u>	<u>3,242.12</u>	<u>-376.51</u>
Net Other Income	2,249.80	-2,922.92	5,172.72
Net Income	<u><u>5,174.57</u></u>	<u><u>7,995.05</u></u>	<u><u>-2,820.48</u></u>

GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES
 January through August 2020

	Jan - Aug 20	Jan - Aug 19	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE			
461.1 · SALES TO RESIDENTIAL CUSTOMERS	445,893.10	418,285.58	27,607.52
461.2 · SALES TO COMMERCIAL CUSTOMERS	65,825.99	54,685.43	11,140.56
461.21 · OVER/UNDER BILLING-PSC RATE CAS	35,834.11	0.00	35,834.11
461.3 · SALES TO INDUSTRIAL CUSTOMERS	3,016.97	2,272.00	744.97
461.11 · BILLING ERRORS	-1,690.81	-2,793.51	1,102.70
461.13 · LEAK ADJUSTMENTS	-1,072.27	-4,312.00	3,239.73
461.12 · ACCOUNTS RECEIVABLE ADJUSTMENTS	1,212.41	719.25	493.16
Total 461 · METERED SEWER REVENUE	549,019.50	468,856.75	80,162.75
470 · FORFEITED DISCOUNTS	1,521.92	6,278.49	-4,756.57
471 · MISCELLANEOUS SERVICE REVENUE	8,752.68	8,486.63	266.05
Total Income	559,294.10	483,621.87	75,672.23
Gross Profit	559,294.10	483,621.87	75,672.23
Expense			
403 · DEPRECIATION EXPENSE	137,054.40	132,166.00	4,888.40
407 · AMORTIZATION EXPENSE	754.30	0.00	754.30
408 · TAXES OTHER THAN INCOME	1,733.70	1,722.62	11.08
603 · SALARIES & WAGES-COMMISSIONERS	3,900.00	3,900.00	0.00
615 · PURCHASED POWER	54,019.47	57,118.43	-3,098.96
618 · TREATMENT PLANT CHEMICALS	15,168.57	5,657.91	9,510.66
631 · CONTRACTUAL SERVICES-ENGINEERS	3,315.00	4,377.50	-1,062.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	22,602.55	18,447.80	4,154.75
633 · CONTRACTUAL SERVICES-LEGAL	7,096.88	3,827.50	3,269.38
634 · CONTRACTUAL SERVICE-MANAGEMENT	103,760.00	103,760.00	0.00
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	13,316.18	13,809.50	-493.32
620 · MATERIALS AND SUPPLIES	14,278.53	25,280.16	-11,001.63
635 · OPERATING EXPENSES	83,231.10	74,727.32	8,503.78
642 · RENT OF EQUIPMENT	1,274.11	0.00	1,274.11
650 · TRANSPORTATION EXPENSE	2,330.07	1,436.18	893.89
656 · INSURANCE-VEHICLE	2,116.88	2,116.88	0.00
657 · INSURANCE-GENERAL LIABILITY	4,289.72	3,975.36	314.36
658 · INSURANCE - PROPERTY	2,483.68	2,483.68	0.00
659 · INSURANCE-OTHER	520.74	410.87	109.87
660 · ADVERTISING EXPENSE	8.56	8.50	0.06
670 · BAD DEBT EXPENSE	0.00	-200.00	200.00
675 · MISCELLANEOUS EXPENSE	32.18	25.00	7.18
Total Expense	473,286.62	455,051.21	18,235.41
Net Ordinary Income	86,007.48	28,570.66	57,436.82
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	1,914.44	1,695.68	218.76
432 · PROCEEDS FROM CAPITAL CONTRIB	7,000.00	8,000.00	-1,000.00
Total Other Income	8,914.44	9,695.68	-781.24
Other Expense			
427 · INTEREST EXPENSE	23,727.02	26,640.99	-2,913.97
Total Other Expense	23,727.02	26,640.99	-2,913.97
Net Other Income	-14,812.58	-16,945.31	2,132.73
Net Income	71,194.90	11,625.35	59,569.55

SEE ACCOUNTANT'S COMPILATION REPORT

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
January through August 2020

	Jan - Aug 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	549,019.50	513,740.00	35,279.50
470 · FORFEITED DISCOUNTS	1,521.92	6,668.00	-5,146.08
471 · MISCELLANEOUS SERVICE REVENUE	8,752.68	9,532.00	-779.32
Total Income	<u>559,294.10</u>	<u>529,940.00</u>	<u>29,354.10</u>
Gross Profit	559,294.10	529,940.00	29,354.10
Expense			
403 · DEPRECIATION EXPENSE	137,054.40	137,054.00	0.40
407 · AMORTIZATION EXPENSE	754.30	1,668.00	-913.70
408 · TAXES OTHER THAN INCOME	1,733.70	1,727.00	6.70
603 · SALARIES & WAGES-COMMISSIONERS	3,900.00	4,000.00	-100.00
615 · PURCHASED POWER	54,019.47	55,782.00	-1,762.53
618 · TREATMENT PLANT CHEMICALS	15,168.57	7,332.00	7,836.57
631 · CONTRACTUAL SERVICES-ENGINEERS	3,315.00	10,000.00	-6,685.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	22,602.55	18,932.00	3,670.55
633 · CONTRACTUAL SERVICES-LEGAL	7,096.88	4,932.00	2,164.88
634 · CONTRACTUAL SERVICE-MANAGEMENT	103,760.00	103,760.00	0.00
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	13,316.18	13,742.00	-425.82
620 · MATERIALS AND SUPPLIES	14,278.53	15,332.00	-1,053.47
635 · OPERATING EXPENSES	83,231.10	67,043.00	16,188.10
642 · RENT OF EQUIPMENT	1,274.11	0.00	1,274.11
650 · TRANSPORTATION EXPENSE	2,330.07	3,332.00	-1,001.93
656 · INSURANCE-VEHICLE	2,116.88	2,115.00	1.88
657 · INSURANCE-GENERAL LIABILITY	4,289.72	4,291.00	-1.28
658 · INSURANCE - PROPERTY	2,483.68	2,484.00	-0.32
659 · INSURANCE-OTHER	520.74	472.00	48.74
660 · ADVERTISING EXPENSE	8.56	75.00	-66.44
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	32.18	40.00	-7.82
Total Expense	<u>473,286.62</u>	<u>454,113.00</u>	<u>19,173.62</u>
Net Ordinary Income	86,007.48	75,827.00	10,180.48
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	1,914.44	1,800.00	114.44
432 · PROCEEDS FROM CAPITAL CONTRIB	7,000.00	6,000.00	1,000.00
Total Other Income	<u>8,914.44</u>	<u>7,800.00</u>	<u>1,114.44</u>
Other Expense			
427 · INTEREST EXPENSE	23,727.02	28,564.00	-4,836.98
Total Other Expense	<u>23,727.02</u>	<u>28,564.00</u>	<u>-4,836.98</u>
Net Other Income	-14,812.58	-20,764.00	5,951.42
Net Income	<u><u>71,194.90</u></u>	<u><u>55,063.00</u></u>	<u><u>16,131.90</u></u>

1

RATE	TOTALS	5YR REFUND -14919.63	2YR OWED 36262.93	NOTES
YG	GRANT CO BOARD OF ED 202-01950-00		3019.34	
YF	EAGLE CREEK COUNTRY CLUB 202-10100-00		3923.02	Making payments but still having
YC	GC FISCAL NEW BATH/OFFICE 202-34700-00		763.36	high bills too. Pool fill or still
YB	WHIPPY DIP 202-35200-03	-214.05		having a leak ?
YB	ELLISTON STANLEY 202-36400-02	-452.40		
YD	COC- OFFICE 202-49950-00		18.18	
YF	DALTON PROP SOUTHSIDE 202-49980-00		1103.73	
YB	B&D MOWER 202-50900-00	-508.10		
YB	DONNA'S BARBER SHOP 202-51400-00	-303.24		
YB	LORI HENRY 202-51400-01	-256.41		
YB	B&D MOWER OFFICE 202-54050-00	-559.11		
YB	BARNHILL, DOUG 202-54100-01	-327.92		
YB	COC 202-54200-00	-548.77		
YB	THE POTTER'S HOUSE 202-54280-04	-322.20		
YB	FUGATE, MARGART-CHURCH 202-54280-05	-108.79		
YB	BAD TO THE BONE 202-54290-03	-551.09		
YB	DALTON PROP OLD COSMOZ 202-54300-02	-311.46		
YB	BLUEGRASS TREASURES 202-54330-01	-96.23		
YE	DALTON WASH DRY 202-54340-03		1444.95	
YF	DALTON PROPERTIES CARWASH 202-54380-00		404.58	
YB	BANK OF KENTUCKY 202-56000-01	-9.48		
YB	BRANCH BANKING & TRUST 202-56000-02	-511.52		
YB	CASE FAMILY CHIRO 202-56200-10	-332.00		
YB	COC FIREHOUSE 202-56400-00	-224.63		
YB	CRITTENDEN CHRISTIAN 202-56800-00	-231.63		
YB	DALTON PROP OFFICE 202-57300-00		312.54	
YB	CRITTENDEN BAPTIST 202-57400-00	-167.01		
YD	CRITTENDEN BAPTIST 202-57410-00		17.01	
YB	MELTON REAL ESTATE 202-61800-18		81.14	
YB	MELTON REAL ESTATE 202-62800-00	-514.32		
YB	BPWD OFFICE 202-66200-00	-491.71		
YB	KOI PARTS 202-66650-03	-381.54		
YB	MILLER, KENNETH 202-67150-01	-448.78		

YB	KILBY, SHAWN & KIM	202-68600-20	-67.20	
YB	ALLAN HODGE AUTO REPAIR	203-02100-03	-538.44	
YF	LIGHTLEAF APT	203-02750-00		1062.02
YC	OHIO CINCY MISSION	203-10630-08	-47.40	
YB	BRYAN ELDRIDGE FARM	203-13900-00		154.83
YB	BOWLIN GROUP LLC	203-28630-09	-489.33	
YB	BOWLIN GROUP LLC	203-29320-11	-389.27	
YD	EAST KY POWER	203-62900-00		18.03
YD	FAMILY DOLLAR	203-62945-01		796.00
YF	DINOVITE	203-62950-03		1062.03
YD	WOLFE STEEL	203-62955-00		340.78
YD	WOLFE STEEL	202-62960-00		405.13
YD	MIAMI VALLEY TUBE	203-62970-00		181.44
YB	CAS SALES AND RENTAL	203-63000-01	-307.52	
YB	CAS SALES AND RENTAL	203-63300-01	-555.66	
YB	FORCHT BANK	203-63600-00	-496.25	
YB	HODGE AUTO REPAIR	203-63900-04	-451.43	
YF	DAIL INVESTMENTS	203-63950-06		2304.16 Making payments - 24 months
YD	SOUTH I-75	203-63970-02		18.03
YE	SOUTH I-75	203-63980-00		436.52
YF	MCDONALD'S	203-64000-00		1514.77
YD	GRANT CO OIL	203-64250-01		29.99
YD	VALOR OIL	203-64500-01		745.37
YD	TRIUMPH ENERGY	203-64800-03		1973.85 Making payments -24 months
YD	GRANT CO DRUGS	203-65100-04		286.70
YE	WENDY'S	203-65120-00		436.52
YD	DOLLAR GENERAL #6933	203-65180-01		170.15
YB	LAXMI SUBS	203-65200-01		5.91
YB	LUNDSFORD	203-65200-02	-12.06	
YB	TASTY SUBS	203-65200-03		18.04
YB	LITTLE HANDS BIG H SUITE C	203-65230-03		368.12 No response but daycare is closed due to Covid-19
YB	PLACE FOR KIDS SUITE D	203-65240-01	-104.24	
YB	LITTLE HANDS BIG H SUITE D	203-65240-02	-68.07	
YB	PLACE FOR KIDS SUITE E	203-65250-01	-95.95	
YB	LITTLE HANDS BIG H SUITE E	203-65250-02	-59.32	
YF	TOEBBEN LTD	203-65600-00		1062.02
YB	CRITTENDEN RETAIL CENTER	203-65800-00	-517.16	

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YD	MAJJ HOLDINGS	203-90080-00		18.03	
YB	MONEY MAGIC MIRROR	204-02000-00	-10.66		
YB	WILLIAM, DARRYL&CAROL	204-02000-01	-252.78		
YG	NO KY RC DPT JUV JUSTICE	204-13100-00		2782.18	Mailed a check for payment but
YG	KY TRAN I-75 WEIGHT STN	204-13150-00		904.32	it's lost in the mail..
YF	CHURCH OF JESUS CHRIST	204-17930-01		1142.46	
YB	D&S TRANSPORTATION	206-79300-03	-434.01		
YB	NATIONAL TRUCK EQUIPMENT	206-79320-00	-531.55		
YD	NORTHERN KY RV PARK	207-33000-04		843.38	
YB	SHERMAN BAPTIST ANNEX	207-35700-02	-272.54		
YB	SHERMAN BAPTIST	207-36000-00	-490.25		
YB	CORNERSTONE	207-36575-00	-242.46		
YB	RUTHMAN	207-36900-03		1062.02	
YB	SELECT DIESEL REPAIR	207-37500-02		301.72	
YB	CHRIST COMMUNITY	207-64300-04	-247.12		
YB	WALICK COMMUNITIES	213-34350-10	-24.98		
YB	WALICK/NKCAC COMMUNITIES	213-34670-10	-78.40		
YE	JORDAN PROPERTY LLC	213-37330-02		2262.40	Making payments - 24 months
YB	WILLIAMSTOWN MHC	214-00380-02	-263.19		
YC	GRANT CO SANITARY SEWER	214-02590-01		2468.16	
		TOTALS	-14919.63	36262.93	
				<u>13613.73</u>	Less unpaid payment amounts
				22649.20	Total amount received from customers



**Water/Wastewater
Transportation
Engineers
Environmental**

Project: 4223.00
Date: 9/17/2020
Engineer: KO
Page:

**Opinion of Probably Cost
For
100,000 Gallon Equalization Basin
Grant County Sanitary Sewer District**

Construction Cost Item	Quantity	Unit	Unit Price	Total
0.1 Gal Concrete Equalization Basin	1	LS	\$140,000	\$140,000
2" Water Line Relocation	1	LS	\$1,000	\$1,000
Site Work*	1	LF	\$20,000	\$20,000
Pump Station	1	LS	\$75,000	\$75,000
4" Force Main	100	LF	\$30	\$3,000
Diversion Structure	1	LS	\$25,000	\$25,000
8" Gravity Sewer to Basin	100	LF	\$60	\$6,000
Sewer Manholes	2	EA	\$4,000	\$8,000
Electric to Basin and Pump Station	1	LS	\$5,000	\$5,000
Controls	1	LS	\$25,000	\$25,000
Subtotal Construction Cost				\$308,000
Contingencies @10% of Construction				\$30,800
Total Estimated Construction Cost				\$338,800

* Note: Cost for Equalization Basin assumes soil is suitable for a shallow foundation.

Non-Construction Cost				Total
Preliminary Engineering				\$5,000
Design and Bidding				\$29,001
Construction Admin.				\$7,250
Inspection				\$28,749
Legal				\$3,000
Administration				\$12,000
Geotechnical Investigation				\$12,000
Environmental (Cat Ex)				\$10,000
Staking				\$3,000
Total Estimated Non-Construction Cost				\$110,000
Total Project Cost				\$448,800



**Water/Wastewater
Transportation
Engineers
Environmental**

Project: 4223.00
Date: 9/17/2020
Engineer: KO
Page:

**Opinion of Probably Cost
For
200,000 Gallon Equalization Basin
Grant County Sanitary Sewer District**

Construction Cost Item	Quantity	Unit	Unit Price	Total
0.2 Gal Concrete Equalization Basin	1	LS	\$140,000	\$245,000
2" Water Line Relocation	1	LS	\$1,000	\$1,000
Site Work*	1	LF	\$25,000	\$25,000
Pump Station	1	LS	\$75,000	\$75,000
4" Force Main	100	LF	\$30	\$3,000
Diversion Structure	1	LS	\$25,000	\$25,000
8" Gravity Sewer to Basin	100	LF	\$60	\$6,000
Sewer Manholes	2	EA	\$4,000	\$8,000
Electric to Basin and Pump Station	1	LS	\$5,000	\$5,000
Controls	1	LS	\$25,000	\$25,000
Subtotal Construction Cost				\$418,000
Contingencies @10% of Construction				\$41,800
Total Estimated Construction Cost				\$459,800

* Note: Cost for Equalization Basin assumes soil is suitable for a shallow foundation.

Non-Construction Cost	Total
Preliminary Engineering	\$5,000
Design and Bidding	\$38,476
Construction Admin.	\$9,619
Inspection	\$35,105
Legal	\$3,000
Administration	\$12,000
Geotechnical Investigation	\$12,000
Environmental (Cat Ex)	\$10,000
Staking	\$3,000
Total Estimated Non-Construction Cost	\$128,200
Total Project Cost	\$588,000



**Water/Wastewater
Transportation
Engineers
Environmental**

Project: 4223.00
Date: 9/17/2020
Engineer: KO
Page:

**Opinion of Probably Cost
For
300,000 Gallon Wet Weather Detention Basin
Grant County Sanitary Sewer District**

Construction Cost Item	Quantity	Unit	Unit Price	Total
0.3 Gal Wet Weather Detention Basin	1	LS	\$400,000	\$400,000
Wash Down Equipment	1	LS	\$15,000	\$15,000
4"Wash Down Water Line	250	LF	\$25	\$6,250
Site Work*	1	LF	\$20,000	\$20,000
Pump Station	1	LS	\$75,000	\$75,000
6" Force Main	100	LF	\$40	\$4,000
Diversion Structure	1	LS	\$25,000	\$25,000
8" Gravity Sewer to Basin	100	LF	\$60	\$6,000
Sewer Manholes	2	EA	\$4,000	\$8,000
Electric to Basin and Pump Station	1	LS	\$5,000	\$5,000
Controls	1	LS	\$25,000	\$25,000
Subtotal Construction Cost				\$589,250
Contingencies @10% of Construction				\$58,925
Total Estimated Construction Cost				\$648,175

* 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	\$49,780
Construction Admin.	\$12,445
Inspection	\$42,800
Legal	\$3,000
Administration	\$12,000
Geotechnical Investigation	\$12,000
Environmental (Cat Ex)	\$10,000
Staking	\$3,000
Total Estimated Non-Construction Cost	\$150,025
Total Project Cost	\$798,200



**Water/Wastewater
Transportation
Engineers
Environmental**

Project: 4223.00
Date: 9/17/2020
Engineer: KO
Page:

**Opinion of Probably Cost
For
500,000 Gallon Wet Weather Detention Basin
Grant County Sanitary Sewer District**

Construction Cost Item	Quantity	Unit	Unit Price	Total
0.5 Gal Wet Weather Detention Basin	1	LS	\$450,000	\$450,000
Wash Down Equipment	1	LS	\$15,000	\$15,000
4"Wash Down Water Line	250	LF	\$25	\$6,250
Site Work*	1	LF	\$25,000	\$25,000
Pump Station	1	LS	\$75,000	\$75,000
6" Force Main	100	LF	\$40	\$4,000
Diversion Structure	1	LS	\$25,000	\$25,000
8" Gravity Sewer to Basin	100	LF	\$60	\$6,000
Sewer Manholes	2	EA	\$4,000	\$8,000
Electric to Basin and Pump Station	1	LS	\$5,000	\$5,000
Controls	1	LS	\$25,000	\$25,000
Subtotal Construction Cost				\$644,250
Contingencies @10% of Construction				\$64,425
Total Estimated Construction Cost				\$708,675

* 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	\$53,459
Construction Admin.	\$13,366
Inspection	\$45,100
Legal	\$3,000
Administration	\$12,000
Geotechnical Investigation	\$12,000
Environmental (Cat Ex)	\$10,000
Staking	\$3,000
Total Estimated Non-Construction Cost	\$156,925
Total Project Cost	\$865,600

Grant Co. Sanitary Sewer District

Supervisor's Report

August

24th) – Worked on clearing the sludge in the creek at the Sewer Plant.

25th) – Added chemical to the aeration basins to increase the pH at the Sewer Plant.

28th) – Mowed the grass at the Sewer Plant.

- Repaired a leaking discharge line on pump #2 at Vincent lift station.

31st) – Pumped sludge from plant #4 to plant #1.

September

1st) – Pumped sludge from plant #4 to plant #1.

- Called the Division of Water to discuss running a chemical trial at the Sewer Plant to increase our pH.

8th) – Cleared sludge out of the creek at the Sewer Plant.

9th) – Cleared sludge out of the creek at the Sewer Plant.

10th) – Replaced the air line on the decant in the digester in plant #3 at the Sewer Plant.

11th) – Unclogged a blockage on Shady Ln.

14th) – Pulled pump #1 at Angela lift station. Unclogged the pump and reinstalled it into the pit.

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

In Account With:

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

09-10-20 Services Rendered as defined in Management Agreement

**Monthly charges for
August, 2020**

Amount

Labor:	\$12,220.00
July Reconnect Fees:	\$0.00
Plant Operation	\$1,260.00
Rent:	\$750.00

Office Equip/Supplies:

CBTS	Phone Services	\$151.65
Staples	Office Supplies	\$118.89
InvoiceCloud	Billing & Returns 07-20	\$86.00
Spectrum	Internet Services	\$28.39
Pitney Bowes	Postage & Meter Rent	\$20.00
CSM, Inc.	Computer Assistance	\$62.18
Grant Co. Oil	Fuel/Gas Purch	\$276.78
ProSource	Copier Lease	\$33.40
Zoom Meeting	Broadcast for Meeting	<u>\$3.00</u>

Total Bill for August, 2020: \$15,010.29

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
OCTOBER 22, 2020**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
OCTOBER 22, 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. Financing Opportunities
 - a. KACo
 - b. Huntington Bank
 - ii. HMB Contract
 - iii. Covid-19 PSC Order
 - iv. Letter to Customers Regarding Disconnections & Late Charges
 - v. Equalization Tank
5. New business
 - A. Kerry Odle, HMB Professional Engineering
 - i. Equalization Basin Engineering Contract
 - ii. Funding for Equalization Basin
 - B. Billy Catlett
 - i. Supervisor's Report
 - C. Bullock Pen Management Fee
 - i. September, 2020
 - D. Dianne Cook/Ashley Dyer
 - i. Next Meeting - November 19, 2020
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
OCTOBER 2020 MEETING**

The October Meeting of the Grant County Sanitary Sewer District was called to order on October 22, 2020, at the hour of 3:00 p.m. 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., Mr. Brandon Baxter of HMB Professional Engineers, Inc, Brian Simpson of the Bullock Pen Water District, and Counsel Thomas R. Nienaber.

The first order of business was a review of the September 2020 Minutes. After discussion, upon Motion of Leo Saylor and second by Danny Northcutt, it was unanimously,

“RESOLVED: that the September 2020 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the September 2020 Profit and Loss Statement and Warrants as attached. After discussion, upon motion of Robert Worthington and second by Leo Saylor, it was unanimously,

“RESOLVED: that the September 2020 Profit and Loss Statement and Warrants, 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 on the status of financing opportunities available for the Equalization Tank. Mr. Nienaber reviewed with the Commissioners his October 7, 2020 correspondence outlining the availability of financing through KACo. Mr. Nienaber reported that at the time of his conversation with Mr. Grant Satterly, Director of Financial Services, KACo, the going interest rate was 1.81% per annum. Mr. Nienaber reported that Mr. Satterly indicated loan terms are available beginning with 10 year amortization through approximately 29 year amortization. Mr. Satterly stated that there are no conditions attached to the securing of a loan through KACo relating to archeological surveys, environmental surveys, prevailing wages, etc. He did state that the annual interest rates are variable and subject to change on a monthly basis. Once the interest rate is locked in, it is firm through the term of the loan. Mr. Nienaber stated that he had spoken with Roger Peterman, bond counsel for the outstanding loan which the District owes to BB&T Bank with an approximate balance of \$200,000.00. Mr. Peterman reported that the District can prepay that balance at any time without penalty. Mr. Nienaber stated that KACo would be able to loan the District \$1,000,000.00 (\$200,000.00 for current loan payoff and \$800,000.00 for the Equalization Tank Project) without any problems. This assumes that the District qualified for that loan. Commissioner Givin raised the issue as to whether or not the District should secure a 10

year or 20 year loan. Commissioner Northcutt suggested that a 20 year loan be secured and the District could pay it off early if need be. Superintendent Catlett stated that he had run some numbers and that a \$1,000,000.00 loan at 1.81% interest amortized over 10 years would be approximately \$9,100.00 per month. Our current payment is \$9500.00 per month, with approximately 2 1/2 years remaining on the loan term. Commissioner Bingham inquired as to whether or not the District would need more acreage for construction of the Equalization Tank. Commissioner Saylor stated that he had spoken with the Mayor of Crittenden regarding the District's ability to obtain additional acreage. Commissioner Saylor reported that the Mayor's reaction was favorable. Superintendent Catlett stated that he is requesting a survey of the treatment plant site to determine if additional acreage would be needed. Mr. Odle stated that once the plans for the Equalization Tank are concluded, the District can then make an accurate determination as to whether or not additional acreage would be needed. After considerable discussion, upon Motion of Rodger Bingham and second by Robert Worthington, it was unanimously,

“RESOLVED as follows:

1. That the District begin the process of applying for financing through KACo in an amount of \$1,000,000.00 for a loan term of 20 years, at an interest rate not greater than two percent (2%).
 2. The loan proceeds (if qualified) would be used to pay the outstanding \$200,000.00 balance owed to BB&T Bank and the remaining \$800,000.00 being used to fund the Equalization Tank Project.
 3. HMB Professional Engineering, Mr. Kerry Odle is hereby authorized to begin the process of designing the Equalization Tank.”
2. Mr. Nienaber reviewed with the Commissioners his September 22, 2020 correspondence relating to the Public Service Commission's most recent updated COVID-19 Order of September 21, 2020. Mr. Nienaber also reviewed with the Commissioners the proposed letter which will be sent to the District customers outlining some of the highlights of the September 21, 2020 Order. Mr. Nienaber requested that the PSC's Order and correspondence explaining same be placed at prominent locations at the District headquarters and on the District's website. Dianne Cook reported that a version of the

Grant Co. Sanitary Sewer District
Minutes
October 22, 2020

correspondence will be sent by mail to effected District customers notifying them of the contents of the PSC's Order.

3. Mr. Nienaber presented to the District the HMB Professional Engineering, Inc., proposed Contract for the Equalization Tank. Mr. Nienaber stated that he has reviewed the Contract and it is in order. After discussion, upon motion of Danny Northcutt and second by Rodger Bingham, it was unanimously,

“RESOLVED: that the attached Professional Services Engineering Contract with HMB Professional Engineers, Inc., for the design of the Equalization Tank be and the same is hereby approved. Chairman Givin is hereby authorized to execute same on behalf of the District.”

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

1. Mr. Odle stated that he had nothing more to discuss other than those issues already addressed.

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.

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

1. Ms. Cook reported that the next meeting is scheduled for November 19, 2020. 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, 2020**

WARRANTS

9/10/2020	BB&T	694.56	SUPPLIES
9/11/2020	BEST WAY DISPOSAL	68.96	DUMPSTER P/U 09/20
9/11/2020	BULLOCK PEN WATER	358.20	WATER BILLS
9/11/2020	CCP INDUSTRIES INC.	166.94	GLOVES @ SW PLNT
9/11/2020	GCSSD	87.87	SW @ SW PLANT
9/11/2020	SMARTBILL	752.47	BILLING/POSTAGE 09/20
9/16/2020	ART'S RENTAL	1079.88	2" TRASHPUMP/SW PLNT
9/16/2020	BULLOCK PEN WATER	15010.29	MGT FEE 08/20
9/16/2020	HACH COMPANY	2354.00	PARTNRSHP AGRMNT
9/16/2020	HMB PROFESSIONAL	390.00	GENERAL ENG SVCS 08/20
9/16/2020	KY STATE TREASURER	491.62	SALES & USE TAX 08/20
9/16/2020	MORRIS & BRESSLER	1793.05	ACCOUNTING SVCS 08/20
9/16/2020	OWEN ELECTRIC COOP	4697.59	ELECTRIC SVCS
9/16/2020	PACE ANALYTICAL	1613.48	LAB ANALYSIS
9/16/2020	THE C.I. THORNBURG CO	4481.02	SW PLNT CHEMICALS
9/16/2020	WASCON, INC.	5896.12	2 GRINDER PUMPS
9/17/2020	CHARLES A GIVIN	90.85	COMMISSIONER FEE
9/17/2020	DAN NORTHCUTT	90.85	COMMISSIONER FEE
9/17/2020	LEO L SAYLOR	90.85	COMMISSIONER FEE
9/17/2020	ROBERT H WORTHINGT	90.85	COMMISSIONER FEE
9/17/2020	RODGER W BINGHAM	90.85	COMMISSIONER FEE
9/18/2020	ALLAN HODGE AUTO	538.44	PSC OVERPAYMENT REFUND
9/18/2020	BAD TO THE BONE GRO	551.09	PSC OVERPAYMENT REFUND
9/18/2020	BLUEGRASS TREASURE	96.23	PSC OVERPAYMENT REFUND
9/18/2020	BOWLIN GROUP LLC	878.60	PSC OVERPAYMENT REFUND
9/18/2020	BB&T	511.52	PSC OVERPAYMENT REFUND
9/18/2020	BULLOCK PEN WATER	491.71	PSC OVERPAYMENT REFUND
9/18/2020	CASE FAMILY CHIROP	332.00	PSC OVERPAYMENT REFUND
9/18/2020	CHRIST COMMUNITY CH	247.12	PSC OVERPAYMENT REFUND
9/18/2020	CORNERSTONE INDUST	242.46	PSC OVERPAYMENT REFUND
9/18/2020	CRITTENDEN BAPTIST	167.01	PSC OVERPAYMENT REFUND
9/18/2020	CRITTENDEN CHRISTIAN	231.63	PSC OVERPAYMENT REFUND
9/18/2020	CRITTENDEN RETAIL	517.16	PSC OVERPAYMENT REFUND
9/18/2020	D&S TRANSPORTATION	434.01	PSC OVERPAYMENT REFUND
9/18/2020	DALTON PROPERTIES	311.46	PSC OVERPAYMENT REFUND
9/18/2020	DARRYL/CAROL WILLIA	252.78	PSC OVERPAYMENT REFUND
9/18/2020	DONNA'S BARBER SHOP	303.24	PSC OVERPAYMENT REFUND
9/18/2020	DOUG/SANDA BARNHILL	327.92	PSC OVERPAYMENT REFUND
9/18/2020	ELLISTON-STANLEY FUN	452.40	PSC OVERPAYMENT REFUND
9/18/2020	FORCHT BANK	496.25	PSC OVERPAYMENT REFUND
9/18/2020	HODGE AUTO REPAIR	451.43	PSC OVERPAYMENT REFUND
9/18/2020	KENNETH MILLER	448.78	PSC OVERPAYMENT REFUND
9/18/2020	KOI AUTO PARTS SITE	381.54	PSC OVERPAYMENT REFUND
9/18/2020	LORI HENRY	256.41	PSC OVERPAYMENT REFUND
9/18/2020	LUNSFORD PROPERTIES	12.06	PSC OVERPAYMENT REFUND
9/18/2020	MARGARET FUGATE	108.79	PSC OVERPAYMENT REFUND
9/18/2020	MELTON REAL ESTATE	514.32	PSC OVERPAYMENT REFUND
9/18/2020	MONEY'S MAGIC MIRRO	10.66	PSC OVERPAYMENT REFUND
9/18/2020	NATIONAL TRUCK EQUIP	531.55	PSC OVERPAYMENT REFUND
9/18/2020	OHIO CINCINNATI MISSI	47.40	PSC OVERPAYMENT REFUND
9/18/2020	SHERMAN BAPTIST CH	490.25	PSC OVERPAYMENT REFUND

