

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

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

Question # 29

Please provide a copy of all documents showing communications between or among GCSD commissioners, GCSD employees, your witnesses, and any person not a party to this case regarding, arising out of, or related to this case.

Witness Ashley Dyer

Answer

Please see the following attached.

1. We haven't officially had any public comments on the Grant County Sanitary Sewer District filing. However, we had one customer, Dan Martin, write in on the Bullock Pen Water District filing who mentions the Grant County Sanitary Sewer District.
2. Minutes from 2022 Board of Commissioners' meetings.

RECEIVED
JAN 09 2023

PUBLIC SERVICE
COMMISSION

To: Public Service Commission

From: Daniel Martin 525 Lebanon Rd. Crittenden, KY. 41030

Ref: Proposed rate increase Bullock Pen Water District.

Date: 01/05/2023

To whom it may concern

I received notice of a possible or proposed water rate increase of 12.79% last month for Bullock Pen Water District. I believe that is too much of an increase at one time especially with the way the economy is going presently. With the proposed increase of my water bill, I am sure that my sanitation sewer bill will also go up.

If Bullock Pen Water District, and the Grant County Sanitary Sewer Department, (GCSSD) are looking for ways to increase revenue to operate efficiently with the rising cost of things, I believe they should require the people who are not hooked up to the sewer that are required to be per GCSSD Standard Specifications of (February, 2007) found on their website. See enclosed copies, section Three-D. Connection to Sewer Required pg 10.

Thank you



Daniel Martin

STANDARD SPECIFICATIONS
GRANT COUNTY SANITARY SEWER DISTRICT
Crittenden, Kentucky

(February, 2007)

TABLE OF CONTENTS

<u>Section</u>	<u>Page</u>
SECTION ONE -- INTRODUCTION	
A. Purpose	1
B. Authority	1
C. Reference	1
D. General Requirements	1
E. District's Authority	1,2
F. Tampering or Interfering with Sanitary Sewer System	2
G. Obligation of the Developer or Contractor	3
H. Coordination	3
I. Acceptable Materials	3
J. Defective Material and Workmanship	3
K. Final Inspection	3
L. Existing Utilities	3
M. Public and Private Highways and Streets	4
N. Permits, Easements and Right of Way	4
O. General Guaranty	4
P. Definitions	5,6,7
SECTION TWO -- PROCEDURES	
A. Purpose	8
B. Request for Sanitary Sewer Service	8
C. Plan Submission	8
D. Construction Phase	8
E. Inspection by Grant County	8
Sanitary Sewer District	8
F. Final Inspection	9
SECTION THREE -- USE OF WASTEWATER FACILITIES	
A. Purpose	10
B. Depository Objectionable Wastes Prohibited	10
C. Unauthorized Wastewater Discharges Prohibited	10
D. Connection to Sewer Required	10
E. Discharge of Stormwater and Other Unpolluted Drainage	10
F. Restricted Discharges	10
G. Federal Categorical Pretreatment Standards	10, 11
H. Special Agreements	11

SECTION THREE: USE OF WASTEWATER FACILITIES

A. **PURPOSE** - The purpose of this section is to state the policy on use of the facilities of Grant County Sanitary Sewer District.

B. **DEPOSITING OBJECTIONABLE WASTES PROHIBITED** - It shall be unlawful for any person to place, deposit, or permit to be deposited in any unsanitary manner on public or private property within the district, or in any area under the jurisdiction of the district, any human or animal excrement, garbage, or other objectionable waste.

C. **UNAUTHORIZED WASTEWATER DISCHARGES PROHIBITED** - Wastewater discharges to the district's wastewater facilities are not authorized unless approved by the manager in accordance with provisions of this Section.

D. **CONNECTION TO SEWER REQUIRED** - The Owner of any house, building, or property used for human occupancy, employment, recreation, or other purposes under the jurisdiction of this chapter and abutting on any street, alley, or rights-of-way in which there is or may be located a wastewater sewer connected to the treatment facility of the district, is required at the owner's expense to install suitable toilet facilities therein and to connect facilities directly to the proper sewer in accordance with the provisions of this chapter, within _____ days after date of official notice to do so provided the proper wastewater sewer is within _____ feet of any house, building, or property used for human occupancy, employment, recreation, or other purpose.

