

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
JANUARY 20, 2021**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

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11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
JANUARY 20, 2021

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
 - iii. Covid-19 PSC Update
 - iv. Customer Billing/Overpayment Refund per PSC Order
5. New business
 - A. Kerry Odle/, HMB Professional Engineering
 - i. Equalization Basin Project
 - B. Brian Simpson/Paul Harp
 - i. Supervisor's Report
 - C. Dianne Cook/Ashley Dyer
 - i. Next Meeting – February 18, 2021
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
JANUARY 2021 MEETING**

A Special Meeting of the Grant County Sanitary Sewer District was called to order on January 20, 2021, 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, Mr. Kerry Odle 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. Also present representing HMB Professional Engineers, Inc., were Mr. Benton Hanson and Christopher Stewart, who attended by Zoom. Commissioner Worthington also attended by Zoom.

The first order of business was a swearing in of new officers. The Oath of Office was administered to Chairman Charles Givin, Vice-Chairman Robert Worthington, Secretary Danny Northcutt, and Treasurer Rodger Bingham. Each signed their respective Certificates as attached.

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

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

The next order of business was a review of the December 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 December 2020 Profit and Loss Statement and Warrants, 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 inquired as to the status of the Equalization Basin Project. Mr. Odle reported that it is currently awaiting a geotechnical report from American Engineering, Inc. A more detailed summary of the project is outlined below.
2. Mr. Nienaber inquired as to how the payment plans are going with District customers who were either late or nonpayment status as a result of COVID-19. Dianne Cook

Grant Co. Sanitary Sewer District
Minutes
January 20, 2021

reported that for the most part, District customers have embraced the payment plan program to clear up delinquent accounts.

3. Mr. Nienaber inquired as to the status of the refund/underbilling payments as ordered by the Public Service Commission. Dianne Cook reviewed with the Commissioners a detailed summary of the current status. A copy of that report is attached. Overall, Ms. Cook reported that the program is going very well. She did report that to date the District has received four (4) unclaimed checks that are outstanding and uncashed.
4. Mr. Nienaber inquired as to the District's late/nonpayment of customers. Dianne Cook reported that even in light of the COVID-19 crisis, District customers who are late or non-payment status are not unusually high.

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

1. Mr. Odle reported that the Equalization Basin Project has somewhat stalled as we are awaiting the geotechnical report from American Engineering, Inc. It is expected that the geotechnical report will be in by next Monday. Mr. Odle reported that a verbal report from American Engineering, Inc., indicated that there will have to be some additional improvements made as a result of limestone composition in the general area where the Equalization Basin is going to be constructed. Mr. Odle reported that the additional cost for these improvements will be approximately \$80,000.00 to \$100,000.00. Preparation on the plans and drawings for the Equalization Basin should be completed shortly after receiving the geotechnical report. Mr. Odle reported that the shale rock in the general area where the Equalization Basin is going to be constructed has a tendency to shift over time. In order to prevent any damage, additional reinforcement and drilling will be required. That is the reason for the additional cost. Mr. Nienaber inquired if the District will require additional land for the plant improvements. The preliminary indication is that the District will need additional land. Mr. Nienaber stated that if additional land is necessary, the District should make certain that enough land is acquired from the City of Crittenden to adequately accommodate the plant improvements. Mr. Nienaber also indicated that contact with the City of Crittenden shall be made as soon as possible in order to resolve the issue in advance of the commencement of construction. Chairman Givin indicated that he will make contact with the City of Crittenden Mayor after the drawings are complete.

The next order of business was a Superintendent's Report as follows:

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1. Superintendent Catlett reviewed with the Commissioners his monthly Superintendent's Report as attached.
2. Paul Harp indicated that the fine screen system at the plant required some maintenance. The minor repairs were made by the District.
3. Brian Simpson extended the District's appreciation for the \$100.00 contribution to employee FSA accounts in light of the COVID-19 crisis.

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

1. Ms. Cook reported that the Superintendent Catlett appreciation luncheon is scheduled for Thursday, January 28, 2021, at the District Headquarters. Lunch is to be served at 12:00 noon. Anyone wishing to attend the appreciation luncheon should notify Dianne Cook as soon as possible.
2. Dianne Cook reported that the next monthly meeting is scheduled for February 18, 2021.

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

CERTIFICATION OF TAKING OATH OF OFFICE

I, Rodger Bingham, Treasurer of the Grant County Sanitary Sewer District, do hereby certify that I have taken the following oath of office on the 20th day of January, 2021:

I solemnly swear that I will support the Constitution of the United States and the Constitution of this Commonwealth, and be faithful and true to the Commonwealth of Kentucky so long as I continue a citizen thereof, and that I will faithfully execute, to the best of my ability, the office of Grant County Sanitary Sewer District Treasurer, according to law; and, I do further solemnly swear that since the adoption of the present Constitution, I, being a citizen of this State, have not fought a duel with deadly weapons within this State, nor out of it, nor have I sent or accepted a challenge to fight a duel with deadly weapons nor have I acted as second in carrying a challenge, nor aided or assisted any person thus offending, so help me God.

GRANT COUNTY SANITARY SEWER DISTRICT:


BY: RODGER BINGHAM, TREASURER

WITNESS



GRANT COUNTY SANITARY SEWER DISTRICT

CERTIFICATION OF TAKING OATH OF OFFICE

I, Danny Northcutt, Secretary of the Grant County Sanitary Sewer District, do hereby certify that I have taken the following oath of office on the 20th day of January, 2021:

I solemnly swear that I will support the Constitution of the United States and the Constitution of this Commonwealth, and be faithful and true to the Commonwealth of Kentucky so long as I continue a citizen thereof, and that I will faithfully execute, to the best of my ability, the office of Grant County Sanitary Sewer District Secretary, according to law; and, I do further solemnly swear that since the adoption of the present Constitution, I, being a citizen of this State, have not fought a duel with deadly weapons within this State, nor out of it, nor have I sent or accepted a challenge to fight a duel with deadly weapons nor have I acted as second in carrying a challenge, nor aided or assisted any person thus offending, so help me God.

GRANT COUNTY SANITARY SEWER DISTRICT:


BY: DANNY NORTHCUTT, SECRETARY

WITNESS



GRANT COUNTY SANITARY SEWER DISTRICT
CERTIFICATION OF TAKING OATH OF OFFICE

I, Robert Worthington, Vice Chairman of the Grant County Sanitary Sewer District, do hereby certify that I have taken the following oath of office on the 20th day of January, 2021:

I solemnly swear that I will support the Constitution of the United States and the Constitution of this Commonwealth, and be faithful and true to the Commonwealth of Kentucky so long as I continue a citizen thereof, and that I will faithfully execute, to the best of my ability, the office of Grant County Sanitary Sewer District Vice Chairman, according to law; and, I do further solemnly swear that since the adoption of the present Constitution, I, being a citizen of this State, have not fought a duel with deadly weapons within this State, nor out of it, nor have I sent or accepted a challenge to fight a duel with deadly weapons nor have I acted as second in carrying a challenge, nor aided or assisted any person thus offending, so help me God.

GRANT COUNTY SANITARY SEWER DISTRICT:



BY: ROBERT WORTHINGTON, VICE CHAIRMAN



WITNESS

GRANT COUNTY SANITARY SEWER DISTRICT

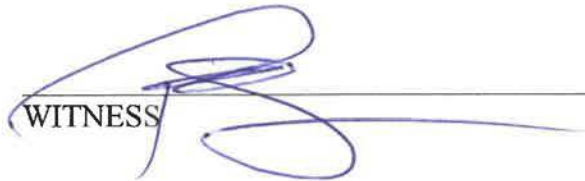
CERTIFICATION OF TAKING OATH OF OFFICE

I, Charles Givin, Chairman of the Grant County Sanitary Sewer District, do hereby certify that I have taken the following oath of office on the 20th day of January, 2021:

I solemnly swear that I will support the Constitution of the United States and the Constitution of this Commonwealth, and be faithful and true to the Commonwealth of Kentucky so long as I continue a citizen thereof, and that I will faithfully execute, to the best of my ability, the office of Grant County Sanitary Sewer District Chairman, according to law; and, I do further solemnly swear that since the adoption of the present Constitution, I, being a citizen of this State, have not fought a duel with deadly weapons within this State, nor out of it, nor have I sent or accepted a challenge to fight a duel with deadly weapons nor have I acted as second in carrying a challenge, nor aided or assisted any person thus offending, so help me God.

GRANT COUNTY SANITARY SEWER DISTRICT:


BY: CHARLES GIVIN, CHAIRMAN

WITNESS 

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

WARRANTS

| | | | |
|------------|----------------------|----------|----------------------------------|
| 12/10/2020 | BULLOCK PEN WATER | 451.25 | WATER SVCS |
| 12/10/2020 | GCSSD | 158.19 | SEWER SVCS |
| 12/14/2020 | BEST WAY DISPOSAL | 72.25 | DUMPSTER P/U 12/20 |
| 12/14/2020 | SITEONE LANDSCAPE | 138.42 | ROCK SALT |
| 12/14/2020 | TRACTOR SUPPLY CRED | 25.98 | WELDING RODS - |
| 12/15/2020 | BULLOCK PEN WATER | 930.30 | REIMB INSURANCE - GEN INS POLIC |
| 12/15/2020 | CCP INDUSTRIES, INC. | 459.33 | SEWER PLANT GLOVES & TOWELS |
| 12/15/2020 | CITY OF WILLIAMSTOW | 1400.00 | SLUDGE PROCESS 10/28 & 12/07/20 |
| 12/15/2020 | FLORENCE WINWATER | 203.21 | SUPPLIES |
| 12/15/2020 | FLUSH SANITATION | 1500.00 | SLUDGE HAULING 10 LDS |
| 12/15/2020 | GLEASON ELECTRIC | 375.00 | ELECTRIC INSTALL ANGELA DR |
| 12/15/2020 | HELLMAN LUMBER CO | 7.20 | SW PLANT PARTS |
| 12/15/2020 | KOI AUTO PARTS | 421.47 | REPAIR PARTS - TRUCKS |
| 12/15/2020 | MORRIS & BRESSLER | 2362.15 | ACCOUNTING SVCS 12/20 |
| 12/15/2020 | OWEN ELECTRIC | 3587.14 | ELECTRIC SVCS |
| 12/15/2020 | SMARTBILL | 734.71 | BILLING - & POSTAGE 12/20 |
| 12/15/2020 | STRAEFFER PUMP | 3269.10 | LIFTSTN REPAIR PARTS |
| 12/15/2020 | BULLOCK PEN WATER | 15044.65 | MGT FEE 11/20 |
| 12/15/2020 | KY STATE TREASURER | 467.69 | SALES & USE TAX 11/20 |
| 12/17/2020 | CHARLES A GIVIN | 90.85 | COMMISSIONER FEE |
| 12/17/2020 | DAN NORTHCUTT | 90.85 | COMMISSIONER FEE |
| 12/17/2020 | LEO L. SAYLOR | 90.85 | COMMISSIONER FEE |
| 12/17/2020 | ROBERT H WORTHINGT | 90.85 | COMMISSIONER FEE |
| 12/17/2020 | RODGER W BINGHAM | 90.85 | COMMISSIONER FEE |
| 12/18/2020 | HMB PROFESSIONAL | 3500.00 | EQUALIZATION TNK PROJ - PART FE |
| 12/18/2020 | PACE ANALYTICAL | 1558.90 | LAB ANALYSIS 11-13/12-7-20 |
| 12/18/2020 | CITY OF CRITTENDEN | 6725.01 | TRASH COLLECTION 11/20 |
| 12/18/2020 | HMB PROFESSIONAL | 292.50 | GEN ENGINEER SVCS 10/25-11/21/20 |
| 12/18/2020 | SMARTBILL | 932.95 | BILLING - & POSTAGE 01/21 |
| 12/18/2020 | BB & T (VISA) | 413.98 | SUPPLIES |
| 12/16/2020 | DUKE ENERGY | 2751.45 | ELECTRIC SVCS |
| 12/8/2020 | BB&T | 9492.86 | LOAN PAYMENT |
| 12/1/2020 | KIA | 7110.60 | PH I LOAN PAYMENT |
| 12/1/2020 | KIA | 32214.76 | PH II LOAN PAYMENT |

TOTAL DISBURSEMENTS 96235.19

**WARRANTS
JANUARY, 2021**

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 |
| Grant Co. Occupational Tax | Payroll Ded - Employee | \$22.50 |
| Bullock Pen Water District | Management Agreement 12/20 | \$15,392.57 |
| Owen Electric | Electric Service | \$4,028.03 |
| BB&T (VISA) | Sw Plant Supplies | \$414.27 |
| CITCO Water | Sewer Plant Chemical | \$2,390.13 |
| Bullock Pen Water District | Water Bills | \$323.10 |
| Bullock Pen Water District | Reimb Sw Plant Chemical | \$682.50 |
| Pace Analytical | Lab Analysis | \$2,033.48 |
| CCP Industries | Gloves/Towels Sw Plant | \$248.56 |
| BestWay Disposal | Dumpster Pickup/Sw Plant | \$72.89 |
| Bullock Pen Water District | Insurance Installment Reimb | \$961.50 |
| Electric Motor Technology | Kyley Ln Pump Repair | \$2,511.21 |
| Duke Energy | Electric Service | \$2,764.75 |
| Ky State Treasurer | Sales & Use Tax 12/20 | \$420.39 |
| Bullock Pen Water District | Reimb Sw Plant Chemical | \$733.95 |
| Cintas | Sw Plant Supplies | \$41.96 |
| GCSSD | Sewer Bills | \$58.03 |
| Clear Choice | 1/2 Ld Gravel - Office | \$278.88 |
| Morris & Bressler | Accounting Svcs 12/20 | \$1,549.65 |
| KOI Enterprises | Truck Repairs/Sw Plant Repairs | \$624.20 |
| HMB Professional Engineers | EQ-Tank Proj - Portion Fee | \$3,500.00 |
| HMB Professional Engineers | Gen. Eng Fees | <u>\$390.00</u> |
| | TOTAL | \$48,935.41 |



Charles Givin, Chairman



Danny Northcutt, Secretary

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

GROSS RECEIPTS \$ 74,240.56

DISBURSEMENTS

| | |
|-------------------------|------------------|
| UTILITIES | \$ 6,338.59 |
| SALARIES - NET | 454.25 |
| MILEAGE | 0.00 |
| MAINTENANCE & OPERATION | 71,965.87 |
| SUPPLIES | 1,531.17 |
| GENERAL | <u>15,945.31</u> |

TOTAL DISBURSEMENTS 96,235.19

NET \$ (21,994.63)

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

Grant County Sanitary Sewer District
January, 2021

BANK BALANCES:

FORCHT BANK

| | |
|---------------------------|--------------|
| Revenue | \$162,017.70 |
| Maintenance & Operations | \$56,240.79 |
| Merchant Services Acct | \$151,723.78 |
| 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

PRELIMINARY

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 December 31, 2020, and the related statements of revenues and expenses - historical for the one month and twelve months ended December 31, 2020 and 2019 and budgeted for the twelve months ended December 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

January 19, 2021

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, 2020

PRELIMINARY

| | Dec 31, 20 |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 126 · RESTRICTED CASH | 114,418.31 |
| 131.07 · CIB-MAINTENANCE & OPERATION FOR | 55,585.41 |
| 131.02 · CIB-REVENUE-MERCHANT ACCOUNT | 151,823.70 |
| 131.06 · CIB-REVENUE - FORCHT | 161,997.55 |
| 135 · CERTIFICATES OF DEPOSIT | 133,942.89 |
| Total Checking/Savings | 617,767.86 |
| Other Current Assets | |
| 141 · CUSTOMER ACCOUNTS RECEIVABLE | 114,711.39 |
| 141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS | -9,900.00 |
| 141.02 · ACCOUNTS RECEIVABLE-UNBILLED | 32,549.16 |
| 142.01 · CLOUD DEPOSIT RECEIVABLE · BPWD | 101,435.63 |
| 142.02 · ACCOUNTS RECEIVABLE-OTHER | 7,893.12 |
| 182 · PREPAYMENTS | 8,356.33 |
| 171 · ACCRUED INTEREST RECEIVABLE | 552.25 |
| 174.03 · UNAMORTIZED RATE CASE EXP | 4,525.80 |
| Total Other Current Assets | 260,123.68 |
| Total Current Assets | 877,891.54 |
| 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 | 13,536.25 |
| Total 105 · CONSTRUCTION IN PROGRESS | 47,034.79 |
| 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 | -2,765,680.60 |
| Total Fixed Assets | 6,291,326.08 |
| Other Assets | |
| 186.1 · DEFERRED RATE CASE EXP | 15,840.36 |
| Total Other Assets | 15,840.36 |
| TOTAL ASSETS | 7,185,057.98 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | 33,597.85 |
| Credit Cards | 414.27 |
| Other Current Liabilities | |
| 236 · ACCRUED PAYROLL TAXES | 451.35 |
| 241 · TAX COLLECTIONS PAYABLE | 894.24 |
| 245 · CUR LIAB PAY FR RESTRICT ASSETS | |
| 231.01 · TRASH COLLECTION PAYABLE | 7,238.80 |
| 235 · CUSTOMER DEPOSITS | |
| 235.1 · ABANDONED DEPOSITS | 1,029.43 |

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

| | Dec 31, 20 |
|---|--------------|
| 235 · CUSTOMER DEPOSITS - Other | 49,550.00 |
| Total 235 · CUSTOMER DEPOSITS | 50,579.43 |
| 238 · ACCRUED INT ON KIA PHASE I | 324.74 |
| 239 · ACCRUED INT ON KIA PHASE II | 1,788.53 |
| 240 · ACCRUED INT ON BB&T LEASE | 427.73 |
| 243 · CURRENT PORTION OF LTD | 160,470.06 |
| Total 245 · CUR LIAB PAY FR RESTRICT ASSETS | 220,829.29 |
| Total Other Current Liabilities | 222,174.88 |
| Total Current Liabilities | 258,187.00 |
| Long Term Liabilities | |
| 220 · NOTE PAYABLE - KIA - PHASE I | 129,895.52 |
| 221 · NOTE PAYABLE - KIA - PHASE II | 715,412.28 |
| 222 · CAPITAL LEASE - BB&T | 238,802.29 |
| 224 · LESS CURR PORTION OF LTD | -160,470.06 |
| Total Long Term Liabilities | 923,640.03 |
| Total Liabilities | 1,179,827.03 |
| Equity | |
| 3020 · NET POSITION | |
| 3000 · INV IN CAP ASSETS LESS REL DEBT | 5,207,215.99 |
| 3001 · RESTRICTED | 24,509.00 |
| 3010 · UNRESTRICTED | 690,233.33 |
| Total 3020 · NET POSITION | 5,921,958.32 |
| Net Income | 83,272.63 |
| Total Equity | 6,005,230.95 |
| TOTAL LIABILITIES & EQUITY | 7,185,057.98 |

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

December 2020

| | Dec 20 | Dec 19 | \$ Change |
|---------------------------------------|------------------|-------------------|------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 67,297.58 | 49,527.89 | 17,769.69 |
| 470 · FORFEITED DISCOUNTS | -2.21 | 903.64 | -905.85 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 1,011.49 | 2,027.99 | -1,016.50 |
| Total Income | 68,306.86 | 52,459.52 | 15,847.34 |
| Gross Profit | 68,306.86 | 52,459.52 | 15,847.34 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 17,131.80 | 20,771.75 | -3,639.95 |
| 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 | 6,156.03 | 9,256.11 | -3,100.08 |
| 618 · TREATMENT PLANT CHEMICALS | 2,390.13 | 0.00 | 2,390.13 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 390.00 | 390.00 | 0.00 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 1,549.65 | 2,511.06 | -961.41 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 0.00 | 700.00 | -700.00 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 12,970.00 | 17,381.50 | -4,411.50 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 2,016.85 | 1,585.48 | 431.37 |
| 635 · OPERATING EXPENSES | 11,727.05 | 10,750.85 | 976.20 |
| 650 · TRANSPORTATION EXPENSE | 1,109.26 | 40.80 | 1,068.46 |
| 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 | 8,978.81 | 8,649.99 | 328.82 |
| 675 · MISCELLANEOUS EXPENSE | 135.19 | 0.00 | 135.19 |
| Total Expense | 66,650.17 | 73,746.04 | -7,095.87 |
| Net Ordinary Income | 1,656.69 | -21,286.52 | 22,943.21 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 114.90 | 292.62 | -177.72 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 0.00 | 1,000.00 | -1,000.00 |
| Total Other Income | 114.90 | 1,292.62 | -1,177.72 |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 2,506.55 | 2,884.75 | -378.20 |
| Total Other Expense | 2,506.55 | 2,894.75 | -378.20 |
| Net Other Income | -2,391.65 | -1,592.13 | -799.52 |
| Net Income | -734.96 | -22,878.65 | 22,143.69 |

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

January through December 2020

| | Jan - Dec 20 | Jan - Dec 19 | \$ Change |
|---------------------------------------|--------------|--------------|------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 798,631.84 | 694,188.18 | 104,443.66 |
| 470 · FORFEITED DISCOUNTS | 1,512.72 | 9,628.55 | -8,115.83 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 12,892.97 | 13,860.36 | -967.39 |
| Total Income | 813,037.53 | 717,677.09 | 95,360.44 |
| Gross Profit | 813,037.53 | 717,677.09 | 95,360.44 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 205,581.60 | 202,500.00 | 3,081.60 |
| 407 · AMORTIZATION EXPENSE | 2,262.90 | 0.00 | 2,262.90 |
| 408 · TAXES OTHER THAN INCOME | 1,886.70 | 1,867.97 | 18.73 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 5,900.00 | 5,800.00 | 100.00 |
| 615 · PURCHASED POWER | 79,313.54 | 88,248.90 | -8,935.36 |
| 618 · TREATMENT PLANT CHEMICALS | 23,282.59 | 6,613.84 | 16,668.95 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 5,167.50 | 5,840.00 | -672.50 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 31,674.90 | 27,364.01 | 4,310.89 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 10,309.38 | 6,656.25 | 3,653.13 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 155,640.00 | 160,051.50 | -4,411.50 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 20,925.63 | 20,987.42 | -61.79 |
| 635 · OPERATING EXPENSES | 139,058.47 | 155,911.78 | -16,853.31 |
| 642 · RENT OF EQUIPMENT | 1,274.11 | 0.00 | 1,274.11 |
| 650 · TRANSPORTATION EXPENSE | 5,091.98 | 2,936.88 | 2,155.10 |
| 656 · INSURANCE-VEHICLE | 3,175.32 | 3,175.32 | 0.00 |
| 657 · INSURANCE-GENERAL LIABILITY | 6,434.56 | 6,120.20 | 314.36 |
| 658 · INSURANCE - PROPERTY | 3,725.52 | 3,725.52 | 0.00 |
| 659 · INSURANCE-OTHER | 795.62 | 646.75 | 148.87 |
| 660 · ADVERTISING EXPENSE | 8.56 | 8.50 | 0.06 |
| 670 · BAD DEBT EXPENSE | 8,978.81 | 8,349.99 | 628.82 |
| 675 · MISCELLANEOUS EXPENSE | 167.37 | 25.00 | 142.37 |
| Total Expense | 710,655.06 | 706,829.63 | 3,825.43 |
| Net Ordinary Income | 102,382.47 | 10,847.46 | 91,535.01 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 2,566.70 | 2,912.21 | -345.51 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 13,000.00 | 15,855.54 | -2,855.54 |
| Total Other Income | 15,566.70 | 18,767.75 | -3,201.05 |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 34,676.54 | 39,091.17 | -4,414.63 |
| Total Other Expense | 34,676.54 | 39,091.17 | -4,414.63 |
| Net Other Income | -19,109.84 | -20,323.42 | 1,213.58 |
| Net Income | 83,272.63 | -9,475.96 | 92,748.59 |

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

| | Jan - Dec 20 | Budget | \$ Over Budget |
|---------------------------------------|-------------------------|--------------------------|---------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 798,631.84 | 770,610.00 | 28,021.84 |
| 470 · FORFEITED DISCOUNTS | 1,512.72 | 10,000.00 | -8,487.28 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 12,892.97 | 14,300.00 | -1,407.03 |
| Total Income | <u>813,037.53</u> | <u>794,910.00</u> | <u>18,127.53</u> |
| Gross Profit | 813,037.53 | 794,910.00 | 18,127.53 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 205,581.60 | 205,582.00 | -0.40 |
| 407 · AMORTIZATION EXPENSE | 2,262.90 | 2,500.00 | -237.10 |
| 408 · TAXES OTHER THAN INCOME | 1,886.70 | 1,880.00 | 6.70 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 5,900.00 | 6,000.00 | -100.00 |
| 615 · PURCHASED POWER | 79,313.54 | 83,680.00 | -4,366.46 |
| 618 · TREATMENT PLANT CHEMICALS | 23,282.59 | 11,000.00 | 12,282.59 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 5,167.50 | 15,000.00 | -9,832.50 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 31,674.90 | 25,400.00 | 6,274.90 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 10,309.38 | 7,400.00 | 2,909.38 |
| 634 · CONTRACTUAL SERVICE-MANAGMENT | 155,640.00 | 159,140.00 | -3,500.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 20,925.63 | 20,613.00 | 312.63 |
| 635 · OPERATING EXPENSES | 139,058.47 | 125,065.00 | 13,993.47 |
| 642 · RENT OF EQUIPMENT | 1,274.11 | 0.00 | 1,274.11 |
| 650 · TRANSPORTATION EXPENSE | 5,091.98 | 5,000.00 | 91.98 |
| 656 · INSURANCE-VEHICLE | 3,175.32 | 3,175.00 | 0.32 |
| 657 · INSURANCE-GENERAL LIABILITY | 6,434.56 | 6,435.00 | -0.44 |
| 658 · INSURANCE - PROPERTY | 3,725.52 | 3,726.00 | -0.48 |
| 659 · INSURANCE-OTHER | 795.62 | 708.00 | 87.62 |
| 660 · ADVERTISING EXPENSE | 8.56 | 100.00 | -91.44 |
| 670 · BAD DEBT EXPENSE | 8,978.81 | 8,000.00 | 978.81 |
| 675 · MISCELLANEOUS EXPENSE | 167.37 | 60.00 | 107.37 |
| Total Expense | <u>710,655.06</u> | <u>690,464.00</u> | <u>20,191.06</u> |
| Net Ordinary Income | 102,382.47 | 104,446.00 | -2,063.53 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 2,566.70 | 2,700.00 | -133.30 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 13,000.00 | 318,860.00 | -305,860.00 |
| Total Other Income | <u>15,566.70</u> | <u>321,560.00</u> | <u>-305,993.30</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 34,676.54 | 42,844.00 | -8,167.46 |
| Total Other Expense | <u>34,676.54</u> | <u>42,844.00</u> | <u>-8,167.46</u> |
| Net Other Income | -19,109.84 | 278,716.00 | -297,825.84 |
| Net Income | <u><u>83,272.63</u></u> | <u><u>383,162.00</u></u> | <u><u>-299,889.37</u></u> |

| RATE | TOTALS | SYR 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 |
| YB | PLACE FOR KIDS SUITE D | 203-65240-01 | -104.24 | due to Covid-19 Last payment |
| YB | LITTLE HANDS BIG H SUITE D | 203-65240-02 | -68.07 | pd in July, 2020 - |
| 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 PROPERTY LLC | 213-37330-02 | | 2262.40 PD IN FULL |
| YB | WILLIAMSTOWN MHC | 214-00380-02 | -263.19 | |
| YC | GRANT CO SANITARY SEWER | 214-02590-01 | | 2468.16 |

TOTALS

-14919.63

4 cks uncleared

36262.93

8569.15 Less unpaid payment amounts
27693.78 Total amount received from customers

Grant Co. Sanitary Sewer District

Supervisor's Report

January

4th) – Pulled the fine screen at the Sewer Plant to replace brushes on the discharge shaft.

- Shaft nut broke off the fine screen, sent to B & J Machine for repair.

5th) – Replaced the brushes on the fine screen at the Sewer Plant.

11th) – A customer called in to discuss installing a low pressure grinder pump station on a property at the end of Bullock Pen Dr.

12th) – Installed a repaired radiator on the vactor motor on the Vactor Truck.

13th) – Took the Vactor Truck to Brighton Truck Service for a tire repair.

14th) – Picked up the fine screen shaft from B & J Machine after repair.

15th) – Pulled debris from all 4 plants at the Sewer Plant.

- Put the fine screen back together and prepared for reinstall.

19th) – Reinstalled the fine screen back into the comminutor pit.

- Cleaned the influent flow meter of debris at the Sewer Plant.
- Cleaned debris from the bar screens at the Sewer Plant.

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
FEBRUARY 18, 2021**

*NO
VISITORS*

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
FEBRUARY 18, 2021

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
 - iii. Management Agreement Review
5. New business
 - A. Kerry Odle/, HMB Professional Engineering
 - i. Equalization Basin Project Status
 - B. Brian Simpson/Paul Harp
 - i. Supervisor's Report
 - C. Dianne Cook/Ashley Dyer
 - i. Morris & Bressler – Engagement Letter
 - ii. Van Gorder, Walker – Engagement Letter
 - iii. Next Meeting March 18, 2021
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
FEBRUARY 2021 MEETING**

A Special Meeting of the Grant County Sanitary Sewer District was called to order on February 18, 2021, 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, Mr. Kerry Odle of HMB Professional Engineers, Paul Harp and Brian Simpson, and Counsel Thomas R. Nienaber. All “social distancing” guidelines were followed. Also present representing HMB Professional Engineers, Inc., were Mr. Benton Hanson and Christopher Stewart, who attended by Zoom. Commissioner Worthington attended by Zoom.

The first order of business was a review of the January 2021 Minutes. Dianne Cook reported that a minor amendment was made to the Minutes. After discussion, upon Motion of Danny Northcutt and second by Leo Saylor, it was unanimously,

“RESOLVED: that the January 2021 Minutes be and the same are hereby approved as amended.”

The next order of business was a review of the January 2021 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 January 2021 Profit and Loss Statement and Warrants, 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 inquired as to the status of the Equalization Tank Project. Mr. Hanson gave a brief update. He confirmed that soil and rock pins will be necessary at a cost of approximately \$80,000.00 to \$100,000.00. Mr. Hanson reported that this is necessary to stabilize the rock slope in the general area where the Equalization Tank is to be constructed. Mr. Hanson stated that this portion of the Project will be bid as a component of the overall Project. He reported that the design specifications for the Equalization Tank are well underway and should be completed by mid-March, 2021.
2. Mr. Nienaber inquired as to whether or not the District will need any additional real estate for the Equalization Tank Project. Superintendent Simpson had a plat of the additional space necessary which includes approximately 0.3 acres (attached). Chairman

Givin reported that he has scheduled a meeting with the City of Crittenden for March 9, 2021, to make a presentation to City Council. Chairman Givin stated that he and Superintendent Simpson would attend. Mr. Nienaber reviewed the attached plat and inquired as to whether or not the utility easement would be an issue. Superintendent Simpson indicated that he had spoken with representatives of Owen County Rural Electric regarding that easement and everything is fine.

3. Mr. Nienaber inquired as to the 2021 review of the Management Agreement between the District and Bullock Pen Water District. Ashley Dyer gave a report (attached) of the numbers that she has prepared for that review. Commissioner Northcutt questioned whether or not the current 80/20 rule is still equitable and fair to the District. Commissioner Northcutt also questioned the rent charge of \$750.00. He stated that his overall concern is that the District and Bullock Pen Water District need to come up with an agreement that works for both entities. With that said, Chairman Givin stated that the Bullock Pen Water District is currently working with Ashley Dyer to prepare a report and recommendation for any changes to the Management Agreement. Mr. Nienaber requested that Ashley Dyer make all reports which she prepares available to the Commissioners of the District.

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

1. Kerry Odle and Benton Hanson gave a brief review of the status of 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 monthly report as attached.
2. Paul Harp reported that the PH issues at the Wastewater Treatment Plant have been resolved.

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

1. Dianne Cook reported that the Engagement Letter with Morris & Bressler needs to be reviewed and approved. Mr. Nienaber reported that he has reviewed the Engagement Letter and it is the same as in years past. After discussion, upon Motion of Danny Northcutt and second by Robert Worthington, it was unanimously,

“RESOLVED: that the District enter into the Engagement Letter for accounting services with Morris & Bressler as attached.”

2. Dianne Cook distributed to the Commissioners the proposed VanGorder, Walker & Company, Inc. Engagement Letter for the 2020 Annual Audit. Mr. Nienaber reported that the Engagement Letter is the same as last years except for the cost which is now

\$6,500.00. Mr. Nienaber also reported that effective May 1, 2021, VanGorder, Walker & Company, Inc., will change its name to Chamberlin Owen Certified Public Accountants. The District's Audit will be still be performed by John Chamberlin. The Engagement Letter also requires the nomination of a Management Representative and Governance Representative for the District. After discussion, upon motion of Rodger Bingham and second by Leo Saylor, it was unanimously,

“RESOLVED: that the District be and the same is hereby authorized to engage the services of VanGorder, Walker & Company, Inc., for the purposes of conducting its 2020 Annual Audit at a cost not to exceed \$6,500.00. For purposes of the Annual Audit, the Management Representative shall be Paul Harp, and the Governance Representative shall be Charles Givin.”

3. Dianne Cook reported that the next regular monthly meeting is scheduled for March 18, 2021.

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

GRANT COUNTY SANITARY SEWER DISTRICT

BY: Charles Givin
CHARLES GIVIN, CHAIRMAN

ATTEST:

Danny Northcutt
DANNY NORTHCUTT, SECRETARY

GRANT CO SANITARY SEWER DISTRICT
JANUARY, 2021

WARRANTS

| | | | |
|-----------|---------------------|----------|--------------------------------|
| 1/15/2021 | GC OCCUPATIONAL TAX | 22.50 | EMPLOYEE PAYROLL TAX |
| 1/15/2021 | BULLOCK PEN WATER | 323.10 | WATER SVCS |
| 1/18/2021 | BULLOCK PEN WATER | 961.50 | REIMB INS. POLICY |
| 1/18/2021 | CITCO WATER | 2390.13 | SW PLANT CHEMICALS |
| 1/18/2021 | BEST WAY DISPOSAL | 72.89 | DUMPSTER P/U 01/21 |
| 1/18/2021 | BULLOCK PEN WATER | 682.50 | REIMB SW PLANT CHEM. |
| 1/18/2021 | CCP INDUSTRIES | 248.56 | LATEX GLOVES - SW PLANT |
| 1/18/2021 | GCSSD | 58.03 | SW SVCS |
| 1/18/2021 | CLEAR CHOICE | 278.88 | 1/2 LD GRAVEL |
| 1/18/2021 | MORRIS & BRESSLER | 1549.65 | ACCOUNTING SVCS 01/21 |
| 1/18/2021 | BB&T VISA | 414.27 | SW PLNT SUPPLIES |
| 1/18/2021 | BULLOCK PEN WATER | 733.95 | REIMB SW PLANT CHEM. |
| 1/18/2021 | ERNEST RYAN | 10.59 | REIMB SUPPLIES |
| 1/18/2021 | KOI ENTERPRISES | 624.20 | SUPPLIES - TRUCK REPAIRS |
| 1/18/2021 | OWEN ELECTRIC | 4028.03 | ELECTRIC SVCS |
| 1/19/2021 | KY STATE TREASURER | 420.39 | SALES & USE TAX 12/20 |
| 1/20/2021 | CHARLES A GIVIN | 90.85 | COMMISSIONER'S FEE |
| 1/20/2021 | DAN NORTHCUTT | 90.85 | COMMISSIONER'S FEE |
| 1/20/2021 | LEO L SAYLOR | 90.85 | COMMISSIONER'S FEE |
| 1/20/2021 | ROBERT H WORTHINGTC | 90.85 | COMMISSIONER'S FEE |
| 1/20/2021 | RODGER W BINGHAM | 90.85 | COMMISSIONER'S FEE |
| 1/26/2021 | UNITED STATES TREAS | 365.80 | FEDERAL TAXES |
| 1/30/2021 | B & J MACHINE CO | 395.00 | FINE SCREEN MACHINING SW PLNT |
| 1/30/2021 | BULLOCK PEN WATER | 15392.57 | MGT FEE 12/20 |
| 1/30/2021 | CCP INDUSTRIES | 218.52 | TOWELS - SW PLANT |
| 1/30/2021 | HMB PROFESSIONAL | 3890.00 | ENGINEER FEES -PROJ & GENERAL |
| 1/30/2021 | PACE ANALYTICAL | 2033.48 | SAMPLE ANALYSIS 12/20 & 01/21 |
| 1/30/2021 | THOMAS R NIENABER | 562.50 | ATTORNEY FEES 12/17/20-1/19/21 |
| 1/30/2021 | WISEWAY SUPPLY | 5.22 | SW PLANT REPAIR -PARTS |
| 1/8/2021 | BB&T | 9492.87 | LOAN PAYMENT |
| 1/26/2021 | DUKE ENERGY | 2764.75 | ELECTRIC SVCS |

TOTAL DISBURSEMENTS 48394.13
0.00

Grant County Sanitary Sewer District
Warrants
February 2021

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 | \$961.50 |
| Bullock Pen Water District | Management Agreement 1/21 | \$16,181.69 |
| The Cincinnati Insurance Co | Insurance Prem -Pillar Policy | \$245.50 |
| Best Way Disposal | Dumpster pickup 02/21 | \$73.21 |
| Smartbill | Billing & Postage 02/21 | \$913.30 |
| Bullock Pen Water District | Water Bills | \$314.32 |
| City of Crittenden | Trash Collections 12/20 | \$7,238.80 |
| Flush Sanitation | Sludge Hauling 01/21 | \$1,800.00 |
| Bullock Pen Water District | Reimb Premium Pay 2020 | \$4,013.90 |
| Pace Analytical Services | Lab Analysis | \$1,684.00 |
| Electric Motor Technology | Kyley Ln #1 Pump Repair | \$2,511.21 |
| Duke Energy | Electric Services | \$2,714.69 |
| CCP Industries Inc. | Towels & Gloves/Sewer Plant Supplies | \$291.32 |
| Owen Electric | Electric Service | \$3,798.37 |
| GCSSD | Sewer Bills | \$41.46 |
| BB&T (Visa) | Websvcs/Machining Hydr/DLGRegist21 | \$1,061.80 |
| Morris & Bressler | Accounting Svcs 1/21 | <u>\$3,772.92</u> |
| | TOTAL | \$57,110.85 |



Charles Givin, Chairman



Danny Northcutt, Secretary

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

Grant County Sanitary Sewer District
February, 2021

BANK BALANCES:

FORCHT BANK

| | |
|---------------------------|--------------|
| Revenue | \$206,623.54 |
| Maintenance & Operations | \$35,455.34 |
| Merchant Services Acct | \$217,065.25 |
| Loans Replacement Reserve | \$27,050.00 |

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
JANUARY, 2021**

GROSS RECEIPTS \$ 79,568.68

DISBURSEMENTS

| | |
|-------------------------|-----------------|
| UTILITIES | \$ 7,246.80 |
| SALARIES - NET | 454.25 |
| MILEAGE | 0.00 |
| MAINTENANCE & OPERATION | 31,120.50 |
| SUPPLIES | 1,800.24 |
| GENERAL | <u>7,772.34</u> |

TOTAL DISBURSEMENTS

48,394.13

NET

\$ 31,174.55

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 January 31, 2021, and the related statements of revenues and expenses - historical for the one month and one month ended January 31, 2021 and 2020 and budgeted for the one month ended January 31, 2021 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

February 17, 2021

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, 2021

| | Jan 31, 21 |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 126 · RESTRICTED CASH | 116,484.91 |
| 131.07 · CIB-MAINTENANCE & OPERATION FOR | 6,664.69 |
| 131.02 · CIB-REVENUE-MERCHANT ACCOUNT | 216,323.31 |
| 131.06 · CIB-REVENUE - FORCHT | 205,670.98 |
| 135 · CERTIFICATES OF DEPOSIT | 133,942.89 |
| Total Checking/Savings | 679,086.78 |
| Other Current Assets | |
| 141 · CUSTOMER ACCOUNTS RECEIVABLE | 121,111.72 |
| 141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS | -9,900.00 |
| 141.02 · ACCOUNTS RECEIVABLE-UNBILLED | 37,973.42 |
| 142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD | 71,081.37 |
| 142.02 · ACCOUNTS RECEIVABLE-OTHER | 5,947.06 |
| 162 · PREPAYMENTS | 6,803.30 |
| 171 · ACCRUED INTEREST RECEIVABLE | 667.15 |
| 174.03 · UNAMORTIZED RATE CASE EXP | 4,525.80 |
| Total Other Current Assets | 238,209.82 |
| Total Current Assets | 917,296.60 |
| 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 | 13,536.25 |
| Total 105 · CONSTRUCTION IN PROGRESS | 47,034.79 |
| 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 |
| 341.6 · G.P. - TRANSPORTATION EQUIPMENT | 42,529.29 |
| 108.1 · ACCUMULATED DEPRECIATION | -2,781,717.00 |
| Total Fixed Assets | 6,275,289.68 |
| Other Assets | |
| 186.1 · DEFERRED RATE CASE EXP | 15,463.21 |
| Total Other Assets | 15,463.21 |
| TOTAL ASSETS | 7,208,049.49 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | 28,562.91 |
| Other Current Liabilities | |
| 236 · ACCRUED PAYROLL TAXES | 38.25 |
| 241 · TAX COLLECTIONS PAYABLE | 634.31 |
| 245 · CUR LIAB PAY FR RESTRICT ASSETS | |
| 231.01 · TRASH COLLECTION PAYABLE | 14,479.62 |
| 235 · CUSTOMER DEPOSITS | |
| 235.1 · ABANDONED DEPOSITS | 1,029.43 |
| 235 · CUSTOMER DEPOSITS - Other | 46,303.00 |

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of January 31, 2021

| | Jan 31, 21 |
|---|---------------------|
| Total 235 · CUSTOMER DEPOSITS | 47,332.43 |
| 238 · ACCRUED INT ON KIA PHASE I | 649.48 |
| 239 · ACCRUED INT ON KIA PHASE II | 3,577.06 |
| 240 · ACCRUED INT ON BB&T LEASE | 427.19 |
| 243 · CURRENT PORTION OF LTD | 160,731.75 |
| Total 245 · CUR LIAB PAY FR RESTRICT ASSETS | 227,197.53 |
| Total Other Current Liabilities | 227,870.09 |
| Total Current Liabilities | 256,433.00 |
| Long Term Liabilities | |
| 220 · NOTE PAYABLE - KIA - PHASE I | 129,895.52 |
| 221 · NOTE PAYABLE - KIA - PHASE II | 715,412.28 |
| 222 · CAPITAL LEASE - BB&T | 229,885.21 |
| 224 · LESS CURR PORTION OF LTD | -160,731.75 |
| Total Long Term Liabilities | 914,461.26 |
| Total Liabilities | 1,170,894.26 |
| Equity | |
| 3020 · NET POSITION | |
| 3000 · INV IN CAP ASSETS LESS REL DEBT | 5,200,096.67 |
| 3001 · RESTRICTED | 22,396.30 |
| 3010 · UNRESTRICTED | 785,684.09 |
| Total 3020 · NET POSITION | 6,008,177.06 |
| Net Income | 28,978.17 |
| Total Equity | 6,037,155.23 |
| TOTAL LIABILITIES & EQUITY | 7,208,049.49 |

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

January 2021

| | Jan 21 | Jan 20 | \$ Change |
|---------------------------------------|------------------|------------------|-------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 75,045.84 | 60,747.44 | 14,298.40 |
| 470 · FORFEITED DISCOUNTS | 823.78 | 780.99 | 42.79 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 1,292.48 | 1,175.81 | 116.67 |
| Total Income | <u>77,162.10</u> | <u>62,704.24</u> | <u>14,457.86</u> |
| Gross Profit | 77,162.10 | 62,704.24 | 14,457.86 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 16,990.00 | 17,131.80 | -141.80 |
| 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 |
| 616 · PURCHASED POWER | 1,251.39 | 5,060.17 | -3,808.78 |
| 618 · TREATMENT PLANT CHEMICALS | 1,416.45 | 2,263.37 | -846.92 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 0.00 | 682.50 | -682.50 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 3,772.92 | 4,079.65 | -306.73 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 562.50 | 0.00 | 562.50 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 12,970.00 | 12,970.00 | 0.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 420.00 | 1,585.48 | -1,165.48 |
| 635 · OPERATING EXPENSES | 6,069.89 | 13,827.74 | -7,757.85 |
| 650 · TRANSPORTATION EXPENSE | 10.59 | 352.48 | -341.89 |
| 656 · INSURANCE-VEHICLE | 291.65 | 264.61 | 27.04 |
| 657 · INSURANCE-GENERAL LIABILITY | 553.04 | 536.21 | 16.83 |
| 658 · INSURANCE - PROPERTY | 311.90 | 310.46 | 1.44 |
| 659 · INSURANCE-OTHER | 68.72 | 58.97 | 9.75 |
| 670 · BAD DEBT EXPENSE | 0.00 | 0.00 | 0.00 |
| Total Expense | <u>45,604.45</u> | <u>59,661.69</u> | <u>-14,057.24</u> |
| Net Ordinary Income | 31,557.65 | 3,042.55 | 28,515.10 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 114.90 | 316.35 | -201.45 |
| Total Other Income | 114.90 | 316.35 | -201.45 |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 2,694.38 | 3,074.81 | -380.43 |
| Total Other Expense | 2,694.38 | 3,074.81 | -380.43 |
| Net Other Income | -2,579.48 | -2,758.46 | 178.98 |
| Net Income | <u>28,978.17</u> | <u>284.09</u> | <u>28,694.08</u> |

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
January 2021

| | Jan 21 | Budget | \$ Over Budget |
|---------------------------------------|-------------------------|------------------------|-------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 75,045.84 | 65,985.75 | 9,060.09 |
| 470 · FORFEITED DISCOUNTS | 823.78 | 833.00 | -9.22 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 1,292.48 | 1,192.00 | 100.48 |
| Total Income | <u>77,162.10</u> | <u>68,010.75</u> | <u>9,151.35</u> |
| Gross Profit | 77,162.10 | 68,010.75 | 9,151.35 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 16,990.00 | 21,073.00 | -4,083.00 |
| 407 · AMORTIZATION EXPENSE | 377.15 | 209.00 | 168.15 |
| 408 · TAXES OTHER THAN INCOME | 38.25 | 169.00 | -130.75 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 500.00 | 500.00 | 0.00 |
| 615 · PURCHASED POWER | 1,251.39 | 6,870.00 | -5,618.61 |
| 618 · TREATMENT PLANT CHEMICALS | 1,416.45 | 1,667.00 | -250.55 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 0.00 | 541.00 | -541.00 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 3,772.92 | 2,625.00 | 1,147.92 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 562.50 | 542.00 | 20.50 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 12,970.00 | 13,261.00 | -291.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 420.00 | 1,747.00 | -1,327.00 |
| 620 · MATERIALS AND SUPPLIES | 0.00 | 2,860.00 | -2,860.00 |
| 635 · OPERATING EXPENSES | 6,069.89 | 9,344.00 | -3,274.11 |
| 642 · RENT OF EQUIPMENT | 0.00 | 79.00 | -79.00 |
| 650 · TRANSPORTATION EXPENSE | 10.59 | 250.00 | -239.41 |
| 656 · INSURANCE-VEHICLE | 291.65 | 264.00 | 27.65 |
| 657 · INSURANCE-GENERAL LIABILITY | 553.04 | 536.00 | 17.04 |
| 658 · INSURANCE - PROPERTY | 311.90 | 310.50 | 1.40 |
| 659 · INSURANCE-OTHER | 68.72 | 69.00 | -0.28 |
| 660 · ADVERTISING EXPENSE | 0.00 | 9.00 | -9.00 |
| 670 · BAD DEBT EXPENSE | 0.00 | 700.00 | -700.00 |
| 675 · MISCELLANEOUS EXPENSE | 0.00 | 5.00 | -5.00 |
| Total Expense | <u>45,604.45</u> | <u>63,630.50</u> | <u>-18,026.05</u> |
| Net Ordinary Income | 31,557.65 | 4,380.25 | 27,177.40 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 114.90 | 225.00 | -110.10 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 0.00 | 1,000.00 | -1,000.00 |
| Total Other Income | 114.90 | 1,225.00 | -1,110.10 |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 2,694.38 | 2,508.25 | 186.13 |
| Total Other Expense | 2,694.38 | 2,508.25 | 186.13 |
| Net Other Income | <u>-2,579.48</u> | <u>-1,283.25</u> | <u>-1,296.23</u> |
| Net Income | <u><u>28,978.17</u></u> | <u><u>3,097.00</u></u> | <u><u>25,881.17</u></u> |

Grant Co. Sanitary Sewer District

Supervisor's Report

January

- 21st) – Replaced 2 hydraulic cylinders on Truck #20.
- 25th) – Reviewed the maintenance agreement with Bullock Pen Water District.
- 26th) – Repaired a water leak at the Sewer Plant.
- 27th) – Replaced the bottom float at Waller lift station.

February

- 4th) – Replaced the blower filters on both blowers at the Sewer Plant.
- 8th) – Unclogged a blockage in a manhole at Angela lift station.
- 10th) – Reset and repaired the telemetry at Angela lift station.
- 12th) – Repaired the check valve on pump #1 at Sherman lift station.
- 15th) – Repaired an air leak on plant #1 at the Sewer Plant.

MORRIS & BRESSLER

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

We are pleased to confirm our acceptance and understanding of the services we are to provide for Grant County Sanitary Sewer District for the years ended December 31, 2021 and 2022.

You have requested that we prepare the financial statements of Grant County Sanitary Sewer District, which comprise the annual and monthly balance sheets and the related statements of revenue and expenses – historical and budgeted for the years ended December 31, 2021 and 2022. These financial statements will not include a statement of cash flows, statement of changes in net position, the related notes to the financial statements, the Management's Discussion and Analysis and pension and OPEB disclosure information as required by accounting principles generally accepted in the United States of America.

We will also perform the following additional services: bookkeeping services, prepare and submit the annual reports required by the Public Service Commission and the Department of Local Government, prepare the monthly sales tax returns, prepare the annual payroll tax returns and W-2's, prepare the required 1099 forms, coordinate the preparation of the annual budget for the Commissioner's approval and submit the approved budget to the Department of Local Government on the appropriate forms.

Our Responsibilities

The objective of our engagement is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

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.

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.

MORRIS & BRESSLER, PSC
Certified Public Accountants

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

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is the preparation of the financial statements in accordance with the accounting principles generally accepted in the United States of America. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements 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 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.
3. The prevention and detection of fraud.
4. To ensure that the Company complies with the laws and regulations applicable to its activities.
5. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgements, you provide to us for the engagement to prepare financial statements.
6. To provide us with –
 - Documentation and other related information that is relevant to the preparation and presentation of the financial statements,
 - Additional information that may be requested from you for the purpose of the preparation of the financial statements, and
 - Unrestricted access to persons within the Company of whom we determine it necessary to communicate.

As part of our engagement, we will issue a disclaimer that will state that the financial statements were not subjected to an audit, review, or compilation engagement by us, and we do not express an opinion, a conclusion, nor provide any assurance on them.

Bookkeeping Services

We will provide you with the following bookkeeping services:

- Record depreciation.
- Prepare the monthly sales tax returns.

MORRIS & BRESSLER, PSC
Certified Public Accountants

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

- Prepare (Review) annual payroll returns and W-2's from your payroll records.
- Prepare the required 1099 forms annually.
- Review your entries to income, expense, asset and liability accounts monthly, and make any adjusting entries necessary.
- Coordinate the preparation of the annual budget for approval by the Commissioners and submit the approved budget to the Department of Local Government on the appropriate forms.
- Prepare the annual reports for submission to the Public Service Commission and the Department of Local Government.

Our bookkeeping services will cover the years ended December 31, 2021 and 2022.

Other Relevant Information

Deborah J. Burcham is the engagement partner and is responsible for supervising the engagement.

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.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

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 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

This letter correctly sets forth the understanding of 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



Van Gorder, Walker & Co., Inc.
Certified Public Accountants

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

January 26, 2021

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

We are pleased to confirm our understanding of the services we are to provide Grant County Sanitary Sewer District for the years ended December 31, 2020 and 2019. We will audit the financial statements of the business-type activities, including the related notes to the financial statements, which collectively comprise the basic financial statements of Grant County Sanitary Sewer District as of and for the years ended December 31, 2020 and 2019. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Grant County Sanitary Sewer District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Grant County Sanitary Sewer District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

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

Audit Objectives

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

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

Audit Procedures – General

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

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

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

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

Audit Procedures – Internal Control

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

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

Audit Procedures – Compliance

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

Other Services

We will also provide the following non-audit services:

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

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

Management Responsibilities

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

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

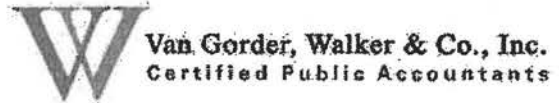
Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented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

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

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

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

You agree to assume all management responsibilities relating to the financial statements and related notes and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their



issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

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

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

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

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

John R. Chamberlin, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for these services will not exceed:

December 31, 2020 and 2019 \$6,500

The maximum fee is broken out approximately as follows:

| | |
|---------------------------------|-------------|
| Audit Fee | 75% |
| Non-Audit Services | |
| Financial Statement Preparation | 25% |
| Total | <u>100%</u> |

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

Grant County Sanitary Sewer District
Engagement Letter
January 26, 2021



Van Gorder, Walker & Co., Inc.
Certified Public Accountants

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

Upcoming Firm Name Change

On May 1, 2021, our firm name will change from Van Gorder, Walker & Co., Inc. to Chamberlin Owen, Certified Public Accountants. If we issue our audit report after this date, the report will be issued under the new firm name. The terms and conditions of this letter will remain intact under the new firm name.

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

Van Gorder, Walker & Co., Inc.

Van Gorder, Walker and Co., Inc.
Certified Public Accountants
Erlanger, Kentucky

RESPONSE:

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

Management signature: 

Title: Asst Superintendent

Date: 02-18-21

Governance signature: 

Title: Chairman

Date: 02-18-21



**Kelley Galloway
Smith Goolsby, PSC**

Certified Public Accountants and Advisors

1200 Corporate Court • P.O. Box 990 • Ashland, Kentucky 41105
• Phone (606) 329-1811 (606) 329-1171 • Fax (606) 329-8756 (606) 329-0590
• Web www.ksgcpa.com Member of **AIMAL** GLOBAL

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

May 31, 2018

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

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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

Kelley Galloway Smith Goolsby, PSC

Kelley Galloway Smith Goolsby, PSC

NONE

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
MARCH 18, 2021**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

Final Packet for
BD's
records

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
MARCH 18, 2021

1. Call to order
2. Visitor Presentation(s)
3. Reading of Minutes, Approval of Warrants, Maintenance & Operating Account, Profit & Loss Statement
4. Tom Nienaber
 - i. Equalization Tank Project Status
 - ii. KACo Financing
 - iii. 2021 Management Agreement Review
 - iv. Real Estate Purchase from City of Crittenden
 - v. House Bill 272 Status
5. HMB Professional Engineering
 - i. Equalization Basin Project Status
6. Brian Simpson/Paul Harp
 - i. Supervisor's Report
7. Dianne Cook/Ashley Dyer
 - i. Next Meeting April 15th ?
8. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
MARCH 2021 MEETING**

A Special Meeting of the Grant County Sanitary Sewer District was called to order on March 18, 2021, 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 HR Director Ashley Dyer, Mr. Christopher Stewart of HMB Professional Engineers, Paul Harp and Brian Simpson, and Counsel Thomas R. Nienaber. All “social distancing” guidelines were followed. Also present representing HMB Professional Engineers, Inc., was Mr. Benton Hanson who attended by Zoom. Commissioner Worthington attended by Zoom.

The first order of business was a review of the February 2021 Minutes. Ashley Dyer reported that a minor amendment was made to the Minutes. After discussion, upon Motion of Robert Worthington and second by Danny Northcutt, it was unanimously,

“RESOLVED: that the February 2021 Minutes be and the same are hereby approved as amended.”

The next order of business was a review of the February 2021 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 February 2021 Profit and Loss Statement and Warrants, be and the same are hereby approved as attached.”

Commissioner Northcutt inquired as to the charge for the telemetry system. Paul Harp reported that this is an annual expense paid in February of each year.