**GRANT CO SANITARY SEWER DISTRICT
SEPTEMBER, 2020**

9/18/2020	SHERMAN BAPT CH ANN	272.54	PSC OVERPAYMENT REFUND
9/18/2020	THE POTTER'S HOUSE	322.20	PSC OVERPAYMENT REFUND
9/18/2020	WALLICK COMMUNITIES	24.08	PSC OVERPAYMENT REFUND
9/18/2020	WALLICK/NKCAC COMM	78.40	PSC OVERPAYMENT REFUND
9/18/2020	WHIPPY DIP	214.05	PSC OVERPAYMENT REFUND
9/18/2020	WILLIAMSTOWN MHC	263.19	PSC OVERPAYMENT REFUND
9/18/2020	B&D MOWER SERVICE	508.10	PSC OVERPAYMENT REFUND
9/18/2020	CAS SALES & RENTAL	307.52	PSC OVERPAYMENT REFUND
9/18/2020	CITY OF CRITTENDEN	548.77	PSC OVERPAYMENT REFUND
9/18/2020	LITTLE HANDS/BIG HEA	68.07	PSC OVERPAYMENT REFUND
9/18/2020	PLACE FOR KIDS	104.24	PSC OVERPAYMENT REFUND
9/18/2020	B&D MOWER SERVICE	559.11	PSC OVERPAYMENT REFUND
9/18/2020	CAS SALES & RENTAL	555.66	PSC OVERPAYMENT REFUND
9/18/2020	CITY OF CRITTENDEN	224.63	PSC OVERPAYMENT REFUND
9/18/2020	LITTLE HANDS/BIG HEA	59.32	PSC OVERPAYMENT REFUND
9/18/2020	PLACE FOR KIDS	95.95	PSC OVERPAYMENT REFUND
9/24/2020	BULLOCK PEN WATER	23.66	REIMB SW PLNT SUPPLIES
9/24/2020	CITY OF CRITTENDEN	6978.67	TRASH COLLECTIONS 08/20
9/24/2020	CITY OF WILLIAMSTOWN	2600.00	26 LOADS SLUDGE PROCESS
9/24/2020	PACE ANALYTICAL	403.37	LAB ANALYSIS
9/24/2020	THOMAS R NIENABER	507.50	ATTORNEY FEES
9/24/2020	WISEWAY SUPPLY	1.36	SW CAP
9/8/2020	DUKE ENERGY	2257.94	ELECTRIC SVCS

68004.85

**WARRANTS
OCTOBER, 2020**

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
Bullock Pen Water District	Reimb Repair Clamp/Vincent Blvd	\$97.80
Bullock Pen Water District	Management Agreement 09/20	\$14,859.23
Postmaster	P.O. Box Rental - 2021	\$208.00
Flush Sanitation	16 Lds Sludge Hauling	\$2,400.00
Smartbill	Billing & Postage 10/20	\$1,098.95
Bullock Pen Water District	Water Bills	\$314.32
Pace Analytical Services, Inc.	Sample Analysis 09/20	\$1,613.48
BB&T (VISA)	Websvcs	\$21.99
CCP Industries	Gloves/Towels Sw Plant	\$218.57
BestWay Disposal	Dumpster pickup - 10/20	\$72.41
Ky State Treasurer	Sales & Use Tax 09/20	\$491.64
Tractor Supply	Sewer Plant Repairs	\$211.41
Duke Energy	Electric Service	\$2,379.79
Ky State Treasurer	Unclaimed Property	\$750.64
Vitech, Inc.	Angela Liftstn Repair/Seals for Kenrick	\$850.56
The Cincinnati Insurance Company	Insurance Premium	\$979.24
GCSSD	Sewer Bills	\$33.97
Bullock Pen Water District	Reimb Gravel - Pump Stn Roads	\$251.54
Morris & Bressler	Accounting Svcs 09/20	\$2,129.65
HMB Professional Engineers, Inc.	Gen Engineering Svcs 09/20	\$1,072.50
Thomas R. Nienaber	Attorney Fees - 09/16-10/19/20	\$1,400.00
Owen Electric Coop	Electric Service	\$4,241.83
Citco Water	Sewer Plant Chemicals	\$2,456.73
Chemicals Inc.	Sewer Plant Chemicals-Calcium Hypocl	\$209.70
VanGorder, Walker & Co.	Balance 2020 Audit	\$1,200.00
KRWA	2021 Membership Dues	<u>\$993.20</u>
	TOTAL	\$50,050.01


 Charles Givin, Chairman


 Danny Northcutt, Secretary

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
SEPTEMBER, 2020**

GROSS RECEIPTS \$ 75,950.08

DISBURSEMENTS

UTILITIES	\$ 7,470.56
SALARIES - NET	454.25
PSC REFUNDS	14,842.05
MAINTENANCE & OPERATION	33,438.16
SUPPLIES	886.52
GENERAL	<u>10,913.31</u>

TOTAL DISBURSEMENTS 68,004.85

NET \$ 7,945.23

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

Grant County Sanitary Sewer District
October, 2020

BANK BALANCES:

FORCHT BANK

Revenue	\$234,383.73
Maintenance & Operations	\$45,613.72
Merchant Services Acct	\$189,033.12
Loans Replacement Reserve	\$23,400.00

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 the business-type activities of Grant County Sanitary Sewer District (District), which comprise the balance sheet as of September 30, 2020, and the related statements of revenues and expenses - historical for the one month and nine months ended September 30, 2020 and 2019 and budgeted for the nine months ended September 30, 2020 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 the statement of cash flows, the statement of changes in net position, and substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted statements and 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.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context.

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

Morris & Bressler, PSC
Morris & Bressler, PSC
Certified Public Accountants

October 19, 2020

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, 2020

	<u>Sep 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	106,869.81
131.07 · CIB-MAINTENANCE & OPERATION FOR	30,876.54
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	139,033.12
131.06 · CIB-REVENUE - FORCHT	234,383.73
135 · CERTIFICATES OF DEPOSIT	133,942.89
Total Checking/Savings	645,106.09
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	127,698.86
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-9,900.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	32,549.16
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	67,500.55
142.02 · ACCOUNTS RECEIVABLE-OTHER	2,007.00
162 · PREPAYMENTS	11,200.54
171 · ACCRUED INTEREST RECEIVABLE	211.26
174.03 · UNAMORTIZED RATE CASE EXP	4,525.80
Total Other Current Assets	235,793.17
Total Current Assets	880,899.26
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
105.18 · CIP - MHP TAP IN	3,172.60
105.19 · CIP-DIGESTOR, EQUAL TANK,DETENT	5,756.25
Total 105 · CONSTRUCTION IN PROGRESS	39,254.79
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	2,335,300.14
320.3 · S.T.P.-SEWER TREATMENT PLT EQUI	299,754.53
320.4 · T & D EQUIPMENT	49,657.17
331.4 · T & D MAINS	4,974,873.55
340.5 · OFFICE FURNITURE & EQUIPMENT	1,474.94
341.5 · G.P. - TRANSPORTATION EQUIPMENT	42,529.29
108.1 · ACCUMULATED DEPRECIATION	-2,714,285.20
Total Fixed Assets	6,334,941.48
Other Assets	
186.1 · DEFERRED RATE CASE EXP	16,971.81
Total Other Assets	16,971.81
TOTAL ASSETS	7,232,812.55
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	33,478.30
Credit Cards	21.99
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	336.60
241 · TAX COLLECTIONS PAYABLE	850.74
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	6,848.52
235 · CUSTOMER DEPOSITS	
235.1 · ABANDONED DEPOSITS	905.53

SEE ACCOUNTANTS' COMPILATION REPORT

GRANT COUNTY SANITARY SEWER DISTRICT

Balance Sheet

As of September 30, 2020

	<u>Sep 30, 20</u>
235 · CUSTOMER DEPOSITS - Other	56,590.00
Total 235 · CUSTOMER DEPOSITS	57,495.53
238 · ACCRUED INT ON KIA PHASE I	1,348.48
239 · ACCRUED INT ON KIA PHASE II	7,358.51
240 · ACCRUED INT ON BB&T LEASE	815.89
243 · CURRENT PORTION OF LTD	158,937.96
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	232,604.89
Total Other Current Liabilities	233,792.23
Total Current Liabilities	267,292.52
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	134,848.60
221 · NOTE PAYABLE - KIA - PHASE II	735,853.39
222 · CAPITAL LEASE - BB&T	265,464.78
224 · LESS CURR PORTION OF LTD	-158,937.96
Total Long Term Liabilities	977,228.81
Total Liabilities	1,244,521.33
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,198,384.71
3001 · RESTRICTED	14,077.12
3010 · UNRESTRICTED	709,496.49
Total 3020 · NET POSITION	5,921,958.32
Net Income	66,332.90
Total Equity	5,988,291.22
TOTAL LIABILITIES & EQUITY	7,232,812.55

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

September 2020

	Sep 20	Sep 19	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	56,837.91	67,718.67	-10,880.76
470 · FORFEITED DISCOUNTS	-6.99	854.52	-861.51
471 · MISCELLANEOUS SERVICE REVENUE	1,013.76	1,041.56	-27.80
Total Income	57,844.68	69,614.75	-11,770.07
Gross Profit	57,844.68	69,614.75	-11,770.07
Expense			
403 · DEPRECIATION EXPENSE	17,131.80	16,520.75	611.05
407 · AMORTIZATION EXPENSE	377.15	0.00	377.15
408 · TAXES OTHER THAN INCOME	38.25	30.60	7.65
603 · SALARIES & WAGES-COMMISSIONERS	500.00	400.00	100.00
615 · PURCHASED POWER	6,625.86	7,232.06	-606.20
618 · TREATMENT PLANT CHEMICALS	2,696.43	0.00	2,696.43
631 · CONTRACTUAL SERVICES-ENGINEERS	1,072.50	390.00	682.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	2,129.65	1,322.31	807.34
633 · CONTRACTUAL SERVICES-LEGAL	0.00	1,341.25	-1,341.25
634 · CONTRACTUAL SERVICE-MANAGEMENT	12,970.00	12,970.00	0.00
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,613.48	1,981.88	-368.40
620 · MATERIALS AND SUPPLIES	1,722.37	2,747.33	-1,024.96
635 · OPERATING EXPENSES	10,971.21	8,551.41	2,419.80
650 · TRANSPORTATION EXPENSE	159.82	128.92	30.90
656 · INSURANCE-VEHICLE	264.61	264.61	0.00
657 · INSURANCE-GENERAL LIABILITY	536.21	536.21	0.00
658 · INSURANCE - PROPERTY	310.48	310.48	0.00
659 · INSURANCE-OTHER	68.72	58.97	9.75
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
Total Expense	59,188.52	54,786.76	4,401.76
Net Ordinary Income	-1,343.84	14,827.99	-16,171.83
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	180.80	314.70	-133.90
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	5,855.54	-3,855.54
Total Other Income	2,180.80	6,170.24	-3,989.44
Other Expense			
427 · INTEREST EXPENSE	2,843.88	3,220.75	-376.87
Total Other Expense	2,843.88	3,220.75	-376.87
Net Other Income	-663.08	2,949.49	-3,612.57
Net Income	-2,006.92	17,777.48	-19,784.40

SEE ACCOUNTANT'S COMPILATION REPORT

GRANT COUNTY SANITARY SEWER DISTRICT STATEMENTS OF REVENUES AND EXPENSES

January through September 2020

	Jan - Sep 20	Jan - Sep 19	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE			
461.1 · SALES TO RESIDENTIAL CUSTOMERS	508,169.94	474,982.89	33,177.05
461.2 · SALES TO COMMERCIAL CUSTOMERS	74,928.40	65,568.12	9,360.28
461.21 · OVER/UNDER BILLING-PSC RATE CAS	20,992.06	0.00	20,992.06
461.3 · SALES TO INDUSTRIAL CUSTOMERS	3,550.60	2,597.50	953.10
461.11 · BILLING ERRORS	-1,899.91	-2,981.61	1,081.70
461.13 · LEAK ADJUSTMENTS	-1,402.91	-4,509.08	3,106.17
461.12 · ACCOUNTS RECEIVABLE ADJUSTMENTS	1,519.23	907.60	611.63
Total 461 · METERED SEWER REVENUE	605,857.41	536,575.42	69,281.99
470 · FORFEITED DISCOUNTS	1,514.93	7,133.01	-5,618.08
471 · MISCELLANEOUS SERVICE REVENUE	9,766.44	9,528.19	238.25
Total Income	617,138.78	553,236.62	63,902.16
Gross Profit	617,138.78	553,236.62	63,902.16
Expense			
403 · DEPRECIATION EXPENSE	154,186.20	148,686.75	5,499.45
407 · AMORTIZATION EXPENSE	1,131.45	0.00	1,131.45
408 · TAXES OTHER THAN INCOME	1,771.95	1,753.22	18.73
603 · SALARIES & WAGES-COMMISSIONERS	4,400.00	4,300.00	100.00
615 · PURCHASED POWER	60,645.33	64,350.49	-3,705.16
618 · TREATMENT PLANT CHEMICALS	17,865.00	5,657.91	12,207.09
631 · CONTRACTUAL SERVICES-ENGINEERS	4,387.50	4,767.50	-380.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	25,932.20	19,770.11	6,162.09
633 · CONTRACTUAL SERVICES-LEGAL	7,604.38	5,168.75	2,435.63
634 · CONTRACTUAL SERVICE-MANAGEMENT	116,730.00	116,730.00	0.00
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	15,333.03	15,791.38	-458.35
620 · MATERIALS AND SUPPLIES	16,774.68	28,027.49	-11,252.81
635 · OPERATING EXPENSES	94,240.97	83,278.73	10,962.24
642 · RENT OF EQUIPMENT	1,274.11	0.00	1,274.11
650 · TRANSPORTATION EXPENSE	2,489.89	1,565.10	924.79
656 · INSURANCE-VEHICLE	2,381.49	2,381.49	0.00
657 · INSURANCE-GENERAL LIABILITY	4,825.93	4,511.57	314.36
658 · INSURANCE - PROPERTY	2,794.14	2,794.14	0.00
659 · INSURANCE-OTHER	589.46	469.84	119.62
660 · ADVERTISING EXPENSE	8.56	8.50	0.06
670 · BAD DEBT EXPENSE	0.00	-200.00	200.00
675 · MISCELLANEOUS EXPENSE	32.18	25.00	7.18
Total Expense	535,398.45	509,837.97	25,560.48
Net Ordinary Income	81,740.33	43,398.65	38,341.68
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	2,163.47	2,010.38	153.09
432 · PROCEEDS FROM CAPITAL CONTRIB	9,000.00	13,855.54	-4,855.54
Total Other Income	11,163.47	15,865.92	-4,702.45
Other Expense			
427 · INTEREST EXPENSE	26,570.90	29,861.74	-3,290.84
Total Other Expense	26,570.90	29,861.74	-3,290.84
Net Other Income	-15,407.43	-13,995.82	-1,411.61
Net Income	66,332.90	29,402.83	36,930.07

SEE ACCOUNTANT'S COMPILATION REPORT

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
January through September 2020

	Jan - Sep 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
481 · METERED SEWER REVENUE	605,857.41	577,957.50	27,899.91
470 · FORFEITED DISCOUNTS	1,514.93	7,501.00	-5,986.07
471 · MISCELLANEOUS SERVICE REVENUE	9,766.44	10,724.00	-957.56
Total Income	617,138.78	596,182.50	20,956.28
Gross Profit	617,138.78	596,182.50	20,956.28
Expense			
403 · DEPRECIATION EXPENSE	154,186.20	154,186.00	0.20
407 · AMORTIZATION EXPENSE	1,131.45	1,876.00	-744.55
408 · TAXES OTHER THAN INCOME	1,771.95	1,765.25	6.70
603 · SALARIES & WAGES-COMMISSIONERS	4,400.00	4,500.00	-100.00
615 · PURCHASED POWER	60,645.33	62,756.50	-2,111.17
618 · TREATMENT PLANT CHEMICALS	17,885.00	8,249.00	9,616.00
631 · CONTRACTUAL SERVICES-ENGINEERS	4,387.50	11,250.00	-6,862.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	25,932.20	20,549.00	5,383.20
633 · CONTRACTUAL SERVICES-LEGAL	7,604.38	5,549.00	2,055.38
634 · CONTRACTUAL SERVICE-MANAGEMENT	116,730.00	116,730.00	0.00
638 · CONTRACTUAL SERVICE-SAMPLE ANYS	15,333.03	15,459.75	-126.72
620 · MATERIALS AND SUPPLIES	16,774.68	17,249.00	-474.32
635 · OPERATING EXPENSES	94,240.97	75,423.50	18,817.47
642 · RENT OF EQUIPMENT	1,274.11	0.00	1,274.11
650 · TRANSPORTATION EXPENSE	2,489.89	3,749.00	-1,259.11
656 · INSURANCE-VEHICLE	2,381.48	2,380.00	1.49
657 · INSURANCE-GENERAL LIABILITY	4,825.93	4,827.00	-1.07
658 · INSURANCE - PROPERTY	2,794.14	2,794.50	-0.36
659 · INSURANCE-OTHER	589.46	531.00	58.46
660 · ADVERTISING EXPENSE	8.56	75.00	-66.44
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	32.18	45.00	-12.82
Total Expense	535,398.45	509,944.50	25,453.95
Net Ordinary Income	81,740.33	86,238.00	-4,497.67
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	2,163.47	2,025.00	138.47
432 · PROCEEDS FROM CAPITAL CONTRIB	9,000.00	7,000.00	2,000.00
Total Other Income	11,163.47	9,025.00	2,138.47
Other Expense			
427 · INTEREST EXPENSE	26,570.90	32,134.00	-5,563.10
Total Other Expense	26,570.90	32,134.00	-5,563.10
Net Other Income	-15,407.43	-23,109.00	7,701.57
Net Income	66,332.90	63,129.00	3,203.90

SEE ACCOUNTANT'S COMPILATION REPORT

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

November 3, 2020

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. Ashley Dyer
Mr. Kerry Odle

In re: KACo Financing

Greetings:

Attached are a number of documents which I received from KACo regarding the District's upcoming financing of the Equalization Tank Project ("Project"). The documents with a brief explanation are as follows:

1. **Interlocal Cooperation Agreement:** This document relates back to May 1, 2010. It represents an Agreement between various subdivisions of State Government (now including the Grant County Sanitary Sewer District), whereby participating governmental entities may borrow money through the Kentucky Association of Counties Finance Corporation. In order for the District to secure funding through KACo, we must become a party to the Interlocal Cooperation Agreement. I have reviewed the Interlocal Cooperation Agreement and the terms set forth therein are satisfactory to the District. The District will need to sign the Interlocal Cooperation Agreement at the next regular meeting.
2. **Resolution Approving Interlocal Cooperation Agreement:** This Resolution merely represents action on the part of the District at a regular meeting authorizing the Chairman and Secretary to sign the Interlocal Cooperation Agreement.
3. **Resolution Approving Lease Agreement:** Again, this is a Resolution passed by the District at a regular meeting authorizing the Chairman and Secretary to enter into a Lease Agreement in order to secure financing for the upcoming Project.

At the next regular meeting of the District currently scheduled for November 19, 2020, I will need two fully executed copies of each document (and notarized where appropriate). Once they are signed, I will then forward them to KACo and Bond Counsel.

By way of this correspondence, I would request that Dianne and Ashley place these documents on the Agenda for the next regular meeting.

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

Thanks.

Very truly yours,

/s/ Thomas R. Nienaber
THOMAS R. NIENABER

TRN/krp

cc: Mr. Kerry Odle



Legal Counsel.

DINSMORE & SHOHL LLP
50 East RiverCenter Boulevard ^ Suite 1150
Covington, KY 41011
www.dinsmore.com

859.431.7000^ 859.431.0673

To: Grant County Sanitary Sewer District ("Participant")
From: Kentucky Association of Counties Finance Corporation
Dinsmore & Shohl LLP
Subject: Kentucky Association of Counties Finance Corporation Financing Program Revenue Bonds

Enclosed please find the following documents in connection with the above referenced bonds:

1. A copy of a Resolution approving an Interlocal Cooperation Agreement
2. A copy of a Resolution approving a Lease Agreement.
3. A copy of the Interlocal Cooperation Agreement.

The steps to be taken are outlined on the following page. Please review these steps carefully.
If you should have any questions concerning the enclosed documents or the process outlined in this memorandum, please do not hesitate to contact either:

Lonnie Campbell at the Kentucky Association of Counties Leasing Trust - (800) 264-5226

or

Liz Younger, Monica Ward, or Pat Phillips at Dinsmore – (859) 431-7000

The steps to be taken are as follows:

- Print off copies of all documents attached to this memorandum;
- Have the governing body adopt the Resolution approving Interlocal Agreement;
- Have the governing body adopt the Resolution approving the Lease Agreement;
- Have two copies of the Interlocal Agreement Signed, Dated and Notarized (page 9);
- Return to us (50 East RiverCenter Boulevard, Suite 1150, Covington, KY 41011):
 1. The signed copy of the Interlocal Agreement;
 2. The signed Resolution approving the Interlocal Agreement; and
 3. The signed Resolution approving the Lease Agreement.

COPY

RESOLUTION NO. _____

A RESOLUTION OF THE GRANT COUNTY SANITARY SEWER DISTRICT APPROVING AN INTERLOCAL COOPERATION AGREEMENT BETWEEN THE GRANT COUNTY SANITARY SEWER DISTRICT AND OTHER PARTIES THERETO REGARDING THE KENTUCKY ASSOCIATION OF COUNTIES FINANCE CORPORATION

WHEREAS, public agencies in the State have experienced and are continuing to experience difficulty in economically funding or financing various governmental purposes at reasonable costs; and

WHEREAS, public agencies will enter into or have heretofore entered into an Interlocal Cooperation Agreement dated as of May 1, 2010 attached hereto as Exhibit A (the "Agreement"), as authorized under Sections 65.210 through Section 65.300, inclusive, of the Kentucky Revised Statutes, as amended (the "Interlocal Cooperation Act"), which authorizes public agencies to cooperate and act jointly in exercising any and all powers, privileges and authority capable of exercise by such public agencies in their respective individual capacities; and

WHEREAS, in order to provide a vehicle for economically funding or financing various governmental purposes of public agencies in the Commonwealth of Kentucky, the Kentucky Association of Counties Finance Program (the "Program") has been established under the Agreement and under the Program the Kentucky Association of Counties Finance Corporation (the "Corporation") has been or will be established; and

WHEREAS, the Program will benefit the public health, safety and general welfare of the citizens of the Grant County Sanitary Sewer District (the "Public Agency"); and

WHEREAS, in order for the Public Agency to participate in the Program, it must enter into the Agreement, as prescribed by Section 65.250 of the Kentucky Revised Statutes, which provided for the creation of the Program;

NOW, THEREFORE, be it resolved by the governing body of the Grant County Sanitary Sewer District, as follows:

Section 1. Purpose. The Public Agency hereby finds, determines and declares that all statements of fact set forth in the preambles to this Resolution are true and correct in all respects, and such preambles are incorporated into the body of this Resolution by reference as if set forth at length herein. The Public Agency further finds, determines and declares that the entering into or issuance by the Corporation of obligations described in the Agreement will be in the best interest of the Public Agency and is in the furtherance of the public purposes and functions of the Public Agency and in the public interest.

Section 2. Approval of Interlocal Cooperation Agreement. The Agreement among this Public Agency and the other public agencies that will enter into or have entered into the Agreement is hereby specifically approved in the form attached hereto as Exhibit A, recognizing

that such Agreement has been approved by the Attorney General of Kentucky as required by Section 65.260 of the Kentucky Revised Statutes.

Section 3. Repeal of Conflicting Actions. All ordinances, resolutions, orders or other legislative or administrative actions or parts thereof of this governing body in conflict with the provisions of this Resolution are, to the extent of such conflict, hereby repealed.

Section 4. Effective Date of Resolution. This Resolution shall become effective immediately upon the date of its passage.

ENACTED AND ADOPTED at a duly convened meeting of the governing body of the Grant County Sanitary Sewer District this _____ day of _____, 2020.

Chairperson

Attest:

Secretary

CERTIFICATION

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Grant County Sanitary Sewer District and as such Secretary, I further certify that the foregoing is a true, correct and complete copy of a Resolution as appears to me in official records of the Grant County Sanitary Sewer District, duly adopted by said governing body at a duly convened meeting held on the date set forth therein, signed by the Chairperson, duly filed, recorded and indexed in my office and now in force and effect, and that all action taken in connection with such Resolution was in compliance with the requirements of Kentucky law, all as appears from the official records of said governing body in my possession and under my control.

IN WITNESS WHEREOF, I have hereunto set my hand this ____ day of _____, 2020.

Secretary



TERM SHEET

Date:	October 13, 2020								
Issue:	Net Revenue Lease, Series 2020 (the "Lease")								
Issuer/Borrower:	Grant County Sanitary Sewer District ("Issuer")								
Purchaser/Lender:	Huntington Public Capital Corporation ("Huntington")								
Par Amount:	Estimated to be \$1,000,000.00								
Security:	The Lease shall be payable from legally available revenues of the Lessee, subject to annual appropriation. Pursuant to the Lease documentation, the Lessee shall hold title to the Equipment and grant Lessor a continuing, first prior security interest in any and all right, title and interest of Lessee in the Equipment and in all additions, attachments, accessions, and substitutions thereto.								
Use of Proceeds:	The Lease will be used to refund the District's outstanding Lease Obligation and to provide funds for a new equalization tank.								
Bond Counsel:	To be determined								
Purchaser's Counsel:	To be determined								
Closing Date:	Expected to be by November 30, 2020								
Tax Status:	Tax-Exempt								
Final Maturity:	December 1, 2030								
Interest Rate:	2.40%								
Rate Adjustment:	If the funding of the Bonds has not occurred by November 30, 2020, then the Interest Rate and payment will be adjusted to maintain Huntington's economics as of the date of issuing this Term Sheet.								
Legal Expenses:	\$4,000.00								
Transaction Fees:	All transaction fees, including those of Bond Counsel, shall be the responsibility of the Issuer.								
Interest Payments:	Due and payable annually on December 1, commencing on December 2021.								
Principal Payments:	Due and payable annually on December 1, commencing on December 2021.								
Optional Prepayment:	The Lease may be prepaid in whole, but not in part, in accordance with the following: <table><tr><td>Closing – 12/1/2022:</td><td>102% of Outstanding Balance, plus accrued interest</td></tr><tr><td>12/2/2022 – 12/1/2024:</td><td>101.5% of Outstanding Balance, plus accrued interest</td></tr><tr><td>12/2/2024 – 12/1/2027:</td><td>101% of Outstanding Balance, plus accrued interest</td></tr><tr><td>12/2/2027 – Final Maturity:</td><td>Outstanding Balance, plus accrued interest</td></tr></table>	Closing – 12/1/2022:	102% of Outstanding Balance, plus accrued interest	12/2/2022 – 12/1/2024:	101.5% of Outstanding Balance, plus accrued interest	12/2/2024 – 12/1/2027:	101% of Outstanding Balance, plus accrued interest	12/2/2027 – Final Maturity:	Outstanding Balance, plus accrued interest
Closing – 12/1/2022:	102% of Outstanding Balance, plus accrued interest								
12/2/2022 – 12/1/2024:	101.5% of Outstanding Balance, plus accrued interest								
12/2/2024 – 12/1/2027:	101% of Outstanding Balance, plus accrued interest								
12/2/2027 – Final Maturity:	Outstanding Balance, plus accrued interest								
Direct Placement:	Huntington is extending credit as a lender in the usual course of its loan business through the purchase of the Lease for its own account in its normal and customary business practice, with no current intention on the resale, distribution or transfer thereof.								

- Term Bond Election:** The Lease will be a single certificate term Lease, with principal payments representing mandatory principal redemptions.
- Insurance:** Lessee, at its own expense, will provide insurance naming Lessor as loss payee and additional insured.
- Warranties:** Lessor makes no warranties expressed or implied. Lessee's sole warranty rights are any provided by the Equipment vendors and/or manufacturers.
- Net Lease:** Lessor is not a manufacturer or dealer of equipment. All maintenance, license fees, taxes, insurance, and any other costs related to ownership and operation of the Equipment shall be the responsibility of Lessee.
- Documentation:** Transaction documents shall be prepared by Bond Counsel, subject to review and approval by Huntington and its Purchaser's Counsel.
- Paying Agent:** To be determined
- Rating:** Not required by Huntington
- POS/Official Statement:** Not required by Huntington
- CUSIP:** Not required by Huntington
- DTC Closing:** Not required by Huntington
- Proposal Expiration:** This proposal shall expire at Huntington's option if (a) Huntington has not received the Issuer's written acceptance by October 30, 2020; AND (b) if the closing date of the Bonds has not occurred by November 30, 2020.

Thank you for the opportunity to offer a proposal on this request. We appreciate your consideration and look forward to your favorable response. Should you have any questions regarding this term sheet, please do not hesitate to contact me.

Respectfully Submitted,



Jacob Crouch, Vice President
Director of Business Development – Huntington Public Capital
Phone: 317-814-3309
Email: Jacob.Crouch@Huntington.com

Accepted By:
Grant County Sanitary Sewer District

By

Name

Title

Date

SAMPLE DEBT SERVICE SCHEDULE

	Date	Days	Interest Rate	Total Payment	Interest Portion	Principal Portion	Outstanding Balance
Dated Date	11/30/2020						1,000,000.00
1	12/1/2021	361	2.40%	113,676.72	24,068.27	89,608.45	910,391.55
2	12/1/2022	360	2.40%	113,676.72	21,849.40	91,827.32	818,564.23
3	12/1/2023	360	2.40%	113,676.72	19,645.54	94,031.18	724,533.05
4	12/1/2024	360	2.40%	113,676.72	17,388.79	96,287.93	628,245.12
5	12/1/2025	360	2.40%	113,676.72	15,077.88	98,598.84	529,646.28
6	12/1/2026	360	2.40%	113,676.72	12,711.51	100,965.21	428,681.07
7	12/1/2027	360	2.40%	113,676.72	10,288.35	103,388.37	325,292.70
8	12/1/2028	360	2.40%	113,676.72	7,807.02	105,869.70	219,423.00
9	12/1/2029	360	2.40%	113,676.72	5,266.15	108,410.57	111,012.43
10	12/1/2030	360	2.40%	113,676.73	2,664.30	111,012.43	0.00
Grand Totals				1,136,767.22	136,767.22	1,000,000.00	

Huntington Public Capital® ("HPC"), a division of The Huntington National Bank (the "Bank"), is providing the information contained in this document for discussion purposes only in connection with an arm's-length transaction under discussion between you and HPC. If you are a "municipal entity" or "obligated person" within the meaning of the municipal advisor rules (the "Rules") of the Securities and Exchange Commission, Rule 15Ba1-1 et seq. this information is provided to you pursuant to and in reliance upon the "bank exemption," and/or other exemptions and/or the "general information" exclusion provided under the Rules. HPC is acting for its own interest and has financial and other interests that differ from yours. HPC is not acting as a municipal advisor or financial advisor, and has no fiduciary duty, to you or any other person pursuant to the Rules. The information provided in this document is not intended to be and should not be construed as "advice" within the meaning of the Rules. HPC is not recommending that you take or refrain from taking any action with respect to the information contained in this document. Before acting on this information, you should discuss it with your own financial and/or municipal, legal, accounting, tax and other advisors as you deem appropriate. As used in this notice, the "Rules" means Section 15B of the Securities Exchange Act of 1934, the Securities and Exchange Commission's Rule 15Ba1-1, et seq., and any related municipal advisor rules of the Municipal Securities Rulemaking Board, all as they may be amended from time to time.

SKEES, WILSON & NIENABER, PLLC

ATTORNEYS AND COUNSELORS AT LAW

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

7699 Ewing Boulevard
P.O. BOX 756
FLORENCE, KENTUCKY 41022-0756

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

October 14, 2020

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. Ashley Dyer

In re: Financing Opportunities

Greetings:

Mr. Jacob Crouch, Huntington Bank representative, called me yesterday to follow-up regarding available financing for the District projects. Mr. Crouch stated that he was going to put together a "proposal" for the refinancing of the District's current outstanding Lease obligation (approximately \$200,000.00) and financing of the equalization tank project (approximately \$800,000.00) for consideration by the District. Hopefully, we will receive that proposal prior to our scheduled meeting next week.

If you have any questions, please feel free to call.