E. **DISCHARGE OF STORMWATER AND OTHER UNPOLLUTED DRAINAGE** - All uncontaminated discharges of storm water, surface water, groundwater, roof runoff, subsurface drainage, or other waters not required to be treated in the treatment facility shall be made to storm sewers or natural outlets designed for discharges. Any connection, drain, or arrangement that will permit waters to enter any other sanitary sewer be deemed to be in violation of this section.

F. **RESTRICTED DISCHARGES** - No person shall discharge or cause to be discharged to any of the district's sanitary sewer or wastewater facilities any substances, materials, waters, or waste in quantities or concentrations that will:

(1) Create a fire or explosion hazard including, but not limited to, gasoline, benzene, naphtha, fuel, oil, or other flammable or explosive liquid, solid, or gas;

(2) Cause corrosive damage or hazard to structures, equipment, or personnel of the wastewater facilities, and in no case will discharges be allowed with pH lower than 5.0.

G. **FEDERAL CATEGORICAL PRETREATMENT STANDARDS** - No person shall discharge or cause to be discharged to any wastewater facilities, wastewaters containing substances in excess of the quantity prescribed by the applicable Federal Categorical Pretreatment Standard promulgated by EPA, except as otherwise provided in this section. Compliance with applicable pretreatment standards shall be made within three years of the date the standard is promulgated for existing systems; however compliance with a categorical pretreatment standard for new sources shall be required upon connection to the POTW.

the jurisdiction of the district, any human or animal excrement, garbage, or other objectionable waste.

(B) UNAUTHORIZED WASTEWATER DISCHARGES PROHIBITED.

Wastewater discharges to the district's wastewater facilities are not authorized unless approved by the manager in accordance with provisions of this chapter.

(C) PRIVIES, SEPTIC TANKS, AND OTHER FACILITIES.

Except as provided in this chapter, it shall be unlawful to construct or maintain any privy, privy vault, septic tank, cesspool, or other facility intended or used for the disposal of wastewater.

(D) CONNECTION TO SEWER REQUIRED; EXCEPTION.

The owner of any house, building, or property used for human occupancy, employment, recreation, or other purposes under the jurisdiction of this chapter and abutting on any street, alley, or rights-of-way in which there is or may be located a wastewater sewer connected to the treatment facility of the district, is required at the owner's expense to install suitable toilet facilities therein and to connect facilities directly to the proper sewer in accordance with the provisions of this chapter, within 60 days after date of official notice to do so provided the proper wastewater sewer is within 300 feet of any house, building or property used for human occupancy, employment, recreation, or other purpose. This section shall not apply to any person served by a privately constructed, owned, operated, or maintained wastewater sewer and wastewater treatment facility that discharges directly to a natural outlet in accordance with the provisions of this chapter and applicable state and federal laws.

For purposes of calculating 300 feet as indicated in this section, distance will be measured in a straight line from the nearest practical connection point with an existing sewer line to that point of the owner's occupied structure where sewerage is currently discharged from that structure to an existing septic or other sewer treatment facility. All determinations requiring an owner to tap in to the district's system shall be made by the manager whose decision shall be final. Any appeal from the manager's determination requiring an owner to tap in to the district's system shall be made by the owner to the district no later than 30 days following the district's notification to the owner requiring owner's tap in to the district's system.

The manager of the district may exempt the owner from the tap in requirements of this section if such tap in would be impractical due to topographical or other engineering considerations.

(E) DISCHARGE OF STORMWATER AND OTHER UNPOLLUTED DRAINAGE.

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
JANUARY 20, 2022**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
JANUARY 20, 2022

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. Equalization Tank Project;
 - iii. Grant Circuit Court Litigation Status;
 - iv. HMB Professional Engineers, Inc. Professional Services Agreement Wastewater Facility Plan;
5. New business
 - A. HMB Professional Engineering
 - i. Professional Services Agreement Wastewater Facility Plan
 - B. Brian Simpson/Paul Harp
 - i. Supervisor's Report
 - C. Dianne Cook/Ashley Dyer
 - i. Next Meeting February 17, 2022.
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
JANUARY 2022 MEETING**

The January 2022 Meeting of the Grant County Sanitary Sewer District was called to order on January 27, 2022, 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 and Mr. Christopher Stewart 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 December 2021 Minutes as attached. After discussion, upon Motion of Leo Saylor and second by Danny Northcutt, it was unanimously,

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

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

Chairman Givin gave a report on the status of Rodger Bingham. Chairman Givin reported that Rodger Bingham is undergoing heart surgery. Rodger Bingham is doing well. Chairman Givin will keep everyone updated on his progress.