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

1. Mr. Nienaber inquired as to the committee’s review of the current Management Agreement. Mr. Nienaber distributed copies of the “Second Amended Management and Operational Services Agreement” (“Management Agreement”) to all Commissioners. Ashley Dyer reported that the committee had met. She prepared a Summary of the committee’s analysis of the current Management Agreement. A copy of that Summary is attached. A considerable discussion and analysis of the committee’s Summary followed. In summary, Ashley Dyer reported that the Committee recommends that the charge for office/administrative personnel would be set at \$6,877.00 per month. Field personnel charges would be

Grant County Sanitary Sewer District
Minutes
March 18, 2021

\$7,317.00 per month. Rent would be set at \$600.00 per month. An additional charge of \$1,385.00 per month would be made to cover overtime costs which Bullock Pen Water District field personnel must incur for weekend inspections of the wastewater treatment plant. Overall, the total monthly charge for the Management Agreement would be \$16,179.00 per month. Chairman Givin noted that since the Carl Crone charges are no longer incurred, Section VII E (6) of the Management Agreement should be deleted. After considerable discussion, upon motion of Danny Northcutt and second by Rodger Bingham, it was unanimously,

“RESOLVED as follows:

1. The Management Agreement shall be revised to reflect a monthly charge to the Grant County Sanitary Sewer District for all management services in the amount of \$16,179.00.
 2. Mr. Nienaber shall prepare a redline version for distribution to all Commissioners who shall report to Ashley Dyer their approval of the Amended Management Agreement.
 3. Upon approval of the revised Management Agreement by the Grant County Sanitary Sewer District, Mr. Nienaber is authorized to file the Amended Management Agreement with the Public Service Commission for approval.”
2. Mr. Nienaber inquired as to the status of the real estate acquisition from the City of Crittenden. Superintendent Simpson had a Plat (attached) prepared for the required real estate consisting of 0.3 acres. Superintendent Simpson stated that he is in the process of obtaining a complete legal description and survey for the proposed property. After discussion, upon motion of Leo Saylor and second by Danny Northcutt, it was unanimously,
- “RESOLVED: that Counsel Thomas R. Nienaber prepare a Warranty Deed for the Real Estate in question and submit same to the City of Crittenden for signature. Chairman Givin is hereby authorized to execute the Warranty Deed on behalf of the District.
3. Commissioner Saylor stated that he received a complaint of odors in the Indian Hill area. These odors are apparently emanating from the wastewater treatment plant. Commissioner Givin stated that this issue was discussed before the City of Crittenden.

Grant County Sanitary Sewer District
Minutes
March 18, 2021

Superintendent Simpson stated that hopefully the Equalization Tank Project will help in reducing odors in the area.

The next order of business was a report by HMB Professional Engineers, Inc., Mr. Benton Hanson, and Mr. Christopher Stewart as follows:

1. HMB is currently working on the Equalization Tank Project plans. The preliminary drafts of those plans are with Superintendent Simpson who is reviewing them. Once Superintendent Simpson approves the plans, they will be submitted to the Division of Water. This is anticipated to occur within the next thirty (30) days.
2. Commissioner Northcutt inquired as to whether or not the District would qualify for any COVID-19 Relief Funds. He reported that the City of Crittenden is expected to receive \$720,000.00; Grant County \$4,900,000.00; and Boone County approximately \$27,000,000.00. Mr. Stewart reported that these funds are earmarked primarily for water, sewer, and broadband projects. Chairman Givin said that he will contact the appropriate Judge Executives and City officials to see if any monies would be available to the District for projects, particularly 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 monthly report as attached.
2. Mr. Harp reported that the KY 491 Lift Station had an overflow issue which was handled.

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

1. Ms. Dyer reported that the Bullock Pen Water District has rescheduled its meeting for April 21, 2021 due to conflicts. There being no objection, the next District meeting will be April 21, 2021. Dianne Cook is hereby directed to make the appropriate notices.

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

GRANT COUNTY SANITARY SEWER DISTRICT

BY: Charles Givin
CHARLES GIVIN, CHAIRMAN

ATTEST: Danny Northcutt
DANNY NORTHCUTT, SECRETARY

GRANT CO SANITARY SEWER DISTRICT
FEBRUARY, 2021

720,000 critt

WARRANTS

| | | | |
|-----------|---------------------|----------|----------------------------------|
| 2/10/2021 | CINCINNATI INS CO | 961.50 | MONTHLY INS PREMIUM |
| 2/10/2021 | CINCINNATI INS CO | 245.50 | INS PILLAR PLYCY PYMT |
| 2/10/2021 | BPWD | 4013.90 | REIMB PREM PAY, FICA & RETIRE 20 |
| 2/10/2021 | GC OCCUP TAX ADM | 25.00 | 2021 BUSINESS LICENSE |
| 2/16/2021 | BPWD | 314.32 | WATER BILLS |
| 2/16/2021 | GCSSD | 41.46 | SW SVC @SW PLANT 605 CLAIBORNE |
| 2/18/2021 | CHARLES GIVIN | 181.70 | COMMISSIONER SALARY |
| 2/18/2021 | DAN NORTHCUTT | 181.70 | COMMISSIONER SALARY |
| 2/18/2021 | LEO SAYLOR | 181.70 | COMMISSIONER SALARY |
| 2/18/2021 | ROBERT WORTHINGTON | 181.70 | COMMISSIONER SALARY |
| 2/18/2021 | RODGER BINGHAM | 181.70 | COMMISSIONER SALARY |
| 2/19/2021 | BEST WAY DISPOSAL | 73.21 | TRASH SERVICE |
| 2/19/2021 | BPWD | 330.00 | REIMB LABOR & MOLE USE |
| 2/19/2021 | CCP INDUSTRIES INC | 291.32 | SEWER PLANT GLOVES |
| 2/19/2021 | CITY OF CRITTENDEN | 7238.80 | TRASH COLLECTIONS 12/20 |
| 2/19/2021 | FLUSH SANITATION | 1800.00 | 12 LDS SLUDGE HAULING 1/25/21 |
| 2/19/2021 | MORRIS & BRESSLER | 3772.92 | ACCOUNTING SVCS |
| 2/19/2021 | OWEN ELECTRIC | 3798.37 | ELECTRIC SVCS |
| 2/19/2021 | BL ANDERSON CO | 222.81 | PUMPHEAD FOR PUMP |
| 2/19/2021 | BPWD | 114.24 | REIMB FOR ZORO INV# SO18974868 |
| 2/19/2021 | HMB PRO ENGINEERS | 11177.50 | INV #77/ PRO 4310.00/.15 |
| 2/19/2021 | KOI ENTERPRISES | 426.70 | SEWER PLANT SUPPLIES |
| 2/19/2021 | PACE ANALYTICAL | 1684.00 | SAMPLE ANALYSIS |
| 2/19/2021 | SITEONE LANDSCAPE | 154.92 | SALT/SNOW MELT |
| 2/19/2021 | SMARTBILL | 913.30 | BILLING/POSTAGE |
| 2/19/2021 | THOMAS NIENABER | 725.00 | ATTY FEES 1/20-2/18/21 |
| 2/19/2021 | TRIAD TECHNOLOGIES | 18.93 | TRUCK #20 REPAIR |
| 2/19/2021 | BB&T | 1061.80 | VISA |
| 2/24/2021 | BPWD | 35.25 | REIMB HARBOR FREIGHT INV |
| 2/24/2021 | BPWD | 41.96 | SEWER PLANT ALCOHOL WIPES |
| 2/24/2021 | BPWD | 53.85 | REIMB LID |
| 2/19/2021 | DUKE ENERGY | 2714.69 | ELECTRIC SERVICES |
| 2/8/2021 | BB&T | 9492.86 | LOAN PYMT |
| 2/24/2021 | BPWD | 229.50 | REIMB PARTS TRUCK 21 |
| 2/24/2021 | ELECTRIC MOTOR TECH | 2511.21 | KYLEY LN PUMP STN PUMP #2 |
| 2/24/2021 | PACE ANALYTICAL | 403.37 | SAMPLE ANALYSIS |
| 2/24/2021 | BPWD | 13.18 | REIMB FOR SW MARKING FLAGS |
| 2/24/2021 | BPWD | 245.00 | REIMB CHEMICALS SEWER PLNT |
| 2/25/2021 | CITCO WATER | 2681.55 | SEWER PLANT CHEMICALS |
| 2/25/2021 | KY STATE TREASURER | 588.56 | SALES & USE TAX JAN 2021 |

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 | Management Agreement | \$15,904.27 |
| Best Way Disposal | Dumpster pickup | \$73.69 |
| HMB Engineers | Engineering Services | \$11,177.50 |
| Smartbill | Billing & Postage | \$897.63 |
| Bullock Pen Water District | Water Bills | \$428.21 |
| Flush Sanitation | Sludge Hauling | \$1,800.00 |
| Aerzen USA Corporation | Supplies | \$473.80 |
| Pace Analytical Services | Lab Analysis | \$1,684.00 |
| Kentucky State Treasurer | Sales & Use Tax | \$835.53 |
| B L Anderson Co, Inc. | Pump repair | \$223.00 |
| Electric Motor Technology | Pump repair | \$2,511.21 |
| Duke Energy | Electric Services | \$1,844.30 |
| High Tide Technologies | Telemetry for Stations | \$4,320.00 |
| CCP Industries Inc. | Towels & Gloves/Sewer Plant Supplies | \$505.17 |
| Owen Electric | Electric Service | \$3,669.32 |
| City of Williamstown | Sludge processing | \$2,900.00 |
| BB&T (Visa) | Web Services / Supplies | \$329.48 |
| Morris & Bressler | Accounting Services | <u>\$3,968.75</u> |
| | TOTAL | \$63,038.72 |


Charles Givin, Chairman


Danny Northcutt, Secretary

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
FEBRUARY, 2021**

| | | |
|----------------------------|------------------|---------------------|
| GROSS RECEIPTS | | \$ 71,513.65 |
| DISBURSEMENTS | | |
| UTILITIES | \$ 6,942.05 | |
| SALARIES - NET | 0.00 | |
| MILEAGE | 0.00 | |
| MAINTENANCE & OPERATION | 16,221.44 | |
| SUPPLIES | 4,241.12 | |
| GENERAL | <u>26,674.47</u> | |
| TOTAL DISBURSEMENTS | | <u>51,364.39</u> |
| NET | | <u>\$ 20,149.26</u> |

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

Grant County Sanitary Sewer District
Ending February, 26 2021

BANK BALANCES:

FORCHT BANK

| | |
|---------------------------|--------------|
| Revenue | \$193,450.36 |
| Maintenance & Operations | \$86,777.39 |
| Merchant Services Acct | \$166,029.13 |
| 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 February 28, 2021, and the related statements of revenues and expenses - historical for the one month and two months ended February 28, 2021 and 2020 and budgeted for the one month ended February 28, 2021 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

March 17, 2021

MORRIS & BRESSLER, PSC
Certified Public Accountants

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

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of February 28, 2021

| | Feb 28, 21 |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 126 · RESTRICTED CASH | 117,108.93 |
| 131.07 · CIB-MAINTENANCE & OPERATION FOR | 31,618.00 |
| 131.02 · CIB-REVENUE-MERCHANT ACCOUNT | 166,345.25 |
| 131.06 · CIB-REVENUE - FORCHT | 193,440.97 |
| 135 · CERTIFICATES OF DEPOSIT | 133,942.89 |
| Total Checking/Savings | 642,456.04 |
| Other Current Assets | |
| 141 · CUSTOMER ACCOUNTS RECEIVABLE | 131,534.62 |
| 141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS | -9,900.00 |
| 141.02 · ACCOUNTS RECEIVABLE-UNBILLED | 37,973.42 |
| 142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD | 108,158.25 |
| 142.02 · ACCOUNTS RECEIVABLE-OTHER | 5,955.06 |
| 182 · PREPAYMENTS | 5,728.23 |
| 171 · ACCRUED INTEREST RECEIVABLE | 770.93 |
| 174.03 · UNAMORTIZED RATE CASE EXP | 4,525.80 |
| Total Other Current Assets | 284,746.31 |
| Total Current Assets | 927,202.35 |
| 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 | 35,111.25 |
| Total 105 · CONSTRUCTION IN PROGRESS | 68,609.79 |
| 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 | -2,798,707.00 |
| Total Fixed Assets | 6,279,874.68 |
| Other Assets | |
| 188.1 · DEFERRED RATE CASE EXP | 15,086.06 |
| Total Other Assets | 15,086.06 |
| TOTAL ASSETS | 7,222,163.09 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | 39,874.64 |
| Other Current Liabilities | |
| 236 · ACCRUED PAYROLL TAXES | 76.50 |
| 241 · TAX COLLECTIONS PAYABLE | 927.03 |
| 245 · CUR LIAB PAY FR RESTRICT ASSETS | |
| 231.01 · TRASH COLLECTION PAYABLE | 14,262.32 |
| 235 · CUSTOMER DEPOSITS | |
| 235.1 · ABANDONED DEPOSITS | 1,029.43 |
| 235 · CUSTOMER DEPOSITS - Other | 41,233.00 |

SEE ACCOUNTANTS' COMPILATION REPORT

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of February 28, 2021

| | Feb 28, 21 |
|---|---------------------|
| Total 235 · CUSTOMER DEPOSITS | 42,262.43 |
| 238 · ACCRUED INT ON KIA PHASE I | 974.22 |
| 239 · ACCRUED INT ON KIA PHASE II | 5,365.59 |
| 240 · ACCRUED INT ON BB&T LEASE | 427.19 |
| 243 · CURRENT PORTION OF LTD | 160,994.07 |
| Total 245 · CUR LIAB PAY FR RESTRICT ASSETS | 224,285.82 |
| Total Other Current Liabilities | 225,289.35 |
| Total Current Liabilities | 265,163.99 |
| Long Term Liabilities | |
| 220 · NOTE PAYABLE - KIA - PHASE I | 129,895.52 |
| 221 · NOTE PAYABLE - KIA - PHASE II | 715,412.28 |
| 222 · CAPITAL LEASE - BB&T | 220,946.63 |
| 224 · LESS CURR PORTION OF LTD | -160,994.07 |
| Total Long Term Liabilities | 905,260.36 |
| Total Liabilities | 1,170,424.35 |
| Equity | |
| 3020 · NET POSITION | |
| 3000 · INV IN CAP ASSETS LESS REL DEBT | 5,213,620.25 |
| 3001 · RESTRICTED | 20,283.03 |
| 3010 · UNRESTRICTED | 773,408.61 |
| Total 3020 · NET POSITION | 6,007,311.89 |
| Net Income | 44,426.85 |
| Total Equity | 6,051,738.74 |
| TOTAL LIABILITIES & EQUITY | 7,222,163.09 |

GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES
February 2021

| | Feb 21 | Feb 20 | \$ Change |
|---------------------------------------|-------------------------|-------------------------|-------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 481 · METERED SEWER REVENUE | 79,864.93 | 55,212.58 | 24,652.35 |
| 470 · FORFEITED DISCOUNTS | 1,092.50 | 745.13 | 347.37 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 1,193.88 | 1,325.91 | -132.03 |
| Total Income | <u>82,151.31</u> | <u>57,283.62</u> | <u>24,867.69</u> |
| Gross Profit | 82,151.31 | 57,283.62 | 24,867.69 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 16,990.00 | 17,131.80 | -141.80 |
| 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 | 8,723.15 | 6,076.86 | 2,646.29 |
| 618 · TREATMENT PLANT CHEMICALS | 2,926.55 | 0.00 | 2,926.55 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 780.00 | 975.00 | -195.00 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 3,968.75 | 6,255.80 | -2,287.15 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 725.00 | 462.50 | 262.50 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 12,970.00 | 12,970.00 | 0.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 1,684.00 | 2,082.90 | -398.90 |
| 635 · OPERATING EXPENSES | 5,329.27 | 8,118.56 | -2,789.29 |
| 650 · TRANSPORTATION EXPENSE | 229.50 | 384.79 | -155.29 |
| 656 · INSURANCE-VEHICLE | 319.65 | 264.61 | 55.04 |
| 657 · INSURANCE-GENERAL LIABILITY | 634.88 | 536.21 | 98.67 |
| 658 · INSURANCE - PROPERTY | 311.90 | 310.46 | 1.44 |
| 659 · INSURANCE-OTHER | 68.72 | 58.97 | 9.75 |
| 660 · ADVERTISING EXPENSE | 0.00 | 8.56 | -8.56 |
| 670 · BAD DEBT EXPENSE | 0.00 | 0.00 | 0.00 |
| Total Expense | <u>56,576.77</u> | <u>56,067.72</u> | <u>509.05</u> |
| Net Ordinary Income | 25,574.54 | 1,215.90 | 24,358.64 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 103.78 | 229.04 | -125.26 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 1,000.00 | 0.00 | 1,000.00 |
| Total Other Income | <u>1,103.78</u> | <u>229.04</u> | <u>874.74</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 2,671.29 | 3,053.98 | -382.69 |
| Total Other Expense | <u>2,671.29</u> | <u>3,053.98</u> | <u>-382.69</u> |
| Net Other Income | <u>-1,567.51</u> | <u>-2,824.94</u> | <u>1,257.43</u> |
| Net Income | <u><u>24,007.03</u></u> | <u><u>-1,609.04</u></u> | <u><u>25,616.07</u></u> |

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

January through February 2021

| | Jan - Feb 21 | Jan - Feb 20 | \$ Change |
|---------------------------------------|-------------------------|-------------------------|-------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 155,490.78 | 115,960.02 | 39,530.76 |
| 470 · FORFEITED DISCOUNTS | 1,916.28 | 1,526.12 | 390.16 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 2,486.36 | 2,501.72 | -15.36 |
| Total Income | <u>159,893.42</u> | <u>119,987.86</u> | <u>39,905.56</u> |
| Gross Profit | 159,893.42 | 119,987.86 | 39,905.56 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 33,980.00 | 34,263.60 | -283.60 |
| 407 · AMORTIZATION EXPENSE | 754.30 | 0.00 | 754.30 |
| 408 · TAXES OTHER THAN INCOME | 76.50 | 68.85 | 7.65 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 1,000.00 | 900.00 | 100.00 |
| 615 · PURCHASED POWER | 10,260.65 | 11,137.03 | -876.38 |
| 618 · TREATMENT PLANT CHEMICALS | 4,343.00 | 2,263.37 | 2,079.63 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 780.00 | 1,657.50 | -877.50 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 7,741.67 | 10,335.55 | -2,593.88 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 1,287.50 | 462.50 | 825.00 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 25,940.00 | 25,940.00 | 0.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 3,349.37 | 3,668.38 | -319.01 |
| 635 · OPERATING EXPENSES | 18,218.26 | 21,946.30 | -3,728.04 |
| 650 · TRANSPORTATION EXPENSE | 1,087.59 | 737.27 | 350.32 |
| 656 · INSURANCE-VEHICLE | 611.30 | 529.22 | 82.08 |
| 657 · INSURANCE-GENERAL LIABILITY | 1,187.92 | 1,072.42 | 115.50 |
| 658 · INSURANCE - PROPERTY | 623.80 | 620.92 | 2.88 |
| 659 · INSURANCE-OTHER | 137.44 | 117.94 | 19.50 |
| 660 · ADVERTISING EXPENSE | 0.00 | 8.56 | -8.56 |
| 670 · BAD DEBT EXPENSE | 0.00 | 0.00 | 0.00 |
| Total Expense | <u>111,379.30</u> | <u>115,729.41</u> | <u>-4,350.11</u> |
| Net Ordinary Income | 48,514.12 | 4,258.45 | 44,255.67 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 278.40 | 545.39 | -266.99 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 1,000.00 | 0.00 | 1,000.00 |
| Total Other Income | <u>1,278.40</u> | <u>545.39</u> | <u>733.01</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 5,365.67 | 6,128.79 | -763.12 |
| Total Other Expense | <u>5,365.67</u> | <u>6,128.79</u> | <u>-763.12</u> |
| Net Other Income | -4,087.27 | -5,583.40 | 1,496.13 |
| Net Income | <u><u>44,426.85</u></u> | <u><u>-1,324.95</u></u> | <u><u>45,751.80</u></u> |

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
January through February 2021

| | Jan - Feb 21 | Budget | \$ Over Budget |
|---------------------------------------|-------------------------|------------------------|-------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 155,490.78 | 131,971.50 | 23,519.28 |
| 470 · FORFEITED DISCOUNTS | 1,916.28 | 1,666.00 | 250.28 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 2,486.36 | 2,384.00 | 102.36 |
| Total Income | <u>159,893.42</u> | <u>136,021.50</u> | <u>23,871.92</u> |
| Gross Profit | 159,893.42 | 136,021.50 | 23,871.92 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 33,980.00 | 42,146.00 | -8,166.00 |
| 407 · AMORTIZATION EXPENSE | 754.30 | 416.00 | 338.30 |
| 408 · TAXES OTHER THAN INCOME | 76.50 | 338.00 | -261.50 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 1,000.00 | 1,000.00 | 0.00 |
| 615 · PURCHASED POWER | 10,260.65 | 13,741.00 | -3,480.35 |
| 618 · TREATMENT PLANT CHEMICALS | 4,343.00 | 3,333.00 | 1,010.00 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 780.00 | 1,083.00 | -303.00 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 7,741.67 | 5,250.00 | 2,491.67 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 1,287.50 | 1,084.00 | 203.50 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 25,940.00 | 26,523.00 | -583.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 3,349.37 | 3,495.00 | -145.63 |
| 620 · MATERIALS AND SUPPLIES | 0.00 | 5,719.00 | -5,719.00 |
| 635 · OPERATING EXPENSES | 18,218.26 | 18,689.00 | -470.74 |
| 642 · RENT OF EQUIPMENT | 0.00 | 159.00 | -159.00 |
| 650 · TRANSPORTATION EXPENSE | 1,087.59 | 500.00 | 587.59 |
| 656 · INSURANCE-VEHICLE | 611.30 | 529.00 | 82.30 |
| 657 · INSURANCE-GENERAL LIABILITY | 1,187.92 | 1,072.00 | 115.92 |
| 658 · INSURANCE - PROPERTY | 623.80 | 621.00 | 2.80 |
| 659 · INSURANCE-OTHER | 137.44 | 138.00 | -0.56 |
| 660 · ADVERTISING EXPENSE | 0.00 | 17.00 | -17.00 |
| 670 · BAD DEBT EXPENSE | 0.00 | 1,400.00 | -1,400.00 |
| 675 · MISCELLANEOUS EXPENSE | 0.00 | 10.00 | -10.00 |
| Total Expense | <u>111,379.30</u> | <u>127,263.00</u> | <u>-15,883.70</u> |
| Net Ordinary Income | 48,514.12 | 8,758.50 | 39,755.62 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 278.40 | 450.00 | -171.60 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 1,000.00 | 2,000.00 | -1,000.00 |
| Total Other Income | <u>1,278.40</u> | <u>2,450.00</u> | <u>-1,171.60</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 5,365.67 | 5,016.50 | 349.17 |
| Total Other Expense | <u>5,365.67</u> | <u>5,016.50</u> | <u>349.17</u> |
| Net Other Income | <u>-4,087.27</u> | <u>-2,566.50</u> | <u>-1,520.77</u> |
| Net Income | <u><u>44,426.85</u></u> | <u><u>6,192.00</u></u> | <u><u>38,234.85</u></u> |

- **Rent for Office/ Physical Plant**
 - o Decreased monthly rent GCSSD pays to BPWD from \$750 to \$600 due to the sewer performing testing at the sewer plant instead of on BPWD property and GCSSD trucks not being housed at the maintenance barn but instead at the sewer plant.

- **Field Personnel**
 - o In 2018 an average of 4 employees (Brian, Paul, Ernie and Greg) compensation multiplied by the average number of hours field employees have worked for sewer over the last 8 years was used as the field compensation information. In 2021 the field compensation information includes 100% of Ernie's salary, retirement, payroll taxes and benefits. No other field employee's information was used in calculating the field costs for 2021.

- **Office/ Administrative Personnel**
 - o Dianne's salary allocation changed from 60% GCSSD & 40% BPWD in 2018 to 70% GCSSD & 30% BPWD for 2021. Dianne's 2021 costs were updated to include retirement, payroll taxes and benefits unique to her compared to an average of all 15 benefit eligible employees that was used in 2018.
 - o 2021 Customer service staff (outside of Dianne) hours used for the calculation decreased from 192.5 hours per month working for GCSSD to the 80/20% split we use for other joint expenditures. This customer service combination includes an average of Naomi Wilson's, Amy Little's and Melissa Clifton's wages, retirement, payroll taxes and benefits. In 2018 Naomi Wilson's and Crystal Lower's wages were averaged together to represent the customer service payroll figure. At that time the benefits were an average across all 15 benefit eligible employees in 2018 not unique to the employees who were performing the actual work.

- All 2021 salaries were updated to include raises given since 2018.

- Updated calculations to remove Carl Crone's fee that GCSSD has been paying BPWD since February of 2020.

Management Agreement Calculation Comparisons

| | Current Management Agreement | Proposed 2021 Management Agreement |
|---|------------------------------|------------------------------------|
| Dianne's Compensation & Benefit Cost Allowance | | \$ 5,820 |
| Customer Service Compensation & Benefit Cost Allowance | | \$ 1,057 |
| Total Office/ Administrative Personnel Allowance | \$ 7,620 | |
| Field Compensation & Benefit Cost Allowance | \$ 4,600 | \$ 7,317 |
| Rent for Office/ Physical Plant | \$ 750 | \$ 600 |
| | | |
| Subtotal | \$ 12,970 | \$ 14,794 |
| | | |
| Adjustment for termination of Carl Crone's services (this isn't in the contract itself but GCSSD pays BPWD for this on a monthly invoice basis) | \$ 1,260 | |
| | | |
| Total | \$ 14,230 | \$ 14,794 |
| | | |
| Difference Between Current Agreement & Proposed Agreement | | \$ 564 |

3/15/2021



OVERHEAD ELECTRIC

CITY OF CRITTENDEN

185'

0.30 ACRES

140'

CREEK

35'

EQ BASIN
(PROPOSED
LOCATION)

54'

B1 BORE ELEV. 778.52'

20' GATE

CONTROL POINT
EL. 776.93'

B4 BORE EL.

B3 Bore
772.65'

Deed Line

GRAVEL

B2(A) BORE 772.90'

BLOWER
BUILDING

COMMINUTER
PIT

GRAVEL

Existing Origin Line

PLANT 1

PLANT 2

**ADDITIONAL PROPERTY REQUEST
200,000 GAL. EQUALIZATION BASIN
WASTEWATER TREATMENT PLANT
GRANT COUNTY SANITARY SEWER DIST.**



SCALE : 1" = 30'
DATE : JAN. 2020
DRAWN BY : SAB
CHECKED BY : FBH

PLAN: 20200114.1 - 000000 EQ Basin CAD - Models/Projects/2020 - R/CURR.DWG. 1/2/2020 4:18:16 PM. DWG To PDF

Grant Co. Sanitary Sewer District

Supervisor's Report

February

19th) – Painted the rear bumper on Truck #21.

22nd) – Replaced the air line to the skimmer on plant #1 at the Sewer Plant.

24th) – Pulled pump #1 at Sayers lift station due to high amps, unclogged the pump and reinstalled it into the pit.

25th) – Pulled pump #2 at Angela lift station due to high amps, unclogged the pump and reinstalled it into the pit.

26th) – Schneider Electric came to the Sewer Plant to do warranty repair work on the blower VFD's.

March

2nd) – Started monthly lift station inspections.

3rd) – Finished monthly lift station inspections.

4th) – Replaced a diffuser on plant #1 at the Sewer Plant.

- Started yearly low pressure grinder pumps inspections.

5th) – Finished yearly low pressure grinder pump inspections.

8th) – Cleanup and called into Division of Water a bypass at 491 lift station due to rain.

9th) – Replaced float #2 at Waller lift station.

11th) – Replaced 2 hydraulic lines on the Vector Truck.

12th) – Replaced the shocks on Truck #6.

- Replaced the shifter linkage on Truck #6.

ORDINANCE NO. 292-2021

AN ORDINANCE AMENDING THE RESIDENTIAL SOLID WASTE COLLECTION FEE

SECTION I

WHEREAS, the City of Crittenden contracts with Republic Services for residential trash pick-up and removal; and

WHEREAS, the rate paid to Republic Services by the City of Crittenden has increased from time to time; and

WHEREAS, the last rate increase passed through from the City to the users was in 2015; and

WHEREAS, as a result of the failure to increase the amount charged to users the City is now paying more to Republic Services than it is collecting; and

WHEREAS, it is the intent of the City to cause the users of the service to pay only that amount necessary to cover the cost of the service rendered; NOW, THEREFORE,

IT IS ORDAINED BY THE CITY COUNCIL OF THE CITY OF CRITTENDEN that Section 31.100 of the City of Crittenden Code of Ordinances be amended to state the monthly rate to be charged each solid waste customer within the City, effective July 1, 2021 and thereafter, shall be \$10.82 per month.

SECTION II

All Ordinances in conflict with this Ordinance shall be, and hereby are, repealed..

SECTION III

This ordinance shall be in full force and effect from and after its passage, approval and publication according to law.

| | |
|------------------------|------------------|
| FIRST READING: | <u>1/12/2021</u> |
| SECOND READING: | <u>1/14/2021</u> |
| Councilperson Dusing : | <u>Yes</u> |
| Councilperson Martin: | <u>Yes</u> |
| Councilperson Bohman: | <u>Yes</u> |
| Councilperson Roberts: | <u>Yes</u> |

Councilperson Lowery: Absent

Councilperson *Humphrey* Yes

Passed, approved and ordered published this 14th day of January, 2021.

CITY OF CRITTENDEN

BY: *James A. Powell*
MAYOR

ATTEST: *Shawn Mcholland*
SHAWN MCHOLLAND
CRITTENDEN CITY CLERK

Grant Co. Sanitary Sewer District

Supervisor's Report

March

23rd) – Completed lift station inspections.

24th) – Completed low pressure grinder pump inspections.

25th) – Replaced the shocks on Truck #6.

April

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

- Pulled and cleared debris from the bar screen at the Sewer Plant.
- Unclogged a sewer blockage on Indian Hill Dr.

5th) – Replaced a breaker at Waller lift station.

- Completed manhole inspections throughout the system.

6th) – Completed manhole inspections throughout the system.

7th) – Continued with manhole inspections.

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
APRIL 21, 2021**

| | <u>Name</u> | <u>Address/Affiliation</u> |
|-----|---------------|----------------------------|
| 1. | CHRIS STEWART | HMB |
| 2. | | |
| 3. | | |
| 4. | | |
| 5. | | |
| 6. | | |
| 7. | | |
| 8. | | |
| 9. | | |
| 10. | | |
| 11. | | |
| 12. | | |
| 13. | | |
| 14. | | |

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
APRIL 21, 2021

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/KACo Financing
 - ii. Real Estate Purchase from City of Crittenden
 - iii. Website/ADACompliance
5. New business
 - A. Kerry Odle/, HMB Professional Engineering
 - i. Equalization Basin Project Status
 - B. Brian Simpson/Paul Harp
 - i. Trash Rates Increase Ordinance
 - ii. Supervisor's Report
 - C. Dianne Cook/Ashley Dyer
 - i. Next Meeting May 20, 2021
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
APRIL 2021 MEETING**

The April 2021 Meeting of the Grant County Sanitary Sewer District was called to order on April 21, 2021, at 3:00 p.m. at the District Headquarters, One Farrell Drive, Crittenden, Kentucky. Present at the meeting were the following: Chairman Charles Givin, and Commissioners, Rodger Bingham, Danny Northcutt, Robert Worthington, and Leo Saylor. Also present were HR Director Ashley Dyer, Dianne Cook, Mr. Christopher Stewart and Mr. Benton Hanson of HMB Professional Engineers, Paul Harp, Brian Simpson, and Counsel Thomas R. Nienaber.

The first order of business was a presentation by Mr. Christopher Stewart and Mr. Benton Hanson, HMB Professional Engineers, regarding the availability of grants being offered through the Federal Stimulus package.

1. Mr. Stewart gave a report on current grant monies available through the COVID-19 Stimulus Package that has been recently adopted by the Federal Government. Mr. Stewart reported that while monies have been appropriated, specific regulations and guidelines regarding the allocation of the monies have not yet been finalized. He did report that a significant portion of the Stimulus Package funds are directed towards specific water and sewer projects. Recently, the Kentucky Legislature received \$250,000,000.00 in federal funding over and above the regular Stimulus Package funding. This \$250,000,000.00 payment is directed specifically at water and sewer projects. The monies available for these projects are “grants” which does not require repayment. Mr. Stewart again stated that while the funding is available, specific guidelines and regulations have not yet been adopted. Mr. Stewart did report that one known condition for receiving the grant monies is that it must be spent no later than 2024.

The next order of business was a review of the March 2021 Minutes as attached. After discussion, upon Motion of Danny Northcutt and second by Robert Worthington, it was unanimously,

“RESOLVED: that the March 2021 Minutes be and the same are hereby approved as amended.”

The next order of business was a review of the March 2021 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 March 2021 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:

Grant Co. Sanitary Sewer District
Minutes
April 21, 2021

1. Mr. Nienaber inquired as to the status of the Equalization Tank Project. Mr. Hanson reported that the Engineering Plans and Specifications have been finalized with the District. They are now going to be submitted to the Division of Water for approval sometime next week.
2. Mr. Nienaber inquired as to the status of the real estate conveyance from the City of Crittenden to the District for the Equalization Tank Project. Superintendent Simpson stated that the real estate has been surveyed and the Deed is awaiting Planning and Zoning approval. Once the conveyance plat is approved, the Deed will be signed by the City and forwarded to the District for signature and recording.
3. Mr. Nienaber gave a report on ADA compliance with the District website. Mr. Nienaber raised the issue of the District's compliance with the Americans With Disabilities Act (ADA). He reported that Ashley Dyer had inquired as to whether or not the District's website must be ADA compliant. This issue was raised in an insurance application which inquired as to whether or not the District's website was ADA compliant. Mr. Nienaber gave a brief report on the background of website compliance with ADA regulations. Unfortunately, there are no published guidelines which specifically state exactly what a compliant website must have. Ashley Dyer reported that she had contacted the District's IT provider. Ashley Dyer reported that the website was created several years ago. The website was developed "in-house", without professional guidance. Ashley Dyer reported that overall the District's website is generally in need of some professional input. Ashley Dyer reported that to professionally develop a website for the District with ADA "compliance" would cost approximately \$2,000.00 to \$4,000.00. If the District were to undertake that project, the Bullock Pen Water District's website would have to be updated as well. Commissioner Worthington indicated that before anything is undertaken, the District should obtain some quotes from other IT providers. Commissioner Bingham expressed concerns about "hackers". Dianne Cook and Ashley Dyer both reported that the District's current computer system is adequately protected. Commissioner Bingham and Chairman Givin both indicated that it was their opinion the District should wait before any decision is made.

The next order of business was a report by HMB Professional Engineers as follows:

1. Mr. Hanson reported on the status of the Equalization Tank Project.

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

District customers indicating that those within the City of Crittenden will be receiving a rate increase for trash collection. Chairman Givin stated that the notice should clearly

Grant Co. Sanitary Sewer District
Minutes
April 21, 2021

1. Superintendent Simpson received from the City of Crittenden a trash collection ordinance increasing monthly rates to \$10.82 per month (see attached). Chairman Givin stated that Dianne Cook should immediately place a notice with the next billing cycle to Sewer indicate that the rate increase for trash collection is through the City of Crittenden and not the District. This trash collection rate increase will become effective as of July 1, 2021.
2. Superintendent Simpson reported that the 2011 Ranger pick-up truck currently being used by the District is in need of repair. Currently, the truck has 205,000 miles. Superintendent Simpson has inquired as to the cost of replacing the engine. The estimate he received is \$3,564.00. This used engine replacement would carry a 3-year warranty. Superintendent Simpson inquired as to whether or not the District should make the repairs or purchase a new truck. He reported that a new truck would be at least \$26,000.00. He reported that the 2011 Ranger is in very good shape other than the engine. A considerable discussion followed. Thereafter, upon motion of Danny Northcutt and second by Robert Worthington, it was unanimously,

“RESOLVED: that Superintendent Simpson have the 2011 Ranger pick-up truck repaired.”

3. Paul Harp reported that the District is once again experiencing low PH levels at the Wastewater Treatment Plant. With that condition being present, Mr. Harp is going to try a new soda ash chemical on a trial basis. He is confident that this new chemical treatment will resolve the PH issue. However, it will be an additional chemical cost for the District.

The next order of business was a report by Commissioner Saylor regarding grant availability from the City of Crittenden. Commissioner Saylor reported that the City of Crittenden is issuing \$3,000.00 grants (maximum), with 75% of that being forgiven for property improvement projects undertaken by businesses in the City. These are exterior projects only. Superintendent Simpson reported that he was contacted by the City to have the dead tree at the entrance to the District headquarters removed. He received a quote of \$2,200.00. Superintendent Simpson also reported that the parking lot at the District headquarters is in need of sealing and repairing. Commissioner Northcutt suggested that the District apply for a grant to either improve the driveway, or have the tree removed while the Bullock Pen Water District applies for a grant to fund the remaining project. Superintendent Simpson stated that he would do so.

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

1. Dianne Cook reported that the next meeting is scheduled for May 20, 2021.

Grant Co. Sanitary Sewer District
Minutes
April 21, 2021

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

GRANT COUNTY SANITARY SEWER DISTRICT

BY: *Charles Givin*
CHARLES GIVIN, CHAIRMAN

ATTEST:

Danny Northcutt
DANNY NORTHCUTT, SECRETARY

WARRANTS

April, 2021

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 |
| City of Crittenden | Trash Collections 01/21 | \$7,240.82 |
| Duke Energy | Electric services | \$2,697.72 |
| GCSSD | Sewer Plant Svcs | \$23.24 |
| Bullock Pen Water District | Water Bills | \$283.81 |
| Bullock Pen Water District | Reimb/Insurance Prem. | \$992.00 |
| Morris & Bressler, P.S.C. | Accounting Svcs 03/21 | \$2,447.92 |
| BB&T Visa | Websvcs/Supplies | \$206.28 |
| Bullock Pen Water District | Management Fee - 03/21 | \$18,269.37 |
| CCP Industries | Supplies Sewer Plant | \$215.10 |
| CCP Industries | Latex Gloves/Sw Plant | \$291.67 |
| Best Way Disposal | Dumpster P/U 4/21 | \$73.69 |
| KOI | Truck 6 Repairs | \$312.87 |
| Flush Sanitation | 15 Lds Sludge Hauling 03/21 | \$2,250.00 |
| Owen Electric Coop., Inc. | Electric Services | \$3,894.31 |
| Bullock Pen Water District | Reimb Sw Plant Reagents | \$135.31 |
| | TOTAL | \$48,826.97 |


Charles Givin, Chairman


Danny Northcutt, Secretary

**GRANT CO SANITARY SEWER DISTRICT
MARCH, 2021**

WARRANTS

| | | | |
|------------|----------------------|----------------|--------------------------------|
| 3/22/2021 | OWEN ELECTRIC | 3669.32 | ELECTRIC SERVICES |
| 3/18/2021 | CHARLES GVIN | 90.85 | COMMISSIONERS SALARY |
| 3/18/2021 | DAN NORTHCUTT | 90.85 | COMMISSIONERS SALARY |
| 3/18/2021 | LEO SAYLOR | 90.85 | COMMISSIONERS SALARY |
| 3/18/2021 | ROBERT WORTHINGTON | 90.85 | COMMISSIONERS SALARY |
| 3/18/2021 | RODGER BINGHAM | 90.85 | COMMISSIONERS SALARY |
| 3/19/2021 | AERZEN USA CORP | 473.80 | BLOWERS/SW PLANT-FILTERS/OIL |
| 3/19/2021 | BL ANDERSON | 223.00 | PUMPHEAD FOR PUMP |
| 3/19/2021 | BEST WAY DISPOSAL | 73.69 | DUMPSTER P/U 3/21 |
| 3/19/2021 | BULLOCK PEN | 428.21 | WATER BILL |
| 3/19/2021 | BULLOCK PEN | 14581.54 | MGT FEE 02/21 |
| 3/19/2021 | CCP INDUSTRIES | 505.17 | SEWER PLANT SUPPLIES |
| 3/19/2021 | CITY OF WILLIAMSTOWN | 2900.00 | SLUDGE PROCESSED |
| 3/19/2021 | FLUSH SANITATION | 1800.00 | 12 LDS SLUDGE HAULING 3/2/21 |
| 3/19/2021 | KY STATE TREASURER | 835.53 | FEB SALES TAX |
| 3/19/2021 | MORRIS & BRESSLER | 3968.75 | ACCT SERVICES 2/21 |
| 3/19/2021 | PACE ANALYTICAL | 1684.00 | SAMPLE ANALYSIS |
| 3/19/2021 | SMARTBILL | 897.63 | BILLING & POSTAGE 3/21 |
| 3/24/2021 | BB&T VISA | 329.48 | WEBSVCS & TRUCK REPAIRS |
| 3/31/2021 | CLEAR CHOICE | 597.69 | GRAVEL/SW PLANT & LIFT STN RDS |
| 3/31/2021 | CONSOLIDATED PIPE | 903.20 | PIPE & SUPPLIES |
| 3/31/2021 | HIGH TIDE TECHNOLOGY | 4320.00 | ANNUAL COMMUNICATIONS RENEW/ |
| 3/31/2021 | KOI TECHNOLOGIES | 16.03 | SUPPLIES |
| 3/31/2021 | PACE ANALYTICAL | 2105.00 | SAMPLE ANALYSIS |
| 3/31/2021 | THOMAS R NIENABER | 725.00 | ATTORNEY FEES 02/18-03/17/21 |
| 3/31/2021 | GCSSD | 117.17 | SW PLNT SVCS |
| 03/25/2021 | DUKE ENERGY | 2909.44 | ELECTRIC SVCS |
| 3/8/2021 | BB&T | <u>9492.86</u> | LOAN PAYMENT |

TOTAL DISBURSEMENTS 70043.26

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
MARCH, 2021**

GROSS RECEIPTS \$ 89,663.18

DISBURSEMENTS

| | |
|-------------------------|------------------|
| UTILITIES | \$ 7,197.83 |
| SALARIES - NET | 454.25 |
| MILEAGE | 0.00 |
| MAINTENANCE & OPERATION | 19,401.86 |
| SUPPLIES | 3,048.37 |
| GENERAL | <u>39,940.95</u> |

TOTAL DISBURSEMENTS 70,043.26

NET \$ 19,619.92

**GRANT COUNTY SANITARY SEWER DISTRICT
P.O. BOX 460
CRITTENDEN, KY 41030
MARCH, 2021**

Grant County Sanitary Sewer District
March, 2021

BANK BALANCES:

FORCHT BANK

| | |
|---------------------------|--------------|
| Revenue | \$182,904.25 |
| Maintenance & Operations | \$56,653.58 |
| Merchant Services Acct | \$166,050.28 |
| Loans Replacement Reserve | \$27,050.00 |

MORRIS & BRESSLER

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

The accompanying financial statements of Grant County Sanitary Sewer District as of and for the months ended March 31, 2021, were not subjected to an audit, review, or compilation engagement by us and we do not express an opinion, a conclusion, nor provide any assurance on them.

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

April 21, 2021

MORRIS & BRESSLER, PSC
Certified Public Accountants

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

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of March 31, 2021

| | Mar 31, 21 |
|---|---------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 126 · RESTRICTED CASH | 117,466.97 |
| 131.07 · CIB-MAINTENANCE & OPERATION FOR | 19,112.88 |
| 131.02 · CIB-REVENUE-MERCHANT ACCOUNT | 237,469.15 |
| 131.06 · CIB-REVENUE - FORCHT | 182,893.30 |
| 135 · CERTIFICATES OF DEPOSIT | 133,942.89 |
| Total Checking/Savings | 690,885.19 |
| Other Current Assets | |
| 141 · CUSTOMER ACCOUNTS RECEIVABLE | 119,784.20 |
| 141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS | -9,900.00 |
| 141.02 · ACCOUNTS RECEIVABLE-UNBILLED | 37,973.42 |
| 142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD | 85,581.34 |
| 142.02 · ACCOUNTS RECEIVABLE-OTHER | 6,515.72 |
| 162 · PREPAYMENTS | 8,904.41 |
| 171 · ACCRUED INTEREST RECEIVABLE | 885.83 |
| 174.03 · UNAMORTIZED RATE CASE EXP | 4,525.80 |
| Total Other Current Assets | 254,270.72 |
| Total Current Assets | 945,155.91 |
| 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 | 40,161.25 |
| Total 105 · CONSTRUCTION IN PROGRESS | 73,659.79 |
| 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 | -2,815,697.00 |
| Total Fixed Assets | 6,267,934.68 |
| Other Assets | |
| 186.1 · DEFERRED RATE CASE EXP | 14,708.91 |
| Total Other Assets | 14,708.91 |
| TOTAL ASSETS | 7,227,799.50 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | 38,929.39 |
| Credit Cards | 206.28 |
| Other Current Liabilities | |
| 236 · ACCRUED PAYROLL TAXES | 114.75 |
| 241 · TAX COLLECTIONS PAYABLE | 972.73 |
| 245 · CUR LIAB PAY FR RESTRICT ASSETS | |
| 231.01 · TRASH COLLECTION PAYABLE | 22,842.25 |
| 235 · CUSTOMER DEPOSITS | 41,432.43 |

No assurance is provided by Morris & Bressler, PSC on these financial statements.

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of March 31, 2021

| | Mar 31, 21 |
|---|---------------------|
| 238 · ACCRUED INT ON KIA PHASE I | 1,298.96 |
| 239 · ACCRUED INT ON KIA PHASE II | 7,154.12 |
| 240 · ACCRUED INT ON BB&T LEASE | 427.19 |
| 243 · CURRENT PORTION OF LTD | 161,231.57 |
| Total 245 · CUR LIAB PAY FR RESTRICT ASSETS | 234,386.52 |
| Total Other Current Liabilities | 235,474.00 |
| Total Current Liabilities | 274,609.67 |
| Long Term Liabilities | |
| 220 · NOTE PAYABLE - KIA - PHASE I | 129,895.52 |
| 221 · NOTE PAYABLE - KIA - PHASE II | 715,412.28 |
| 222 · CAPITAL LEASE - BB&T | 211,934.94 |
| 224 · LESS CURR PORTION OF LTD | -161,231.57 |
| Total Long Term Liabilities | 896,011.17 |
| Total Liabilities | 1,170,620.84 |
| Equity | |
| 3020 · NET POSITION | |
| 3000 · INV IN CAP ASSETS LESS REL DEBT | 5,210,691.94 |
| 3001 · RESTRICTED | 18,169.76 |
| 3010 · UNRESTRICTED | 778,450.19 |
| Total 3020 · NET POSITION | 6,007,311.89 |
| Net Income | 49,866.77 |
| Total Equity | 6,057,178.66 |
| TOTAL LIABILITIES & EQUITY | 7,227,799.50 |

No assurance is provided by Morris & Bressler, PSC on these financial statements.

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

March 2021

| | Mar 21 | Mar 20 | \$ Change |
|---------------------------------------|------------------|------------------|------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 63,529.59 | 56,730.50 | 6,799.09 |
| 470 · FORFEITED DISCOUNTS | 652.88 | -4.20 | 657.08 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 1,120.88 | 996.85 | 124.03 |
| Total Income | 65,303.35 | 57,723.15 | 7,580.20 |
| Gross Profit | 65,303.35 | 57,723.15 | 7,580.20 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 16,990.00 | 17,131.80 | -141.80 |
| 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 | 8,361.81 | 6,994.89 | 1,366.92 |
| 618 · TREATMENT PLANT CHEMICALS | 0.00 | 2,494.58 | -2,494.58 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 195.00 | 0.00 | 195.00 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 2,447.92 | 1,570.00 | 877.92 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 725.00 | 2,637.13 | -1,912.13 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 14,470.00 | 12,970.00 | 1,500.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 2,526.00 | 1,171.86 | 1,354.14 |
| 635 · OPERATING EXPENSES | 11,239.86 | 13,656.24 | -2,416.38 |
| 650 · TRANSPORTATION EXPENSE | 829.39 | 164.82 | 664.57 |
| 656 · INSURANCE-VEHICLE | 319.65 | 264.61 | 55.04 |
| 657 · INSURANCE-GENERAL LIABILITY | 650.13 | 536.21 | 113.92 |
| 658 · INSURANCE - PROPERTY | 311.90 | 310.46 | 1.44 |
| 659 · INSURANCE-OTHER | 68.72 | 58.97 | 9.75 |
| 670 · BAD DEBT EXPENSE | 0.00 | 0.00 | 0.00 |
| Total Expense | 60,050.78 | 60,499.82 | -449.04 |
| Net Ordinary Income | 5,252.57 | -2,776.67 | 8,029.24 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 114.90 | 319.93 | -205.03 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 3,000.00 | 1,000.00 | 2,000.00 |
| Total Other Income | 3,114.90 | 1,319.93 | 1,794.97 |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 2,600.19 | 2,983.72 | -383.53 |
| Total Other Expense | 2,600.19 | 2,983.72 | -383.53 |
| Net Other Income | 514.71 | -1,663.79 | 2,178.50 |
| Net Income | 5,767.28 | -4,440.46 | 10,207.74 |

No assurance is provided by Morris & Bressler, PSC on these financial statements.

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

January through March 2021

| | Jan - Mar 21 | Jan - Mar 20 | \$ Change |
|---------------------------------------|-------------------------|-------------------------|-------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 219,020.37 | 172,690.52 | 46,329.85 |
| 470 · FORFEITED DISCOUNTS | 2,569.16 | 1,521.92 | 1,047.24 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 3,607.24 | 3,498.57 | 108.67 |
| Total Income | <u>225,196.77</u> | <u>177,711.01</u> | <u>47,485.76</u> |
| Gross Profit | 225,196.77 | 177,711.01 | 47,485.76 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 50,970.00 | 51,395.40 | -425.40 |
| 407 · AMORTIZATION EXPENSE | 1,131.45 | 0.00 | 1,131.45 |
| 408 · TAXES OTHER THAN INCOME | 114.75 | 107.10 | 7.65 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 1,500.00 | 1,400.00 | 100.00 |
| 615 · PURCHASED POWER | 19,687.60 | 18,131.92 | 1,555.68 |
| 616 · TREATMENT PLANT CHEMICALS | 4,343.00 | 4,757.95 | -414.95 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 585.00 | 1,657.50 | -1,072.50 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 10,189.59 | 11,905.55 | -1,715.96 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 2,012.50 | 3,099.63 | -1,087.13 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 40,410.00 | 38,910.00 | 1,500.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 6,717.37 | 4,840.24 | 1,877.13 |
| 635 · OPERATING EXPENSES | 28,004.27 | 35,602.54 | -7,598.27 |
| 650 · TRANSPORTATION EXPENSE | 2,240.50 | 902.09 | 1,338.41 |
| 656 · INSURANCE-VEHICLE | 930.85 | 793.83 | 137.12 |
| 657 · INSURANCE-GENERAL LIABILITY | 1,838.05 | 1,608.63 | 229.42 |
| 658 · INSURANCE - PROPERTY | 935.70 | 931.38 | 4.32 |
| 659 · INSURANCE-OTHER | 206.16 | 176.91 | 29.25 |
| 660 · ADVERTISING EXPENSE | 0.00 | 8.56 | -8.56 |
| 670 · BAD DEBT EXPENSE | 0.00 | 0.00 | 0.00 |
| Total Expense | <u>171,818.89</u> | <u>176,229.23</u> | <u>-4,412.34</u> |
| Net Ordinary Income | 53,379.88 | 1,481.78 | 51,898.10 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 452.75 | 865.32 | -412.57 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 4,000.00 | 1,000.00 | 3,000.00 |
| Total Other Income | <u>4,452.75</u> | <u>1,865.32</u> | <u>2,587.43</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 7,965.86 | 9,112.51 | -1,146.65 |
| Total Other Expense | <u>7,965.86</u> | <u>9,112.51</u> | <u>-1,146.65</u> |
| Net Other Income | -3,513.11 | -7,247.19 | 3,734.08 |
| Net Income | <u><u>49,866.77</u></u> | <u><u>-5,765.41</u></u> | <u><u>55,632.18</u></u> |

No assurance is provided by Morris & Bressler, PSC on these financial statements.

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through March 2021

| | Jan - Mar 21 | Budget | \$ Over Budget |
|---------------------------------------|-------------------------|------------------------|-------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 219,020.37 | 197,957.25 | 21,063.12 |
| 470 · FORFEITED DISCOUNTS | 2,569.16 | 2,500.00 | 69.16 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 3,607.24 | 3,575.00 | 32.24 |
| Total Income | <u>225,196.77</u> | <u>204,032.25</u> | <u>21,164.52</u> |
| Gross Profit | 225,196.77 | 204,032.25 | 21,164.52 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 50,970.00 | 63,219.00 | -12,249.00 |
| 407 · AMORTIZATION EXPENSE | 1,131.45 | 625.00 | 506.45 |
| 408 · TAXES OTHER THAN INCOME | 114.75 | 507.00 | -392.25 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 1,500.00 | 1,500.00 | 0.00 |
| 615 · PURCHASED POWER | 19,687.60 | 20,612.00 | -924.40 |
| 618 · TREATMENT PLANT CHEMICALS | 4,343.00 | 5,000.00 | -657.00 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 585.00 | 1,625.00 | -1,040.00 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 10,189.59 | 7,875.00 | 2,314.59 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 2,012.50 | 1,625.00 | 387.50 |
| 634 · CONTRACTUAL SERVICE-MANAGMENT | 40,410.00 | 39,785.00 | 625.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 6,717.37 | 5,243.00 | 1,474.37 |
| 620 · MATERIALS AND SUPPLIES | 0.00 | 8,578.00 | -8,578.00 |
| 635 · OPERATING EXPENSES | 28,004.27 | 28,034.00 | -29.73 |
| 642 · RENT OF EQUIPMENT | 0.00 | 239.00 | -239.00 |
| 650 · TRANSPORTATION EXPENSE | 2,240.50 | 750.00 | 1,490.50 |
| 656 · INSURANCE-VEHICLE | 930.95 | 794.00 | 136.95 |
| 657 · INSURANCE-GENERAL LIABILITY | 1,838.05 | 1,608.00 | 230.05 |
| 658 · INSURANCE - PROPERTY | 935.70 | 931.50 | 4.20 |
| 659 · INSURANCE-OTHER | 206.16 | 206.00 | 0.16 |
| 660 · ADVERTISING EXPENSE | 0.00 | 25.00 | -25.00 |
| 670 · BAD DEBT EXPENSE | 0.00 | 2,100.00 | -2,100.00 |
| 675 · MISCELLANEOUS EXPENSE | 0.00 | 15.00 | -15.00 |
| Total Expense | <u>171,816.89</u> | <u>190,896.50</u> | <u>-19,079.61</u> |
| Net Ordinary Income | 53,379.88 | 13,135.75 | 40,244.13 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 452.75 | 675.00 | -222.25 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 4,000.00 | 3,000.00 | 1,000.00 |
| Total Other Income | <u>4,452.75</u> | <u>3,675.00</u> | <u>777.75</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 7,965.86 | 7,524.75 | 441.11 |
| Total Other Expense | <u>7,965.86</u> | <u>7,524.75</u> | <u>441.11</u> |
| Net Other Income | -3,513.11 | -3,849.75 | 336.64 |
| Net Income | <u><u>49,866.77</u></u> | <u><u>9,286.00</u></u> | <u><u>40,580.77</u></u> |

No assurance is provided by Morris & Bressler, PSC on these financial statements.

Grant Co. Sanitary Sewer District

Supervisor's Report

March

23rd) – Completed lift station inspections.

24th) – Completed low pressure grinder pump inspections.

25th) – Replaced the shocks on Truck #6.

April

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

- Pulled and cleared debris from the bar screen at the Sewer Plant.
- Unclogged a sewer blockage on Indian Hill Dr.

5th) – Replaced a breaker at Waller lift station.

- Completed manhole inspections throughout the system.

6th) – Completed manhole inspections throughout the system.

7th) – Continued with manhole inspections.

ORDINANCE NO. 292-2021

AN ORDINANCE AMENDING THE RESIDENTIAL SOLID WASTE COLLECTION FEE

SECTION I

WHEREAS, the City of Crittenden contracts with Republic Services for residential trash pick-up and removal; and

WHEREAS, the rate paid to Republic Services by the City of Crittenden has increased from time to time; and

WHEREAS, the last rate increase passed through from the City to the users was in 2015; and

WHEREAS, as a result of the failure to increase the amount charged to users the City is now paying more to Republic Services that it is collecting; and

WHEREAS, it is the intent of the City to cause the users of the service to pay only that amount necessary to cover the cost of the service rendered; NOW, THEREFORE,

IT IS ORDAINED BY THE CITY COUNCIL OF THE CITY OF CRITTENDEN that Section 31.100 of the City of Crittenden Code of Ordinances be amended to state the monthly rate to be charged each solid waste customer within the City, effective July 1, 2021 and thereafter, shall be \$10.82 per month.

SECTION II

All Ordinances in conflict with this Ordinance shall be, and hereby are, repealed..

SECTION III

This ordinance shall be in full force and effect from and after its passage, approval and publication according to law.

| | |
|------------------------|------------------|
| FIRST READING: | <u>1/12/2021</u> |
| SECOND READING: | <u>1/14/2021</u> |
| Councilperson Dusing : | <u>Yes</u> |
| Councilperson Martin: | <u>Yes</u> |
| Councilperson Bohman: | <u>Yes</u> |
| Councilperson Roberts: | <u>Yes</u> |

Councilperson Lowery: Absent

Councilperson *Humphrey* Yes

Passed, approved and ordered published this 14th day of January, 2021.