Very truly yours,

/s/ Thomas R. Nienaber
THOMAS R. NIENABER

TRN/krp

SKEES, WILSON & NIENABER, PLLC

ATTORNEYS AND COUNSELORS AT LAW

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

7699 Ewing Boulevard
P.O. BOX 756
FLORENCE, KENTUCKY 41022-0756

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

October 7, 2020

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. Ashley Dyer

In re: KACo Financing Opportunities

Greetings:

As you recall, I communicated with the Kentucky Association of Counties ("KACo") in late September regarding financing opportunities available to the District. In response to that email, I received the attached statement from Mr. Grant Satterly, Director of Financial Services at KACo. You can see that KACo is currently offering fixed interest rates at 1.81% for a 20 year loan term. I also had the opportunity to speak to Mr. Satterly on October 7, 2020, and he provided me the following additional information:

1. KACo can establish a loan term of approximately 30 years. The loan term depends on the Borrower. Rates will obviously be higher the longer the loan term.
2. If the District borrows money through KACo, prevailing wage, geological/archaeological/environmental studies should not be required. Mr. Satterly stated that KACo does not require any of those conditions.
3. The 1.81% interest rate effective as of October 7, 2020, is subject to change depending upon market conditions. Mr. Satterly indicated that the current rate is probably closer to 1.7% versus 1.81%.

I would suggest that we place this item on the Agenda for the next meeting. If anyone has any questions in the interim, please feel free to call.

Very truly yours,
/s/ Thomas R. Nienaber
THOMAS R. NIENABER

TRN/krp

Grant County Sanitary Sewer District

Draft Financing Options - \$1,031,000 Project

(\$800K Equalization Basin & \$231K Refinancing)

(A)	(B)	(C)	(D)	(E)	(F)
Fiscal Year	Cash Available For Debt Service	Existing Debt Service	1.81% TIC New Debt Service	Total Debt Service	Debt Service Coverage
2020	\$232,115	\$190,824	\$0	\$190,824	1.22x
2021	\$232,115	\$95,895	\$75,212	\$171,107	1.36x
2022	\$232,115	\$76,909	\$104,337	\$181,246	1.28x
2023	\$232,115	\$76,909	\$107,537	\$184,446	1.26x
2024	\$232,115	\$76,909	\$105,624	\$182,533	1.27x
2025	\$232,115	\$76,909	\$103,712	\$180,621	1.29x
2026	\$232,115	\$76,909	\$106,799	\$183,708	1.26x
2027	\$232,115	\$76,909	\$104,774	\$181,683	1.28x
2028	\$232,115	\$76,909	\$102,749	\$179,658	1.29x
2029	\$232,115	\$76,909	\$105,724	\$182,633	1.27x
2030	\$232,115	\$76,909	\$103,587	\$180,496	1.29x
2031	\$232,115	\$76,909	\$106,449	\$183,358	1.27x
2032	\$232,115	\$76,909	\$104,487	\$181,396	1.28x
2033	\$232,115	\$62,958	\$0	\$62,958	3.69x
2034	\$232,115	\$62,958	\$0	\$62,958	3.69x
2035	\$232,115	\$62,958	\$0	\$62,958	3.69x
2036	\$232,115	\$0	\$0	\$0	N/A
2037	\$232,115	\$0	\$0	\$0	N/A
2038	\$232,115	\$0	\$0	\$0	N/A
2039	\$232,115	\$0	\$0	\$0	N/A
2040	\$232,115	\$0	\$0	\$0	N/A
2041	\$232,115	\$0	\$0	\$0	N/A
Totals:	\$5,106,530	\$1,321,595	\$1,230,989	\$2,552,583	---

Existing Debt Service excludes the 2013 REF Lease to be refinanced.

New Debt Service is estimated and will be locked in as a fixed rate at closing.

Assumes: KACo Bond Pool, Senior Revenue Pledge, AA- Rating, Current Rates +15bps.



Kim Price

From: Thomas R. Nienaber <tnienaber@fuse.net>
Sent: Monday, October 19, 2020 9:31 AM
To: Kim Price
Subject: Fwd: Equalization Basin Engineering Agreement
Attachments: image002.jpg; Untitled attachment 00496.html; HMB Signed GCSSD EQ Basin Agreement.pdf; Untitled attachment 00499.html

Begin forwarded message:

From: Kerry Odle <kodle@hmbpe.com>
Subject: Equalization Basin Engineering Agreement
Date: October 19, 2020 at 8:43:44 AM EDT
To: 'Billy Catlett' <bcatlett@bpwd.org>, "Chuck Given (Given@fuse.net)" <Given@fuse.net>
Cc: 'Tom Nienaber' <tnienaber@fuse.net>

Attached is HMB's Engineering Agreement for the Equalization Basin for your review. If you have any questions or comments, e-mail or call me on my cell phone.

**AGREEMENT FOR ENGINEERING SERVICES
200,000 EQUALIZATION BASIN
FOR
GRANT COUNTY SANITARY SEWER DISTRICT
CRITTENDEN, KENTUCKY**

This AGREEMENT FOR ENGINEERING SERVICES is entered into by and between the Grant County Sanitary Sewer District (hereinafter referred to as the OWNER) and Haworth-Meyer-Boleyn Professional Engineers, Inc. (dba HMB Professional Engineers, Inc. and hereinafter referred to as the ENGINEER). Wherein, the aforementioned parties in mutual consideration of the promises, conditions and agreements as set forth below do herein promise and agree as follows:

- I. WHEREAS, the OWNER intends to construct a 200,000-gallon equalization basin which also includes a pump station, diversion structure, gravity sewer lines, force mains, sewer manholes and controls in order to comply with current standards of the Commonwealth of Kentucky, and desires the ENGINEER to perform such Design, Bidding, Engineering During Construction and Observation of the project as shown in the scope of work listed in Attachment A;

- II. NOW THEREFORE, be it understood that the ENGINEER agrees to provide the engineering services required for the studies and for preparation of plans and specifications in accordance with the Scope of Work in Attachment A. This scope does not include such items as Environmental Services, Value Engineering, Archaeological Survey, Boundary Survey nor Property Plats which shall be classified as Additional Services. A list of typical Additional Services that might be requested by the OWNER is included in this AGREEMENT as Attachment B.

- III. **ENGINEERING FEES**
For and in consideration of the satisfactory completion of the services defined, the OWNER shall compensate the ENGINEER as follows:

- | | |
|--|----------|
| A. Design: | \$35,000 |
| A lump sum to be paid monthly based upon an estimated percentage of completion | |
| B. Advertising & Bidding: | \$5,000 |
| A lump sum to be paid monthly based upon an estimated percentage of completion | |
| C. Engineering During Construction: | \$10,000 |
| A lump sum to be paid monthly based upon the percentage of construction time elapsed | |

D. Construction Observation: \$35,000

A lump sum to be paid monthly based upon the percentage of construction time elapsed

E. Staking \$3,000

F. Geotechnical Investigation Fee from Sub plus 15%

G. Additional Services:

To Be Paid Monthly

Lump Sum Fee as Negotiated, or
Using Attachment C

IV. PAYMENT OF ENGINEERING FEES

The OWNER agrees to process the Invoices issued by the ENGINEER in a timely manner; however, in no instance shall payment be delayed beyond 30 days from the date of issuance of the Invoice, without cause. Payments not made by the OWNER within the 30-day period shall bear interest beginning on the 31st day at the rate of 1% per month on the unpaid balance unless cause is established.

V. ADDITIONAL ENGINEERING SERVICES

Additional Services for the Project are anticipated. As a result, a typical listing of such services is shown in Attachment B. While not all inclusive, this list common additional items that might be requested by the OWNER on this Project.

VI. COMPLETION OF ENGINEERING SERVICES

The ENGINEER agrees to accomplish the work necessary to complete the agreed upon Scope of Work within a reasonable and mutually agreeable timeframe after Notice to Proceed from the OWNER. The ENGINEER shall not be held responsible for delays due to changes in the Scope of Work made by the OWNER, or by unforeseeable causes beyond the control of the ENGINEER.

VII. TERMINATION

This AGREEMENT may be terminated by either party by seven (7) days "WRITTEN NOTICE" in the event of substantial failure to perform in accordance with the terms hereof by the other party through no fault of the terminating party. If the AGREEMENT is so terminated, the ENGINEER shall be paid for the partial progress completed.

VIII. The ENGINEER states that he has, or will acquire at his own expense, the personnel and facilities necessary to accomplish the Work within a reasonable timeframe.

IX. **INSURANCE**

The ENGINEER agrees to maintain, at the ENGINEER'S expense, such insurance as will protect the ENGINEER and OWNER from claims under the Workman's Compensation Act and such Comprehensive General Liability Insurance as will protect the ENGINEER and OWNER from claims for bodily injury, death, or property damage which may arise from the performance by the ENGINEER, or by the ENGINEER'S employees, of the ENGINEER'S functions and services required under this AGREEMENT.

X. **LIMITS ON LIABILITY**

The OWNER agrees to limit the ENGINEER'S liability arising from negligent acts, errors or omissions such that the total aggregate liability on the ENGINEER under this contract shall not exceed the ENGINEER'S total fee for the services rendered on the project.

XI. **FUNDING**

Should the OWNER cause the project to terminate or cause the funding from various agencies to be lost, as a result of the OWNER'S actions, then the full amount on Engineering Fees accumulated as a result of services rendered at that point shall be due to the ENGINEER.

XII. **GOVERNING LAW**

This AGREEMENT shall be governed by the laws of the Commonwealth of Kentucky. This CONTRACT is entered into at Frankfort, Kentucky and all jurisdictional matters will be decided in Franklin County, Kentucky.

IN WITNESS WHEREOF, the parties have made and executed this AGREEMENT this _____ day of _____, 2020.

ENGINEER:

HMB PROFESSIONAL ENGINEERS, INC.



Chris A Stewart, PE - Principal-in-Charge

OWNER:

GRANT COUNTY SANITARY SEWER DISTRICT

Chuck Givin, Chairman

ATTACHMENT A

SCOPE OF WORK

Grant County Sanitary Sewer District 200,000 Gallon Equalization Basin

The OWNER desires the ENGINEER to complete design of the following:

1. Provide plans and specifications for construction of a 200,000 gallon equalization basin including a pump station, diversion structure, gravity sewer, force mains, sewer manholes and controls.
2. Advertising and Bidding Services for the proposed improvements
3. Construction Administration and Construction Observation for the proposed improvements.

The ENGINEER shall provide the following services:

1. Design Phase

- Initial meeting with OWNER to discuss location and approximate dimensions of the Equalization Basin and Pump Station.
- Develop preliminary project plans and specifications and review with OWNER at approximately 50% completion.
- Make revisions and complete plans and specifications.
- Review final plans and specifications with the OWNER.
- Complete revisions requested by OWNER.
- Submit final plans and specifications to Division of Water for review and approval.
- Address those DOW comments, that are within the ENGINEER's control, regarding design and that are necessary to obtain DOW approval based upon DOW standards as of the date of this AGREEMENT.
- Stake location of Equalization Basin and Pump Station

3. Bidding Phase

- Prepare bidding documents and provide to the OWNER and the OWNER's attorney for review and approval.
- Prepare bid advertisement and provide to OWNER for publication. Any fees or charges associated with advertisement are the responsibility of the OWNER.
- Address questions from contractors regarding the plans and specifications.
- Prepare and distribute Addenda, as necessary.
- Attend the bid opening, review bids, and render an opinion to the OWNER regarding

the best bid received.

- Prepare tabulation of all bids received and provide to the OWNER.
- Finalize contract documents and coordinate signing.
- This Scope of Work assumes Advertising and Bidding services will be performed concurrently for all phases of the project, and that all phases will be awarded at the same time. Should the OWNER choose to Advertise and Bid the construction work as multiple Projects there will be additional fees paid to the ENGINEER as a result of this increased Scope of Work

4. Construction Phase (Not to Exceed 90 Consecutive Calendar Days)

- Schedule, attend and facilitate a Pre-Construction Conference with the selected CONTRACTOR.
- Provide periodic observation during construction period.
- Perform construction administration services and attend the monthly progress meeting with the OWNER and the CONTRACTOR.
- Periodically observe CONTRACTOR's performance with respect to compliance with contract documents.
- Maintain construction record in a logbook and/or daily inspection reports.
- Report any instance of non-conformance to the OWNER.
- Maintain a marked set of construction drawings to be used in the preparation of Record Drawings.
- Review, in consultation with the CONTRACTOR, all periodic Pay Estimates and Change Orders, and submit these documents to the OWNER for approval.
- Act as the OWNER'S representative in all discussions with the CONTRACTOR and the Kentucky Division of Water and other state and federal agencies.
- Issue a final certification to the OWNER regarding the CONTRACTOR's compliance with the construction specifications.
- Provide one (1) 24" X 36" Hard Copy set of Record Drawings and one (1) set of Electronic Record Drawings (PDF Format) to the OWNER.

ATTACHMENT B

**TYPICAL ADDITIONAL ENGINEERING SERVICES
GRANT COUNTY SANITARY SEWER DISTRICT
CRITTENDEN, KENTUCKY**

<u>TASK</u>	<u>REMARKS</u>
User Charge System	(1)
O & M Manual	(1)
Start-Up Services	(1)
Plan of Operation	(1)
Property Survey at Site(s) & Easements	(2)
Easement Related Meetings & Easement Related Plan Changes	(1)
Value Engineering	(3)
Environmental Assessment	(1)
Rate Study	(1)
Construction Administration and/or Observation beyond 90 Days	(1)
GIS Services	(1)
Railroad Permit Applications	(1)
Easement Descriptions	(1)
Field Investigation	(1)
Funding Applications	(1)
Environmental Documentation/Report/Coordination	(1)

NOTES

- (1) This task may not be required, if it is, the fee shall be negotiated at the time it is requested by the OWNER, or per Attachment C.
- (2) Property survey for any site(s) if new land is required; also, metes and bounds easement descriptions, if required.
- (3) Value Engineering may be required by the State Revolving Fund and/or DOW; if so, this is a service not performed by the Design Engineer.

ATTACHMENT C

STANDARD HOURLY RATES

Any work performed by the ENGINEER outside the scope of this AGREEMENT, and without a negotiated lump sum Amendment, may be performed at the ENGINEER's most recent standard hourly rates. In such instances, no Amendment would need to be negotiated; rather a simple Authorization from the OWNER to perform the requested services would be required. The ENGINEER's current standard hourly billing rates are listed below. It is important to note that these rates will change annually on or about January 1. The OWNER will be notified in writing of any change in these rates and the effective date of the change.

PRINCIPAL-IN-CHARGE	\$220.00
SENIOR PLANNING & TRAFFIC ENGINEER	\$220.00
SENIOR DESIGN ENGINEER	\$195.00
SENIOR RIGHT-OF-WAY AGENT	\$190.00
SENIOR ENVIRONMENTAL SCIENTIST	\$180.00
FUNDING SPECIALIST	\$175.00
REGISTERED LAND SURVEYOR	\$175.00
DESIGN ENGINEER	\$150.00
ENVIRONMENTAL SCIENTIST	\$120.00
CAD TECHNICIAN	\$105.00
ADMINISTRATIVE	\$100.00
FIELD PERSONNEL	\$ 95.00
ACQUISITION SPECIALIST	\$ 95.00
ENGINEER-IN-TRAINING	\$ 90.00
EXPENSES	Actual Cost + 15%

COPY

RESOLUTION NO. _____

A RESOLUTION APPROVING A LEASE FOR THE FINANCING OF A PROJECT AND AUTHORIZING THE EXECUTION OF VARIOUS DOCUMENTS RELATED TO SUCH LEASE.

WHEREAS, the governing body of the Grant County Sanitary Sewer District (the "Lessee") has the power, pursuant to Section 65.940 et seq. of the Kentucky Revised Statutes to enter into lease agreements with or without the option to purchase in order to provide for the use of the property for public purposes;

WHEREAS, the governing body of the Lessee (the "Governing Body") has previously determined, and hereby further determines, that the Lessee is in need of the Project, as defined in the Lease hereinafter described; and

WHEREAS, the Governing Body has determined and hereby determines that it is in the best interests of the Lessee that the Lessee enter into a Lease Agreement (the "Lease"), to be administered by Kentucky Association of Counties Leasing Trust (the "Program Administrator") and funded by the bank, financial institution or finance corporation offering the best interest rate and terms (the "Lessor"), as selected by the Chairperson upon the advice of the Program Administrator, for the leasing by the Lessee from the Lessor of the Project.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE GRANT COUNTY SANITARY SEWER DISTRICT, AS FOLLOWS:

Section 1. Recitals and Authorization. The Lessee hereby approves the Lease Agreement (the "Lease"), in substantially the form presented to this Governing Body. The recitals to this Resolution are incorporated herein as if set forth in this Section in their entirety and are hereby found and determined to be true and correct. It is further found and determined that the Project identified in the Lease is public property to be used for public purposes, that it is necessary and desirable and in the best interests of the Lessee to enter into the Lease for the purposes therein specified, and the execution and delivery of the Lease and all representations, certifications and other matters contained in the closing memorandum with respect to the Lease, or as may be required by the Lessor prior to delivery of the Lease, are hereby approved, ratified and confirmed. The Chairperson and Secretary of the Lessee are hereby authorized to execute the Lease, together with such other agreements or certifications which may be necessary to accomplish the transaction contemplated by the Lease.

Section 2. Administration of the Lease. The Kentucky Association of Counties Leasing Trust is hereby acknowledged to be the program administrator under the Lease.

Section 3. Severability. If any Section, paragraph or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such Section, paragraph or provision shall not affect any of the remaining provisions of this Resolution.

Section 5. Open Meetings Law. This Governing Body hereby finds and determines that all formal actions relative to the adoption of this Resolution were taken in an open meeting of

this Governing Body, and that all deliberations of this Governing Body and of its committees, if any, which resulted in formal action, were in meetings open to the public, in full compliance with applicable legal requirements.

Section 6. Conflicts. All ordinances, resolutions, orders or parts thereof in conflict with the provisions of this Resolution are, to the extent of such conflict, hereby repealed and the provisions of this Resolution shall prevail and be given effect.

Section 7. Effective Date. This Resolution shall take effect from and after its passage and publication of a summary thereof, as provided by law.

INTRODUCED, SECONDED AND ADOPTED, at a duly convened meeting of the Governing Body, held on _____, 2020, signed by the Chairperson of the Lessee, attested by the Secretary, filed and indexed as provided by law.

By: _____
Chairperson

ATTEST:

By: _____
Secretary

INTERLOCAL COOPERATION AGREEMENT

COPY

By and Between

**CERTAIN POLITICAL SUBDIVISIONS OF THE
COMMONWEALTH OF KENTUCKY**

Relating To:

KENTUCKY ASSOCIATION OF COUNTIES FINANCE CORPORATION

**Dated as of:
May 1, 2010**

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**INTERLOCAL COOPERATION AGREEMENT BETWEEN
CERTAIN POLITICAL SUBDIVISIONS OF THE
COMMONWEALTH OF KENTUCKY**

THIS AGREEMENT, made and entered into as of the 1st day of May, 2010, by and between such political subdivisions of the Commonwealth of Kentucky as shall have executed this Agreement (collectively, the "Parties");

WHEREAS, certain "public agencies," as defined in Section 65.210 of the Kentucky Revised Statutes, including each of the Parties, may associate, pursuant to Sections 65.210 to 65.300 of the Kentucky Revised Statutes (the "Interlocal Cooperation Act") to make the most efficient use of their powers by enabling them to cooperate with other localities on a basis of mutual advantage and thereby to provide services and facilities in a manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population, and other factors influencing the needs and development of local communities; and

WHEREAS, the Parties desire to jointly create a system for funding, financing or refinancing various governmental purposes, including, but not limited to, (i) a floating indebtedness, the cost of providing a public service if the governing body determines that an emergency exists and the public health or safety so requires, unfunded liabilities, a reserve for past or future liabilities or casualties, or one or more final judgments, including settlements of claims approved by a court, all as provided in KRS 66.051; (ii) a "public project" for any "governmental agency," as those terms are defined in KRS 58.010; (iii) "buildings" or "industrial buildings," as those terms are defined in KRS 103.200; (iv) short term borrowing, as provided in KRS 65.7701 et. seq.; (v) the construction or acquisition of personal or real property for any public purpose, as provided in KRS 65.940 et. seq.; (vi) public buildings, as provided in KRS 162.340 to 162.380; (vii) the cost of constructing or acquiring any additions, extensions, and necessary appurtenances under KRS Chapter 74; (viii) the cost of any waterworks, electric plant or other public improvement under KRS Chapter 96; (ix) district facilities under KRS Chapter 76; (x) public property, sites and buildings under KRS Chapter 160 and KRS Chapter 162; and (xi) any similar governmental funding, financing or refinancing for any public agency, including any related financing costs, reserve funds, capitalized interest and other related costs and contingencies with respect thereto; and

WHEREAS, pursuant to the provisions of the Interlocal Cooperation Act, it is determined and declared that it is necessary and in the best interests of the citizens, residents, and inhabitants of the respective Parties, for the Parties to cooperate in taking action to:

(a) provide for and promote the public health, safety and general welfare of the Parties by the adoption and implementation of a program for the aforesaid purposes to be known as the Kentucky Association of Counties Interlocal Finance Program (the "Program"), so that the funding, financing or refinancing of various governmental purposes may be obtained at the lowest possible cost to the participating public agency; and

(b) create and establish a nonprofit corporation, pursuant to the provisions of Section 273.161 to 273.390 and KRS 58.180, of the Kentucky Revised Statutes, to be known as the Kentucky Association of Counties Finance Corporation (the "Corporation") under the Articles of

Incorporation approved hereby (the "Articles of Incorporation"), pursuant to which the Corporation shall provide for the administration and operation of the Program; and

WHEREAS, it is to the mutual advantage of the Parties to designate the Corporation to issue obligations for the purpose of defraying the cost of the Program as provided herein; and

WHEREAS, the Program will benefit the public health, safety and general welfare of the citizens of the Parties; and

WHEREAS, the Corporation shall be performing an essential government function; and

WHEREAS, the income of the Corporation shall accrue only to the benefit of the Parties or other public agencies; and

WHEREAS, it is necessary, desirable and authorized by the Interlocal Cooperation Act that such Parties approve the issuance by the Corporation of obligations to provide funds for the Program;

NOW, THEREFORE, THE PARTIES HEREBY AGREE AS FOLLOWS:

ARTICLE I

JOINT ESTABLISHMENT OF THE PROGRAM BY THE PARTIES AND ISSUANCE OF BONDS

The Parties hereby jointly associate in the formation of a nonprofit corporation, pursuant to the Articles of Incorporation attached hereto as Exhibit A (the "Articles of Incorporation") for the purpose of establishing and providing funding for the Program, pursuant to the Interlocal Cooperation Act. The Parties further authorize and establish that the Kentucky Association of Counties Finance Corporation (the "Corporation") shall issue obligations in the name of the Corporation, on behalf of the Parties, for the purpose of providing the funds for the Program, which issuance of such obligations shall be pursuant to the Interlocal Cooperation Act and a resolution or resolutions of the Corporation (each a "Resolution") authorizing the execution of trust indentures, leases, notes, bonds, certificates and other applicable agreements and certifications for such purpose and authorizing and securing such obligations and the execution of all other instruments necessary for the issuance of such obligations and operation of the Program.

The Corporation shall not be a political subdivision of the Commonwealth of Kentucky, but shall act as an agency and instrumentality to act on behalf of the Parties in carrying out the Program.

The proceedings authorizing any issue of obligations may provide for the pledging of all or any part of the revenues and receipts, and the investment income therefrom, to be received by or on behalf of the Corporation from the obligations, and such proceedings may provide that, as security for the obligations, the Corporation may pledge or grant security interests in lease agreements, notes, bonds, certificates of participation or other obligations relating to the Program

and in any other funds or revenues contributed to or received by the Corporation in connection with the Program.

The Parties further agree that they have approved, or will approve, by resolution or ordinance, all actions necessary to be taken to create the Corporation, to enable the Corporation to issue or enter into obligations under this Agreement and to enable the Corporation to execute all necessary documents and agreements relating to the operation of the Program and the issuance of such obligations, including but not limited to, trust indentures, notices of bond sale, statements of official terms and conditions of the sale of obligations, bid forms, any offering information with respect to the sale of such obligations, purchase agreements relating to the sale of obligations and all other instruments, certificates and documents relating thereto, subject to the following limitations:

(a) Such obligations shall never constitute (and the instruments and the documents shall so affirm) general obligations of the Corporation, and under no circumstances shall such obligations ever be payable from, nor shall the holder thereof have an rightful claim to, any income, revenues, funds or assets of any Party, including any moneys raised by taxation, other than those pledged under the applicable trust indenture or other related leases, bonds, notes or documents (or other obligations issued by a Party, as security for the payment of such obligations).

(b) It is understood that it is contemplated that such obligations may be issued in one or more series to finance the Program.

(c) The interest rate, maturity, the minimum bid, the maximum bid, any redemption or prepayment provisions and other particular terms of any obligations issued or entered into as authorized by this agreement shall be in accordance with the directions of the Party or Parties directly participating in the issuance of such obligations, subject to applicable limitations imposed by law.

ARTICLE II

ADDRESSES AND PLACES OF BUSINESS

The principal offices and places of business of the Parties shall be as set forth in the respective signature pages attached to and a part of this Agreement.

ARTICLE III

DURATION

This Agreement shall be effective with respect to a Party from and after its execution by such Party and at least one other Party and the issuance of a formal Letter of Approval of this Agreement by the Attorney General of Kentucky as required by Section 65.260(2) of the Kentucky Revised Statutes, followed by the filing of a certified copy of same with the clerk of the county in which each such Party is located and with the Secretary of State of Kentucky, pursuant to Section 65.290 of the Kentucky Revised Statutes, and the duration of this Agreement from and after said effective date shall be perpetual and shall continue unless terminated by three

quarters majority vote of all the Parties once all obligations of the Corporation have been satisfied.

ARTICLE IV
SEPARATE LEGAL ENTITY

Pursuant to the Articles of Incorporation, there is created and established a separate legal entity known as the Kentucky Association of Counties Finance Corporation which shall assist in the funding and formation of the Program. The Corporation shall be governed by a Board of Directors (the "Board"), consisting of the same number of members of the governing body of the Kentucky Association of Counties Leasing Trust, who shall be appointed by the board of the Kentucky Association of Counties, and such Board is hereby appointed by the Parties. Notwithstanding the method for Board appointments set forth in the preceding sentence, the Parties may at any time, by unanimous vote, change the members of the Board or the method for electing the Board. The Corporation is a nonprofit corporation created to provide funding, on behalf of the Parties, for the purposes identified herein. All of the income of the Corporation shall accrue to the benefit of the Parties or other public agencies.

The administration of the Program shall not be financially controlled, in whole or in part, directly or indirectly, by any of the Parties or any public agency. The Corporation may enter into an agreement with an administrator (the "Administrator") to administer the Program in such manner as may be determined by the Board for the efficient administration of the Program.

ARTICLE V
PURPOSE; OBJECTS; POWERS

The purpose of this Agreement, its objects and the powers of the Corporation hereunder, shall be as follows:

- (a) To adopt the Program, as set out in the preambles hereto which are incorporated herein, and to take such steps as may be deemed to be reasonably necessary for the promotion of the public health, safety and general welfare of the citizens and inhabitants of the Parties and other public agencies in connection therewith.
- (b) To accomplish the purposes of the Program through the issuance of bonds, notes, financing leases, certificates of participation or other evidences of indebtedness of the Corporation for the benefit of the Parties and other public agencies and to evidence such obligations in any legal manner.
- (c) To cooperate with the Parties and with any other public agencies in accomplishing any of the stated purposes of this Agreement.
- (d) To do all of the foregoing and generally to take any and all action necessary and incident to general purposes of this Agreement and the Act, as may be necessary or desirable to carry out the purposes of the Program.

(e) In accordance with the requirement of Section 65.250(d) of the Kentucky Revised Statutes it is hereby stated and agreed that no provision is made in this Agreement for any pertinent pension plan or plans; provided, however, that it is acknowledged that each Party agrees to make its own arrangements, if any, as to any pension plan.

(f) The Corporation shall not have any power to issue certificates or shares or declare dividends, and this Agreement is not formed for and shall not be operated for profit of any private individual, partnership, corporation, or other entity, but is created solely to carry out the purposes and to exercise the powers set forth above.

ARTICLE VI

GENERAL PROVISIONS

The Parties further agree to the following general provisions:

(a) Additional Parties. Additional parties may be added in order to accommodate participation in the Program, and the public agencies shall be bound to this Agreement upon its execution by such public agency. Any public agency which becomes a Party hereto shall be bound by the terms of this Agreement by the enactment of an ordinance or resolution approving the same.

(b) Prohibition of Discrimination. No person engaged in activities or transactions contemplated in this Agreement, shall discriminate against any person on the basis of race, color, religion, sex, creed, ancestry, national origin, or physical or mental handicap in connection with any such activities or transactions.

(c) Prohibition of Arbitrage. The Parties shall agree that sums derived from the proceeds of the bonds and from the revenues, bonds and assets pledged to the bonds shall not be invested in investments which will produce a yield which would cause such bonds to be treated as "arbitrage bonds" within the meaning of Sections 103(b)(2) and 148 of the Internal Revenue Code of 1986, as amended, or any successor provisions of law.

(d) Limitation on Use of Proceeds of Bonds. All of the proceeds of any obligations issued pursuant to this Agreement shall be used exclusively for the purposes herein set out, including payment of expenses incidental thereto; no part of the proceeds of such obligations, the investment income derived therefrom, or the revenues securing the obligations except for the payment of approved expenses relating to the issuance of the obligations and the implementation of the Program, shall inure to the benefit of any individual; and no substantial part of the activities of the Parties under the Program shall be for political purposes, intervening in a political campaign, the carrying on of propaganda, or otherwise attempting to influence legislation, except as such legislation may affect the purposes of the Program.

(e) Execution in Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be an original; provided that it is not required that all Parties sign the same copy or copies of this Agreement as shall have been signed by

all other Parties; however, all such counterparts executed by any of the Parties shall together constitute one and the same Agreement.

(f) Arbitration. In the event of a dispute between any one Party and any other Party, the Parties shall resolve such dispute by arbitration as follows. A Party shall by written notice to the other parties to the dispute elect to submit the dispute to arbitration. Each party to the dispute shall be entitled to select one arbitrator. Upon the failure of any party to select an arbitrator within ten days after written notice to do so, then upon the written request of any party, an arbitrator for that party may be designated by the then Governor of the Commonwealth, and if the number of the arbitrators is an even number, the Governor may designate an additional arbitrator on request of any party. The arbitrators shall proceed to resolve such conflict based upon such exhibits, testimony and procedure as shall be determined by such arbitrators to be appropriate. Any such decision of such arbitrators shall be final and any court in the Commonwealth may enter judgment thereon. The fees and expenses of the arbitrators in connection therewith shall be borne equally by the parties to the dispute.

ARTICLE VII

TERMINATION OF AGREEMENT; DISPOSITION OR ALLOCATION OF ASSETS; WITHDRAWAL OF PARTY

(a) Withdrawals. Any Party may withdraw from this Agreement and withdraw from the proposed Program at any time which is not less than ten (10) days prior to any then currently scheduled date for sale of obligations of the Corporation, upon thirty days' written notice to the other Parties, and may otherwise withdraw upon such notice upon the following conditions:

- (1) Such Party has no obligations under any agreement with the remainder of the Parties or the Corporation that are related to this Agreement or the Program.
- (2) Such termination at that time shall not, in the opinion of nationally recognized Bond Counsel, constitute an act of default in connection with any outstanding notes, bonds, leases, or any obligation(s) of the Parties, the Corporation or such terminating Party under any agreement with the remainder of the Parties or under the requirements of the Program.
- (3) In the opinion of Bond Counsel adequate provision has been made for the satisfaction and protection of the rights of holders, financial institutions providing credit enhancement for any obligations, the Parties, any hedge provider and any trustee designated in the proceedings authorizing related obligations.