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

1. Mr. Nienaber inquired as to whether or not the District has received any firm commitments for ARPA Funding. Chairman Givin gave a brief summary of what has transpired regarding his contacts with government officials over the last few weeks. Mr. Nienaber stated that the Bullock Pen Water District has recommended a letter to the various governmental entities requesting a written commitment for ARPA Funding. Chairman Givin suggested that the District do the same. Commissioners Northcutt and Worthington both agreed. After discussion, upon motion of Danny Northcutt and second by Robert Worthington, it was unanimously,

Grant Co. Sanitary Sewer District
Minutes
January 27, 2022

“RESOLVED: that the District submit a formal request to the Grant County Fiscal Court and the City of Crittenden for ARPA Funding commitments.”

2. Mr. Nienaber reported that there has been no activity in the pending Grant Circuit Court litigation regarding Waller Drive.
3. Mr. Nienaber stated that the District must take formal action authorizing the engagement of the Facilities Plan as amended. After considerable discussion, upon motion of Danny Northcutt and second by Leo Saylor, it was unanimously,

“RESOLVED: that Chairman Givin be and he is hereby authorized to execute on behalf of the District the proposed Facilities Plan As Amended and submitted by HMB Professional Engineers, Inc., at a price not to exceed \$85,000.00.”

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

1. Mr. Hanson stated that the contract for the Facilities Plan can be put on hold if there is no money at the District to cover the cost. Mr. Hanson stated that it would not be a problem to put the contract on hold at any time until funds are available. Mr. Nienaber inquired as to whether or not other Districts across the State are having issues obtaining ARPA funding commitments. Mr. Hanson stated that this seems to be an issue everywhere.

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

1. Superintendent Simpson reviewed with the Commissioners his monthly report as attached.
2. Superintendent Simpson reported that Ernie has obtained information regarding the purchase of a replacement Vactor truck. Superintendent Simpson stated that he has located one in Shelby, Michigan. It is a 2002 Sterling model, single axle. It has approximately 24,000 miles on it and 2,500 hours of operation. These numbers are very low. The cost is \$65,000.00. Superintendent Simpson reported that used Vactor trucks range anywhere from \$65,000.00 to \$300,000.00. Commissioner Worthington inquired as to whether or not the District needs a single axle or tandem Vactor truck. Superintendent Simpson reported that a single axle Vactor truck would be more than adequate. Commissioner Northcutt inquired as to what type of Vactor truck would best serve the District. Paul Harp commented that if the District were to purchase a single

Grant Co. Sanitary Sewer District
Minutes
January 27, 2022

axle truck, it could also be used to haul sludge, it would just take more trips. Currently, the District is paying approximately \$4,000.00 per month to haul sludge. With a Vactor truck, that expense could be reduced significantly if not eliminated in full. Commissioner Worthington inquired as to whether or not there was any warranty that would come with a used Vactor truck. Superintendent Simpson stated "no". After considerable discussion, it was recommended that Paul Harp and Brian Simpson obtain additional information on purchasing a used Vactor truck and report at the next meeting.

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

1. Dianne Cook reported that the next meeting is scheduled for February 17, 2022. There being no conflicts, the meeting was scheduled for February 17, 2022.