CITY OF CRITTENDEN

BY: *James A. Powell*
MAYOR

ATTEST: *Shawn Mcholland*
SHAWN MCHOLLAND
CRITTENDEN CITY CLERK

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
MAY 20, 2021**

| | <u>Name</u> | <u>Address/Affiliation</u> |
|-----|---------------|----------------------------|
| 1. | Barton Hanson | HMB |
| 2. | CHRIS STEWART | HMB |
| 3. | | |
| 4. | | |
| 5. | | |
| 6. | | |
| 7. | | |
| 8. | | |
| 9. | | |
| 10. | | |
| 11. | | |
| 12. | | |
| 13. | | |
| 14. | | |

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
MAY 20, 2021

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. Garrison v. Polewski, et al ;
Grant Circuit Court, Case No. 21-CI-00127
 - ii. Equalization Tank Project
 - iii. KACo Financing;
 - iv. Management Agreement Status (PSC)
5. New business
 - A. Benton Hanson, HMB Professional Engineering
 - i. Equalization Basin Project
 - B. Brian Simpson/Paul Harp
 - i. Supervisor's Report
 - C. Dianne Cook/Ashley Dyer
 - i. General Liability Renewal with Cincinnati Insurance
 - ii. Cyber Coverage Quote – Mike Crawford to Present
 - iii. Next Meeting June ~~11~~, 2021
6. Adjournment

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**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
MAY 2021 MEETING**

The May 2021 Meeting of the Grant County Sanitary Sewer District was called to order on May 20, 2021, at 3:00 p.m. at the District Headquarters, One Farrell Drive, Crittenden, Kentucky. Present at the meeting were the following: Chairman Charles Givin, and Commissioners, Rodger Bingham, Danny Northcutt, Robert Worthington, and Leo Saylor. Also present were HR Director Ashley Dyer, Dianne Cook, Mr. Christopher Stewart and Mr. Benton Hanson of HMB Professional Engineers, Paul Harp, Brian Simpson. Counsel Thomas R. Nienaber was absent.

The first order of business was a review of the April 2021 Minutes as attached. After discussion, upon Motion of Leo Saylor and second by Robert Worthington, it was unanimously,

“RESOLVED: that the April 2021 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the April 2021 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 April 2021 Profit and Loss Statement and Warrants, be and the same are hereby approved as attached.”

The next order of business was a report by Chairman Givin regarding legal matters in the absence of Counsel Thomas R. Nienaber. Chairman Givin reported that he has spoken to Mr. Nienaber about the following issues:

1. Chairman Givin reported on the recent litigation initiated against the Bullock Pen Water District in *Commonwealth of Kentucky, Grant Circuit Court, Case No. 21-CI-0127, Gregory Bernard Garrison, Plaintiff v. Kimberly Gross Polewski, et al, Defendants* (“Civil Proceeding”). Prior to the meeting, Mr. Nienaber, Chairman Givin and Superintendent Simpson met at the site in controversy to review the situation. This litigation involves the dam which serves as the base for Waller Drive. The Plaintiff (“Garrison”) recently purchased the residence located at 202 Crittenden Court, Crittenden, KY, 41030, in September 2020. The previous owner was Kimberly Gross Polewski (“Polewski”). Various plats, aerial photographs, and July 2010 Minutes were presented to the Commissioners for their review. This civil proceeding primarily represents an action by Garrison against Gross, Bullock Pen Water District, the developer of Harvester Subdivision, and various realtors involved in the sale of the real estate to Garrison. Apparently, Garrison was informed by the Division of Water, Dam Safety Division, that the dam at Waller Drive must be repaired. As the portion of the dam which is in need of repair is located on the Garrison property, the DOW has taken the position that Garrison is responsible for the repair and maintenance of the dam. Based upon a visual inspection of the dam, it appears as though the cost of repairing/maintaining the

Grant Co. Sanitary Sewer District
Minutes
May 20, 2021

dam could be significant. Unsatisfied with that determination by the DOW, Garrison has initiated the civil proceeding claiming that the previous owner fraudulently misrepresented the condition of the property prior to the sale. Alternatively, Garrison is arguing that it is Bullock Pen Water District that is causing the problems at the dam as a result of Bullock Pen Water District's alleged easement which accesses the sanitary sewer lift station located on the property. It appears as though Garrison's counsel believed that it is in fact Bullock Pen Water District that owns the sanitary sewer lift station and access easement at the dam site. This assumption is obviously inaccurate. Mr. Nienaber has reached out to Garrison's attorney, Pete Whaley, without success. Accordingly, a Motion for Extension of Time to Plead has been filed with the Court. In order to protect the District, Mr. Nienaber contacted the District's insurance carrier and has informed them of the status of this proceeding. Based upon Mr. Nienaber's investigation to date, it does not appear as though Bullock Pen Water District has any liability in this matter. Mr. Nienaber does not believe, based upon current information, that the Grant County Sanitary Sewer District would be liable either. With the foregoing report, Mr. Nienaber is going to contact the insurance carrier for further instruction. In all likelihood, the insurance company will assign the defense of this case to its counsel. Mr. Nienaber will report.

2. Chairman Givin reported that the Management Agreement with Bullock Pen Water District has been received by the Public Service Commission. As soon as word is received from the PSC, Mr. Nienaber will report.

The next order of business was a report by HMB Professional Engineers, Inc., Mr. Benton Hanson and Mr. Christopher Stewart.

1. Mr. Hanson reported that the engineering drawings and specifications for the Equalization Tank Project are complete. They are going to be submitted to the Division of Water ("DOW") on May 24, 2021. Superintendent Simpson requested dimensions for the concrete structure portion of the Equalization Basin. Superintendent Simpson is going to prepare some preliminary calculations on estimating the cost of the Equalization Basin. Superintendent Simpson stated that based upon the most recent cost estimate from HMB, the District is questioning the accuracy of previous cost estimates. Superintendent Simpson is concerned that with the cost of construction materials increasing so rapidly, he would like to get the project underway as quickly as possible.
2. Superintendent Simpson stated that he would contact Mr. Nienaber to see what is needed in order to prepare a Deed for the Wastewater Treatment Plant site. Superintendent Simpson reported that he and Chairman Givin informed the City of Crittenden that the District would be responsible for Deed preparation and filing fees.

Grant Co. Sanitary Sewer District
Minutes
May 20, 2021

3. Mr. Stewart stated that HMB is currently working on various project profiles in order to submit for future stimulus funding. Chairman Givin reported that Grant County Judge Executive stated that the District would be eligible for \$375,000.00 from Grant County as the County's contribution from the stimulus funds. Chairman Givin also reported that Judge Executive Dills stated that there may be additional funds available to the District as additional stimulus funding becomes available. It is anticipated that the Equalization Basin will be one of the items included in the project profiles for stimulus funding proceeds. HMB reported that Indian Hill Subdivision Projects and the Treatment Plant digester will also be included in the project profile package. It is anticipated that Project Profiles will be ranked by the appropriate state agencies in September 2021. Mr. Hanson reported that HMB will prepare a project profile list as soon as possible. Mr. Stewart reported that the Kentucky Legislature set aside \$250,000,000.00 for water, sewer, and broadband internet projects. This \$250,000,000.00 will be administered through the Kentucky Infrastructure Authority and allocated as follows:

- (1) \$75,000.00 will be used for project administration;
- (2) \$150,000,000.00 will be distributed to counties based upon population;
- (3) \$50,000,000.00 will be available exclusively for water and sewer projects that serve new customers; and
- (4) \$49,925,000.00 will be distributed to KIA for assistance on projects which are not adequately funded from the \$150,000,000.00 account.

Rules and regulations for funding allocation have not yet been determined. Mr. Stewart reported that Grant County is scheduled to receive \$4,800,000.00 which must be spent prior to 2024.

4. Mr. Stewart made a presentation regarding additional funding availability at the state, county and city level as part of the 2021 Stimulus Package. The primary focus for projects through this funding program are water, sewer, and broadband internet. Mr. Stewart recommended that the District prepare project profiles with cost estimates on a prioritized basis for submittal to Kentucky Infrastructure Authority ("KIA"), Grant County, Williamstown, and Crittenden.

The next order of business was a Superintendent's Report as follows:

1. Mr. Harp reported that control panels at the Waller and Wheat Lift Stations need to be replaced. The control panels need to be replaced as they are in very bad shape. Mr. Harp

Grant Co. Sanitary Sewer District
Minutes
May 20, 2021

stated that if we have to prioritize these two projects, the Waller Lift Station should be replaced first as it has been in service ever since Harvester's Subdivision was developed. Commissioner Northcutt inquired as to how critical the pump stations were. Superintendent Simpson stated that they are in bad shape. The District has been making repairs on both of them on a fairly regular basis. Commissioner Worthington inquired as to whether or not the District could get a discount if both of the Lift Stations were replaced at the same time. Commissioner Saylor also suggested that the District inquire as to whether or not a discount would be available if both Lift Stations were done at the same time. After discussion, Mr. Harp reported that he would do some investigation on costs and report at the next meeting.

2. Superintendent Simpson indicated that he had met with the City of Crittenden in order to see if any stimulus funds were available through the City. Superintendent Simpson reported that the Mayor was noncommittal. City Attorney and Mayor Jim Purcell stated that if money does become available, the City would work with the District on potential projects.
3. Superintendent Simpson stated that the District received some money from the City of Crittenden to have the dead tree removed at the entrance to the District Headquarters. Commissioner Northcutt stated that the portion of the bill not covered by the City of Crittenden grant should be allocated between the Bullock Pen Water District and the District.

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

1. Ms. Dyer presented the renewal for insurance coverage. A summary of the coverage and policy renewal cost is attached. Ms. Dyer also reported that she has inquired into the availability of cyber insurance liability coverage. Ms. Dyer reported that the cyber coverage should be obtained. Ms. Dyer reported that the current coverage cost with Cincinnati Insurance is approximately \$39,600.00. With the additional coverage and new cost of insurance, the annual premium will be \$45,000.00 per year. Ms. Dyer reported that this insurance coverage cost includes the Bullock Pen Water District and the District. The estimated cost of cyber liability coverage is \$840.00. After discussion, upon motion of Danny Northcutt and second by Leo Saylor, it was unanimously,

“RESOLVED: that the District purchase cyber liability insurance coverage. It was further resolved that the District purchase the renewal insurance coverage through Cincinnati insurance as recommended in Ms. Dyer's summary. The cost of the total

Grant Co. Sanitary Sewer District
Minutes
May 20, 2021

insurance package should be allocated with Bullock Pen Water District.”

Dianne Cook reported that the next meeting is scheduled for June 24, 2021.

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

GRANT COUNTY SANITARY SEWER DISTRICT

BY: *Charles Givin*
CHARLES GIVIN, CHAIRMAN

ATTEST:

Danny Northcutt
DANNY NORTHCUTT, SECRETARY

GRANT COUNTY SANITARY SEWER DISTRICT
MAY, 2021

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 05/21 | \$73.69 |
| Duke Energy | Electric services | \$2,383.24 |
| Owen Electric Coop. Inc. | Electric services | \$4,165.03 |
| Smartbill | Postage/Billing/Online Svcs 05/21 | \$854.81 |
| City of Crittenden | Trash Collection 04/21 | \$7,431.05 |
| Smartbill | Postage/Billing/Online Svcs 04/21 | \$768.87 |
| Morris & Bressler, P.S.C. | Accounting Svcs 04/21 | \$1,010.42 |
| GCSSD | Sewer Plant Svcs | \$50.57 |
| Bullock Pen Water District | Water Bills | \$333.60 |
| Ky. State Treasurer | Sales & Use Tax 04/21 | \$206.76 |
| High -Tide Technology | Annual Fee - Lift Stns Phone Svc | \$960.00 |
| Bullock Pen Water District | Management Fee - 04/21 | \$15,048.43 |
| Flush Sanitation | Sludge Hauling | \$1,200.00 |
| VanGorder Walker, | 2020 Audit | \$6,500.00 |
| Cheeks Auto Repair | 2011 Ford Ranger Truck Engine & Parts | <u>\$3,728.51</u> |
| | TOTAL | \$54,207.84 |


Charles Givin, Chairman


Danny Northcutt, Secretary

GRANT COUNTY SANITARY SEWER DISTRICT
P.O. BOX 460
CRITTENDEN, KY 41030
APRIL, 2021

Grant County Sanitary Sewer District
April, 2021

BANK BALANCES:

| FORCHT BANK | |
|---------------------------|--------------|
| Revenue | \$198,904.13 |
| Maintenance & Operations | \$51,286.67 |
| Merchant Services Acct | \$222,434.92 |
| Loans Replacement Reserve | \$27,050.00 |

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
APRIL, 2021**

GROSS RECEIPTS \$ 68,116.71

DISBURSEMENTS

| | |
|-------------------------|------------------|
| UTILITIES | \$ 6,972.77 |
| SALARIES - NET | 454.25 |
| MILEAGE | 0.00 |
| MAINTENANCE & OPERATION | 35,789.81 |
| SUPPLIES | 1,374.27 |
| GENERAL | <u>35,142.93</u> |

TOTAL DISBURSEMENTS 79,734.03

NET \$ (11,617.32)

**GRANT CO SANITARY SEWER DISTRICT
APRIL, 2021**

WARRANTS

| | | | |
|-----------|----------------------|----------|-----------------------------|
| 4/6/2021 | CITY OF CRITTENDEN | 7240.82 | TRASH COLLECTION 01/21 |
| 4/6/2021 | BULLOCK PEN WATER | 135.31 | REIMB SW PLANT REAGENTS |
| 4/15/2021 | BULLOCK PEN WATER | 283.81 | WATER SERVICES |
| 4/14/2021 | BB&T VISA | 206.28 | WEBSVCS/SUPPLIES |
| 4/16/2021 | BEST WAY DISPOSAL | 73.69 | DUMPSTER P/U 04/21 |
| 4/16/2021 | BULLOCK PEN WATER | 992.00 | REIMB FOR INSURANCE PAYMENT |
| 4/16/2021 | CCP INDUSTRIES INC | 291.67 | LATEX GLOVES/SW PLANT |
| 4/16/2021 | KOI ENTERPRISES | 312.87 | TRUCK 6 PARTS |
| 4/16/2021 | MORRIS & BRESSLER | 2447.92 | ACCOUNTING SVCS 03/21 |
| 4/8/2021 | BB&T | 9492.86 | LOAN PYMT |
| 4/20/2021 | GCSSD | 23.24 | SEWER SVCS |
| 4/20/2021 | CITY OF CRITTENDEN | 7021.50 | TRASH COLLECTION 02/21 |
| 4/20/2021 | CCP INDUSTRIES INC | 215.10 | TOWELS @ SW PLANT |
| 4/20/2021 | CITCO WATER | 2593.58 | SW PLANT CHEMICAL |
| 4/20/2021 | FLUSH SANITATION SEP | 2250.00 | 15 LDS SLUDGE HAULING |
| 4/20/2021 | GRANT CO. NEWS | 10.28 | LEGAL ADVERTISEMENT |
| 4/20/2021 | KOI ENTERPRISES | 126.67 | TRUCK PARTS |
| 4/20/2021 | KY STATE TREASURER | 835.48 | SALES & USE TAX 03/21 |
| 4/21/2021 | CHARLES A GIVIN | 90.85 | COMMISSIONER'S FEE |
| 4/21/2021 | DAN NORTHCUTT | 90.85 | COMMISSIONER'S FEE |
| 4/21/2021 | DUKE ENERGY | 2697.72 | ELECTRIC SVCS |
| 4/25/2021 | OWEN ELECTRIC | 3894.31 | ELECTRIC SVCS |
| 4/21/2021 | LEO L SAYLOR | 90.85 | COMMISSIONER'S FEE |
| 4/21/2021 | ROBERT H WORTHINGT | 90.85 | COMMISSIONER'S FEE |
| 4/21/2021 | RODGER W BINGHAM | 90.85 | COMMISSIONER'S FEE |
| 4/22/2021 | BULLOCK PEN WATER | 12.99 | SUPPLIES REIMB |
| 4/22/2021 | CITY OF CRITTENDEN | 8579.93 | TRASH COLLECTION 03/21 |
| 4/22/2021 | THOMAS R NIENABER | 942.50 | ATTORNEY FEES |
| 4/26/2021 | G.C. OCCUPATIONAL TA | 22.50 | EMPLOYEE PAYROLL TAX |
| 4/26/2021 | ASHLEY/KEEG BREWER | 50.00 | OVERPAYMENT ON ACCT |
| 4/26/2021 | BULLOCK PEN WATER | 18269.37 | MANAGEMENT AGR 03/21 |
| 4/26/2021 | CITY OF WILLIAMSTOW | 1500.00 | SLUDGE PROCESSING |
| 4/26/2021 | BULLOCK PEN WATER | 73.38 | 50 GAL. DRUM |
| 4/26/2021 | PACE ANALYTICAL | 1684.00 | LAB ANALYSIS |
| 4/26/2021 | HMB PROFESSIONALS | 7000.00 | ENGINEERING SVCS |

TOTAL DISBURSEMENTS 79734.03

MORRIS & BRESSLER

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

The accompanying financial statements of Grant County Sanitary Sewer District as of and for the months ended April 30, 2021, were not subjected to an audit, review, or compilation engagement by us and we do not express an opinion, a conclusion, nor provide any assurance on them.

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

May 19, 2021

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, 2021

| | Apr 30, 21 |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 126 · RESTRICTED CASH | 87,872.40 |
| 131.07 · CIB-MAINTENANCE & OPERATION FOR | 39,383.91 |
| 131.02 · CIB-REVENUE-MERCHANT ACCOUNT | 222,434.92 |
| 131.06 · CIB-REVENUE - FORCHT | 198,893.28 |
| 135 · CERTIFICATES OF DEPOSIT | 133,942.89 |
| Total Checking/Savings | 682,527.40 |
| Other Current Assets | |
| 141 · CUSTOMER ACCOUNTS RECEIVABLE | 107,977.13 |
| 141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS | -9,900.00 |
| 141.02 · ACCOUNTS RECEIVABLE-UNBILLED | 37,973.42 |
| 142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD | 83,128.17 |
| 142.02 · ACCOUNTS RECEIVABLE-OTHER | 7,101.79 |
| 162 · PREPAYMENTS | 7,730.07 |
| 171 · ACCRUED INTEREST RECEIVABLE | 997.02 |
| 174.03 · UNAMORTIZED RATE CASE EXP | 4,525.80 |
| Total Other Current Assets | 239,533.40 |
| Total Current Assets | 922,060.80 |
| 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 | 47,161.25 |
| Total 105 · CONSTRUCTION IN PROGRESS | 80,659.79 |
| 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 | -2,832,687.00 |
| Total Fixed Assets | 6,257,944.68 |
| Other Assets | |
| 186.1 · DEFERRED RATE CASE EXP | 14,331.76 |
| Total Other Assets | 14,331.76 |
| TOTAL ASSETS | 7,194,337.24 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | 34,754.49 |
| Other Current Liabilities | |
| 236 · ACCRUED PAYROLL TAXES | 153.00 |
| 241 · TAX COLLECTIONS PAYABLE | -262.45 |
| 245 · CUR LIAB PAY FR RESTRICT ASSETS | |
| 231.01 · TRASH COLLECTION PAYABLE | 7,431.05 |
| 235 · CUSTOMER DEPOSITS | 42,392.43 |
| 238 · ACCRUED INT ON KIA PHASE I | 1,623.70 |
| 239 · ACCRUED INT ON KIA PHASE II | 8,942.65 |

No assurance is provided by Morris & Bressler, PSC on these financial statements.

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of April 30, 2021

| | Apr 30, 21 |
|--|---------------------|
| 240 · ACCRUED INT ON BB&T LEASE | 427.19 |
| 243 · CURRENT PORTION OF LTD | 161,495.09 |
| Total 245 · CUR LIAB PAY FR RESTRICT ASSETS | 222,312.11 |
| Total Other Current Liabilities | 222,202.66 |
| Total Current Liabilities | 256,957.15 |
| Long Term Liabilities | |
| 220 · NOTE PAYABLE - KIA - PHASE I | 129,895.52 |
| 221 · NOTE PAYABLE - KIA - PHASE II | 715,412.28 |
| 222 · CAPITAL LEASE - BB&T | 202,915.64 |
| 224 · LESS CURR PORTION OF LTD | -161,495.09 |
| Total Long Term Liabilities | 886,728.35 |
| Total Liabilities | 1,143,685.50 |
| Equity | |
| 3020 · NET POSITION | |
| 3000 · INV IN CAP ASSETS LESS REL DEBT | 5,209,721.24 |
| 3001 · RESTRICTED | 16,056.46 |
| 3010 · UNRESTRICTED | 781,534.19 |
| Total 3020 · NET POSITION | 6,007,311.89 |
| Net Income | 43,339.85 |
| Total Equity | 6,050,651.74 |
| TOTAL LIABILITIES & EQUITY | 7,194,337.24 |

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

April 2021

| | Apr 21 | Apr 20 | \$ Change |
|---------------------------------------|-------------------------|------------------------|--------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 46,166.17 | 61,713.79 | -15,547.62 |
| 470 · FORFEITED DISCOUNTS | 339.18 | 0.00 | 339.18 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 1,046.68 | 1,107.96 | -61.28 |
| Total Income | <u>47,552.03</u> | <u>62,821.75</u> | <u>-15,269.72</u> |
| Gross Profit | 47,552.03 | 62,821.75 | -15,269.72 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 16,990.00 | 17,131.80 | -141.80 |
| 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 | 6,370.13 | 6,924.30 | -554.17 |
| 618 · TREATMENT PLANT CHEMICALS | 2,593.58 | 2,028.99 | 564.59 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 1,010.42 | 743.75 | 266.67 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 942.50 | 471.25 | 471.25 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 12,970.00 | 12,970.00 | 0.00 |
| 638 · CONTRACTUAL SERVICE-SAMPLE ANYS | 1,684.00 | 1,575.27 | 108.73 |
| 635 · OPERATING EXPENSES | 9,235.13 | 11,122.17 | -1,887.04 |
| 650 · TRANSPORTATION EXPENSE | 324.76 | 144.89 | 179.87 |
| 656 · INSURANCE-VEHICLE | 37.65 | 264.61 | -226.96 |
| 657 · INSURANCE-GENERAL LIABILITY | 280.65 | 536.25 | -255.60 |
| 658 · INSURANCE - PROPERTY | 1.90 | 310.46 | -308.56 |
| 659 · INSURANCE-OTHER | 68.72 | 58.97 | 9.75 |
| 660 · ADVERTISING EXPENSE | 10.28 | 0.00 | 10.28 |
| 670 · BAD DEBT EXPENSE | 0.00 | 0.00 | 0.00 |
| Total Expense | <u>53,435.12</u> | <u>54,820.96</u> | <u>-1,385.84</u> |
| Net Ordinary Income | -5,883.09 | 8,000.79 | -13,883.88 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 138.93 | 311.87 | -172.94 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 2,000.00 | 0.00 | 2,000.00 |
| Total Other Income | <u>2,138.93</u> | <u>311.87</u> | <u>1,827.06</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 2,589.79 | 3,011.60 | -421.81 |
| Total Other Expense | <u>2,589.79</u> | <u>3,011.60</u> | <u>-421.81</u> |
| Net Other Income | -450.86 | -2,699.73 | 2,248.87 |
| Net Income | <u><u>-6,333.95</u></u> | <u><u>5,301.06</u></u> | <u><u>-11,635.01</u></u> |

No assurance is provided by Morris & Bressler, PSC on these financial statements.

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

January through April 2021

| | Jan - Apr 21 | Jan - Apr 20 | \$ Change |
|---------------------------------------|-------------------|-------------------|------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 265,186.54 | 234,404.31 | 30,782.23 |
| 470 · FORFEITED DISCOUNTS | 2,908.34 | 1,521.92 | 1,386.42 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 4,653.92 | 4,606.53 | 47.39 |
| Total Income | <u>272,748.80</u> | <u>240,532.76</u> | <u>32,216.04</u> |
| Gross Profit | <u>272,748.80</u> | <u>240,532.76</u> | <u>32,216.04</u> |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 67,960.00 | 68,527.20 | -567.20 |
| 407 · AMORTIZATION EXPENSE | 1,508.60 | 0.00 | 1,508.60 |
| 408 · TAXES OTHER THAN INCOME | 153.00 | 145.35 | 7.65 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 2,000.00 | 1,900.00 | 100.00 |
| 615 · PURCHASED POWER | 26,057.73 | 25,056.22 | 1,001.51 |
| 618 · TREATMENT PLANT CHEMICALS | 6,936.58 | 6,786.94 | 149.64 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 585.00 | 1,657.50 | -1,072.50 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 11,200.01 | 12,649.30 | -1,449.29 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 2,955.00 | 3,570.88 | -615.88 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 53,380.00 | 51,880.00 | 1,500.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 8,401.37 | 8,415.51 | 1,985.86 |
| 635 · OPERATING EXPENSES | 37,336.26 | 46,724.71 | -9,388.45 |
| 650 · TRANSPORTATION EXPENSE | 2,713.52 | 1,046.98 | 1,666.54 |
| 656 · INSURANCE-VEHICLE | 968.60 | 1,058.44 | -89.84 |
| 657 · INSURANCE-GENERAL LIABILITY | 2,118.70 | 2,144.88 | -26.18 |
| 658 · INSURANCE - PROPERTY | 937.60 | 1,241.84 | -304.24 |
| 659 · INSURANCE-OTHER | 274.88 | 235.88 | 39.00 |
| 660 · ADVERTISING EXPENSE | 10.28 | 8.56 | 1.72 |
| 670 · BAD DEBT EXPENSE | 0.00 | 0.00 | 0.00 |
| Total Expense | <u>225,497.13</u> | <u>231,050.19</u> | <u>-5,553.06</u> |
| Net Ordinary Income | <u>47,251.67</u> | <u>9,482.57</u> | <u>37,769.10</u> |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 643.83 | 1,177.19 | -533.36 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 6,000.00 | 1,000.00 | 5,000.00 |
| Total Other Income | <u>6,643.83</u> | <u>2,177.19</u> | <u>4,466.64</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 10,555.65 | 12,124.11 | -1,568.46 |
| Total Other Expense | <u>10,555.65</u> | <u>12,124.11</u> | <u>-1,568.46</u> |
| Net Other Income | <u>-3,911.82</u> | <u>-9,946.92</u> | <u>6,035.10</u> |
| Net Income | <u>43,339.85</u> | <u>-464.35</u> | <u>43,804.20</u> |

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
January through April 2021

| | Jan - Apr 21 | Budget | \$ Over Budget |
|---------------------------------------|-------------------|-------------------|-------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 265,186.54 | 263,943.00 | 1,243.54 |
| 470 · FORFEITED DISCOUNTS | 2,908.34 | 3,333.00 | -424.66 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 4,653.92 | 4,767.00 | -113.08 |
| Total Income | <u>272,748.80</u> | <u>272,043.00</u> | <u>705.80</u> |
| Gross Profit | 272,748.80 | 272,043.00 | 705.80 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 67,960.00 | 84,292.00 | -16,332.00 |
| 407 · AMORTIZATION EXPENSE | 1,508.60 | 833.00 | 675.60 |
| 408 · TAXES OTHER THAN INCOME | 153.00 | 676.00 | -523.00 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 2,000.00 | 2,000.00 | 0.00 |
| 615 · PURCHASED POWER | 26,057.73 | 27,483.00 | -1,425.27 |
| 618 · TREATMENT PLANT CHEMICALS | 6,836.58 | 6,667.00 | 269.58 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 585.00 | 2,168.00 | -1,581.00 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 11,200.01 | 10,500.00 | 700.01 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 2,955.00 | 2,167.00 | 788.00 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 53,380.00 | 53,046.00 | 334.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 8,401.37 | 6,991.00 | 1,410.37 |
| 620 · MATERIALS AND SUPPLIES | 0.00 | 11,437.00 | -11,437.00 |
| 635 · OPERATING EXPENSES | 37,336.26 | 37,378.00 | -41.74 |
| 642 · RENT OF EQUIPMENT | 0.00 | 319.00 | -319.00 |
| 650 · TRANSPORTATION EXPENSE | 2,713.52 | 1,000.00 | 1,713.52 |
| 656 · INSURANCE-VEHICLE | 968.60 | 1,058.00 | -89.40 |
| 657 · INSURANCE-GENERAL LIABILITY | 2,118.70 | 2,145.00 | -26.30 |
| 658 · INSURANCE - PROPERTY | 937.60 | 1,242.00 | -304.40 |
| 659 · INSURANCE-OTHER | 274.88 | 275.00 | -0.12 |
| 660 · ADVERTISING EXPENSE | 10.28 | 34.00 | -23.72 |
| 670 · BAD DEBT EXPENSE | 0.00 | 2,800.00 | -2,800.00 |
| 675 · MISCELLANEOUS EXPENSE | 0.00 | 20.00 | -20.00 |
| Total Expense | <u>225,497.13</u> | <u>254,529.00</u> | <u>-29,031.87</u> |
| Net Ordinary Income | 47,251.67 | 17,514.00 | 29,737.67 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 643.83 | 900.00 | -256.17 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 6,000.00 | 4,000.00 | 2,000.00 |
| Total Other Income | 6,643.83 | 4,900.00 | 1,743.83 |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 10,555.65 | 10,033.00 | 522.65 |
| Total Other Expense | 10,555.65 | 10,033.00 | 522.65 |
| Net Other Income | -3,911.82 | -5,133.00 | 1,221.18 |
| Net Income | <u>43,339.85</u> | <u>12,381.00</u> | <u>30,958.85</u> |

No assurance is provided by Morris & Bressler, PSC on these financial statements.

Grant Co. Sanitary Sewer District

Supervisor's Report

April

22nd) – Adjusted the bottom float at Waller lift station.

23rd) – Cleaned debris from the bar screen at the Sewer Plant.

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

26th) – Replaced the stator in the low pressure grinder pump at the Sewer Plant.

27th) – Completed manhole inspections on Sayers St.

28th) – Pulled debris from all 4 plants at the Sewer Plant.

- Cleaned debris from the bar screen at the Sewer Plant.

29th) – Mowed the grass at the Sewer Plant.

May

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

- Cleaned debris from the bar screen at the Sewer Plant.

5th) – Cleaned debris from the influent flow meter at the Sewer Plant.

6th) – Replaced float #1 at Wheat lift station.

8th) – Replaced float #1 at Waller lift station.

12th) – Pulled debris from all 4 plants at the Sewer Plant.

- Cleaned debris from the bar screen at the Sewer Plant.

13th) – Replaced plywood holding electric disconnect and electric meter at 491 lift station.

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
JUNE 24, 2021**

| | <u>Name</u> | <u>Address/Affiliation</u> |
|-----|--------------|----------------------------|
| 1. | PATTY EDGLEY | Chamberlin Owen CPA |
| 2. | | |
| 3. | | |
| 4. | | |
| 5. | | |
| 6. | | |
| 7. | | |
| 8. | | |
| 9. | | |
| 10. | | |
| 11. | | |
| 12. | | |
| 13. | | |
| 14. | | |

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
JUNE 24, 2021

1. Call to order
2. Visitor Presentation Patty Edgely, Chamberlin, Owen & Co., PSC
3. Reading of Minutes, Approval of Warrants, Maintenance & Operating Account, Profit and Loss Statement
4. Old business
 - A. Tom Nienaber –
 - i. City of Crittenden - Garrison v. Polewski, et al;
Grant Circuit Court Case No. 21-CI-00127
 - ii. Equalization Tank Project
 - iii. KACo Financing;
 - iv. Management Agreement Status (PSC)
 - v. Open Records Act
5. New business
 - A. Benton Hanson, HMB Professional Engineering
 - i. Equalization Basin Project
 - ii. Financing Options – EQ Tank
 - B. Brian Simpson/Paul Harp
 - i. Supervisor's Report
 - C. Dianne Cook/Ashley Dyer
 - i. Next Meeting July 15 or ~~22~~²¹, 2021
6. Adjournment

**GRANT CO SANITARY SEWER DISTRICT
MAY, 2021**

WARRANTS

| | | | |
|-----------|---------------------|----------------|---------------------------------|
| 5/25/2021 | DUKE ENERGY | 2383.24 | ELECTRIC SERVICES |
| 5/12/2021 | BULLOCK PEN WATER | 333.60 | WATER SERVICES |
| 5/12/2021 | GCSSD | 50.57 | SEWER SERVICES |
| 5/10/2021 | CHEEKS AUTO REPAIR | 3728.51 | ENG REPAIR 2011 RANGER |
| 5/11/2021 | KOI ENTERPRISES | 8.60 | TRUCK PARTS |
| 5/11/2021 | BEST WAY DISPOSAL | 73.69 | DUMPSTER PICK UP |
| 5/11/2021 | CRITT FARM LG | 8.50 | SEWER PLANT CHEMICAL |
| 5/11/2021 | MORRIS & BRESSLER | 1010.42 | ACCOUNTING SVCS 4/21 |
| 5/11/2021 | SMARTBILL | 768.87 | BILLING & POSTAGE |
| 5/14/2021 | FLUSH SANITATION | 1200.00 | SLUDGE HAULING 8 LDS |
| 5/14/2021 | HIGH TIDE TECH | 960.00 | ADDL ANNUAL COMM RENEWAL |
| 5/14/2021 | KOI ENTERPROSES | 82.54 | TRUCK SUPPLIES |
| 5/14/2021 | VAN GORDER WALKER | 6500.00 | 2020 AUDIT FINANCIAL STATEMENTS |
| 5/19/2021 | KY STATE TREASURER | 206.76 | APRIL SALES & USE TAX |
| 5/20/2021 | DAN NORTHCUTT | 90.85 | COMMISSIONERS SALARY |
| 5/20/2021 | LEO SAYLOR | 90.85 | COMMISSIONERS SALARY |
| 5/20/2021 | ROBERT WORTHINGTON | 90.85 | COMMISSIONERS SALARY |
| 5/20/2021 | RODGER BINGHAM | 90.85 | COMMISSIONERS SALARY |
| 5/21/2021 | OWEN ELECTRIC | 4165.03 | ELECTRIC SERVICES |
| 5/21/2021 | SMARTBILL | 854.81 | BILLING POSTAGE & SUPPLIES 5/21 |
| 5/21/2021 | THOMAS NIENABER | 942.50 | ATTY FEES 4/20-5/17/21 |
| 5/21/2021 | WILLOUGHBY TREE | 2200.00 | TREE REMOVAL FARRELL DR & US 2! |
| 5/21/2021 | FORCHT BANK VISA CC | 277.29 | SEWER PLANT SUPPLIES |
| 5/24/2021 | BULLOCK PEN WATER | 15048.43 | MGT FEE |
| 5/24/2021 | CITY OF CRITTENDEN | 7431.05 | TRASH COLLECTIONS |
| 5/24/2021 | CONSOLIDATED PIPE | 575.00 | MANHOLE REPAIR PARTS |
| 5/24/2021 | CRITT FARM LG | 60.00 | AG LIME SEWER PLANT |
| 5/24/2021 | GLEASON ELECTRIC | 345.00 | 491 LIFTR ST ELEC WIRING REPAIR |
| 5/26/2021 | FLUSH SANITATION | <u>3000.00</u> | SLUDGE HAULING 20 LDS |

TOTAL DISBURSEMENTS 52668.66

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
JUNE 2021 MEETING**

The June 2021 Meeting of the Grant County Sanitary Sewer District was called to order on June 24, 2021, at 3:00 p.m. at the District Headquarters, One Farrell Drive, Crittenden, Kentucky. Present at the meeting were the following: Chairman Charles Givin, and Commissioners, Rodger Bingham, Danny Northcutt, Robert Worthington, and Leo Saylor. Also present were HR Director Ashley Dyer, Dianne Cook, Mr. Christopher Stewart and Mr. Benton Hanson of HMB Professional Engineers, Paul Harp, Brian Simpson, and Counsel, Thomas R. Nienaber.

The first order of business was a presentation by Chamberlin, Owen & Co, PSC, Certified Public Accountants, Ms. Patty Edgely, to review the District's Annual Audit for the year ending December 31, 2020 (attached). Copies of the Annual Audit were distributed to all Commissioners. Ms. Edgely stated that the Audit Opinion is an unmodified Opinion with the highest level of assurance given. She stated that all Financial Statements of the District fairly represent in all material respects the respective financial condition of the District as of December 31, 2020. She reported that there are no matters involving internal control over financial reporting and operations which were considered to be material weaknesses or significant deficiencies in internal controls as set by government auditing standards. There were no issues of non-compliance with bond covenants, debt agreements, and/or Kentucky Revised Statutes. Ms. Edgely gave a complete review of the Audit. Overall, Ms. Edgely reported that the District is in very good financial condition. After considerable discussion, upon motion of Rodger Bingham and second by Robert Worthington, it was unanimously,

“RESOLVED: that the annual audit as presented by Chamberlain, Owen & Co, Certified Public Accountants, be and the same is hereby accepted.”

The next order of business was a review of the May 2021 Minutes as attached. After discussion, upon Motion of Rodger Bingham and second by Robert Worthington, it was unanimously,

“RESOLVED: that the May 2021 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the May 2021 Profit and Loss Statement and Warrants as attached. After discussion, upon motion of Leo Saylor and second by Danny Northcutt, it was unanimously,

“RESOLVED: that the May 2021 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:

Grant Co. Sanitary Sewer District
Minutes
June 24, 2021

1. Mr. Nienaber gave an update on the Garrison litigation currently pending in the Grant Circuit Court. A meeting was held on-site on Tuesday, June 22, 2021, with Mr. John Wagner, appointed counsel to represent the District by Cincinnati Insurance Company, Superintendent Simpson, and Paul Harp. Mr. Wagner is in the process of preparing a Motion to Dismiss the District from the litigation. Mr. Nienaber explained in detail the underlying basis of the litigation. Briefly, a property owner on Crittenden Drive (Garrison) has sued the District and several other entities regarding the question as to who has the legal obligation to maintain and repair the Waller Drive Dam at Harvesters Subdivision. The District has an Access Easement to its Lift Station which is located on the Garrison property. The Garrisons are alleging that the District has “abused and/or misused the Easement” which has caused significant damage to the dam. Garrison’s allegations are unfounded and will not be substantiated by an investigation of the facts. Mr. Nienaber reported that he does not see any liability on the part of the District. Oddly, the City of Crittenden is not a party to the litigation. This seems odd in that the most significant portion of the dam serves as a roadway (i.e., Waller Drive) accessing the entire Harvesters Subdivision. Although Mr. Nienaber has not conducted a title examination to determine the exact ownership of the real estate under Waller Drive, if Harvesters Subdivision was developed in the normal course, the real estate under Waller Drive would have been turned over through dedication or otherwise to the City of Crittenden. If that is the case, Mr. Nienaber believes the City of Crittenden should be in the litigation. Mr. Nienaber inquired as to whether or not the District should direct Mr. Wagner to join the City of Crittenden as a party defendant to the litigation. After considerable discussion, it was agreed that the City of Crittenden should be made a party. Mr. Nienaber will inform Mr. Wagner accordingly.
2. Mr. Nienaber inquired as to the status of the Equalization Tank Project. Mr. Hanson reported that the final plans and specifications are complete and have been submitted to the Division of Water for review and approval. Those plans and specifications should be approved prior to the next scheduled meeting. Mr. Nienaber inquired as to the status of financing. He reported that there has been no formal commitment from KACo regarding the financing of this Project. Submittal of request for approval of financing is contingent upon so many factors that have yet to be decided, which include the amount of stimulus funding which would be applied to the Project; total cost of the Project; and the like. Everyone acknowledged the approval process and its current status.
3. Mr. Nienaber reported that the Management Agreement with the Bullock Pen Water District has been forwarded to the Public Service Commission. Final action by the Public Service Commission has not yet been received.

Grant Co. Sanitary Sewer District
Minutes
June 24, 2021

4. Mr. Nienaber reviewed with the Commissioners the newly enacted KRS 61.870 to 61.884 commonly referred to as the "Open Records Act" ("ORA"). Mr. Nienaber reviewed with the Commissioners his June 21, 2021 letter outlining the significant changes to ORA (attached). Mr. Nienaber stated that he would prepare a set of Rules and Regulations for adoption by the District as required by KRS 61.876(1) for review and approval by the District.

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

1. Mr. Hanson reported on the status of the Equalization Tank Project.
2. Mr. Hanson reported that project profiles have been submitted to Kentucky Infrastructure Authority ("KIA") and NKADD for review and action. The two projects included in the District's project profile are:
 - (1) Equalization Tank Project; and
 - (2) Indian Hill Subdivision Line Replacement.

Superintendent Simpson reported that he has a meeting scheduled with Grant County Judge Executive Chuck Dills next week to see if Grant County would have available funding for the Equalization Tank Project.

Commissioner Northcutt inquired as to whether or not the District has received payment from the City of Crittenden for the property improvement project. Superintendent Simpson reported that the City of Crittenden has issued a check for the grant to Bullock Pen. Bullock Pen is going to issue a check to the District for its share of the grant.

3. Paul Harp reported that the electric panels for the Waller Road Pump Station will cost (combined) approximately \$16,000.00. Commissioner Northcutt inquired as to whether or not the District needs to replace the electric panels at this time. Mr. Harp reported that the District should move forward on the Waller Road Pump Station Improvement. The second pump station improvement could wait. Mr. Harp also reported that it does not appear as though the supplier of the electric panels would offer any cost savings if the District were to purchase both panels at one time. After discussion, upon motion of Danny Northcutt and second by Rodger Bingham, it was unanimously,

Grant Co. Sanitary Sewer District
Minutes
June 24, 2021

“RESOLVED: that the District move forward with the electric panel improvements at the Waller Road Lift Station at a cost of approximately \$12,000.00.”

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

1. She reported that the next meeting is scheduled for July 15th. There being conflicts, the Bullock Pen Water District has scheduled its meeting for July 21, 2021. After discussion, upon motion and second, the next regular monthly meeting should be held July 21, 2021. Dianne Cook is hereby directed to make the appropriate notices.

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

GRANT COUNTY SANITARY SEWER DISTRICT

BY: *Charles W. Givin*
CHARLES GIVIN, CHAIRMAN

ATTEST:

Danny Northcutt
DANNY NORTHCUTT, SECRETARY

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
MAY, 2021**

GROSS RECEIPTS \$ 71,208.13

DISBURSEMENTS

| | |
|-------------------------|------------------|
| UTILITIES | \$ 7,006.13 |
| SALARIES - NET | 454.25 |
| MILEAGE | 0.00 |
| MAINTENANCE & OPERATION | 0.00 |
| SUPPLIES | 1,011.93 |
| GENERAL | <u>44,196.35</u> |

TOTAL DISBURSEMENTS

52,668.66

NET

\$ 18,539.47

GRANT COUNTY SANITARY SEWER DISTRICT
P.O. BOX 460
CRITTENDEN, KY 41030
MAY, 2021

Grant County Sanitary Sewer District
May, 2021

BANK BALANCES:

FORCHT BANK

| | |
|---------------------------|--------------|
| Revenue | \$188,643.18 |
| Maintenance & Operations | \$30,835.42 |
| Merchant Services Acct | \$222,461.53 |
| Loans Replacement Reserve | \$27,050.00 |

Warrants
June, 2021

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 |
| KEMI | Employer's Insurance | \$829.41 |
| The Cincinnati Insurance Co. | Insurance Pymt - Pillar Policy 1/2 | \$1,151.00 |
| Owen Electric Coop. Inc. | Electric services | \$4,103.12 |
| Duke Energy | Electric services | \$2,583.30 |
| Bestway Disposal | Dumpster P/U 06/21 | \$72.09 |
| Smartbill | Postage/Billing/Online Svcs 06/21 | \$869.23 |
| The Cincinnati Insurance Co. | Liability Ins. Payment - 1st Pymt | \$1,129.33 |
| GCSSD | Sewer Plant Svcs | \$128.89 |
| Bullock Pen Water District | Water Bills | \$423.14 |
| SealGuard | Sewer Pit Sealant | \$578.82 |
| City of Williamstown | Sludge Processing 05/21 | \$2,800.00 |
| Ky. State Treasurer | Sales & Use Tax 05/21 | \$230.69 |
| The Cincinnati Insurance Co. | Liability Ins. Payment - 2nd Pymt | \$1,133.57 |
| Bullock Pen Water District | Management Fee - 05/21 | \$15,420.88 |
| Pace Analytical Svcs | Lab Analysis | \$2,108.00 |
| Advanced Analytical Solutions | Materials/Solutions Lab Analysis | \$283.90 |
| City of Crittenden | Trash Collections 05/21 | \$7,272.06 |
| Kentucky Infrastructure Authority | Ph II Loan Pymt | \$32,194.32 |
| Kentucky Infrastructure Authority | Ph I Loan Pymt | \$7,105.70 |
| Morris & Bressler, PSC | Accounting Services 05/21 | \$1,517.92 |
| | TOTAL | \$91,428.23 |


Charles Givin, Chairman


Danny Northcutt, Secretary

MORRIS & BRESSLER

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

The accompanying financial statements of Grant County Sanitary Sewer District as of and for the months ended May 31, 2021, were not subjected to an audit, review, or compilation engagement by us and we do not express an opinion, a conclusion, nor provide any assurance on them.

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

June 15, 2021

MORRIS & BRESSLER, PSC
Certified Public Accountants

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

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of May 31, 2021

| | May 31, 21 |
|--|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 126 · RESTRICTED CASH | 87,773.81 |
| 131.07 · CIB-MAINTENANCE & OPERATION FOR | 17,742.48 |
| 131.02 · CIB-REVENUE-MERCHANT ACCOUNT | 222,461.53 |
| 131.06 · CIB-REVENUE - FORCHT | 188,634.87 |
| 135 · CERTIFICATES OF DEPOSIT | 133,942.89 |
| Total Checking/Savings | 650,555.58 |
| Other Current Assets | |
| 141 · CUSTOMER ACCOUNTS RECEIVABLE | 107,251.37 |
| 141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS | -9,900.00 |
| 141.02 · ACCOUNTS RECEIVABLE-UNBILLED | 37,973.42 |
| 142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD | 118,783.05 |
| 142.02 · ACCOUNTS RECEIVABLE-OTHER | 8,239.79 |
| 162 · PREPAYMENTS | 9,824.18 |
| 171 · ACCRUED INTEREST RECEIVABLE | 1,111.92 |
| 174.03 · UNAMORTIZED RATE CASE EXP | 4,525.80 |
| Total Other Current Assets | 277,809.53 |
| Total Current Assets | 928,365.11 |
| 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 | 47,161.25 |
| Total 105 · CONSTRUCTION IN PROGRESS | 80,659.79 |
| 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 | 46,093.29 |
| 108.1 · ACCUMULATED DEPRECIATION | -2,849,677.00 |
| Total Fixed Assets | 6,244,518.68 |
| Other Assets | |
| 186.1 · DEFERRED RATE CASE EXP | 13,954.61 |
| Total Other Assets | 13,954.61 |
| TOTAL ASSETS | 7,186,838.40 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | 32,343.72 |
| Other Current Liabilities | |
| 236 · ACCRUED PAYROLL TAXES | 191.25 |
| 241 · TAX COLLECTIONS PAYABLE | 17.14 |
| 245 · CUR LIAB PAY FR RESTRICT ASSETS | |
| 231.01 · TRASH COLLECTION PAYABLE | 7,272.06 |
| 235 · CUSTOMER DEPOSITS | 42,742.43 |
| 238 · ACCRUED INT ON KIA PHASE I | 1,948.43 |
| 239 · ACCRUED INT ON KIA PHASE II | 10,731.18 |

No assurance is provided by Morris & Bressler, PSC on these financial statements.

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of May 31, 2021

| | May 31, 21 |
|---|--------------|
| 240 · ACCRUED INT ON BB&T LEASE | 427.19 |
| 243 · CURRENT PORTION OF LTD | 161,750.73 |
| Total 245 · CUR LIAB PAY FR RESTRICT ASSETS | 224,872.02 |
| Total Other Current Liabilities | 225,080.41 |
| Total Current Liabilities | 257,424.13 |
| Long Term Liabilities | |
| 220 · NOTE PAYABLE - KIA - PHASE I | 129,895.52 |
| 221 · NOTE PAYABLE - KIA - PHASE II | 715,412.28 |
| 222 · CAPITAL LEASE - BB&T | 193,933.78 |
| 224 · LESS CURR PORTION OF LTD | -161,750.73 |
| Total Long Term Liabilities | 877,490.85 |
| Total Liabilities | 1,134,914.98 |
| Equity | |
| 3020 · NET POSITION | |
| 3000 · INV IN CAP ASSETS LESS REL DEBT | 5,201,713.10 |
| 3001 · RESTRICTED | 14,243.20 |
| 3010 · UNRESTRICTED | 791,355.59 |
| Total 3020 · NET POSITION | 6,007,311.89 |
| Net Income | 44,611.53 |
| Total Equity | 6,051,923.42 |
| TOTAL LIABILITIES & EQUITY | 7,186,838.40 |

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

May 2021

| | May 21 | May 20 | \$ Change |
|---------------------------------------|------------------|------------------|------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 61,120.44 | 63,360.73 | -2,240.29 |
| 470 · FORFEITED DISCOUNTS | 672.72 | 0.00 | 672.72 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 1,047.11 | 1,008.90 | 38.21 |
| Total Income | <u>62,840.27</u> | <u>64,369.63</u> | <u>-1,529.36</u> |
| Gross Profit | 62,840.27 | 64,369.63 | -1,529.36 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 16,990.00 | 17,131.80 | -141.80 |
| 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 | 6,687.68 | 7,702.50 | -1,014.82 |
| 618 · TREATMENT PLANT CHEMICALS | 0.00 | 1,982.83 | -1,982.83 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 0.00 | 195.00 | -195.00 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 8,017.92 | 6,261.25 | 1,756.67 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 942.50 | 1,232.50 | -290.00 |
| 634 · CONTRACTUAL SERVICE-MANAGMENT | 12,970.00 | 12,970.00 | 0.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 1,687.00 | 2,016.94 | -329.94 |
| 635 · OPERATING EXPENSES | 11,091.44 | 9,564.82 | 1,526.62 |
| 650 · TRANSPORTATION EXPENSE | 439.90 | 84.01 | 355.89 |
| 656 · INSURANCE-VEHICLE | 314.29 | 264.61 | 49.68 |
| 657 · INSURANCE-GENERAL LIABILITY | 665.62 | 536.21 | 129.41 |
| 658 · INSURANCE - PROPERTY | 330.17 | 310.46 | 19.71 |
| 659 · INSURANCE-OTHER | 68.72 | 58.97 | 9.75 |
| 670 · BAD DEBT EXPENSE | 0.00 | 0.00 | 0.00 |
| 675 · MISCELLANEOUS EXPENSE | 550.00 | 0.00 | 550.00 |
| Total Expense | <u>61,670.64</u> | <u>60,850.15</u> | <u>820.49</u> |
| Net Ordinary Income | 1,169.63 | 3,519.48 | -2,349.85 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 141.51 | 313.39 | -171.88 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 3,000.00 | 0.00 | 3,000.00 |
| Total Other Income | 3,141.51 | 313.39 | 2,828.12 |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 2,590.79 | 2,965.66 | -374.87 |
| Total Other Expense | <u>2,590.79</u> | <u>2,965.66</u> | <u>-374.87</u> |
| Net Other Income | 550.72 | -2,652.27 | 3,202.99 |
| Net Income | <u>1,720.35</u> | <u>867.21</u> | <u>853.14</u> |

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

January through May 2021

| | Jan - May 21 | Jan - May 20 | \$ Change |
|---------------------------------------|-------------------|-------------------|------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 326,306.88 | 297,765.04 | 28,541.94 |
| 470 · FORFEITED DISCOUNTS | 3,581.06 | 1,521.92 | 2,059.14 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 5,701.03 | 5,615.43 | 85.60 |
| Total Income | 335,589.07 | 304,902.39 | 30,686.68 |
| Gross Profit | 335,589.07 | 304,902.39 | 30,686.68 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 84,950.00 | 85,659.00 | -709.00 |
| 407 · AMORTIZATION EXPENSE | 1,885.75 | 0.00 | 1,885.75 |
| 408 · TAXES OTHER THAN INCOME | 191.25 | 183.60 | 7.65 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 2,500.00 | 2,400.00 | 100.00 |
| 615 · PURCHASED POWER | 32,923.46 | 32,758.72 | 164.74 |
| 618 · TREATMENT PLANT CHEMICALS | 6,936.58 | 8,769.77 | -1,833.19 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 585.00 | 1,852.50 | -1,267.50 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 19,217.93 | 18,910.55 | 307.38 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 3,897.50 | 4,803.38 | -905.88 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 66,350.00 | 64,850.00 | 1,500.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 10,088.37 | 8,432.45 | 1,655.92 |
| 635 · OPERATING EXPENSES | 48,719.99 | 56,289.53 | -7,569.54 |
| 650 · TRANSPORTATION EXPENSE | 3,153.42 | 1,130.99 | 2,022.43 |
| 656 · INSURANCE-VEHICLE | 1,282.89 | 1,323.05 | -40.16 |
| 657 · INSURANCE-GENERAL LIABILITY | 2,784.32 | 2,681.09 | 103.23 |
| 658 · INSURANCE - PROPERTY | 1,267.77 | 1,552.30 | -284.53 |
| 659 · INSURANCE-OTHER | 343.60 | 294.85 | 48.75 |
| 660 · ADVERTISING EXPENSE | 10.28 | 8.56 | 1.72 |
| 670 · BAD DEBT EXPENSE | 0.00 | 0.00 | 0.00 |
| 675 · MISCELLANEOUS EXPENSE | 550.00 | 0.00 | 550.00 |
| Total Expense | 287,638.11 | 291,900.34 | -4,262.23 |
| Net Ordinary Income | 47,950.96 | 13,002.05 | 34,948.91 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 844.45 | 1,490.58 | -646.13 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 9,000.00 | 1,000.00 | 8,000.00 |
| Total Other Income | 9,844.45 | 2,490.58 | 7,353.87 |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 13,183.88 | 15,089.77 | -1,905.89 |
| Total Other Expense | 13,183.88 | 15,089.77 | -1,905.89 |
| Net Other Income | -3,339.43 | -12,599.19 | 9,259.76 |
| Net Income | 44,611.53 | 402.86 | 44,208.67 |

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through May 2021

| | Jan - May 21 | Budget | \$ Over Budget |
|---------------------------------------|-------------------------|-------------------------|-------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 326,306.98 | 329,928.75 | -3,621.77 |
| 470 · FORFEITED DISCOUNTS | 3,581.06 | 4,166.00 | -584.94 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 5,701.03 | 5,959.00 | -257.97 |
| Total Income | <u>335,589.07</u> | <u>340,053.75</u> | <u>-4,464.68</u> |
| Gross Profit | 335,589.07 | 340,053.75 | -4,464.68 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 84,950.00 | 105,365.00 | -20,415.00 |
| 407 · AMORTIZATION EXPENSE | 1,885.75 | 1,041.00 | 844.75 |
| 408 · TAXES OTHER THAN INCOME | 191.25 | 845.00 | -653.75 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 2,500.00 | 2,500.00 | 0.00 |
| 615 · PURCHASED POWER | 32,923.46 | 34,354.00 | -1,430.54 |
| 618 · TREATMENT PLANT CHEMICALS | 6,936.58 | 8,333.00 | -1,396.42 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 585.00 | 2,708.00 | -2,123.00 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 19,217.93 | 13,125.00 | 6,092.93 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 3,897.50 | 2,709.00 | 1,188.50 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 66,350.00 | 66,308.00 | 42.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 10,088.37 | 8,739.00 | 1,349.37 |
| 620 · MATERIALS AND SUPPLIES | 0.00 | 14,296.00 | -14,296.00 |
| 635 · OPERATING EXPENSES | 48,719.99 | 46,723.00 | 1,996.99 |
| 642 · RENT OF EQUIPMENT | 0.00 | 399.00 | -399.00 |
| 650 · TRANSPORTATION EXPENSE | 3,153.42 | 1,250.00 | 1,903.42 |
| 656 · INSURANCE-VEHICLE | 1,282.89 | 1,323.00 | -40.11 |
| 657 · INSURANCE-GENERAL LIABILITY | 2,784.32 | 2,681.00 | 103.32 |
| 658 · INSURANCE - PROPERTY | 1,267.77 | 1,552.50 | -284.73 |
| 659 · INSURANCE-OTHER | 343.60 | 344.00 | -0.40 |
| 660 · ADVERTISING EXPENSE | 10.28 | 42.00 | -31.72 |
| 670 · BAD DEBT EXPENSE | 0.00 | 3,500.00 | -3,500.00 |
| 675 · MISCELLANEOUS EXPENSE | 550.00 | 25.00 | 525.00 |
| Total Expense | <u>287,638.11</u> | <u>318,162.50</u> | <u>-30,524.39</u> |
| Net Ordinary Income | 47,950.96 | 21,891.25 | 26,059.71 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 844.45 | 1,125.00 | -280.55 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 9,000.00 | 5,000.00 | 4,000.00 |
| Total Other Income | <u>9,844.45</u> | <u>6,125.00</u> | <u>3,719.45</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 13,183.88 | 12,541.25 | 642.63 |
| Total Other Expense | <u>13,183.88</u> | <u>12,541.25</u> | <u>642.63</u> |
| Net Other Income | -3,339.43 | -6,416.25 | 3,076.82 |
| Net Income | <u><u>44,611.53</u></u> | <u><u>15,475.00</u></u> | <u><u>29,136.53</u></u> |

SKEES, WILSON & NIENABER, PLLC

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THOMAS R. NIENABER

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FAX: 859.371.9872
EMAIL: rswandd@fuse.net

June 21, 2021

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

VIA EMAIL

Attention: Chairman Charles Givin
Mr. Bobby Burgess
Mr. Bill Wethington
Ms. Andrea Walton
Mr. Rodger Bingham
Mr. Danny Northcutt
Mr. Leo Saylor
Mr. Rodger Bingham
Mr. Robert H. Worthington, Jr.
Ms. Amy Ruark
Ms. Dianne Cook
Ms. Ashley Dyer
Mr. Brian Simpson
Mr. Paul Harp

In re: Open Records Act
KRS 61.870 to 61.884
Statutory Amendments

Greetings:

Attached please find a copy of KRS 61.870 to 61.884 which embodies the newly enacted revisions to the Open Records Act ("ORA"). The attached ORA amendments were originally passed by the Kentucky Legislature in early 2021 as vetoed by Governor Beshear. After that veto, the Kentucky Legislature overrode the veto. It is my understanding that the revised ORA will become effective and binding upon public agencies effective July 15, 2021. Highlights to the revised ORA follow:

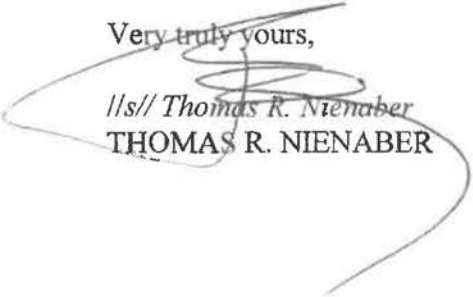
- (1) The new ORA restricts the filing of a Request for Public Information to "residents of the Commonwealth". A "resident of the Commonwealth" is specifically defined at pages 4 and 5 of the attached. This change is rather significant in that it would exclude a company located outside of the Commonwealth not authorized to do business in the state from seeking public agency documentation.