(b) Allocation of Assets. Pursuant to Section 65.250(1) of the Kentucky Revised Statutes, it is agreed that in the event of termination of the Agreement, all of the then remaining assets of the Program shall be distributed and/or transferred as required or contemplated by any provision of Federal or Kentucky law, and, if and to the extent not so required or contemplated, shall be distributed and transferred solely and only to the respective Parties who participated in the Program on a pro rata basis; provided that if at

that time any such Parties shall have merged into a different governmental unit, then the amount to which such Party would have been entitled shall be paid or transferred to such successor public agency. Provided, however, that the Parties shall have the right at any time, to agree unanimously on any other method of partial or complete termination and distribution, to whatever extent may be permissible, in the opinion of recognized Bond Counsel, without adversely affecting the rating or status of the obligations, the exemption of interest thereon from taxation, or other rights of bondholders.

ARTICLE VIII

OBLIGATIONS SHALL NOT CONSTITUTE GENERAL OBLIGATION INDEBTEDNESS OF THE CORPORATION, AND NO OFFICIAL SHALL HAVE ANY PERSONAL LIABILITY FOR THE OBLIGATIONS OR ANY INDEBTEDNESS IN CONNECTION THEREWITH

Obligations issued under this Agreement shall be related to underlying obligations of a specific Party or revenue obligations for the benefit of the Parties, issued by the Corporation pursuant to this Agreement, payable solely from and secured by a pledge of the proceeds of the underlying obligations or obligations until disbursed, the investment of such proceeds, and all revenues, funds, proceeds of insurance and other assets pledged under the applicable trust indenture or other agreement or instrument authorizing and securing such obligations, which amount may be pledged to be set aside as a special fund or funds for that purpose, and such obligations shall not constitute an indebtedness of the Corporation or any of the Parties (except as a Party may become so obligated as set forth specifically in the agreements or instruments entered into by such Party with respect to such obligations), or be payable out of any tax revenues any Party unless specifically stated in the applicable agreements or instruments of a Party, within the meaning of any constitutional provision or limitation.

None of the officers, officials or employees of the Parties, or their governing bodies, or any members thereof, shall be subject to or in any way liable for any debt or contract created pursuant to this Agreement.

IN TESTIMONY WHEREOF, witness the signatures of the Parties, duly authorized by proceedings of their respective governing bodies as of the date first above written, and actually adopted on the dates hereinafter indicated. This Agreement may be executed in counterparts, each of which shall constitute an original, but all of which when taken together shall constitute one instrument. For convenience in execution, the officials of each Party have signed or shall sign on the same page as the page on which their signatures are acknowledged, and the signatures and acknowledgment of each Party appears or shall appear on a separate page.

[SIGNATURES BEGIN ON THE FOLLOWING PAGE]

This Agreement was properly approved by the governing body of the undersigned on this 18th day of May, 2010

COUNTY OF SHELBY, KENTUCKY



Judge/Executive

ATTEST




Fiscal Court Clerk

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF SHELBY)

The foregoing instrument was acknowledged before me on this the 17th day of May, 2010, by Rob Rothenburger and Sue Carole Perry the Judge/Executive and Fiscal Court Clerk of the County of Shelby, Kentucky, on behalf of said County.

My commission expires: 6/28/11



NOTARY PUBLIC, STATE AT LARGE,
KENTUCKY

This Agreement was properly approved by the governing body of the undersigned on the _____ day of _____, 2020 and, for recording purposes is certified as a true and correct copy thereof.

GRANT COUNTY SANITARY SEWER DISTRICT

Chairperson

ATTEST

Secretary

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF GRANT)

The foregoing instrument was acknowledged before me on this the ____ day of _____, 2020, by _____ and _____, the Chairperson and Secretary of the Grant County Sanitary Sewer District, on behalf of said District.

My commission expires: _____


NOTARY PUBLIC, STATE AT LARGE,
KENTUCKY

APPROVAL

The undersigned, Attorney General for the Commonwealth of Kentucky, hereby approves the foregoing Interlocal Cooperation Agreement pursuant to Section 65.260 of the Kentucky Revised Statute

Dated this 26 day of July, 2010.

Jack Conway
Attorney General for the Commonwealth
of Kentucky

By: 
Ryan Balloran
Assistant Attorney General

**CERTIFICATE AS TO RECORDING WITH
THE SECRETARY OF STATE**

The undersigned, Secretary of State of the Commonwealth of Kentucky, hereby certifies that the foregoing Interlocal Cooperation Agreement has been duly filed with the Secretary of State of the Commonwealth of Kentucky pursuant to Section 65.290 of the Kentucky Revised Statutes.

Dated this 5th day of August, 2010.

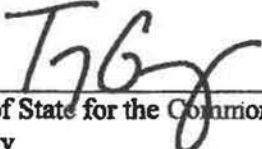

Secretary of State for the Commonwealth
of Kentucky

EXHIBIT A

0770508.09 dcornish
ADD
Trey Grayson, Secretary of State
Received and Filed:
9/1/2010 3:38 PM
Fee Receipt: \$8.00

**ARTICLES OF INCORPORATION OF
KENTUCKY ASSOCIATION OF COUNTIES
FINANCE CORPORATION**

The undersigned Incorporator, being a natural person over the age of twenty-one (21) years, does declare to create and form a nonprofit, no stock corporation for public purposes pursuant to the provision of KRS 273.161 to 273.390 and KRS 58.180, as follows:

ARTICLE I

The name of the Corporation shall be "Kentucky Association of Counties Finance Corporation" (the "Corporation"). The Corporation is and shall at all times be and constitute a nonprofit, no stock corporation for the performance of public, civic and governmental purposes pursuant to the provisions of KRS 273.161 to 273.390 and KRS 58.180.

ARTICLE II

The purposes for which the Corporation is organized are exclusively to cooperate with, and to act on behalf of, at the direction of and as the agency, instrumentality and constituted authority of certain public agencies, which parties (the "Parties") have entered or will enter into an Interlocal Cooperation Agreement dated May 1, 2010 (the "Interlocal Agreement") to create a system for funding, financing or refinancing various governmental purposes, including, but not limited to, (i) a floating indebtedness, the cost of providing a public service if the governing body determines that an emergency exists and the public health or safety so requires, unfunded liabilities, a reserve for past or future liabilities or casualties, or one or more final judgments, including settlements of claims approved by a court, all as provided in KRS 66.051; (ii) a "public project" for any "governmental agency," as those terms are defined in KRS 58.010; (iii) "buildings" or "industrial buildings," as those terms are defined in KRS 103.200; (iv) short term borrowing, as provided in KRS 65.7701 et. seq.; (v) the construction or acquisition of personal or real property for any public purpose, as provided in KRS 65.940 et. seq.; (vi) public buildings, as provided in KRS 162.340 to 162.380; (vii) the cost of constructing or acquiring any additions, extensions, and necessary appurtenances under KRS Chapter 74; (viii) the cost of any waterworks, electric plant or other public improvement under KRS Chapter 96; (ix) district facilities under KRS Chapter 76; (x) public property, sites and buildings under KRS Chapter 160 and KRS Chapter 162; and (xi) any similar governmental funding, financing or refinancing purposes for any public agency, including any related financing costs, reserve funds, capitalized interest and other related costs and contingencies with respect thereto, thereby accomplishing a public purpose for one or more of the Parties. In carrying out its corporate purposes, the Corporation shall specifically have power to contract and be contracted with, to sue and be sued, to acquire, own, hold and use real and personal property by purchase, lease, gift or in any other manner whatsoever with power to deal with any and all such property in any manner consistent with the purposes of the Corporation, specifically including, but not by way of limitation, the power to sell and dispose of the same and to mortgage, lease or otherwise encumber the same, subject to the provisions hereof, and generally to have and treat such property in any way not inconsistent with the provisions of Kentucky law set forth herein.

The Corporation shall have the power, on behalf of and at the specific direction of a Party, to borrow money, incur indebtedness and to issue its bonds, notes, leases, certificates of participation or other obligations (an "Obligation") in evidence of the same for the financing or

refinancing of one or more purposes described in the preceding paragraph, in each case, for and on behalf of the Party giving such approval, and may pledge, for the amortization of the Obligations, any revenues or taxes permitted by law for such purpose (i) that upon the retirement and discharge of the related Obligations issued by the Corporation at the direction of on behalf of a Party full legal title to any asset funded with the proceeds of the Obligations shall vest in the related Party (ii) that in the event of default with respect to any such Obligations, the related Party shall have the exclusive option to acquire such asset for the amount required to discharge such related Obligations, and shall be provided a reasonable time to exercise such option, (iii) that the issuance of any such Obligations shall be directed by and approved by the related Party not more than sixty (60) days prior to the date of issue of such Obligations; and (iv) no Obligations shall be issued by the Corporation for and on behalf of any Party except upon express direction of such Party. Additionally, during the time any such Obligations are outstanding, the related Party shall have a beneficial interest in the asset financed or refinanced thereby to such extent as may be necessary in order to comply with requirements of the federal and state law in respect of the tax-exempt status of interest received on such Obligations.

ARTICLE III

In accordance with the Interlocal Agreement, the Parties shall exercise either (i) organizational control over the Corporation, at all times retaining the authority to alter or change the structure, organization, programs or activities of the Corporation, including termination of the Corporation, subject to the rights of the holders of any Obligations, and (ii) supervisory control over the Corporation, as may be deemed proper by the Parties in the administration of the Corporation's activities as an agency and constituted authority of each Party and as may be required from time to time by federal law or Kentucky law in order to continue to qualify the Corporation for the issuance of Obligations, whether tax-exempt or taxable under the Internal Revenue Code of 1986, as amended, or any successor statute, and under Kentucky statutes, on behalf of a Party.

ARTICLE IV

The Corporation is organized solely to accomplish one or more of the public, civic and governmental purposes, as aforesaid, and as an agency and instrumentality and constituted authority of each Party. The Corporation is not organized for the making of any profit, and no private pecuniary profit shall at any time be derived by any officers or Directors of the Corporation. Any net revenues of the Corporation beyond those necessary for the retirement of Obligations or the implementation of the public purposes of the Corporation and the Parties shall not inure to the benefit of any person other than the Parties. The Corporation shall not engage in propaganda or in any manner attempt to affect legislation. In the event the Corporation is dissolved, title to all of its properties (after provision has first been made for the payment of any indebtedness and expenses incident thereto) shall vest in the Parties automatically and without any necessity for formal conveyances.

ARTICLE V

The duration of the Corporation shall be perpetual, except as herein provided. A Party may remove itself from any rights or responsibilities with respect to the Corporation by unilateral action of such Party acting by and through its duly authorized and empowered governing body; provided that, if at the time of such removal there are outstanding any obligations of the

Corporation with respect to such Party, such obligations shall be properly discharged or proper provision therefor shall be made by such Party. The Corporation shall be deemed dissolved at any time that all Parties have removed themselves from the Corporation by such action.

ARTICLE VI

The address of the principal office and registered office of the Corporation in Kentucky shall be: Kentucky Association of Counties Leasing Trust, 400 Englewood Drive, Frankfort, Kentucky 40601. The resident agent of the Corporation, for service of process, shall be Grant Satterly, Kentucky Association of Counties, 400 Englewood Drive, Frankfort, Kentucky 40601.

ARTICLE VII

The Corporation's Board of Directors shall consist of the same number of members of the governing body of the Kentucky Association of Counties Leasing Trust, who shall be appointed by the board of the Kentucky Association of Counties, and such Board is hereby appointed by the Parties. At any time, the members of the Board or the method for electing the Board may be changed by unanimous vote of the Parties.

The names and addresses of the initial members of the Board of Directors are as follows:

<u>NAME</u>	<u>ADDRESS</u>
Sue Carole Perry	c/o Kentucky Association of Counties 400 Englewood Drive Frankfort, Kentucky 40601
J. Michael Foster	c/o Kentucky Association of Counties 400 Englewood Drive Frankfort, Kentucky 40601
Lynn Lane	c/o Kentucky Association of Counties 400 Englewood Drive Frankfort, Kentucky 40601
Randy Stevens	c/o Kentucky Association of Counties 400 Englewood Drive Frankfort, Kentucky 40601
James R. Townsend	c/o Kentucky Association of Counties 400 Englewood Drive Frankfort, Kentucky 40601

Pursuant to KRS 273.187, the Corporation shall not have any members. The Corporation shall have no capital stock.

ARTICLE VIII

Unless the Board of Directors of the Corporation shall make express provision to the contrary by resolution, motion, or other corporate action, which is caused to appear in the official minute book of the Corporation, the signature of any Director or officer of the Corporation appearing upon any contract, note, bond, mortgage, lease, certificate, or other document or instrument of the Corporation shall remain valid, binding and effective for all purposes, notwithstanding that fact that at the delivery, or other intended effective date thereof, such Director or officer shall have ceased to be a Director, or shall have ceased to hold such office of the Corporation. It is the intent of these Articles that the Corporation shall be a legal corporate entity in its own right, separate and apart from any Party and from the governing body of each Party, but nevertheless, as aforesaid, to be and constitute the agency, instrumentality and constituted authority of each Party in the performance of public, civil and governmental purposes. The undertakings, promises, commitments, notes, bonds, mortgages, leases, conveyances, contracts and Obligations of the Corporation shall not in any manner or to any extent be deemed or construed to be binding upon the Parties, except as may be specifically set forth in agreements between a Party and the Corporation, notwithstanding that it is the purpose of the Corporation to serve as the agency, instrumentality and constituted authority of each Party and to serve and promote public, civic and governmental purposes and objectives.

ARTICLE IX

The Corporation shall commence business immediately upon the recording of its Articles of Incorporation in the Office of the Secretary of State of Kentucky, and the Office of the Clerk of Franklin County and upon issuance by the Secretary of State of a Certificate of Incorporation.

ARTICLE X

The private property of the Incorporator and Directors shall not be subject to or in any way liable for any debt or contract of the Corporation, or any judgment against the Corporation.

The Corporation will indemnify any current or former director or officer against reasonably incurred expenses in defense of any action in which he is made a party by reason of his position with the Corporation, unless his actions constitute negligence or misconduct. Directors or officers will not be liable for monetary damages resulting from his breach of fiduciary duty unless the breach involves a conflict of financial interest, bad faith, or improper personal benefits.

ARTICLE XI

The Corporation shall have a Chair and Secretary, as elected by majority vote of the members of Board of Directors from among its members, each of whom shall serve a term expiring at the later of the next December 31 or the date on which a successor shall have been elected. The Corporation shall have such additional officers as the Board of Directors may, from time to time, determine, and such officers and offices shall have such powers and duties as may be prescribed from time to time, by the Board of Directors.

ARTICLE XII

The Board of Directors shall have power to make and adopt By-Laws and to alter the same at will.

ARTICLE XIII

The name and address of the Incorporator is as follows:

<u>NAME</u>	<u>ADDRESS</u>
Grant Satterly	c/o Kentucky Association of Counties 400 Englewood Drive Frankfort, Kentucky 40601

IN TESTIMONY WHEREOF, witness the signature of the Incorporator as of August 26, 2010.



Grant Satterly

STATE OF KENTUCKY)
)
COUNTY OF FRANKLIN)

The undersigned Notary Public in and for the State and County aforesaid, hereby certifies that on this August 26, 2010, the foregoing instrument was acknowledged before me in said County by Grant Satterly, as his free act and deed.



Notary Public

My commission expires: 4-27-2010

**AGREEMENT FOR ENGINEERING SERVICES
200,000 EQUALIZATION BASIN
FOR
GRANT COUNTY SANITARY SEWER DISTRICT
CRITTENDEN, KENTUCKY**

This AGREEMENT FOR ENGINEERING SERVICES is entered into by and between the Grant County Sanitary Sewer District (hereinafter referred to as the OWNER) and Haworth-Meyer-Boleyn Professional Engineers, Inc. (dba HMB Professional Engineers, Inc. and hereinafter referred to as the ENGINEER). Wherein, the aforementioned parties in mutual consideration of the promises, conditions and agreements as set forth below do herein promise and agree as follows:

- I. WHEREAS, the OWNER intends to construct a 200,000-gallon equalization basin which also includes a pump station, diversion structure, gravity sewer lines, force mains, sewer manholes and controls in order to comply with current standards of the Commonwealth of Kentucky, and desires the ENGINEER to perform such Design, Bidding, Engineering During Construction and Observation of the project as shown in the scope of work listed in Attachment A;

- II. NOW THEREFORE, be it understood that the ENGINEER agrees to provide the engineering services required for the studies and for preparation of plans and specifications in accordance with the Scope of Work in Attachment A. This scope does not include such items as Environmental Services, Value Engineering, Archaeological Survey, Boundary Survey nor Property Plats which shall be classified as Additional Services. A list of typical Additional Services that might be requested by the OWNER is included in this AGREEMENT as Attachment B.

- III. ENGINEERING FEES
For and in consideration of the satisfactory completion of the services defined, the OWNER shall compensate the ENGINEER as follows:

A. Design: \$35,000

A lump sum to be paid monthly based upon an estimated percentage of completion

B. Advertising & Bidding: \$5,000

A lump sum to be paid monthly based upon an estimated percentage of completion

C. Engineering During Construction: \$10,000

A lump sum to be paid monthly based upon the percentage of construction time elapsed

D. Construction Observation: \$35,000

A lump sum to be paid monthly based upon the percentage of construction time elapsed

E. Staking \$3,000

F. Geotechnical Investigation Fee from Sub plus 15%

G. Additional Services:

To Be Paid Monthly Lump Sum Fee as Negotiated, or Using Attachment C

IV. PAYMENT OF ENGINEERING FEES

The OWNER agrees to process the Invoices issued by the ENGINEER in a timely manner; however, in no instance shall payment be delayed beyond 30 days from the date of issuance of the Invoice, without cause. Payments not made by the OWNER within the 30-day period shall bear interest beginning on the 31st day at the rate of 1% per month on the unpaid balance unless cause is established.

V. ADDITIONAL ENGINEERING SERVICES

Additional Services for the Project are anticipated. As a result, a typical listing of such services is shown in Attachment B. While not all inclusive, this list common additional items that might be requested by the OWNER on this Project.

VI. COMPLETION OF ENGINEERING SERVICES

The ENGINEER agrees to accomplish the work necessary to complete the agreed upon Scope of Work within a reasonable and mutually agreeable timeframe after Notice to Proceed from the OWNER. The ENGINEER shall not be held responsible for delays due to changes in the Scope of Work made by the OWNER, or by unforeseeable causes beyond the control of the ENGINEER.

VII. TERMINATION

This AGREEMENT may be terminated by either party by seven (7) days "WRITTEN NOTICE" in the event of substantial failure to perform in accordance with the terms hereof by the other party through no fault of the terminating party. If the AGREEMENT is so terminated, the ENGINEER shall be paid for the partial progress completed.

VIII. The ENGINEER states that he has, or will acquire at his own expense, the personnel and facilities necessary to accomplish the Work within a reasonable timeframe.

IX. INSURANCE

The ENGINEER agrees to maintain, at the ENGINEER'S expense, such insurance as will protect the ENGINEER and OWNER from claims under the Workman's Compensation Act and such Comprehensive General Liability Insurance as will protect the ENGINEER and OWNER from claims for bodily injury, death, or property damage which may arise from the performance by the ENGINEER, or by the ENGINEER'S employees, of the ENGINEER'S functions and services required under this AGREEMENT.

X. LIMITS ON LIABILITY

The OWNER agrees to limit the ENGINEER'S liability arising from negligent acts, errors or omissions such that the total aggregate liability on the ENGINEER under this contract shall not exceed the ENGINEER'S total fee for the services rendered on the project.

XI. FUNDING

Should the OWNER cause the project to terminate or cause the funding from various agencies to be lost, as a result of the OWNER'S actions, then the full amount on Engineering Fees accumulated as a result of services rendered at that point shall be due to the ENGINEER.

XII. GOVERNING LAW

This AGREEMENT shall be governed by the laws of the Commonwealth of Kentucky. This CONTRACT is entered into at Frankfort, Kentucky and all jurisdictional matters will be decided in Franklin County, Kentucky.

IN WITNESS WHEREOF, the parties have made and executed this AGREEMENT this 22 day of October, 2020.

ENGINEER:

HMB PROFESSIONAL ENGINEERS, INC.



Chris A Stewart, PE - Principal-in-Charge

OWNER:

GRANT COUNTY SANITARY SEWER DISTRICT



Chuck Givin, Chairman

ATTACHMENT A

SCOPE OF WORK

Grant County Sanitary Sewer District 200,000 Gallon Equalization Basin

The OWNER desires the ENGINEER to complete design of the following:

1. Provide plans and specifications for construction of a 200,000 gallon equalization basin including a pump station, diversion structure, gravity sewer, force mains, sewer manholes and controls.
2. Advertising and Bidding Services for the proposed improvements
3. Construction Administration and Construction Observation for the proposed improvements.

The ENGINEER shall provide the following services:

1. Design Phase

- Initial meeting with OWNER to discuss location and approximate dimensions of the Equalization Basin and Pump Station.
- Develop preliminary project plans and specifications and review with OWNER at approximately 50% completion.
- Make revisions and complete plans and specifications.
- Review final plans and specifications with the OWNER.
- Complete revisions requested by OWNER.
- Submit final plans and specifications to Division of Water for review and approval.
- Address those DOW comments, that are within the ENGINEER's control, regarding design and that are necessary to obtain DOW approval based upon DOW standards as of the date of this AGREEMENT.
- Stake location of Equalization Basin and Pump Station

3. Bidding Phase

- Prepare bidding documents and provide to the OWNER and the OWNER's attorney for review and approval.
- Prepare bid advertisement and provide to OWNER for publication. Any fees or charges associated with advertisement are the responsibility of the OWNER.
- Address questions from contractors regarding the plans and specifications.
- Prepare and distribute Addenda, as necessary.
- Attend the bid opening, review bids, and render an opinion to the OWNER regarding

the best bid received.

- Prepare tabulation of all bids received and provide to the OWNER.
- Finalize contract documents and coordinate signing.
- This Scope of Work assumes Advertising and Bidding services will be performed concurrently for all phases of the project, and that all phases will be awarded at the same time. Should the OWNER choose to Advertise and Bid the construction work as multiple Projects there will be additional fees paid to the ENGINEER as a result of this increased Scope of Work

4. Construction Phase (Not to Exceed 90 Consecutive Calendar Days)

- Schedule, attend and facilitate a Pre-Construction Conference with the selected CONTRACTOR.
- Provide periodic observation during construction period.
- Perform construction administration services and attend the monthly progress meeting with the OWNER and the CONTRACTOR.
- Periodically observe CONTRACTOR's performance with respect to compliance with contract documents.
- Maintain construction record in a logbook and/or daily inspection reports.
- Report any instance of non-conformance to the OWNER.
- Maintain a marked set of construction drawings to be used in the preparation of Record Drawings.
- Review, in consultation with the CONTRACTOR, all periodic Pay Estimates and Change Orders, and submit these documents to the OWNER for approval.
- Act as the OWNER'S representative in all discussions with the CONTRACTOR and the Kentucky Division of Water and other state and federal agencies.
- Issue a final certification to the OWNER regarding the CONTRACTOR's compliance with the construction specifications.
- Provide one (1) 24" X 36" Hard Copy set of Record Drawings and one (1) set of Electronic Record Drawings (PDF Format) to the OWNER.

ATTACHMENT B

TYPICAL ADDITIONAL ENGINEERING SERVICES GRANT COUNTY SANITARY SEWER DISTRICT CRITTENDEN, KENTUCKY

<u>TASK</u>	<u>REMARKS</u>
User Charge System	(1)
O & M Manual	(1)
Start-Up Services	(1)
Plan of Operation	(1)
Property Survey at Site(s) & Easements	(2)
Easement Related Meetings & Easement Related Plan Changes	(1)
Value Engineering	(3)
Environmental Assessment	(1)
Rate Study	(1)
Construction Administration and/or Observation beyond 90 Days	(1)
GIS Services	(1)
Railroad Permit Applications	(1)
Easement Descriptions	(1)
Field Investigation	(1)
Funding Applications	(1)
Environmental Documentation/Report/Coordination	(1)

NOTES

- (1) This task may not be required, if it is, the fee shall be negotiated at the time it is requested by the OWNER, or per Attachment C.
- (2) Property survey for any site(s) if new land is required; also, metes and bounds easement descriptions, if required.
- (3) Value Engineering may be required by the State Revolving Fund and/or DOW; if so, this is a service not performed by the Design Engineer.

ATTACHMENT C

STANDARD HOURLY RATES

Any work performed by the ENGINEER outside the scope of this AGREEMENT, and without a negotiated lump sum Amendment, may be performed at the ENGINEER's most recent standard hourly rates. In such instances, no Amendment would need to be negotiated; rather a simple Authorization from the OWNER to perform the requested services would be required. The ENGINEER's current standard hourly billing rates are listed below. It is important to note that these rates will change annually on or about January 1. The OWNER will be notified in writing of any change in these rates and the effective date of the change.

PRINCIPAL-IN-CHARGE	\$220.00
SENIOR PLANNING & TRAFFIC ENGINEER	\$220.00
SENIOR DESIGN ENGINEER	\$195.00
SENIOR RIGHT-OF-WAY AGENT	\$190.00
SENIOR ENVIRONMENTAL SCIENTIST	\$180.00
FUNDING SPECIALIST	\$175.00
REGISTERED LAND SURVEYOR	\$175.00
DESIGN ENGINEER	\$150.00
ENVIRONMENTAL SCIENTIST	\$120.00
CAD TECHNICIAN	\$105.00
ADMINISTRATIVE	\$100.00
FIELD PERSONNEL	\$ 95.00
ACQUISITION SPECIALIST	\$ 95.00
ENGINEER-IN-TRAINING	\$ 90.00
EXPENSES	Actual Cost + 15%

Grant Co. Sanitary Sewer District

Supervisor's Report

September

17th) – Completed monthly lift station inspections.

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

18th) – Pulled pump #1 at Angela lift station due to high amps, unclogged the pump and reinstalled it into the pit.

- Continued with monthly lift station inspections.

21st) – Adjusted a leaking seal on the back hatch of the Vactor Truck.

29th) – Worked with Jason Mullins installing a new low pressure grinder pump station on Shady Ln.

30th) – Met with Dave Enswiler from Wascon to discuss pump #1 at Angela lift station. The pump continuously gets clogged. (Sending a new frequency drive to install in the station.)

October

5th) – Vacted out debris from lift stations.

6th) – Vacted out debris from lift stations.

7th) – Vacted out debris from lift stations.

8th) – Repaired a leaking discharge line at Angela lift station.

12th) – Replaced a wheel bearing on Truck #1.

- Unclogged a sewer blockage at the Bullock Pen Maintenance Building.

13th) – Installed a new seal on the back hatch on the Vactor Truck.

14th) – Installed new pump rails in Kyley lift station.

15th) – Pulled pump #1 at Kyley lift station, sent the pump to E.M.T. for repair.

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

10-10-20 Services Rendered as defined in Management Agreement

**Monthly charges for
September, 2020**

	Amount
Labor:	\$12,220.00
September Reconnect Fees:	\$0.00
Rent:	\$750.00
Plant Operation:	<u>\$1,260.00</u>

Office Equip/Supplies:

Staples	Office Supplies	\$43.32
Wal-Mart	Office Supplies	\$50.04
CSM, Inc.	Computer Svcs	\$68.46
CBTS	Phone Svc	\$151.65
Lori Beth's	Suzi's Retrmnt	\$22.00
Pitney Bowes	Postage	\$20.00
Critt Fast Lane	Gas Purchases	\$125.90
Spectrum	Internet Svc	\$28.39
ProSource	Copier Lease/ovr	\$33.40
Invoice Cloud		\$83.07
Zoom Meeting		<u>\$3.00</u>

Total Bill for September, 2020 \$14,859.23

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
NOVEMBER 19, 2020**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
NOVEMBER 19, 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. Equalization Tank Project Status/PSC Approval
 - ii. Equalization Tank Financing/KACo
 - a. Sign & Approve Resolution for Interlocal Agreement
 - b. Sign & Approve Resolution for Lease Agreement
 - c. Sign & Approve the Interlocal Agreement
 - iii. Covid-19 PSC Update
 - iv. Open Records Request/Minute Filing
 - v. Customer Billing/Overpayment Refund per PSC Order
5. New business
 - A. Kerry Odle, HMB Professional Engineering
 - i. Equalization Basin Project
 - B. Billy Catlett
 - i. Supervisor's Report
 - C. Bullock Pen Management Fee
 - i. October, 2020
 - D. Dianne Cook/Ashley Dyer
 - i. 2021 Budget
 - ii. Next Meeting - December 17, 2020⁺
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
NOVEMBER 2020 MEETING**

The November Meeting of the Grant County Sanitary Sewer District was called to order on November 19, 2020, at the hour of 3:00 p.m. 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., Mr. Mr. Benton Hanson of HMB Professional Engineers, Inc, Paul Harp, Brian Simpson of the Bullock Pen Water District, and Counsel Thomas R. Nienaber.

The first order of business was a review of the October 2020 Minutes. After discussion, upon Motion of Danny Northcutt and second by Rodger Bingham, it was unanimously,

“RESOLVED: that the October 2020 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the October 2020 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 October 2020 Profit and Loss Statement and Warrants, 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 gave a report on the status of KACO’s financing opportunities. Mr. Nienaber presented to the District the following documents:
 - (1) Resolution Approving a Lease;
 - (2) Resolution Approving an Interlocal Cooperation Agreement; and
 - (3) Interlocal Cooperation Agreement.

Mr. NIENABER discussed with the Commissioners the aforementioned documents. These are the same documents which were distributed to the Commissioners by correspondence dated November 3, 2020. After discussion, upon motion of Danny Northcutt and second by Rodger Bingham, it was unanimously,

“RESOLVED as follows:

- (1) The District be and the same is hereby authorized through its representatives to execute the attached RESOLUTION APPROVING A LEASE FOR THE FINANCING OF A PROJECT AND AUTHORIZING THE EXECUTION OF

Grant Co. Sanitary Sewer District
Minutes
November 19, 2020

VARIOUS DOCUMENTS RELATED TO SUCH PURPOSE.

- (2) The District be and same is hereby authorized through its representatives to execute the attached RESOLUTION OF THE GRANT COUNTY SANITARY SEWER DISTRICT APPROVING AN INTERLOCAL COOPERATION AGREEMENT BETWEEN THE GRANT COUNTY SANITARY SEWER DISTRICT AND OTHER PARTIES THERETO REGARDING THE KENTUCKY ASSOCIATION OF COUNTIES FINANCE CORPORATION.
 - (3) The District be and the same is hereby authorized through its representatives to execute the attached INTERLOCAL COOPERATION AGREEMENT.”
2. Mr. Nienaber requested a COVID-19 update. Superintendent Catlett reported that effective immediately the District will close its office to customer traffic in conformity with Governor Beshear’s November 17, 2020 Executive Order. The District’s drive-thru window will remain open and operational. Dianne Cook reported that the notice to District customers relating to the Public Service Commission’s Order have been sent. She also reported that the District notices of service termination and delinquencies in bill payment have not raised significantly over pre-COVID-19 numbers.
 3. Mr. Nienaber inquired as to the status of refunds/underbilling invoices required by the Public Service Commission’s Order. Dianne Cook reported that all of the refund checks have been issued and mailed. In addition, invoices for underpayments have been issued and are being paid at a respectable rate.

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

1. Mr. Odle reported on the status of the Equalization Basin Project. He reported that the land survey is not yet complete. A topographical map was sent to the geotechnical engineer requesting an inspection of the site. Based upon the local topography and soil composition, the geotech is going to perform some test bores to insure stability. The test-boring will be completed by AEI Geotechnical Services. The cost of their services is \$12,650.00. Mr. Odle reported that this is consistent with the original cost estimate. Mr. Nienaber inquired as to whether or not the District will need additional acreage for completion of this Project. Mr. Odle and Superintendent Catlett reported that decision

Grant Co. Sanitary Sewer District
Minutes
November 19, 2020

has not yet been made. Mr. Odle and Superintendent Catlett will keep the District informed on any developments with respect to that issue.

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

1. Paul Harp gave the Superintendent's Report as attached.
2. Mr. Harp reported that the PH issues at the Treatment Plant have been resolved.