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
DECEMBER, 2021**

WARRANTS

12/10/2021	BOONE STEEL LLC	88.85	WALLER LIFT STN REPAIRS
12/10/2021	CCP INDUSTRIES INC	495.36	SW PLANT SUPPLIES
12/10/2021	CITY OF WILLIAMSTOWN	1200.00	SLUDGE PROCESS 11/05/21
12/10/2021	THE CINCINNATI INS. CO	1119.90	INS. INSTALLMENT
12/14/2021	BEST WAY DISPOSAL	80.39	DUMPSTER P/U 12/21
12/14/2021	CITY OF CRITTENDEN	11541.69	TRASH COLL. 10/21
12/14/2021	MORRIS & BRESSLER	1174.17	ACCOUNTING SVCS 11/21
12/16/2021	CHARLES A. GIVIN	90.85	COMMISSIONERS FEE
12/16/2021	DAN NORTHCUTT	90.85	COMMISSIONERS FEE
12/16/2021	LEO L. SAYLOR	90.85	COMMISSIONERS FEE
12/16/2021	ROBERT H. WORTHINGT	90.85	COMMISSIONERS FEE
12/17/2021	CITY OF CRITTENDEN	10295.84	TRASH COLL. 11/21
12/17/2021	KOI ENTERPRISES	37.25	SW PLNT SUPPLIES/TRUCK SUP
12/17/2021	SMARTBILL	847.37	SW BILLING & POSTAGE 12/21
12/17/2021	THOMAS R. NIENABER	906.25	ATTORNEY FEES 12/15/21
12/17/2021	BULLOCK PEN WATER	18798.60	MGT FEE 11/21
12/17/2021	ELECTRIC MOTOR TECH	1385.00	WALLER DR IMPELLER REPAIR
12/17/2021	HMB PROFESSIONAL	975.00	GEN. ENG SVCS 07/04-12/04/21
12/17/2021	PACE ANALYTICAL	1268.00	LAB ANALYSIS
12/17/2021	WASCON	1037.67	LPGP SUPPLIES
12/17/2021	KOI ENTERPRISES	5.98	SUPPLIES- MISC
12/8/2021	TRUIST (BB&T)	9492.86	LOAN PYMT
12/22/2021	DLG -SPGE FEE	500.00	REGISTRATION FEE 2022 DLG-SPGE
12/26/2021	OWEN ELECTRIC	4306.54	ELECTRIC SVCS
12/21/2021	DUKE ENERGY	2427.25	ELECTRIC SVCS
12/20/2021	KY TREASURER	434.64	SALES & USE TAX 11/21
12/15/2021	BULLOCK PEN WATER	314.32	WATER SVCS 11/21
12/20/2021	GCSSD	50.57	SEWER SVCS 11/21
12/29/2021	BULLOCK PEN WATER	59.97	REIMB FOR INV FR TRCTR SUP-SW P
12/29/2021	CONSOLIDATED PIPE	389.66	SUPPLIES C-GIVIN SW EXT
12/29/2021	ELECTRIC MOTOR TECH	1450.00	WALLER PUMP STN - PUMP REPAIR
12/29/2021	FLUSH SANITATION	2700.00	SLUDGE HAULING - 11/21
12/29/2021	GLEASON ELECTRIC	1862.82	WALLER PUMP STN - WIRING PANEL
12/29/2021	SOUTHERN SALES	3811.50	WALLER PUMP STN PUMP REPAIR
12/29/2021	WASCON INC.	278.38	PUMP REPAIR SUPPLIES
12/1/2021	KIA	7100.68	PH I LOAN PYMT
12/1/2021	KIA	<u>32173.57</u>	PH II LOAN PYMT

TOTAL DISBURSEMENTS 118973.48

**WARRANTS
JANUARY, 2022**

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	Waller Dr. Pump Repair	\$2,250.00
Bullock Pen Water District	Management Agreement 12/21	\$19,391.47
Owen Electric	Electric Service	\$5,011.04
Best Way Disposal	Dumpster pickup 1/22	\$80.05
Smartbill	Billing & Postage 1/22	\$886.34
Bullock Pen Water District	Water Bills	\$389.80
Cummins Sales & Service	Generator @ Tower Site 491 Repair	\$568.30
Southern Sales	Repair /Waller Pump Stn Repair	\$584.20
The Cincinnati Insurance Co.	Insurance Premium 1/22	\$1,119.90
Wiseway Supply	Sw Plant Lift Stn - Supplies -Repair	\$256.49
Art's Rental	Tool Rental - Sw Plant Repair	\$218.00
Duke Energy	Electric Service	\$2,580.28
Ky State Treasurer	Sales & Use Tax 12/21	\$417.73
GCSSD	Sewer Bills	\$111.31
City of Williamstown	Sludge Process 8 Lds.	\$1,600.00
Morris & Bressler	Accounting Svcs 12/21	\$1,402.71
KOI Precast Concrete	Sewer Lid Adjusting Ring	\$264.88
	TOTAL	\$46,625.36


Charles Givin, Chairman


Danny Northcutt, Secretary

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

GROSS RECEIPTS \$ 75,464.37

DISBURSEMENTS

UTILITIES	\$ 7,179.07
SALARIES - NET	363.40
MILEAGE	0.00
MAINTENANCE & OPERATION	81,521.41
SUPPLIES	2,114.74
GENERAL	<u>27,794.86</u>