- (2) The revised ORA now allows requests for documentation to be sent via email.
- (3) The ORA requires public agencies (i.e., Bullock Pen Water District and Grant County Sanitary Sewer District) to adopt rules and regulations outlining each District's procedures for requesting documents. These rules and regulations are required to be posted on the District's website. Among other items, the rules and regulations must contain a standardized form that the District will accept for requesting documentation. The revised ORA directs the Attorney General to prepare a post a standardized form. The District can use that standardized form.
- (4) The time limit to respond to a request for documentation has been extended from 3 days to 5 days.

By way of this correspondence, I would request that Amy and Diane place this item on the Agenda for Thursday's 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

1 AN ACT relating to public records.

2 *Be it enacted by the General Assembly of the Commonwealth of Kentucky:*

3 → Section 1. KRS 61.870 is amended to read as follows:

4 As used in KRS 61.870 to 61.884, unless the context requires otherwise:

- 5 (1) "Public agency" means:
- 6 (a) Every state or local government officer;
 - 7 (b) Every state or local government department, division, bureau, board,
8 commission, and authority;
 - 9 (c) Every state or local legislative board, commission, committee, and officer;
 - 10 (d) Every county and city governing body, council, school district board, special
11 district board, and municipal corporation;
 - 12 (e) Every state or local court or judicial agency;
 - 13 (f) Every state or local government agency, including the policy-making board of
14 an institution of education, created by or pursuant to state or local statute,
15 executive order, ordinance, resolution, or other legislative act;
 - 16 (g) Any body created by state or local authority in any branch of government;
 - 17 (h) Any body which, within any fiscal year, derives at least twenty-five percent
18 (25%) of its funds expended by it in the Commonwealth of Kentucky from
19 state or local authority funds. However, any funds derived from a state or local
20 authority in compensation for goods or services that are provided by a contract
21 obtained through a public competitive procurement process shall not be
22 included in the determination of whether a body is a public agency under this
23 subsection;
 - 24 (i) Any entity where the majority of its governing body is appointed by a public
25 agency as defined in paragraph (a), (b), (c), (d), (e), (f), (g), (h), (j), or (k) of
26 this subsection; by a member or employee of such a public agency; or by any
27 combination thereof;

- 1 (j) Any board, commission, committee, subcommittee, ad hoc committee,
2 advisory committee, council, or agency, except for a committee of a hospital
3 medical staff, established, created, and controlled by a public agency as
4 defined in paragraph (a), (b), (c), (d), (e), (f), (g), (h), (i), or (k) of this
5 subsection; and
- 6 (k) Any interagency body of two (2) or more public agencies where each public
7 agency is defined in paragraph (a), (b), (c), (d), (e), (f), (g), (h), (i), or (j) of
8 this subsection;
- 9 (2) "Public record" means all books, papers, maps, photographs, cards, tapes, discs,
10 diskettes, recordings, software, or other documentation regardless of physical form
11 or characteristics, which are prepared, owned, used, in the possession of or retained
12 by a public agency. "Public record" shall not include any records owned or
13 maintained by or for a body referred to in subsection (1)(h) of this section that are
14 not related to functions, activities, programs, or operations funded by state or local
15 authority;
- 16 (3) (a) "Software" means the program code which makes a computer system
17 function, but does not include that portion of the program code which contains
18 public records exempted from inspection as provided by KRS 61.878 or
19 specific addresses of files, passwords, access codes, user identifications, or
20 any other mechanism for controlling the security or restricting access to public
21 records in the public agency's computer system.
- 22 (b) "Software" consists of the operating system, application programs,
23 procedures, routines, and subroutines such as translators and utility programs,
24 but does not include that material which is prohibited from disclosure or
25 copying by a license agreement between a public agency and an outside entity
26 which supplied the material to the agency;
- 27 (4) (a) "Commercial purpose" means the direct or indirect use of any part of a public

- 1 record or records, in any form, for sale, resale, solicitation, rent, or lease of a
2 service, or any use by which the user expects a profit either through
3 commission, salary, or fee.
- 4 (b) "Commercial purpose" shall not include:
- 5 1. Publication or related use of a public record by a newspaper or
6 periodical;
 - 7 2. Use of a public record by a radio or television station in its news or other
8 informational programs; or
 - 9 3. Use of a public record in the preparation for prosecution or defense of
10 litigation, or claims settlement by the parties to such action, or the
11 attorneys representing the parties;
- 12 (5) "Official custodian" means the chief administrative officer or any other officer or
13 employee of a public agency who is responsible for the maintenance, care and
14 keeping of public records, regardless of whether such records are in his actual
15 personal custody and control;
- 16 (6) "Custodian" means the official custodian or any authorized person having personal
17 custody and control of public records;
- 18 (7) "Media" means the physical material in or on which records may be stored or
19 represented, and which may include, but is not limited to paper, microform, disks,
20 diskettes, optical disks, magnetic tapes, and cards;
- 21 (8) "Mechanical processing" means any operation or other procedure which is
22 transacted on a machine, and which may include, but is not limited to a copier,
23 computer, recorder or tape processor, or other automated device;~~and~~
- 24 (9) "Booking photograph and photographic record of inmate" means a photograph or
25 image of an individual generated by law enforcement for identification purposes
26 when the individual is booked into a detention facility as defined in KRS 520.010 or
27 photograph and image of an inmate taken pursuant to KRS 196.099; and

- 1 (10) "Resident of the Commonwealth" means:
- 2 (a) An individual residing in the Commonwealth;
- 3 (b) A domestic business entity with a location in the Commonwealth;
- 4 (c) A foreign business entity registered with the Secretary of State;
- 5 (d) An individual that is employed and works at a location or locations within
- 6 the Commonwealth;
- 7 (e) An individual or business entity that owns real property within the
- 8 Commonwealth;
- 9 (f) Any individual or business entity that has been authorized to act on behalf
- 10 of an individual or business entity defined in paragraphs (a) to (e) of this
- 11 subsection; or
- 12 (g) A news-gathering organization as defined in KRS 189.635(8)(b)1.a. to e..
- 13 → Section 2. KRS 61.872 is amended to read as follows:
- 14 (1) All public records shall be open for inspection by any resident of the
- 15 Commonwealth~~[person]~~, except as otherwise provided by KRS 61.870 to 61.884,
- 16 and suitable facilities shall be made available by each public agency for the exercise
- 17 of this right. No resident of the Commonwealth~~[person]~~ shall remove original
- 18 copies of public records from the offices of any public agency without the written
- 19 permission of the official custodian of the record.
- 20 (2) Any resident of the Commonwealth~~[person]~~ shall have the right to inspect public
- 21 records. The official custodian may require a written~~[-]~~:
- 22 ~~(a) Written~~ application, signed by the applicant and with his name printed legibly on
- 23 the application, describing the records to be inspected. The official custodian may
- 24 require the applicant to provide a statement in the written application of the
- 25 manner in which the applicant is a resident of the Commonwealth under
- 26 paragraphs (a) to (f) of subsection (10) of Section 1 of this Act.
- 27 (a) The written application shall be:

- 1 1. Hand delivered;{,}
- 2 2. Mailed;{,or}
- 3 3. Sent via facsimile{to the public agency}; or
- 4 4. *Sent via e-mail to the public agency's official custodian of public*
- 5 *records or his or her designee at the e-mail address designated in the*
- 6 *public agency's rules and regulations adopted pursuant to Section 3 of*
- 7 *this Act*{
- 8 ~~(b) Facsimile transmission of the written application described in paragraph (a) of~~
- 9 ~~this subsection; or~~
- 10 ~~(c) E mail of the application described in paragraph (a) of this subsection}.~~
- 11 (b) A public agency shall not require the use of any particular form for the
- 12 submission of an open records request, but shall accept for any request the
- 13 standardized form developed under subsection (4) of Section 3 of this Act.
- 14 (3) A resident of the Commonwealth{person} may inspect the public records:
- 15 (a) During the regular office hours of the public agency; or
- 16 (b) By receiving copies of the public records from the public agency through the
- 17 mail. The public agency shall mail copies of the public records to a person
- 18 whose residence or principal place of business is outside the county in which
- 19 the public records are located after he precisely describes the public records
- 20 which are readily available within the public agency. If the resident of the
- 21 Commonwealth{person} requesting the public records requests that copies of
- 22 the records be mailed, the official custodian shall mail the copies upon receipt
- 23 of all fees and the cost of mailing.
- 24 (4) If the person to whom the application is directed does not have custody or control of
- 25 the public record requested, that person shall notify the applicant and shall furnish
- 26 the name and location of the official custodian of the agency's public records.
- 27 (5) If the public record is in active use, in storage or not otherwise available, the official

1 custodian shall immediately notify the applicant and shall designate a place, time,
2 and date for inspection of the public records, not to exceed five (5)~~three (3)~~ days
3 from receipt of the application, unless a detailed explanation of the cause is given
4 for further delay and the place, time, and earliest date on which the public record
5 will be available for inspection.

6 (6) If the application places an unreasonable burden in producing public records or if
7 the custodian has reason to believe that repeated requests are intended to disrupt
8 other essential functions of the public agency, the official custodian may refuse to
9 permit inspection of the public records or mail copies thereof. However, refusal
10 under this section shall be sustained by clear and convincing evidence.

11 ➔Section 3. KRS 61.876 is amended to read as follows:

12 (1) Each public agency shall adopt rules and regulations in conformity with the
13 provisions of KRS 61.870 to 61.884 to provide full access to public records, to
14 protect public records from damage and disorganization, to prevent excessive
15 disruption of its essential functions, to provide assistance and information upon
16 request and to insure efficient and timely action in response to application for
17 inspection, and such rules and regulations shall include, but shall not be limited to:

- 18 (a) The principal office of the public agency and its regular office hours;
19 (b) The title, mailing address, and e-mail address of the official custodian of the
20 public agency's records;
21 (c) The fees, to the extent authorized by KRS 61.874 or other statute, charged for
22 copies;
23 (d) The procedures to be followed in requesting public records.

24 (2) Each public agency shall display ~~a copy of its rules and regulations pertaining to~~
25 ~~public records~~ in a prominent location accessible to the public, including on its
26 Web site:

27 (a) A copy of its rules and regulations pertaining to public records:

- 1 **(b) The mailing address, e-mail address, and phone number of the official**
2 **custodian of the records or his or her designee to which all requests for**
3 **public records shall be made; and**
- 4 **(c) The form developed by the Attorney General under subsection (4) of this**
5 **section that may be used to request public records.**
- 6 (3) The Finance and Administration Cabinet may promulgate **administrative**
7 **regulations pursuant to KRS Chapter 13A, pertaining to public records,** ~~uniform~~
8 ~~rules and regulations~~ for all state administrative agencies, **except for the**
9 **Legislative Research Commission and the Administrative Office of the Courts,**
10 **each of which may promulgate administrative regulations for their respective**
11 **agencies, pertaining to public records.**
- 12 **(4) The Attorney General shall promulgate by administrative regulation under KRS**
13 **Chapter 13A a standardized form that may be used to request public records from**
14 **a public agency. The form shall not allow any request for information other than**
15 **the following:**
- 16 **(a) The name of the requesting party;**
- 17 **(b) The mailing or e-mail address of the requesting party, if copies of records**
18 **are requested;**
- 19 **(c) Whether the request is for a commercial purpose;**
- 20 **(d) A description of the documents requested;**
- 21 **(e) A statement that the person making the request;**
- 22 **1. Is a resident of the Commonwealth under subsection (10) of Section 1**
23 **of this Act; and**
- 24 **2. The statement includes the manner in which the requester is a**
25 **resident of the Commonwealth under paragraphs (a) to (f) of**
26 **subsection (10) of Section 1 of this Act; and**
- 27 **(f) The signature of the requesting party.**

1 (5) The Attorney General shall make the form readily available to the public,
2 including on the Attorney General's Web site. The form shall be accepted by
3 every public agency for any request for public records made on or after the
4 effective date of this Act.

5 →Section 4. KRS 61.878 is amended to read as follows:

6 (1) The following public records are excluded from the application of KRS 61.870 to
7 61.884 and shall be subject to inspection only upon order of a court of competent
8 jurisdiction, except that no court shall authorize the inspection by any party of any
9 materials pertaining to civil litigation beyond that which is provided by the Rules of
10 Civil Procedure governing pretrial discovery:

11 (a) Public records containing information of a personal nature where the public
12 disclosure thereof would constitute a clearly unwarranted invasion of personal
13 privacy;

14 (b) Records confidentially disclosed to an agency and compiled and maintained
15 for scientific research. This exemption shall not, however, apply to records the
16 disclosure or publication of which is directed by another statute;

17 (c) 1. ~~Upon and after July 15, 1992,~~ Records confidentially disclosed to an
18 agency or required by an agency to be disclosed to it, generally
19 recognized as confidential or proprietary, which if openly disclosed
20 would permit an unfair commercial advantage to competitors of the
21 entity that disclosed the records;

22 2. ~~Upon and after July 15, 1992,~~ Records confidentially disclosed to an
23 agency or required by an agency to be disclosed to it, generally
24 recognized as confidential or proprietary, which are compiled and
25 maintained:

26 a. In conjunction with an application for or the administration of a
27 loan or grant;

- 1 b. In conjunction with an application for or the administration of
2 assessments, incentives, inducements, and tax credits as described
3 in KRS Chapter 154;
- 4 c. In conjunction with the regulation of commercial enterprise,
5 including mineral exploration records, unpatented, secret
6 commercially valuable plans, appliances, formulae, or processes,
7 which are used for the making, preparing, compounding, treating,
8 or processing of articles or materials which are trade commodities
9 obtained from a person; or
- 10 d. For the grant or review of a license to do business.
- 11 3. The exemptions provided for in subparagraphs 1. and 2. of this
12 paragraph shall not apply to records the disclosure or publication of
13 which is directed by another statute;
- 14 (d) Public records pertaining to a prospective location of a business or industry
15 where no previous public disclosure has been made of the business' or
16 industry's interest in locating in, relocating within or expanding within the
17 Commonwealth. This exemption shall not include those records pertaining to
18 application to agencies for permits or licenses necessary to do business or to
19 expand business operations within the state, except as provided in paragraph
20 (c) of this subsection;
- 21 (e) Public records which are developed by an agency in conjunction with the
22 regulation or supervision of financial institutions, including but not limited to,
23 banks, savings and loan associations, and credit unions, which disclose the
24 agency's internal examining or audit criteria and related analytical methods;
- 25 (f) The contents of real estate appraisals, engineering or feasibility estimates and
26 evaluations made by or for a public agency relative to acquisition of property,
27 until such time as all of the property has been acquired. The law of eminent

- 1 domain shall not be affected by this provision;
- 2 (g) Test questions, scoring keys, and other examination data used to administer a
3 licensing examination, examination for employment, or academic examination
4 before the exam is given or if it is to be given again;
- 5 (h) Records of law enforcement agencies or agencies involved in administrative
6 adjudication that were compiled in the process of detecting and investigating
7 statutory or regulatory violations if the disclosure of the information would
8 harm the agency by revealing the identity of informants not otherwise known
9 or by premature release of information to be used in a prospective law
10 enforcement action or administrative adjudication. Unless exempted by other
11 provisions of KRS 61.870 to 61.884, public records exempted under this
12 provision shall be open after enforcement action is completed or a decision is
13 made to take no action; however, records or information compiled and
14 maintained by county attorneys or Commonwealth's attorneys pertaining to
15 criminal investigations or criminal litigation shall be exempted from the
16 provisions of KRS 61.870 to 61.884 and shall remain exempted after
17 enforcement action, including litigation, is completed or a decision is made to
18 take no action. The exemptions provided by this subsection shall not be used
19 by the custodian of the records to delay or impede the exercise of rights
20 granted by KRS 61.870 to 61.884;
- 21 (i) Preliminary drafts, notes, correspondence with private individuals, other than
22 correspondence which is intended to give notice of final action of a public
23 agency;
- 24 (j) Preliminary recommendations, and preliminary memoranda in which opinions
25 are expressed or policies formulated or recommended;
- 26 (k) All public records or information the disclosure of which is prohibited by
27 federal law or regulation or state law;

- 1 (l) Public records or information the disclosure of which is prohibited or
2 restricted or otherwise made confidential by enactment of the General
3 Assembly, including any information acquired by the Department of Revenue
4 in tax administration that is prohibited from divulgence or disclosure under
5 KRS 131.190;
- 6 (m) 1. Public records the disclosure of which would have a reasonable
7 likelihood of threatening the public safety by exposing a vulnerability in
8 preventing, protecting against, mitigating, or responding to a terrorist act
9 and limited to:
- 10 a. Criticality lists resulting from consequence assessments;
- 11 b. Vulnerability assessments;
- 12 c. Antiterrorism protective measures and plans;
- 13 d. Counterterrorism measures and plans;
- 14 e. Security and response needs assessments;
- 15 f. Infrastructure records that expose a vulnerability referred to in this
16 subparagraph through the disclosure of the location, configuration,
17 or security of critical systems, including public utility critical
18 systems. These critical systems shall include but not be limited to
19 information technology, communication, electrical, fire
20 suppression, ventilation, water, wastewater, sewage, and gas
21 systems;
- 22 g. The following records when their disclosure will expose a
23 vulnerability referred to in this subparagraph: detailed drawings,
24 schematics, maps, or specifications of structural elements, floor
25 plans, and operating, utility, or security systems of any building or
26 facility owned, occupied, leased, or maintained by a public agency;
27 and

- 1 h. Records when their disclosure will expose a vulnerability referred
2 to in this subparagraph and that describe the exact physical
3 location of hazardous chemical, radiological, or biological
4 materials.
- 5 2. As used in this paragraph, "terrorist act" means a criminal act intended
6 to:
- 7 a. Intimidate or coerce a public agency or all or part of the civilian
8 population;
- 9 b. Disrupt a system identified in subparagraph 1.f. of this paragraph;
10 or
- 11 c. Cause massive destruction to a building or facility owned,
12 occupied, leased, or maintained by a public agency.
- 13 3. On the same day that a public agency denies a request to inspect a public
14 record for a reason identified in this paragraph, that public agency shall
15 forward a copy of the written denial of the request, referred to in KRS
16 61.880(1), to the executive director of the Kentucky Office of Homeland
17 Security and the Attorney General.
- 18 4. Nothing in this paragraph shall affect the obligations of a public agency
19 with respect to disclosure and availability of public records under state
20 environmental, health, and safety programs.
- 21 5. The exemption established in this paragraph shall not apply when a
22 member of the Kentucky General Assembly seeks to inspect a public
23 record identified in this paragraph under the Open Records Law;
- 24 (n) Public or private records, including books, papers, maps, photographs, cards,
25 tapes, discs, diskettes, recordings, software, or other documentation regardless
26 of physical form or characteristics, having historic, literary, artistic, or
27 commemorative value accepted by the archivist of a public university,

- 1 museum, or government depository from a donor or depositor other than a
2 public agency. This exemption shall apply to the extent that nondisclosure is
3 requested in writing by the donor or depositor of such records, but shall not
4 apply to records the disclosure or publication of which is mandated by another
5 statute or by federal law;
- 6 (o) Records of a procurement process under KRS Chapter 45A or 56. This
7 exemption shall not apply after:
- 8 1. A contract is awarded; or
 - 9 2. The procurement process is canceled without award of a contract and
10 there is a determination that the contract will not be resolicited;~~and~~
- 11 (p) Client and case files maintained by the Department of Public Advocacy or
12 any person or entity contracting with the Department of Public Advocacy
13 for the provision of legal representation under KRS Chapter 31; and
- 14 (q) Communications of a purely personal nature unrelated to any governmental
15 function.
- 16 (2) No exemption in this section shall be construed to prohibit disclosure of statistical
17 information not descriptive of any readily identifiable person.
- 18 (3) No exemption in this section shall be construed to deny, abridge, or impede the
19 right of a public agency employee, including university employees, an applicant for
20 employment, or an eligible on a register to inspect and to copy any record including
21 preliminary and other supporting documentation that relates to him. The records
22 shall include, but not be limited to, work plans, job performance, demotions,
23 evaluations, promotions, compensation, classification, reallocation, transfers, lay-
24 offs, disciplinary actions, examination scores, and preliminary and other supporting
25 documentation. A public agency employee, including university employees,
26 applicant, or eligible shall not have the right to inspect or to copy any examination
27 or any documents relating to ongoing criminal or administrative investigations by

- 1 an agency.
- 2 (4) If any public record contains material which is not excepted under this section, the
3 public agency shall separate the excepted and make the nonexcepted material
4 available for examination.
- 5 (5) The provisions of this section shall in no way prohibit or limit the exchange of
6 public records or the sharing of information between public agencies when the
7 exchange is serving a legitimate governmental need or is necessary in the
8 performance of a legitimate government function.
- 9 → Section 5. KRS 61.880 is amended to read as follows:
- 10 (1) If a person enforces KRS 61.870 to 61.884 pursuant to this section, he shall begin
11 enforcement under this subsection before proceeding to enforcement under
12 subsection (2) of this section. Each public agency, upon any request for records
13 made under KRS 61.870 to 61.884, shall determine within five (5)~~three (3)~~ days,
14 excepting Saturdays, Sundays, and legal holidays, after the receipt of any such
15 request whether to comply with the request and shall notify in writing the person
16 making the request, within the five (5)~~three (3)~~ day period, of its decision. An
17 agency response denying, in whole or in part, inspection of any record shall include
18 a statement of the specific exception authorizing the withholding of the record and a
19 brief explanation of how the exception applies to the record withheld. The response
20 shall be issued by the official custodian or under his authority, and it shall constitute
21 final agency action.
- 22 (2) (a) If a complaining party wishes the Attorney General to review a public
23 agency's denial of a request to inspect a public record, the complaining party
24 shall forward to the Attorney General a copy of the written request and a copy
25 of the written response denying inspection. If the public agency refuses to
26 provide a written response, a complaining party shall provide a copy of the
27 written request. The Attorney General shall review the request and denial and

1 issue within twenty (20) days, excepting Saturdays, Sundays and legal
2 holidays, a written decision stating whether the agency violated provisions of
3 KRS 61.870 to 61.884.

4 (b) In unusual circumstances, the Attorney General may extend the twenty (20)
5 day time limit by sending written notice to the complaining party and a copy
6 to the denying agency, setting forth the reasons for the extension, and the day
7 on which a decision is expected to be issued, which shall not exceed an
8 additional thirty (30) work days, excepting Saturdays, Sundays, and legal
9 holidays. As used in this section, "unusual circumstances" means, but only to
10 the extent reasonably necessary to the proper resolution of an appeal:

- 11 1. The need to obtain additional documentation from the agency or a copy
12 of the records involved;
- 13 2. The need to conduct extensive research on issues of first impression; or
- 14 3. An unmanageable increase in the number of appeals received by the
15 Attorney General.

16 (c) On the day that the Attorney General renders his decision, he shall mail a copy
17 to the agency and a copy to the person who requested the record in question.
18 The burden of proof in sustaining the action shall rest with the agency, and the
19 Attorney General may request additional documentation from the agency for
20 substantiation. The Attorney General may also request a copy of the records
21 involved but they shall not be disclosed.

22 (3) Each agency shall notify the Attorney General of any actions filed against that
23 agency in Circuit Court regarding the enforcement of KRS 61.870 to 61.884. The
24 Attorney General shall not, however, be named as a party in any Circuit Court
25 actions regarding the enforcement of KRS 61.870 to 61.884, nor shall he have any
26 duty to defend his decision in Circuit Court or any subsequent proceedings.

27 (4) If a person feels the intent of KRS 61.870 to 61.884 is being subverted by an agency

1 short of denial of inspection, including but not limited to the imposition of
2 excessive fees, delay past the five (5) day period described in subsection (1) of this
3 section, excessive extensions of time, or the misdirection of the applicant, the
4 person may complain in writing to the Attorney General, and the complaint shall be
5 subject to the same adjudicatory process as if the record had been denied.

6 (5) (a) A party shall have thirty (30) days from the day that the Attorney General
7 renders his decision to appeal the decision. An appeal within the thirty (30)
8 day time limit shall be treated as if it were an action brought under KRS
9 61.882.

10 (b) If an appeal is not filed within the thirty (30) day time limit, the Attorney
11 General's decision shall have the force and effect of law and shall be
12 enforceable in the Circuit Court of the county where the public agency has its
13 principal place of business or the Circuit Court of the county where the public
14 record is maintained.

15 → Section 6. KRS 7.119 is amended to read as follows:

16 (1) Records in the custody of the Legislative Research Commission or the General
17 Assembly shall be available for distribution to the public, or open for inspection by
18 any person who is a resident of the Commonwealth.

19 (2) As used in subsection (1) of this section, "records" includes bills and amendments
20 introduced in the Senate or House of Representatives, Senate and House Journals,
21 Acts of the General Assembly, roll call votes, final reports of committees, Kentucky
22 Administrative Regulations, documents showing salary and expenses paid to
23 members of the General Assembly and all employees of the legislative branch,
24 contracts, receipts and work orders for repairs or renovations to legislative offices or
25 facilities, items cataloged in the legislative library, the Legislative Record, and
26 informational and educational materials offered by the public information office,
27 including legislative videotapes and photographs, calendars, and meeting notices.

- 1 (3) Requests for records~~[or other documents]~~ in the custody of the Legislative
2 Research Commission or the General Assembly set forth in subsection (2) of this
3 section shall be directed to the director of the Legislative Research Commission,
4 who shall determine within five (5) days, excepting Saturdays, Sundays, and legal
5 holidays, after the receipt of the request whether to comply with the request, and
6 shall, in writing notify the person making the request of his or her decision.
7 ~~[Except for KRS 61.880(3), provisions of the Open Records Act, KRS 61.870 to~~
8 ~~61.884, shall apply to a request for inspection or copies of documents or other items~~
9 ~~not set forth in subsection (2) of this section, and except that]~~A request for a review
10 ~~[under KRS 61.880]~~ of any determination by the director regarding a request for
11 records set forth in subsection (2) of this section shall be made to the Legislative
12 Research Commission, which shall issue its decision within thirty (30) days of the
13 first scheduled meeting held following receipt for review. If the Legislative
14 Research Commission does not issue its decision on a review of the director's
15 determination within thirty (30) days of the first scheduled meeting held following
16 receipt of the request for review, the review shall be considered denied~~[submission~~
17 ~~to it of the matter, the director's determination may be appealed to the Franklin~~
18 ~~Circuit Court within sixty (60) days of its issuance. For purposes of this subsection,~~
19 ~~any reference to the Attorney General in KRS 61.880 and 61.882 shall be read as~~
20 ~~the Legislative Research Commission].~~
- 21 (4) If a request for records in the custody of the Legislative Research Commission or
22 the General Assembly not described in subsection (2) of this section or in KRS
23 7.117 is made to the director of the Legislative Research Commission, those
24 records shall not be subject to disclosure. A request for review of the denial of the
25 disclosure shall be made to the Legislative Research Commission, which shall
26 issue its decision within thirty (30) days of the first scheduled meeting held
27 following receipt of the request for review. That decision shall be final and

- 1 unappealable.
- 2 (5) Once a request for records is made, and unless otherwise permitted by statute, if
3 the Legislative Research Commission determines that a denial of disclosure
4 related to that request was properly made, no member of the Commission, the
5 General Assembly, or the staff of the Legislative Research Commission shall
6 knowingly or intentionally disclose to any person the records that were the
7 subject of the denied request. Violation of this subsection is a violation under
8 KRS 6.734.
- 9 (6) (a) If a public agency other than the Legislative Research Commission receives
10 a request for inspection of a public record that may fall under subsection (2)
11 of this section, the official custodian of the records for the public agency
12 shall notify the director of the Legislative Research Commission within two
13 (2) days of receipt of the request. The official custodian of records for the
14 public agency that received the request shall be required to respond to the
15 request.
- 16 (b) If the Legislative Research Commission receives a request relating to a
17 specific member of the General Assembly, the director shall notify that
18 member within one (1) day of receipt of the request.
- 19 (7) Nothing in this section shall be construed as a waiver or diminishment of any
20 constitutional, common law, or statutory defenses, privileges, or immunities that
21 may apply to any member of the General Assembly, legislative staff, legislative
22 agency or entity, or any other member or employee of the legislative branch.

Grant Co. Sanitary Sewer District

Supervisor's Report

May

20th) – Mowed the grounds at the Sewer Plant.

21st) – Pulled debris from all 4 plants at the Sewer Plant.

- Pulled and cleaned debris from the bar screen at the Sewer Plant.

25th) – Repaired the air line to the skimmer on plant #1 at the Sewer Plant.

26th) – Pulled pump #1 at Claiborne lift station due to high amps from a blockage. We unclogged the pump and reinstalled the pump into the pit.

27th) – Replaced a low pressure grinder pump panel on Catlett Dr.

28th) – Cleaned debris from the influent flow meter at the Sewer Plant.

- Pulled debris from all 4 plants at the Sewer Plant.
- Pulled and cleaned debris from the bar screen at the Sewer Plant.

June

3rd) – Mowed the grounds at the Sewer Plant.

- Pulled debris from all 4 plants at the Sewer Plant.
- Pulled and cleaned debris from the bar screen at the Sewer Plant.

7th) – Replaced the air line to the skimmer on plant #1 at the Sewer Plant.

8th) – Replaced float #1 at Waller lift station.

10th) – Mowed the grounds at the Sewer Plant.

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

- Pulled and cleaned debris from the bar screen at the Sewer Plant.

14th) – Sealed a leaking manhole on Dixie Highway to stop infiltration.

15th) – Completed monthly lift station inspections.

17th) – Mowed the grounds at the Sewer Plant.

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

18th) – Pulled and cleaned debris from the bar screen at the Sewer Plant.

- Pulled pump #1 at Vincent lift station due to high amps from a blockage. We unclogged the pump and reinstalled it into the pit.

21st) – Unclogged a blockage in a manhole on Indian Hill Dr.

- Reset the telemetry panel at Sayers lift station.

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
JULY 21, 2021**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
JULY 21, 2021

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. Open Records Policies and Procedures
 - ii. Garrison Litigation Status
 - iii. Equalization Tank Project
 - iv. KACo Financing
 - v. Executive Session
5. New business
 - A. HMB Professional Engineering
 - i. Equalization Basin Project
 - B. Brian Simpson/Paul Harp
 - i. Supervisor's Report
 - C. Dianne Cook/Ashley Dyer
 - i. CD Cashed in with Forcht Bank – Create Resolution to Cash In CD and Open New Money Market Account
 - ii. Next Meeting August 19, 2021
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
JULY 2021 MEETING**

The July 2021 Meeting of the Grant County Sanitary Sewer District was called to order on July 21, 2021, at 3:00 p.m. at the District Headquarters, One Farrell Drive, Crittenden, Kentucky. Present at the meeting were the following: Chairman Charles Givin, and Commissioners, Rodger Bingham, Danny Northcutt, and Robert Worthington. Also present were HR Director Ashley Dyer, Dianne Cook, Mr. Benton Hanson of HMB Professional Engineers, Counsel Thomas R. Nienaber, Paul Harp, and Brian Simpson. Leo Saylor was absent.

The first order of business was an announcement by Chairman Givin that Kerry Odle has fully retired and will be moving to Ft. Wayne, Indiana. This will be Mr. Odle's last meeting with the District. Everyone acknowledged Mr. Odle's 35± years of service to Bullock Pen and the District and thanked him for his work over the years. He will be greatly missed by all.

The next order of business was a review of the June 2021 Minutes as attached. After discussion, upon Motion of Danny Northcutt and second by Robert Worthington, it was unanimously,

"RESOLVED: that the June 2021 Minutes be and the same are hereby approved as attached."

The next order of business was a review of the June 2021 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 June 2021 Profit and Loss Statement and Warrants, be and the same are hereby approved as attached."

Commissioner Northcutt inquired as to the reason for the Arts Rental charge for bush hog rental. Mr. Harp stated that the District bush hogs the Cross Country lines, lift stations, and plant area once per year which requires the rental of the bush hog.

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

1. Mr. Nienaber presented for consideration by the Commissioners the attached Open Records Policy ("ORP"). Mr. Nienaber reviewed with the Commissioners in detail the terms of the ORP. He indicated that the ORP as prepared are now compliant with the newly enacted statutory provisions set forth in KRS 61.870, et.seq. Mr. Nienaber indicated that once the ORP is adopted, it should be placed on the District's website, as well as prominently displayed at the District Headquarters. After considerable discussion, upon motion by Robert Worthington and second by Danny Northcutt, it was unanimously,

Grant Co. Sanitary Sewer District
Minutes
July 21, 2021

“RESOLVED: that the attached ORP be adopted by the District in its entirety and that the attached Open Record Request form be adopted by the District and made available to any person requesting public records. Ashley Dyer is hereby directed to post the ORP and Open Record Request form on the District website and to prominently display them at a conspicuous location at District Headquarters.”

2. Mr. Nienaber reported on the status of the Garrison litigation currently pending in the Grant Circuit Court. There have been no developments over the last month.
3. Chairman Givin reported that an Application has been filed with the District for approval of sanitary sewer service to three lots within the Country Club Estate Subdivision. These are low pressure grinder pumps. Mr. Harp stated that he has reviewed the plans and they are consistent with the District rules and regulations. After discussion, upon motion of Rodger Bingham and second by Robert Worthington, it was unanimously,

“RESOLVED: that the three lots in Country Club Estate Subdivision be serviced by the District.”

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

1. Mr. Hanson gave a report on the status of the Equalization Tank Project. The DOW approved the District’s plans on July 20, 2021. Mr. Hanson has met with representatives from Owen Electric. An electrical engineer will draw up plans for the electric service to the Equalization Tank. Everything should be ready to bid the Project by the August 20, 2021 meeting.

The next order of business was a report by Paul Harp as follows:

1. Mr. Harp reviewed with the Commissioners his monthly report as attached.
2. Mr. Harp reported that District employees bush hogged cross country lines over the last month.
3. Mr. Harp reported that the Waller Drive Electric Panel should be complete within the next four weeks or so.

Grant Co. Sanitary Sewer District
Minutes
July 21, 2021

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

1. Ms. Cook reported that the Certificate of Deposit at Forcht Bank in the amount of \$135,000.00 is up for renewal. That money was transferred into a money market account. The approved signatores on that money market account are: Brian Simpson, Paul Harp, Amy Ruark, Rodger Bingham, Charles Givin, and Dianne Cook. After discussion, upon motion of Danny Northcutt and second by Robert Worthington, it was unanimously,

“RESOLVED as follows:

- (1) The District approves the transfer of the \$135,000.00 Certificate of Deposit to a money market account at Forcht Bank.
- (2) Authorized signatores on the money market account are Brian Simpson, Paul Harp, Amy Ruark, Rodger Bingham, Charles Givin, and Dianne Cook.
- (3) Dianne Cook is hereby authorized to execute any and all other necessary paperwork to complete the opening of this account.

2. Ashley Dyer raised the issue of whether or not the District should acquire a website and/or open a Facebook account with a “no comment” option. Facebook could be a possible method of notifying customers of emergency situations. Superintendent Simpson and Paul Harp both opined that Facebook would probably be the best option. After considerable discussion, upon motion of Rodger Bingham and second by Robert Worthington, it was unanimously,

“RESOLVED as follows:

- (1) The District create a Facebook page with a “no comment” option.
- (2) The District adopt the reverse 911 account with Grant County 911.”

Grant Co. Sanitary Sewer District
Minutes
July 21, 2021

3. Ashley Dyer reported that she has secured various quotes for the creation of a District website ("website"). Ms. Dyer questioned other utilities in the area regarding their particular websites. Ms. Dyer received two proposals. One from Graybird Creative. The website through this program would be \$9,000.00. Ms. Dyer also received a proposal from Mr. Chad Hungler, owner and operator of Foster Technical Group ("Hungler"). Hungler has created websites for the Cities of Park Hills, Ft. Wright, and Edgewood. Hungler is a one-man operation. Based upon Ms. Dyer's initial contacts with Hungler, she was impressed. His estimate was \$925.00, plus various other small fees. After considerable discussion, it was suggested that Hungler be invited to the next meeting to make a presentation to the Commissioners. Ms. Dyer was directed to invite Mr. Hungler to the next meeting.
4. Dianne Cook reported that the next scheduled meeting is August 19, 2021. There being no further business to conduct, upon motion and second, the meeting was adjourned.

GRANT COUNTY SANITARY SEWER DISTRICT

BY: 
CHARLES GIVIN, CHAIRMAN


ATTEST:


DANNY NORTHCUTT, SECRETARY

**WARRANTS
JULY, 2021**

**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 |
| Bullock Pen Water District | Reimb 1/2 Cyber Policy | \$412.00 |
| Bullock Pen Water District | Insurance Pymt - Gen Liability Reimb | \$1,097.70 |
| Owen Electric Coop. Inc. | Electric services | \$4,564.56 |
| Duke Energy | Electric services | \$2,382.75 |
| Forcht Bank | Websvcs & Envelopes | \$124.98 |
| Best Way Disposal | Dumpster P/U 7/21 | \$72.57 |
| GCSSD | Sewer Plant Svcs | \$32.35 |
| Bullock Pen Water District | Water Bills | \$363.56 |
| Ky. State Treasurer | Sales & Use Tax 06/21 | \$274.57 |
| Bullock Pen Water District | Management Fee - 06/21 | \$18,556.09 |
| Morris & Bressler, PSC | Accounting Svcs 06/21 | \$982.92 |
| Smartbill | Billing/Postage 07/21 | \$880.38 |
| Art's Rental | Bushhog Rental - Mowing lift stations | \$364.00 |
| Clear Choice | Lift Stn Gravel | \$575.94 |
| Conrad's Tire Company | Tires for Ranger Truck | \$597.92 |
| Consolidated Pipe & Supply | Low Pressure Grndr Pump Stn-Ridge | \$829.52 |
| Wascon | Eone Simplex Control Panel | \$326.10 |
| Hellmann Lumber Co. | 491 Pump Stn Repairs -Supplies | \$508.71 |
| Pace Analytical Svcs | Lab Analysis | \$2,105.00 |
| City of Crittenden | Trash Collections 06/21 | \$7,610.50 |
| Chemicals, Inc. | Sewer Plant Chemicals Soda Ash | <u>\$1,875.00</u> |
| | TOTAL | \$54,029.98 |



Charles Givin, Chairman



Danny Northcutt, Secretary

**GRANT CO SANITARY SEWER DISTRICT
JUNE, 2021**

WARRANTS

| | | | |
|-----------|------------------------|----------|-------------------------------|
| 6/11/2021 | GCSSD | 128.89 | SEWER SVCS |
| 6/11/2021 | CITY OF WILLIAMSTWN | 2800.00 | SLUDGE HAULING 04/21 & 05/21 |
| 6/11/2021 | MORRIS & BRESSLER | 1517.92 | ACCOUNTING SVCS 05/21 |
| 6/11/2021 | SMARTBILL | 869.23 | BILLING & POSTAGE 06/21 |
| 6/11/2021 | THE CINCINNATI INS. CO | 1151.00 | INS. PREM - PILLAR POLICY |
| 6/11/2021 | THE CINCINNATI INS. CO | 1129.33 | INS. PREM - GEN. POLICY |
| 6/11/2021 | GRANT COUNTY CLERK | 50.00 | DEED RECORDING FEE |
| 6/17/2021 | THE CINCINNATI INS. CO | 1133.57 | INS. PREM - GEN. POLICY |
| 6/17/2021 | ADVANCED ANALYTICAL | 283.90 | SW PLNT LAB ANALYSIS |
| 6/17/2021 | BEST WAY DISPOSAL | 72.09 | DUMPSTER P/U 06/21 |
| 6/17/2021 | KEMI | 829.41 | EMPLOYERS INS. |
| 6/17/2021 | KY STATE TREASURER | 230.69 | SALES & USE TAX 05/21 |
| 6/17/2021 | SEALGUARD INC. | 578.82 | SEWER PIT SEALANTS |
| 6/17/2021 | PACE ANALYTICAL | 2108.00 | LAB ANALYSIS |
| 6/23/2021 | CHARLES A GIVIN | 90.85 | COMMISSIONER'S FEE |
| 6/23/2021 | DAN NORTHCUTT | 90.85 | COMMISSIONER'S FEE |
| 6/23/2021 | LEO L. SAYLOR | 90.85 | COMMISSIONER'S FEE |
| 6/23/2021 | ROBERT H WORTHINGT | 90.85 | COMMISSIONER'S FEE |
| 6/23/2021 | RODGER W BINGHAM | 90.85 | COMMISSIONER'S FEE |
| 6/23/2021 | FORCHT BANK D COOK | 43.98 | WEBSVCS |
| 6/25/2021 | FORCHT BANK B SIMPS | 210.61 | SUPPLIES |
| 6/25/2021 | BULLOCK PEN WATER | 15420.88 | MGT FEE 5/21 |
| 6/25/2021 | HIGH TIDE TECHNOLOG | 240.00 | ANNUAL COMM. RENEWAL (1) |
| 6/25/2021 | CITY OF CRITTENDEN | 7272.06 | TRASH COLLECTIONS 05/21 |
| 6/25/2021 | BULLOCK PEN WATER | 1018.00 | 1/2 FIDELITY BOND |
| 6/25/2021 | CUMMINS BRIDGEWAY | 615.63 | MNTNCE AGRMT -BINGHAM LN GEN |
| 6/25/2021 | HMB PROFESSIONAL | 862.50 | GEN ENG FEE/PROJECT INFO |
| 6/25/2021 | BULLOCK PEN WATER | 28.54 | WATER SVCS |
| 6/25/2021 | CCP INDUSTRIES, INC. | 291.67 | SW PLANT SUPPLIES |
| 6/25/2021 | CITCO WATER | 2591.33 | SW PLANT CHEMICALS |
| 6/25/2021 | CUMMINS BRIDGEWAY | 611.53 | MNTCE AGR. - GEN 491 PUMP STN |
| 6/25/2021 | HMB PROFESSIONAL | 7000.00 | ENG SVCS - EQ TANK |
| 6/25/2021 | PACE ANALYTICAL | 50.00 | LAB SVCS |
| 6/25/2021 | THOMAS R NIENABER | 870.00 | ATTORNEY SVCS 05/20-06/08/21 |
| 6/25/2021 | BULLOCK PEN WATER | 75.00 | REIMB TRUCK USE |
| 6/30/2021 | KY STATE TREASURER | 1633.85 | 2021 PSC ASSESSMENT |
| 6/24/2021 | DUKE ENERGY | 2583.30 | ELECTRIC SVCS |
| 6/15/2021 | BULLOCK PEN WATER | 394.60 | WATER SVCS |
| 6/24/2021 | OWEN ELECTRIC COOP | 4103.12 | ELECTRIC SVCS |
| 6/8/2021 | BB&T | 9492.86 | LOAN PYMT |
| 6/1/2021 | KIA | 7105.70 | PH I LOAN PYMT |
| 6/1/2021 | KIA | 32194.32 | PH II LOAN PYMT |

TOTAL DISBURSEMENTS 108046.58

Grant Co. Sanitary Sewer District
P.O. Box 460
Crittenden, KY 41030
(859) 428-3060

Grant County Sanitary Sewer District
June, 2021

BANK BALANCES:

| | |
|---------------------------|--------------|
| FORCHT BANK | |
| Revenue | \$190,070.21 |
| Maintenance & Operations | \$67,872.70 |
| Merchant Services Acct | \$289,991.63 |
| Loans Replacement Reserve | \$27,050.00 |

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
JUNE, 2021**

GROSS RECEIPTS \$ 73,080.10

DISBURSEMENTS

| | |
|-------------------------|------------------|
| UTILITIES | \$ 7,310.54 |
| SALARIES - NET | 454.25 |
| MILEAGE | 0.00 |
| MAINTENANCE & OPERATION | 73,305.25 |
| SUPPLIES | 1,365.00 |
| GENERAL | <u>25,611.54</u> |

TOTAL DISBURSEMENTS 108,046.58

NET \$ (34,966.48)

MORRIS & BRESSLER

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

The accompanying financial statements of Grant County Sanitary Sewer District as of and for the months ended June 30, 2021, were not subjected to an audit, review, or compilation engagement by us and we do not express an opinion, a conclusion, nor provide any assurance on them.

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

July 15, 2021

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, 2021

| | Jun 30, 21 |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 126 · RESTRICTED CASH | 90,278.82 |
| 131.07 · CIB-MAINTENANCE & OPERATION FOR | 49,000.29 |
| 131.02 · CIB-REVENUE-MERCHANT ACCOUNT | 239,956.03 |
| 131.06 · CIB-REVENUE - FORCHT | 190,072.23 |
| 135 · CERTIFICATES OF DEPOSIT | 133,942.89 |
| Total Checking/Savings | 703,250.26 |
| Other Current Assets | |
| 141 · CUSTOMER ACCOUNTS RECEIVABLE | 116,577.80 |
| 141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS | -9,900.00 |
| 141.02 · ACCOUNTS RECEIVABLE-UNBILLED | 37,973.42 |
| 142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD | 36,730.39 |
| 142.02 · ACCOUNTS RECEIVABLE-OTHER | 6,320.59 |
| 162 · PREPAYMENTS | 11,348.14 |
| 171 · ACCRUED INTEREST RECEIVABLE | 1,223.11 |
| 174.03 · UNAMORTIZED RATE CASE EXP | 4,525.80 |
| Total Other Current Assets | 204,799.25 |
| Total Current Assets | 908,049.51 |
| 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-EQUALIZATION TANK | 54,161.25 |
| Total 105 · CONSTRUCTION IN PROGRESS | 87,659.79 |
| 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 | 46,093.29 |
| 108.1 · ACCUMULATED DEPRECIATION | -2,866,667.00 |
| Total Fixed Assets | 6,234,528.68 |
| Other Assets | |
| 186.1 · DEFERRED RATE CASE EXP | 13,577.46 |
| Total Other Assets | 13,577.46 |
| TOTAL ASSETS | 7,156,155.65 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 230 · ACCOUNTS PAYABLE | 34,556.39 |
| Total Accounts Payable | 34,556.39 |
| Credit Cards | 124.98 |
| Other Current Liabilities | |
| 236 · ACCRUED PAYROLL TAXES | 229.50 |
| 241 · TAX COLLECTIONS PAYABLE | 316.68 |
| 245 · CUR LIAB PAY FR RESTRICT ASSETS | |

No assurance is provided by Morris & Bressler, PSC on these financial statements.

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of June 30, 2021

| | Jun 30, 21 |
|--|---------------------|
| 231.01 · TRASH COLLECTION PAYABLE | 7,610.50 |
| 235 · CUSTOMER DEPOSITS | 42,632.43 |
| 238 · ACCRUED INT ON KIA PHASE I | 312.17 |
| 239 · ACCRUED INT ON KIA PHASE II | 1,736.66 |
| 240 · ACCRUED INT ON BB&T LEASE | 427.19 |
| 243 · CURRENT PORTION OF LTD | 162,794.55 |
| Total 245 · CUR LIAB PAY FR RESTRICT ASSETS | 215,513.50 |
| Total Other Current Liabilities | 216,059.68 |
| Total Current Liabilities | 250,741.05 |
| Long Term Liabilities | |
| 220 · NOTE PAYABLE - KIA - PHASE I | 124,866.14 |
| 221 · NOTE PAYABLE - KIA - PHASE II | 694,664.55 |
| 222 · CAPITAL LEASE - BB&T | 184,908.52 |
| 224 · LESS CURR PORTION OF LTD | -162,794.55 |
| Total Long Term Liabilities | 841,646.66 |
| Total Liabilities | 1,092,387.71 |
| Equity | |
| 3020 · NET POSITION | |
| 3000 · INV IN CAP ASSETS LESS REL DEBT | 5,230,087.47 |
| 3001 · RESTRICTED | 24,573.98 |
| 3010 · UNRESTRICTED | 752,650.44 |
| Total 3020 · NET POSITION | 6,007,311.89 |
| Net Income | 56,456.05 |
| Total Equity | 6,063,767.94 |
| TOTAL LIABILITIES & EQUITY | 7,156,155.65 |

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

June 2021

| | Jun 21 | Jun 20 | \$ Change |
|---------------------------------------|------------------|-------------------|-------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 73,612.66 | 108,086.33 | -34,473.67 |
| 470 · FORFEITED DISCOUNTS | 557.50 | 0.00 | 557.50 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 1,749.90 | 1,078.73 | 671.17 |
| Total Income | <u>75,920.06</u> | <u>109,165.06</u> | <u>-33,245.00</u> |
| Gross Profit | 75,920.06 | 109,165.06 | -33,245.00 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 18,990.00 | 17,131.80 | -141.80 |
| 407 · AMORTIZATION EXPENSE | 377.15 | 0.00 | 377.15 |
| 408 · TAXES OTHER THAN INCOME | 1,672.10 | 1,473.60 | 198.50 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 500.00 | 500.00 | 0.00 |
| 615 · PURCHASED POWER | 6,681.37 | 6,827.63 | -146.26 |
| 618 · TREATMENT PLANT CHEMICALS | 2,591.33 | 0.00 | 2,591.33 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 862.50 | 195.00 | 667.50 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 982.92 | 1,148.95 | -166.03 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 870.00 | 978.75 | -108.75 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 16,179.00 | 12,970.00 | 3,209.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 471.00 | 2,016.88 | -1,545.88 |
| 635 · OPERATING EXPENSES | 7,548.25 | 16,033.63 | -8,485.38 |
| 650 · TRANSPORTATION EXPENSE | 1,018.15 | 177.62 | 840.53 |
| 656 · INSURANCE-VEHICLE | 314.29 | 264.61 | 49.68 |
| 657 · INSURANCE-GENERAL LIABILITY | 665.62 | 536.21 | 129.41 |
| 658 · INSURANCE - PROPERTY | 330.17 | 310.46 | 19.71 |
| 659 · INSURANCE-OTHER | 68.72 | 58.97 | 9.75 |
| 670 · BAD DEBT EXPENSE | 0.00 | 0.00 | 0.00 |
| 675 · MISCELLANEOUS EXPENSE | 0.00 | -0.30 | 0.30 |
| Total Expense | <u>58,122.57</u> | <u>60,623.81</u> | <u>-2,501.24</u> |
| Net Ordinary Income | 17,797.49 | 48,541.25 | -30,743.76 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 111.19 | 154.34 | -43.15 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 0.00 | 1,000.00 | -1,000.00 |
| Total Other Income | <u>111.19</u> | <u>1,154.34</u> | <u>-1,043.15</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 2,520.85 | 2,907.02 | -386.17 |
| Total Other Expense | <u>2,520.85</u> | <u>2,907.02</u> | <u>-386.17</u> |
| Net Other Income | -2,409.66 | -1,752.68 | -656.98 |
| Net Income | <u>15,387.83</u> | <u>46,788.57</u> | <u>-31,400.74</u> |

No assurance is provided by Morris & Bressler, PSC on these financial statements.

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

January through June 2021

| | Jan - Jun 21 | Jan - Jun 20 | \$ Change |
|---------------------------------------|-------------------------|-------------------------|------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 481 · METERED SEWER REVENUE | 399,699.88 | 405,851.37 | -6,151.49 |
| 470 · FORFEITED DISCOUNTS | 4,138.56 | 1,521.92 | 2,616.64 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 7,450.93 | 6,894.16 | 756.77 |
| Total Income | <u>411,289.37</u> | <u>414,067.45</u> | <u>-2,778.08</u> |
| Gross Profit | 411,289.37 | 414,067.45 | -2,778.08 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 101,940.00 | 102,790.80 | -850.80 |
| 407 · AMORTIZATION EXPENSE | 2,262.90 | 0.00 | 2,262.90 |
| 408 · TAXES OTHER THAN INCOME | 1,863.35 | 1,657.20 | 206.15 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 3,000.00 | 2,900.00 | 100.00 |
| 615 · PURCHASED POWER | 39,604.83 | 39,586.35 | 18.48 |
| 618 · TREATMENT PLANT CHEMICALS | 11,402.91 | 8,769.77 | 2,633.14 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 1,447.50 | 2,047.50 | -600.00 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 20,200.85 | 20,059.50 | 141.35 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 4,767.50 | 5,782.13 | -1,014.63 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 82,529.00 | 77,820.00 | 4,709.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 10,980.37 | 10,449.33 | 531.04 |
| 635 · OPERATING EXPENSES | 57,330.44 | 72,323.16 | -14,992.72 |
| 650 · TRANSPORTATION EXPENSE | 4,171.57 | 1,308.61 | 2,862.96 |
| 656 · INSURANCE-VEHICLE | 1,597.18 | 1,587.66 | 9.52 |
| 657 · INSURANCE-GENERAL LIABILITY | 3,449.94 | 3,217.30 | 232.64 |
| 658 · INSURANCE - PROPERTY | 1,597.94 | 1,862.76 | -264.82 |
| 659 · INSURANCE-OTHER | 412.32 | 353.82 | 58.50 |
| 660 · ADVERTISING EXPENSE | 10.28 | 8.56 | 1.72 |
| 670 · BAD DEBT EXPENSE | 0.00 | 0.00 | 0.00 |
| 675 · MISCELLANEOUS EXPENSE | 550.00 | -0.30 | 550.30 |
| Total Expense | <u>349,118.88</u> | <u>352,524.15</u> | <u>-3,405.27</u> |
| Net Ordinary Income | 62,170.49 | 61,543.30 | 627.19 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 990.29 | 1,644.92 | -654.63 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 9,000.00 | 2,000.00 | 7,000.00 |
| Total Other Income | <u>9,990.29</u> | <u>3,644.92</u> | <u>6,345.37</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 15,704.73 | 17,996.79 | -2,292.06 |
| Total Other Expense | <u>15,704.73</u> | <u>17,996.79</u> | <u>-2,292.06</u> |
| Net Other Income | <u>-5,714.44</u> | <u>-14,351.87</u> | <u>8,637.43</u> |
| Net Income | <u><u>56,456.05</u></u> | <u><u>47,191.43</u></u> | <u><u>9,264.62</u></u> |

No assurance is provided by Morris & Bressler, PSC on these financial statements.

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through June 2021

| | Jan - Jun 21 | Budget | \$ Over Budget |
|---------------------------------------|-------------------|-------------------|-------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 399,699.88 | 395,914.50 | 3,785.38 |
| 470 · FORFEITED DISCOUNTS | 4,138.56 | 5,000.00 | -861.44 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 7,450.93 | 7,150.00 | 300.93 |
| Total Income | 411,289.37 | 408,064.50 | 3,224.87 |
| Gross Profit | 411,289.37 | 408,064.50 | 3,224.87 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 101,940.00 | 126,439.00 | -24,499.00 |
| 407 · AMORTIZATION EXPENSE | 2,262.90 | 1,250.00 | 1,012.90 |
| 408 · TAXES OTHER THAN INCOME | 1,863.35 | 1,014.00 | 849.35 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 3,000.00 | 3,000.00 | 0.00 |
| 615 · PURCHASED POWER | 39,604.83 | 41,225.00 | -1,620.17 |
| 618 · TREATMENT PLANT CHEMICALS | 11,402.91 | 10,000.00 | 1,402.91 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 1,447.50 | 3,250.00 | -1,802.50 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 20,200.85 | 15,750.00 | 4,450.85 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 4,767.50 | 3,250.00 | 1,517.50 |
| 634 · CONTRACTUAL SERVICE-MANAGMENT | 82,529.00 | 79,570.00 | 2,959.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 10,980.37 | 10,487.00 | 493.37 |
| 620 · MATERIALS AND SUPPLIES | 0.00 | 17,155.00 | -17,155.00 |
| 635 · OPERATING EXPENSES | 57,330.44 | 56,068.00 | 1,262.44 |
| 642 · RENT OF EQUIPMENT | 0.00 | 479.00 | -479.00 |
| 650 · TRANSPORTATION EXPENSE | 4,171.57 | 1,500.00 | 2,671.57 |
| 656 · INSURANCE-VEHICLE | 1,597.18 | 1,588.00 | 9.18 |
| 657 · INSURANCE-GENERAL LIABILITY | 3,449.94 | 3,217.00 | 232.94 |
| 658 · INSURANCE - PROPERTY | 1,597.94 | 1,863.00 | -265.06 |
| 659 · INSURANCE-OTHER | 412.32 | 412.00 | 0.32 |
| 660 · ADVERTISING EXPENSE | 10.28 | 50.00 | -39.72 |
| 670 · BAD DEBT EXPENSE | 0.00 | 4,200.00 | -4,200.00 |
| 675 · MISCELLANEOUS EXPENSE | 550.00 | 30.00 | 520.00 |
| Total Expense | 349,118.88 | 381,797.00 | -32,678.12 |
| Net Ordinary Income | 62,170.49 | 26,267.50 | 35,902.99 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 990.29 | 1,350.00 | -359.71 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 9,000.00 | 6,000.00 | 3,000.00 |
| Total Other Income | 9,990.29 | 7,350.00 | 2,640.29 |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 15,704.73 | 15,049.50 | 655.23 |
| Total Other Expense | 15,704.73 | 15,049.50 | 655.23 |
| Net Other Income | -5,714.44 | -7,699.50 | 1,985.06 |
| Net Income | 56,456.05 | 18,568.00 | 37,888.05 |

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

July 7, 2021

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

VIA EMAIL

Attention: Chairman Charles Givin
Mr. Bobby Burgess
Mr. Bill Wethington
Ms. Andrea Walton
Mr. Rodger Bingham
Mr. Danny Northcutt
Mr. Leo Saylor
Mr. Robert H. Worthington, Jr.
Ms. Amy Ruark
Ms. Dianne Cook
Ms. Ashley Dyer
Mr. Brian Simpson
Mr. Paul Harp

In re: Open Records
Policies and Procedures

Greetings:

Attached please find a draft Open Records Policy ("Policy") which I have drafted pursuant to the newly revised KRS KRS 61.870 to 61.884. The attached Policy is only a draft which I have prepared for your review and discussion at the upcoming monthly meeting. I would draw your particular attention to Section VI which addresses the cost of reproducing requested documents. The language that I have used in the draft Policy are only suggestions. The District is free to suggest other reproduction costs.