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

1. Dianne Cook distributed to the Commissioners the Preliminary Budget for 2020. Ms. Cook reported that the District will need to take final action on the 2021 Budget at the next meeting. She requested that all of the Commissioners review the attached Preliminary 2021 Budget and if anyone has any recommended changes, that they notify her in sufficient time that those recommendations could be distributed to the other Commissioners prior to the next regularly scheduled meeting for December 17, 2020.
2. Dianne Cook reported that the next meeting is scheduled for December 17, 2020.

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
NOVEMBER, 2020

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
Citco Water	Sewer Plant Chemicals	\$1,152.46
Bullock Pen Water District	Management Agreement 10/20	\$15,061.68
Owen Electric	Electric Service	\$4,198.63
BB&T (VISA)	Credit card	\$846.10
The Cincinnati Insurance Companies	Insurance Installment	\$979.00
Smartbill	Billing & Postage 10/20	\$756.46
Bullock Pen Water District	Water Bills	\$389.80
The Cincinnati Insurance Companies	Insurance Instrmnt NonProfit Pillar Policy	\$245.50
Electric Motor Technologies	Motor Repair	\$2,511.14
Flush Sanitation	Sludge Hauling	\$1,800.00
Thomas R. Nienaber	Attorney Fees - 10/21-11/9/20	\$1,232.50
Wascon	2" Extension - Kornhoff -Shady Ln.	\$604.00
HMB Professional Engineering	Gen. Eng. Svcs & WWTP Equalization	\$877.50
Duke Energy	Electric Service	\$2,016.44
Ky State Treasurer	Sales & Use Tax 10/20	\$489.26
SmartBill	Bills/Envelopes - 2020	\$1,098.95
Pace Analytical Svcs	Sample Analysis	\$1,613.48
GCSSD	Sewer Bills	\$109.69
Clear Choice	Gravel @ Pump Stns	\$464.14
Morris & Bressler	Accounting Svcs 10/20	\$1,830.90
CCP Industries	Sewer Paper Supplies	\$468.68
Best Way Disposal	Dumpster P/U 11/20	\$72.09
Boone Steel	Kyley Ln Pump Stn Rails	\$356.00
Smartbill	Billing & Postage 11/20	\$755.21
	TOTAL	\$49,422.47


Charles Givin, Chairman


Danny Northcutt, Secretary

**GRANT CO SANITARY SEWER DISTRICT
OCTOBER, 2020**

WARRANTS

10/2/2020	BULLOCK PEN WATER	97.80	REPAIR CLMP-VINCENT PUMP STN
10/2/2020	CCP INDUSTRIES	218.57	TOWELS/SW PLANT
10/2/2020	CHEMICALS INC	209.70	CHEMICALS SW PLNT
10/2/2020	CI THORNBURG CO	2456.73	CHEMICALS SW PLNT
10/2/2020	POSTMASTER	208.00	ANNUAL PO BOX RENTAL
10/2/2020	SMARTBILL	1098.95	FORMS,ENVELOPES BILLING 2021
10/2/2020	CINCINNATI INS CO	979.20	MONTHLY INSURANCE
10/2/2020	VAN GORDER, WALKER	1200.00	2019 AUDIT REPORT
10/13/2020	G.C. OCC TAX ADM	22.50	COMMISSIONER PAYROLL TAX
10/14/2020	BULLOCK PEN WATER	162.46	REIMB ZORO TOOLS
10/14/2020	BULLOCK PEN WATER	314.32	WATER BILLS
10/14/2020	GCSSD	33.97	SW @ SW PLANT
10/14/2020	BEST WAY DISPOSAL	72.41	DUMPSTER P/U 10/20
10/14/2020	BULLOCK PEN WATER	251.54	PUMP STN RD MAINT GRAVEL
10/14/2020	OWEN ELECTRIC CO OP	4241.83	ELECTRIC SERVICES
10/14/2020	VITECH INC	850.56	PARTS/SUPPLIES
10/15/2020	FLUSH SANITATION	2400.00	16 LDS SLUDE HAULING
10/15/2020	MORRIS & BRESSLER	2129.65	ACCOUNTING SVCS 9/20
10/15/2020	PACE ANALYTICAL	1613.48	LAB ANALYSIS
10/15/2020	BB&T (VISA BILL)	21.99	WEBSITE SVC
10/19/2020	TRACTOR SUPPLY	211.41	CREDIT PLAN SW PLANT TOOL/PART
10/21/2020	BULLOCK PEN WATER	47.00	REIMB SW PLT PARTS
10/21/2020	KY STATE TREASURER	491.64	SALES & USE TAX 9/20
10/22/2020	CHARLES GIVIN	90.85	COMMISSIONER FEE
10/22/2020	DAN NORTHCUTT	90.85	COMMISSIONER FEE
10/22/2020	LEO SAYLOR	90.85	COMMISSIONER FEE
10/22/2020	ROBERT WORTHINGTON	90.85	COMMISSIONER FEE
10/22/2020	RODGER BINGHAM	90.85	COMMISSIONER FEE
10/23/2020	BULLOCK PEN WATER	14859.23	MGT FEE
10/23/2020	HELLMANN LUMBER	19.99	SW PLANT DRILL BITS
10/23/2020	HMB PRO ENGINEERS	1072.50	GEN ENG SVCS
10/23/2020	KY RURAL WATER	993.20	2021 KRWA MEMBERSHIP DUES
10/23/2020	THOMAS NIENABER	1400.00	ATTORNEY FEES 9/16-10/19/20
10/23/2020	BULLOCK PEN WATER	35.25	LIFTSTN REPAIR/SUPPLIES
10/23/2020	CCP INDUSTRIES	204.72	SW PLANT SUPPLIES/GLOVES
10/23/2020	KOI ENTERPRISES	33.92	VEHICLE SUPPLIES
10/23/2020	WISEWAY SUPPLY	16.58	SW PLANT REPAIS/PARTS
10/27/2020	CINTAS	35.94	ALCOHOL SWABS / SW PLNT
10/27/2020	CITY OF CRITTENDEN	7006.40	TRASH COLLECTIONS 09/20
10/27/2020	CITY OF WILLIAMSTOW	1600.00	SLUDGE PROCESS 10/01/20
10/21/2020	DUKE ENERGY	2379.79	ELECTRIC SERVICES
10/8/2020	BB&T	9492.86	LOAN PYMT

TOTAL DISBURSEMENTS 58938.34

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
OCTOBER, 2020**

GROSS RECEIPTS		\$ 78,352.73
DISBURSEMENTS		
UTILITIES	\$ 7,042.32	
SALARIES - NET	454.25	
MILEAGE	0.00	
MAINTENANCE & OPERATION	30,232.00	
SUPPLIES	2,185.74	
GENERAL	<u>19,024.03</u>	
TOTAL DISBURSEMENTS		<u>58,938.34</u>
NET		<u><u>\$ 19,414.39</u></u>

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

Grant County Sanitary Sewer District
November, 2020

BANK BALANCES:

FORCHT BANK

Revenue	\$227,407.50
Maintenance & Operations	\$33,618.90
Merchant Services Acct	\$205,864.70
Loans Replacement Reserve	\$23,400.00

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 the business-type activities of Grant County Sanitary Sewer District (District), which comprise the balance sheet as of October 31, 2020, and the related statements of revenues and expenses - historical for the one month and ten months ended October 31, 2020 and 2019 and budgeted for the ten months ended October 31, 2020 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 the statement of cash flows, the statement of changes in net position, and substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted statements and 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.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context.

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

Morris & Bressler, PSC

Morris & Bressler, PSC
Certified Public Accountants

November 17, 2020

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, 2020

	Oct 31, 20
ASSETS	
Current Assets	
Checking/Savings	
128 · RESTRICTED CASH	108,516.64
131.07 · CIB-MAINTENANCE & OPERATION FOR	21,192.06
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	205,845.60
131.06 · CIB-REVENUE - FORCHT	224,192.88
135 · CERTIFICATES OF DEPOSIT	133,942.89
Total Checking/Savings	693,690.07
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	123,742.26
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-9,900.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	32,549.16
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	35,179.90
142.02 · ACCOUNTS RECEIVABLE-OTHER	7,898.12
162 · PREPAYMENTS	10,130.01
171 · ACCRUED INTEREST RECEIVABLE	326.16
174.03 · UNAMORTIZED RATE CASE EXP	4,525.80
Total Other Current Assets	204,451.41
Total Current Assets	898,141.48
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
105.18 · CIP - MHP TAP IN	3,172.60
105.19 · CIP-EQUALIZATION TANK	6,536.25
Total 105 · CONSTRUCTION IN PROGRESS	40,034.79
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	2,335,300.14
320.3 · S.T.P.-SEWER TREATMENT PLT EQUI	299,754.53
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	-2,731,417.00
Total Fixed Assets	6,318,589.68
Other Assets	
186.1 · DEFERRED RATE CASE EXP	16,594.66
Total Other Assets	16,594.66
TOTAL ASSETS	7,233,325.82
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	34,805.90
Credit Cards	846.10
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	374.85
241 · TAX COLLECTIONS PAYABLE	871.61
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	6,684.15
235 · CUSTOMER DEPOSITS	55,809.43

SEE ACCOUNTANTS' COMPILATION REPORT

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of October 31, 2020

	Oct 31, 20
238 · ACCRUED INT ON KIA PHASE I	1,685.60
239 · ACCRUED INT ON KIA PHASE II	9,198.14
240 · ACCRUED INT ON BB&T LEASE	615.89
243 · CURRENT PORTION OF LTD	159,189.42
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	233,182.63
Total Other Current Liabilities	234,429.09
Total Current Liabilities	270,081.09
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	134,848.60
221 · NOTE PAYABLE - KIA - PHASE II	735,853.39
222 · CAPITAL LEASE - BB&T	256,591.34
224 · LESS CURR PORTION OF LTD	-159,189.42
Total Long Term Liabilities	968,103.91
Total Liabilities	1,238,185.00
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,191,296.35
3001 · RESTRICTED	11,900.37
3010 · UNRESTRICTED	718,761.60
Total 3020 · NET POSITION	5,921,958.32
Net Income	73,182.50
Total Equity	5,995,140.82
TOTAL LIABILITIES & EQUITY	7,233,325.82

GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES
October 2020

	Oct 20	Oct 19	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	60,568.62	49,737.90	10,830.72
470 · FORFEITED DISCOUNTS	0.00	889.43	-889.43
471 · MISCELLANEOUS SERVICE REVENUE	1,040.71	1,204.51	-163.80
Total Income	<u>61,609.33</u>	<u>51,831.84</u>	<u>9,777.49</u>
Gross Profit	61,609.33	51,831.84	9,777.49
Expense			
403 · DEPRECIATION EXPENSE	17,131.80	16,520.75	611.05
407 · AMORTIZATION EXPENSE	377.15	0.00	377.15
408 · TAXES OTHER THAN INCOME	38.25	38.25	0.00
603 · SALARIES & WAGES-COMMISSIONERS	500.00	500.00	0.00
615 · PURCHASED POWER	6,211.89	7,553.24	-1,341.35
618 · TREATMENT PLANT CHEMICALS	3,027.46	955.73	2,071.73
631 · CONTRACTUAL SERVICES-ENGINEERS	282.50	292.50	0.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	1,830.90	620.53	1,210.37
633 · CONTRACTUAL SERVICES-LEGAL	1,400.00	787.50	612.50
634 · CONTRACTUAL SERVICE-MANAGMENT	12,970.00	12,970.00	0.00
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	2,016.85	1,981.85	35.00
620 · MATERIALS AND SUPPLIES	1,087.38	5,757.53	-4,670.15
635 · OPERATING EXPENSES	12,374.52	14,522.05	-2,147.53
650 · TRANSPORTATION EXPENSE	969.97	984.59	-14.62
656 · INSURANCE-VEHICLE	264.61	264.61	0.00
657 · INSURANCE-GENERAL LIABILITY	536.21	536.21	0.00
658 · INSURANCE - PROPERTY	310.46	310.46	0.00
659 · INSURANCE-OTHER	68.72	58.97	9.75
670 · BAD DEBT EXPENSE	0.00	-100.00	100.00
Total Expense	<u>61,408.67</u>	<u>64,554.77</u>	<u>-3,146.10</u>
Net Ordinary Income	200.66	-12,722.93	12,923.59
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	114.90	325.00	-210.10
432 · PROCEEDS FROM CAPITAL CONTRIB	4,000.00	1,000.00	3,000.00
Total Other Income	<u>4,114.90</u>	<u>1,325.00</u>	<u>2,789.90</u>
Other Expense			
427 · INTEREST EXPENSE	2,800.62	3,168.94	-368.32
Total Other Expense	<u>2,800.62</u>	<u>3,168.94</u>	<u>-368.32</u>
Net Other Income	1,314.28	-1,843.94	3,158.22
Net Income	<u><u>1,514.94</u></u>	<u><u>-14,566.87</u></u>	<u><u>16,081.81</u></u>

SEE ACCOUNTANT'S COMPILATION REPORT

GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES
 January through October 2020

	Jan - Oct 20	Jan - Oct 19	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	666,426.03	586,313.32	80,112.71
470 · FORFEITED DISCOUNTS	1,514.93	8,022.44	-6,507.51
471 · MISCELLANEOUS SERVICE REVENUE	10,807.15	10,732.70	74.45
Total Income	678,748.11	605,068.46	73,679.65
Gross Profit	678,748.11	605,068.46	73,679.65
Expense			
403 · DEPRECIATION EXPENSE	171,318.00	165,207.50	6,110.50
407 · AMORTIZATION EXPENSE	1,508.60	0.00	1,508.60
408 · TAXES OTHER THAN INCOME	1,810.20	1,791.47	18.73
603 · SALARIES & WAGES-COMMISSIONERS	4,900.00	4,800.00	100.00
615 · PURCHASED POWER	66,857.22	71,903.73	-5,046.51
618 · TREATMENT PLANT CHEMICALS	20,892.46	6,613.64	14,278.82
631 · CONTRACTUAL SERVICES-ENGINEERS	4,485.00	5,060.00	-575.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	27,763.10	20,390.64	7,372.46
633 · CONTRACTUAL SERVICES-LEGAL	9,004.38	5,956.25	3,048.13
634 · CONTRACTUAL SERVICE-MANAGMENT	129,700.00	129,700.00	0.00
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	17,349.88	17,773.23	-423.35
620 · MATERIALS AND SUPPLIES	9,964.48	33,785.02	-23,820.54
635 · OPERATING EXPENSES	109,373.41	97,800.78	11,572.63
642 · RENT OF EQUIPMENT	1,274.11	0.00	1,274.11
650 · TRANSPORTATION EXPENSE	3,459.86	2,549.69	910.17
656 · INSURANCE-VEHICLE	2,646.10	2,646.10	0.00
657 · INSURANCE-GENERAL LIABILITY	5,362.14	5,047.78	314.36
658 · INSURANCE - PROPERTY	3,104.60	3,104.60	0.00
659 · INSURANCE-OTHER	658.18	528.81	129.37
660 · ADVERTISING EXPENSE	8.56	8.50	0.06
670 · BAD DEBT EXPENSE	0.00	-300.00	300.00
675 · MISCELLANEOUS EXPENSE	32.18	25.00	7.18
Total Expense	591,472.46	574,392.74	17,079.72
Net Ordinary Income	87,275.65	30,675.72	56,599.93
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	2,278.37	2,335.38	-57.01
432 · PROCEEDS FROM CAPITAL CONTRIB	13,000.00	14,855.54	-1,855.54
Total Other Income	15,278.37	17,190.92	-1,912.55
Other Expense			
427 · INTEREST EXPENSE	29,371.52	33,030.68	-3,659.16
Total Other Expense	29,371.52	33,030.68	-3,659.16
Net Other Income	-14,093.15	-15,839.76	1,746.61
Net Income	73,182.50	14,835.96	58,346.54

SEE ACCOUNTANT'S COMPILATION REPORT

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
January through October 2020

	Jan - Oct 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	666,426.03	642,175.00	24,251.03
470 · FORFEITED DISCOUNTS	1,514.93	8,334.00	-6,819.07
471 · MISCELLANEOUS SERVICE REVENUE	10,807.15	11,916.00	-1,108.85
Total Income	678,748.11	662,425.00	16,323.11
Gross Profit	678,748.11	662,425.00	16,323.11
Expense			
403 · DEPRECIATION EXPENSE	171,318.00	171,318.00	0.00
407 · AMORTIZATION EXPENSE	1,508.60	2,084.00	-575.40
408 · TAXES OTHER THAN INCOME	1,810.20	1,803.50	6.70
603 · SALARIES & WAGES-COMMISSIONERS	4,900.00	5,000.00	-100.00
615 · PURCHASED POWER	66,857.22	69,731.00	-2,873.78
618 · TREATMENT PLANT CHEMICALS	20,892.46	9,166.00	11,726.46
631 · CONTRACTUAL SERVICES-ENGINEERS	4,485.00	12,500.00	-8,015.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	27,763.10	22,166.00	5,597.10
633 · CONTRACTUAL SERVICES-LEGAL	9,004.38	8,166.00	2,838.38
634 · CONTRACTUAL SERVICE-MANAGMENT	129,700.00	129,700.00	0.00
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	17,349.88	17,177.50	172.38
620 · MATERIALS AND SUPPLIES	9,964.48	19,166.00	-9,201.52
635 · OPERATING EXPENSES	109,373.41	84,804.00	24,569.41
642 · RENT OF EQUIPMENT	1,274.11	0.00	1,274.11
650 · TRANSPORTATION EXPENSE	3,459.86	4,166.00	-706.14
656 · INSURANCE-VEHICLE	2,646.10	2,645.00	1.10
657 · INSURANCE-GENERAL LIABILITY	5,362.14	5,363.00	-0.86
658 · INSURANCE - PROPERTY	3,104.60	3,105.00	-0.40
659 · INSURANCE-OTHER	658.18	590.00	68.18
660 · ADVERTISING EXPENSE	8.56	100.00	-91.44
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	32.18	50.00	-17.82
Total Expense	591,472.46	566,801.00	24,671.46
Net Ordinary Income	87,275.65	95,624.00	-8,348.35
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	2,278.37	2,250.00	28.37
432 · PROCEEDS FROM CAPITAL CONTRIB	13,000.00	8,000.00	5,000.00
Total Other Income	15,278.37	10,250.00	5,028.37
Other Expense			
427 · INTEREST EXPENSE	29,371.52	35,704.00	-6,332.48
Total Other Expense	29,371.52	35,704.00	-6,332.48
Net Other Income	-14,093.15	-25,454.00	11,360.85
Net Income	73,182.50	70,170.00	3,012.50

SEE ACCOUNTANT'S COMPILATION REPORT

RATE		TOTALS	5YR REFUND -14919.63	2YR OWED 36262.93	NOTES
YG	GRANT CO BOARD OF ED	202-01950-00		3019.34	
YF	EAGLE CREEK COUNTRY CLUB	202-10100-00		3923.02	Still owes - paying the current bill
YC	GC FISCAL NEW BATH/OFFICE	202-34700-00		763.36	
YB	WHIPPY DIP	202-35200-03	-214.05		
YB	ELLISTON STANLEY	202-36400-02	-452.40		
YD	COC- OFFICE	202-49950-00		18.18	
YF	DALTON PROP SOUTHSIDE	202-49980-00		1103.73	
YB	B&D MOWER	202-50900-00	-508.10		
YB	DONNA'S BARBER SHOP	202-51400-00	-303.24		
YB	LORI HENRY	202-51400-01	-256.41		
YB	B&D MOWER OFFICE	202-54050-00	-559.11		
YB	BARNHILL, DOUG	202-54100-01	-327.92		
YB	COC	202-54200-00	-548.77		
YB	THE POTTER'S HOUSE	202-54280-04	-322.20		
YB	FUGATE, MARGART-CHURCH	202-54280-05	-108.79		
YB	BAD TO THE BONE	202-54290-03	-551.09		
YB	DALTON PROP OLD COSMOZ	202-54300-02	-311.46		
YB	BLUEGRASS TREASURES	202-54330-01	-96.23		
YE	DALTON WASH DRY	202-54340-03		1444.95	
YF	DALTON PROPERTIES CARWASH	202-54380-00		404.58	
YB	BANK OF KENTUCKY	202-56000-01	-9.48		
YB	BRANCH BANKING & TRUST	202-56000-02	-511.52		
YB	CASE FAMILY CHIRO	202-56200-10	-332.00		
YB	COC FIREHOUSE	202-56400-00	-224.63		
YB	CRITTENDEN CHRISTIAN	202-56800-00	-231.63		
YB	DALTON PROP OFFICE	202-57300-00		312.54	
YB	CRITTENDEN BAPTIST	202-57400-00	-167.01		
YD	CRITTENDEN BAPTIST	202-57410-00		17.01	
YB	MELTON REAL ESTATE	202-61800-18		81.14	
YB	MELTON REAL ESTATE	202-62800-00	-514.32		
YB	BPWD OFFICE	202-66200-00	-491.71		
YB	KOI PARTS	202-66650-03	-381.54		
YB	MILLER, KENNETH	202-67150-01	-448.78		

YB	KILBY, SHAWN & KIM	202-68600-20	-67.20	
YB	ALLAN HODGE AUTO REPAIR	203-02100-03	-538.44	
YF	LIGHTLEAF APT	203-02750-00		1062.02
YC	OHIO CINCY MISSION	203-10630-08	-47.40	
YB	BRYAN ELDRIDGE FARM	203-13900-00		154.83
YB	BOWLIN GROUP LLC	203-28630-09	-489.33	
YB	BOWLIN GROUP LLC	203-29320-11	-389.27	
YD	EAST KY POWER	203-62900-00		18.03
YD	FAMILY DOLLAR	203-62945-01		796.00
YF	DINOVITE	203-62950-03		1062.03
YD	WOLFE STEEL	203-62955-00		340.78
YD	WOLFE STEEL	202-62960-00		405.13
YD	MIAMI VALLEY TUBE	203-62970-00		181.44
YB	CAS SALES AND RENTAL	203-63000-01	-307.52	
YB	CAS SALES AND RENTAL	203-63300-01	-555.66	
YB	FORCHT BANK	203-63600-00	-496.25	
YB	HODGE AUTO REPAIR	203-63900-04	-451.43	
YF	DAIL INVESTMENTS	203-63950-06		2304.16 Making payments - 24 months
YD	SOUTH I-75	203-63970-02		18.03
YE	SOUTH I-75	203-63980-00		436.52
YF	MCDONALD'S	203-64000-00		1514.77
YD	GRANT CO OIL	203-64250-01		29.99
YD	VALOR OIL	203-64500-01		745.37
YD	TRIUMPH ENERGY	203-64800-03		1973.85 Making payments -24 months
YD	GRANT CO DRUGS	203-65100-04		286.70
YE	WENDY'S	203-65120-00		436.52
YD	DOLLAR GENERAL #6933	203-65180-01		170.15
YB	LAXMI SUBS	203-65200-01		5.91
YB	LUNDSFORD	203-65200-02	-12.06	
YB	TASTY SUBS	203-65200-03		18.04
YB	LITTLE HANDS BIG H SUITE C	203-65230-03		368.12 No response but daycare is closed due to Covid-19 Last payment pd in July, 2020 -
YB	PLACE FOR KIDS SUITE D	203-65240-01	-104.24	
YB	LITTLE HANDS BIG H SUITE D	203-65240-02	-68.07	
YB	PLACE FOR KIDS SUITE E	203-65250-01	-95.95	
YB	LITTLE HANDS BIG H SUITE E	203-65250-02	-59.32	
YF	TOEBBEN LTD	203-65600-00		1062.02
YB	CRITTENDEN RETAIL CENTER	203-65800-00	-517.16	

YD	MAJJ HOLDINGS	203-90080-00		18.03
YB	MONEY MAGIC MIRROR	204-02000-00	-10.66	
YB	WILLIAM, DARRYL&CAROL	204-02000-01	-252.78	
YG	NO KY RC DPT JUV JUSTICE	204-13100-00		2782.18 Received payment
YG	KY TRAN I-75 WEIGHT STN	204-13150-00		904.32
YF	CHURCH OF JESUS CHRIST	204-17930-01		1142.46
YB	D&S TRANSPORTATION	206-79300-03	-434.01	
YB	NATIONAL TRUCK EQUIPMENT	206-79320-00	-531.55	
YD	NORTHERN KY RV PARK	207-33000-04		843.38
YB	SHERMAN BAPTIST ANNEX	207-35700-02	-272.54	
YB	SHERMAN BAPTIST	207-36000-00	-490.25	
YB	CORNERSTONE	207-36575-00	-242.46	
YB	RUTHMAN	207-36900-03		1062.02
YB	SELECT DIESEL REPAIR	207-37500-02		301.72
YB	CHRIST COMMUNITY	207-64300-04	-247.12	
YB	WALICK COMMUNITIES	213-34350-10	-24.98	
YB	WALICK/NKCAC COMMUNITIES	213-34670-10	-78.40	
YE	JORDAN RROPERTY LLC	213-37330-02		2262.40 Making payments - 24 months
YB	WILLIAMSTOWN MHC	214-00380-02	-263.19	
YC	GRANT CO SANITARY SEWER	214-02590-01		2468.16
		TOTALS	-14919.63	36262.93
			31 cks cleared	<u>10831.55</u> Less unpaid payment amounts
			18 cks out	25431.38 Total amount received from customers

Grant Co. Sanitary Sewer District

Supervisor's Report

October

22nd) – P.S.C. completed their sanitary survey inspection.

27th) – Replaced a piece of the main air line on plant #1 at the Sewer Plant.

30th) – Replaced a piece of the main air line on plant #2 at the Sewer Plant.

November

5th) – Pulled debris off all 4 plants at the Sewer Plant.

- Pulled the influent bar screen to clear debris at the Sewer Plant.

10th) – Pulled pump #1 at Vincent lift station due to high amps, unclogged the pump and reinstalled it into the pit.

12th) – Installed pump #1 in Kyley lift station after a repair by EMT. (Sent the pump back to EMT).

13th) – Pulled pump #2 at Kyley lift station and sent to EMT for repair.

- Installed the spare 5 hp in Kyley lift station.

16th) – Pulled pump #1 at Barley lift station due to high amps, unclogged the pump and reinstalled it into the pit.

17th) – Employees completed a continuing education webinar on Sewer Plant Operation.

*Sent more documents to PSC for the sanitary survey inspection.

*pH issue has subsided at the sewer plant we will continue to look into this issue with warmer weather.

**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

11-10-20 Services Rendered as defined in Management Agreement

**Monthly charges for
October, 2020**

	Amount
Labor:	\$12,220.00
Plant Operation	\$1,260.00
October Reconnect Fees	\$0.00
Rent:	<u>\$750.00</u>

Office Equip/Supplies:

Staples	Office Supplies	\$60.63
CBTS	Phone System	\$151.66
CSM, Inc.	Computer Svcs	\$26.70
Invoice Cloud	Billing Portal/09/20	\$83.00
Spectrum	Internet	\$28.39
Intuit	Payroll dwnld	\$130.00
Pitney Bowes	Postage Machine	\$27.77
Critt Fast Lane	gas purchases 10/20	\$254.88
ProSource	copier lease/overages	\$33.40
Harbor Freight	Reimb for Tools Purch	\$35.25

Total Bill for October, 2020 **\$15,061.68**

GRANT COUNTY SAI (SEWER DISTRICT)
2021 Budget Worksheet

PRELIM

	12/31/16	12/31/17	12/31/18	12/31/19	9/30/20	Projection Calculation	Projected 12/31/2020	Budget Calculation	Budget 12/31/2021
Ordinary Income/Expense									
Income									
419 - INTEREST INCOME	1,393.65	1,654.34	1,871.20	2,912.21	2,163.47	See Worksheet 6	2,885	See Worksheet 6	2,700
481 - METERED SEWER REVENUE									
481.1 - SALES TO RESIDENTIAL CUSTOMERS	597,976.32	602,437.81	622,183.23	617,509.81	508,169.94	Actual Oct-Dec19+Inc	670,864	See Worksheet 7	697,705
481.2 - SALES TO COMMERCIAL CUSTOMERS	85,282.81	88,746.25	90,164.02	84,838.93	74,928.40	Actual Oct-Dec19+Inc	96,914	See Worksheet 7	100,751
481.3 - SALES TO INDUSTRIAL CUSTOMERS	4,428.22	3,766.44	3,709.59	3,484.20	3,550.60	Actual Oct-Dec19+Inc	4,559	See Worksheet 7	4,741
481.13 - LEAK ADJUSTMENTS	-5,881.79	-8,808.93	-5,089.52	-8,841.85	-1,402.91	Plus (800)-See Wksht 7	-2,203	Used 4 Year Average	-7,000
481.11 - BILLING ERRORS	-8,820.81	-893.15	-8,892.26	-3,819.08	-1,899.91	Plus (2195)-See Wksht 7	-4,095	Used 4 Year Average	-5,608
481.12 - ACCOUNTS RECEIVABLE ADJUSTMENTS	1,579.60	1,124.24	-891.37	1,016.17	1,519.23	Plus 255-See Wksht 7	1,774	Avg of '16, '17 & '19	1,240
Total 481 - METERED SEWER REVENUE	674,564.35	686,272.48	701,183.69	694,188.18	584,855.35		767,814		791,829
492 UNMETERED SEWER REVENUE	968.11	0.00	0.00	0.00	20,992.06	No Change	0	None Expected	0
470 - FORGOTTEN DISCOUNTS	9,002.66	9,910.30	10,188.63	9,628.55	1,514.93	+ Actual Oct - Dec '18	4,188	Approx Same as 2019	10,000
471 - MISCELLANEOUS SERVICE REVENUE	14,313.29	14,298.05	16,785.01	13,860.36	9,766.44	+ Actual Oct - Dec '18	12,793	Approx \$1,800 More	14,300
Total Income	700,242.06	712,135.15	730,026.53	720,589.30	619,302.25		787,680		818,829
Expenses									
Used 75 Yr Life on Mains									
403 - DEPRECIATION EXPENSE	192,129.00	196,044.00	201,674.00	202,500.00	154,186.20	2019 Dep'n Schedule	253,522	See Worksheet 5	252,878
407 - AMORTIZATION OF RATE CASE EXPENSE		0.00	0.00	0.00	1,131.45	Plus 377.15 x 3	2,263	\$377.15 X12	2,500
408 - TAXES OTHER THAN INCOME		0.1992%	0.1995%	0.1951%	0.1992%		0.1992%		0.1992%
408.10 - UTILITY REGULATORY ASSESS FEE	1,271.78	1,394.90	1,420.98	1,424.27	1,435.35	No Change	1,435	% of 2020 income	1,569
408.12 - PAYROLL TAXES	451.35	497.25	451.35	443.70	336.60	Com Wages X 7.65%	451	Com Wages X 7.65%	459
Total 408 - TAXES OTHER THAN INCOME	1,723.13	1,892.15	1,872.31	1,867.97	1,771.95		1,887		2,028
603 - SALARIES & WAGES-COMMISSIONERS	5,900.00	6,500.00	5,900.00	5,600.00	4,400.00	Plus \$500 X 3	5,900	\$100 X 5 X 12	6,000
615 - PURCHASED POWER	84,384.70	70,722.58	87,187.63	88,248.90	60,645.33	See Worksheet 1	80,860	See Worksheet 1	82,450
618 - TREATMENT PLANT CHEMICALS	15,695.82	11,281.51	15,205.07	6,613.64	17,865.00	Divide by 9 X12	23,820	Per Billy	20,000
Was PAA level									
MATERIALS & SUPPLIES									
620.01 PUMPING SYSTEM OPERATIONS	3,839.69	373.28	1,079.10	1,375.77	2,494.90	Plus Oct - Dec 2019	2,664	Approx Same	2,500
620.02 PUMPING SYSTEM REPAIRS	11,520.29	14,608.73	8,237.28	29,702.16	0.00	moved to system repairs	0		0
620.03 TREATMENT PLANT OPERATION	5,217.01	4,831.84	4,324.78	7,115.42	5,815.13	Divide 9 X 12	7,754	Approx Same	7,500
620.04 TREATMENT PLANT REPAIRS	2,810.41	2,712.38	4,436.95	7,100.69	6,948.23	Plus \$1,500	8,446	Will replace Defusers	7,700
617 FLOOD DAMAGES	0.00	0.00	1,763.31	0.00	0.00	No Change	0	None Expected	0
620.05 COLLECT SYSTEM OPERATIONS	437.00	758.94	54.55	143.59	0.00	No Change	0	Used 4 Year Average	350
620.06 COLLECT SYSTEM REPAIRS	47.85	46.38	482.83	6,850.42	3,061.97	Plus \$1,000	4,062	More Infiltration Repair	5,000
620.071 CUSTOMER ACCOUNT POSTAGE	7,828.32	7,533.63	7,732.30	8,047.10	5,091.69	Plus \$715 X 3	7,237	Approx Same	8,100
620.07 CUSTOMER ACCOUNT SUPPLIES	1,093.95	1,118.64	1,093.75	993.00	997.40	Plus \$91.58 X 3	1,272	Approx Same	1,300
620.081 GENERAL & ADMIN POSTAGE	359.90	458.45	337.36	359.51	246.82	Plus \$20 X 3	307	Approx Same	380
620.08 GENERAL & ADMIN SUPPLIES	1,975.43	1,240.38	1,353.00	863.93	1,141.89	Divide 9 X 12	1,523	Approx Same	1,500
TOTAL MATERIALS & SUPPLIES	34,929.85	33,680.59	30,875.21	62,551.59	25,796.03		33,264		34,310
631 - CONTRACTUAL SERVICES-ENGINEERS	4,445.00	4,950.00	6,615.00	5,840.00	4,387.50	Plus 380 X 3	5,528	Approx Same As 2018	6,500
633 - CONTRACTUAL SERVICES-ACCOUNTING	25,145.88	31,584.10	33,245.83	27,364.01	25,932.20	Plus \$5,600	31,532	Approx Same	31,500
633 - CONTRACTUAL SERVICES-LEGAL	5,782.50	9,153.50	7,350.50	6,656.25	7,604.38	Plus \$1,500	9,104	Approx Same as 2019	6,500
634 - CONTRACTUAL SERVICE-MANAGEMENT	123,845.90	126,702.91	132,911.90	160,051.50	116,730.00	+ 12,970 X 3 + \$3,500	159,140	12,970 X 12 + \$3,500	159,140
635 - CONTRACTUAL SERVICE-OTHER	95,236.85	103,422.24	78,822.57	92,354.04	84,741.58	See Worksheet #2	104,048	See Worksheet #2	112,135
636 - CONTRACTUAL SERVICE-SAMPLE ANYS	14,457.50	14,757.00	15,806.57	20,987.42	15,333.03	+ 14 Weeks X 403.37	20,980	52 weeks X 403.37	20,975
642 - RENT OF EQUIPMENT	1,398.67	1,913.91	1,409.95	1,006.15	1,752.15	+32X3+208 PO Box	2,058	Approx Same as 2018	958
650 - TRANSPORTATION EXPENSE	5,270.01	2,950.60	5,001.87	2,936.88	2,489.89	Plus \$600	2,990	Approx Same	3,000