TOTAL DISBURSEMENTS 118,973.48

NET \$ (43,509.11)

GRANT COUNTY SANITARY SEWER DISTRICT
P.O. BOX 188
CRITTENDEN, KY 41030

Grant County Sanitary Sewer District
December, 2021

BANK BALANCES:

FORCHT BANK

Revenue	\$248,828.85
Maintenance & Operations	\$26,600.89
Merchant Services Acct	\$276,764.94
Loans Replacement Reserve	\$30,700.00
Platinum Money Market Acct.	\$135,278.95

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 December 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

January 17, 2022

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, 2021

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	103,712.86
131.07 · CIB-MAINTENANCE & OPERATION FOR	15,839.45
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	263,039.03
131.06 · CIB-REVENUE - FORCHT	250,008.12
136 · CIB-FORCHT MONEY MARKET	135,278.95
Total Checking/Savings	767,878.41
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	105,809.51
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-9,900.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	37,973.42
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	40,209.76
142.02 · ACCOUNTS RECEIVABLE-OTHER	2,204.09
162 · PREPAYMENTS	7,440.99
174.03 · UNAMORTIZED RATE CASE EXP	4,525.80
Total Other Current Assets	188,263.57
Total Current Assets	956,141.98
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	-2,968,607.00
Total Fixed Assets	6,137,588.68
Other Assets	
186.1 · DEFERRED RATE CASE EXP	11,314.56
Total Other Assets	11,314.56
TOTAL ASSETS	7,105,045.22
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	50,060.39
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	451.35
241 · TAX COLLECTIONS PAYABLE	890.08
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	10,958.72
235 · CUSTOMER DEPOSITS	
235.1 · ABANDONED DEPOSITS	732.01
235 · CUSTOMER DEPOSITS - Other	44,370.00

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

	Dec 31, 21
Total 235 · CUSTOMER DEPOSITS	45,102.01
238 · ACCRUED INT ON KIA PHASE I	299.41
239 · ACCRUED INT ON KIA PHASE II	1,684.01
240 · ACCRUED INT ON BB&T LEASE	233.58
243 · CURRENT PORTION OF LTD	155,983.36
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	214,261.09
Total Other Current Liabilities	215,602.52
Total Current Liabilities	265,662.91
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	119,765.35
221 · NOTE PAYABLE - KIA - PHASE II	673,605.61
222 · CAPITAL LEASE - BB&T	121,081.60
224 · LESS CURR PORTION OF LTD	-155,983.36
Total Long Term Liabilities	758,469.20
Total Liabilities	1,024,132.11
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,223,136.12
3001 · RESTRICTED	28,483.00
3010 · UNRESTRICTED	755,692.77
Total 3020 · NET POSITION	6,007,311.89
Net Income	73,601.22
Total Equity	6,080,913.11
TOTAL LIABILITIES & EQUITY	7,105,045.22