If any one has any questions regarding the attached Policy prior to the next meeting, please feel free to call. By way of this correspondence, I am asking Dianne and Amy to place this on the respective District Agenda for the next meeting.

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

TRN/krp

GRANT COUNTY SANITARY SEWER DISTRICT
REQUEST TO INSPECT PUBLIC RECORDS
RE KRS CH. 61

To: **Grant County Sanitary Sewer District**
One Farrell Drive
Crittenden, KY 41030
(or fax to 859.428.1293)
OR E-Mail to: bullockpen@bpwd.org

Date: _____

**All e-mailed requests MUST be sent to
the above e-mail address for processing**

(Provide **Case Number**, if Applicable)

I request to inspect the following document(s):

REQUESTOR INFORMATION (MUST BE COMPLETED FOR BPWD RECORDS)

| | | | |
|--|--|--|----------------------------|
| <hr/> <i>Name</i> _____ <i>Company Name (if applicable)</i> _____ | | | |
| <hr/> <i>Mailing Address</i> _____ | | | |
| <hr/> <i>City</i> _____ | | <hr/> <i>State</i> _____ | <hr/> <i>Country</i> _____ |
| <hr/> <i>Phone Number</i> _____ | | <hr/> <i>E-Mail Address</i> _____ | |
| <p>Mail Records to me (Bill sent with Records)</p> <p><i>Select Delivery Method</i></p> <div style="border: 1px solid black; padding: 5px; width: fit-content;"><p>PLEASE ENSURE THAT ALL INFORMATION IS FILLED OUT COMPLETELY, PRINT, SIGN, AND SEND REQUEST TO THE MAILING ADDRESS, E-MAIL ADDRESS, OR FAX NUMBER LISTED AT THE TOP OF THIS FORM</p></div> | | <p style="text-align: center;">THIS SECTION FOR USE BY BPWD STAFF ONLY</p> <hr/> <p>Copies - _____ @ \$0.10 each = \$ _____</p> <p>DVD's - _____ @ \$10.00 each = \$ _____</p> <p>Maps - _____ @ \$6.00 each = \$ _____</p> <p>Shipping Material Cost = \$ _____</p> <p>Postage = \$ _____</p> <p>TOTAL BILLED = \$ _____</p> <p><input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Money Order</p> | |
| <hr/> <i>Signature</i> _____ | | | |

**Administrative Regulations Governing Inspection of the Public Records of
GRANT COUNTY SANITARY SEWER DISTRICT**

OPEN RECORDS POLICY

I. Purpose

Pursuant to KRS 61.870 to 61.884, the Grant County Sanitary Sewer District (GCSSD) is adopting the following policy to:

- Provide full access to public records
- Protect public records from damage and disorganization
- Prevent excessive disruption of its essential functions
- Provide assistance and information upon request
- Insure efficient and timely action in response to application for inspection

II. Scope

This policy applies to all employees and all public records, regardless of format.

III. Principal Office of GCSSD/Regular Office Hours

GCSSD's main office is located at One Farrell Drive, Crittenden, KY 41030. Regular office hours are 9:00 a.m. to 5 p.m., Monday through Friday, except holidays and emergency closing.

IV. Open Records Request Application

1. A request made by an applicant under the Open Records Act may be completed on the attached form.
2. Any application for records made under the Open Records Act shall include at a minimum the following:
 - a. Name of requesting party;
 - b. The mailing or email address of the requesting party, if copies of records are requested.
 - c. Whether the request is for a commercial purpose;
 - d. A description of the documents requested;
 - e. A statement that the person making the request:
 - (1) Is a resident of the Commonwealth of Kentucky as defined in KRS 61.870(10); and
 - (2) The statement describing in detail how the applicant is a resident of the Commonwealth of Kentucky.
 - f. The signature of the requesting party.

V. Official Custodian of Records

The Official Custodian of Records for GCSSD pursuant to KRS 61.870(5) is Dianne Cook. Contact address is One Farrell Drive, Crittenden, KY 41030. Contact email address is bullockpen@bpwd.org.

VI. Fees for Reproduction of Requested Records for Noncommercial Purposes

1. Those seeking public records may be charged only the actual cost of copies not including cost of staff required to make the copies.
2. Copies of written material 8 ½ x 11 to 11 x 17 are \$0.10/page.
3. Copies of large format written material over 11 x 17 are \$2.00 each.
4. Electronic material requested (photographs, maps, material stored in computer files or videos, etc.) will be charged for actual cost of producing copies.
5. No charge for electronic copies sent via e-mail.

**Administrative Regulations Governing Inspection of the Public Records of
GRANT COUNTY SANITARY SEWER DISTRICT**

OPEN RECORDS POLICY

6. If records are requested to be mailed, there will be a charge for the actual cost of postage and mailing supplies.
7. No charge for requests under \$5.00; requests over \$5.00 will be invoiced.

VII. Application to Inspect Open Records

1. Application must be made in writing to the official custodian. The form for the inspection of public records can be found at www.gc-ssd.org or may be furnished to the applicant by GCSSD upon request via e-mail or U.S. mail. Assistance in completing the application form will be provided by a GCSSD employee upon request.
2. An Application requesting records may only be made by a resident of the Commonwealth of Kentucky and must be made with sufficient clarity to allow GCSSD to identify, retrieve, and review the records requested. A "resident of the Commonwealth of Kentucky" shall include:
 - a. An individual residing in the Commonwealth;
 - b. A domestic business entity with a location in the Commonwealth;
 - c. A foreign business entity registered with the Secretary of State;
 - d. An individual that is employed and works at a location or locations within the Commonwealth;
 - e. An individual or business entity that owns real property within the Commonwealth;
 - f. Any individual or business entity that has been authorized to act on behalf of an individual or business entity defined in paragraphs (a) to (e) of this subsection; or
 - g. A news-gathering organization as defined in KRS 189.635(8)(b) 1.a. to e.

The official custodian of the records may require the Applicant to provide a statement in the written Application of the manner in which the Applicant is a resident of the Commonwealth of Kentucky under paragraphs (a) to (f) as outlined above.

VIII. Response to Request to Inspect Open Records

1. GCSSD will respond to the application:
 - a. In writing;
 - b. To the person making the request; and
 - c. Within five (5) days after the date of receipt of the written application (excepting Saturdays, Sundays, and legal holidays).
2. The response will include:
 - a. GCSSD's statement of whether it will comply with the request for inspection;
 - b. GCSSD's statement, if inspection of any or all of the requested public records is denied, of the specific exception authorizing the withholding of the record withheld, and a brief explanation of how the exception applies to the record(s) withheld;
 - c. The response shall designate a place, time, and date for inspection of the public record(s) not to exceed five (5) work days after the date of receipt of the written application. Inspection may be delayed if a detailed explanation of the cause for the delay is given and the place, time, and earliest date on which the public record will be available for inspection is stated.
3. The response shall be issued by the official custodian or under his/her authority. If requested records do not exist or cannot be located, GCSSD shall specifically indicate the fact to the person who has requested the records and indicate what steps were taken to locate the record.
4. The public agency is not obligated to create records to satisfy a particular open records request.
5. The written Application shall be hand-delivered, mailed through the United States Postal Service, sent via facsimile, or sent via email to GCSSD's official custodian of public records, or his/her designee at bullockpen@bpwd.org.

**Administrative Regulations Governing Inspection of the Public Records of
GRANT COUNTY SANITARY SEWER DISTRICT**

OPEN RECORDS POLICY

IX. Copying of Open Records

1. No person shall remove the originals of public records from the office of GCSSD.
2. The applicant has the right to make abstracts and memoranda of the public records that are inspected.
3. The applicant has the right to obtain copies of:
 - a. All public records not exempted by the terms of KRS 61.878.
 - b. Public records other than written records if such duplication will not damage or alter the records.
4. GCSSD may require advance payment of the prescribed fee, including postage where appropriate, when copies are requested.

X. Exceptions to Right of Inspection

The official custodian may refuse to permit inspection of public records , or mail copies thereof, if:

1. The application places an unreasonable burden in producing public records , if supported by clear and convincing evidence.
2. The custodian has reason to believe that repeated requests are intended to disrupt other essential functions of the public agency, if supported by clear and convincing evidence.
3. The Open Records Act permits a public agency to withhold certain records from a requester unless the requester obtains a court order directing their release. The exemptions are located at KRS 61.878(1) and include:
 - a. Records containing information of a personal nature if disclosure would constitute a clearly unwarranted invasion of personal privacy.
 - b. Records confidentially disclosed to an agency and compiled and maintained for scientific research.
 - c. Records confidentially disclosed to an agency or required by the agency to be disclosed to it which are generally recognized as confidential or proprietary and which if disclosed would permit an unfair commercial advantage to competitors, including records which are compiled and maintained in conjunction with an application for or the administration of a loan or grant; the application for or the administration of assessments, incentives , inducements, or tax credits; or the regulation of a commercial enterprise.
 - d. Records that relate to the prospective locations of a business or industry which has not previously disclosed that it is interested in locating, relocating, or expanding in Kentucky.
 - e. Real estate appraisals, engineering or feasibility estimates, and evaluations made by or for a public agency in the course of acquiring property, until all of the property has been acquired.
 - f. Preliminary documents, including drafts, notes, and correspondence with private individuals, recommendations, and memoranda in which opinions are expressed or policies formulated.
 - g. Public records that are prohibited from disclosure by state or federal law.
 - h. When disclosure of such records would have reasonable likelihood of threatening the public safety by exposing a vulnerability in preventing , protecting against, mitigating , or responding to a terrorist act, as defined in the exemption, and limited to eight precisely described categories of records.

XI. Failure to Inspect Available Records

1. If the requester fails to inspect documents within thirty (30) days from the date the requester receives notice that documents are available for inspection, GCSSD will return the records to their custodian(s) to be re-filed in their normal storage location and the request will be considered closed.

**Administrative Regulations Governing Inspection of the Public Records of
GRANT COUNTY SANITARY SEWER DISTRICT**

OPEN RECORDS POLICY

2. If a subsequent request for the same records is made by the same person, the subsequent request will be considered an attempt to disrupt other essential functions of GCSSD, and GCSSD may refuse to permit inspection of the public records or mail copies thereof.

Grant Co. Sanitary Sewer District

Supervisor's Report

June

25th) – Pulled the influent bar screens at the Sewer Plant and cleared them of debris.

30th) – Pulled the influent bar screens at the Sewer Plant and cleared them of debris.

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

July

1st) – Pulled pump #1 at Waller lift station to verify pump information for the new electric panel.

2nd) – Pulled pump #1 at Vincent lift station due to a blockage, unclogged the pump and reinstalled it into the pit.

6th) – Pulled the influent bar screens at the Sewer Plant and cleared them of debris.

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

7th) – Rented a bush-hog from Art's Rental Equipment for cross country lines.

8th) – Continued bush-hogging cross country lines.

- Pulled pump #2 at Vincent lift station due to a blockage, unclogged the pump and reinstalled it into the pit.

9th) – Continued bush-hogging cross country lines.

12th) – Vacted out Vincent lift station with the vactor truck.

13th) – Pulled pump #1 at Vincent lift station due to a blockage, unclogged the pump and reinstalled it into the pit.

15th) – Pulled pump #1 at Miller lift station due to high run times. Installed a new effluent gasket on the pump and reinstalled it into the pit.

16th) – Replaced float #1 at Waller lift station.

- Pulled pump #2 at Miller lift station due to high run times. Installed a new effluent gasket on the pump and reinstalled it into the pit.
- Pulled debris from all 4 plants at the Sewer Plant.



2404 Sir Barton Way
Lexington, Kentucky 40509

CASHIER'S CHECK

73-839/421

108297

DATE 07/15/2021

AMOUNT
135,168.56

**** One Hundred Thirty Five Thousand One Hundred Sixty Eight and 56/100****

DOLLARS

PAY TO THE ORDER OF Grant County Sewer District

REMITTER Grant County Sewer District

Handwritten signature
AUTHORIZED SIGNATURE MP
Handwritten signature
AUTHORIZED SIGNATURE MP



Purchase of an indemnity bond will be required before this check will be replaced in the event it is lost or stolen.

⑈ 108297 ⑈ ⑆042108397⑆ 1201883300⑈ 500



2404 Sir Barton Way
Lexington, Kentucky 40509

108297

Date: 07/15/2021

Amount: 135,168.56

Payee: Grant County Sewer District

Remitter: Grant County Sewer District

Account Agreement

Date: 07/19/2021

Institution Name & AddressFORCHT BANK
P.O. BOX 55250
CRITTENDEN, 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@BPWD.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 Statement

 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]
DIANNE K COOK

I.D. # T95511055 D.O.B. 05/02/1963

(2): [X]
AMY G RUARK

I.D. # J94199746 D.O.B. 04/21/1973

(3): [X]
CHARLES A GIVIN Sr

I.D. # G95135717 D.O.B. 08/29/1950

(4): [X]
RODGER W BINGHAM

I.D. # B95683930 D.O.B. 07/05/1947

| Owner/Signer Information 2 | | |
|--|---|------------------------|
| Name | AMY G RUARK | |
| Relationship | Signer | |
| Address | 3880 GARDNERSVILLE ROAD, Crittenden, Ky 41030 | |
| Mailing Address (if different) | | |
| Gov't Issued Photo ID (type, number, state, issue date, exp. date) | Drivers License 6/25/2018 KY | J94199746 5/22/2022 |
| Other ID (description, details) | SSA Card | |
| Employer | BULLOCK PEN WATER DISTRICT | |
| Previous Financial Inst. | | |
| E-Mail | aruark@bpwd.org | |
| Work Phone | (859) 428-2112 | |
| Home Phone: (859) 393-0245 | Mobile Phone: (859) 393-0245 | |
| Birth Date: 04/21/1973 | SSN/TIN: 407-13-4531 | |

| Owner/Signer Information 3 | | |
|--|--|------------------------|
| Name | CHARLES A GIVIN Sr | |
| Relationship | Signer | |
| Address | 815 CRITTENDEN MT ZION ROAD, DRY RIDGE, Kentucky 41035 | |
| Mailing Address (if different) | | |
| Gov't Issued Photo ID (type, number, state, issue date, exp. date) | Drivers License 9/17/2018 KY | G95135717 9/29/2023 |
| Other ID (description, details) | SSA Card | |
| Employer | GRANT COUNTY SANITARY SEWER DISTRICT | |
| Previous Financial Inst. | | |
| Work Phone | (859) 428-2112 | |
| Home Phone: (859) 428-1264 | Mobile Phone: (859) 393-0245 | |
| Birth Date: 08/29/1950 | SSN/TIN: 401-78-9119 | |

| Owner/Signer Information 4 | | |
|--|--|-----------------------|
| Name | RODGER W BINGHAM | |
| Relationship | signer | |
| Address | 240 RUSSELL DR, CRITTENDEN, Kentucky 41030 | |
| Mailing Address (if different) | | |
| Gov't Issued Photo ID (type, number, state, issue date, exp. date) | Drivers License 6/10/2019 KY | B95683930 8/5/2023 |
| Other ID (description, details) | SSA Card | |
| Employer | SELF EMPLOYEED | |
| Previous Financial Inst. | | |
| E-Mail | KYMANG65@YAHOO.COM | |
| Work Phone | | |
| Home Phone: (513) 260-5557 | Mobile Phone: (859) 428-2112 | |
| Birth Date: 07/05/1947 | SSN/TIN: 406-66-6297 | |

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.

| 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) | |
| 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 |
|---------------------|-----------|--|
| PLATINUM BUSINESS | 600034625 | \$ 135168.56 |
| MONEY MARKET2 | | <input type="checkbox"/> Cash <input type="checkbox"/> Check |
| | | \$ _____ <input type="checkbox"/> Cash <input type="checkbox"/> Check |
| | | \$ _____ <input type="checkbox"/> Cash <input type="checkbox"/> Check |

| Services Requested | |
|--------------------------------|---|
| <input type="checkbox"/> ATM | <input type="checkbox"/> Debit/Check Cards (No. Requested: _____) |
| <input type="checkbox"/> _____ | <input type="checkbox"/> _____ |
| <input type="checkbox"/> _____ | <input type="checkbox"/> _____ |

| Backup Withholding Certifications | |
|--|--|
| (If not a "U.S. Person", certify foreign status separately) | |
| <input checked="" type="checkbox"/> 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). | |
| <input checked="" type="checkbox"/> Taxpayer I.D. Number - TIN: 30-0216082 The Taxpayer Identification Number (TIN) shown is my correct taxpayer identification number. | |
| <input checked="" type="checkbox"/> 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. | |
| <input type="checkbox"/> 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: / Not ODP Account | |

Account Agreement

Date: 07/19/2021

Institution Name & Address
FORCHT BANK
PO BOX 55250
LEXINGTON, KY 40555

Internal Use
Account Title & Address
GRANT COUNTY SANITARY SEWER DISTRICT
DIANNE K COOK
PUBLIC FUNDS ACCOUNT
1 FARRELL DRIVE
CRITTENDEN, KY 41030

Owner/Signer Information 1

| | | |
|--|--|---------------------------|
| Name | BRIAN D SIMPSON | |
| Relationship | signer | |
| Address | 5100 SHERMAN MT ZION ROAD DRY RIDGE, KY 41035 | |
| Mailing Address (if different) | | |
| Gov't Issued Photo ID (type, number, state, issue date, exp. date) | Drivers License 10/04/2019 KY | S94-708-952 06/25/2022 |
| Other ID (description, details) | SSA | |
| Employer | BULLOCK PEN WATER DISTRICT | |
| Previous Financial Inst. | | |
| E-Mail | NONE@NONE.COM | |
| Work Phone | 859.428.2112 | |
| Home Phone: | | Mobile Phone: |
| Birth Date: | 05/25/1973 | SSN/TIN: 404-04-9638 |

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.

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 Funds- 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.)

- (1):]
BRIAN D SIMPSON
I.D. # S94-708-952 D.O.B. 05/25/1973
- (2):]
PAUL E HARP
I.D. # H05-348-123 D.O.B. 10/09/1989
- (3):]
I.D. # _____ D.O.B. _____
- (4):]
I.D. # _____ D.O.B. _____

| Owner/Signer Information 2 | |
|--|---|
| Name | PAUL E HARP |
| Relationship | signer |
| Address | 282 ALEXANDER ROAD CRITTENDEN, KY 41030 |
| Mailing Address (if different) | |
| Gov't Issued Photo ID (type, number, state, issue date, exp. date) | Drivers License H05-348-123 11/09/2018 KY 11/09/2022 |
| Other ID (description, details) | SSA |
| Employer | BULLOCK PEN WATER DISTRICT |
| Previous Financial Inst. | |
| E-Mail | NONE@NONE.COM |
| Work Phone | 859-428-2112 |
| Home Phone: 859-393-2344 | Mobile Phone: |
| Birth Date: 10/09/1989 | SSN/TIN: 403-43-3565 |

| 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: |

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.

| 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) | |
| Authorization/Resolution Date | |
| Previous Financial Inst. | |
| E-Mail | |
| Phone | 859-428-2112 |
| EIN: 30-0216082 | Mobile Phone: |

| Account Description | Account # | Initial Deposit/Source |
|---------------------------------|-----------|--|
| PLATINUM BUSINESS MONEY MARKET2 | 600034625 | \$ 135168.56 <input type="checkbox"/> Cash <input type="checkbox"/> Check |
| | | \$ <input type="checkbox"/> Cash <input type="checkbox"/> Check |
| | | \$ <input type="checkbox"/> Cash <input type="checkbox"/> Check |

| Services Requested | |
|------------------------------|---|
| <input type="checkbox"/> ATM | <input type="checkbox"/> Debit/Check Cards (No. Requested: _____) |
| <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> |

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 : / |
|-----------------------------|

Resolution of Lodge, Association or Other Similar Organization

FORCHT BANK

By: GRANT COUNTY SANITARY SEWER DISTRICT

P.O. BOX 55250
LEXINGTON, KY 40555


1 FARRELL DRIVE
CRITTENDEN KY 41030

Referred to in this document as "Financial Institution"

Referred to in this document as "Association"

I, DIANNE K COOK, certify that I am Secretary (clerk) of the above named association organized under the laws of GRANT COUNTY SANITARY SEWER DISTRICT, Federal Employer I.D. Number 30-0216082, and that the resolutions on this document are a correct copy of the resolutions adopted at a meeting of the Association duly and properly called and held on _____ (date). These resolutions appear in the minutes of this meeting and have not been rescinded or modified.

Agents. Any Agent listed below, subject to any written limitations, is authorized to exercise the powers granted as indicated below:

| Name and Title or Position | | Signature | | Facsimile Signature <i>(if used)</i> |
|----------------------------|---|--|---|---|
| DIANNE K COOK | |  | | |
| A. _____ | X | | X | _____ |
| AMY G RUARK | | | | |
| B. _____ | X | | X | _____ |
| CHARLES A GIVIN Sr | | | | |
| C. _____ | X | | X | _____ |
| RODGER W BINGHAM | | | | |
| D. _____ | X | | X | _____ |
| BRIAN D SIMPSON | | | | |
| E. _____ | X | | X | _____ |
| PAUL E HARP | | | | |
| F. _____ | X | | X | _____ |

Powers Granted. (Attach one or more Agents to each power by placing the letter corresponding to their name in the area before each power. Following each power indicate the number of Agent signatures required to exercise the power.)

| Indicate A, B, C, D, E, and/or F | Description of Power | Indicate number of signatures required |
|----------------------------------|--|--|
| _____ | (1) Exercise all of the powers listed in this resolution. | _____ |
| _____ | (2) Open any deposit or share account(s) in the name of the Association. | _____ |
| _____ | (3) Endorse checks and orders for the payment of money or otherwise withdraw or transfer funds on deposit with this Financial Institution. | _____ |
| _____ | (4) Borrow money on behalf and in the name of the Association, sign, execute and deliver promissory notes or other evidences of indebtedness. | _____ |
| _____ | (5) Endorse, assign, transfer, mortgage or pledge bills receivable, warehouse receipts, bills of lading, stocks, bonds, real estate or other property now owned or hereafter owned or acquired by the Association as security for sums borrowed, and to discount the same, unconditionally guarantee payment of all bills received, negotiated or discounted and to waive demand, presentment, protest, notice of protest and notice of non-payment. | _____ |
| _____ | (6) Enter into a written lease for the purpose of renting, maintaining, accessing and terminating a Safe Deposit Box in this Financial Institution. | _____ |
| _____ | (7) Other: | _____ |

Limitations on Powers. The following are the Association's express limitations on the powers granted under this resolution.

Resolutions

The Association named on this resolution resolves that,

- (1) The Financial Institution is designated as a depository for the funds of the Association and to provide other financial accommodations indicated in this resolution.
- (2) This resolution shall continue to have effect until express written notice of its rescission or modification has been received and recorded by the Financial Institution. Any and all prior resolutions adopted by the Association and certified to the Financial Institution as governing the operation of this association's account(s), are in full force and effect, until the Financial Institution receives and acknowledges an express written notice of its revocation, modification or replacement. Any revocation, modification or replacement of a resolution must be accompanied by documentation, satisfactory to the Financial Institution, establishing the authority for the changes.
- (3) The signature of an Agent on this resolution is conclusive evidence of their authority to act on behalf of the Association. Any Agent, so long as they act in a representative capacity as an Agent of the Association, is authorized to make any and all other contracts, agreements, stipulations and orders which they may deem advisable for the effective exercise of the powers indicated in this resolution, from time to time with the Financial Institution, subject to any restrictions on this resolution or otherwise agreed to in writing.
- (4) All transactions, if any, with respect to any deposits, withdrawals, rediscounts and borrowings by or on behalf of the Association with the Financial Institution prior to the adoption of this resolution are hereby ratified, approved and confirmed.

- (5) The Association agrees to the terms and conditions of any account agreement, properly opened by any Agent of the Association. The Association authorizes the Financial Institution, at any time, to charge the Association for all checks, drafts, or other orders, for the payment of money, that are drawn on the Financial Institution, so long as they contain the required number of signatures for this purpose.
- (6) The Association acknowledges and agrees that the Financial Institution may furnish at its discretion automated access devices to Agents of the Association to facilitate those powers authorized by this resolution or other resolutions in effect at the time of issuance. The term "automated access device" includes, but is not limited to, credit cards, automated teller machines (ATM), and debit cards.
- (7) The Association acknowledges and agrees that the Financial Institution may rely on alternative signature and verification codes issued to or obtained from the Agent named on this resolution. The term "alternative signature and verification codes" includes, but is not limited to, facsimile signatures on file with the Financial Institution, personal identification numbers (PIN), and digital signatures. If a facsimile signature specimen has been provided on this resolution, (or that are filed separately by the Association with the Financial Institution from time to time) the Financial Institution is authorized to treat the facsimile signature as the signature of the Agent(s) regardless of by whom or by what means the facsimile signature may have been affixed so long as it resembles the facsimile signature specimen on file. The Association authorizes each Agent to have custody of the Association's private key used to create a digital signature and to request issuance of a certificate listing the corresponding public key. The Financial Institution shall have no responsibility or liability for unauthorized use of alternative signature and verification codes unless otherwise agreed in writing.

Effect on Previous Resolutions. This resolution supersedes resolution dated _____ . If not completed, all resolutions remain in effect.

Certification of Authority

I further certify that the Association has, and at the time of adoption of this resolution had, full power and lawful authority to adopt the resolutions stated above to confer the powers granted above to the persons named who have full power and lawful authority to exercise the same. (Apply seal below where appropriate.)

If checked, the Association is a non-profit lodge, association or similar organization.

(Secretary)

(Attest by Other Officer)

(Attest by Other Officer)

| | |
|--|----------------------------|
| For Financial Institution Use Only | |
| Acknowledged and received on _____ | (date) by _____ (initials) |
| <input type="checkbox"/> This resolution is superseded by resolution dated _____ | |
| Comments: | |
| | |

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
AUGUST 19, 2021**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
AUGUST 19, 2021

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. Grant Circuit Court Litigation Status;
 - ii. Equalization Tank Project Status; and
 - iii. Stimulus Funding Status
5. New business
 - A. HMB Professional Engineering
 - i. Equalization Basin Project
 - B. Brian Simpson/Paul Harp
 - i. Supervisor's Report
 - C. Dianne Cook/Ashley Dyer
 - i. Next Meeting September ^{22,}~~18,~~ 2021? *wed. --*
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
AUGUST 2021 MEETING**

The August 2021 Meeting of the Grant County Sanitary Sewer District was called to order on August 19, 2021, at 3:00 p.m. at the District Headquarters, One Farrell Drive, Crittenden, Kentucky. Present at the meeting were the following: Chairman Charles Givin, and Commissioners, Rodger Bingham, Danny Northcutt, Leo Saylor, and Robert Worthington. Also present were HR Director Ashley Dyer, Dianne Cook, Mr. Chris Stewart and Mr. Benton Hanson of HMB Professional Engineers, Counsel Thomas R. Nienaber, Paul Harp, and Brian Simpson.

The first order of business was a review of the July 2021 Minutes as attached. After discussion, upon Motion of Robert Worthington and second by Danny Northcutt , it was unanimously,

“RESOLVED: that the July 2021 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the July 2021 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 July 2021 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 the litigation now pending in the Grant Circuit Court. He indicated that nothing has happened since the last meeting. Mr. Nienaber requested a status report from Counsel John Wagner. He has not yet heard from Mr. Wagner. Mr. Nienaber indicated he would report as to any developments.
2. Mr. Nienaber inquired as to the status of the Equalization Tank Project. Mr. Hanson reported that the project is now ready for advertisement and solicitation of bids. Mr. Nienaber inquired as to whether there is any indication as to the approximate cost of the Project. Mr. Hanson indicated that bids could be anywhere from \$800,000.00 to \$1,400,000.00. Given the nature of the construction industry at this time, it is difficult to predict. Mr. Nienaber stated that he would contact KACo to obtain an indication as to what the current interest rates are.

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

1. Mr. Hanson reported that the Equalization Tank Project is now ready for advertisement.

Grant County Sanitary Sewer District
Minutes
August 19, 2021

2. Mr. Hanson gave a brief report on the availability of stimulus funding for various projects. Mr. Hanson reported that there are still no set rules for obtaining financing. Commissioner Saylor reported that he spoke with Grant County Judge Executive Dills regarding monies that may be coming to the District through Grant County. At this time, there is no firm answer. Commissioner Saylor reported that Judge Executive Dills will keep the District informed.

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

1. Mr. Harp reviewed with the Commissioners his monthly report as attached.
2. Mr. Harp reported that the new electric panel at the Waller Lift Station should be operational sometime next week.
3. Superintendent Simpson reported that he is going to retire effective July, 2022. With that announcement, Chairman Givin indicated that the Bullock Pen Water District is going to make changes in its management structure. Chairman Givin reported that Bullock Pen Water District will probably return to a management model similar to that in place when Mr. Catlett was Superintendent. Chairman Givin stated that currently, it is expected that Paul Harp will manage the Bullock Pen Water District; Ernie Ryan shall be in charge of the Sewer District; and Josh Workman will serve as supervisor of the distribution systems. Chairman Givin reported that Bullock Pen Water District is moving forward with the replacement and hiring of additional employees as may be necessary.

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

1. Ashley Dyer reported that the District's website is currently being set up. Completion should be met very soon.
2. Dianne Cook reported that the next regular meeting is scheduled for September 16, 2021. Due to conflicts of schedule, the Bullock Pen Water District changed its meeting to September 22, 2021. Upon motion and second, it was unanimously,

“RESOLVED: that the District reschedule its monthly meeting for September 22, 2021. Dianne Cook is hereby directed to make the appropriate advertisements.”

Grant County Sanitary Sewer District
Minutes
August 19, 2021

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

GRANT COUNTY SANITARY SEWER DISTRICT


BY: Charles Givin
CHARLES GIVIN, CHAIRMAN

ATTEST:
Danny Northcutt
DANNY NORTHCUTT, SECRETARY

**WARRANTS
AUGUST, 2021**

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 | \$1,119.60 |
| Forcht Bank | Website Maint/Marking Flags & Sw Plan | \$173.46 |
| Owen Electric Coop. Inc. | Electric services | \$4,820.45 |
| Duke Energy | Electric services | \$2,461.42 |
| Pace Analytical | Sample Analysis 07/21 | \$842.00 |
| CCP Industries | Gloves & Paper Towels | \$471.20 |
| Best Way Disposal | Dumpster P/U 8/21 | \$72.57 |
| GCSSD | Sewer Plant Svcs | \$32.35 |
| Bullock Pen Water District | Water Bills | \$323.96 |
| Flush Sanitation | 12 Lds Sludge Hauling | \$1,800.00 |
| Citco Water | Sewer pPlant Chemicals | \$2,609.14 |
| Ky. State Treasurer | Sales & Use Tax 07/21 | \$291.74 |
| KOI Enterprises | Truck 21 Maint. | \$360.40 |
| Bullock Pen Water District | Management Fee - 07/21 | \$18,294.14 |
| Morris & Bressler, PSC | Accounting Svcs 07/21 | \$1,174.17 |
| Saveco North America Inc. | Sewer Plant Repair | \$468.79 |
| Smartbill | Billing/Postage 08/21 | \$868.28 |
| Hach | Sewer Sampling Equipment | \$978.16 |
| Jags Environmental | Waller Lift Stn. Repair | \$1,180.00 |
| | TOTAL | \$47,834.69 |


Charles Givin, Chairman


Danny Northcutt, Secretary

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
JULY, 2021**

GROSS RECEIPTS \$ 80,036.08

DISBURSEMENTS

| | |
|-------------------------|------------------|
| UTILITIES | \$ 7,415.79 |
| SALARIES - NET | 454.25 |
| MILEAGE | 0.00 |
| MAINTENANCE & OPERATION | 35,323.39 |
| SUPPLIES | 2,507.34 |
| GENERAL | <u>14,386.83</u> |

TOTAL DISBURSEMENTS 60,087.60

NET \$ 19,948.48

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

Grant County Sanitary Sewer District
July, 2021

BANK BALANCES:

FORCHT BANK

| | |
|---------------------------|--------------|
| Revenue | \$235,192.95 |
| Maintenance & Operations | \$44,656.61 |
| Merchant Services Acct | \$188,764.09 |
| Loans Replacement Reserve | \$27,050.00 |

**GRANT CO SANITARY SEWER DISTRICT
JULY, 2021**

WARRANTS

| | | | |
|-----------|---------------------|----------------|------------------------------|
| 7/9/2021 | DANIEL J MELCHER | 66.76 | CUSTOMER REFUND |
| 7/15/2021 | ART'S RENTAL | 364.00 | BUSHHOG RENTAL |
| 7/15/2021 | BEST WAY DISPOSAL | 72.57 | DUMPSTER P/U 07/21 |
| 7/15/2021 | BULLOCK PEN WATER | 412.50 | REIM 1/2 CYBER POLICY |
| 7/15/2021 | CHEMICALS, INC. | 1875.00 | SEWER PLANT CHEMICALS |
| 7/15/2021 | CLEAR CHOICE | 575.94 | GRAVEL FOR LIFT STNS |
| 7/15/2021 | CONRAD'S TIRE CO. | 597.92 | TIRES FOR RANGER TRUCK |
| 7/15/2021 | CONSOLIDATED PIPE | 829.52 | PIPE FOR LPGP - RIDGE RD |
| 7/15/2021 | HELLMANN LUMBER | 508.71 | 491 PUMP STN REPAIRS |
| 7/15/2021 | KY STATE TREASURER | 274.57 | SALES & USE TAX 06/21 |
| 7/15/2021 | MORRIS & BRESSLER | 982.92 | ACCOUNTING SVCS 0621 |
| 7/15/2021 | WASCON, INC. | 326.10 | E-1 SIMPLEX CONTROL PANEL |
| 7/15/2021 | PACE ANALYTICAL | 2105.00 | LAB ANALYSIS |
| 7/15/2021 | BULLOCK PEN WATER | 18556.09 | MGT FEE - 06/21 |
| 7/15/2021 | BULLOCK PEN WATER | 363.56 | WATER SVCS |
| 7/25/2021 | OWEN ELECTRIC | 4564.56 | ELECTRIC SVCS |
| 7/20/2021 | GCSSD | 32.35 | SEWER SVCS |
| 7/23/2021 | DUKE ENERGY | 2382.75 | ELECTRIC SVCS |
| 7/21/2021 | CHARLES A GIVIN | 90.85 | COMMISSIONERS FEE |
| 7/21/2021 | DAN NORTHCUTT | 90.85 | COMMISSIONERS FEE |
| 7/21/2021 | LEO L SAYLOR | 90.85 | COMMISSIONERS FEE |
| 7/21/2021 | ROBERT H WORTHINGT | 90.85 | COMMISSIONERS FEE |
| 7/21/2021 | RODGER W BINGHAM | 90.85 | COMMISSIONERS FEE |
| 7/20/2021 | GC OCCUPATIONAL TAX | 22.50 | PAYROLL TAX |
| 7/23/2021 | FORCHT BANK | 124.98 | WEBSVCS & SUPPLIES |
| 7/23/2021 | CCP INDUSTRIES | 219.45 | SW PLANT SUPPLIES |
| 7/23/2021 | FLUSH SANITATION | 1800.00 | SLUDGE HAULING 07/21 |
| 7/23/2021 | HMB PROFESSIONAL | 1515.00 | ENG SVCS GEN & NEW PROJ. |
| 7/23/2021 | JAGS ENVIRONMENTAL | 360.00 | VACUUM PUMP REPAIR KITS |
| 7/23/2021 | SMARTBILL | 880.38 | BILLING/POSTAGE 07/21 |
| 7/23/2021 | BULLOCK PEN WATER | 1097.70 | REIMB INS. PREM |
| 7/23/2021 | CITY OF CRITTENDEN | 7610.50 | TRASH COLLECTIONS 06/21 |
| 7/29/2021 | ADVANCED ANALYTICA | 154.24 | SW PLANT TEST KITS |
| 7/29/2021 | CONSOLIDATED PIPE | 187.00 | LPGP INSTALL @ RIDGE RD |
| 7/29/2021 | CRITT FARM LAWN GAR | 117.92 | AG LIME |
| 7/29/2021 | THOMAS R NIENABER | 1160.00 | ATTORNEY FEES 06/22-07/20/21 |
| 7/8/2021 | BB&T | <u>9492.86</u> | LOAN PAYMENT |

TOTAL DISBURSEMENTS 60087.60

MORRIS & BRESSLER

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

The accompanying financial statements of Grant County Sanitary Sewer District as of and for the months ended July 31, 2021, were not subjected to an audit, review, or compilation engagement by us and we do not express an opinion, a conclusion, nor provide any assurance on them.

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

August 18, 2021

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, 2021

| | Jul 31, 21 |
|---|---------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 126 · RESTRICTED CASH | 91,797.97 |
| 131.07 · CIB-MAINTENANCE & OPERATION FOR | 48,414.74 |
| 131.02 · CIB-REVENUE-MERCHANT ACCOUNT | 188,731.63 |
| 131.06 · CIB-REVENUE - FORCHT | 235,192.95 |
| 135 · CERTIFICATES OF DEPOSIT | 133,942.89 |
| Total Checking/Savings | 698,080.18 |
| Other Current Assets | |
| 141 · CUSTOMER ACCOUNTS RECEIVABLE | 109,678.21 |
| 141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS | -9,900.00 |
| 141.02 · ACCOUNTS RECEIVABLE-UNBILLED | 37,973.42 |
| 142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD | 78,045.72 |
| 142.02 · ACCOUNTS RECEIVABLE-OTHER | 6,741.76 |
| 162 · PREPAYMENTS | 10,248.11 |
| 171 · ACCRUED INTEREST RECEIVABLE | 1,225.67 |
| 174.03 · UNAMORTIZED RATE CASE EXP | 4,525.80 |
| Total Other Current Assets | 238,538.69 |
| Total Current Assets | 936,618.87 |
| 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 | 54,161.25 |
| Total 105 · CONSTRUCTION IN PROGRESS | 87,659.79 |
| 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 | 46,093.29 |
| 108.1 · ACCUMULATED DEPRECIATION | -2,883,657.00 |
| Total Fixed Assets | 6,217,538.68 |
| Other Assets | |
| 188.1 · DEFERRED RATE CASE EXP | 13,200.31 |
| Total Other Assets | 13,200.31 |
| TOTAL ASSETS | 7,167,357.86 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | 39,297.75 |
| Credit Cards | 173.46 |
| Other Current Liabilities | |
| 236 · ACCRUED PAYROLL TAXES | 267.75 |
| 241 · TAX COLLECTIONS PAYABLE | 567.00 |
| 245 · CUR LIAB PAY FR RESTRICT ASSETS | |
| 231.01 · TRASH COLLECTION PAYABLE | 10,287.55 |
| 235 · CUSTOMER DEPOSITS | 42,540.85 |

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of July 31, 2021

| | Jul 31, 21 |
|---|---------------------|
| 238 · ACCRUED INT ON KIA PHASE I | 624.34 |
| 239 · ACCRUED INT ON KIA PHASE II | 3,473.32 |
| 240 · ACCRUED INT ON BB&T LEASE | 427.19 |
| 243 · CURRENT PORTION OF LTD | 163,051.40 |
| Total 245 · CUR LIAB PAY FR RESTRICT ASSETS | 220,404.65 |
| Total Other Current Liabilities | 221,239.40 |
| Total Current Liabilities | 260,710.61 |
| Long Term Liabilities | |
| 220 · NOTE PAYABLE - KIA - PHASE I | 124,868.14 |
| 221 · NOTE PAYABLE - KIA - PHASE II | 694,664.55 |
| 222 · CAPITAL LEASE - BB&T | 175,839.65 |
| 224 · LESS CURR PORTION OF LTD | -163,051.40 |
| Total Long Term Liabilities | 832,320.94 |
| Total Liabilities | 1,093,031.55 |
| Equity | |
| 3020 · NET POSITION | |
| 3000 · INV IN CAP ASSETS LESS REL DEBT | 5,222,166.34 |
| 3001 · RESTRICTED | 22,525.15 |
| 3010 · UNRESTRICTED | 762,620.40 |
| Total 3020 · NET POSITION | 6,007,311.89 |
| Net Income | 67,014.42 |
| Total Equity | 6,074,326.31 |
| TOTAL LIABILITIES & EQUITY | 7,167,357.86 |

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

July 2021

| | Jul 21 | Jul 20 | \$ Change |
|---------------------------------------|-------------------------|-------------------------|-------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 63,310.54 | 77,522.67 | -14,212.13 |
| 470 · FORFEITED DISCOUNTS | 710.96 | 0.00 | 710.96 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 1,554.39 | 1,047.76 | 506.63 |
| Total Income | <u>65,575.89</u> | <u>78,570.43</u> | <u>-12,994.54</u> |
| Gross Profit | 65,575.89 | 78,570.43 | -12,994.54 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 16,990.00 | 17,131.80 | -141.80 |
| 407 · AMORTIZATION EXPENSE | 377.15 | 377.15 | 0.00 |
| 408 · TAXES OTHER THAN INCOME | 38.25 | 38.25 | 0.00 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 500.00 | 500.00 | 0.00 |
| 615 · PURCHASED POWER | 7,283.21 | 7,465.59 | -182.38 |
| 618 · TREATMENT PLANT CHEMICALS | 0.00 | 1,917.78 | -1,917.78 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 1,515.00 | 292.50 | 1,222.50 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 1,174.17 | 1,950.00 | -775.83 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 1,160.00 | 616.25 | 543.75 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 16,179.00 | 12,970.00 | 3,209.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 1,263.00 | 1,656.74 | -393.74 |
| 635 · OPERATING EXPENSES | 6,897.16 | 10,558.27 | -3,661.11 |
| 642 · RENT OF EQUIPMENT | 364.00 | 1,274.11 | -910.11 |
| 650 · TRANSPORTATION EXPENSE | 653.86 | 720.24 | -66.38 |
| 656 · INSURANCE-VEHICLE | 310.48 | 264.61 | 45.87 |
| 657 · INSURANCE-GENERAL LIABILITY | 689.21 | 536.21 | 153.00 |
| 658 · INSURANCE - PROPERTY | 326.22 | 310.46 | 15.76 |
| 659 · INSURANCE-OTHER | 68.92 | 98.20 | -29.28 |
| 670 · BAD DEBT EXPENSE | 0.00 | 0.00 | 0.00 |
| 675 · MISCELLANEOUS EXPENSE | -550.00 | 32.48 | -582.48 |
| Total Expense | <u>55,239.63</u> | <u>58,710.64</u> | <u>-3,471.01</u> |
| Net Ordinary Income | 10,336.26 | 19,859.79 | -9,523.53 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 36.75 | 154.11 | -117.36 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 3,000.00 | 0.00 | 3,000.00 |
| Total Other Income | <u>3,036.75</u> | <u>154.11</u> | <u>2,882.64</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 2,476.75 | 2,864.62 | -387.87 |
| Total Other Expense | <u>2,476.75</u> | <u>2,864.62</u> | <u>-387.87</u> |
| Net Other Income | 560.00 | -2,710.51 | 3,270.51 |
| Net Income | <u><u>10,896.26</u></u> | <u><u>17,149.28</u></u> | <u><u>-6,253.02</u></u> |

GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES
 January through July 2021

| | Jan - Jul 21 | Jan - Jul 20 | \$ Change |
|---------------------------------------|-------------------------|-------------------------|------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 463,010.42 | 483,374.04 | -20,363.62 |
| 470 · FORFEITED DISCOUNTS | 4,849.52 | 1,521.92 | 3,327.60 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 8,955.32 | 7,741.92 | 1,213.40 |
| Total Income | <u>476,815.26</u> | <u>492,637.88</u> | <u>-15,822.62</u> |
| Gross Profit | 476,815.26 | 492,637.88 | -15,822.62 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 118,930.00 | 119,922.60 | -992.60 |
| 407 · AMORTIZATION EXPENSE | 2,640.05 | 377.15 | 2,262.90 |
| 408 · TAXES OTHER THAN INCOME | 1,901.60 | 1,695.45 | 206.15 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 3,500.00 | 3,400.00 | 100.00 |
| 615 · PURCHASED POWER | 46,886.46 | 47,051.94 | -165.48 |
| 618 · TREATMENT PLANT CHEMICALS | 11,402.91 | 10,687.55 | 715.36 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 2,962.50 | 2,340.00 | 622.50 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 21,375.02 | 22,009.50 | -634.48 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 5,927.50 | 6,398.38 | -470.88 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 98,708.00 | 90,790.00 | 7,918.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 12,243.37 | 12,106.07 | 137.30 |
| 635 · OPERATING EXPENSES | 64,554.74 | 82,881.43 | -18,326.69 |
| 642 · RENT OF EQUIPMENT | 364.00 | 1,274.11 | -910.11 |
| 650 · TRANSPORTATION EXPENSE | 4,825.43 | 2,028.85 | 2,796.58 |
| 656 · INSURANCE-VEHICLE | 1,907.66 | 1,852.27 | 55.39 |
| 657 · INSURANCE-GENERAL LIABILITY | 4,173.53 | 3,753.51 | 420.02 |
| 658 · INSURANCE - PROPERTY | 1,924.16 | 2,173.22 | -249.06 |
| 659 · INSURANCE-OTHER | 481.24 | 452.02 | 29.22 |
| 660 · ADVERTISING EXPENSE | 10.28 | 8.56 | 1.72 |
| 670 · BAD DEBT EXPENSE | 0.00 | 0.00 | 0.00 |
| 675 · MISCELLANEOUS EXPENSE | 0.00 | 32.18 | -32.18 |
| Total Expense | <u>404,718.45</u> | <u>411,234.79</u> | <u>-6,516.34</u> |
| Net Ordinary Income | 72,096.81 | 81,403.09 | -9,306.28 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 1,099.09 | 1,799.03 | -699.94 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 12,000.00 | 2,000.00 | 10,000.00 |
| Total Other Income | <u>13,099.09</u> | <u>3,799.03</u> | <u>9,300.06</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 18,181.48 | 20,861.41 | -2,679.93 |
| Total Other Expense | <u>18,181.48</u> | <u>20,861.41</u> | <u>-2,679.93</u> |
| Net Other Income | -5,082.39 | -17,062.38 | 11,979.99 |
| Net Income | <u><u>67,014.42</u></u> | <u><u>64,340.71</u></u> | <u><u>2,673.71</u></u> |

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through July 2021

| | Jan - Jul 21 | Budget | \$ Over Budget |
|---------------------------------------|-------------------------|-------------------------|-------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 463,010.42 | 461,900.25 | 1,110.17 |
| 470 · FORFEITED DISCOUNTS | 4,849.52 | 5,833.00 | -983.48 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 8,955.32 | 8,342.00 | 613.32 |
| Total Income | <u>476,815.26</u> | <u>476,075.25</u> | <u>740.01</u> |
| Gross Profit | 476,815.26 | 476,075.25 | 740.01 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 118,930.00 | 147,512.00 | -28,582.00 |
| 407 · AMORTIZATION EXPENSE | 2,640.05 | 1,458.00 | 1,182.05 |
| 408 · TAXES OTHER THAN INCOME | 1,901.60 | 1,183.00 | 718.60 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 3,500.00 | 3,500.00 | 0.00 |
| 615 · PURCHASED POWER | 46,886.46 | 48,095.00 | -1,208.54 |
| 618 · TREATMENT PLANT CHEMICALS | 11,402.91 | 11,667.00 | -264.09 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 2,962.50 | 3,791.00 | -828.50 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 21,375.02 | 18,375.00 | 3,000.02 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 5,927.50 | 3,792.00 | 2,135.50 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 98,708.00 | 92,831.00 | 5,877.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 12,243.37 | 12,235.00 | 8.37 |
| 620 · MATERIALS AND SUPPLIES | 0.00 | 20,015.00 | -20,015.00 |
| 635 · OPERATING EXPENSES | 64,554.74 | 65,412.00 | -857.26 |
| 642 · RENT OF EQUIPMENT | 364.00 | 558.00 | -194.00 |
| 650 · TRANSPORTATION EXPENSE | 4,825.43 | 1,750.00 | 3,075.43 |
| 656 · INSURANCE-VEHICLE | 1,907.66 | 1,852.00 | 55.66 |
| 657 · INSURANCE-GENERAL LIABILITY | 4,173.53 | 3,754.00 | 419.53 |
| 658 · INSURANCE - PROPERTY | 1,924.16 | 2,173.50 | -249.34 |
| 659 · INSURANCE-OTHER | 481.24 | 481.00 | 0.24 |
| 660 · ADVERTISING EXPENSE | 10.28 | 59.00 | -48.72 |
| 670 · BAD DEBT EXPENSE | 0.00 | 4,900.00 | -4,900.00 |
| 675 · MISCELLANEOUS EXPENSE | 0.00 | 35.00 | -35.00 |
| Total Expense | <u>404,718.45</u> | <u>445,428.50</u> | <u>-40,710.05</u> |
| Net Ordinary Income | 72,096.81 | 30,646.75 | 41,450.06 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 1,099.09 | 1,575.00 | -475.91 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 12,000.00 | 7,000.00 | 5,000.00 |
| Total Other Income | <u>13,099.09</u> | <u>8,575.00</u> | <u>4,524.09</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 18,181.48 | 17,557.75 | 623.73 |
| Total Other Expense | <u>18,181.48</u> | <u>17,557.75</u> | <u>623.73</u> |
| Net Other Income | -5,082.39 | -8,982.75 | 3,900.36 |
| Net Income | <u><u>67,014.42</u></u> | <u><u>21,664.00</u></u> | <u><u>45,350.42</u></u> |

Grant Co. Sanitary Sewer District

Supervisor's Report

July

23rd) – Mowed the grounds at the Sewer Plant.

- Pulled debris from all 4 plants at the Sewer Plant.
- Pulled and cleared debris from the influent bar screens at the Sewer Plant.

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

27th) – Mowed the grounds at the Sewer Plant.

30th) – Pulled debris from all 4 plants at the Sewer Plant.

- Pulled and cleared debris from the influent bar screens at the Sewer Plant.
- Pulled pump #1 at Vincent lift station due to high amps, unclogged the pump and reinstalled it into the pit.

August

2nd) – Pulled debris from all 4 plants at the Sewer Plant.

5th) – Replaced the pump head on the chlorine pump at the Sewer Plant.

- Completed monthly lift station inspections.

6th) – Push under Ridge Rd. for a future low pressure grinder pump install.

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

12th) – Installed a new low pressure grinder pump pit on Ridge Rd.

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

July 23, 2021

Bullock Pen Water District
Grant County Sanitary Sewer District
1 Farrel Drive
Crittenden, KY 41030
Attention: Ashley Dyer
Amy Johnson Ruark
Dianne Cook

Via Email

In re: Open Records Policies and Procedures

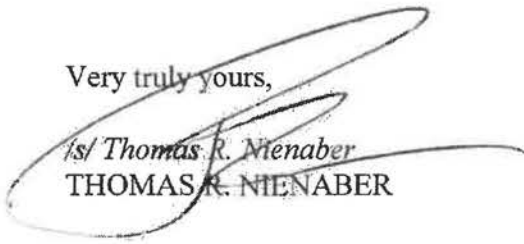
Good Morning Ladies:

Attached is a letter that I am sending to all Commissioners of the Districts. You will note in this letter, I have included certain directives regarding the protocol for signing and logging these Certificates. Please review the attached correspondence and set up the various files accordingly. I would also like each of you to follow-up with the Commissioners to make sure they follow through with signing and forwarding these documents to the Attorney General.

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

Thanks.

Very truly yours,


/s/ Thomas R. Nienaber
THOMAS R. NIENABER

TRN/krp

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
SEPTEMBER 22, 2021**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
SEPTEMBER 22, 2021

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. Grant Circuit Court Litigation Status;
 - ii. Equalization Tank Project Status;
 - iii. Stimulus Funding Status;
 - iv. CDBG-CV Certification; and
5. New business
 - A. HMB Professional Engineering
 - i. Equalization Basin Project
 - B. Brian Simpson/Paul Harp
 - i. Supervisor's Report
 - C. Dianne Cook/Ashley Dyer
 - i. Next Meeting October 21, 20
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
SEPTEMBER 2021 MEETING**

The September 2021 Meeting of the Grant County Sanitary Sewer District was called to order on September 22, 2021, at 3:00 p.m. at the District Headquarters, One Farrell Drive, Crittenden, Kentucky. Present at the meeting were the following: Chairman Charles Givin, and Commissioners, Rodger Bingham, Danny Northcutt, Leo Saylor, and Robert Worthington. Also present were HR Director Ashley Dyer, Dianne Cook, Mr. Christopher Stewart and Mr. Benton Hanson of HMB Professional Engineers, Counsel Thomas R. Nienaber, Paul Harp, and Brian Simpson.

The first order of business was a review of the August 2021 Minutes as attached. After discussion, upon Motion of Leo Saylor and second by Robert Worthington, it was unanimously,

“RESOLVED: that the August 2021 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the August 2021 Profit and Loss Statement and Warrants as attached. After discussion, upon motion of Rodger Bingham and second by Danny Northcutt, it was unanimously,

“RESOLVED: that the August 2021 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 the EQ Project. Benton Hanson reported that the bid opening is currently scheduled for September 30, 2021, at 11:00 a.m. Mr. Hanson expects to receive 4 or 5 bids. Mr. Hanson reported that he is receiving inquiries from various contractors as to whether or not the District would consider adjusting the contract price after construction is commenced if a successful contractor incurs significant increases in material costs. Mr. Hanson stated that some of the bidders have suggested that their material suppliers are quoting prices for materials with a caveat that if a price increase is incurred subsequent to the initial quote, that additional cost would be passed onto the contractor. Mr. Nienaber stated that the original bid package does not require the District to allow a successful contractor to pass on that additional cost to the District. Mr. Nienaber also cautioned Mr. Hanson that any inquiries seeking “price relief” from potential bidders should not be addressed prior to the bid opening. Addressing such inquiries prior to the bid opening could give one contractor an advantage over another and put into question the bidding process. Mr. Nienaber stated that if a successful contractor does incur significant increases in materials after the contract is awarded, it would be within the discretion of the District to allow that price increase to be passed

Grant County Sanitary Sewer District
Minutes
September 22, 2021

onto the District through additional compensation to the contractor. Mr. Nienaber also indicated that giving a successful contractor leeway in passing on price increases could be very problematic to the District. For example, what constitutes a “substantial increase” in material costs? In addition, it should be the responsibility of the contractor to anticipate price increases in preparing his or her initial bid. Mr. Nienaber also commented that the EQ Project, for the most part, has two main material components being concrete and steel. The bidding contractors should consider that when preparing their bids. Mr. Nienaber also inquired as to whether or not a successful contractor would agree to lower their price for the EQ Project if material prices are reduced in cost? Probably not.

2. Mr. Nienaber presented to the District a new utility funding program being made available to utility services in Kentucky. This program is known as the CDBG – CV Coronavirus Response Grant Program (“CDBG”). This program makes funding available for utility customers who have delinquent utility bills. Utilities covered under this program include water, sewer, electric, and gas. Mr. Nienaber does not know if it covers telephone and internet service. Mr. Nienaber reviewed with the Commissioners his September 21, 2021 correspondence which outlines the program. Ashley Dyer also provided comment. Mr. Nienaber indicated that the positive thing about this program is that it is completely administered by the Northern Kentucky Community Action Commission (“NKCAC”). The District would not be required to determine customer eligibility or make a determination as to the amount of benefits due. That will be exclusively covered by NKCAC. After considerable discussion, upon motion of Robert Worthington and second by Leo Saylor, it was unanimously,

“RESOLVED: that the District participate in the CDBG - CV Coronavirus Response Grant Program. Ashley Dyer is hereby authorized to execute the CDBG – CV Utility Provider Certification (attached), and submit the executed copy to the appropriate governmental entities.”

3. Mr. Nienaber gave a report on the status of the Garrison litigation. Mr. Nienaber reviewed with the Commissioners the response to various discovery Requests submitted by Plaintiff’s counsel to the Bullock Pen Water District. Mr. Nienaber commented that he is still puzzled as to why the District has not been made a party to the overall litigation. Mr. Nienaber has scheduled a meeting with the insurance counsel on Wednesday, September 29, 2021 to review the status of the case and to prepare responses

Grant County Sanitary Sewer District
Minutes
September 22, 2021

to the various discovery Requests. At that time, Mr. Nienaber will discuss the possibility of filing a Motion to Dismiss the Bullock Pen Water District.