GRANT COUNTY SA Y SEWER DISTRICT
2021 Budget Worksheet

PRELIM Y

	12/31/16	12/31/17	12/31/18	12/31/19	9/30/20	Projection Calculation	Projected 12/31/2020	Budget Calculation	Budget 12/31/2021
656 - INSURANCE-VEHICLE	1,346.87	1,256.80	2,706.24	3,175.32	2,381.49	Plus \$264.61 X 3	3,175	= 264.61 X 12	3,175
657 - INSURANCE-GENERAL LIABILITY	5,861.25	4,992.41	5,835.98	6,120.20	4,825.83	Plus \$536.21 X 3	6,435	= 536.21 X 12	6,435
658 - INSURANCE - PROPERTY	5,173.08	8,756.32	5,615.63	3,725.52	2,794.14	Plus \$310.46 X 3	3,726	= 310.46 X 12	3,726
659-INSURANCE - OTHER	0.00	0.00	272.80	645.75	589.46	Plus \$68.72 X 3	796	= 68.72 X 12	825
660 ADVERTISING EXPENSE	0.00	8.23	52.45	8.50	8.56	No Change	9	Approx Same	100
670 - BAD DEBT EXPENSE	6,752.89	8,201.08	10,222.64	8,349.99	0.00	Plus \$8,200	8,200	Used 4 year average	8,400
675 - MISCELLANEOUS EXPENSE	88.04	186.64	24.91	25.00	32.18	No Change	32	Use \$60	60
Total Expense	629,575.72	636,836.57	646,209.06	706,829.63	535,398.45		759,286		763,594
Net Operating Income	70,666.34	75,198.58	83,817.47	13,759.67	83,903.80		28,414		55,236
Other Income/Expense									
Other Income									
414 (GAINS) LOSSES-UTL PROP DISP	-84.98	173,085.19	15,841.67	0.00	0.00	No Change	0	None Expected	0
432 - PROCEEDS FROM CAPITAL CONTRIB									
432.01 - CUSTOMER CONTRIBUTIONS	6,000.00	12,000.00	11,811.56	15,855.54	9,000.00	Plus \$3000	12,000	Approx Same	12,000
432.03 - STATE GRANTS							0		0
432.04 - DONATED LINES							0		0
Total 432 - PROCEEDS FROM CAPITAL CONTRIB	6,000.00	12,000.00	11,811.56	15,855.54	9,000.00		12,000		12,000
Total Other Income	5,915.02	185,085.19	27,453.23	15,855.54	9,000.00		12,000		12,000
Other Expense									
427 - INTEREST EXPENSE									
427.4 - INTEREST ON CUSTOMER DEPOSITS	67.31	67.13	79.12	65.69	51.31	Divide by 9 Times 12	68	Approx Same	70
427.3 - INTEREST ON KIA ARRA LOAN	5,200.97	4,836.47	4,664.00	4,383.28	3,095.08	See Worksheet #3	4,094	See Worksheet #3	3,796
427.300 - INTEREST ON KIA BP LAKE PROJ.	26,844.32	25,752.79	24,628.28	23,469.78	16,808.42	See Worksheet #3	22,276	See Worksheet #3	21,047
427.302 - INTEREST ON B&B LEASE	19,583.20	16,836.88	14,044.31	11,172.44	6,616.09	See Worksheet #3	8,252	See Worksheet #3	5,187
Total 427 - INTEREST EXPENSE	51,695.80	47,593.27	43,415.71	39,091.17	26,570.90		34,691		30,099
Net Other Income	-45,780.78	137,491.92	-15,962.48	-23,235.63	-17,570.90		-22,691		-18,099
Net Income	24,885.56	212,690.50	67,854.99	-9,475.96	66,332.90		5,723		37,137
EXPECTED CASH FLOWS									
Net Income per Above	24,885.56	212,690.50	67,854.99	-9,475.96	66,333		5,723		37,137
Change in Construction Accounts Payable		0	0.00	0.00					
Rate Case Expense	-13,312.50	-3,578	0.00	-5,739.06	5,651		5,651		
Principal & Interest due on new money for six months								See Capital Budget	-14,902
Proceeds from KIA Loan								See Capital Budget	700,000
Depreciation & Amortization	192,129.00	196,044	201,674.00	202,500.00	154,186		253,522		255,378
(Gain)/Loss on Disposal of Assets	84.98	-173,085	-15,841.67	0.00	0		0		0
Proceeds from the Sale of Fixed Assets		294,470	20,366.87	0.00	0		0		0
Change in Operating Assets	-269.43	-26,756	34,753.40	0.00	-102,008		-102,008		-102,008
Less: Amount needed to balance			4,521.48	-13,159.58					
Equipment Replacement - Sewer Plant Fire			-82,111.89	0.00					0
Construction Projects - Surge Equalization Tank				-8,881.35				See Capital Budget	-700,000
Add to Property, Plant & Equipment	-74,664.17	-257,522	-46,743.11	-120,084.98	-15,308		0	See Capital Budget	0
Difference between Int Accrued & Pd	-280.27	-289	-297.57	-305.80	6,468	See Worksheet #3	-314	See Worksheet #3	-324
Principal Pmt on Long Term Debt	-138,915.00	-143,009	-147,189.60	-151,492.48	-103,832	See Worksheet #3	-155,892	See Worksheet #3	-160,470
Net Increase (Decrease) in Cash	-10,341.83	98,967	58,986.88	-104,639.19	11,489		6,681		14,811

GRANT COUNTY SA WY SEWER DISTRICT
2021 Budget Worksheet

PRELIMINARY

	12/31/16	12/31/17	12/31/18	12/31/19	9/30/20	Projection Calculation	Projected 12/31/2020	Budget Calculation	Budget 12/31/2021
Cash Balances									
Customer Deposits	85,578.12	86,714.49	85,650.54	86,306.86	83,469.81	See Worksheet 6	83,497.89	See Worksheet 6	83,627.99
Replacement Reserve	12,450.00	16,100.00	19,750.00	23,400.00	23,400.00	See Worksheet 6	27,050.00	See Worksheet 6	30,700.00
Construction	0.00	75,443.06	0.00	0.00	0.00	See Worksheet 6	0.00	See Worksheet 6	0.00
Maintenance & Operation	38,602.84	43,285.49	50,216.13	59,538.80	30,876.54	See Worksheet 6	57,331.79	See Worksheet 6	62,237.19
Revenue - Merchant Account	163,163.52	172,182.21	147,280.70	145,726.88	139,033.12	See Worksheet 6	139,091.94	See Worksheet 6	139,326.94
Revenue	158,703.52	163,105.97	305,301.27	206,311.07	234,383.73	See Worksheet 6	199,375.43	See Worksheet 6	205,265.89
Certificates of Deposit	158,558.17	159,191.48	130,057.34	132,333.18	133,942.89	See Worksheet 6	133,951.04	See Worksheet 6	133,951.04
Total	617,056.17	716,022.70	738,255.98	633,616.79	645,106.09		640,298.20		655,106.06
	617,056.17	716,022.70	773,009.38	633,616.79	645,106.09		640,298.20		655,106.05
	0.00	0.00	34,753.40	0.00	0.00		0.00		0.00
				633,616.79					
Cloud Receivables				26,665.70					
Total Cash Balance				660,182.49					

**Grant County Sanitary Sewer District
2021 Capital Budget**

	Cost
Surge Equalization Tank	<u>700,000</u>
Total Construction Project	<u>700,000</u>

Total Capital Expenditures Budgeted 700,000

The Funding of the Above Will Be With:

Loan - 30 Years @ 1.70% 700,000

Total Capital Expenditures Budgeted 700,000

Loan - \$700,000 for 30 Years @ 1.70%
 Annual Payment - 29,803.08
 Calculates to \$2,483.59 Per Month
 Assume Loan Start Date of 7/1/2021

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 - The loan options were still being researched at the time that this preliminary presentation was made. There was some discussion about paying off the BB&T loan and incorporating that into the new loan. This will likely result in some savings on loan payments but for this presentation we have only shown the cost of the newly borrowed money.

**Grant County Sanitary Sewer District
2021 Budget
Purchased Power**

Worksheet 1

	Jan - Dec 16	Jan - Dec 17	Jan - Dec 18	Jan - Dec 19	Jan - Sept 20		Jan - Dec 20	Jan - Dec 21
615 - PURCHASED POWER								
615.01 - PURCHASED POWER - PUMP STATIONS								
615.101 - PURCHASED POWER - 491	11,937.56	9,064.32	10,627.86	12,774.02	7,194.01	Divide by 9 X 12	9,592.01	9,600
615.102 - PURCHASED POWER-ANGELA DRIVE	314.59	305.46	481.99	782.94	494.72	Divide by 9 X 12	659.63	675
615.103 - PURCHASED POWER-BARLEY CIRCLE	1,022.68	1,099.40	1,453.44	1,511.84	968.56	Divide by 9 X 12	1,288.75	1,450
615.104 - PURCHASED POWER-BINGHAM LANE	2,704.52	2,719.65	3,275.23	2,938.37	2,182.52	Divide by 9 X 12	2,910.03	3,000
615.105 - PURCHASED POWER-182 CASE LANE	1,474.15	1,377.05	1,952.68	1,919.54	1,037.21	Divide by 9 X 12	1,382.95	1,500
615.106 - PURCHASED POWER-CLAIBORNE DRIVE	324.89	365.67	662.57	758.24	402.36	Divide by 9 X 12	536.48	600
615.107 - PURCHASED POWER-CLAIBORNE L STN	585.02	1,127.47	2,621.25	2,731.86	2,039.38	Divide by 9 X 12	2,719.17	2,750
615.108 - PURCHASED POWER-3195 DIXIE HWY	842.51	661.57	904.58	1,187.78	678.42	Divide by 9 X 12	904.56	925
615.109 - PURCHASED POWER-3846 DIXIE HWY	2,510.92	565.94	1,035.94	688.32	384.80	Divide by 9 X 12	513.07	525
615.110 - PURCHASED POWER-EADS ROAD	1,118.84	1,344.47	1,295.94	878.37	650.94	Divide by 9 X 12	887.92	875
615.111 - PURCHASED POWER-FAIRWAY DRIVE	1,645.52	2,109.56	2,687.29	1,599.95	1,241.17	Divide by 9 X 12	1,654.89	1,675
615.112 - PURCHASED POWER-KENDRICK PLACE	186.93	216.59	344.14	413.89	220.44	Divide by 9 X 12	293.92	300
615.113 - PURCHASED POWER-KYLEY LANE	280.57	280.38	456.95	518.02	265.59	Divide by 9 X 12	354.12	400
615.114 - PURCHASED POWER-LEE HI	-12.59	0.00	0.00	0.00	0.00	Divide by 9 X 12	0.00	0
615.115 - PURCHASED POWER-MAIN STREET	4,404.43	3,469.60	4,289.66	5,462.11	3,986.38	Divide by 9 X 12	5,315.17	5,325
615.116 - PURCHASED POWER-MILLER DRIVE	423.89	438.85	947.86	803.30	367.41	Divide by 9 X 12	489.88	500
615.117 - PURCHASED POWER-MILO COURT	510.15	508.17	1,355.19	816.42	417.62	Divide by 9 X 12	556.83	600
615.118 - PURCHASED POWER-OAKWOOD DRIVE	489.19	501.70	729.07	515.10	399.35	Divide by 9 X 12	532.47	550
615.119 - PURCHASED POWER-PEARTREE DRIVE	226.73	207.40	354.98	442.49	191.36	Divide by 9 X 12	255.15	300
615.120 - PURCHASED POWER-QUAIL DRIVE	885.78	1,158.16	1,724.81	1,897.19	897.46	Divide by 9 X 12	1,196.81	1,200
615.121 - PURCHASED POWER-RUSSELL DRIVE	390.23	391.01	745.60	826.47	378.22	Divide by 9 X 12	504.29	550
615.122 - PURCHASED POWER-TIMBERWOOD	715.79	705.11	1,096.44	1,119.29	604.84	Divide by 9 X 12	806.45	850
615.123 - PURCHASED POWER-WALLER DRIVE	2,387.30	1,729.58	1,625.13	1,470.36	936.08	Divide by 9 X 12	1,248.11	1,300
Total 615.01 - PURCHASED POWER - PUMP STATIONS	35,369.60	30,344.91	40,648.60	42,055.87	25,936.84		34,582.45	35,450
615.03 - PURCHASED POWER - TREATMENT PLT	49,015.10	40,377.87	48,539.03	46,193.03	34,708.49	Divide by 9 X 12	46,277.99	47,000
Total 615 - PURCHASED POWER	84,384.70	70,722.58	87,187.63	88,248.90	60,645.33		80,860.44	82,450

GRANT COUNTY SAI RY SEWER DISTRICT
2021 Budget Worksheet
Contracted Services

Worksheet #2

	12/31/16	12/31/17	12/31/18	12/31/19	9/30/20	Projection Calculation	Projected 12/31/2020	Budget Calculation	Budget 12/31/2021
635.014 PUMPING SYSTEM WATER BILLS	3,011.67	3,002.40	3,035.70	3,018.75	2,834.95	Plus 28.54 X 9 X 3	3,606	Plus 28.54 X 9 X 12+\$E	3,090
635.02 PUMPING SYSTEM REPAIRS	3,528.32	18,539.38	10,196.50	14,989.41	30,259.27	Hopefully No More in 2020	30,259	Per Billy	12,500
635.031 STP - PLANT OPERATOR	16,380.00	15,120.00	15,120.00	15,120.00	10,080.00	Plus 1,260 x 3	13,860	\$1,260 x 12	15,120
635.032 STP - SLUDGE HAULING	26,250.00	20,550.00	17,700.00	20,550.00	16,350.00	Plus \$5,100 = 34 Loads	21,450	Approx Same	21,450
635.033 STP - SLUDGE PROCESSING	17,500.00	13,700.00	10,000.00	10,400.00	10,600.00	Plus \$3,400 = 34 Loads	14,000	Approx Same	14,000
635.034 STP - WATER BILLS	2,865.68	4,166.89	2,559.62	4,979.34	1,452.37	Divide By 9 X 12	1,936	More like 2016 & 2018	2,900
635.035 STP - SEWER BILLS	1,199.26	1,748.31	1,155.00	1,995.00	3,992.54	PSC adj inc + \$275	4,268	Will be Minimum Bill	400
635.036 STP - LICENSE & PERMITS	0.00	103.00	0.00	51.50	0.00	No Change	0	None Expected	0
635.037 STP - WASTE COLLECTION	703.74	648.25	788.88	839.25	626.74	Plus 72.41 X 3	844	\$72.80 X 12	875
635.038 STP - SERVICE CONTRACTS	1,465.81	3,174.55	1,968.04	2,128.09	826.78	Plus 188.42 x 3	1,392	\$190 x 12	2,280
635.04 STP - REPAIRS	218.85	2,209.79	0.00	2,200.28	23.68	No Change	24	Per Billy	14,500
635.05 COLLECTION SYSTEM OPERATIONS	575.00	0.00	0.00	0.00	0.00	No Change	0	None Expected	0
635.06 COLLECTION SYSTEM REPAIRS	0.00	0.00	870.00	3,277.84	0.00	No Change	0	Per Billy	12,500
635.071 CUSTOMER BILLING - CREDIT CARD FEES	232.25	0.00	0.00	0.00	0.00	No Change	0	None Expected	0
635.072 CUSTOMER BILLING - BILLING FEES	2,868.37	2,865.12	3,295.29	2,855.37	1,460.96	Plus Actual Oct - Sept '19	2,055	Approx Same	2,100
635.074 CUSTOMER BILLING-ONLINE/PAYPAL FEES	8,670.15	8,732.40	0.00	0.00	0.00	No Change	0	Customer Pays These	0
635.074 CUSTOMER BILLING-INVOICE CLOUD FEES	0.00	0.00	0.00	461.48	636.38	Divide By 9 X 12	1,115	Used 100 X 12	1,200
635.081 TELEPHONE	2,198.25	2,195.74	2,251.09	2,425.40	1,622.29	Plus \$183.04 X 3	2,171	Approx Same	2,200
635.082 BANK SERVICE CHARGES	2,503.81	2,462.64	2,385.74	2,264.52	1,222.92	+ \$920 KIA + \$120 Bank	2,263	\$1,665 KIA Fees+\$435	2,100
635.084 DUES, TRAINING, CONVENTIONS*****	2,746.95	1,709.65	2,214.63	1,920.20	275.00	+KRW 993+DLG 500	1,768	Approx Same	1,800
635.085 SERVICE CONTRACTS	1,302.91	1,613.60	1,748.00	1,842.40	1,392.57	Plus \$154.73 X 3	1,857	\$160 X 12	1,920
635.086 IT SERVICES	1,014.83	880.52	1,334.08	1,035.21	885.15	Divide By 9 X 12	1,180	Approx Same	1,200
TOTAL CONTRACTUAL SERVICES-OTHER	95,235.85	103,422.24	76,622.57	92,354.04	84,741.58		104,048		112,135
**** Goes Up Every Other Year Due to Training Associated With License Renewal									

**Grant County Sa y Sewer District
2021 Budget
Loan Interest Paid & Accrued
Loan Principal Paid**

Worksheet #3

	<u>Interest Accrued 1/1/2020</u>	<u>Interest Accrued 9/30/2020</u>	<u>Capitalized Interest</u>	<u>Interest Paid 9/30/2020</u>	<u>Interest Accrued 9/30/2020</u>	<u>Principal Balance 1/1/2020</u>	<u>Additional Loans 2020</u>	<u>Loan Payments 9/30/2020</u>	<u>Principal Balance 9/30/2020</u>	<u>Service Fee</u>
KIA Phase I Loan	349.32	3,095.08	0.00	2,095.92	1,348.48	139,728.49		4,879.89	134,848.60	139.73
KIA Phase II Loan	1,889.98	16,808.42	0.00	11,339.89	7,358.51	755,992.41		20,139.02	735,853.39	755.99
Bank of KY Lease	615.89	6,622.43	0.00	6,622.43	615.89	344,284.43		78,813.31	265,471.12	0.00
2020 Totals	<u>2,855.19</u>	<u>26,525.93</u>	<u>0.00</u>	<u>20,058.24</u>	<u>9,322.88</u>	<u>1,240,005.33</u>	<u>0.00</u>	<u>103,832.22</u>	<u>1,136,173.11</u>	<u>895.72</u>
Interest Accrued Exceeds Interest Paid By				<u>6,467.69</u>						

	<u>Interest Accrued 1/1/2020</u>	<u>Interest Accrued 2020</u>	<u>Capitalized Interest</u>	<u>Interest Paid 2020</u>	<u>Interest Accrued 12/31/2020</u>	<u>Principal Balance 1/1/2020</u>	<u>Additional Loans 2020</u>	<u>Loan Payments 2020</u>	<u>Principal Balance 12/31/2020</u>	<u>Service Fee</u>
KIA Phase I 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	22,276.21	0.00	22,377.69	1,788.50	755,992.41		40,580.13	715,412.28	1,491.84
Bank of KY Lease	615.89	8,252.49	0.00	8,440.65	427.73	344,284.43		105,479.29	238,805.14	0.00
2020 Totals	<u>2,855.19</u>	<u>34,622.77</u>	<u>0.00</u>	<u>34,936.99</u>	<u>2,540.97</u>	<u>1,240,005.33</u>	<u>0.00</u>	<u>155,892.39</u>	<u>1,084,112.94</u>	<u>1,766.42</u>
Interest Accrued Exceeds Interest Paid By				<u>-314.22</u>						

	<u>Interest Accrued 1/1/2021</u>	<u>Interest Accrued 2021</u>	<u>Capitalized Interest</u>	<u>Interest Paid 2021</u>	<u>Interest Accrued 12/31/2021</u>	<u>Principal Balance 1/1/2021</u>	<u>Additional Loans 2021</u>	<u>Loan Payments 2021</u>	<u>Principal Balance 12/31/2021</u>	<u>Service Fee</u>
KIA Phase I Loan	324.74	3,796.12	0.00	3,821.45	299.41	129,895.52		10,130.17	119,765.35	254.76
KIA Phase II Loan	1,788.50	21,046.86	0.00	21,151.15	1,684.01	715,412.28		41,806.67	673,605.61	1,410.07
Bank of KY Lease	427.73	5,186.95	0.00	5,381.10	233.58	238,805.14		108,533.22	130,271.92	0.00
2021 Totals	<u>2,540.97</u>	<u>30,029.73</u>	<u>0.00</u>	<u>30,353.70</u>	<u>2,217.00</u>	<u>1,084,112.94</u>	<u>0.00</u>	<u>160,470.06</u>	<u>923,642.88</u>	<u>1,664.83</u>
Interest Accrued Exceeds Interest Paid By				<u>-323.97</u>						

**Grant County Sanitary Sewer District
2021 Budget
Depreciation Calculation**

Worksheet 5

	Cost	Life In Years	Months In Use	Full Year Depr'n	2020 Depr'n	2021 Depr'n
2020 Depreciation Per Depreciation Schedule					250,296	253,522
Depreciation on Items put into service during 2020						
Vertical Fine Screen - Sewer Plant	72,582	15	8	4,839	3226	1,613
	<u>72,582</u>					
Depreciation Lost On Assets Fully Depreciated in 2020						-2,257
2020 Asset Additions						
Construction Project						
External Digesters	522,000	?????				
Surge Equalization Tank	<u>588,000</u>					
Total Construction Project	<u>1,110,000</u>	40	0	27,750	0	0
Replacement of Pumps at Loading Stations	10,000	10	0	1,000	0	0
Trailer Park Hook In to GCSSD	214,860	40	0	5,372	0	<u>0</u>
Total 2020 Depreciation & Projected 2021					<u>253,522</u>	<u>252,878</u>

****The Construction of the Sludge Press Has Not Been Included in this Budget

**Grant County Sanitary Sewer District
2021 Budget
Cash Balances**

Worksheet 6

	<u>Balance 9/30/2020</u>	<u>Additions</u>	<u>Interest</u>	<u>Payments</u>	<u>Balance 12/31/2020</u>	<u>Additions</u>	<u>Interest</u>	<u>Payments</u>	<u>Balance 12/31/2021</u>
Customer Deposits	83,469.81		28.18		83,497.99		130.00		83,627.99
Replacement Reserve	23,400.00	3,650.00	0.00		27,050.00	3,650.00	0.00		30,700.00
Maintenance & Operation	30,876.54	26,438.65	16.60		57,331.79	4,840.40	65.00		62,237.19
Revenue - Merchant Account	139,033.12		58.82		139,091.94		235.00		139,326.94
Revenue	234,383.73	1,860.00	86.70	36,955.00	199,375.43	5,440.46	450.00		205,265.89
Certificates of Deposit	133,942.89		530.85	522.70	133,951.04 Int		1,820.00		133,951.04
Total	<u>645,106.09</u>		<u>721.16</u>		<u>640,298.20</u>		<u>2,700.00</u>		<u>655,109.06</u>

	<u>Customer Deposits</u>	<u>INTEREST INCOME</u>			<u>Certificate of Deposit</u>	<u>Totals</u>
		<u>M&O</u>	<u>Merchant Account</u>	<u>Revenue Account</u>		
January	8.57	7.35	19.73	27.82	252.88	
February	7.79	4.56	20.75	24.30	171.64	
March	9.08	4.71	19.84	33.42	252.88	
April	8.74	5.91	17.16	35.33	244.73	
May	9.23	7.04	13.49	30.75	252.88	
June	10.31	5.95	17.05	27.12	93.91	
July	10.18	4.47	17.09	25.33	97.04	
August	10.39	4.15	25.65	28.04	115.41	
September	10.25	5.66	25.70	28.00	111.19	
January to September Totals	84.54	49.80	176.46	260.11	1,592.56	2,163.47
October					114.90	
November					111.19	
December					114.90	
October to December Totals	28.18	16.60	58.82	86.70	530.85	721.16
2020 Totals	<u>112.72</u>	<u>66.40</u>	<u>235.28</u>	<u>346.81</u>	<u>2,123.41</u>	<u>2,884.63</u>

**Grant County Sanitary Sewer District
Budgeted 2021 Revenue
Rate Increase on June 1, 2020 Billing**

Worksheet 7

	Billed Oct - Dec 2019	Projected Addition From 10.35% Rate Increase	Billed Jan - May 2020	Projected Addition From 10.35% Rate Increase	Projected Addition From 10.35% Rate Increase
461.1 · SALES TO RESIDENTIAL CUSTOMERS	147,434.46	15,259.47	259,335.64	26,841.24	42,100.71
461.2 · SALES TO COMMERCIAL CUSTOMERS	19,923.90	2,062.12	37,064.58	3,836.18	5,898.31
461.3 · SALES TO INDUSTRIAL CUSTOMERS	914.00	94.60	1,752.26	181.36	275.96
Total 461 · METERED SEWER REVENUE	168,272.36	17,416.19	298,152.48	30,858.78	48,274.97

	YTD 9/30/2020	Billed Oct - Dec 2019	Projected Addition From 10.35% Rate Increase	Budgeted Revenues For 2021
461.1 · SALES TO RESIDENTIAL CUSTOMERS	508,169.94	147,434.46	42,100.71	697,705.11
461.2 · SALES TO COMMERCIAL CUSTOMERS	74,928.40	19,923.90	5,898.31	100,750.61
461.3 · SALES TO INDUSTRIAL CUSTOMERS	3,550.60	914.00	275.96	4,740.56
Total 461 · METERED SEWER REVENUE	586,648.94	168,272.36	48,274.97	803,196.27

	Oct - Dec 2016	Oct - Dec 2017	Oct - Dec 2018	Oct - Dec 2019	Average Oct - Dec
461.13 · LEAK ADJUSTMENTS	-689.03	-1,169.26	-565.18	-775.08	-799.64
461.11 · BILLING ERRORS	-2,940.33	-481.34	-4,524.03	-837.47	-2,195.79
461.12 · ACCOUNTS RECEIVABLE ADJUSTMENTS	809.30	694.50	-589.04	108.57	255.83

**Grant County Sanitary Sewer District
2021 Budget
Change in Operating Assets & Liabilities**

	12/31/2019	9/30/2020	Increase (Decrease)
	Balance	Balance	
Customer Accounts Receivable	87,933.68	127,698.86	-39,765.18
Unbilled Accounts Receivable	-9,900.00	-9,900.00	0.00
A/Rec Unbilled	32,549.16	32,549.16	0.00
Cloud Deposit Receivable-BPWD	26,565.70	67,500.55	-40,934.85
Accounts Receivable - Other	3,034.00	2,007.00	1,027.00
Prepaid Insurance	2,426.52	3,151.88	-725.36
Prepaid Expenses	4,346.28	8,048.66	-3,702.38
Accrued Interest Receivable	228.41	211.26	17.15
Unamortized Rate Case Expense	0.00	4,525.80	-4,525.80
Accounts Payable	41,477.86	33,478.30	-7,999.56
BB&T Visa	541.91	21.99	-519.92
A/Pay Bullock Pen Water	0.00	0.00	0.00
Accrued Payroll Taxes	443.70	336.60	-107.10
Withheld Sales Tax	561.05	491.64	-69.41
Withheld FICA	443.70	336.60	-107.10
Withheld Grant Co Tax	21.00	22.50	1.50
Trash Collection Payable	6,785.60	6,848.52	62.92
Abandoned Deposits	905.53	905.53	0.00
Customer Deposits	61,250.00	56,590.00	<u>-4,660.00</u>
		Increase/Decrease	-102,008.09

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
DECEMBER 17, 2020**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
DECEMBER 2020 MEETING**

A Special Meeting of the Grant County Sanitary Sewer District was called to order on December 17, 2020, at the hour of 3:00 p.m. The Special Meeting was conducted by live video and live audio teleconference which originated at the District Headquarters, 1 Farrell Drive, Crittenden, KY 41030. The Special Meeting was called pursuant to Senate Bill 150 and KRS 61.823. The Special Meeting was SB 150 compliant and KRS 61.823 compliant. Prior to beginning the Meeting, Chairman Givin announced that the Special Meeting was properly noticed with the compliant agenda. Those in attendance were 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., Mr. Benton Hanson of HMB Professional Engineers, Inc, Paul Harp, Brian Simpson of the Bullock Pen Water District, and Counsel Thomas R. Nienaber. All “social distancing” guidelines were followed.

The first order of business was a review of the November 2020 Minutes. After discussion, upon Motion of Robert Worthington and second by Leo Saylor, it was unanimously,

“RESOLVED: that the November 2020 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the November 2020 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 November 2020 Profit and Loss Statement and Warrants, 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 inquired as to the status of the plans and specifications for the Equalization Tank Project at the Wastewater Treatment Plant. Mr. Odle reported that the plans will take at least another month or so. Currently, HMB Professional Engineers, Inc., is awaiting geotechnical surveys to determine the exact location for the equalization tank.
2. Mr. Nienaber inquired as to the effect of COVID-19 on the District. Dianne Cook reported that there have been no significant adverse effects on District operations in light of the COVID-19 crisis. She reported that there has not been any significant increase in delinquencies and/or nonpayment for sewer service among District customers. Overall, she reported that District operations are going quite well. Paul Harp reported that there have been five Bullock Pen Water District employees who are in quarantine and/or awaiting results from COVID-19 tests. Despite this number, the Bullock Pen Water District has been able to modify work schedules to accommodate this situation.