GRANT COUNTY SANITARY SEWER DISTRICT STATEMENTS OF REVENUES AND EXPENSES

December 2021

	Dec 21	Dec 20	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	62,471.18	71,185.12	-8,713.94
470 · FORFEITED DISCOUNTS	689.06	-2.21	691.27
471 · MISCELLANEOUS SERVICE REVENUE	1,786.80	1,011.49	775.31
Total Income	<u>64,947.04</u>	<u>72,194.40</u>	<u>-7,247.36</u>
Gross Profit	64,947.04	72,194.40	-7,247.36
Expense			
403 · DEPRECIATION EXPENSE	16,990.00	16,178.20	811.80
407 · AMORTIZATION EXPENSE	377.15	377.15	0.00
408 · TAXES OTHER THAN INCOME	30.60	38.25	-7.65
603 · SALARIES & WAGES-COMMISSIONERS	400.00	500.00	-100.00
615 · PURCHASED POWER	6,647.52	6,156.03	491.49
618 · TREATMENT PLANT CHEMICALS	0.00	2,390.13	-2,390.13
631 · CONTRACTUAL SERVICES-ENGINEERS	975.00	390.00	585.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	1,402.71	1,549.65	-146.94
633 · CONTRACTUAL SERVICES-LEGAL	906.25	0.00	906.25
634 · CONTRACTUAL SERVICE-MANAGEMENT	20,951.70	16,983.90	3,967.80
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	2,485.00	2,016.85	468.15
635 · OPERATING EXPENSES	24,231.65	11,117.25	13,114.40
650 · TRANSPORTATION EXPENSE	235.79	1,109.26	-873.47
656 · INSURANCE-VEHICLE	314.05	862.27	-548.22
657 · INSURANCE-GENERAL LIABILITY	690.48	927.57	-237.09
658 · INSURANCE - PROPERTY	329.92	857.06	-527.14
659 · INSURANCE-OTHER	69.12	34.40	34.72
670 · BAD DEBT EXPENSE	9,305.16	7,951.94	1,353.22
675 · MISCELLANEOUS EXPENSE	0.00	135.19	-135.19
Total Expense	<u>86,342.10</u>	<u>69,575.10</u>	<u>16,767.00</u>
Net Ordinary Income	-21,395.06	2,619.30	-24,014.36
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	95.88	179.92	-84.04
432 · PROCEEDS FROM CAPITAL CONTRIB	0.00	1,000.00	-1,000.00
Total Other Income	95.88	1,179.92	-1,084.04
Other Expense			
427 · INTEREST EXPENSE	2,106.10	2,506.01	-399.91
Total Other Expense	<u>2,106.10</u>	<u>2,506.01</u>	<u>-399.91</u>
Net Other Income	-2,010.22	-1,326.09	-684.13
Net Income	<u><u>-23,405.28</u></u>	<u><u>1,293.21</u></u>	<u><u>-24,698.49</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 December 2021

	Jan - Dec 21	Jan - Dec 20	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	789,592.54	802,519.38	-12,926.84
470 · FORFEITED DISCOUNTS	8,322.85	1,512.72	6,810.13
471 · MISCELLANEOUS SERVICE REVENUE	15,355.66	12,892.97	2,462.69
Total Income	<u>813,271.05</u>	<u>816,925.07</u>	<u>-3,654.02</u>
Gross Profit	813,271.05	816,925.07	-3,654.02
Expense			
403 · DEPRECIATION EXPENSE	203,880.00	204,628.00	-748.00
407 · AMORTIZATION EXPENSE	4,525.80	2,262.90	2,262.90
408 · TAXES OTHER THAN INCOME	2,085.20	1,886.70	198.50
603 · SALARIES & WAGES-COMMISSIONERS	5,900.00	5,900.00	0.00
615 · PURCHASED POWER	79,179.38	79,313.54	-134.16
618 · TREATMENT PLANT CHEMICALS	18,862.88	23,282.59	-4,419.71
631 · CONTRACTUAL SERVICES-ENGINEERS	6,165.00	5,167.50	997.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	28,822.03	31,674.90	-2,852.87
633 · CONTRACTUAL SERVICES-LEGAL	9,480.00	10,309.38	-829.38
634 · CONTRACTUAL SERVICE-MANAGMENT	184,616.50	159,653.90	24,962.60
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	22,311.37	20,925.63	1,385.74
635 · OPERATING EXPENSES	131,015.43	138,463.67	-7,448.24
642 · RENT OF EQUIPMENT	364.00	1,274.11	-910.11
650 · TRANSPORTATION EXPENSE	6,527.44	5,091.98	1,435.46
656 · INSURANCE-VEHICLE	3,475.30	3,772.98	-297.68
657 · INSURANCE-GENERAL LIABILITY	7,565.49	6,825.92	739.57
658 · INSURANCE - PROPERTY	3,571.05	4,272.12	-701.07
659 · INSURANCE-OTHER	826.84	761.30	65.54
660 · ADVERTISING EXPENSE	440.28	8.56	431.72
670 · BAD DEBT EXPENSE	9,305.16	7,951.94	1,353.22
675 · MISCELLANEOUS EXPENSE	0.00	167.37	-167.37
Total Expense	<u>728,919.15</u>	<u>713,594.99</u>	<u>15,324.16</u>
Net Ordinary Income	84,351.90	103,330.08	-18,978.18
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	1,629.56	2,699.49	-1,069.93
432 · PROCEEDS FROM CAPITAL CONTRIB	18,000.00	14,000.00	4,000.00
Total Other Income	<u>19,629.56</u>	<u>16,699.49</u>	<u>2,930.07</u>
Other Expense			
427 · INTEREST EXPENSE	30,380.24	34,676.00	-4,295.76
Total Other Expense	<u>30,380.24</u>	<u>34,676.00</u>	<u>-4,295.76</u>
Net Other Income	<u>-10,750.68</u>	<u>-17,976.51</u>	<u>7,225.83</u>
Net Income	<u><u>73,601.22</u></u>	<u><u>85,353.57</u></u>	<u><u>-11,752.35</u></u>