4. Mr. Nienaber inquired as to the status of availability of Stimulus Funding. Mr. Stewart gave a full report. Currently, Senate Bill 36 has set aside \$250,000,000 for development projects. Of this sum, \$150,000,000 is allocated to Water & Sewer Projects only. The money is distributed to counties based on population. \$50,000,000 of the overall fund is earmarked for providing additional funding for base projects that do not have sufficient funds. The remaining \$50,000,000 is for waterline projects that generate new customer service. Mr. Stewart reported that the \$250,000,000 fund is administered by the Kentucky Infrastructure Authority ("KIA"). Based upon preliminary reports, it appears that Grant County will receive \$920,000.00.

These funds are to be distributed by the County through the NKADD. Utilities within a County will be given the opportunity to reach an amicable distribution of the County funding. If that is not possible, then the NKADD will make that decision. The Commissioners and Chairman Givin suggested that the District stay in constant contact with the NKADD (Mr. Jeffrey Burt) to express the District's request for as much money as possible. Mr. Hanson reported that the District is already on the Agenda with Grant County. He also reported that project profiles have been submitted to NKADD for consideration. The deadline for utilities to submit project profiles is November 15, 2021. Superintendent Simpson reported that he has been communicated with Judge Executive Dills. No definitive word has been received as to how much funding the District will receive from Grant County. Mr. Nienaber suggested that the District appoint a "contact person" to serve as a liaison to the NKADD. After discussion, it was decided that Brian Simpson serve in that capacity.

5. Mr. Nienaber inquired as to the status of the new website. Ashley Dyer reported that a preliminary draft of the website has been completed. She shared that with the Commissioners. Mr. Nienaber recommended that copies of the website be sent to all Commissioners for their review and comment. Ashley Dyer reported that she intends to make a few minor modifications to the website over the next couple of weeks or so. Ashley Dyer reported that she would keep the Commissioners updated as to any changes.

The next order of business was a report by HMB Professional Engineers, Inc., Mr. Benton Hanson and Mr. Christopher Stewart as follows:

1. See discussions above under Counsel Nienaber's report.

The next order of business was a report by Superintendents Simpson and Harp as follows:

Grant County Sanitary Sewer District
Minutes
September 22, 2021

1. Superintendent Simpson shared with the Commissioners his Superintendent Report as attached.
2. Paul Harp reported that the Division of Water conducted a thorough inspection of the District in September. He reported that the inspection went very well.
3. Paul Harp reported that the Waller Drive Lift Station electric panel has not yet been delivered. He is hopeful that the panel will be delivered in mid-October, 2021. Once it is received, installation should occur quickly.
4. Superintendent Simpson reported that he has spoken with representatives from the City of Crittenden regarding the availability of possible grant money for District Projects. Superintendent Simpson stated that the District will definitely need a new digester system in the foreseeable future. HMB Professional Engineering, Inc., has previously prepared a Project Profile and Cost Analysis for a Digester System as attached. The projected and estimated cost of a Digester System is approximately \$821,000.00 (see attached). Superintendent Catlett reported that the sanitary sewer treatment plant is currently operating at 82% capacity. If a new Digester System is installed, the District could lower its operating capacity to 68%. This would provide the District a considerable amount of room for expansion in production capacity. This increase would definitely benefit the City of Crittenden for future residential and commercial developments. It was recommended that Superintendent Simpson further negotiate with the City of Crittenden in order to obtain firm commitments for grant contributions on the part of the City of Crittenden. Superintendent Simpson should report at the next meeting.
5. Commissioner Saylor inquired as to whether or not the District is experiencing any problems in obtaining materials and parts in light of current issues facing shipping companies and the like. Superintendent Simpson stated that they are keeping a very close eye on the supply chain and to date there have been no significant problems.

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

1. Ms. Cook reported that the next meeting is scheduled for October 21, 2021.

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

Grant County Sanitary Sewer District
Minutes
September 22, 2021

GRANT COUNTY SANITARY SEWER DISTRICT

BY: *Charles Givin*
CHARLES GIVIN, CHAIRMAN

ATTEST:
Danny Northcutt
DANNY NORTHCUTT, SECRETARY

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
AUGUST, 2021**

| | | |
|----------------------------|------------------|----------------------------|
| GROSS RECEIPTS | | \$ 75,988.78 |
| DISBURSEMENTS | | |
| UTILITIES | \$ 7,710.75 | |
| SALARIES - NET | 454.25 | |
| MILEAGE | 0.00 | |
| MAINTENANCE & OPERATION | 35,964.93 | |
| SUPPLIES | 2,349.50 | |
| GENERAL | <u>16,781.39</u> | |
| TOTAL DISBURSEMENTS | | <u>63,260.82</u> |
| NET | | <u><u>\$ 12,727.96</u></u> |

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

Grant County Sanitary Sewer District
August, 2021

BANK BALANCES:

FORCHT BANK

| | |
|---------------------------|--------------|
| Revenue | \$273,179.62 |
| Maintenance & Operations | \$29,271.57 |
| Merchant Services Acct | \$266,836.31 |
| Loans Replacement Reserve | \$27,050.00 |

**GRANT CO SANITARY SEWER DISTRICT
AUGUST, 2021**

WARRANTS

| | | | |
|-----------|------------------------|----------------|------------------------------|
| 8/5/2021 | THE CINCINNATI INS. CO | 1119.50 | INS. POLICY PYMT |
| 8/16/2021 | FORCHT BANK | 173.46 | WEBSVCS & SUPPLIES |
| 8/16/2021 | BEST WAY DISPOSAL | 72.57 | DUMPSTER PICKUP |
| 8/16/2021 | CCP INDUSTRIES, INC. | 471.20 | TOWELS & GLOVES - SW PLANT |
| 8/16/2021 | CITCO WATER | 2609.14 | SW PLANT CHEMICALS |
| 8/16/2021 | FLUSH SANITATION | 1800.00 | 12 LDS SLUDGE HAULING |
| 8/16/2021 | KOI ENTERPRISES, INC. | 360.40 | RANGER TRUCK - PARTS |
| 8/16/2021 | MORRIS & BRESSLER | 1174.17 | ACCOUNTING SVCS 07/21 |
| 8/16/2021 | PACE ANALYTICAL | 421.00 | LAB ANALYSIS |
| 8/19/2021 | CHARLES A GIVIN | 90.85 | COMMISSIONER FEE |
| 8/19/2021 | DAN NORTHCUTT | 90.85 | COMMISSIONER FEE |
| 8/19/2021 | LEO L. SAYLOR | 90.85 | COMMISSIONER FEE |
| 8/19/2021 | ROBERT H WORTHINGT | 90.85 | COMMISSIONER FEE |
| 8/19/2021 | RODGER W BINGHAM | 90.85 | COMMISSIONER FEE |
| 8/20/2021 | BULLOCK PEN WATER | 56.88 | REIMB FOR MARKING FLAGS -SW |
| 8/20/2021 | CITY OF CRITTENDEN | 10287.55 | TRASH COLL - 07/21 |
| 8/20/2021 | CONRAD'S TIRE CO | 89.95 | RANGER TRUCK ALIGNMENT |
| 8/20/2021 | HACH COMPANY | 978.16 | SEWER PLNT SAMPLING EQUIP |
| 8/20/2021 | JAGS ENVIRONMENTAL | 1180.00 | WALLER PUMP STN - REPAIR |
| 8/20/2021 | KY STATE TREAS. | 291.74 | SALES & USE TAX 07/21 |
| 8/20/2021 | ENVIRO-CARE CO. | 483.79 | SW PLANT REPAIRS |
| 8/20/2021 | SMARTBILL | 1991.03 | BILLING & POSTAGE 08/21 |
| 8/20/2021 | THOMAS R NIENABER | 797.50 | ATTORNEY FEES 07/21-08/18/21 |
| 8/23/2021 | OWEN ELECTRIC COOP | 4820.45 | ELECTRIC SVCS |
| 8/20/2021 | GCSSD | 32.35 | SEWER SVCS |
| 8/15/2021 | BULLOCK PEN WATER | 323.96 | WATER SVCS |
| 8/8/2021 | BB&T | 9492.86 | LOAN PAYMENT |
| 8/20/2021 | DUKE ENERGY | 2461.42 | ELECTRIC SVCS |
| 8/30/2021 | BULLOCK PEN WATER | 18294.14 | MANAGEMENT FEE 07/21 |
| 8/30/2021 | CCP INDUSTRIES, INC. | 219.45 | PAPER TOWELS - SW PLANT |
| 8/30/2021 | PACE ANALYTICAL | 1684.00 | SAMPLE ANALYSIS |
| 8/30/2021 | THE CINCINNATI INS. CO | <u>1119.90</u> | INSURANCE PREM. |

TOTAL DISBURSEMENTS 63260.82

WARRANTS
SEPTEMBER, 2021

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 & Xtra Postage 09/21 | 1275.05 |
| BB&T | Loan Payment | \$9,492.86 |
| Consolidated Pipe | Pipe - Leak Repair | \$57.00 |
| Bullock Pen Water District | Management Agreement 08/21 | \$18,899.21 |
| Hellmann Lumber | Russell LPGP Install | \$66.87 |
| Hach Company | Sw Plant - Equipment Maint. Contract | \$2,557.00 |
| Duke Energy Inc. | Electric Services | \$1,964.17 |
| Ky State Treasurer | Sales & Use Tax 08/21 | \$483.51 |
| GCSSD | Sewer Svcs | \$32.35 |
| Owen Electric Coop. Inc. | Electric Services | \$4,635.55 |
| Morris & Bressler, PSC | Accounting Svcs 08/21 | \$2,080.42 |
| Bullock Pen Water District | Water Svcs | \$314.32 |
| Grant Co. News | Advertisement - EQ BasinBid Adv. | 215.00 |
| HMB Engineering | General Engineering Svcs | \$2,227.50 |
| Orr Safety | Gas Monitor & Alerts | \$610.29 |
| Aerzen USA Corporation | Blower Oil | \$506.13 |
| Best Way Disposal | Dumpster pickup 09/21 | \$75.28 |
| Consolidated Pipe | Leak Repair | \$78.11 |
| Critt Farm Lawn & Garden | Ag Lime - Sewer Plant | \$145.93 |
| Flush Sanitation | 12 Lds Sludge Hauling | \$1,800.00 |
| Thomas R. Nienaber | Attorney Fees | \$652.20 |
| Forcht Bank | Websvcs | \$21.99 |
| Wiseway Supply | Sewer Plant Supplies | \$31.86 |
| Hach Company | Partnership Agr. Renewal | <u>\$2,557.00</u> |
| | TOTAL | \$50,779.60 |



Charles Givin, Chairman



Danny Northcutt, Secretary

MORRIS & BRESSLER

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

The accompanying financial statements of Grant County Sanitary Sewer District as of and for the months ended August 31, 2021, were not subjected to an audit, review, or compilation engagement by us and we do not express an opinion, a conclusion, nor provide any assurance on them.

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

September 21, 2021

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of August 31, 2021

| | Aug 31, 21 |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 126 · RESTRICTED CASH | 92,059.07 |
| 131.07 · CIB-MAINTENANCE & OPERATION FOR | 25,673.71 |
| 131.02 · CIB-REVENUE-MERCHANT ACCOUNT | 216,836.31 |
| 131.06 · CIB-REVENUE - FORCHT | 273,179.62 |
| 136 · CIB-FORCHT MONEY MARKET | 135,188.56 |
| Total Checking/Savings | 742,937.27 |
| Other Current Assets | |
| 141 · CUSTOMER ACCOUNTS RECEIVABLE | 114,480.43 |
| 141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS | -9,900.00 |
| 141.02 · ACCOUNTS RECEIVABLE-UNBILLED | 37,973.42 |
| 142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD | 39,096.92 |
| 142.02 · ACCOUNTS RECEIVABLE-OTHER | 6,419.80 |
| 162 · PREPAYMENTS | 9,178.00 |
| 174.03 · UNAMORTIZED RATE CASE EXP | 4,525.80 |
| Total Other Current Assets | 201,774.37 |
| Total Current Assets | 944,711.64 |
| 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 | 54,161.25 |
| Total 105 · CONSTRUCTION IN PROGRESS | 87,659.79 |
| 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 | 48,657.17 |
| 331.4 · T & D MAINS | 4,974,673.55 |
| 340.5 · OFFICE FURNITURE & EQUIPMENT | 1,474.94 |
| 341.5 · G.P. - TRANSPORTATION EQUIPMENT | 46,093.29 |
| 108.1 · ACCUMULATED DEPRECIATION | -2,900,647.00 |
| Total Fixed Assets | 6,200,548.68 |
| Other Assets | |
| 186.1 · DEFERRED RATE CASE EXP | 12,823.16 |
| Total Other Assets | 12,823.16 |
| TOTAL ASSETS | 7,158,083.48 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | 42,309.33 |
| Credit Cards | 21.99 |
| Other Current Liabilities | |
| 236 · ACCRUED PAYROLL TAXES | 306.00 |
| 241 · TAX COLLECTIONS PAYABLE | 1,010.27 |
| 245 · CUR LIAB PAY FR RESTRICT ASSETS | |
| 231.01 · TRASH COLLECTION PAYABLE | 10,513.94 |
| 235 · CUSTOMER DEPOSITS | 42,960.85 |
| 238 · ACCRUED INT ON KIA PHASE I | 936.51 |

No assurance is provided by Morris & Bressler, PSC on these financial statements.

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of August 31, 2021

| | Aug 31, 21 |
|---|---------------------|
| 239 · ACCRUED INT ON KIA PHASE II | 5,209.98 |
| 240 · ACCRUED INT ON BB&T LEASE | 427.19 |
| 243 · CURRENT PORTION OF LTD | 154,227.43 |
| Total 245 · CUR LIAB PAY FR RESTRICT ASSETS | 214,275.90 |
| Total Other Current Liabilities | 215,592.17 |
| Total Current Liabilities | 257,923.49 |
| Long Term Liabilities | |
| 220 · NOTE PAYABLE - KIA - PHASE I | 124,868.14 |
| 221 · NOTE PAYABLE - KIA - PHASE II | 694,664.55 |
| 222 · CAPITAL LEASE - BB&T | 157,687.50 |
| 224 · LESS CURR PORTION OF LTD | -154,227.43 |
| Total Long Term Liabilities | 822,992.76 |
| Total Liabilities | 1,080,916.25 |
| Equity | |
| 3020 · NET POSITION | |
| 3000 · INV IN CAP ASSETS LESS REL DEBT | 5,223,328.49 |
| 3001 · RESTRICTED | 20,476.32 |
| 3010 · UNRESTRICTED | 763,507.08 |
| Total 3020 · NET POSITION | 6,007,311.89 |
| Net Income | 69,855.34 |
| Total Equity | 6,077,167.23 |
| TOTAL LIABILITIES & EQUITY | 7,158,083.48 |

GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES
August 2021

| | Aug 21 | Aug 20 | \$ Change |
|---------------------------------------|------------------|------------------|------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 67,761.01 | 65,645.46 | 2,115.55 |
| 470 · FORFEITED DISCOUNTS | 651.88 | 0.00 | 651.88 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 1,059.61 | 1,010.76 | 48.85 |
| Total Income | 69,472.50 | 66,656.22 | 2,816.28 |
| Gross Profit | 69,472.50 | 66,656.22 | 2,816.28 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 16,990.00 | 17,131.80 | -141.80 |
| 407 · AMORTIZATION EXPENSE | 377.15 | 377.15 | 0.00 |
| 408 · TAXES OTHER THAN INCOME | 38.25 | 38.25 | 0.00 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 500.00 | 500.00 | 0.00 |
| 615 · PURCHASED POWER | 6,600.84 | 6,967.53 | -366.69 |
| 618 · TREATMENT PLANT CHEMICALS | 2,609.14 | 4,481.02 | -1,871.88 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 0.00 | 780.00 | -780.00 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 2,080.42 | 1,793.05 | 287.37 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 1,450.00 | 1,206.00 | 244.00 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 16,179.00 | 12,970.00 | 3,209.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 1,263.00 | 1,613.48 | -350.48 |
| 635 · OPERATING EXPENSES | 11,681.89 | 15,440.64 | -3,758.75 |
| 650 · TRANSPORTATION EXPENSE | 244.67 | 301.22 | -56.55 |
| 656 · INSURANCE-VEHICLE | 312.39 | 264.61 | 47.78 |
| 657 · INSURANCE-GENERAL LIABILITY | 630.37 | 536.21 | 94.16 |
| 658 · INSURANCE - PROPERTY | 328.19 | 310.46 | 17.73 |
| 659 · INSURANCE-OTHER | 69.12 | 68.72 | 0.40 |
| 660 · ADVERTISING EXPENSE | 215.00 | 0.00 | 215.00 |
| 670 · BAD DEBT EXPENSE | 0.00 | 0.00 | 0.00 |
| Total Expense | 61,569.43 | 64,780.14 | -3,210.71 |
| Net Ordinary Income | 7,903.07 | 1,876.08 | 6,026.99 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 94.56 | 183.64 | -89.08 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 1,000.00 | 5,000.00 | -4,000.00 |
| Total Other Income | 1,094.56 | 5,183.64 | -4,089.08 |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 2,455.83 | 2,865.61 | -409.78 |
| Total Other Expense | 2,455.83 | 2,865.61 | -409.78 |
| Net Other Income | -1,361.27 | 2,318.03 | -3,679.30 |
| Net Income | 6,541.80 | 4,194.11 | 2,347.69 |

No assurance is provided by Morris & Bressler, PSC on these financial statements.

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

January through August 2021

| | Jan - Aug 21 | Jan - Aug 20 | \$ Change |
|---------------------------------------|-------------------------|-------------------------|------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 530,771.43 | 549,019.50 | -18,248.07 |
| 470 · FORFEITED DISCOUNTS | 5,501.40 | 1,521.92 | 3,979.48 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 9,080.76 | 8,752.68 | 328.08 |
| Total Income | <u>545,353.59</u> | <u>559,294.10</u> | <u>-13,940.51</u> |
| Gross Profit | 545,353.59 | 559,294.10 | -13,940.51 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 135,920.00 | 137,054.40 | -1,134.40 |
| 407 · AMORTIZATION EXPENSE | 3,017.20 | 754.30 | 2,262.90 |
| 408 · TAXES OTHER THAN INCOME | 1,939.85 | 1,733.70 | 206.15 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 4,000.00 | 3,900.00 | 100.00 |
| 615 · PURCHASED POWER | 53,744.38 | 54,019.47 | -275.09 |
| 618 · TREATMENT PLANT CHEMICALS | 14,012.05 | 15,168.57 | -1,156.52 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 5,190.00 | 3,120.00 | 2,070.00 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 23,455.44 | 23,802.55 | -347.11 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 7,377.50 | 7,604.38 | -226.88 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 114,887.00 | 103,760.00 | 11,127.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 13,506.37 | 13,719.55 | -213.18 |
| 635 · OPERATING EXPENSES | 76,036.43 | 98,322.07 | -22,285.64 |
| 642 · RENT OF EQUIPMENT | 364.00 | 1,274.11 | -910.11 |
| 650 · TRANSPORTATION EXPENSE | 5,160.05 | 2,330.07 | 2,829.98 |
| 656 · INSURANCE-VEHICLE | 2,220.05 | 2,116.88 | 103.17 |
| 657 · INSURANCE-GENERAL LIABILITY | 4,803.90 | 4,289.72 | 514.18 |
| 658 · INSURANCE - PROPERTY | 2,252.35 | 2,483.68 | -231.33 |
| 659 · INSURANCE-OTHER | 550.36 | 520.74 | 29.62 |
| 660 · ADVERTISING EXPENSE | 225.28 | 8.56 | 216.72 |
| 670 · BAD DEBT EXPENSE | 0.00 | 0.00 | 0.00 |
| 675 · MISCELLANEOUS EXPENSE | 0.00 | 32.18 | -32.18 |
| Total Expense | <u>468,662.21</u> | <u>476,014.93</u> | <u>-7,352.72</u> |
| Net Ordinary Income | 76,691.38 | 83,279.17 | -6,587.79 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 1,232.72 | 1,982.67 | -749.95 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 13,000.00 | 7,000.00 | 6,000.00 |
| Total Other Income | <u>14,232.72</u> | <u>8,982.67</u> | <u>5,250.05</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 21,068.76 | 23,727.02 | -2,658.26 |
| Total Other Expense | <u>21,068.76</u> | <u>23,727.02</u> | <u>-2,658.26</u> |
| Net Other Income | -6,836.04 | -14,744.35 | 7,908.31 |
| Net Income | <u><u>69,855.34</u></u> | <u><u>68,534.82</u></u> | <u><u>1,320.52</u></u> |

No assurance is provided by Morris & Bressler, PSC on these financial statements.

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through August 2021

| | Jan - Aug 21 | Budget | \$ Over Budget |
|---------------------------------------|-------------------|-------------------|-------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 530,771.43 | 527,886.00 | 2,885.43 |
| 470 · FORFEITED DISCOUNTS | 5,501.40 | 6,666.00 | -1,164.60 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 9,080.76 | 9,534.00 | -453.24 |
| Total Income | 545,353.59 | 544,086.00 | 1,267.59 |
| Gross Profit | 545,353.59 | 544,086.00 | 1,267.59 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 135,920.00 | 168,585.00 | -32,665.00 |
| 407 · AMORTIZATION EXPENSE | 3,017.20 | 1,666.00 | 1,351.20 |
| 408 · TAXES OTHER THAN INCOME | 1,939.85 | 1,352.00 | 587.85 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 4,000.00 | 4,000.00 | 0.00 |
| 615 · PURCHASED POWER | 53,744.38 | 54,966.00 | -1,221.62 |
| 618 · TREATMENT PLANT CHEMICALS | 14,012.05 | 13,333.00 | 679.05 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 5,190.00 | 4,333.00 | 857.00 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 23,455.44 | 21,000.00 | 2,455.44 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 7,377.50 | 4,334.00 | 3,043.50 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 114,887.00 | 108,093.00 | 8,794.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 13,506.37 | 13,983.00 | -476.63 |
| 620 · MATERIALS AND SUPPLIES | 0.00 | 22,874.00 | -22,874.00 |
| 635 · OPERATING EXPENSES | 76,036.43 | 74,757.00 | 1,279.43 |
| 642 · RENT OF EQUIPMENT | 364.00 | 638.00 | -274.00 |
| 650 · TRANSPORTATION EXPENSE | 5,160.05 | 2,000.00 | 3,160.05 |
| 656 · INSURANCE-VEHICLE | 2,220.05 | 2,117.00 | 103.05 |
| 657 · INSURANCE-GENERAL LIABILITY | 4,803.90 | 4,290.00 | 513.90 |
| 658 · INSURANCE - PROPERTY | 2,252.35 | 2,484.00 | -231.65 |
| 659 · INSURANCE-OTHER | 550.36 | 550.00 | 0.36 |
| 660 · ADVERTISING EXPENSE | 225.28 | 67.00 | 158.28 |
| 670 · BAD DEBT EXPENSE | 0.00 | 5,600.00 | -5,600.00 |
| 675 · MISCELLANEOUS EXPENSE | 0.00 | 40.00 | -40.00 |
| Total Expense | 468,662.21 | 509,062.00 | -40,399.79 |
| Net Ordinary Income | 76,691.38 | 35,024.00 | 41,667.38 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 1,232.72 | 1,800.00 | -567.28 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 13,000.00 | 8,000.00 | 5,000.00 |
| Total Other Income | 14,232.72 | 9,800.00 | 4,432.72 |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 21,068.76 | 20,066.00 | 1,002.76 |
| Total Other Expense | 21,068.76 | 20,066.00 | 1,002.76 |
| Net Other Income | -6,836.04 | -10,266.00 | 3,429.96 |
| Net Income | 69,855.34 | 24,758.00 | 45,097.34 |

CDBG-CV Utility Provider Certification



State of Kentucky COVID-19 Response

CDBG Coronavirus Response Grants (CDBG-CV)

Funded via the U.S. Department of Housing and Urban Development

| | | |
|---------------------------|--|--------|
| Utility Provider: | | |
| Utility Provider Address: | | |
| Address Continued: | | |
| City: | | State: |
| Zip Code: | | |

CERTIFICATION

- A. The Utility Provider agrees to accept assistance from the U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant Coronavirus Response Grants Program, as administered by the Commonwealth of Kentucky Department for Local Government under the program name CDBG-CV.
- B. In exchange for payment from the CDBG-CV program on behalf of the eligible household, Utility Provider agrees that:
- Utility Provider shall not file nor cause to be filed any action which may result in the disconnection of service based upon unpaid utility payments accruing as the date of this certification for 90 days upon receipt of CDBG-CV assistance payment on behalf of eligible household.

In the event that only partial payment is made to the Utility Provider such partial payment made to the Utility Provider will be fully credited against customers utility arrearage.
 - Utility Provider will credit any future utility payments toward the customers utility payment amount due for any current and future month(s), as applicable.
 - Should the customer vacate the Premises before the last month for which future utility payment has been paid by the CDBG-CV, the Utility Provider shall refund the remaining balance to the local non-profit community service provider where the CDBG-CV funds originated.
 - Utility Provider acknowledges that by receiving federal assistance from the HUD CDBG-CV that any fraudulent misrepresentation may be punishable under State and/or Federal law.
 - Utility Provider agrees utility payment arrearage to be paid is not a duplication of assistance coming from another private or public funding source.

The Utility Provider therefore certifies the above written information is true and accurate as of the date certified below.

Signature, Executive Officer

Date

Printed Name

Name of Utility Provider

Grant Co. Sanitary Sewer District

Supervisor's Report

August

19th) – Pulled debris from all 4 plants at the Sewer Plant.

20th) – Mow the grounds at the Sewer Plant.

24th) – Adjust the soft start on pump #1 at Claiborne lift station.

27th) – Replace the brushes on the fine screen at the Sewer Plant.

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

September

1st) – Mowed the grounds at the Sewer Plant.

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

2nd) – Vacted out troughs on all 4 plants at the Sewer Plant.

- Repaired an air leak on plant #4 at the Sewer Plant.

7th) – Division of Water completed their yearly inspection at the Sewer Plant.

- Installed a low-pressure grinder pump into the new pit on Ridge Rd.

8th) – Repaired a sewer line leak on Ridge Rd.

- Installed a new pump head on the chlorine pump at the Sewer Plant.

9th) – Attended a pre-bid meeting for the eq. basin at the Sewer Plant.

14th) – Completed yearly lift station cleanings with the vactor truck.

15th) – Continued yearly lift station cleanings with the vactor truck.

17th) – Changed the oil in both blowers.

- Unclogged a blockage on sludge return #1 at the Sewer Plant.

20th) – Repaired an air leak on plant #4 at the Sewer Plant.



3 HMB Circle
 US 460
 Frankfort, KY 40601
 Office: (502) 695-9800
 Fax: (502) 695-9810
 www.hmbpe.com

**Opinion of Probable Construction / Project Cost
 60,000 Gallon Digester@ WWTP
 Grant County Sanitary Sewer District**

Construction Cost

| | |
|-------------------------|-----------------|
| 1. Grade Work | \$30,000 |
| 2. Digester | \$186,000 |
| 3. Blower | \$60,000 |
| 4. Rehab of Ex WWTPs | \$235,000 |
| 5. Electrical | \$25,000 |
| 6. Air Piping | \$14,000 |
| 7. Piping | <u>\$40,000</u> |
| Total Construction Cost | 590,000 |

Project Cost

| | |
|---|-----------------|
| 1. Construction Cost | \$590,000 |
| 2. Administration | \$20,000 |
| 3. Legal | \$5,000 |
| 4. Preliminary Engineering | \$5,000 |
| 5. Engineering Design/Construction Administration | \$57,761 |
| 6. Inspection | \$52,274 |
| 7. Site Survey | \$2,500 |
| 8. Environmental (Cat Ex) | \$15,000 |
| 9. Geotechnical Investigation | \$15,000 |
| 10. Contingencies | <u>\$52,880</u> |
| Total Project Cost | \$821,500 |

Highway Engineering

Structural Engineering

Water & Wastewater

Site Development

Right-of-Way

Master Planning

Environmental Planning

Surveying

Project Management

Cost Estimation

Construction Inspection

Aviation Services

Environmental Remediation

Landscape Architecture

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
OCTOBER 21, 2021**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
OCTOBER 21, 2021

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. Grant Circuit Court Litigation Status;
 - ii. Equalization Tank Project Status;
 - iii. Stimulus Funding Status
5. New business
 - A. HMB Professional Engineering
 - i. Equalization Basin Project
 - B. Brian Simpson/Paul Harp
 - i. Supervisor's Report
 - C. Dianne Cook/Ashley Dyer
 - i. Next Meeting November 18, 2021
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
OCTOBER 2021 MEETING**

The October 2021 Meeting of the Grant County Sanitary Sewer District was called to order on October 21, 2021, 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, Danny Northcutt, Leo Saylor, and Robert Worthington. Also present were HR Director Ashley Dyer, Dianne Cook, Mr. Christopher Stewart and Mr. Benton Hanson of HMB Professional Engineers, Counsel Thomas R. Nienaber, Paul Harp, and Brian Simpson. Commissioner Rodger Bingham was absent.

The first order of business was a review of the September 2021 Minutes as attached. After discussion, upon Motion of Danny Northcutt and second by Leo Saylor, it was unanimously,

“RESOLVED: that the September 2021 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the September 2021 Profit and Loss Statement and Warrants as attached. After discussion, upon motion of Robert Worthington and second by Danny Northcutt, it was unanimously,

“RESOLVED: that the September 2021 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 status report on the Garrison litigation now pending in the Grant Circuit Court. Mr. Nienaber stated that he spoke with John Wagner, counsel appointed to represent Bullock Pen Water District in the subject litigation. Mr. Wagner reported that one of the other defense lawyers in the litigation contacted Mr. Wagner requesting the District to contact the City of Crittenden. Mr. Wagner reported that other defense counsel are of the opinion that the City of Crittenden should be a participant in this litigation. Other counsel wanted a representative from the Bullock Pen Water District or the District to contact a City of Crittenden representative to discuss bringing them into the litigation. Mr. Nienaber explained that this is not the responsibility of the District. Mr. Nienaber has stated all along that the City of Crittenden should be a party to this litigation and that it should be the primary responsibility of the Plaintiff’s lawyer to name them as a Defendant. Mr. Wagner was told that the reason Plaintiff’s counsel did not name the City of Crittenden is because Plaintiff’s counsel represented the City of Crittenden during some of the critical times relevant to this litigation. Mr. Nienaber stated that otherwise, there is nothing happening with the litigation.

Grant County Sanitary Sewer District
Minutes
October 21, 2021

2. Mr. Nienaber requested a status report of the Equalization Tank Project (“EQT”). Mr. Hanson distributed copies of the bid tabulations to all Commissioners. Bids were opened on September 30, 2021. There were a total of 5 bids received. The apparent low bidder was Lokits Contracting, LLC, at \$1,649,000.00. The next lowest bidder was Jave, LLC at \$1,920,000.00. These bids are substantially over the estimated original project estimate of approximately \$1,000,000.00. Mr. Hanson gave a detailed report on the investigation he did regarding Lokits. He discovered the following:

Lokits Contracting, LLC, has never undertaken a construction project before. It is a new construction company organized on August 30, 2021, as a limited liability company. It only has one employee, Mr. Cody Lokits. Mr. Hanson contacted various individuals in the construction business who all had glowing reports for Mr. Lokits. A summary of Mr. Hanson’s recommendation is contained in his October 21, 2021, Award Recommendation (attached). Overall, HMB recommends that Lokits Contracting, LLC, receive the Contract award. After receiving copies of the Bid Tabulation, Chairman Givin, Brian Simpson, and Paul Harp met to decide whether or not to move forward with the EQT. Based upon the \$1,649,000.00 bid for the EQT Project, Chairman Givin suggested that the District step back and reevaluate whether or not the EQT Project is the right way to go. Mr. Hanson prepared two alternate construction projects which are materially different than the EQT Project. Those projects are as follows:

- 1) **200,000 Gallon WWTP Expansion (SVR):** This Project would include a total reorganization of the current WWTP. A copy of the Project Profile and drawing is attached. This Project would raise the WWTP Treatment capacity to 500,000 gallons per day. The current WWTP provides 300,000 gallons per day capacity. The total cost for this option would be \$4,154,000.00 (estimated).
- 2) **100,000 Gallon WWTP Expansion:** This Project Profile would include a 100,000 gallon expansion of the current Treatment Plant bringing the total capacity to 400,000 gallons per day. A much smaller reorganization of the current Treatment Plant would be needed. The projected cost of this option would be \$3,094,000.00 (estimated). A Project Profile is attached.

During the meeting, Brian Simpson reported that he heard from Mr. Jeff Bert at NKADD. Mr. Simpson reported that commitments have been made to the District by Grant County and the City of Crittenden as part of the stimulus funding program. He reported that Grant County has committed \$375,000.00 and the City of Crittenden \$582,459.00 for a total contribution of \$957,459.00. This money could be used for the Treatment Plant. Given the improvements projected by the EQT Project, Mr. Hanson and Mr. Stewart stated that the EQT Project for \$1,649,000.00 is not a good use of the District’s money. A much better scenario would be to improve the overall WWTP through option 1 or

Grant County Sanitary Sewer District
Minutes
October 21, 2021

option 2 above. Mr. Nienaber inquired as to whether or not either of those two options would require additional employees, operating costs, or acreage for expansion. Mr. Hanson reported that both options of WWTP expansions would not require the District to incur additional employees; only minimal increases in operating costs; and no additional land. Chairman Givin stated that given the high bid for the EQT Project, he would much rather prefer to undergo a WWTP Expansion. Chairman Givin stated that it is a much more fiscally responsible project to revamp the entire Plant, rather than to put a "Band-Aid" on the old Plant. Mr. Nienaber stated that if the District were to borrow \$2,000,000.00 at 2% interest, the monthly charge on a 20 year amortization would be \$11,129.43; on a 25 year amortization \$9,324.80 per month; and amortized over 30 years \$8,138.63 per month. Dianne Cook reported that the current loan on the current WWTP will be paid off around January, 2023. That current payment is approximately \$9,500.00 per month. Commissioner Northcutt stated that he was concerned about supply chain problems. He opined as to whether or not the WWTP could continue to operate over the next couple of years if supply chain issues continue. Superintendent Simpson stated that supply chain issues have not created any serious problems for the District as yet, and he does not anticipate any in the foreseeable future.

Benton Hanson reported that before the District could submit plans for approval of a new WWTP, the District would have to undergo and prepare a Facilities Plan. A Facilities Plan would take approximately 4-6 months to complete. It is a state DOW requirement that a District have a Facilities Plan before they could submit plans for approval of a new WWTP. Mr. Nienaber inquired as to how much a Facilities Plan would cost. Mr. Hanson stated that the average cost is approximately \$100,000.00. Mr. Hanson stated that once a Facilities Plan is submitted to the state DOW, it usually takes 2-3 months to obtain approval. Once the Facilities Plan is approved, a District can then begin the process of designing a new WWTP. Mr. Hanson reported that under certain circumstances, a District can submit a Facilities Plan and WWTP Plan at the same time. Commissioner Northcutt commented that he would only support a new WWTP if the District could do so without a rate increase. In any event, Commissioner Northcutt stated that the District should begin the process of preparing plans for a WWTP. Commissioner Worthington inquired as to whether or not the District could get by with its current WWTP for the next 2 years or so. Superintendent Simpson stated that the District could manage the next 2 years with the existing WWTP. Commissioner Saylor inquired as to whether or not there were any less expensive alternatives to constructing a new Plant. For example, he inquired as to whether or not fiber glassing the existing tanks would be a viable option. Benton Hanson stated that this has been done before but that it is generally not cost effective. A considerable discussion followed. As to the Facilities Plan, Mr. Nienaber stated that the District could engage HMB Professional Engineers, Inc., for the purpose of preparing a Facilities Plan, or the District could advertise for a Request for

Grant County Sanitary Sewer District
Minutes
October 21, 2021

Proposals ("RFP"). After discussion, upon motion of Leo Saylor 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 preparing a Facilities Plan at a price not to exceed \$100,000.00."

Mr. Nienaber stated that the District should take formal action with respect to the EQT bids that were received. After discussion, upon motion of Danny Northcutt, and second by Robert Worthington, it was unanimously,

"RESOLVED: that the District reject all bids for the EQT Project and that all bidders be notified of this action. The EQT project shall be put on hold until further notice."

The next order of business was a report by Superintendents Simpson and Harp as follows:

1. Paul Harp and Brian Simpson reviewed with the Commissioners their Supervisor's Report as attached.
2. Brian Simpson reported that Mr. Dalton, owner of the car wash on U.S. 25 requested permission to remove the car wash bay drains from the sanitary sewer system to the storm drain system. Brian Simpson inquired as to whether or not this would be allowed by the District. Mr. Nienaber stated that he would research that issue and report to Brian Simpson.

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

1. Dianne Cook reported that the next meeting is scheduled for November 18, 2021.

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
RECEIPTS/DISBURSEMENTS STATEMENT
SEPTEMBER, 2021**

GROSS RECEIPTS \$ 77,913.22

DISBURSEMENTS

| | |
|-------------------------|------------------|
| UTILITIES | \$ 7,021.67 |
| SALARIES - NET | 454.25 |
| MILEAGE | 0.00 |
| MAINTENANCE & OPERATION | 36,129.12 |
| SUPPLIES | 322.77 |
| GENERAL | <u>15,979.86</u> |

TOTAL DISBURSEMENTS 59,907.67

NET \$ 18,005.55

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

Grant County Sanitary Sewer District
September, 2021

BANK BALANCES:

FORCHT BANK

| | |
|-----------------------------|--------------|
| Revenue | \$267,296.92 |
| Maintenance & Operations | \$29,803.46 |
| Merchant Services Acct | \$214,076.86 |
| Loans Replacement Reserve | \$27,050.00 |
| Platinum Money Market Acct. | \$135,210.78 |

**GRANT CO SANITARY SEWER DISTRICT
SEPTEMBER, 2021**

WARRANTS


| | | | |
|-----------|---------------------|----------|----------------------------------|
| 9/2/2021 | CONSOLIDATED PIPE | 57.00 | LEAK REPAIR - PIPE |
| 9/2/2021 | GRANT CO. NEWS | 215.00 | EQ BASIN BID ADVERTISEMENT |
| 9/2/2021 | ORR SAFETY | 610.29 | GAS MONITOR & GAS ALERT - DEVIC |
| 9/20/2021 | AERZEN USA CORP. | 506.13 | OIL FOR BLOWERS |
| 9/20/2021 | BEST WAY SUPPLIES | 75.28 | DUMPSTER P/U 09/21 |
| 9/20/2021 | CONSOLIDATED PIPE | 78.11 | SW LEAK REPAIR |
| 9/20/2021 | CRITT FARM LAWN GAR | 145.93 | AG LIME - SW PLANT |
| 9/20/2021 | FLUSH SANITATION | 1800.00 | 12 LDS SLUDGE HAULING 09/21 |
| 9/20/2021 | HACH COMPANY | 2557.00 | HACH PARTNERSHIP RENEWAL 2022 |
| 9/20/2021 | HELLMAN LUMBER CO | 66.87 | STEPH RUSSELL LPGP INST. |
| 9/20/2021 | HMB PROFESSIONAL | 2227.50 | ENGINEERING FEES -03/14-06/05/21 |
| 9/20/2021 | MORRIS & BRESSLER | 2080.42 | ACCOUNTING SVCS 08/21 |
| 9/20/2021 | SMARTBILL | 1275.05 | POSTAGE & BILLING 09/21 |
| 9/20/2021 | THOMAS R NIENABER | 652.50 | ATTORNEY FEES 08/19-09/16/21 |
| 9/20/2021 | WISEWAY | 31.86 | SW PLANT SUPPLIES |
| 9/20/2021 | FORCHT BANK | 21.99 | WEBSITE MAINT. |
| 9/22/2021 | DUKE ENERGY | 1964.17 | ELECTRIC SVCS |
| 9/15/2021 | BULLOCK PEN WATER | 314.32 | WATER SVCS |
| 9/22/2021 | OWEN ELECTRIC | 4635.55 | ELECTRIC SVCS |
| 9/20/2021 | GCSSD | 32.35 | SEWER SVCS |
| 9/20/2021 | KY DEPT OF REVENUE | 483.51 | SALES & USE TAX 08/21 |
| 9/22/2021 | CHARLES A GIVIN | 90.85 | COMMISSIONER FEE |
| 9/22/2021 | DAN NORTHCUTT | 90.85 | COMMISSIONER FEE |
| 9/22/2021 | LEO L. SAYLOR | 90.85 | COMMISSIONER FEE |
| 9/22/2021 | ROBERT H WORTHINGTC | 90.85 | COMMISSIONER FEE |
| 9/22/2021 | RODGER W BINGHAM | 90.85 | COMMISSIONER FEE |
| 9/27/2021 | BULLOCK PEN WATER | 18899.21 | MANAGEMENT FEE 08/21 |
| 9/27/2021 | CITY OF CRITTENDEN | 10513.94 | TRASH COLLECTIONS 08/21 |
| 9/27/2021 | PACE ANALYTICAL | 2105.00 | SAMPLE ANALYSIS |
| 9/8/2021 | BB&T | 9492.86 | LOAN PAYMENT |

TOTAL DISBURSEMENTS 59907.67

**WARRANTS
OCTOBER, 2021**

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 |
| Madison Courier | Bid Advertisement - EQ Tank | \$215.00 |
| Bullock Pen Water District | Management Agreement 09/21 | \$18,545.69 |
| Postmaster | P.O. Box Rental - 2022 | \$226.00 |
| Flush Sanitation | 10 Lds Sludge Hauling | \$1,500.00 |
| Smartbill | Billing & Postage 10/21 | \$905.83 |
| Bullock Pen Water District | Water Bills | \$314.32 |
| Pace Analytical Services, Inc. | Sample Analysis 09/21 | \$1,263.00 |
| Consolidated Pipe | C Givin LPGP Install Pipe & Materials | \$1,772.00 |
| BestWay Disposal | Dumpster pickup - 10/21 | \$79.05 |
| Ky State Treasurer | Sales & Use Tax 09/21 | \$674.64 |
| City of Williamstown | Sewer Sludge Processed | \$4,600.00 |
| Duke Energy | Electric Service | \$1,881.92 |
| Ky State Treasurer | Unclaimed Property | \$910.51 |
| The Cincinnati Insurance Company | Insurance Premium | \$1,119.90 |
| GCSSD | Sewer Bills | \$41.46 |
| Boone Steel | Sw Plant Repairs | \$275.04 |
| Morris & Bressler | Accounting Svcs 09/21 | \$1,187.00 |
| Owen Electric Coop | Electric Service | \$3,909.71 |
| Citco Water | Sewer Plant Chemicals | \$2,130.45 |
| KRWA | 2022 Membership Dues | \$993.20 |
| City of Crittenden | Trash Collections 09/21 | \$11,019.68 |
| | TOTAL | \$63,057.26 |



Charles Givin, Chairman



Danny Northcutt, Secretary

MORRIS & BRESSLER

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

The accompanying financial statements of Grant County Sanitary Sewer District as of and for the months ended September 30, 2021, were not subjected to an audit, review, or compilation engagement by us and we do not express an opinion, a conclusion, nor provide any assurance on them.

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

October 19, 2021

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, 2021

| | Sep 30, 21 |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 126 · RESTRICTED CASH | 94,575.96 |
| 131.07 · CIB-MAINTENANCE & OPERATION FOR | 14,377.60 |
| 131.02 · CIB-REVENUE-MERCHANT ACCOUNT | 253,173.78 |
| 131.06 · CIB-REVENUE - FORCHT | 268,457.74 |
| 136 · CIB-FORCHT MONEY MARKET | 135,188.56 |
| Total Checking/Savings | 765,773.64 |
| Other Current Assets | |
| 141 · CUSTOMER ACCOUNTS RECEIVABLE | 116,081.45 |
| 141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS | -9,900.00 |
| 141.02 · ACCOUNTS RECEIVABLE-UNBILLED | 37,973.42 |
| 142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD | 39,028.90 |
| 142.02 · ACCOUNTS RECEIVABLE-OTHER | 2,028.00 |
| 182 · PREPAYMENTS | 10,662.61 |
| 174.03 · UNAMORTIZED RATE CASE EXP | 4,525.80 |
| Total Other Current Assets | 200,400.18 |
| Total Current Assets | 966,173.82 |
| 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 |
| 106.18 · CIP - MHP TAP IN | 3,172.60 |
| 105.19 · CIP-EQUALIZATION TANK | 54,161.25 |
| Total 105 · CONSTRUCTION IN PROGRESS | 87,659.79 |
| 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 |
| 340.6 · OFFICE FURNITURE & EQUIPMENT | 1,474.94 |
| 341.5 · G.P. - TRANSPORTATION EQUIPMENT | 46,093.29 |
| 108.1 · ACCUMULATED DEPRECIATION | -2,917,637.00 |
| Total Fixed Assets | 6,183,558.68 |
| Other Assets | |
| 186.1 · DEFERRED RATE CASE EXP | 12,446.01 |
| Total Other Assets | 12,446.01 |
| TOTAL ASSETS | 7,162,178.51 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | 47,312.34 |
| Credit Cards | 83.93 |
| Other Current Liabilities | |
| 236 · ACCRUED PAYROLL TAXES | 344.25 |
| 241 · TAX COLLECTIONS PAYABLE | 1,041.39 |
| 245 · CUR LIAB PAY FR RESTRICT ASSETS | |
| 231.01 · TRASH COLLECTION PAYABLE | 11,019.68 |
| 235 · CUSTOMER DEPOSITS | 42,103.51 |
| 238 · ACCRUED INT ON KIA PHASE I | 1,248.68 |

No assurance is provided by Morris & Bressler, PSC on these financial statements.

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of September 30, 2021

| | Sep 30, 21 |
|---|---------------------|
| 239 · ACCRUED INT ON KIA PHASE II | 6,946.64 |
| 240 · ACCRUED INT ON BB&T LEASE | 427.19 |
| 243 · CURRENT PORTION OF LTD | 154,459.90 |
| Total 245 · CUR LIAB PAY FR RESTRICT ASSETS | 216,205.60 |
| Total Other Current Liabilities | 217,591.24 |
| Total Current Liabilities | 264,987.51 |
| Long Term Liabilities | |
| 220 · NOTE PAYABLE - KIA - PHASE I | 124,868.14 |
| 221 · NOTE PAYABLE - KIA - PHASE II | 694,664.55 |
| 222 · CAPITAL LEASE - BB&T | 148,562.57 |
| 224 · LESS CURR PORTION OF LTD | -154,459.90 |
| Total Long Term Liabilities | 813,635.36 |
| Total Liabilities | 1,078,622.87 |
| Equity | |
| 3020 · NET POSITION | |
| 3000 · INV IN CAP ASSETS LESS REL DEBT | 5,215,463.42 |
| 3001 · RESTRICTED | 18,427.49 |
| 3010 · UNRESTRICTED | 773,420.98 |
| Total 3020 · NET POSITION | 6,007,311.89 |
| Net Income | 76,243.75 |
| Total Equity | 6,083,555.64 |
| TOTAL LIABILITIES & EQUITY | 7,162,178.51 |

GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES
September 2021

| | Sep 21 | Sep 20 | \$ Change |
|---------------------------------------|------------------------|------------------------|------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 67,792.41 | 56,837.91 | 10,954.50 |
| 470 · FORFEITED DISCOUNTS | 739.48 | -6.99 | 746.47 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 1,024.02 | 1,013.76 | 10.26 |
| Total Income | <u>69,555.91</u> | <u>57,844.68</u> | <u>11,711.23</u> |
| Gross Profit | 69,555.91 | 57,844.68 | 11,711.23 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 16,990.00 | 17,131.80 | -141.80 |
| 407 · AMORTIZATION EXPENSE | 377.15 | 377.15 | 0.00 |
| 408 · TAXES OTHER THAN INCOME | 38.25 | 38.25 | 0.00 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 500.00 | 500.00 | 0.00 |
| 615 · PURCHASED POWER | 5,792.04 | 6,625.86 | -833.82 |
| 618 · TREATMENT PLANT CHEMICALS | 2,130.45 | 2,696.43 | -565.98 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 0.00 | 1,072.50 | -1,072.50 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 1,187.00 | 2,129.65 | -942.65 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 16,179.00 | 12,970.00 | 3,209.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 1,263.00 | 1,613.48 | -350.48 |
| 635 · OPERATING EXPENSES | 14,566.40 | 7,553.92 | 7,012.48 |
| 650 · TRANSPORTATION EXPENSE | 286.57 | 159.82 | 126.75 |
| 656 · INSURANCE-VEHICLE | 313.34 | 264.61 | 48.73 |
| 657 · INSURANCE-GENERAL LIABILITY | 690.23 | 536.21 | 154.02 |
| 658 · INSURANCE - PROPERTY | 329.18 | 310.46 | 18.72 |
| 659 · INSURANCE-OTHER | 69.12 | 68.72 | 0.40 |
| 660 · ADVERTISING EXPENSE | 215.00 | 0.00 | 215.00 |
| 670 · BAD DEBT EXPENSE | 0.00 | 0.00 | 0.00 |
| Total Expense | <u>60,926.73</u> | <u>54,048.86</u> | <u>6,877.87</u> |
| Net Ordinary Income | 8,629.18 | 3,795.82 | 4,833.36 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 30.55 | 180.80 | -150.25 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 1,000.00 | 2,000.00 | -1,000.00 |
| Total Other Income | <u>1,030.55</u> | <u>2,180.80</u> | <u>-1,150.25</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 2,419.32 | 2,843.88 | -424.56 |
| Total Other Expense | <u>2,419.32</u> | <u>2,843.88</u> | <u>-424.56</u> |
| Net Other Income | <u>-1,388.77</u> | <u>-663.08</u> | <u>-725.69</u> |
| Net Income | <u><u>7,240.41</u></u> | <u><u>3,132.74</u></u> | <u><u>4,107.67</u></u> |

GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES
 January through September 2021

| | <u>Jan - Sep 21</u> | <u>Jan - Sep 20</u> | <u>\$ Change</u> |
|---------------------------------------|-------------------------|-------------------------|------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 598,563.84 | 605,857.41 | -7,293.57 |
| 470 · FORFEITED DISCOUNTS | 6,240.88 | 1,514.93 | 4,725.95 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 10,094.78 | 9,766.44 | 328.34 |
| Total Income | <u>614,899.50</u> | <u>617,138.78</u> | <u>-2,239.28</u> |
| Gross Profit | 614,899.50 | 617,138.78 | -2,239.28 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 152,910.00 | 154,186.20 | -1,276.20 |
| 407 · AMORTIZATION EXPENSE | 3,394.35 | 1,131.45 | 2,262.90 |
| 408 · TAXES OTHER THAN INCOME | 1,978.10 | 1,771.95 | 206.15 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 4,500.00 | 4,400.00 | 100.00 |
| 615 · PURCHASED POWER | 59,536.42 | 60,645.33 | -1,108.91 |
| 618 · TREATMENT PLANT CHEMICALS | 16,142.50 | 17,865.00 | -1,722.50 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 5,190.00 | 4,192.50 | 997.50 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 24,642.44 | 25,932.20 | -1,289.76 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 7,377.50 | 7,604.38 | -226.88 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 131,066.00 | 116,730.00 | 14,336.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 15,611.37 | 15,333.03 | 278.34 |
| 635 · OPERATING EXPENSES | 90,602.83 | 105,875.99 | -15,273.16 |
| 642 · RENT OF EQUIPMENT | 364.00 | 1,274.11 | -910.11 |
| 650 · TRANSPORTATION EXPENSE | 5,446.62 | 2,489.89 | 2,956.73 |
| 656 · INSURANCE-VEHICLE | 2,533.39 | 2,381.49 | 151.90 |
| 657 · INSURANCE-GENERAL LIABILITY | 5,494.13 | 4,825.93 | 668.20 |
| 658 · INSURANCE - PROPERTY | 2,581.53 | 2,794.14 | -212.61 |
| 659 · INSURANCE-OTHER | 619.48 | 589.46 | 30.02 |
| 660 · ADVERTISING EXPENSE | 440.28 | 8.56 | 431.72 |
| 670 · BAD DEBT EXPENSE | 0.00 | 0.00 | 0.00 |
| 675 · MISCELLANEOUS EXPENSE | 0.00 | 32.18 | -32.18 |
| Total Expense | <u>530,430.94</u> | <u>530,063.79</u> | <u>367.15</u> |
| Net Ordinary Income | 84,468.56 | 87,074.99 | -2,606.43 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 1,263.27 | 2,163.47 | -900.20 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 14,000.00 | 9,000.00 | 5,000.00 |
| Total Other Income | <u>15,263.27</u> | <u>11,163.47</u> | <u>4,099.80</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 23,488.08 | 26,570.90 | -3,082.82 |
| Total Other Expense | <u>23,488.08</u> | <u>26,570.90</u> | <u>-3,082.82</u> |
| Net Other Income | -8,224.81 | -15,407.43 | 7,182.62 |
| Net Income | <u><u>76,243.75</u></u> | <u><u>71,667.56</u></u> | <u><u>4,576.19</u></u> |

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through September 2021

| | Jan - Sep 21 | Budget | \$ Over Budget |
|---------------------------------------|-------------------------|-------------------------|-------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 598,563.84 | 593,871.75 | 4,692.09 |
| 470 · FORFEITED DISCOUNTS | 6,240.88 | 7,500.00 | -1,259.12 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 10,094.78 | 10,725.00 | -630.22 |
| Total Income | <u>614,899.50</u> | <u>612,096.75</u> | <u>2,802.75</u> |
| Gross Profit | 614,899.50 | 612,096.75 | 2,802.75 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 152,910.00 | 189,658.00 | -36,748.00 |
| 407 · AMORTIZATION EXPENSE | 3,394.35 | 1,875.00 | 1,519.35 |
| 408 · TAXES OTHER THAN INCOME | 1,978.10 | 1,521.00 | 457.10 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 4,500.00 | 4,500.00 | 0.00 |
| 615 · PURCHASED POWER | 59,536.42 | 61,837.00 | -2,300.58 |
| 618 · TREATMENT PLANT CHEMICALS | 16,142.50 | 15,000.00 | 1,142.50 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 5,190.00 | 4,875.00 | 315.00 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 24,642.44 | 23,625.00 | 1,017.44 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 7,377.50 | 4,875.00 | 2,502.50 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 131,066.00 | 119,355.00 | 11,711.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 15,611.37 | 15,731.00 | -119.63 |
| 620 · MATERIALS AND SUPPLIES | 0.00 | 25,733.00 | -25,733.00 |
| 635 · OPERATING EXPENSES | 90,602.83 | 84,101.00 | 6,501.83 |
| 642 · RENT OF EQUIPMENT | 364.00 | 718.00 | -354.00 |
| 650 · TRANSPORTATION EXPENSE | 5,446.62 | 2,250.00 | 3,196.62 |
| 656 · INSURANCE-VEHICLE | 2,533.39 | 2,381.00 | 152.39 |
| 657 · INSURANCE-GENERAL LIABILITY | 5,494.13 | 4,826.00 | 668.13 |
| 658 · INSURANCE - PROPERTY | 2,581.53 | 2,794.50 | -212.97 |
| 659 · INSURANCE-OTHER | 619.48 | 619.00 | 0.48 |
| 660 · ADVERTISING EXPENSE | 440.28 | 75.00 | 365.28 |
| 670 · BAD DEBT EXPENSE | 0.00 | 6,300.00 | -6,300.00 |
| 675 · MISCELLANEOUS EXPENSE | 0.00 | 45.00 | -45.00 |
| Total Expense | <u>530,430.94</u> | <u>572,694.50</u> | <u>-42,263.56</u> |
| Net Ordinary Income | 84,468.56 | 39,402.25 | 45,066.31 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 1,263.27 | 2,025.00 | -761.73 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 14,000.00 | 9,000.00 | 5,000.00 |
| Total Other Income | <u>15,263.27</u> | <u>11,025.00</u> | <u>4,238.27</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 23,488.08 | 22,574.25 | 913.83 |
| Total Other Expense | <u>23,488.08</u> | <u>22,574.25</u> | <u>913.83</u> |
| Net Other Income | -8,224.81 | -11,549.25 | 3,324.44 |
| Net Income | <u><u>76,243.75</u></u> | <u><u>27,853.00</u></u> | <u><u>48,390.75</u></u> |



3 HMB Circle
 US 460
 Frankfort, KY 40601
 Office: (502) 695-9800
 Fax: (502) 695-9810

October 21, 2021

Mr. Charles Givin, Chairman
 Grant County Sanitary Sewer District
 1 Farrell Drive
 P.O. Box 460
 Crittenden, Kentucky 41030

Re: Award Recommendation
 200,000 Gallon Equalization Basin
 Grant County Sanitary Sewer District
 Grant County, Kentucky
 HMB Project No. 4310.00

Dear Mr. Givin:

Bids were received on September 30, 2021, for the 200,000 Gallon Equalization Basin project for the Grant Count Sanitary Sewer District (GCSSD). Five (5) bids were received ranging from \$1,649,000 to \$2,390,000. The low bidder was Lokits Contracting, LLC with a bid of \$1,649,000. The second lowest bid was \$1,920,000 which is about 16 percent higher than the low bid. Attached is a bid tabulation with all bids received.