Grant County Sanitary Sewer District
Minutes
December 17, 2020

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

1. Mr. Odle reported on the status of the Equalization Tank Project.

The next order of business was a report by Paul Harp as follows:

1. Mr. Harp reviewed with the Commissioners his Superintendent's Report as attached.
2. Mr. Harp reported that the Vactor truck has required significant repairs in the last month. The District has been able to make those repairs without issue.
3. Superintendent Catlett reported that the Bullock Pen Water District has agreed to make a \$100.00 contribution to each District employee's FSA account in order to help employees cover expenses which they might incur related to COVID-19. After discussion, upon motion of Robert Worthington and second by Leo Saylor, it was unanimously,

"RESOLVED: that the District make a \$100.00 contribution to each District employee's FSA account to assist District employees in helping them meet COVID-19 work related expenses."

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

1. Dianne Cook reported that it is time for the District to have an election of officers. Thereupon, Chairman Givin opened the floor for nominations. Rodger Bingham made the following nominations: 1) Chairman - Charles Givin; 2) Vice Chairman - Robert Worthington; 3) Secretary-Danny Northcutt; and 4) Treasurer - Rodger Bingham. Thereupon, Commissioner Worthington seconded those nominations. The Chairman asked for any additional nominations. There being no further nominations, the floor was closed. The Chairman then called for a vote which resulted as follows:
 - (1) Chairman - Charles Givin - 4 votes
 - (2) Vice Chairman - Robert Worthington - 4 votes
 - (3) Secretary - Danny Northcutt - 4 votes
 - (4) Treasurer - Rodger Bingham - 4 votes.
2. Dianne Cook reported that the District 2021 Budget as attached needs final action. After discussion, upon motion of Danny Northcutt and second by Leo Saylor, it was unanimously,

Grant County Sanitary Sewer District
Minutes
December 17, 2020

“RESOLVED: that the 2021 Budget for the Grant County Sanitary Sewer District be and the same is hereby adopted as attached.

3. Dianne Cook reported that with the upcoming retirement of Superintendent Catlett, the District will need to change its signature authority on bank accounts. After discussion, upon motion of Danny Northcutt and second by Robert Worthington, it was unanimously,

“RESOLVED as follows:

- (1) Dianne Cook is hereby authorized to change signature authority with the District Bank accounts held at Forcht Bank.
- (2) Authorized signatories effective January 21, 2021, shall be any two of the following: Dianne Cook; Amy Ruark; Charles Givin, Rodger Bingham, Brian Simpson; Paul Harp.
- (3) Dianne Cook is hereby authorized to execute any and all documents necessary to reflect these changes in bank account status.”

4. Dianne Cook reported that the District currently has one credit card account held with BB&T Bank. Dianne Cook recommended that the District change that credit card account to Forcht Bank. After discussion, upon motion of Leo Saylor and second by Rodger Bingham, it was unanimously,

“RESOLVED as follows:

- (1) Dianne Cook be and she is hereby authorized to cancel the current credit card account held with BB&T bank.
- (2) Dianne Cook be and she is hereby authorized to open a new credit card account with Forcht Bank.
- (3) The authorized signatories on the Forcht Bank credit card account shall be Brian Simpson or Dianne Cook. A maximum of 2 cards should be issued.
- (4) The maximum authorized charge to the credit card account shall be \$5,000.00 per transaction.

Grant County Sanitary Sewer District
Minutes
December 17, 2020

5. Dianne Cook reported that the Bullock Pen Water District has changed its monthly meeting for January, 2021, to January 20, 2021. There being no objection, upon motion and second, the District authorized that its January, 2021 regular meeting be held on January 20, 2021. Dianne Cook is hereby authorized and directed to make the necessary notices.

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 County Sanitary Sewer District
Warrants
December, 2020**

**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
SiteOne Landscape Supply	Rock Salt - Ice Removal	\$138.42
Bullock Pen Water District	Management Agreement 11/20	\$15,044.65
Owen Electric	Electric Service	\$3,587.14
Best Way Disposal	Dumpster pickup 12/20	\$72.25
Smartbill	Billing & Postage 12/20	\$734.71
Bullock Pen Water District	Water Bills	\$451.25
City of Crittenden	Trash Collections 11/20	\$6,725.01
Florence Winwaterworks	Parts/Supplies	\$203.21
Bullock Pen Water District	Reimb Insurance Premium 12/20	\$930.30
Flush Sanitation	Sludge Hauling	\$1,500.00
HMB Professional Engineering	General Engineering Svcs 11/20	\$292.50
Duke Energy	Electric Service	\$2,711.77
Ky State Treasurer	Sales & Use Tax 11/20	\$374.72
Straeffler Pump & Supply	Liftstn Pump - Parts	\$3,269.10
CCP Supplies	Liftstn Supplies - Gloves & Towels	\$459.33
GCSSD	Sewer Bills	\$158.19
City of Williamstown	Sludge Process 12/7/20	\$1,400.00
Morris & Bressler	Accounting Svcs 11/20	\$2,362.15
BB&T VISA	Lift Stn Circuit Breaker Repair	\$413.98
KOI Auto Parts	Truck Repairs	\$421.47
KIA	PH I Loan Payment	\$7,110.66
KIA	PH II Loan Payment	\$32,214.76
Gleason Electric, Inc.	Angela Dr Liftstation Electric Repair	\$375.00
	TOTAL	\$90,443.43


Charles Givin, Chairman


Danny Northcutt, Secretary

**GRANT CO SANITARY SEWER DISTRICT
NOVEMBER, 2020**

WARRANTS

11/12/2020	THE CINCINNATI INSUR.	979.20	MONTHLY INSURANCE PREMIUM
11/12/2020	THE CINCINNATI INSUR.	245.50	INSURANCE PILLAR POLICY PYMENT
11/12/2020	SMARTBILL	756.46	BILLING/POSTAGE 11/20
11/13/2020	BB&T VISA	0.00	SUPPLIES @ SW TRUCK/PARTS
11/13/2020	BULLOCK PEN WATER	389.80	WATER SERVICES
11/13/2020	THE C.I. THORNBURG	1152.46	SW PLANT CHEMICAL
11/13/2020	FLUSH SANITATION	1800.00	12 LDS SLUDGE HAULING 10/20
11/13/2020	GCSSD	109.69	SEWER SVCS
11/13/2020	HMB PROFESSIONAL	877.50	GEN ENG SVCS & WWTP EQ BASIN
11/13/2020	MORRIS & BRESSLER	1830.90	ACCOUNTING SVCS 10/20
11/13/2020	THOMAS R NIENABER	1232.50	ATTORNEY FEES 10/21-11/09/20
11/13/2020	WASCON, INC.	0.00	KORNHOFF2" EXTENSION
11/13/2020	BEST WAY DISPOSAL	72.09	DUMPSTER P/U 11/20
11/13/2020	BOONE STEEL LLC	356.00	KYLEY LN PUMP STN RAILS
11/13/2020	HELLMANN LUMBER	20.28	SW PLANT TOOLS
11/13/2020	OWEN ELECTRIC COOP	4198.63	ELECTRIC SVCS
11/13/2020	PACE ANALYTICAL	1613.48	SAMPLE ANALYSIS
11/13/2020	SMARTBILL	755.21	BILLING/POSTAGE 11/20
11/16/2020	CCP INDUSTRIES	468.68	SUPPLIES/SW PLANT
11/16/2020	CLEAR CHOICE	464.14	SW PLANT -GRAVEL
11/16/2020	KOI ENTERPRISES	191.67	SW PLANT SUPPLIES & TRUCK PART
11/16/2020	KY STATE TREASURER	489.26	SALES & USE TAX 10/20
11/17/2020	CHARLES A GIVIN	90.85	COMMISSIONER'S FEE
11/19/2020	DAN NORTHCUTT	90.85	COMMISSIONER'S FEE
11/19/2020	LEO L SAYLOR	90.85	COMMISSIONER'S FEE
11/19/2020	ROBERT H WORTHINGTC	90.85	COMMISSIONER'S FEE
11/19/2020	RODGER W BINGHAM	90.85	COMMISSIONER'S FEE
11/20/2020	BULLOCK PEN WATER	15061.68	MGT FEE 10/20
11/20/2020	CHEMICALS, INC.	1875.00	SW PLANT CHEMICAL
11/20/2020	ELECTRIC MOTOR TECH	2511.14	KYLEY LN PUMP REPAIR
11/20/2020	THOMAS R NIENABER	72.50	ATTORNEY FEES 11/13-11/17/20
11/21/2020	DUKE ENERGY	1976.76	ELECTRIC SVCS
11/25/2020	CITY OF CRITTENDEN	6982.77	TRASH COLLECTIONS 10/20
11/8/2020	BB&T	9492.86	LOAN PYMENT

TOTAL DISBURSEMENTS 54449.25

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
NOVEMBER, 2020**

GROSS RECEIPTS		\$ 66,908.38
DISBURSEMENTS		
UTILITIES	\$ 6,746.97	
SALARIES - NET	454.25	
MILEAGE	0.00	
MAINTENANCE & OPERATION	33,506.62	
SUPPLIES	1,036.63	
GENERAL	<u>12,704.78</u>	
TOTAL DISBURSEMENTS		<u>54,449.25</u>
NET		<u><u>\$ 12,459.13</u></u>

**GRANT COUNTY SANITARY SEWER DISTRICT
P.O. BOX 188
CRITTENDEN, KY 41030**

Grant County Sanitary Sewer District
December, 2020

BANK BALANCES:

FORCHT BANK

Revenue	\$213,267.73
Maintenance & Operations	\$24,612.69
Merchant Services Acct	\$205,739.22
Loans Replacement Reserve	\$27,050.00

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 the business-type activities of Grant County Sanitary Sewer District (District), which comprise the balance sheet as of November 30, 2020, and the related statements of revenues and expenses - historical for the one month and eleven months ended November 30, 2020 and 2019 and budgeted for the eleven months ended November 30, 2020 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 the statement of cash flows, the statement of changes in net position, and substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted statements and 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.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context.

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

Morris & Bressler, PSC

Morris & Bressler, PSC
Certified Public Accountants

December 15, 2020

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, 2020

	Nov 30, 20
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	114,768.53
131.07 · CIB-MAINTENANCE & OPERATION FOR	13,277.15
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	201,823.70
131.06 · CIB-REVENUE - FORCHT	213,254.90
135 · CERTIFICATES OF DEPOSIT	133,942.89
Total Checking/Savings	677,067.17
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	125,225.07
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-9,900.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	32,549.16
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	65,370.88
142.02 · ACCOUNTS RECEIVABLE-OTHER	7,889.12
162 · PREPAYMENTS	9,268.13
171 · ACCRUED INTEREST RECEIVABLE	437.35
174.03 · UNAMORTIZED RATE CASE EXP	4,525.80
Total Other Current Assets	235,365.51
Total Current Assets	912,432.68
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
105.18 · CIP - MHP TAP IN	3,172.60
105.19 · CIP-EQUALIZATION TANK	6,536.25
Total 105 · CONSTRUCTION IN PROGRESS	40,034.79
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	2,335,300.14
320.3 · S,T,P.-SEWER TREATMENT PLT EQUI	299,754.53
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	-2,748,548.80
Total Fixed Assets	6,301,457.88
Other Assets	
186.1 · DEFERRED RATE CASE EXP	16,217.51
Total Other Assets	16,217.51
TOTAL ASSETS	7,230,108.07
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
230 · ACCOUNTS PAYABLE	28,419.32
Total Accounts Payable	28,419.32
Other Current Liabilities	
238 · ACCRUED PAYROLL TAXES	413.10
241 · TAX COLLECTIONS PAYABLE	895.76
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	6,725.01
235 · CUSTOMER DEPOSITS	

SEE ACCOUNTANTS' COMPILATION REPORT

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of November 30, 2020

	Nov 30, 20
235.1 · ABANDONED DEPOSITS	1,029.43
235 · CUSTOMER DEPOSITS - Other	54,150.00
Total 235 · CUSTOMER DEPOSITS	55,179.43
238 · ACCRUED INT ON KIA PHASE I	2,022.73
239 · ACCRUED INT ON KIA PHASE II	11,037.80
240 · ACCRUED INT ON BB&T LEASE	615.89
243 · CURRENT PORTION OF LTD	159,449.86
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	235,030.72
Total Other Current Liabilities	236,339.58
Total Current Liabilities	264,758.80
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	134,848.60
221 · NOTE PAYABLE - KIA - PHASE II	735,853.39
222 · CAPITAL LEASE - BB&T	247,717.15
224 · LESS CURR PORTION OF LTD	-159,449.86
Total Long Term Liabilities	958,969.28
Total Liabilities	1,223,728.18
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,183,038.74
3001 · RESTRICTED	13,373.61
3010 · UNRESTRICTED	725,545.97
Total 3020 · NET POSITION	5,921,958.32
Net Income	84,421.57
Total Equity	6,006,379.89
TOTAL LIABILITIES & EQUITY	7,230,108.07

GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES
November 2020

	Nov 20	Nov 19	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	64,982.04	58,346.97	6,635.07
470 · FORFEITED DISCOUNTS	0.00	702.47	-702.47
471 · MISCELLANEOUS SERVICE REVENUE	1,074.33	1,099.67	-25.34
Total Income	<u>66,056.37</u>	<u>60,149.11</u>	<u>5,907.26</u>
Gross Profit	66,056.37	60,149.11	5,907.26
Expense			
403 · DEPRECIATION EXPENSE	17,131.80	16,520.75	611.05
407 · AMORTIZATION EXPENSE	377.15	0.00	377.15
408 · TAXES OTHER THAN INCOME	38.25	38.25	0.00
803 · SALARIES & WAGES-COMMISSIONERS	500.00	500.00	0.00
815 · PURCHASED POWER	6,300.29	7,089.06	-788.77
831 · CONTRACTUAL SERVICES-ENGINEERS	292.50	390.00	-97.50
832 · CONTRACTUAL SERVICES-ACCOUNTING	2,362.15	4,462.31	-2,100.16
833 · CONTRACTUAL SERVICES-LEGAL	1,305.00	0.00	1,305.00
834 · CONTRACTUAL SERVICE-MANAGEMENT	12,970.00	12,970.00	0.00
836 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,558.90	1,628.71	-69.81
820 · MATERIALS AND SUPPLIES	268.84	4,822.40	-4,353.56
835 · OPERATING EXPENSES	6,907.68	8,952.73	-2,045.05
850 · TRANSPORTATION EXPENSE	522.86	346.39	176.47
856 · INSURANCE-VEHICLE	264.61	264.61	0.00
857 · INSURANCE-GENERAL LIABILITY	536.21	536.21	0.00
858 · INSURANCE - PROPERTY	310.46	310.46	0.00
859 · INSURANCE-OTHER	68.72	58.97	9.75
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
Total Expense	<u>51,715.42</u>	<u>58,690.85</u>	<u>-6,975.43</u>
Net Ordinary Income	14,340.95	1,458.26	12,882.69
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	111.19	284.21	-173.02
Total Other Income	111.19	284.21	-173.02
Other Expense			
427 · INTEREST EXPENSE	2,798.47	3,175.74	-377.27
Total Other Expense	<u>2,798.47</u>	<u>3,175.74</u>	<u>-377.27</u>
Net Other Income	-2,687.28	-2,891.53	204.25
Net Income	<u>11,653.67</u>	<u>-1,433.27</u>	<u>13,086.94</u>

SEE ACCOUNTANT'S COMPILATION REPORT

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

January through November 2020

	Jan - Nov 20	Jan - Nov 19	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	731,408.26	644,660.29	86,747.97
470 · FORFEITED DISCOUNTS	1,514.93	8,724.91	-7,209.98
471 · MISCELLANEOUS SERVICE REVENUE	11,881.48	11,832.37	49.11
Total Income	<u>744,804.67</u>	<u>665,217.57</u>	<u>79,587.10</u>
Gross Profit	744,804.67	665,217.57	79,587.10
Expense			
403 · DEPRECIATION EXPENSE	188,449.80	181,728.25	6,721.55
407 · AMORTIZATION EXPENSE	1,885.75	0.00	1,885.75
408 · TAXES OTHER THAN INCOME	1,848.45	1,829.72	18.73
603 · SALARIES & WAGES-COMMISSIONERS	5,400.00	5,300.00	100.00
615 · PURCHASED POWER	73,157.51	78,992.79	-5,835.28
618 · TREATMENT PLANT CHEMICALS	20,892.46	6,613.64	14,278.82
631 · CONTRACTUAL SERVICES-ENGINEERS	4,777.50	5,450.00	-672.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	30,125.25	24,852.95	5,272.30
633 · CONTRACTUAL SERVICES-LEGAL	10,309.38	5,956.25	4,353.13
634 · CONTRACTUAL SERVICE-MANAGEMENT	142,670.00	142,670.00	0.00
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	18,908.78	19,401.94	-493.16
620 · MATERIALS AND SUPPLIES	10,287.17	38,407.42	-28,120.25
635 · OPERATING EXPENSES	116,704.27	106,753.51	9,950.76
642 · RENT OF EQUIPMENT	1,274.11	0.00	1,274.11
650 · TRANSPORTATION EXPENSE	3,982.72	2,896.08	1,086.64
656 · INSURANCE-VEHICLE	2,910.71	2,910.71	0.00
657 · INSURANCE-GENERAL LIABILITY	5,898.35	5,583.99	314.36
658 · INSURANCE - PROPERTY	3,415.06	3,415.06	0.00
659 · INSURANCE-OTHER	726.90	587.78	139.12
660 · ADVERTISING EXPENSE	8.56	8.50	0.06
670 · BAD DEBT EXPENSE	0.00	-300.00	300.00
675 · MISCELLANEOUS EXPENSE	32.18	25.00	7.18
Total Expense	<u>643,664.91</u>	<u>633,083.59</u>	<u>10,581.32</u>
Net Ordinary Income	101,139.76	32,133.98	69,005.78
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	2,451.80	2,619.59	-167.79
432 · PROCEEDS FROM CAPITAL CONTRIB	13,000.00	14,855.54	-1,855.54
Total Other Income	<u>15,451.80</u>	<u>17,475.13</u>	<u>-2,023.33</u>
Other Expense			
427 · INTEREST EXPENSE	32,169.99	36,206.42	-4,036.43
Total Other Expense	<u>32,169.99</u>	<u>36,206.42</u>	<u>-4,036.43</u>
Net Other Income	-16,718.19	-18,731.29	2,013.10
Net Income	<u><u>84,421.57</u></u>	<u><u>13,402.69</u></u>	<u><u>71,018.88</u></u>

SEE ACCOUNTANT'S COMPILATION REPORT

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
January through November 2020

	Jan - Nov 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	731,408.26	706,392.50	25,015.76
470 · FORFEITED DISCOUNTS	1,514.93	9,167.00	-7,652.07
471 · MISCELLANEOUS SERVICE REVENUE	11,881.48	13,108.00	-1,226.52
Total Income	<u>744,804.67</u>	<u>728,667.50</u>	<u>16,137.17</u>
Gross Profit	744,804.67	728,667.50	16,137.17
Expense			
403 · DEPRECIATION EXPENSE	188,449.80	188,450.00	-0.20
407 · AMORTIZATION EXPENSE	1,885.75	2,292.00	-406.25
408 · TAXES OTHER THAN INCOME	1,848.45	1,841.75	6.70
603 · SALARIES & WAGES-COMMISSIONERS	5,400.00	5,500.00	-100.00
615 · PURCHASED POWER	73,157.51	76,705.50	-3,547.99
618 · TREATMENT PLANT CHEMICALS	20,892.46	10,083.00	10,809.46
631 · CONTRACTUAL SERVICES-ENGINEERS	4,777.50	13,750.00	-8,972.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	30,125.25	23,783.00	6,342.25
633 · CONTRACTUAL SERVICES-LEGAL	10,309.38	6,783.00	3,526.38
634 · CONTRACTUAL SERVICE-MANAGEMENT	142,670.00	142,670.00	0.00
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	18,908.78	18,895.25	13.53
620 · MATERIALS AND SUPPLIES	10,287.17	21,083.00	-10,795.83
635 · OPERATING EXPENSES	116,704.27	93,184.50	23,519.77
642 · RENT OF EQUIPMENT	1,274.11	0.00	1,274.11
650 · TRANSPORTATION EXPENSE	3,982.72	4,583.00	-600.28
656 · INSURANCE-VEHICLE	2,910.71	2,910.00	0.71
657 · INSURANCE-GENERAL LIABILITY	5,898.35	5,899.00	-0.65
658 · INSURANCE - PROPERTY	3,415.06	3,415.50	-0.44
659 · INSURANCE-OTHER	728.90	649.00	77.90
680 · ADVERTISING EXPENSE	8.56	100.00	-91.44
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	32.18	55.00	-22.82
Total Expense	<u>643,684.91</u>	<u>622,632.50</u>	<u>21,032.41</u>
Net Ordinary Income	101,139.76	106,035.00	-4,895.24
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	2,451.80	2,475.00	-23.20
432 · PROCEEDS FROM CAPITAL CONTRIB	13,000.00	9,000.00	4,000.00
Total Other Income	<u>15,451.80</u>	<u>11,475.00</u>	<u>3,976.80</u>
Other Expense			
427 · INTEREST EXPENSE	32,169.99	39,274.00	-7,104.01
Total Other Expense	<u>32,169.99</u>	<u>39,274.00</u>	<u>-7,104.01</u>
Net Other Income	-16,718.19	-27,799.00	11,080.81
Net Income	<u><u>84,421.57</u></u>	<u><u>78,236.00</u></u>	<u><u>6,185.57</u></u>

YD	MAJJ HOLDINGS	203-90080-00
YB	MONEY MAGIC MIRROR	204-02000-00
YB	WILLIAM, DARRYL&CAROL	204-02000-01
YG	NO KY RC DPT JUV JUSTICE	204-13100-00
YG	KY TRAN I-75 WEIGHT STN	204-13150-00
YF	CHURCH OF JESUS CHRIST	204-17930-01
YB	D&S TRANSPORTATION	206-79300-03
YB	NATIONAL TRUCK EQUIPMENT	206-79320-00
YD	NORTHERN KY RV PARK	207-33000-04
YB	SHERMAN BAPTIST ANNEX	207-35700-02
YB	SHERMAN BAPTIST	207-36000-00
YB	CORNERSTONE	207-36575-00
YB	RUTHMAN	207-36900-03
YB	SELECT DIESEL REPAIR	207-37500-02
YB	CHRIST COMMUNITY	207-64300-04
YB	WALICK COMMUNITIES	213-34350-10
YB	WALICK/NKCAC COMMUNITIES	213-34670-10
YE	JORDAN PROPERTY LLC	213-37330-02
YB	WILLIAMSTOWN MHC	214-00380-02
YC	GRANT CO SANITARY SEWER	214-02590-01

-10.66
-252.78
-434.01
-531.55
-272.54
-490.25
-242.46
-247.12
-24.98
-78.40
-263.19

18.03
2782.18
904.32
1142.46
843.38
1062.02
301.72
2262.40
2468.16

TOTALS

-14919.63
31 cks cleared
18 cks out

36262.93
10831.55 Less unpaid payment amounts
25431.38 Total amount received from customers

Received payment

PD IN FULL

YB	KILBY, SHAWN & KIM	202-68600-20	-67.20	
YB	ALLAN HODGE AUTO REPAIR	203-02100-03	-538.44	
YF	LIGHTLEAF APT	203-02750-00		1062.02
YC	OHIO CINCY MISSION	203-10630-08	-47.40	
YB	BRYAN ELDRIDGE FARM	203-13900-00		154.83
YB	BOWLIN GROUP LLC	203-28630-09	-489.33	
YB	BOWLIN GROUP LLC	203-29320-11	-389.27	
YD	EAST KY POWER	203-62900-00		18.03
YD	FAMILY DOLLAR	203-62945-01		796.00
YF	DINOVITE	203-62950-03		1062.03
YD	WOLFE STEEL	203-62955-00		340.78
YD	WOLFE STEEL	202-62960-00		405.13
YD	MIAMI VALLEY TUBE	203-62970-00		181.44
YB	CAS SALES AND RENTAL	203-63000-01	-307.52	
YB	CAS SALES AND RENTAL	203-63300-01	-555.66	
YB	FORCHT BANK	203-63600-00	-496.25	
YB	HODGE AUTO REPAIR	203-63900-04	-451.43	
YF	DAIL INVESTMENTS	203-63950-06		2304.16 Making payments - 24 months
YD	SOUTH I-75	203-63970-02		18.03
YE	SOUTH I-75	203-63980-00		436.52
YF	MCDONALD'S	203-64000-00		1514.77
YD	GRANT CO OIL	203-64250-01		29.99
YD	VALOR OIL	203-64500-01		745.37
YD	TRIUMPH ENERGY	203-64800-03		1973.85 Making payments -24 months
YD	GRANT CO DRUGS	203-65100-04		286.70
YE	WENDY'S	203-65120-00		436.52
YD	DOLLAR GENERAL #6933	203-65180-01		170.15
YB	LAXMI SUBS	203-65200-01		5.91
YB	LUNDSFORD	203-65200-02	-12.06	
YB	TASTY SUBS	203-65200-03		18.04
YB	LITTLE HANDS BIG H SUITE C	203-65230-03		368.12 No response but daycare is closed due to Covid-19 Last payment pd in July, 2020 -
YB	PLACE FOR KIDS SUITE D	203-65240-01	-104.24	
YB	LITTLE HANDS BIG H SUITE D	203-65240-02	-68.07	
YB	PLACE FOR KIDS SUITE E	203-65250-01	-95.95	
YB	LITTLE HANDS BIG H SUITE E	203-65250-02	-59.32	
YF	TOEBBEN LTD	203-65600-00		1062.02
YB	CRITTENDEN RETAIL CENTER	203-65800-00	-517.16	

RATE	TOTALS	5YR REFUND -14919.63	2YR OWED 36262.93	NOTES
YG	GRANT CO BOARD OF ED	202-01950-00	3019.34	
YF	EAGLE CREEK COUNTRY CLUB	202-10100-00	3923.02	Still owes - paying the current bill
YC	GC FISCAL NEW BATH/OFFICE	202-34700-00	763.36	
YB	WHIPPY DIP	202-35200-03	-214.05	
YB	ELLISTON STANLEY	202-36400-02	-452.40	
YD	COC- OFFICE	202-49950-00	18.18	
YF	DALTON PROP SOUTHSIDE	202-49980-00	1103.73	
YB	B&D MOWER	202-50900-00	-508.10	
YB	DONNA'S BARBER SHOP	202-51400-00	-303.24	
YB	LORI HENRY	202-51400-01	-256.41	
YB	B&D MOWER OFFICE	202-54050-00	-559.11	
YB	BARNHILL, DOUG	202-54100-01	-327.92	
YB	COC	202-54200-00	-548.77	
YB	THE POTTER'S HOUSE	202-54280-04	-322.20	
YB	FUGATE, MARGART-CHURCH	202-54280-05	-108.79	
YB	BAD TO THE BONE	202-54290-03	-551.09	
YB	DALTON PROP OLD COSMOZ	202-54300-02	-311.46	
YB	BLUEGRASS TREASURES	202-54330-01	-96.23	
YE	DALTON WASH DRY	202-54340-03	1444.95	
YF	DALTON PROPERTIES CARWASH	202-54380-00	404.58	
YB	BANK OF KENTUCKY	202-56000-01	-9.48	
YB	BRANCH BANKING & TRUST	202-56000-02	-511.52	
YB	CASE FAMILY CHIRO	202-56200-10	-332.00	
YB	COC FIREHOUSE	202-56400-00	-224.63	
YB	CRITTENDEN CHRISTIAN	202-56800-00	-231.63	
YB	DALTON PROP OFFICE	202-57300-00	312.54	
YB	CRITTENDEN BAPTIST	202-57400-00	-167.01	
YD	CRITTENDEN BAPTIST	202-57410-00	17.01	
YB	MELTON REAL ESTATE	202-61800-18	81.14	
YB	MELTON REAL ESTATE	202-62800-00	-514.32	
YB	BPWD OFFICE	202-66200-00	-491.71	
YB	KOI PARTS	202-66650-03	-381.54	
YB	MILLER, KENNETH	202-67150-01	-448.78	

Grant Co. Sanitary Sewer District

Supervisor's Report

November

24th) – Replaced the pump rails in Barley Lift Station.

December

2nd) – Replaced the spark plugs and coils on Truck #21.

3rd) – Pulled pump #2 at Claiborne Lift Station due to high amps, unclogged the pump and reinstalled it into the pit.

- Adjusted the bottom float at Waller Lift Station.

4) – Removed the radiator from the vector motor on the Vector Truck and sent it off for repair Homer's Radiator Services.

7th) – Pulled debris out of all 4 plants at the Sewer Plant.

8th) – Took 2 hydraulic cylinders off the Vector Truck to Northern Kentucky Hydraulics for repair.

9th) – Repaired a leaking air valve at the Sewer Plant on plant #2.

10th) – Started on monthly lift station inspections.

- Replaced float #1 at Kyley Lift Station.

11th) – Pulled pump #2 at Sayers Lift Station due to high amps, we unclogged the pump and reinstalled it into the pit.