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

	Jan - Dec 21	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	789,592.54	791,829.00	-2,236.46
470 · FORFEITED DISCOUNTS	8,322.85	10,000.00	-1,677.15
471 · MISCELLANEOUS SERVICE REVENUE	15,355.66	14,300.00	1,055.66
Total Income	<u>813,271.05</u>	<u>816,129.00</u>	<u>-2,857.95</u>
Gross Profit	813,271.05	816,129.00	-2,857.95
Expense			
403 · DEPRECIATION EXPENSE	203,880.00	252,878.00	-48,998.00
407 · AMORTIZATION EXPENSE	4,525.80	2,500.00	2,025.80
408 · TAXES OTHER THAN INCOME	2,085.20	2,028.00	57.20
603 · SALARIES & WAGES-COMMISSIONERS	5,900.00	6,000.00	-100.00
615 · PURCHASED POWER	79,179.38	82,450.00	-3,270.62
618 · TREATMENT PLANT CHEMICALS	18,862.88	20,000.00	-1,137.12
631 · CONTRACTUAL SERVICES-ENGINEERS	6,165.00	6,500.00	-335.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	28,822.03	31,500.00	-2,677.97
633 · CONTRACTUAL SERVICES-LEGAL	9,480.00	6,500.00	2,980.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	184,616.50	159,140.00	25,476.50
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	22,311.37	20,975.00	1,336.37
620 · MATERIALS AND SUPPLIES	0.00	34,310.00	-34,310.00
635 · OPERATING EXPENSES	131,015.43	112,135.00	18,880.43
642 · RENT OF EQUIPMENT	364.00	958.00	-594.00
650 · TRANSPORTATION EXPENSE	6,527.44	3,000.00	3,527.44
656 · INSURANCE-VEHICLE	3,475.30	3,175.00	300.30
657 · INSURANCE-GENERAL LIABILITY	7,565.49	6,435.00	1,130.49
658 · INSURANCE - PROPERTY	3,571.05	3,726.00	-154.95
659 · INSURANCE-OTHER	826.84	825.00	1.84
660 · ADVERTISING EXPENSE	440.28	100.00	340.28
670 · BAD DEBT EXPENSE	9,305.16	8,400.00	905.16
675 · MISCELLANEOUS EXPENSE	0.00	60.00	-60.00
Total Expense	<u>728,919.15</u>	<u>763,595.00</u>	<u>-34,675.85</u>
Net Ordinary Income	84,351.90	52,534.00	31,817.90
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	1,629.56	2,700.00	-1,070.44
432 · PROCEEDS FROM CAPITAL CONTRIB	18,000.00	12,000.00	6,000.00
Total Other Income	<u>19,629.56</u>	<u>14,700.00</u>	<u>4,929.56</u>
Other Expense			
427 · INTEREST EXPENSE	30,380.24	30,099.00	281.24
Total Other Expense	<u>30,380.24</u>	<u>30,099.00</u>	<u>281.24</u>
Net Other Income	-10,750.68	-15,399.00	4,648.32
Net Income	<u><u>73,601.22</u></u>	<u><u>37,135.00</u></u>	<u><u>36,466.22</u></u>

Grant Co. Sanitary Sewer District

Supervisor's Report

December

29th) – Yearly inventory at the Sewer Plant.

January

3rd) – Pulled pump #2 at Waller due to high amps, sent the pump to EMT for repair.

6th) – Pulled pump #2 at Claiborne lift station due to high amps. Unclogged the pump and reinstalled it into the pit.

7th) – Completed monthly lift station inspections.

9th) – Pulled the fine screen dewatering device at the Sewer Plant, key-way stripped out on the motor.

- Installed the comminutor into the influent basin at the Sewer Plant.

10th) – Looking for infiltration issues on Indian Hill Dr.