A company history and contacts on past and current projects, proposed individuals working on the project, and proposed subcontractors were requested and provided. See attached e-mail from Cody Lokits (owner) dated October 2, 2021. Following is a summary of responses from references.

Lokits Contracting, LLC is a new company having been formed in August 2021, and currently has not done a project or have any underway. Cody Lokits is owner and would be the project manager for this project. Cody has worked with several contractors as project engineer/manager on water and wastewater projects for the past 10 years. All references checked gave good reviews for his work and competence as a project manager. Tim Munday is listed as being the on-site superintendent. References indicated that Tim is qualified to be superintendent for this project based on past good work references. Samson Steel (Frankfort), Glenwood Electric (Walton), and Steelworx (Morehead) are proposed to be the subcontractors for this project. Steelworx is proposed to do the excavation, concrete, and provide labors and equipment as necessary. A majority of the work other than project management and supervision would be subcontracted to these companies.

Highway Engineering

Structural Engineering

Water & Wastewater

Site Development

Right-of-Way

Master Planning

Environmental Planning

Surveying

Project Management

Cost Estimation

Construction Inspection

Aviation Services

Environmental Remediation

The low bid submitted by Lokits Contracting, LLC, is about \$500,000 over the estimated construction cost and funding, currently available.

Therefore, based on the information obtained, HMB recommends the award of this contract to Lokits Contracting, LLC, for \$1,649,000.00 if additional funding can be obtained to cover the over run.

If you have any questions regarding this matter, please do not hesitate to contact me at (502) 695-9800.

Sincerely,

HMB Professional Engineers, Inc.

A handwritten signature in blue ink, appearing to read "P. Benton Hanson".

P. Benton Hanson, PE
Senior Project Manager

cc: Brian Simpson, Superintendent, GCSSD
Paul Harp, Assistant Superintendent, GCSSD
Chris Steward, P. E., HMB
Brandon Baxter, P.E., HMB




BID TABULATION
 Grant County Sanitary Sewer District
 200,000 Gallon Equalization Basin
 Bid Date: Sept. 30, 2021 at 11:00 AM Local 1

Water Resources
 Transportation
 Surveying
 Environmental

| |
|-----------|
| 4310.00 |
| 10/4/2021 |
| PBH |
| 1 of 1 |

| LUMP SUM BID PRICE | | | | Lokits Contracting, LLC | Jave, LLC | Lonkard Construction Co. | Building Crafts, Inc. | The Walker Company |
|---------------------------------|--|----------|------|-------------------------|-----------------------|--------------------------|-----------------------|-----------------------|
| ITEM No. | ITEM DESCRIPTION | QUANTITY | UNIT | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL |
| 1 | Lump Sum Bid Price for 200,000 gallon Equalization Basin: This portion consists of the construction of a 200,000 gallon equalization basin and all related work as specified and shown in the Drawings; except those items listed in Article 5.02 herein. | 1 | LS | \$1,609,000.00 | \$1,880,000.00 | \$1,891,345.00 | \$1,915,000.00 | \$2,350,000.00 |
| 2 | Lump Sum Bid Price for Article 5.02 - Allowances | 1 | LS | \$40,000.00 | \$40,000.00 | \$40,000.00 | \$40,000.00 | \$40,000.00 |
| TOTAL LUMP SUM BID PRICE | | | | \$1,649,000.00 | \$1,920,000.00 | \$1,931,345.00 | \$1,955,000.00 | \$2,390,000.00 |

This is to state that the above is an accurate tabulation of bids received on September 30, 2021 by Grant County Sanitary Sewer District for the 200,000 Gallon Equalization Basin.

Signed: 
 P. Benton Hanson, PE
 Kentucky PE No. 15746



Benton Hanson

From: Cody Lokits <cody@lokitscontracting.com>
Sent: Saturday, October 2, 2021 8:33 AM
To: Benton Hanson
Subject: RE: Grant county SSD - 200,000 Gal EQ Basin
Attachments: Project References.pdf; Cody M. Lokits Resume.pdf; TIMOTHY MUNDAY PROJECT EXPERIENCE.pdf

Hi Benton,

Please see the below responses and attached supporting documents:

1. Provide company history on current and past projects with project descriptions, references, and phone numbers. Include a list of change orders, and contract completion history.
 - a. Lokits Contracting is a new firm. Currently, we have no projects underway; however, we have a pending award for a \$100,000 project for the Georgetown Municipal WWTP#2 Valve Replacement. However, I have extensive Water/Wastewater Treatment Plant management experience over a large number of large value/complex projects throughout the Southeast and Washinton, DC area. I have attached my project experience herein with references and phone numbers.
2. Provide this information on personnel history indicating project manager and superintendent for this project.
 - a. I will personally be managing the project along with on-site Superintendent Tim Munday. Tim is a 40+ year veteran in the Water/Wastewater field and comes to Lokits Contracting from Haren Construction (Etowah, TN). I have attached both my resume and Tim's project experience for your review.
3. Demonstrate financial ability/stability of Lotkis for a project of this size with a listing of company assets.
 - a. Lokits Contracting is a new firm and will be renting construction equipment assets to perform this project. Additionally, the cost for small tools, supplies, etc. are included within the cost of the bid. As it relates to financial stability, Lokits Contracting's Bonding is underwritten by Nationwide Insurance Company (AM Best Rating of A+) at a current capacity of \$2,000,000. For further bonding/financial stability information you may contact our Bonding Agent, Ben Dycus at 859-588-7511.
4. List staff available for this project.
 - a. Lokits Contracting will be hiring both equipment operators and Carpenters and employing personnel from a Morehead, KY firm (SteelWorx) to accomplish this project. Project Superintendent Tim Munday will leverage his past crews to assist in assembling the team to perform the work.
5. List proposed subcontractors with qualifications and references including contacts and phone numbers.
 - a. Reinforcing Steel Installation: Samson Steel – Frankfort, KY (Scott Black 502-229-2373)
 - b. Electrical Subcontractor: Glenwood Electric – Walton, KY (Pat Thaman 859-485-3700)
 - c. Misc. Labor, Excavation, & Concrete Sub (as needed): Steelworx – Morehead, KY (Mitch Hager 606-623-5833)
6. List proposed suppliers.
 - a. Blowers & Diffusers: Aerzen & Aquarius (c/o J. Dwight Thompson)
 - b. Submersible Pump Station Equipment: Myers (c/o Straeffer Pump Supply)
 - c. Hydraulic Gates: Fontaine Aquanox (c/o Rawdon Myers)
 - d. Ductile Iron Pipe & Process Piping: Ferguson Waterworks
 - e. Valves: Dezurik / Apco (c/o Rawdon Myers)
 - f. Concrete: Irving Materials
 - g. Rebar: CMC Rebar
 - h. Fiberglass Flume: Tracom (c/o Henry P. Thompson)
 - i. Misc. Metals: Dixie Metal Products
 - j. Precast: S&M Precast

k. RTU / SCADA hardware/software: High Tide Technologies (c/o Glenwood Electric)

I hope this information meets with your approval; however, should you have any questions, please do not hesitate to contact me. I understand any concerns regarding the "new-ness" of Lokits Contracting, but I can assure you that I will be integrally involved in every aspect of the execution of this work and that you, HMB, and Grant County SSD will be pleased to have undertaken this project with Lokits Contracting.

Thank you,

Cody M. Lokits, P.E.
cell: (859) 699-2961

cody@lokitscontracting.com



From: Benton Hanson <bhanson@hmbpe.com>
Sent: Thursday, September 30, 2021 2:51 PM
To: Cody Lokits <cody@lokitscontracting.com>
Subject: Grant county SSD - 200,000 Gal EQ Basin

Cody – Based on Lotkis Contracting LLC being the apparent low bidder on the above project with a bid of \$1,649,000.00 , provide the following information to assist in determining the responsibility, qualification, and financial ability of Lotkis to complete this project.

1. Provide company history on current and past projects with project descriptions, references, and phone numbers. Include a list of change orders, and contract completion history.
2. Provide this information on personnel history indicating project manager and superintendent for this project.
3. Demonstrate financial ability/stability of Lotkis for a project of this size with a listing of company assets.
4. List staff available for this project.
5. List proposed subcontractors with qualifications and references including contacts and phone numbers.
6. List proposed suppliers.

If you have any questions, please let us know.

Thanks, Benton



Phillip Benton Hanson, PE

SENIOR PROJECT MANAGER

3 HMB Circle
Frankfort, KY 40601
P: (502) 695-9800
C: (859) 361-5983
www.hmbpe.com



3 HMB Circle
 US 460
 Frankfort, KY 40601
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 www.hmbpe.com

**Opinion of Probable Construction / Project Cost
 200,000 Gallon WWTP Expansion (SBR)
 And
 100,000 Gallon Sludge Holding Conversion
 Grant County Sanitary Sewer District**

October 21, 2021

Highway Engineering
 Structural Engineering
 Water & Wastewater
 Site Development
 Right-of-Way
 Master Planning
 Environmental Planning
 Surveying
 Project Management
 Cost Estimation
 Construction Inspection
 Aviation Services
 Environmental Remediation
 Landscape Architecture

| <u>Description</u> | <u>Cost</u> |
|--|--------------------|
| 1. Mobilization/Demobilization | \$25,000 |
| 2. Bonds & Insurance | \$75,000 |
| 3. General Conditions | \$100,000 |
| 4. Site and Grade Work | \$50,000 |
| 5. 300,000 Gallon SBR WWTP | \$1,610,000 |
| 6. SBR Excavation and Backfill | \$100,000 |
| 7. EQ Basin Pump Systems | \$50,000 |
| 8. Sludge Holding Conversion | \$180,000 |
| 9. EQ Basin Conversion | \$100,000 |
| 10. Electrical and Instrumentation | \$300,000 |
| 11. Air Piping | \$50,000 |
| 12. Site Piping | <u>\$100,000</u> |
| Subtotal | \$2,740,000 |
| Contractor Overhead and Profit | \$490,000 |
| Construction Contingencies @ 10% | <u>\$323,000</u> |
| Total Opinion of Probable Construction Cost | \$3,553,000 |

| <u>Development</u> | <u>Cost</u> |
|---|--------------------|
| 1. Administration | \$25,000 |
| 2. Legal | \$5,000 |
| 3. Preliminary Engineering/Facilities Plan | \$100,000 |
| 4. Engineering Design/Bidding/Const. Administration | \$250,000 |
| 5. Resident Inspection (14 months) | \$181,000 |
| 6. Site Survey | \$5,000 |
| 7. Environmental (Cat Ex) | \$15,000 |
| 8. Geotechnical Investigation | <u>\$20,000</u> |
| Total Development Cost | \$601,000 |
| Total Estimated Project Cost | \$4,154,000 |



3 HMB Circle
 US 460
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 Office: (502) 695-9800
 Fax: (502) 695-9810
 www.hmbpe.com

**Opinion of Probable Construction / Project Cost
 100,000 Gallon WWTP Expansion
 And
 60,000 Gallon Sludge Holding Conversion
 Grant County Sanitary Sewer District**

October 21, 2021

Highway Engineering
 Structural Engineering
 Water & Wastewater
 Site Development
 Right-of-Way
 Master Planning
 Environmental Planning
 Surveying
 Project Management
 Cost Estimation
 Construction Inspection
 Aviation Services
 Environmental Remediation
 Landscape Architecture

| <u>Description</u> | <u>Cost</u> |
|--|--------------------|
| 1. Mobilization/Demobilization | \$18,000 |
| 2. Bonds & Insurance | \$55,000 |
| 3. General Conditions | \$74,000 |
| 4. Site and Grade Work | \$50,000 |
| 5. 100,000 Gallon WWTP Expansion | \$790,000 |
| 6. Concrete Slab | \$85,000 |
| 7. Anchor System | \$50,000 |
| 8. Sludge Holding Conversion | \$180,000 |
| 9. Blower and Accessories | \$100,000 |
| 10. Rehab Existing Treatment System | \$235,000 |
| 11. Electrical and Instrumentation | \$250,000 |
| 12. Air Piping | \$30,000 |
| 13. Site Piping | <u>\$75,000</u> |
| Subtotal | \$1,992,000 |
| Contractor Overhead and Profit | \$360,000 |
| Construction Contingencies @ 10% | <u>\$235,000</u> |
| Total Opinion of Probable Construction Cost | \$2,587,000 |

| <u>Development</u> | <u>Cost</u> |
|---|--------------------|
| 1. Administration | \$25,000 |
| 2. Legal | \$5,000 |
| 3. Preliminary Engineering/Facilities Plan | \$100,000 |
| 4. Engineering Design/Bidding/Const. Administration | \$191,000 |
| 5. Resident Inspection (11 Months) | \$146,000 |
| 6. Site Survey | \$5,000 |
| 7. Environmental (Cat Ex) | \$15,000 |
| 8. Geotechnical Investigation | <u>\$20,000</u> |
| Total Development Cost | \$507,000 |
| Total Estimated Project Cost | \$3,094,000 |

Grant Co. Sanitary Sewer District

Supervisor's Report

September

17th) – Changed the oil in both blowers at the Sewer Plant.

- Unclogged the sludge return on Plant #1 at the Sewer Plant.

20th) – Repaired an air leak on Plant #4 at the Sewer Plant.

28th) - Pull debris from all 4 plants at the Sewer Plant.

- Pulled and cleaned debris from the influent bar screen at the Sewer Plant.

29th) – Mowed the grounds at the Sewer Plant.

30th) – Rebuilt low pressure grinder pumps.

October

1st) – Replaced the discharge line on pump #1 at Indian Hill lift station.

- Rebuilt low pressure grinder pumps.

5th) – Worked on patching the leak on the digester wall on Plant #1 at the Sewer Plant.

6th) – Worked on patching the leak on the digester wall on Plant #1 at the Sewer Plant.

7th) – Pulled debris from all 4 plants at the Sewer Plant.

- Pulled and cleaned debris from the influent bar screen at the Sewer Plant.

11th) – Started on monthly lift station inspections.

- Pulled pump #2 at Angela lift station and sent to E.M.T. for repair.

12th) – Continued with lift station inspections.

18th) – Finished monthly lift station inspections.

- Installed the spare pump in Angela lift station.

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
NOVEMBER 18, 2021**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
NOVEMBER 18, 2021

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. Grant Circuit Court Litigation Status;
 - ii. Equalization Tank Project Status;
 - iii. Stimulus Funding Status
 - iv. Website status
5. New business
 - A. HMB Professional Engineering
 - i. Equalization Basin Project
 - B. Brian Simpson/Paul Harp
 - i. Supervisor's Report
 - C. Dianne Cook/Ashley Dyer
 - i. 2022 Preliminary Budget
 - ii. Next Meeting December 16, 2021
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
NOVEMBER 2021 MEETING**

The November 2021 Meeting of the Grant County Sanitary Sewer District was called to order on November 18, 2021, 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, Danny Northcutt, Leo Saylor, Rodger Bingham, and Robert Worthington. Also present were HR Director Ashley Dyer, Dianne Cook, Mr. Christopher Stewart and Mr. Benton Hanson of HMB Professional Engineers, Counsel Thomas R. Nienaber, Paul Harp, and Brian Simpson.

The first order of business was a review of the October 2021 Minutes as attached. After discussion, upon Motion of Robert Worthington and second by Leo Saylor, it was unanimously,

“RESOLVED: that the October 2021 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the October 2021 Profit and Loss Statement and Warrants as attached. Commissioner Saylor inquired about various expenses. Mr. Harp stated that those were incurred for the electrofusion materials. Commissioner Northcutt inquired about the District’s efforts to reduce electric consumption. Mr. Harp reported that he will prepare a summary for presentation at the next meeting. After discussion, upon motion of Leo Saylor and second by Danny Northcutt, it was unanimously,

“RESOLVED: that the October 2021 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 the Grant Circuit Court litigation regarding the Waller Road lift station and dam. Mr. Nienaber reported that defense counsel for various Defendants stated that they are going to meet with the City of Crittenden to inquire into whether or not the City would assume the responsibility for maintenance and upkeep of the dam. Mr. Nienaber was skeptical as to whether or not this attempted resolution would work. Mr. Nienaber also reported that at this time, it does not appear as though the Plaintiff or any of the other Defendants have any interest in naming the District as a party Defendant.
2. Mr. Nienaber reported that the District’s website is activated. It looks very nice.
3. Mr. Nienaber inquired as to the status of the EQT Project. Mr. Hanson reported that before the District could move forward with designing and planning for a new

Grant Co. Sanitary Sewer District
Minutes
November 18, 2021

wastewater treatment plant (“WWTP”), the District would be required under Kentucky law to have a facilities plan (“Facilities Plan”) prepared. To that end, HMB Professional Engineering, Inc., submitted the attached proposed “Work Authorization” and “Agreement” for consideration and adoption by the District. The attached Agreement would authorize the District to proceed with the preparation of a Facilities Plan. Mr. Hanson gave a full report on the scope of a Facilities Plan and what would be required to be included therein. Briefly, a Facilities Plan presents a District wide analysis and review of the District’s current operation, including collection lines, treatment plant, and the like. The Facilities Plan would also forecast future District improvements necessary to remain operational and to meet the District’s future needs. A Facilities Plan takes approximately six months to complete. Public hearings are required. Commissioner Northcutt inquired as to the cost. Mr. Hanson reported that the projected cost is \$100,000.00. Superintendent Simpson inquired as to whether or not the District could take some of the responsibilities of preparing a Facilities Plan, thereby reducing the cost. Mr. Hanson said that he would look into that. Commissioner Northcutt inquired as to whether or not ARPA funds can be used to pay for the Facilities Plan. Brian Hanson said that they could. Chairman Givin stated that under no uncertain circumstance, the District absolutely needs a new WWTP. Commissioner Northcutt agreed. Commissioners Bingham and Worthington both commented that they would like to take the opportunity to review the proposed agreement before taking action. Mr. Hanson reported that Kentucky Infrastructure Authority (“KIA”) funding will be available for the Facilities Plan, however, an application for that funding must be submitted on or before December 15, 2021. Mr. Hanson stated that he would send hard copies of the Facilities Plan Agreement to all Commissioners for discussion at the next meeting. After further discussion, upon motion of Robert Worthington and second by Danny Northcutt, it was unanimously,

“RESOLVED: that HMB Professional Engineers, Inc., through Mr. Hanson, submit a project profile and application for funding of the planning and design element of the new Wastewater Treatment Plant.”

The next order of business was report by HMB Professional Engineers, Inc., Mr. Benton Hanson:

1. Mr. Hanson had nothing new to report.

The next order of business was a report by Brian Simpson and Paul Harp as follows:

1. Mr. Harp reviewed with the Commissioners his monthly report as attached.

Grant Co. Sanitary Sewer District
Minutes
November 18, 2021

2. Mr. Harp reported that the electric panel for the Waller lift station should be delivered within the next two weeks. Gleason Electric will be in to install the panel as soon as delivery is received.

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

1. Dianne Cook distributed copies of the proposed 2022 Budget as attached. Chairman Givin recommended that the Commissioners review the Budget and be prepared to take final action at the next meeting.
2. Dianne Cook reported that the next scheduled meeting is December 16, 2021.

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

GRANT COUNTY SANITARY SEWER DISTRICT

BY: *Charles H. Givin*
CHARLES GIVIN, CHAIRMAN

ATTEST:

Danny Northcutt
DANNY NORTHCUTT, SECRETARY

**GRANT CO SANITARY SEWER DISTRICT
OCTOBER, 2021**

WARRANTS

| | | | |
|------------|-----------------------|----------|-----------------------------------|
| 10/8/2021 | MADISON COURIER, PL | 215.00 | BID NOTIFICATION EQ BASIN |
| 10/8/2021 | POSTMASTER | 226.00 | P.O. BOX RENTAL |
| 10/8/2021 | THE CINCINNATI INS CO | 1119.90 | INSURANCE INSTLLMNT |
| 10/12/2021 | BULLOCK PEN WATER | 16.71 | REIMB /ZORO SUPPLIES |
| 10/12/2021 | CITY OF WILLIAMSTOWN | 4600.00 | SLUDGE PROCESS 07/21 & 08/21 9/21 |
| 10/12/2021 | CONSOLIDATED PIPE | 1772.00 | C GIVIN LPGPS INSTALL - MATERIALS |
| 10/12/2021 | KOI ENTERPRISES | 3.52 | VACTOR TRUCK SUPPLIES |
| 10/12/2021 | BULLOCK PEN WATER | 53.24 | REIMB FOR SW MARKING FLAGS |
| 10/12/2021 | FLUSH SANITATION | 1500.00 | 10 LDS SLUDGE HAULING 09/21 |
| 10/12/2021 | BULLOCK PEN WATER | 150.78 | REIMB CINTAS FIRE EXTGSHER |
| 10/19/2021 | GC OCCUPATIONAL | 22.50 | COUNTY TAX PYMT |
| 10/20/2021 | BEST WAY DISPOSAL | 79.05 | DUMPSTER P/U 10/21 |
| 10/20/2021 | BOONE STEEL LLC | 275.04 | SEWER PLANT SUPPLIES |
| 10/20/2021 | BULLOCK PEN WATER | 18545.69 | MGT FEE 09/21 |
| 10/20/2021 | CITCO WATER | 2130.45 | SEWER PLANT CHEMICALS |
| 10/20/2021 | CITY OF CRITTENDEN | 11019.68 | TRASH COLLECTIONS 09/21 |
| 10/20/2021 | MORRIS & BRESSLER | 1187.00 | ACCOUNTING SVCS 09/21 |
| 10/20/2021 | KY STATE TREASURER | 910.51 | UNCLAIMED PROPERTY 2021 |
| 10/20/2021 | KRWA | 993.20 | 2022 MEMBERSHIP DUES |
| 10/20/2021 | THOMAS R NIENABER | 1196.25 | ATTORNEY FEES 09/17-10/19/21 |
| 10/20/2021 | SMARTBILL | 905.83 | BILLING & POSTAGE 10/21 |
| 10/21/2021 | CHARLES A GIVIN | 90.85 | COMMISSIONER FEE |
| 10/21/2021 | DAN NORTHCUTT | 90.85 | COMMISSIONER FEE |
| 10/21/2021 | LEO L SAYLOR | 90.85 | COMMISSIONER FEE |
| 10/21/2021 | ROBERT H WORTHINGTC | 90.85 | COMMISSIONER FEE |
| 10/21/2021 | RODGER W BINGHAM | 90.85 | COMMISSIONER FEE |
| 10/26/2021 | FORCHT BANK | 83.93 | SUPPLIES & WEB |
| 10/26/2021 | B L ANDERSON | 463.07 | CHEMICAL PUMP HEADS SW PLNT |
| 10/26/2021 | CCP INDUSTRIES | 710.90 | PAPER TOWELS & GLOVES |
| 10/26/2021 | HMB PROFESSIONAL | 5000.00 | ENGINEERING FEES |
| 10/26/2021 | PACE ANALYTICAL SVC | 1684.00 | SEWER SAMPLE ANALYSIS |
| 10/19/2021 | KY STATE TREASURER | 674.62 | SALES & USE TAX 09/21 |
| 10/24/2021 | OWEN ELECTRIC | 3909.71 | ELECTRIC SVCS |
| 10/20/2021 | GCSSD | 41.46 | SEWER SVCS |
| 10/15/2021 | BULLOCK PEN WATER | 314.32 | WATER SVCS |
| 10/22/2021 | DUKE ENERGY | 1881.92 | ELECTRIC SVCS |
| 10/8/2021 | BB&T | 9492.86 | LOAN PAYMENT |

TOTAL DISBURSEMENTS 71633.39

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

Grant County Sanitary Sewer District
October, 2021

BANK BALANCES:

FORCHT BANK

| | |
|-----------------------------|--------------|
| Revenue | \$210,006.37 |
| Maintenance & Operations | \$66,752.58 |
| Merchant Services Acct | \$291,512.74 |
| Loans Replacement Reserve | \$27,050.00 |
| Platinum Money Market Acct. | \$135,232.27 |

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
OCTOBER, 2021**

| | | |
|----------------------------|------------------|----------------------------|
| GROSS RECEIPTS | | \$ 82,799.66 |
| DISBURSEMENTS | | |
| UTILITIES | \$ 6,226.46 | |
| SALARIES - NET | 454.25 | |
| MILEAGE | 0.00 | |
| MAINTENANCE & OPERATION | 39,725.00 | |
| SUPPLIES | 1,740.48 | |
| GENERAL | <u>23,487.20</u> | |
| TOTAL DISBURSEMENTS | | <u>71,633.39</u> |
| NET | | <u><u>\$ 11,166.27</u></u> |

**WARRANTS
NOVEMBER, 2021**

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 |
| Foster Techgroup | Website Creation & Maint. | \$956.00 |
| Bullock Pen Water District | Management Agreement 10/21 | \$18,296.02 |
| Owen Electric | Electric Service | \$4,422.38 |
| Forcht Bank | Website Mntc. Tools for Sw Plant | \$213.51 |
| The Cincinnati Insurance Companies | Insurance Installment | \$1,119.90 |
| Consolidated Pipe | Sewer Leak Repair | \$358.27 |
| Bullock Pen Water District | Water Bills | \$314.32 |
| Smartbill | Billing & Postage 11/21 | \$875.43 |
| KOI Enterprises | Truck Repairs & Sw Plant Repairs | \$136.63 |
| Flush Sanitation | 12 Lds Sludge Hauling | \$1,800.00 |
| Foster Techgroup | Domain Purchase 9 yrs | \$109.53 |
| Pace Analytical | Sample Analysis | \$1,684.00 |
| Thomas R. Nienaber | Attorney Fees 10/20/21-11/17/21 | \$1,395.63 |
| Duke Energy | Electric Service | \$1,844.17 |
| Ky State Treasurer | Sales & Use Tax 10/21 | \$444.58 |
| GCSSD | Sewer Bills | \$50.57 |
| Morris & Bressler | Accounting Svcs 10/21 | \$1,602.71 |
| Best Way Disposal | Dumpster P/U 11/21 | <u>\$80.05</u> |
| | TOTAL | \$45,196.56 |


Charles Givin, Chairman


Danny Northcutt, Secretary

MORRIS & BRESSLER

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

The accompanying financial statements of Grant County Sanitary Sewer District as of and for the months ended October 31, 2021, were not subjected to an audit, review, or compilation engagement by us and we do not express an opinion, a conclusion, nor provide any assurance on them.

Morris & Bressler
Morris & Bressler, PSC
Certified Public Accountants

November 16, 2021

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, 2021

| | Oct 31, 21 |
|---|---------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 125 · RESTRICTED CASH | 97,663.59 |
| 131.07 · CIB-MAINTENANCE & OPERATION FOR | 43,423.74 |
| 131.02 · CIB-REVENUE-MERCHANT ACCOUNT | 291,512.74 |
| 131.06 · CIB-REVENUE - FORCHT | 209,991.74 |
| 136 · CIB-FORCHT MONEY MARKET | 135,232.27 |
| Total Checking/Savings | 777,824.08 |
| Other Current Assets | |
| 141 · CUSTOMER ACCOUNTS RECEIVABLE | 111,604.26 |
| 141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS | -9,900.00 |
| 141.02 · ACCOUNTS RECEIVABLE-UNBILLED | 37,973.42 |
| 142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD | 41,260.67 |
| 142.02 · ACCOUNTS RECEIVABLE-OTHER | 2,027.00 |
| 162 · PREPAYMENTS | 9,589.08 |
| 174.03 · UNAMORTIZED RATE CASE EXP | 4,525.80 |
| Total Other Current Assets | 197,080.23 |
| Total Current Assets | 974,904.31 |
| 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 | 59,161.25 |
| Total 105 · CONSTRUCTION IN PROGRESS | 92,659.79 |
| 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 | 46,093.29 |
| 108.1 · ACCUMULATED DEPRECIATION | -2,934,627.00 |
| Total Fixed Assets | 6,171,568.68 |
| Other Assets | |
| 186.1 · DEFERRED RATE CASE EXP | 12,068.86 |
| Total Other Assets | 12,068.86 |
| TOTAL ASSETS | 7,158,541.85 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | 38,691.16 |
| Other Current Liabilities | |
| 236 · ACCRUED PAYROLL TAXES | 382.50 |
| 241 · TAX COLLECTIONS PAYABLE | 834.58 |
| 245 · CUR LIAB PAY FR RESTRICT ASSETS | |
| 231.01 · TRASH COLLECTION PAYABLE | 11,541.69 |
| 235 · CUSTOMER DEPOSITS | 42,183.00 |
| 238 · ACCRUED INT ON KIA PHASE I | 1,560.85 |
| 239 · ACCRUED INT ON KIA PHASE II | 8,683.30 |
| 240 · ACCRUED INT ON BB&T LEASE | 427.19 |

No assurance is provided by Morris & Bressler, PSC on these financial statements.

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of October 31, 2021

| | Oct 31, 21 |
|---|--------------|
| 243 · CURRENT PORTION OF LTD | 154,708.89 |
| Total 245 · CUR LIAB PAY FR RESTRICT ASSETS | 219,104.92 |
| Total Other Current Liabilities | 220,322.00 |
| Total Current Liabilities | 259,013.16 |
| Long Term Liabilities | |
| 220 · NOTE PAYABLE - KIA - PHASE I | 124,858.14 |
| 221 · NOTE PAYABLE - KIA - PHASE II | 694,664.55 |
| 222 · CAPITAL LEASE - BB&T | 139,427.92 |
| 224 · LESS CURR PORTION OF LTD | -154,708.89 |
| Total Long Term Liabilities | 804,251.72 |
| Total Liabilities | 1,063,264.88 |
| Equity | |
| 3020 · NET POSITION | |
| 3000 · INV IN CAP ASSETS LESS REL DEBT | 5,212,808.07 |
| 3001 · RESTRICTED | 16,378.66 |
| 3010 · UNRESTRICTED | 778,325.16 |
| Total 3020 · NET POSITION | 6,007,311.89 |
| Net Income | 87,965.08 |
| Total Equity | 6,095,276.97 |
| TOTAL LIABILITIES & EQUITY | 7,158,541.85 |

No assurance is provided by Morris & Bressler, PSC on these financial statements.

GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES
October 2021

| | Oct 21 | Oct 20 | \$ Change |
|---------------------------------------|------------------|------------------|------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 63,727.02 | 60,568.81 | 3,158.21 |
| 470 · FORFEITED DISCOUNTS | 684.71 | 0.00 | 684.71 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 1,092.92 | 1,040.71 | 52.21 |
| Total Income | <u>65,504.65</u> | <u>61,609.52</u> | <u>3,895.13</u> |
| Gross Profit | 65,504.65 | 61,609.52 | 3,895.13 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 16,990.00 | 17,131.80 | -141.80 |
| 407 · AMORTIZATION EXPENSE | 377.15 | 377.15 | 0.00 |
| 408 · TAXES OTHER THAN INCOME | 38.25 | 38.25 | 0.00 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 500.00 | 500.00 | 0.00 |
| 615 · PURCHASED POWER | 6,265.48 | 6,211.89 | 53.59 |
| 618 · TREATMENT PLANT CHEMICALS | 0.00 | 3,027.46 | -3,027.46 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 0.00 | 292.50 | -292.50 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 1,602.71 | 1,830.90 | -228.19 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 1,196.25 | 1,400.00 | -203.75 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 16,419.80 | 12,970.00 | 3,449.80 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 1,263.00 | 2,016.85 | -753.85 |
| 635 · OPERATING EXPENSES | 7,113.36 | 13,980.33 | -6,866.97 |
| 650 · TRANSPORTATION EXPENSE | 68.16 | 969.97 | -901.81 |
| 656 · INSURANCE-VEHICLE | 313.81 | 264.61 | 49.20 |
| 657 · INSURANCE-GENERAL LIABILITY | 690.40 | 536.21 | 154.19 |
| 658 · INSURANCE - PROPERTY | 329.68 | 310.46 | 19.22 |
| 659 · INSURANCE-OTHER | 69.12 | 68.72 | 0.40 |
| 670 · BAD DEBT EXPENSE | 0.00 | 0.00 | 0.00 |
| Total Expense | <u>53,237.17</u> | <u>61,927.10</u> | <u>-8,689.93</u> |
| Net Ordinary Income | 12,267.48 | -317.58 | 12,585.06 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 51.55 | 177.14 | -125.59 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 1,000.00 | 4,000.00 | -3,000.00 |
| Total Other Income | <u>1,051.55</u> | <u>4,177.14</u> | <u>-3,125.59</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 2,410.03 | 2,800.62 | -390.59 |
| Total Other Expense | <u>2,410.03</u> | <u>2,800.62</u> | <u>-390.59</u> |
| Net Other Income | <u>-1,358.48</u> | <u>1,376.52</u> | <u>-2,735.00</u> |
| Net Income | <u>10,909.00</u> | <u>1,058.94</u> | <u>9,850.06</u> |

No assurance is provided by Morris & Bressler, PSC on these financial statements.

GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES
 January through October 2021

| | Jan - Oct 21 | Jan - Oct 20 | \$ Change |
|---------------------------------------|-------------------------|-------------------------|-------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 662,290.86 | 666,426.22 | -4,135.36 |
| 470 · FORFEITED DISCOUNTS | 6,925.59 | 1,514.93 | 5,410.66 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 12,367.01 | 10,807.15 | 1,559.86 |
| Total Income | <u>681,583.46</u> | <u>678,748.30</u> | <u>2,835.16</u> |
| Gross Profit | 681,583.46 | 678,748.30 | 2,835.16 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 169,900.00 | 171,318.00 | -1,418.00 |
| 407 · AMORTIZATION EXPENSE | 3,771.50 | 1,508.60 | 2,262.90 |
| 408 · TAXES OTHER THAN INCOME | 2,016.35 | 1,810.20 | 206.15 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 5,000.00 | 4,900.00 | 100.00 |
| 615 · PURCHASED POWER | 65,801.90 | 66,857.22 | -1,055.32 |
| 618 · TREATMENT PLANT CHEMICALS | 16,142.50 | 20,892.46 | -4,749.96 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 5,190.00 | 4,485.00 | 705.00 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 26,245.15 | 27,763.10 | -1,517.95 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 8,573.75 | 9,004.38 | -430.63 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 147,485.80 | 129,700.00 | 17,785.80 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 17,295.37 | 17,349.88 | -54.51 |
| 635 · OPERATING EXPENSES | 97,731.19 | 119,856.32 | -22,125.13 |
| 642 · RENT OF EQUIPMENT | 364.00 | 1,274.11 | -910.11 |
| 650 · TRANSPORTATION EXPENSE | 5,514.78 | 3,459.86 | 2,054.92 |
| 656 · INSURANCE-VEHICLE | 2,847.20 | 2,646.10 | 201.10 |
| 657 · INSURANCE-GENERAL LIABILITY | 6,184.53 | 5,362.14 | 822.39 |
| 658 · INSURANCE - PROPERTY | 2,911.21 | 3,104.60 | -193.39 |
| 659 · INSURANCE-OTHER | 688.60 | 658.18 | 30.42 |
| 660 · ADVERTISING EXPENSE | 440.28 | 8.56 | 431.72 |
| 670 · BAD DEBT EXPENSE | 0.00 | 0.00 | 0.00 |
| 675 · MISCELLANEOUS EXPENSE | 0.00 | 32.18 | -32.18 |
| Total Expense | <u>584,104.11</u> | <u>591,990.89</u> | <u>-7,886.78</u> |
| Net Ordinary Income | 97,479.35 | 86,757.41 | 10,721.94 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 1,383.84 | 2,340.61 | -956.77 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 15,000.00 | 13,000.00 | 2,000.00 |
| Total Other Income | <u>16,383.84</u> | <u>15,340.61</u> | <u>1,043.23</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 25,898.11 | 29,371.52 | -3,473.41 |
| Total Other Expense | <u>25,898.11</u> | <u>29,371.52</u> | <u>-3,473.41</u> |
| Net Other Income | -9,514.27 | -14,030.91 | 4,516.64 |
| Net Income | <u><u>87,965.08</u></u> | <u><u>72,726.50</u></u> | <u><u>15,238.58</u></u> |

No assurance is provided by Morris & Bressler, PSC on these financial statements.

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through October 2021

| | Jan - Oct 21 | Budget | \$ Over Budget |
|---------------------------------------|-------------------------|-------------------------|-------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 662,290.86 | 659,857.50 | 2,433.36 |
| 470 · FORFEITED DISCOUNTS | 6,925.59 | 8,333.00 | -1,407.41 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 12,367.01 | 11,917.00 | 450.01 |
| Total Income | <u>681,583.46</u> | <u>680,107.50</u> | <u>1,475.96</u> |
| Gross Profit | 681,583.46 | 680,107.50 | 1,475.96 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 169,900.00 | 210,731.00 | -40,831.00 |
| 407 · AMORTIZATION EXPENSE | 3,771.50 | 2,083.00 | 1,688.50 |
| 408 · TAXES OTHER THAN INCOME | 2,016.35 | 1,690.00 | 326.35 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 5,000.00 | 5,000.00 | 0.00 |
| 615 · PURCHASED POWER | 65,801.90 | 68,708.00 | -2,906.10 |
| 618 · TREATMENT PLANT CHEMICALS | 16,142.50 | 16,667.00 | -524.50 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 5,190.00 | 5,416.00 | -226.00 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 26,245.15 | 26,250.00 | -4.85 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 8,573.75 | 5,417.00 | 3,156.75 |
| 634 · CONTRACTUAL SERVICE-MANAGMENT | 147,485.80 | 132,616.00 | 14,869.80 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 17,295.37 | 17,479.00 | -183.63 |
| 620 · MATERIALS AND SUPPLIES | 0.00 | 28,592.00 | -28,592.00 |
| 635 · OPERATING EXPENSES | 97,731.19 | 93,446.00 | 4,285.19 |
| 642 · RENT OF EQUIPMENT | 364.00 | 798.00 | -434.00 |
| 650 · TRANSPORTATION EXPENSE | 5,514.78 | 2,500.00 | 3,014.78 |
| 656 · INSURANCE-VEHICLE | 2,847.20 | 2,646.00 | 201.20 |
| 657 · INSURANCE-GENERAL LIABILITY | 6,184.53 | 5,362.00 | 822.53 |
| 658 · INSURANCE - PROPERTY | 2,911.21 | 3,105.00 | -193.79 |
| 659 · INSURANCE-OTHER | 688.60 | 687.00 | 1.60 |
| 660 · ADVERTISING EXPENSE | 440.28 | 84.00 | 356.28 |
| 670 · BAD DEBT EXPENSE | 0.00 | 7,000.00 | -7,000.00 |
| 675 · MISCELLANEOUS EXPENSE | 0.00 | 50.00 | -50.00 |
| Total Expense | <u>584,104.11</u> | <u>636,327.00</u> | <u>-52,222.89</u> |
| Net Ordinary Income | 97,479.35 | 43,780.50 | 53,698.85 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 1,383.84 | 2,250.00 | -866.16 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 15,000.00 | 10,000.00 | 5,000.00 |
| Total Other Income | <u>16,383.84</u> | <u>12,250.00</u> | <u>4,133.84</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 25,898.11 | 25,082.50 | 815.61 |
| Total Other Expense | <u>25,898.11</u> | <u>25,082.50</u> | <u>815.61</u> |
| Net Other Income | -9,514.27 | -12,832.50 | 3,318.23 |
| Net Income | <u><u>87,965.08</u></u> | <u><u>30,948.00</u></u> | <u><u>57,017.08</u></u> |

No assurance is provided by Morris & Bressler, PSC on these financial statements.

GRANT COUNTY SANITARY SEWER DISTRICT
2022 Budget Worksheet

PRELIMINARY

| | 12/31/16 | 12/31/17 | 12/31/18 | 12/31/19 | 12/31/2020 | 9/30/2021 | Projection Calculation | Projected 12/31/2021 | Budget Calculation | Budget 12/31/2022 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------------|-------------------------|--------------------------|----------------------|
| Ordinary Income/Expense | | | | | | | | | | |
| Income | | | | | | | | | | |
| 419 - INTEREST INCOME | 1,393.85 | 1,854.34 | 1,871.20 | 2,912.21 | 2,699.49 | 1,263.27 | See Worksheet 6 | 1,587 | See Worksheet 6 | 1,056 |
| 481 - METERED SEWER REVENUE | | | | | | | | | | |
| 481.1 - SALES TO RESIDENTIAL CUSTOMERS | 597,976.32 | 602,437.61 | 622,183.23 | 617,500.81 | 671,780.96 | 526,317.08 | Actual Oct-Dec20 | 695,629 | See Worksheet 7 | 695,949 |
| 481.2 - SALES TO COMMERCIAL CUSTOMERS | 85,282.81 | 85,748.25 | 90,194.92 | 94,838.93 | 104,012.84 | 90,730.04 | Actual Oct-Dec20 | 119,814 | See Worksheet 7 | 119,870 |
| 481.3 - SALES TO INDUSTRIAL CUSTOMERS | 4,428.27 | 3,766.44 | 3,709.59 | 3,484.20 | 4,976.29 | 4,177.19 | Actual Oct-Dec20 | 5,603 | See Worksheet 7 | 5,604 |
| 481.13 - LEAK ADJUSTMENTS | -8,881.79 | -8,908.93 | -5,089.52 | -8,841.85 | -1,402.91 | -20,511.67 | Plus (B37)-See Wksh 7 | -21,139 | Used 4 Year Average | -6,024 |
| 481.11 - BILLING ERRORS | -8,820.81 | -693.15 | -6,892.26 | -3,819.06 | -3,074.79 | -5,045.40 | Plus (1754)-See Wksh 7 | -6,799 | Used 4 Year Average | -6,158 |
| 481.12 - ACCOUNTS RECEIVABLE ADJUSTMENTS | 1,579.60 | 1,124.24 | -891.37 | 1,016.17 | -764.57 | 2,899.60 | Plus (517)-See Wksh 7 | 2,380 | Avg of '16,'17,'18 & '19 | 720 |
| Total 481 - METERED SEWER REVENUE | 674,564.35 | 686,272.46 | 701,183.69 | 694,188.18 | 781,527.32 | 596,563.84 | | 795,786 | | 809,904 |
| 482 - OVERAMOUNT BILLING-PSC RATE CASE | 968.11 | 0.00 | 0.00 | 0.00 | 20,092.06 | 0.00 | No Change | 0 | None Expected | 0 |
| 470 - FORGOTTEN DISCOUNTS | 9,002.06 | 9,910.30 | 10,186.83 | 9,828.55 | 1,512.72 | 8,240.88 | Divide 9 X 12 | 8,321 | Approx Same as 2019 | 10,020 |
| 471 - MISCELLANEOUS SERVICE REVENUE | 14,313.29 | 14,298.05 | 16,785.01 | 13,860.36 | 12,892.97 | 10,094.78 | - Actual Oct - Dec '20 | 13,221 | Approx \$1,800 More | 15,024 |
| Total Income | 700,242.08 | 712,135.15 | 730,026.53 | 720,569.30 | 919,624.56 | 616,162.77 | | 818,918 | | 836,004 |
| Expenses | | | | | | | | | | |
| 401 - DEPRECIATION EXPENSE | 192,129.00 | 199,044.00 | 201,674.00 | 202,500.00 | 204,626.00 | 152,910.00 | 2021 Dep'n Schedule | 249,241 | See Worksheet 5 | 245,844 |
| 407 - AMORTIZATION OF RATE CASE EXPENSE | | 0.00 | 0.00 | 0.00 | 2,262.90 | 3,394.35 | Plus 377.15 x 3 | 4,528 | \$377.15 X12 | 4,528 |
| 408 - TAXES OTHER THAN INCOME | | 0.1992% | 0.1995% | 0.2000% | 0.1988% | 0.1993% | | 0.1993% | | 0.1990% |
| 408.10 - UTILITY REGULATORY ASSESS FEE | 1,271.78 | 1,394.00 | 1,420.96 | 1,424.27 | 1,435.35 | 1,633.85 | No Change | 1,634 | % of 2021 income | 1,632 |
| 408.12 - PAYROLL TAXES | 451.35 | 497.25 | 451.35 | 443.70 | 451.35 | 344.25 | Com Wages X 7.85% | 458 | Com Wages X 7.66% | 459 |
| Total 408 - TAXES OTHER THAN INCOME | 1,723.13 | 1,892.15 | 1,872.31 | 1,867.97 | 1,886.70 | 1,978.10 | | 2,093 | | 2,091 |
| 600 - SALARIES & WAGES COMMISSIONERS | 6,900.00 | 6,500.00 | 5,900.00 | 5,800.00 | 5,900.00 | 4,600.00 | Plus \$500 X 3 | 6,000 | \$100 X 5 X 12 | 6,000 |
| 615 - PURCHASED POWER | 84,384.70 | 70,722.58 | 87,187.63 | 89,248.90 | 79,313.54 | 59,536.42 | See Worksheet 1 | 79,382 | See Worksheet 1 | 84,129 |
| 618 - TREATMENT PLANT CHEMICALS | 15,695.82 | 11,261.51 | 15,205.07 | 6,613.64 | 23,282.58 | 18,142.50 | Divide by 9 X12 | 21,523 | Per Brian / Paul | 21,504 |
| MATERIALS & SUPPLIES | | | | | | | (See Worksheet #2) | | | |
| 620.01 - PUMPING SYSTEM OPERATIONS | 3,839.69 | 375.28 | 1,079.10 | 1,375.77 | 7,293.75 | 0.00 | under 625-cont'd serv other | 0 | | 0 |
| 620.02 - PUMPING SYSTEM REPAIRS | 11,520.29 | 14,608.73 | 8,237.28 | 29,702.16 | 31,653.82 | 0.00 | under 625-cont'd serv other | 0 | | 0 |
| 620.03 - TREATMENT PLANT OPERATION | 5,217.01 | 4,831.84 | 4,324.78 | 7,115.42 | 65,684.24 | 0.00 | under 625-cont'd serv other | 0 | | 0 |
| 620.04 - TREATMENT PLANT REPAIRS | 2,810.41 | 2,712.38 | 4,436.95 | 7,100.69 | 7,221.96 | 0.00 | under 625-cont'd serv other | 0 | | 0 |
| 617 - FLOOD DAMAGES | 0.00 | 0.00 | 1,763.31 | 0.00 | 0.00 | 0.00 | No Change | 0 | | 0 |
| 620.05 - COLLECT SYSTEM OPERATIONS | 437.00 | 756.94 | 64.55 | 143.59 | 0.00 | 0.00 | No Change | 0 | | 0 |
| 620.06 - COLLECT SYSTEM REPAIRS | 47.85 | 49.38 | 462.83 | 6,850.42 | 3,061.97 | 0.00 | under 625-cont'd serv other | 0 | | 0 |
| 620.07 - CUSTOMER ACCOUNT BILLING | 7,628.32 | 7,533.63 | 7,732.30 | 8,047.10 | 12,168.19 | 0.00 | under 625-cont'd serv other | 0 | | 0 |
| 620.08 - CUSTOMER ACCOUNT SUPPLIES | 1,093.95 | 1,118.64 | 1,093.75 | 983.00 | 0.00 | 0.00 | under 625-cont'd serv other | 0 | | 0 |
| 620.09 - GENERAL & ADMIN | 359.90 | 458.45 | 337.36 | 359.51 | 11,379.94 | 0.00 | under 625-cont'd serv other | 0 | | 0 |
| 620.06 - GENERAL & ADMIN SUPPLIES | 1,975.43 | 1,240.36 | 1,353.00 | 863.93 | 0.00 | 0.00 | under 625-cont'd serv other | 0 | | 0 |
| TOTAL MATERIALS & SUPPLIES | 34,929.85 | 33,680.59 | 30,875.21 | 62,551.98 | 139,463.67 | 0.00 | | 0 | | 0 |
| 631 - CONTRACTUAL SERVICES-ENGINEERS | 4,445.00 | 4,950.00 | 6,615.00 | 5,840.00 | 5,167.50 | 5,190.00 | Plus 380 X 3 | 6,360 | Approx Same As 2018 | 6,540 |
| 632 - CONTRACTUAL SERVICES-ACCOUNTING | 25,145.66 | 31,584.10 | 33,245.83 | 27,384.01 | 31,674.90 | 24,842.44 | Plus \$5,750 | 30,292 | Approx Same | 31,500 |
| 633 - CONTRACTUAL SERVICES-LEGAL | 5,792.50 | 9,153.50 | 7,350.50 | 6,696.25 | 10,309.38 | 7,377.50 | Plus \$2,400 | 9,778 | Approx Same | 9,780 |
| 634 - CONTRACTUAL SERVICE-MANAGEMENT | 123,845.00 | 126,702.91 | 132,911.90 | 160,051.50 | 159,659.90 | 131,068.00 | = 16,179 X 3 + \$4,500 | 184,103 | 16,179 X 12 + \$4,500 | 198,648 |
| 635 - CONTRACTUAL SERVICE-OTHER | 95,235.85 | 103,422.24 | 76,822.57 | 92,354.04 | 0.00 | 90,802.83 | See Worksheet #2 | 116,498 | See Worksheet #2 | 117,360 |
| 636 - CONTRACTUAL SERVICE-SAMPLE ANALYSIS | 14,457.50 | 14,757.00 | 15,606.57 | 20,987.42 | 20,925.83 | 15,911.37 | + 14 Weeks X 421 | 21,505 | 52 weeks X 421 | 21,900 |
| 640 - RENT OF EQUIPMENT | 1,398.87 | 1,913.91 | 1,408.95 | 1,006.15 | 1,274.11 | 364.00 | No change | 364 | Approx Same | 420 |
| 650 - TRANSPORTATION EXPENSE | 5,270.01 | 2,950.60 | 5,001.87 | 2,936.86 | 5,091.98 | 5,446.62 | Plus 1455 | 6,302 | Approx Same | 6,300 |

GRANT COUNTY SANITARY SEWER DISTRICT
2022 Budget Worksheet

PRELIMINARY

| | 12/31/16 | 12/31/17 | 12/31/18 | 12/31/19 | 12/31/2020 | 9/30/2021 | Projection Calculation | Projected 12/31/2021 | Budget Calculation | Budget 12/31/2022 |
|--|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|---------------------------|-------------------------|-----------------------|----------------------|
| 656 - INSURANCE-VEHICLE | 1,345.87 | 1,256.80 | 2,705.24 | 3,175.32 | 3,772.98 | 2,533.39 | Plus \$314.29 X 3 | 3,478.11 | = 315 X 12 | 3,780 |
| 657 - INSURANCE-GENERAL LIABILITY | 5,861.25 | 4,992.41 | 5,835.98 | 6,120.20 | 6,825.92 | 5,494.13 | Plus \$690 X 3 | 7,564.11 | = 700 X 12 | 8,400 |
| 658 - INSURANCE - PROPERTY | 5,173.08 | 6,756.32 | 5,815.63 | 3,725.52 | 4,272.12 | 2,581.53 | Plus \$329 X 3 | 3,569.11 | = 330 X 12 | 3,960 |
| 659-INSURANCE - OTHER | 0.00 | 0.00 | 272.80 | 846.75 | 761.30 | 619.49 | Plus \$69.12 X 3 | 827.11 | = \$70 X 12 | 840 |
| 660 - ADVERTISING EXPENSE | 0.00 | 8.23 | 52.45 | 8.50 | 8.56 | 440.28 | No Change | 440.00 | Reduce by project adv | 96 |
| 670 - BAD DEBT EXPENSE | 5,752.89 | 8,201.08 | 10,222.64 | 8,349.99 | 7,951.94 | 0.00 | Plus \$8,200 | 8,200.00 | Used 4 year average | 8,688 |
| 675 - MISCELLANEOUS EXPENSE | 88.04 | 186.94 | 24.91 | 25.00 | 167.37 | 0.00 | No Change | 0.00 | Use \$50 | 60 |
| Total Expense | 629,575.72 | 836,936.57 | 648,209.06 | 706,829.63 | 713,564.99 | 530,430.94 | | 762,143.11 | | 782,358 |
| Net Operating Income | 70,666.34 | 75,198.58 | 83,817.47 | 13,759.67 | 106,029.57 | 85,731.83 | | 56,773.11 | | 53,646 |
| Other Income/Expenses | | | | | | | | | | |
| Other Income | | | | | | | | | | |
| 416 - (GRANT) LOSSES-UTIL. PROP DEPT | -84.98 | 173,065.19 | 15,841.67 | 0.00 | 0.00 | 0.00 | No Change | 0.00 | None Expected | 0 |
| 432 - PROCEEDS FROM CAPITAL CONTRIB | | | | | | | | | | |
| 432.01 - CUSTOMER CONTRIBUTIONS | 6,000.00 | 12,000.00 | 11,611.56 | 15,855.54 | 14,000.00 | 14,000.00 | Plus \$3000 | 17,000.00 | = \$1000 X 12 | 12,000 |
| 432.02 - STATE GRANTS | | | | | | | | 0.00 | | 0 |
| 432.04 - DONATED LAWS | | | | | | | | 0.00 | | 0 |
| Total 432 - PROCEEDS FROM CAPITAL CONTRIB | 6,000.00 | 12,000.00 | 11,611.56 | 15,855.54 | 14,000.00 | 14,000.00 | | 17,000.00 | | 12,000 |
| Total Other Income | 5,915.02 | 185,065.19 | 27,453.23 | 15,855.54 | 14,000.00 | 14,000.00 | | 17,000.00 | | 12,000 |
| Other Expense | | | | | | | | | | |
| 427 - INTEREST EXPENSE | | | | | | | | | | |
| 427.A - INTEREST ON CUSTOMER DEPOSITS | 67.31 | 67.13 | 79.12 | 85.69 | 62.21 | 37.54 | Divide by 9 Times 12 | 50.00 | Aprux Same | 60 |
| 427.B - INTEREST ON KIAARRA LOAN | 5,200.97 | 4,939.47 | 4,664.00 | 4,382.28 | 4,094.07 | 2,872.37 | See Worksheet #3 | 3,796.00 | See Worksheet #3 | 3,489 |
| 427.C - INTEREST ON KIA SP LAKE PROJ. | 26,844.32 | 25,752.79 | 24,628.28 | 23,469.76 | 22,275.24 | 15,899.29 | See Worksheet #3 | 21,047.00 | See Worksheet #3 | 19,780 |
| 427.D - INTEREST ON BMT LEASE | 19,583.20 | 16,638.86 | 14,044.31 | 11,172.44 | 8,243.48 | 4,668.88 | See Worksheet #3 | 5,187.00 | See Worksheet #3 | 2,060 |
| Total 427 - INTEREST EXPENSE | 51,695.80 | 47,593.27 | 43,415.71 | 39,091.17 | 34,676.00 | 23,488.08 | | 30,079.00 | | 25,388 |
| Net Other Income | -45,780.78 | 137,491.92 | -15,962.48 | -23,235.63 | -20,676.00 | -9,488.08 | | -13,079.00 | | -13,388 |
| Net Income | 24,885.56 | 212,690.50 | 67,854.99 | -9,475.98 | 85,353.57 | 76,243.75 | | 43,693.11 | | 40,258 |
| EXPECTED CASH FLOWS | | | | | | | | | | |
| Net Income Per Above | 24,885.56 | 212,690.50 | 67,854.99 | -9,475.98 | 85,353.57 | 76,244.00 | | 43,693.11 | | 40,258 |
| Change in Construction Accounts Payable | | 0 | 0.00 | 0.00 | 0.00 | | | | | |
| Rate Case Expense | -13,312.50 | -3,578.00 | 0.00 | -5,739.06 | | | | | | |
| Principal & Interest due on new money for six months | | | | | | | | | See Capital Budget | -14,902 |
| Proceeds from KIA Loan, & Grant money | | | | | | | | | See Capital Budget | 706,000 |
| Depreciation & Amortization | 192,128.00 | 196,044.00 | 201,674.00 | 202,500.00 | 206,690.50 | 152,910.00 | | 253,767.00 | | 250,370 |
| (Gain)/Loss on Disposal of Assets | 84.98 | -173,085.00 | -15,841.67 | 0.00 | 0.00 | 0.00 | | 0.00 | | 0 |
| Proceeds from the Sale of Fixed Assets | | 294,470.00 | 20,366.67 | 0.00 | 0.00 | 0.00 | | 0.00 | | 0 |
| Change in Operating Assets | -209.43 | -26,756.00 | 153,415.95 | 0.00 | 0.00 | 69,447.00 | | 69,447.00 | | -102,008 |
| Less: | | | | | | | | | | |
| Amount needed to balance | | | 4,521.46 | -13,159.58 | -128,671.53 | 58,155.00 | | -11,028.00 | | 4,933 |
| Equipment Replacement - Sewer Plant Piv | | | -52,111.89 | 0.00 | 0.00 | 0.00 | | 0.00 | | 0 |
| Construction Projects - Surge Equalization Tank | | | | -6,881.35 | -9,827.50 | -48,210.00 | | -48,210.00 | See Capital Budget | -732,000 |
| Add to Property, Plant & Equipment | -74,664.17 | -257,522.00 | -46,743.11 | -120,084.96 | -13,290.59 | -3,564.00 | | -3,564.00 | See Capital Budget | 0 |
| Difference between Int Accrued & Pd | -290.27 | -289.00 | -257.97 | -305.80 | -314.22 | 5,473.00 | See Worksheet #3 | -324.00 | See Worksheet #3 | -334 |
| Principal Paid on Long Term Debt | -138,915.00 | -143,009.00 | -147,189.90 | -151,492.48 | -155,686.77 | -180,592.00 | See Worksheet #3 | -160,592.00 | See Worksheet #3 | -165,431 |
| Net Increase (Decrease) in Cash | -10,341.83 | 98,987.11 | 185,649.23 | -104,639.19 | -15,716.14 | 147,875.00 | | 143,190.11 | | -19,113 |