GRANT COUNTY S WRY SEWER DISTRICT
2021 Budget Worksheet

PRELRY

	12/31/16	12/31/17	12/31/18	12/31/19	9/30/20	Projection Calculation	Projected 12/31/2020	Budget Calculation	Budget 12/31/2021
Ordinary Income/Expense									
Income									
419 - INTEREST INCOME	1,393.65	1,654.34	1,871.20	2,912.21	2,163.47	See Worksheet 6	2,885	See Worksheet 6	2,700
461 - METERED SEWER REVENUE									
461.1 - SALES TO RESIDENTIAL CUSTOMERS	597,976.32	602,437.61	622,183.23	617,509.81	508,189.94	Actual Oct-Dec19+Inc	670,864	See Worksheet 7	697,705
461.2 - SALES TO COMMERCIAL CUSTOMERS	85,282.81	88,746.25	90,164.02	84,838.93	74,928.40	Actual Oct-Dec19+Inc	96,914	See Worksheet 7	100,751
461.3 - SALES TO INDUSTRIAL CUSTOMERS	4,428.22	3,766.44	3,709.59	3,484.20	3,550.60	Actual Oct-Dec19+Inc	4,559	See Worksheet 7	4,741
461.13 - LEAK ADJUSTMENTS	-5,881.79	-8,908.93	-5,089.52	-8,841.85	-1,402.91	Plus (800)-See Wksh 7	-2,203	Used 4 Year Average	-7,000
461.11 - BILLING ERRORS	-8,820.81	-893.15	-8,892.26	-3,819.08	-1,899.91	Plus (2195)-See Wksh 7	-4,095	Used 4 Year Average	-5,606
461.12 - ACCOUNTS RECEIVABLE ADJUSTMENTS	1,579.60	1,124.24	-891.37	1,016.17	1,519.23	Plus 255-See Wksh 7	1,774	Avg of '16, '17 & '19	1,240
Total 461 - METERED SEWER REVENUE	674,564.35	686,272.46	701,183.69	694,188.18	584,865.35		767,814		791,829
462 - UNMETERED SEWER REVENUE	968.11	0.00	0.00	0.00	20,992.06	No Change	0	None Expected	0
470 - FORFEITED DISCOUNTS	9,002.66	9,910.30	10,186.63	9,628.55	1,514.93	+ Actual Oct - Dec '18	4,188	Approx Same as 2019	10,000
471 - MISCELLANEOUS SERVICE REVENUE	14,313.29	14,298.05	16,785.01	13,860.36	9,766.44	+ Actual Oct - Dec '18	12,793	Approx \$1 800 More	14,300
Total Income	700,242.06	712,135.15	730,026.53	720,599.30	619,302.25		787,680		818,829
Expense									
Used 75 Yr Life on Mains									
403 - DEPRECIATION EXPENSE	192,129.00	196,044.00	201,674.00	202,500.00	154,186.20	2019 Dep'n Schedule	253,522	See Worksheet 5	252,878
407 - AMORTIZATION OF RATE CASE EXPENSE		0.00	0.00	0.00	1,131.45	Plus 377 15 x 3	2,263	\$377.15 X12	2,500
408 - TAXES OTHER THAN INCOME		0.1992%	0.1995%	0.1951%	0.1992%		0.1992%		0.1992%
408.10 - UTILITY REGULATORY ASSESS FEE	1,271.78	1,394.90	1,420.96	1,424.27	1,435.35	No Change	1,435	% of 2020 income	1,569
408.12 - PAYROLL TAXES	451.35	497.25	451.35	443.70	336.60	Com Wages X 7.65%	451	Com Wages X 7.65%	459
Total 408 - TAXES OTHER THAN INCOME	1,723.13	1,892.15	1,872.31	1,867.97	1,771.95		1,887		2,028
603 - SALARIES & WAGES-COMMISSIONERS	5,900.00	6,500.00	5,900.00	5,800.00	4,400.00	Plus \$500 X 3	5,900	\$100 X 5 X 12	6,000
615 - PURCHASED POWER	84,384.70	70,722.58	87,187.63	88,248.90	60,645.33	See Worksheet 1	80,860	See Worksheet 1	82,450
616 - TREATMENT PLANT CHEMICALS	15,695.82	11,261.51	15,205.07	6,613.64	17,865.00	Divide by 9 X12	23,820	Per Bl	20,000
Was PAA level									
MATERIALS & SUPPLIES									
620.01 - PUMPING SYSTEM OPERATIONS	3,839.69	373.28	1,079.10	1,375.77	2,494.90	Plus Oct - Dec 2019	2,664	Approx Same	2,500
620.02 - PUMPING SYSTEM REPAIRS	11,520.29	14,808.73	8,237.28	29,702.16	0.00	moved to system repairs	0		0
620.03 - TREATMENT PLANT OPERATION	5,217.01	4,831.84	4,324.78	7,115.42	5,815.13	Divide 9 X 12	7,754	Approx Same	7,500
620.04 - TREATMENT PLANT REPAIRS	2,810.41	2,712.38	4,436.95	7,100.89	6,948.23	Plus \$1,500	8,446	Will replace Defusers	7,700
617 - FLOOD DAMAGES	0.00	0.00	1,763.31	0.00	0.00	No Change	0	None Expected	0
620.05 - COLLECT SYSTEM OPERATIONS	437.00	758.94	54.55	143.59	0.00	No Change	0	Used 4 Year Average	350
620.06 - COLLECT SYSTEM REPAIRS	47.85	46.38	462.83	6,850.42	3,061.97	Plus \$1,000	4,062	More Infiltration Repair	5,000
620.071 - CUSTOMER ACCOUNT POSTAGE	7,628.32	7,533.63	7,732.30	8,047.10	5,091.69	Plus \$715 X 3	7,237	Approx Same	8,100
620.07 - CUSTOMER ACCOUNT SUPPLIES	1,093.95	1,118.64	1,093.75	993.00	997.40	Plus \$91.58 X 3	1,272	Approx Same	1,300
620.081 - GENERAL & ADMIN POSTAGE	359.90	458.45	337.36	359.51	246.82	Plus \$20 X 3	307	Approx Same	360
620.08 - GENERAL & ADMIN SUPPLIES	1,875.43	1,240.36	1,353.00	883.93	1,141.89	Divide 9 X 12	1,523	Approx Same	1,500
TOTAL MATERIALS & SUPPLIES	34,929.85	33,680.59	30,875.21	62,551.59	25,796.03		33,264		34,310
631 - CONTRACTUAL SERVICES-ENGINEERS	4,445.00	4,950.00	6,615.00	5,840.00	4,387.50	Plus 380 X 3	5,528	Approx Same As 2018	6,500
632 - CONTRACTUAL SERVICES-ACCOUNTING	25,145.68	31,584.10	33,245.83	27,364.01	25,932.20	Plus \$5,600	31,532	Approx Same	31,500
633 - CONTRACTUAL SERVICES-LEGAL	5,792.50	9,153.50	7,350.50	6,656.25	7,604.38	Plus \$1,500	9,104	Approx Same as 2019	6,500
634 - CONTRACTUAL SERVICE-MANAGEMENT	123,845.90	126,702.91	132,911.90	160,051.50	116,730.00	+ 12,970 X 3 + \$3,500	159,140	12,970 X 12 + \$3,500	159,140
635 - CONTRACTUAL SERVICE-OTHER	95,235.85	103,422.24	76,622.57	92,354.04	84,741.58	See Worksheet #2	104,048	See Worksheet #2	112,135
636 - CONTRACTUAL SERVICE-SAMPLE ANYS	14,457.50	14,757.00	15,806.57	20,987.42	15,333.03	+ 14 Weeks X 403.37	20,960	52 weeks X 403.37	20,975
642 - RENT OF EQUIPMENT	1,398.67	1,913.91	1,409.95	1,006.15	1,752.15	+32X3+208 PO Box	2,056	Approx Same as 2018	958
650 - TRANSPORTATION EXPENSE	5,270.01	2,950.60	5,001.87	2,936.88	2,489.89	Plus \$500	2,990	Approx Same	3,000

GRANT COUNTY S WASTEWATER SEWER DISTRICT
2021 Budget Worksheet

PRELIMINARY

	12/31/16	12/31/17	12/31/18	12/31/19	9/30/20	Projection Calculation	Projected 12/31/2020	Budget Calculation	Budget 12/31/2021
656 - INSURANCE-VEHICLE	1,346.87	1,256.80	2,706.24	3,175.32	2,381.49	Plus \$264.61 X 3	3,175	= 264.61 X 12	3,175
657 - INSURANCE-GENERAL LIABILITY	5,861.25	4,992.41	5,835.98	6,120.20	4,825.93	Plus \$536.21 X 3	6,435	= 536.21 X 12	6,435
658 - INSURANCE - PROPERTY	5,173.08	6,756.32	5,615.63	3,725.52	2,794.14	Plus \$310.46 X 3	3,726	= 310.46 X 12	3,726
659-INSURANCE - OTHER	0.00	0.00	272.80	646.75	589.46	Plus \$68.72 X 3	796	= 68.72 X 12	825
660 ADVERTISING EXPENSE	0.00	8.23	52.45	8.50	8.56	No Change	9	Approx Same	100
670 - BAD DEBT EXPENSE	6,752.89	8,201.08	10,222.64	8,349.99	0.00	Plus \$8,200	8,200	Used 4 year average	8,400
673 - MISCELLANEOUS EXPENSE	88.04	186.64	24.91	25.00	32.18	No Change	32	Use \$50	60
Total Expense	629,575.72	636,936.57	646,209.06	706,829.63	535,398.45		759,266		783,594
Net Operating Income	70,666.34	75,198.58	83,817.47	13,759.67	83,903.80		28,414		55,236
Other Income/Expense									
Other Income									
414 (GAINS) LOSSES-UTL, PROP DISP	-84.98	173,085.19	15,841.67	0.00	0.00	No Change	0	None Expected	0
432 - PROCEEDS FROM CAPITAL CONTRIB									
432.01 - CUSTOMER CONTRIBUTIONS	6,000.00	12,000.00	11,611.56	15,855.54	9,000.00	Plus \$3000	12,000	Approx Same	12,000
432.03 - STATE GRANTS							0		0
432.04 - DONATED LINES							0		0
Total 432 - PROCEEDS FROM CAPITAL CONTRIB	6,000.00	12,000.00	11,611.56	15,855.54	9,000.00		12,000		12,000
Total Other Income	5,915.02	185,085.19	27,453.23	15,855.54	9,000.00		12,000		12,000
Other Expense									
427 - INTEREST EXPENSE									
427.4 - INTEREST ON CUSTOMER DEPOSITS	67.31	67.13	79.12	65.69	51.31	Divide by 9 Times 12	68	Aprox Same	70
427.3 - INTEREST ON KIA ARRA LOAN	5,200.97	4,936.47	4,664.00	4,383.28	3,095.08	See Worksheet #3	4,094	See Worksheet #3	3,798
427.300 - INTEREST ON KIA BP LAKE PROJ.	26,844.32	25,752.79	24,628.28	23,469.76	16,808.42	See Worksheet #3	22,276	See Worksheet #3	21,047
427.302 - INTEREST ON SB&T LEASE	19,583.20	16,836.88	14,044.31	11,172.44	8,616.09	See Worksheet #3	8,252	See Worksheet #3	5,187
Total 427 - INTEREST EXPENSE	51,695.80	47,593.27	43,415.71	39,091.17	26,570.90		34,691		30,099
Net Other Income	-45,780.78	137,491.92	-15,962.48	-23,235.63	-17,570.90		-22,691		-18,099
Net Income	24,885.56	212,690.50	67,854.99	-9,475.96	66,332.90		5,723		37,137
EXPECTED CASH FLOWS									
Net Income per Above	24,885.56	212,690	67,854.99	-9,475.96	66,333		5,723		37,137
Change in Construction Accounts Payable		0	0.00	0.00					
Rate Case Expense	-13,312.50	-3,578	0.00	-5,739.06	5,651		5,651		
Principal & Interest due on new money for six months								See Capital Budget	-14,902
Proceeds from KIA Loan								See Capital Budget	700,000
Depreciation & Amortization	192,129.00	196,044	201,674.00	202,500.00	154,186		253,522		255,378
(Gain)/Loss on Disposal of Assets	84.98	-173,085	-15,841.67	0.00	0		0		0
Proceeds from the Sale of Fixed Assets		294,470	20,366.67	0.00	0		0		0
Change in Operating Assets	-269.43	-26,756	34,753.40	0.00	-102,008		-102,008		-102,008
Less: Amount needed to balance			4,521.46	-13,159.58					
Equipment Replacement - Sewer Plant Fire			-82,111.89	0.00					0
Construction Projects - Surge Equalization Tank				-6,881.35				See Capital Budget	-700,000
Add to Property, Plant & Equipment	-74,664.17	-257,522	-46,743.11	-120,084.98	-15,308		0	See Capital Budget	0
Difference between Int Accrued & Pd	-280.27	-289	-297.57	-305.80	6,468	See Worksheet #3	-314	See Worksheet #3	-324
Principal Pmt on Long Term Debt	-138,915.00	-143,009	-147,189.60	-151,492.48	-103,832	See Worksheet #3	155,892	See Worksheet #3	-160,470
Net Increase (Decrease) in Cash	-10,341.83	98,967	56,986.88	-104,639.19	11,489		6,681		14,811

GRANT COUNTY S WERY SEWER DISTRICT
2021 Budget Worksheet

PRELIMINARY

	12/31/16	12/31/17	12/31/18	12/31/19	9/30/20	Projection Calculation	Projected 12/31/2020	Budget Calculation	Budget 12/31/2021
Cash Balances									
Customer Deposits	85,578.12	86,714.49	85,650.54	66,306.86	83,469.81	See Worksheet 6	83,497.99	See Worksheet 6	83,627.99
Replacement Reserve	12,450.00	16,100.00	19,750.00	23,400.00	23,400.00	See Worksheet 6	27,050.00	See Worksheet 6	30,700.00
Construction	0.00	75,443.06	0.00	0.00	0.00	See Worksheet 6	0.00	See Worksheet 6	0.00
Maintenance & Operation	38,602.84	43,285.49	50,216.13	59,538.80	30,876.54	See Worksheet 6	57,331.79	See Worksheet 6	62,237.19
Revenue - Merchant Account	163,163.52	172,182.21	147,280.70	145,728.88	139,033.12	See Worksheet 6	139,091.94	See Worksheet 6	139,326.94
Revenue	158,703.52	163,105.97	305,301.27	206,311.07	234,383.73	See Worksheet 6	199,375.43	See Worksheet 6	205,265.89
Certificates of Deposit	158,558.17	159,191.48	130,057.34	132,333.18	133,942.89	See Worksheet 6	133,951.04	See Worksheet 6	133,951.04
Total	617,056.17	716,022.70	738,255.98	633,616.79	645,106.09		640,296.20		655,109.06
	617,056.17	716,022.70	773,009.38	633,616.79	645,106.09		640,296.20		655,109.05
	0.00	0.00	34,753.40	0.00	0.00		0.00		0.00
				633,616.79					
Cloud Receivables				26,565.70					
Total Cash Balance				660,182.49					

**Grant County Sanitary Sewer District
2021 Capital Budget**

	Cost
Surge Equalization Tank	700,000
Total Construction Project	<u>700,000</u>

Total Capital Expenditures Budgeted	<u>700,000</u>
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The Funding of the Above Will Be With:

Loan - 30 Years @ 1.70%	700,000
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Total Capital Expenditures Budgeted	<u>700,000</u>
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Loan - \$700,000 for 30 Years @ 1.70%
 Annual Payment - 29,803.08
 Calculates to \$2,483.59 Per Month
 Assume Loan Start Date of 7/1/2021

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 - The loan options were still being researched at the time that this preliminary presentation was made. There was some discussion about paying off the BB&T loan and incorporating that into the new loan. This will likely result in some savings on loan payments but for this presentation we have only shown the cost of the newly borrowed money.

**Grant County Sanitary Sewer District
2021 Budget
Purchased Power**

Worksheet 1

	Jan - Dec 16	Jan - Dec 17	Jan - Dec 18	Jan - Dec 19	Jan - Sept 20		Jan - Dec 20	Jan - Dec 21
615 - PURCHASED POWER								
615.01 - PURCHASED POWER - PUMP STATIONS								
615.101 - PURCHASED POWER - 491	11,937.56	9,064.32	10,627.86	12,774.02	7,194.01	Divide by 9 X 12	9,592.01	9,600
615.102 - PURCHASED POWER-ANGELA DRIVE	314.59	305.46	481.99	782.94	494.72	Divide by 9 X 12	659.63	675
615.103 - PURCHASED POWER-BARLEY CIRCLE	1,022.68	1,099.40	1,453.44	1,511.84	966.56	Divide by 9 X 12	1,288.75	1,450
615.104 - PURCHASED POWER-BINGHAM LANE	2,704.52	2,719.65	3,275.23	2,938.37	2,182.52	Divide by 9 X 12	2,910.03	3,000
615.105 - PURCHASED POWER-192 CASE LANE	1,474.15	1,377.05	1,952.68	1,919.54	1,037.21	Divide by 9 X 12	1,382.95	1,500
615.106 - PURCHASED POWER-CLAIBORNE DRIVE	324.89	365.67	662.57	758.24	402.36	Divide by 9 X 12	536.48	600
615.107 - PURCHASED POWER-CLAIBORNE L STN	585.02	1,127.47	2,621.25	2,731.86	2,039.38	Divide by 9 X 12	2,719.17	2,750
615.108 - PURCHASED POWER-3195 DIXIE HWY	842.51	681.57	904.58	1,187.78	678.42	Divide by 9 X 12	904.56	925
615.109 - PURCHASED POWER-3846 DIXIE HWY	2,510.92	565.94	1,035.94	688.32	384.80	Divide by 9 X 12	513.07	525
615.110 - PURCHASED POWER-EADS ROAD	1,118.84	1,344.47	1,295.94	878.37	650.94	Divide by 9 X 12	867.92	875
615.111 - PURCHASED POWER-FAIRWAY DRIVE	1,645.52	2,109.56	2,667.29	1,599.95	1,241.17	Divide by 9 X 12	1,654.89	1,675
615.112 - PURCHASED POWER-KENDRICK PLACE	186.93	216.59	344.14	413.89	220.44	Divide by 9 X 12	293.92	300
615.113 - PURCHASED POWER-KYLEY LANE	280.57	280.38	456.95	518.02	265.59	Divide by 9 X 12	354.12	400
615.114 - PURCHASED POWER-LEE HI	-12.59	0.00	0.00	0.00	0.00	Divide by 9 X 12	0.00	0
615.115 - PURCHASED POWER-MAIN STREET	4,404.43	3,469.60	4,289.66	5,462.11	3,988.38	Divide by 9 X 12	5,315.17	5,325
615.116 - PURCHASED POWER-MILLER DRIVE	423.89	436.85	947.86	803.30	367.41	Divide by 9 X 12	489.88	500
615.117 - PURCHASED POWER-MILO COURT	510.15	508.17	1,355.19	816.42	417.62	Divide by 9 X 12	556.83	600
615.118 - PURCHASED POWER-OAKWOOD DRIVE	489.19	501.70	729.07	515.10	399.35	Divide by 9 X 12	532.47	550
615.119 - PURCHASED POWER-PEARTREE DRIVE	226.73	207.40	354.98	442.49	191.36	Divide by 9 X 12	255.15	300
615.120 - PURCHASED POWER-QUAIL DRIVE	885.78	1,158.16	1,724.81	1,897.19	897.46	Divide by 9 X 12	1,186.81	1,200
615.121 - PURCHASED POWER-RUSSELL DRIVE	390.23	391.01	745.60	826.47	378.22	Divide by 9 X 12	504.29	550
615.122 - PURCHASED POWER-TIMBERWOOD	715.79	705.11	1,096.44	1,119.29	604.84	Divide by 9 X 12	805.45	850
615.123 - PURCHASED POWER-WALLER DRIVE	2,387.30	1,729.58	1,625.13	1,470.36	936.08	Divide by 9 X 12	1,248.11	1,300
Total 615.01 - PURCHASED POWER - PUMP STATIONS	35,369.80	30,344.81	40,648.60	42,055.87	25,936.84		34,582.45	35,450
615.03 - PURCHASED POWER - TREATMENT PLT	49,015.10	40,377.67	46,539.03	46,193.03	34,708.49	Divide by 9 X 12	46,277.99	47,000
Total 615 - PURCHASED POWER	84,384.70	70,722.58	87,187.63	88,248.90	60,645.33		80,860.44	82,450

GRANT COUNTY SANITARY SEWER DISTRICT
2021 Budget Worksheet
Contracted Services

Worksheet #2

		12/31/16	12/31/17	12/31/18	12/31/19	9/30/20	Projection Calculation	Projected 12/31/2020	Budget Calculation	Budget 12/31/2021
635.014	PUMPING SYSTEM WATER BILLS	3,011.67	3,002.40	3,035.70	3,018.75	2,834.95	Plus 28.54 X 9 X 3	3,606	Plus 28.54 X 9 X 12+SE	3,090
635.02	PUMPING SYSTEM REPAIRS	3,528.32	18,539.38	10,196.50	14,989.41	30,259.27	Hopefully No More in 2020	30,259	Per Billy	12,500
635.031	STP - PLANT OPERATOR	16,380.00	15,120.00	15,120.00	15,120.00	10,080.00	Plus 1,260 x 3	13,860	\$1,260 x 12	15,120
635.032	STP - SLUDGE HAULING	26,250.00	20,550.00	17,700.00	20,550.00	16,350.00	Plus \$5,100 = 34 Loads	21,450	Approx Same	21,450
635.033	STP - SLUDGE PROCESSING	17,500.00	13,700.00	10,000.00	10,400.00	10,600.00	Plus \$3,400 = 34 Loads	14,000	Approx Same	14,000
635.034	STP - WATER BILLS	2,865.68	4,166.89	2,559.62	4,979.34	1,452.37	Divide By 9 X 12	1,936	More like 2016 & 2018	2,900
635.035	STP - SEWER BILLS	1,199.26	1,748.31	1,155.00	1,995.00	3,992.54	PSC adj inc + \$275	4,268	Will be Minimum Bill	400
635.036	STP - LICENSE & PERMITS	0.00	103.00	0.00	51.50	0.00	No Change	0	None Expected	0
635.037	STP - WASTE COLLECTION	703.74	648.25	788.88	839.25	626.74	Plus 72.41 X 3	844	\$72.80 X 12	875
635.038	STP - SERVICE CONTRACTS	1,465.81	3,174.55	1,968.04	2,128.09	826.78	Plus 188.42 x 3	1,392	\$190 x 12	2,280
635.04	STP - REPAIRS	218.85	2,209.79	0.00	2,200.28	23.66	No Change	24	Per Billy	14,500
635.05	COLLECTION SYSTEM OPERATIONS	575.00	0.00	0.00	0.00	0.00	No Change	0	None Expected	0
635.06	COLLECTION SYSTEM REPAIRS	0.00	0.00	870.00	3,277.84	0.00	No Change	0	Per Billy	12,500
635.071	CUSTOMER BILLING - CREDIT CARD FEES	232.25	0.00	0.00	0.00	0.00	No Change	0	None Expected	0
635.072	CUSTOMER BILLING - BILLING FEES	2,868.37	2,865.12	3,295.29	2,855.37	1,460.96	Plus Actual Oct - Sept '19	2,055	Approx Same	2,100
635.074	CUSTOMER BILLING-ONLINE/PAYPAL FEES	8,670.15	8,732.40	0.00	0.00	0.00	No Change	0	Customer Pays These	0
635.074	CUSTOMER BILLING-INVOICE CLOUD FEES	0.00	0.00	0.00	461.48	836.38	Divide By 9 X 12	1,115	Used 100 X 12	1,200
635.081	TELEPHONE	2,198.25	2,195.74	2,251.09	2,425.40	1,622.29	Plus \$183.04 X 3	2,171	Approx Same	2,200
635.082	BANK SERVICE CHARGES	2,503.81	2,462.64	2,385.74	2,264.52	1,222.92	+ \$920 KIA + \$120 Bank	2,263	\$1,665 KIA Fees+\$435	2,100
635.084	DUES, TRAINING, CONVENTIONS*****	2,746.95	1,709.65	2,214.63	1,920.20	275.00	+KRW 993+DLG 500	1,768	Approx Same	1,800
635.085	SERVICE CONTRACTS	1,302.91	1,613.60	1,748.00	1,842.40	1,392.57	Plus \$154.73 X 3	1,857	\$160 X 12	1,920
635.086	IT SERVICES	1,014.83	880.52	1,334.08	1,035.21	885.15	Divide By 9 X 12	1,180	Approx Same	1,200
	TOTAL CONTRACTUAL SERVICES-OTHER	95,235.85	103,422.24	76,622.57	92,354.04	84,741.58		104,048		112,135
***** Goes Up Every Other Year Due to Training Associated With License Renewal										

Grant County Secondary Sewer District
2021 Budget
Loan Interest Paid & Accrued
Loan Principal Paid

Worksheet #3

	<u>Interest Accrued 1/1/2020</u>	<u>Interest Accrued 9/30/2020</u>	<u>Capitalized Interest</u>	<u>Interest Paid 9/30/2020</u>	<u>Interest Accrued 9/30/2020</u>	<u>Principal Balance 1/1/2020</u>	<u>Additional Loans 2020</u>	<u>Loan Payments 9/30/2020</u>	<u>Principal Balance 9/30/2020</u>	<u>Service Fee</u>
KIA Phase 1 Loan	349.32	3,095.08	0.00	2,095.92	1,348.48	139,728.49		4,879.89	134,848.60	139.73
KIA Phase II Loan	1,889.98	16,808.42	0.00	11,339.89	7,358.51	755,992.41		20,139.02	735,853.39	755.99
Bank of KY Lease	615.89	6,622.43	0.00	6,622.43	615.89	344,284.43		78,813.31	265,471.12	0.00
2020 Totals	<u>2,855.19</u>	<u>26,525.93</u>	<u>0.00</u>	<u>20,058.24</u>	<u>9,322.88</u>	<u>1,240,005.33</u>	<u>0.00</u>	<u>103,832.22</u>	<u>1,136,173.11</u>	<u>895.72</u>
Interest Accrued Exceeds Interest Paid By				<u>6,467.69</u>						

	<u>Interest Accrued 1/1/2020</u>	<u>Interest Accrued 2020</u>	<u>Capitalized Interest</u>	<u>Interest Paid 2020</u>	<u>Interest Accrued 12/31/2020</u>	<u>Principal Balance 1/1/2020</u>	<u>Additional Loans 2020</u>	<u>Loan Payments 2020</u>	<u>Principal Balance 12/31/2020</u>	<u>Service Fee</u>
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	22,276.21	0.00	22,377.69	1,788.50	755,992.41		40,580.13	715,412.28	1,491.84
Bank of KY Lease	615.89	8,252.49	0.00	8,440.65	427.73	344,284.43		105,479.29	238,805.14	0.00
2020 Totals	<u>2,855.19</u>	<u>34,622.77</u>	<u>0.00</u>	<u>34,936.99</u>	<u>2,540.97</u>	<u>1,240,005.33</u>	<u>0.00</u>	<u>155,892.39</u>	<u>1,084,112.94</u>	<u>1,766.42</u>
Interest Accrued Exceeds Interest Paid By				<u>-314.22</u>						

	<u>Interest Accrued 1/1/2021</u>	<u>Interest Accrued 2021</u>	<u>Capitalized Interest</u>	<u>Interest Paid 2021</u>	<u>Interest Accrued 12/31/2021</u>	<u>Principal Balance 1/1/2021</u>	<u>Additional Loans 2021</u>	<u>Loan Payments 2021</u>	<u>Principal Balance 12/31/2021</u>	<u>Service Fee</u>
KIA Phase 1 Loan	324.74	3,796.12	0.00	3,821.45	299.41	129,895.52		10,130.17	119,765.35	254.76
KIA Phase II Loan	1,788.50	21,046.66	0.00	21,151.15	1,684.01	715,412.28		41,806.67	673,605.61	1,410.07
Bank of KY Lease	427.73	5,186.95	0.00	5,381.10	233.58	238,805.14		108,533.22	130,271.92	0.00
2021 Totals	<u>2,540.97</u>	<u>30,029.73</u>	<u>0.00</u>	<u>30,353.70</u>	<u>2,217.00</u>	<u>1,084,112.94</u>	<u>0.00</u>	<u>160,470.06</u>	<u>923,642.88</u>	<u>1,664.83</u>
Interest Accrued Exceeds Interest Paid By				<u>-323.97</u>						

**Grant County Sanitary Sewer District
2021 Budget
Depreciation Calculation**

Worksheet 5

	Cost	Life In Years	Months In Use	Full Year Depr'n	2020 Depr'n	2021 Depr'n
2020 Depreciation Per Depreciation Schedule					250,296	253,522
Depreciation on Items put into service during 2020						
Vertical Fine Screen - Sewer Plant	72,582	15	8	4,839	3226	1,613
	<u>72,582</u>					
Depreciation Lost On Assets Fully Depreciated in 2020						-2,257
2020 Asset Additions						
Construction Project						
External Digesters	522,000	?????				
Surge Equalization Tank	<u>588,000</u>					
Total Construction Project	1,110,000	40	0	27,750	0	0
Replacement of Pumps at Loading Stations	10,000	10	0	1,000	0	0
Trailer Park Hook In to GCSSD	214,860	40	0	5,372	0	0
Total 2020 Depreciation & Projected 2021					<u>253,522</u>	<u>252,878</u>

*****The Construction of the Sludge Press Has Not Been Included in this Budget**

**Grant County Sanitary Sewer District
2021 Budget
Cash Balances**

Worksheet 6

	<u>Balance 9/30/2020</u>	<u>Additions</u>	<u>Interest</u>	<u>Payments</u>	<u>Balance 12/31/2020</u>	<u>Additions</u>	<u>Interest</u>	<u>Payments</u>	<u>Balance 12/31/2021</u>
Customer Deposits	83,469.81		28.18		83,497.99		130.00		83,627.99
Replacement Reserve	23,400.00	3,650.00	0.00		27,050.00	3,650.00	0.00		30,700.00
Maintenance & Operation	30,876.54	26,438.65	16.60		57,331.79	4,840.40	65.00		62,237.19
Revenue - Merchant Account	139,033.12		58.82		139,091.94		235.00		139,326.94
Revenue	234,383.73	1,860.00	86.70	36,955.00	199,375.43	5,440.46	450.00		205,265.89
Certificates of Deposit	133,942.89		530.85	522.70	133,951.04	Int	1,820.00		133,951.04
Total	<u>645,106.09</u>		<u>721.16</u>		<u>640,298.20</u>		<u>2,700.00</u>		<u>655,109.06</u>

	Customer Deposits	INTEREST INCOME			Certificate of Deposit	Totals
		M&O	Merchant Account	Revenue Account		
January	8.57	7.35	19.73	27.82	252.88	
February	7.79	4.56	20.75	24.30	171.64	
March	9.08	4.71	19.84	33.42	252.88	
April	8.74	5.91	17.16	35.33	244.73	
May	9.23	7.04	13.49	30.75	252.88	
June	10.31	5.95	17.05	27.12	93.91	
July	10.18	4.47	17.09	25.33	97.04	
August	10.39	4.15	25.65	28.04	115.41	
September	10.25	5.66	25.70	28.00	111.19	
January to September Totals	84.54	49.80	176.46	260.11	1,592.56	2,163.47
October					114.90	
November					111.19	
December					114.90	
October to December Totals	28.18	16.60	58.82	86.70	530.85	721.16
2020 Totals	<u>112.72</u>	<u>66.40</u>	<u>235.28</u>	<u>346.81</u>	<u>2,123.41</u>	<u>2,884.63</u>

**Grant County Sanitary Sewer District
Budgeted 2021 Revenue
Rate Increase on June 1, 2020 Billing**

Worksheet 7

	Billed Oct - Dec 2019	Projected Addition From 10.35% Rate Increase	Billed Jan - May 2020	Projected Addition From 10.35% Rate Increase	Projected Addition From 10.35% Rate Increase
461.1 · SALES TO RESIDENTIAL CUSTOMERS	147,434.46	15,259.47	259,335.64	26,841.24	42,100.71
461.2 · SALES TO COMMERCIAL CUSTOMERS	19,923.90	2,062.12	37,064.58	3,836.18	5,898.31
461.3 · SALES TO INDUSTRIAL CUSTOMERS	914.00	94.60	1,752.26	181.36	275.96
Total 461 · METERED SEWER REVENUE	<u>168,272.36</u>	<u>17,416.19</u>	<u>298,152.48</u>	<u>30,858.78</u>	<u>48,274.97</u>

	YTD 9/30/2020	Billed Oct - Dec 2019	Projected Addition From 10.35% Rate Increase	Budgeted Revenues For 2021
461.1 · SALES TO RESIDENTIAL CUSTOMERS	508,169.94	147,434.46	42,100.71	697,705.11
461.2 · SALES TO COMMERCIAL CUSTOMERS	74,928.40	19,923.90	5,898.31	100,750.61
461.3 · SALES TO INDUSTRIAL CUSTOMERS	3,550.60	914.00	275.96	4,740.56
Total 461 · METERED SEWER REVENUE	<u>586,648.94</u>	<u>168,272.36</u>	<u>48,274.97</u>	<u>803,196.27</u>

	Oct - Dec 2016	Oct - Dec 2017	Oct - Dec 2018	Oct - Dec 2019	Average Oct - Dec
461.13 · LEAK ADJUSTMENTS	-689.03	-1,169.26	-565.18	-775.08	-799.64
461.11 · BILLING ERRORS	-2,940.33	-481.34	-4,524.03	-837.47	-2,195.79
461.12 · ACCOUNTS RECEIVABLE ADJUSTMENTS	809.30	694.50	-589.04	108.57	255.83

**Grant County Sanitary Sewer District
2021 Budget
Change in Operating Assets & Liabilities**

	12/31/2019 Balance	9/30/2020 Balance	Increase (Decrease)
Customer Accounts Receivable	87,933.68	127,698.86	-39,765.18
Unbilled Accounts Receivable	-9,900.00	-9,900.00	0.00
A/Rec Unbilled	32,549.16	32,549.16	0.00
Cloud Deposit Receivable-BPWD	26,565.70	67,500.55	-40,934.85
Accounts Receivable - Other	3,034.00	2,007.00	1,027.00
Prepaid Insurance	2,426.52	3,151.88	-725.36
Prepaid Expenses	4,346.28	8,048.66	-3,702.38
Accrued Interest Receivable	228.41	211.26	17.15
Unamortized Rate Case Expense	0.00	4,525.80	-4,525.80
Accounts Payable	41,477.86	33,478.30	-7,999.56
BB&T Visa	541.91	21.99	-519.92
A/Pay Bullock Pen Water	0.00	0.00	0.00
Accrued Payroll Taxes	443.70	336.60	-107.10
Withheld Sales Tax	561.05	491.64	-69.41
Withheld FICA	443.70	336.60	-107.10
Withheld Grant Co Tax	21.00	22.50	1.50
Trash Collection Payable	6,785.60	6,848.52	62.92
Abandoned Deposits	905.53	905.53	0.00
Customer Deposits	61,250.00	56,590.00	-4,660.00
		Increase/Decrease	-102,008.09