GRANT COUNTY SANITARY SEWER DISTRICT
2022 Budget Worksheet

PRELIMINARY

| | 12/31/16 | 12/31/17 | 12/31/18 | 12/31/19 | 12/31/2020 | 9/30/2021 | Projection Calculation | Projected 12/31/2021 | Budget Calculation | Budget 12/31/2022 |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|-------------------------|-----------------------|----------------------|
| Cash Balances | | | | | | | | | | |
| Customer Deposits | 85,578.12 | 86,714.49 | 85,650.54 | 86,306.85 | 88,470.70 | 87,525.96 | See Worksheet 6 | 87,552.79 | See Worksheet 6 | 87,672.79 |
| Replacement Reserve | 12,450.00 | 16,100.00 | 19,750.00 | 23,400.00 | 27,050.00 | 27,050.00 | See Worksheet 6 | 30,700.00 | See Worksheet 6 | 34,350.00 |
| Construction | 0.00 | 75,443.06 | 0.00 | 0.00 | 0.00 | 0.00 | See Worksheet 6 | 0.00 | See Worksheet 6 | 0.00 |
| Maintenance & Operation | 38,802.84 | 43,285.49 | 50,216.13 | 59,538.80 | 53,595.71 | 14,377.80 | See Worksheet 6 | 40,839.10 | See Worksheet 6 | 44,244.50 |
| Revenue - Merchant Account | 163,163.52 | 172,182.21 | 147,280.70 | 145,726.88 | 150,823.78 | 253,173.78 | See Worksheet 6 | 253,256.19 | See Worksheet 6 | 253,588.19 |
| Revenue | 158,703.52 | 163,105.97 | 305,301.27 | 208,311.07 | 162,017.37 | 268,457.74 | See Worksheet 6 | 233,484.37 | See Worksheet 6 | 206,809.83 |
| Money Market | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 135,188.58 | See Worksheet 6 | 135,288.58 | See Worksheet 6 | 135,514.58 |
| Cumulative of Deposit | 158,558.17 | 159,191.48 | 130,057.34 | 132,333.18 | 133,042.89 | 0.00 | See Worksheet 6 | 0.00 | See Worksheet 6 | 0.00 |
| Total | 617,056.17 | 716,022.70 | 738,255.98 | 833,616.79 | 617,900.65 | 785,773.64 | | 761,091.01 | | 741,977.87 |
| | 617,056.17 | 716,022.70 | 901,671.93 | 833,616.79 | 617,900.65 | 785,773.64 | | 761,091.01 | | 741,977.87 |
| | 0.00 | 0.00 | 183,415.55 | 0.00 | 0.00 | 0.00 | | 0.00 | | 0.00 |
| Cloud Receivables | | | | 633,616.79 | 26,968.70 | | | | | |
| Total Cash Balance | | | | 660,182.49 | 0.00 | | | | | |

**Grant County Sanitary Sewer District
2022 Capital Budget**

| | Cost |
|--|-----------------------|
| Surge Equalization Tank | <u>700,000</u> |
| Total Construction Project | 700,000 |
| Electric Panels | 22,000 |
| Spare Pump - Station 491 | 10,000 |
| | <hr/> |
| Total Capital Expenditures Budgeted | <u>732,000</u> |

The Funding of the Above Will Be With:

| | |
|--|-----------------------|
| Loan - 30 Years @ 1.70% | 700,000 |
| District Funding | 32,000 |
| | <hr/> |
| Total Capital Expenditures Budgeted | <u>732,000</u> |

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 - After meeting with Brian & Paul, it was decided to leave the Equalization Tank on this capital budget. It will likely be tied in with some other projects that will happen over a three year period. At the time of this budget, it was not known what would likely get done in 2022 so we left this item on the capital budget. There are also some government funding options that might be available but since that is unknown whether the district will qualify for these funds we left the loan on the funding line.

| Grant County Sanitary Sewer District 2022 Budget Purchased Power | | | | | | | Worksheet 1 | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Jan - Dec 16 | Jan - Dec 17 | Jan - Dec 18 | Jan - Dec 19 | Jan - Dec 20 | Jan - Sept 21 | Jan - Dec 21 | Jan - Dec 22 |
| 615 - PURCHASED POWER | | | | | | | | |
| 615.01 - PURCHASED POWER - PUMP STATIONS | | | | | | | | |
| 615.101 - PURCHASED POWER - 481 | 11,937.50 | 9,964.32 | 10,827.90 | 12,774.02 | 9,617.54 | 7,533.05 | Divide by 9 X 12 | 10,044.07 |
| 615.102 - PURCHASED POWER-ANGELA DRIVE | 314.59 | 305.48 | 481.99 | 782.94 | 648.69 | 442.38 | Divide by 9 X 12 | 589.84 |
| 615.103 - PURCHASED POWER-BARLEY CIRCLE | 1,022.68 | 1,099.40 | 1,453.44 | 1,511.84 | 1,339.72 | 946.40 | Divide by 9 X 12 | 1,281.87 |
| 615.104 - PURCHASED POWER-BINGHAM LANE | 2,704.52 | 2,719.65 | 3,275.23 | 2,938.37 | 2,680.34 | 2,430.83 | Divide by 9 X 12 | 3,240.84 |
| 615.106 - PURCHASED POWER-192 CASE LANE | 1,474.15 | 1,377.05 | 1,952.88 | 1,919.54 | 1,439.59 | 1,268.33 | Divide by 9 X 12 | 1,688.44 |
| 615.106 - PURCHASED POWER-CLAIBORNE DRIVE | 324.89 | 365.67 | 682.57 | 758.24 | 542.28 | 437.60 | Divide by 9 X 12 | 583.47 |
| 615.107 - PURCHASED POWER-CLAIBORNE L STN | 585.02 | 1,127.47 | 2,521.25 | 2,731.86 | 2,749.60 | 1,857.88 | Divide by 9 X 12 | 2,477.17 |
| 615.108 - PURCHASED POWER-3186 DIXIE HWY | 842.51 | 661.57 | 904.58 | 1,187.78 | 915.92 | 787.31 | Divide by 9 X 12 | 1,023.08 |
| 615.109 - PURCHASED POWER-3846 DIXIE HWY | 2,610.92 | 565.94 | 1,035.94 | 688.32 | 520.75 | 429.35 | Divide by 9 X 12 | 572.47 |
| 615.110 - PURCHASED POWER-EADS ROAD | 1,118.84 | 1,344.47 | 1,295.94 | 878.37 | 973.00 | 1,098.02 | Divide by 9 X 12 | 1,464.03 |
| 615.111 - PURCHASED POWER-FAIRWAY DRIVE | 1,645.52 | 2,109.56 | 2,887.29 | 1,598.95 | 1,653.82 | 1,195.81 | Divide by 9 X 12 | 1,594.41 |
| 615.112 - PURCHASED POWER-KENDRICK PLACE | 186.83 | 216.59 | 344.14 | 413.89 | 300.85 | 248.47 | Divide by 9 X 12 | 328.83 |
| 615.113 - PURCHASED POWER-KYLEY LANE | 280.57 | 280.38 | 458.95 | 618.02 | 372.32 | 287.49 | Divide by 9 X 12 | 383.32 |
| 615.114 - PURCHASED POWER-LEE HI | -12.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Divide by 9 X 12 | 0.00 |
| 615.115 - PURCHASED POWER-MAIN STREET | 4,404.43 | 3,468.60 | 4,289.88 | 5,462.11 | 5,736.42 | 4,815.89 | Divide by 9 X 12 | 5,421.19 |
| 615.116 - PURCHASED POWER-MILLER DRIVE | 423.89 | 436.65 | 947.86 | 803.30 | 521.27 | 530.58 | Divide by 9 X 12 | 707.44 |
| 615.117 - PURCHASED POWER-MILO COURT | 510.15 | 508.17 | 1,355.19 | 816.42 | 869.98 | 495.99 | Divide by 9 X 12 | 681.32 |
| 615.118 - PURCHASED POWER-OAKWOOD DRIVE | 489.19 | 501.70 | 729.07 | 515.10 | 524.12 | 382.97 | Divide by 9 X 12 | 519.63 |
| 615.119 - PURCHASED POWER-PEAR TREE DRIVE | 226.73 | 207.40 | 354.98 | 442.49 | 268.05 | 235.81 | Divide by 9 X 12 | 314.41 |
| 615.120 - PURCHASED POWER-GUAIL DRIVE | 885.79 | 1,158.18 | 1,724.81 | 1,897.19 | 1,410.78 | 1,105.53 | Divide by 9 X 12 | 1,474.04 |
| 615.121 - PURCHASED POWER-RUSSELL DRIVE | 390.23 | 381.01 | 745.80 | 826.47 | 579.38 | 698.43 | Divide by 9 X 12 | 931.24 |
| 615.122 - PURCHASED POWER-TIMBERWOOD | 715.79 | 705.11 | 1,096.44 | 1,119.29 | 830.30 | 852.02 | Divide by 9 X 12 | 869.36 |
| 615.123 - PURCHASED POWER-WALLER DRIVE | 2,387.30 | 1,729.58 | 1,825.13 | 1,478.36 | 1,282.60 | 1,083.86 | Divide by 9 X 12 | 1,444.88 |
| Total 615.01 - PURCHASED POWER - PUMP STATIONS | 35,369.60 | 30,344.91 | 40,648.60 | 42,055.87 | 35,697.32 | 28,939.80 | | 38,566.13 |
| 615.03 - PURCHASED POWER - TREATMENT PLT | 48,015.10 | 40,377.87 | 46,539.03 | 46,189.03 | 43,616.22 | 30,598.82 | Divide by 9 X 12 | 40,795.76 |
| Total 615 - PURCHASED POWER | 84,384.70 | 70,722.58 | 87,187.63 | 88,244.90 | 79,313.54 | 59,538.62 | | 79,361.89 |

**GRANT COUNTY SANITARY SEWER DISTRICT
2022 Budget Worksheet
Material and Supplies**

Worksheet #2

| | 12/31/17 | 12/31/18 | 12/31/19 | 12/31/2020 | 9/30/21 | Projection Calculation | Projected 12/31/2021 | Budget Calculation | Budget 12/31/2022 |
|--|------------------|------------------|-------------------|-------------------|------------------|----------------------------|-------------------------|-------------------------|----------------------|
| 635.014 PUMPING SYSTEM WATER BILLS | 3,002.40 | 3,035.70 | 3,018.75 | 3,605.53 | 2,175.21 | Plus 28.54 X 9 X 3 | 2,946 | Plus 28.54 X 9 X 12+\$2 | 3,084 |
| 620.01 M & S - PUMPING SYSTEM OPERATION | 0.00 | 0.00 | 1,375.77 | 3,688.22 | 6,410.92 | Plus Oct - Dec 2020 | 7,604 | Approx Same | 7,596 |
| | | | 4,394.52 | 7,293.75 | 8,586.13 | | | | |
| 635.02 PUMPING SYSTEM REPAIRS | 18,539.38 | 10,196.50 | 15,271.91 | 31,240.43 | 4,748.60 | No Change | 4,747 | Approx Same | 4,500 |
| 620.02 M & S - PUMPING SYSTEM REPAIR | 0.00 | 0.00 | 29,702.16 | 413.19 | 5,510.21 | Plus Oct - Dec 2020 | 6,010 | Approx Same | 6,000 |
| | | | 44,974.07 | 31,653.62 | 10,256.81 | | | | |
| 620.03 M & S - TREATMENT PLANT OPERATION | 0.00 | 0.00 | 7,115.42 | 7,841.78 | 5,252.08 | Divide By 9 X 12 | 7,003 | Approx Same | 7,008 |
| 635.031 STP - PLANT OPERATOR | 15,120.00 | 15,120.00 | 15,120.00 | 13,860.00 | 12,003.28 | Plus 1,385 x 3 | 16,158 | \$1,385 x 12 | 16,620 |
| 635.032 STP - SLUDGE HAULING | 20,550.00 | 17,700.00 | 20,550.00 | 22,050.00 | 16,950.00 | Plus \$5,700 = 38 Loads | 22,650 | Approx Same | 22,800 |
| 635.033 STP - SLUDGE PROCESSING | 13,700.00 | 10,000.00 | 10,400.00 | 13,600.00 | 11,800.00 | Plus \$3,400 = 34 Loads | 15,200 | Approx Same | 15,000 |
| 635.034 STP - WATER BILLS | 4,166.89 | 2,559.62 | 4,979.34 | 1,845.94 | 924.03 | Divide By 9 X 12 | 1,232 | Approx Same | 1,280 |
| 635.035 STP - SEWER BILLS | 1,748.31 | 1,155.00 | 1,995.00 | 4,318.45 | 499.84 | Divide By 9 X 12 | 666 | Approx Same | 660 |
| 635.036 STP - LICENSE & PERMITS | 103.00 | 0.00 | 51.50 | 0.00 | 0.00 | No Change | 0 | None Expected | 0 |
| 635.037 STP - WASTE COLLECTION | 648.25 | 788.88 | 839.25 | 843.49 | 659.68 | Plus 79.05 X 3 | 897 | \$79 X 12 | 948 |
| 635.038 STP - SERVICE CONTRACTS | 3,174.55 | 1,968.04 | 2,128.09 | 1,203.58 | 1,765.53 | Plus 196.17 x 3 | 2,354 | \$197 x 12 | 2,364 |
| 642.03 EQUIP RENT-TREAT PLT OPERATION | 0.00 | 0.00 | 111.00 | 121.00 | 0.00 | No Change | 0 | None Expected | 0 |
| | | | 63,289.60 | 65,684.24 | 49,854.42 | | | | |
| 642.04 EQUIPMENT-TREATMENT PLT REPAIR | 0.00 | 0.00 | 0.00 | 63.00 | 150.78 | No Change | 151 | Approx Same | 156 |
| 635.04 STP - REPAIRS | 2,209.79 | 0.00 | 2,200.28 | 23.66 | 878.79 | No Change | 879 | Approx Same | 1,500 |
| 620.04 M & S TREATMENT PLANT REPAIRS | 0.00 | 0.00 | 7,100.99 | 7,135.30 | 1,557.20 | No Change | 1,557 | Approx Same | 1,580 |
| | | | 9,300.97 | 7,221.96 | 2,586.77 | | | | |
| 620.06 M & S COLLECT SYSTEM REPAIRS | 0.00 | 0.00 | 8,850.42 | 3,061.97 | 578.82 | No Change | 579 | Approx Same | 600 |
| 635.06 COLLECTION SYSTEM REPAIRS | 0.00 | 870.00 | 3,277.84 | 0.00 | 0.00 | No Change | 0 | Approx Same | 0 |
| | | | 10,128.26 | 3,061.97 | 578.82 | | | | |
| 620.071 M & S CUSTOMER ACCOUNT POSTAGE | 0.00 | 0.00 | 8,047.10 | 7,548.29 | 8,468.77 | Divide By 9 X 12 | 8,625 | Approx Same | 8,640 |
| 620.07 M & S CUSTOMER ACCOUNT SUPPLIES | 0.00 | 0.00 | 993.00 | 1,272.13 | 3,694.29 | Plus Actual Oct - Sept '20 | 3,969 | Approx Same | 3,972 |
| 635.072 BILLING | 0.00 | 0.00 | 2,855.37 | 2,183.69 | 0.00 | No Change | 0 | Customer Pays These | 0 |
| 635.074 INVOICE CLOUD FEES | 0.00 | 0.00 | 461.48 | 1,164.08 | 1,168.80 | Divide By 9 X 12 | 1,558 | Approx Same | 1,580 |
| | | | 12,366.95 | 12,168.19 | 11,331.86 | | | | |
| 620.081 M & S - GENERAL & ADMIN POSTAGE | 0.00 | 0.00 | 359.51 | 322.36 | 223.31 | Plus \$20 X 3 | 283 | Approx Same | 288 |
| 642.08 EQUIP RENT-GENERAL & ADMIN | 0.00 | 0.00 | 612.65 | 602.24 | 298.53 | Plus \$32.77 X 3 | 397 | Approx Same | 420 |
| 620.08 M & S - GENERAL OFFICE SUPPLIES | 0.00 | 0.00 | 803.93 | 1,705.99 | 991.06 | Divide By 9 X 12 | 1,321 | Approx Same | 1,320 |
| 635.081 TELEPHONE | 2,195.74 | 2,251.09 | 2,425.40 | 2,166.14 | 1,686.20 | Plus \$188.27 X 3 | 2,251 | Approx Same | 2,268 |
| 635.082 BANK SERVICE CHARGES | 2,462.64 | 2,385.74 | 2,264.52 | 2,173.62 | 1,076.96 | + \$845 KIA + \$45 Bank | 1,967 | \$1,560 KIA Fees+\$360 | 1,920 |
| 635.084 DUES, TRAINING, CONVENTIONS**** | 1,709.65 | 2,214.63 | 1,920.20 | 1,268.20 | 525.00 | HRW 993-DLG 500 | 2,018 | Approx Same | 1,800 |
| 635.085 SERVICE CONTRACTS | 1,813.60 | 1,748.00 | 1,842.40 | 1,856.75 | 564.03 | Plus \$62.67 X 3 | 752 | \$65 X 12 | 780 |
| 635.086 IT SERVICES | 880.52 | 1,334.08 | 1,035.21 | 1,281.84 | 2,042.93 | Divide By 9 X 12 | 2,724 | Approx Same | 2,736 |
| | | | 11,323.82 | 11,379.94 | 7,408.02 | | | | |
| TOTAL MATERIAL & SUPPLIES | 91,824.72 | 73,327.28 | 155,768.19 | 138,463.67 | 90,602.83 | | 116,498 | | 117,380 |

**** Goes Up Every Other Year Due to Training Associated With License Renewal

**Grant County Sanitary Sewer District
2022 Budget
Loan Interest Paid & Accrued
Loan Principal Paid**

Worksheet #3

| | Interest Accrued 1/1/2021 | Interest Accrued 9/30/2021 | Capitalized Interest | Interest Paid 9/30/2021 | Interest Accrued 9/30/2021 | Principal Balance 1/1/2021 | Additional Loans 2021 | Loan Payments 9/30/2021 | Principal Balance 9/30/2021 | Service Fee |
|---|---------------------------------|----------------------------------|-------------------------|-------------------------------|----------------------------------|----------------------------------|-----------------------------|-------------------------------|-----------------------------------|----------------|
| KIA Phase I Loan | 324.74 | 2,872.37 | 0.00 | 1,948.43 | 1,248.68 | 129,895.52 | | 5,027.38 | 124,868.14 | 129.89 |
| KIA Phase II Loan | 1,788.50 | 15,889.29 | 0.00 | 11,339.89 | 6,337.90 | 715,412.28 | | 20,747.73 | 694,664.55 | 715.41 |
| Bank of KY Lease | 427.73 | 4,688.88 | 0.00 | 4,688.88 | 427.73 | 238,802.29 | | 90,239.72 | 148,562.57 | 0.00 |
| 2020 Totals | 2,540.97 | 23,450.54 | 0.00 | 17,977.20 | 8,014.31 | 1,084,110.09 | 0.00 | 116,014.83 | 968,095.26 | 845.30 |
| Interest Accrued Exceeds Interest Paid By | | | | <u>5,473.34</u> | | | | | | |

| | Interest Accrued 1/1/2021 | Interest Accrued 2021 | Capitalized Interest | Interest Paid 2021 | Interest Accrued 12/31/2021 | Principal Balance 1/1/2021 | Additional Loans 2021 | Loan Payments 2021 | Principal Balance 12/31/2021 | Service Fee |
|---|---------------------------------|-----------------------------|-------------------------|--------------------------|-----------------------------------|----------------------------------|-----------------------------|--------------------------|------------------------------------|-----------------|
| 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 | 21,046.66 | 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 | 238,802.29 | | 108,655.60 | 130,146.69 | 0.00 |
| 2021 Totals | 2,540.97 | 30,029.73 | 0.00 | 30,353.70 | 2,217.00 | 1,084,110.09 | 0.00 | 160,592.44 | 923,517.65 | 1,664.83 |
| Interest Accrued Exceeds Interest Paid By | | | | <u>-323.97</u> | | | | | | |

| | Interest Accrued 1/1/2022 | Interest Accrued 2022 | Capitalized Interest | Interest Paid 2022 | Interest Accrued 12/31/2022 | Principal Balance 1/1/2022 | Additional Loans 2022 | Loan Payments 2022 | Principal Balance 12/31/2022 | Service Fee |
|---|---------------------------------|-----------------------------|-------------------------|--------------------------|-----------------------------------|----------------------------------|-----------------------------|--------------------------|------------------------------------|-----------------|
| KIA Phase I Loan | 299.41 | 3,489.18 | 0.00 | 3,515.27 | 273.32 | 119,765.35 | | 10,436.35 | 109,329.00 | 234.34 |
| KIA Phase II Loan | 1,684.01 | 19,779.87 | 0.00 | 19,887.54 | 1,576.34 | 673,605.61 | | 43,070.28 | 630,535.33 | 1,325.84 |
| Bank of KY Lease | 233.58 | 2,059.81 | 0.00 | 2,259.55 | 33.84 | 130,146.69 | | 111,923.98 | 18,222.71 | 0.00 |
| 2021 Totals | 2,217.00 | 25,328.86 | 0.00 | 25,662.36 | 1,883.50 | 923,517.65 | 0.00 | 165,430.61 | 758,087.04 | 1,560.18 |
| Interest Accrued Exceeds Interest Paid By | | | | <u>-333.50</u> | | | | | | |

**Grant County Sanitary Sewer District
2022 Budget
Depreciation Calculation**

Worksheet 5

| | Cost | Life In Years | Months In Use | Full Year Depr'n | 2021 Depr'n | 2022 Depr'n |
|--|----------------|------------------|------------------|---------------------|-----------------------|-----------------------|
| 2021 Depreciation Per Depreciation Schedule | | | | | 248,825 | 249,241 |
| Depreciation on Items put into service during 2021 | | | | | | |
| Transmission | 3,564 | 5 | 7 | 713 | 416 | 297 |
| | <u>3,564</u> | | | | | |
| Depreciation Lost On Assets Fully Depreciated in 2021 | | | | | | -5,303 |
| 2022 Asset Additions | | | | | | |
| Construction Project | | | | | | |
| Surge Equalization Tank | <u>700,000</u> | | | | | |
| Total Construction Project | 700,000 | 40 | 0 | 17,500 | 0 | 0 |
| Electric Panels | 22,000 | 10 | 6 | 2,200 | 0 | 1,100 |
| Spare Pump - Station 491 | 10,000 | 10 | 6 | 1,000 | 0 | <u>500</u> |
| Total 2021 Depreciation & Projected 2022 | | | | | <u>249,241</u> | <u>245,835</u> |

****The Construction of the Sludge Press Has Not Been Included in this Budget

**Grant County Sanitary Sewer District
2022 Budget
Cash Balances**

Worksheet 6

| | <u>Balance 9/30/2021</u> | <u>Additions</u> | <u>Interest</u> | <u>Payments</u> | <u>Balance 12/31/2021</u> | <u>Additions</u> | <u>Interest</u> | <u>Payments</u> | <u>Balance 12/31/2022</u> |
|----------------------------|------------------------------|------------------|-----------------|-----------------|-------------------------------|------------------|-----------------|-----------------|-------------------------------|
| Customer Deposits | 67,525.96 | | 36.83 | | 67,562.79 | | 110.00 | | 67,672.79 |
| Replacement Reserve | 27,050.00 | 3,650.00 | 0.00 | | 30,700.00 | 3,650.00 | 0.00 | | 34,350.00 |
| Maintenance & Operation | 14,377.60 | 26,438.65 | 22.85 | | 40,839.10 | 3,340.40 | 65.00 | | 44,244.50 |
| Revenue - Merchant Account | 253,173.78 | | 82.41 | | 253,256.19 | | 330.00 | | 253,586.19 |
| Revenue | 268,457.74 | 1,860.00 | 101.63 | 36,955.00 | 233,464.37 | 5,440.46 | 305.00 | 32,600.00 | 206,609.83 |
| Money Market | 135,188.56 | | 80.00 | | 135,268.56 | | 246.00 | | 135,514.56 |
| Certificates of Deposit | 0.00 | | 0.00 | 0.00 | 0.00 Int | | 0.00 | | 0.00 |
| Total | <u>765,773.64</u> | | <u>323.72</u> | | <u>761,091.01</u> | | <u>1,056.00</u> | | <u>741,977.87</u> |

| | Customer Deposits | INTEREST INCOME | | | Certificate of Deposit | Money Market | Totals |
|-----------------------------|----------------------|-----------------|---------------------|--------------------|---------------------------|-----------------|-----------------|
| | | M&O | Merchant Account | Revenue Account | | | |
| January | 10.63 | 5.75 | 21.94 | 21.40 | 114.90 | 0.00 | |
| February | 10.38 | 5.05 | 24.68 | 24.39 | 103.78 | 0.00 | |
| March | 12.31 | 6.52 | 21.15 | 25.95 | 114.90 | 0.00 | |
| April | 8.00 | 6.43 | 27.74 | 25.85 | 111.19 | 0.00 | |
| May | 7.07 | 4.37 | 26.61 | 23.21 | 114.90 | 0.00 | |
| June | 8.64 | 4.83 | 35.60 | 22.98 | 111.19 | 0.00 | |
| July | 8.00 | 6.61 | 32.46 | 26.19 | 2.56 | 0.00 | |
| August | 8.63 | 6.14 | 26.50 | 33.29 | 0.00 | 20.00 | |
| September | | | 30.55 | | 0.00 | | |
| January to September Totals | <u>73.66</u> | <u>45.70</u> | <u>247.23</u> | <u>203.26</u> | <u>673.42</u> | <u>20.00</u> | <u>1,263.27</u> |
| October | | | | | | | |
| November | | | | | | | |
| December | | | | | | | |
| October to December Totals | <u>36.83</u> | <u>22.85</u> | <u>82.41</u> | <u>101.63</u> | <u>0.00</u> | <u>80.00</u> | <u>323.72</u> |
| 2021 Totals | <u>110.49</u> | <u>68.55</u> | <u>329.64</u> | <u>304.89</u> | <u>673.42</u> | <u>100.00</u> | <u>1,586.99</u> |

Grant County Sanitary Sewer District
 Budgeted 2022 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 | | 0.00 | | 0.00 | 0.00 |
| 461.2 · SALES TO COMMERCIAL CUSTOMERS | | 0.00 | | 0.00 | 0.00 |
| 461.3 · SALES TO INDUSTRIAL CUSTOMERS | | 0.00 | | 0.00 | 0.00 |
| Total 461 · METERED SEWER REVENUE | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |

| | YTD 9/30/2021 | Billed Oct - Dec 2020 | Projected Addition From 10.35% Rate Increase | Budgeted Revenues For 2022 |
|--|-------------------|-----------------------------|---|----------------------------------|
| 461.1 · SALES TO RESIDENTIAL CUSTOMERS | 526,317.08 | 169,610.72 | 0.00 | 695,927.80 |
| 461.2 · SALES TO COMMERCIAL CUSTOMERS | 90,730.04 | 29,084.24 | 0.00 | 119,814.28 |
| 461.3 · SALES TO INDUSTRIAL CUSTOMERS | 4,177.19 | 1,425.69 | 0.00 | 5,602.88 |
| Total 461 · METERED SEWER REVENUE | <u>621,224.31</u> | <u>200,120.65</u> | <u>0.00</u> | <u>821,344.96</u> |

| | Oct - Dec 2017 | Oct - Dec 2018 | Oct - Dec 2019 | Oct - Dec 2020 | Average Oct - Dec |
|--|-------------------|-------------------|-------------------|-------------------|----------------------|
| 461.13 · LEAK ADJUSTMENTS | -1,169.26 | -565.18 | -775.08 | 0.00 | -627.38 |
| 461.11 · BILLING ERRORS | -481.34 | -4,524.03 | -837.47 | -1,174.88 | -1,754.43 |
| 461.12 · ACCOUNTS RECEIVABLE ADJUSTMENTS | 694.50 | -589.04 | 108.57 | -2,283.80 | -517.44 |

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
DECEMBER 16, 2021**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
DECEMBER 16, 2021

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. ARPA Funding Availability;
 - ii. City of Crittenden/Board Membership;
 - iii. Grant Circuit Court Litigation Status;
 - iv. Equalization Tank Project Status;
5. New business
 - A. HMB Professional Engineering
 - i. Equalization Basin Project
 - B. Brian Simpson/Paul Harp
 - i. Supervisor's Report
 - C. Dianne Cook/Ashley Dyer
 - i. 2022 Budget Approval
 - ii. Next Meeting January 20, 2022
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
DECEMBER 2021 MEETING**

The December 2021 Meeting of the Grant County Sanitary Sewer District was called to order on December 16, 2021, 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, Danny Northcutt, Leo Saylor, and Robert Worthington. Also present were HR Director Ashley Dyer, Dianne Cook, Mr. Benton Hanson of HMB Professional Engineers, Counsel Thomas R. Nienaber, Paul Harp, and Brian Simpson. Commissioner Rodger Bingham was absent.

The first order of business was a review of the November 2021 Minutes as attached. After discussion, upon Motion of Danny Northcutt and second by Leo Saylor, it was unanimously,

“RESOLVED: that the November 2021 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the November 2021 Profit and Loss Statement and Warrants as attached. After discussion, upon motion of Robert Worthington and second by Danny Northcutt, it was unanimously,

“RESOLVED: that the November 2021 Profit and Loss Statement and Warrants 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 inquired as to the status of any commitments for ARPA Funding. No one had any new information in this regard.
2. Mr. Nienaber reviewed with the Commissioners his December 15, 2021 Legal Opinion regarding the composition of the Grant County Sanitary Sewer District Board of Commissioners. Prior to discussing his Legal Opinion, Chairman Givin gave a brief background as to what precipitated the Legal Opinion. In summary, Mr. Nienaber stated that the District was created by the Grant County Fiscal Court pursuant to the statutory provisions outlined in the Legal Opinion. As such, the Board of Commissioners' composition is subject to the provisions of Kentucky Revised Statutes, Chapter 74. In conclusion, Mr. Nienaber opined that the Commissioners serving on the Grant County Sanitary Sewer District Board of Commissioners must be appointed by the Grant County Judge Executive with approval from the Grant County Fiscal Court.
3. Mr. Nienaber reported on the status of the Grant Circuit Court litigation regarding Waller Drive and the Waller Lift Station. Various attorneys involved in that litigation have indicated that they are going to meet with the City of Crittenden to determine if the City

Grant County Sanitary Sewer District
Minutes
December 16, 2021

of Crittenden would assume responsibility for the maintenance, upkeep, etc., of the Dam area. Since Mr. Nienaber was advised as such, he has heard nothing from remaining counsel as to the result of that meeting.

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

1. Mr. Hanson raised the issue relating to the Facilities Planning Document (“FPD”) and the HMB Agreement for Engineering Services (“Agreement”) (both attached). Mr. Hanson gave a background as to the requirement for an FPD. He reported that in order for the District to conduct any expansions of its Wastewater Treatment Plant (“WWTP”) which results in an increase in operating capacity in excess of 30%, an FPD is required. An FPD is basically a long range planning document which outlines the District’s future needs and plans regarding major improvements. Public Hearings are required and an in-depth analysis of the District is required. Mr. Hanson reviewed with the Commissioners the HMB Agreement to provide the required engineering services in preparing the FPD. He noted that the contract fee has been reduced to \$85,000.00 from the previous \$100,000.00. In consideration for that reduction, Mr. Hanson indicated that the District would have to provide some assistance in obtaining documentation and data required for inclusion in the FPD. Superintendent Simpson and Paul Harp indicated that they could assist with obtaining the indicated information. Commissioner Worthington inquired into whether or not the District could obtain ARPA Funding to cover the cost of the FPD. Mr. Hanson indicated that it could if those funds are available. Chairman Givin indicated that regardless of how the District handles the FPD, the District needs to expand and/or improve its WWTP. Commissioner Worthington agreed. After considerable discussion, upon motion of Danny Northcutt and second by Robert Worthington, it was unanimously,

“RESOLVED: The District engage the services of HMB Professional Engineering, Inc., to prepare a Facilities Planning Document at a cost not to exceed \$85,000.00. Chairman Givin is hereby authorized to execute on behalf of the District the proposed Professional Services Agreement (attached), thereby engaging HMB Professional Engineering, Inc., for that purpose.”

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

1. Mr. Harp reported that the Waller Lift Station electric panel has been received by the District and installed. Unfortunately, after the electric panel was installed, two of the pumps at the Waller Lift Station broke down. This was a major issue. Mr. Harp was able to repair one of the pumps.

Grant County Sanitary Sewer District
Minutes
December 16, 2021

2. Mr. Harp reported that the Vactor truck is permanently out of service. The Vactor truck can be fixed no more!!! Mr. Harp reported that the current Vactor truck is a 1986 model purchased by the District in 2010 (±). It has served the District very well. Mr. Harp reported that a cursory look at prices for Vactor trucks would indicate that a used Vactor truck in reasonable state of repair would cost between \$70,000.00 and \$200,000.00. Mr. Harp reported that the District could “Lease” a Vactor truck to provide Vactor truck services. This Lease would be required two times per year, each Lease term would be for approximately 40 hours. A preliminary check into the cost of leasing a Vactor truck would be approximately \$20,000.00 per year. Both Brian Simpson and Paul Harp stated that purchasing a used Vactor truck would be a very wise investment for the District. Mr. Nienaber reported that if the cost of a Vactor truck (new or used) is in excess of \$30,000.00, the District would be required to go through the public bidding process. He also reported that if the District would have to borrow money for the purchase of the Vactor truck, the Public Service Commission would have to approve the financing. After considerable discussion, it was recommended that Paul Harp and Brian Simpson investigate the District’s ability to purchase a Vactor truck and report at the next meeting.
3. Mr. Harp reported that the dividing wall on the digester at the WWTP failed again. Since that occurred, fifty percent of the WWTP digester capacity is down.
4. Brian Simpson shared with the Commissioners his electric cost savings report as attached.

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

1. Ms. Cook reported that the District must take final action on the 2022 Budget. Ms. Cook reported that there are no changes to the attached 2022 Budget since the last meeting. After discussion, upon motion of Danny Northcutt and second by Leo Saylor, it was unanimously,

“RESOLVED: The 2022 Budget as attached be approved.”

2. Ms. Cook reported that it is time for the election of officers. With that being said, Chairman Givin opened the floor for nominations. The following nominations were received:

| Position | Nominee |
|------------------|--------------------|
| 1. Chairman | Charles Givin |
| 2. Vice Chairman | Robert Worthington |
| 3. Treasurer | Rodger Bingham |
| 4. Secretary | Danny Northcutt |

Grant County Sanitary Sewer District
Minutes
December 16, 2021

There being no further nominations, Chairman Givin called for a vote. Thereupon, the following vote was recorded:

| Position | Nominee | Vote |
|------------------|--------------------|-------------|
| 1. Chairman | Charles Givin | 4 to 0 |
| 2. Vice Chairman | Robert Worthington | 4 to 0 |
| 3. Treasurer | Rodger Bingham | 4 to 0 |
| 4. Secretary | Danny Northcutt | 4 to 0 |

Dianne Cook reported that the next meeting is scheduled for January 20, 2022.

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

GRANT COUNTY SANITARY SEWER DISTRICT

BY: 

CHARLES GIVIN, CHAIRMAN

ATTEST:



DANNY NORTH CUTT, SECRETARY

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

Grant County Sanitary Sewer District
November, 2021

BANK BALANCES:

FORCHT BANK

| | |
|-----------------------------|--------------|
| Revenue | \$249,568.62 |
| Maintenance & Operations | \$51,585.24 |
| Merchant Services Acct | \$291,549.88 |
| Loans Replacement Reserve | \$30,700.00 |
| Platinum Money Market Acct. | \$135,255.98 |

**GRANT CO SANITARY SEWER DISTRICT
NOVEMBER, 2021**

WARRANTS

| | | | |
|------------|-------------------------|---------------|------------------------------|
| 11/8/2021 | BB&T | 9492.86 | LOAN PYMT |
| 11/22/2021 | OWEN ELECTRIC | 4422.38 | ELECTRIC SVCS |
| 11/22/2021 | DUKE ENERGY | 1844.17 | ELECTRIC SVCS |
| 11/15/2021 | BPWD | 314.32 | WATER SVCS |
| 11/20/2021 | GCSSD | 50.57 | SEWER SVCS |
| 11/4/2021 | CONSOLIDATED PIPE | 358.27 | SW LEAK REPAIR |
| 11/4/2021 | FOSTER TECHGROUP | 956.00 | WEBSITE MTCE |
| 11/4/2021 | THE CINCINNATI INS. CO. | 1119.90 | INSURANCE INSTLLMNT |
| 11/18/2021 | CHARLES A GIVIN | 90.85 | COMMISSIONERS FEE |
| 11/18/2021 | DANNY NORTHCUTT | 90.85 | COMMISSIONERS FEE |
| 11/18/2021 | LEO L. SAYLOR | 90.85 | COMMISSIONERS FEE |
| 11/18/2021 | ROBERT H WORTHINGT | 90.85 | COMMISSIONERS FEE |
| 11/18/2021 | RODGER W BINGHAM | 90.85 | COMMISSIONERS FEE |
| 11/18/2021 | BEST WAY DISPOSAL | 80.05 | DUMPSTER P/U 11/21 |
| 11/19/2021 | CITCO WATER | 2720.38 | SW PLANT CHEMICALS |
| 11/19/2021 | CORE & MAIN, LP | 49.08 | SW MARKING PAINT |
| 11/19/2021 | FLUSH SANITATION | 1800.00 | 12 LDS SLUDGE HAULING |
| 11/19/2021 | KOI ENTERPRISES, INC. | 136.63 | SW PLANT SUPPLIES-TRUCK PRTS |
| 11/19/2021 | MORRIS & BRESSLER | 1602.71 | ACCOUNTING SVCS 10/21 |
| 11/19/2021 | SMARTBILL | 875.43 | BILLING & POSTAGE 11/21 |
| 11/19/2021 | USA BLUEBOOK | 53.24 | SW MARKING FLAGS |
| 11/22/2021 | BULLOCK PEN WATER | 18298.02 | MANAGEMENT FEE 10/21 |
| 11/22/2021 | FORCHT BANK | 213.51 | WEBSVC MISC TOOLS |
| 11/23/2021 | CRITT FARM LAWN | 60.00 | AG LIME SW PLANT CHEMICAL |
| 11/23/2021 | FOSTER TECHGROUP | 109.53 | DOMAIN PURCH - GCSSD |
| 11/23/2021 | PAGE ANALYTICAL | 2105.00 | LAB ANALYSIS |
| 11/23/2021 | AFFORDABLE CHECKS | <u>124.90</u> | DEP SLIPS & CHECKS |

TOTAL DISBURSEMENTS 47241.20

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
NOVEMBER, 2021**

GROSS RECEIPTS \$ 75,938.42

DISBURSEMENTS

| | |
|-------------------------|------------------|
| UTILITIES | \$ 6,711.49 |
| SALARIES - NET | 454.25 |
| MILEAGE | 0.00 |
| MAINTENANCE & OPERATION | 24,923.40 |
| SUPPLIES | 995.63 |
| GENERAL | <u>14,156.43</u> |

TOTAL DISBURSEMENTS 47,241.20

NET \$ 28,697.22

**Grant County Sanitary Sewer District
Warrants
December, 2021**

**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 (TRUIST) | Loan Payment | \$9,492.86 |
| Electric Motor Tech | Impeller Repair Waller Lift Stn | \$1,385.00 |
| Bullock Pen Water District | Management Agreement 11/21 | \$18,798.60 |
| Owen Electric | Electric Service | \$4,306.54 |
| Best Way Disposal | Dumpster pickup 12/21 | \$80.39 |
| Smartbill | Billing & Postage 12/21 | \$847.37 |
| Bullock Pen Water District | Water Bills | \$314.32 |
| City of Crittenden | Trash Collections 10/21 | \$11,541.69 |
| Wascon, Inc. | LPGP Supplies Repair | \$1,037.67 |
| The Cincinnati Insurance Co. | Insurance Premium 12/21 | \$1,119.90 |
| Electric Motor Tech | Recondition Pump | \$1,450.00 |
| HMB Professional Engineering | General Engineering Svcs 07/21-12/21 | \$975.00 |
| Duke Energy | Electric Service | \$2,427.25 |
| Ky State Treasurer | Sales & Use Tax 11/21 | \$434.64 |
| CCP Supplies | Liftstn Supplies - Gloves & Towels/Soap | \$495.36 |
| GCSSD | Sewer Bills | \$50.57 |
| City of Williamstown | Sludge Process 12 Lds. | \$1,200.00 |
| Morris & Bressler | Accounting Svcs 11/21 | \$1,174.17 |
| Forcht Bank | Credit Card | \$0.00 |
| KOI Auto Parts | Truck Supplies & Sewer Plant Repairs | \$37.25 |
| KIA | PH I Loan Payment | \$7,100.68 |
| KIA | PH II Loan Payment | \$32,173.57 |
| | TOTAL | \$96,442.83 |


Charles Givin, Chairman


Danny Northcutt, Secretary

MORRIS & BRESSLER

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

The accompanying financial statements of Grant County Sanitary Sewer District as of and for the months ended November 30, 2021, were not subjected to an audit, review, or compilation engagement by us and we do not express an opinion, a conclusion, nor provide any assurance on them.

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

December 14, 2021

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, 2021

| | Nov 30, 21 |
|---|---------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 126 · RESTRICTED CASH | 101,614.97 |
| 131.07 · CIB-MAINTENANCE & OPERATION FOR | 45,068.23 |
| 131.02 · CIB-REVENUE-MERCHANT ACCOUNT | 278,080.55 |
| 131.06 · CIB-REVENUE - FORCHT | 250,733.24 |
| 136 · CIB-FORCHT MONEY MARKET | 135,255.98 |
| Total Checking/Savings | 810,752.97 |
| Other Current Assets | |
| 141 · CUSTOMER ACCOUNTS RECEIVABLE | 117,104.81 |
| 141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS | -9,900.00 |
| 141.02 · ACCOUNTS RECEIVABLE-UNBILLED | 37,973.42 |
| 142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD | 36,274.09 |
| 142.02 · ACCOUNTS RECEIVABLE-OTHER | 1,416.26 |
| 162 · PREPAYMENTS | 8,514.99 |
| 174.03 · UNAMORTIZED RATE CASE EXP | 4,525.80 |
| Total Other Current Assets | 195,909.37 |
| Total Current Assets | 1,006,662.34 |
| 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 | 59,161.25 |
| Total 105 · CONSTRUCTION IN PROGRESS | 92,659.79 |
| 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 | 46,093.29 |
| 108.1 · ACCUMULATED DEPRECIATION | -2,951,617.00 |
| Total Fixed Assets | 6,154,578.68 |
| Other Assets | |
| 186.1 · DEFERRED RATE CASE EXP | 11,691.71 |
| Total Other Assets | 11,691.71 |
| TOTAL ASSETS | 7,172,932.73 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 230 · ACCOUNTS PAYABLE | 39,939.66 |
| Total Accounts Payable | 39,939.66 |
| Other Current Liabilities | |
| 236 · ACCRUED PAYROLL TAXES | 420.75 |
| 241 · TAX COLLECTIONS PAYABLE | 870.46 |
| 245 · CUR LIAB PAY FR RESTRICT ASSETS | |
| 231.01 · TRASH COLLECTION PAYABLE | 21,837.53 |
| 235 · CUSTOMER DEPOSITS | 42,693.00 |

No assurance is provided by Morris & Bressler, PSC on these financial statements.

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of November 30, 2021

| | Nov 30, 21 |
|--|---------------------|
| 238 · ACCRUED INT ON KIA PHASE I | 1,873.02 |
| 239 · ACCRUED INT ON KIA PHASE II | 10,419.97 |
| 240 · ACCRUED INT ON BB&T LEASE | 427.19 |
| 243 · CURRENT PORTION OF LTD | 154,943.93 |
| Total 245 · CUR LIAB PAY FR RESTRICT ASSETS | 232,194.64 |
| Total Other Current Liabilities | 233,485.85 |
| Total Current Liabilities | 273,425.51 |
| Long Term Liabilities | |
| 220 · NOTE PAYABLE - KIA - PHASE I | 124,868.14 |
| 221 · NOTE PAYABLE - KIA - PHASE II | 694,664.55 |
| 222 · CAPITAL LEASE - BB&T | 130,260.39 |
| 224 · LESS CURR PORTION OF LTD | -154,943.93 |
| Total Long Term Liabilities | 794,849.15 |
| Total Liabilities | 1,068,274.66 |
| Equity | |
| 3020 · NET POSITION | |
| 3000 · INV IN CAP ASSETS LESS REL DEBT | 5,204,785.60 |
| 3001 · RESTRICTED | 17,979.82 |
| 3010 · UNRESTRICTED | 784,546.47 |
| Total 3020 · NET POSITION | 6,007,311.89 |
| Net Income | 97,346.18 |
| Total Equity | 6,104,658.07 |
| TOTAL LIABILITIES & EQUITY | 7,172,932.73 |

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

November 2021

| | Nov 21 | Nov 20 | \$ Change |
|---------------------------------------|-------------------------|-------------------------|-----------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 64,830.50 | 64,908.04 | -77.54 |
| 470 · FORFEITED DISCOUNTS | 708.20 | 0.00 | 708.20 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 1,201.74 | 1,074.33 | 127.41 |
| Total Income | <u>66,740.44</u> | <u>65,982.37</u> | <u>758.07</u> |
| Gross Profit | 66,740.44 | 65,982.37 | 758.07 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 16,990.00 | 17,131.80 | -141.80 |
| 407 · AMORTIZATION EXPENSE | 377.15 | 377.15 | 0.00 |
| 408 · TAXES OTHER THAN INCOME | 38.25 | 38.25 | 0.00 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 500.00 | 500.00 | 0.00 |
| 616 · PURCHASED POWER | 6,729.96 | 6,300.29 | 429.67 |
| 618 · TREATMENT PLANT CHEMICALS | 2,720.38 | 0.00 | 2,720.38 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 0.00 | 292.50 | -292.50 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 1,174.17 | 2,362.15 | -1,187.98 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 0.00 | 1,305.00 | -1,305.00 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 16,179.00 | 12,970.00 | 3,209.00 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 1,689.00 | 1,558.90 | 130.10 |
| 635 · OPERATING EXPENSES | 8,384.19 | 7,490.10 | 894.09 |
| 650 · TRANSPORTATION EXPENSE | 770.89 | 522.86 | 248.03 |
| 656 · INSURANCE-VEHICLE | 314.05 | 264.61 | 49.44 |
| 657 · INSURANCE-GENERAL LIABILITY | 690.48 | 536.21 | 154.27 |
| 658 · INSURANCE - PROPERTY | 329.92 | 310.46 | 19.46 |
| 659 · INSURANCE-OTHER | 69.12 | 68.72 | 0.40 |
| 670 · BAD DEBT EXPENSE | 0.00 | 0.00 | 0.00 |
| Total Expense | <u>56,956.56</u> | <u>52,029.00</u> | <u>4,927.56</u> |
| Net Ordinary Income | 9,783.88 | 13,953.37 | -4,169.49 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 60.85 | 178.96 | -118.11 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 3,000.00 | 0.00 | 3,000.00 |
| Total Other Income | <u>3,060.85</u> | <u>178.96</u> | <u>2,881.89</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 2,376.03 | 2,798.47 | -422.44 |
| Total Other Expense | <u>2,376.03</u> | <u>2,798.47</u> | <u>-422.44</u> |
| Net Other Income | 684.82 | -2,619.51 | 3,304.33 |
| Net Income | <u><u>10,468.70</u></u> | <u><u>11,333.86</u></u> | <u><u>-865.16</u></u> |

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

January through November 2021

| | Jan - Nov 21 | Jan - Nov 20 | \$ Change |
|---------------------------------------|-------------------------|-------------------------|-------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 727,121.36 | 731,334.26 | -4,212.90 |
| 470 · FORFEITED DISCOUNTS | 7,633.79 | 1,514.93 | 6,118.86 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 13,568.79 | 11,881.48 | 1,687.31 |
| Total Income | <u>748,323.94</u> | <u>744,730.67</u> | <u>3,593.27</u> |
| Gross Profit | 748,323.94 | 744,730.67 | 3,593.27 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 186,890.00 | 188,449.80 | -1,559.80 |
| 407 · AMORTIZATION EXPENSE | 4,148.65 | 1,885.75 | 2,262.90 |
| 408 · TAXES OTHER THAN INCOME | 2,054.60 | 1,848.45 | 206.15 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 5,500.00 | 5,400.00 | 100.00 |
| 615 · PURCHASED POWER | 72,531.86 | 73,157.51 | -625.65 |
| 618 · TREATMENT PLANT CHEMICALS | 18,862.88 | 20,892.46 | -2,029.58 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 5,190.00 | 4,777.50 | 412.50 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 27,419.32 | 30,125.25 | -2,705.93 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 8,573.75 | 10,309.38 | -1,735.63 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 163,664.80 | 142,670.00 | 20,994.80 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 19,826.37 | 18,908.78 | 917.59 |
| 635 · OPERATING EXPENSES | 106,403.89 | 127,346.42 | -20,942.53 |
| 642 · RENT OF EQUIPMENT | 364.00 | 1,274.11 | -910.11 |
| 650 · TRANSPORTATION EXPENSE | 6,285.67 | 3,982.72 | 2,302.95 |
| 656 · INSURANCE-VEHICLE | 3,161.25 | 2,910.71 | 250.54 |
| 657 · INSURANCE-GENERAL LIABILITY | 6,875.01 | 5,898.35 | 976.66 |
| 658 · INSURANCE - PROPERTY | 3,241.13 | 3,415.06 | -173.93 |
| 659 · INSURANCE-OTHER | 757.72 | 726.90 | 30.82 |
| 660 · ADVERTISING EXPENSE | 440.28 | 8.56 | 431.72 |
| 670 · BAD DEBT EXPENSE | 0.00 | 0.00 | 0.00 |
| 675 · MISCELLANEOUS EXPENSE | 0.00 | 32.18 | -32.18 |
| Total Expense | <u>642,191.18</u> | <u>644,019.89</u> | <u>-1,828.71</u> |
| Net Ordinary Income | 106,132.76 | 100,710.78 | 5,421.98 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 1,487.56 | 2,519.57 | -1,032.01 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 18,000.00 | 13,000.00 | 5,000.00 |
| Total Other Income | <u>19,487.56</u> | <u>15,519.57</u> | <u>3,967.99</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 28,274.14 | 32,169.99 | -3,895.85 |
| Total Other Expense | <u>28,274.14</u> | <u>32,169.99</u> | <u>-3,895.85</u> |
| Net Other Income | <u>-8,786.58</u> | <u>-16,650.42</u> | <u>7,863.84</u> |
| Net Income | <u><u>97,346.18</u></u> | <u><u>84,060.36</u></u> | <u><u>13,285.82</u></u> |

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through November 2021

| | Jan - Nov 21 | Budget | \$ Over Budget |
|---------------------------------------|-------------------------|-------------------------|-------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 461 · METERED SEWER REVENUE | 727,121.36 | 725,843.25 | 1,278.11 |
| 470 · FORFEITED DISCOUNTS | 7,633.79 | 9,166.00 | -1,532.21 |
| 471 · MISCELLANEOUS SERVICE REVENUE | 13,568.79 | 13,109.00 | 459.79 |
| Total Income | <u>748,323.94</u> | <u>748,118.25</u> | <u>205.69</u> |
| Gross Profit | 748,323.94 | 748,118.25 | 205.69 |
| Expense | | | |
| 403 · DEPRECIATION EXPENSE | 186,890.00 | 231,804.00 | -44,914.00 |
| 407 · AMORTIZATION EXPENSE | 4,148.65 | 2,291.00 | 1,857.65 |
| 408 · TAXES OTHER THAN INCOME | 2,054.60 | 1,859.00 | 195.60 |
| 603 · SALARIES & WAGES-COMMISSIONERS | 5,500.00 | 5,500.00 | 0.00 |
| 615 · PURCHASED POWER | 72,531.86 | 75,579.00 | -3,047.14 |
| 618 · TREATMENT PLANT CHEMICALS | 18,862.88 | 18,333.00 | 529.88 |
| 631 · CONTRACTUAL SERVICES-ENGINEERS | 5,190.00 | 5,958.00 | -768.00 |
| 632 · CONTRACTUAL SERVICES-ACCOUNTING | 27,419.32 | 28,875.00 | -1,455.68 |
| 633 · CONTRACTUAL SERVICES-LEGAL | 8,573.75 | 5,959.00 | 2,614.75 |
| 634 · CONTRACTUAL SERVICE-MANAGEMENT | 163,664.80 | 145,878.00 | 17,786.80 |
| 636 · CONTRACTUAL SERVICE-SAMPLE ANYS | 19,826.37 | 19,227.00 | 599.37 |
| 620 · MATERIALS AND SUPPLIES | 0.00 | 31,451.00 | -31,451.00 |
| 635 · OPERATING EXPENSES | 106,403.89 | 102,791.00 | 3,612.89 |
| 642 · RENT OF EQUIPMENT | 364.00 | 878.00 | -514.00 |
| 650 · TRANSPORTATION EXPENSE | 6,285.67 | 2,750.00 | 3,535.67 |
| 656 · INSURANCE-VEHICLE | 3,161.25 | 2,911.00 | 250.25 |
| 657 · INSURANCE-GENERAL LIABILITY | 6,875.01 | 5,899.00 | 976.01 |
| 658 · INSURANCE - PROPERTY | 3,241.13 | 3,415.50 | -174.37 |
| 659 · INSURANCE-OTHER | 757.72 | 756.00 | 1.72 |
| 660 · ADVERTISING EXPENSE | 440.28 | 92.00 | 348.28 |
| 670 · BAD DEBT EXPENSE | 0.00 | 7,700.00 | -7,700.00 |
| 675 · MISCELLANEOUS EXPENSE | 0.00 | 55.00 | -55.00 |
| Total Expense | <u>642,191.18</u> | <u>699,961.50</u> | <u>-57,770.32</u> |
| Net Ordinary Income | 106,132.76 | 48,156.75 | 57,976.01 |
| Other Income/Expense | | | |
| Other Income | | | |
| 419 · INTEREST INCOME | 1,487.56 | 2,475.00 | -987.44 |
| 432 · PROCEEDS FROM CAPITAL CONTRIB | 18,000.00 | 11,000.00 | 7,000.00 |
| Total Other Income | <u>19,487.56</u> | <u>13,475.00</u> | <u>6,012.56</u> |
| Other Expense | | | |
| 427 · INTEREST EXPENSE | 28,274.14 | 27,590.75 | 683.39 |
| Total Other Expense | <u>28,274.14</u> | <u>27,590.75</u> | <u>683.39</u> |
| Net Other Income | <u>-8,786.58</u> | <u>-14,115.75</u> | <u>5,329.17</u> |
| Net Income | <u><u>97,346.18</u></u> | <u><u>34,041.00</u></u> | <u><u>63,305.18</u></u> |

No assurance is provided by Morris & Bressler, PSC on these financial statements.

*Jan 2018 Sewer Meeting minutes, Superintendent Catlett reported a savings of \$3,500 over an 11 month period from the installation of vfd's at 491 pump station

*2018 Total KW's-876,393 for a yearly cost of \$70,102.76

2020 Total KW's-864,454 for a yearly cost of \$69,777.74

Reduction of 11,939 KW's in 2020 from 2018

*Benefits of VFD's that's hard to put a price savings on:

Running pumps at lower RPM increases pump life

Reduces flow into treatment plant

*Other factor for us using VFD's were at Waller Station because of impeller issues

*The Districts largest savings has come through the Telemetry System

\$36,000 cost of telemetry (additional \$4320 annual monitoring cost)

\$ 8640 (2 years of monitoring)

\$44,640 for 2 year period (telemetry & 2 year monitoring)

For our personnel to read stations 4 additional days (2 work week & 2 weekend days)

8 hrs at regular pay (\$193.76/week)

8 hrs overtime pay (\$290.64/weekend)

Weekly 484.40 Yearly \$25,188.80

Two year period is \$50,377.60 (reading stations on 4 additional days)

Subtract \$44,640 (telemetry & 2 year monitoring)

Savings of \$5,737.60 for a two year period (basically paid for itself in just under 2 yrs)

*Other benefits of the Hi Tide system include:

Constant monitoring/controls over smart phone

Immediate notifications of issues, reductions in stations running over

Grant Co. Sanitary Sewer District

Supervisor's Report

November

18th) – Repaired the cover on Eads lift station.

19th) – Pulled debris from all 4 plants at the Sewer Plant.

- Pulled and cleaned debris from the influent bar screen at the Sewer Plant.

December

1st) – Pulled and cleaned debris from the influent bar screen at the Sewer Plant.

- Cleaned debris off the influent flow meter.

3rd) – Pulled debris from all 4 plants at the Sewer Plant.

6th) – Completed monthly lift station inspections.

7th) – Digester divider wall on plant #1 at the Sewer Plant started leaking.

8th) – Impellers broken on both pumps at Waller lift station. Sent the pumps to E.M.T. for repair.

9th) – E.M.T. repaired 1 impeller for Waller lift station, we installed the repaired impeller on pump #1 and installed it into the pit.

- Ordered new impellers for both pumps at Waller lift station.

10th) – Installed new impeller on pump #2 at Waller lift station and installed it into the pit.

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

13th) – Unclogged a blockage in the gravity line on Indian Hill Dr.

14th) – Replaced the frost free spigot at the Sewer Plant.

15th) – Installed the new panel at Waller lift station.