11th) – Met with Dave Mavis at Angela Dr. to discuss infiltration issues coming to our lift station.

13th) – Looking for infiltration issues on Violet Rd.

WORK AUTHORIZATION No. 1

UNDER

GRANT COUNTY SANITARY SEWER DISTRICT

ENGINEERING SERVICES AGREEMENT DATED August 21, 2014

OWNER

ENGINEER

Name	Grant County Sanitary Sewer District	HMB Professional Engineers, Inc.
Street Address	1 Farrell Drive	3 HMB Circle
City, State, Zip	Crittenden, KY 41030	Frankfort, KY 40601
Contact Person	Brian Simpson	Chris Stewart, PE
Telephone	859-428-3060	502-695-9800
Fax		502-695-9810
E-Mail	bsimpson@bpwd.org	castewart@hmbpe.com

Project Identification: Name: Wastewater Facility Plan

- I. FEE/BUDGET FOR WORK:
Facility Plan = \$85,000
- II. PAYMENT METHOD (i.e. hourly rate/not to exceed, hourly rate, lump sum, etc.):
Lump Sum to be billed monthly based on percent complete.
- III. PROJECT MANAGER AND KEY PERSONNEL:
Facility Plan PM = Benton Hanson, PE
Key Personnel = Brandon Baxter, PE, Nick Pilcher, EIT
- IV. SCOPE OF WORK:
See Attached
- V. SCHEDULE OF WORK (provide duration and major milestones):
Facility Plan = July 2022 DOW Submittal
- VI. SUBCONTRACTORS AND PORTION OF SCOPE PROVIDED:
None

ACCEPTED BY:



ENGINEER

1/25/22

Date

AUTHORIZED BY:



OWNER

Date

Two originals of this work authorization shall be executed by the ENGINEER and returned to District. A fully executed copy will be returned to the ENGINEER.

ATTACHMENT A

SCOPE OF WORK

Grant County Sanitary Sewer District (OWNER)

Wastewater Facility Plan

Prepared by HMB Professional Engineers, Inc. (ENGINEER)

December 13, 2021

The OWNER desires the ENGINEER to complete a study and design of the following:

1. Wastewater Facility Plan for the Grant County Sanitary Sewer District service area over a 20-year planning period.

The ENGINEER shall provide the following services:

1. Planning Phase

- Prepare a Facility Plan per the Kentucky Division of Water (DOW) requirements as of November 2021. Please see Attachment B for the DOW's current Regional Facility Plan Guidance dated April 2016, which outlines the current requirements.
- Coordinate and conduct one (1) Public Hearing, as required by DOW, to solicit comments and/or questions from the general public relative to the Facilities Plan and its recommendations. The cost and placement of public advertisements are not included in this Scope of Work and shall be the responsibility of the OWNER. Additional public meetings requested by the OWNER shall be Additional Services.
- Review alternatives for wastewater collection and treatment with the OWNER.
- Provide OWNER with Draft Facility Plan documents for review and comment at approximately 60% and 90% completion. Update documents as reasonably necessary

to incorporate OWNER comments where applicable.

- Submit the Wastewater Facilities Plan to the DOW for review and approval.
- Respond to DOW comments that are within the ENGINEER's control as reasonably necessary to obtain DOW approval.
- Additional requirements of either the OWNER or DOW after the date of this Scope of Work shall be Additional Services, payable at the ENGINEER's Standard Hourly Rates.

2. Owner Furnished Items

- A. Summarize influent/effluent testing results at WWTP (2019 – 2021) in tables.
- B. Summarize operation and maintenance costs from (2019 – 2021) audits in tables per category.
- C. List each yearly debt payments from audits with payouts (retirements)(2019 – 2021).
- D. Evaluate each pump station and wastewater treatment plant component.
- E. List bypasses or overflows from the collection system and the WWTP. Identify locations, number of times, and flow amounts over the past 8 years
- F. Identify any future areas where sewers maybe installed that currently have septic sewer systems or where a package treatment plant maybe removed from service
- G. Provide a list of major wastewater customers – top 10
- H. Breakout number of customer and list those within each water usage category (0 – 2000, 2000 – 4000, 4000 – 8,000, etc.)
- I. Provide the following:
 - a. KPDES permit
 - b. Ordinances
 - c. Notice of violation letters from KDOW
 - d. WWTP evaluation reports from KDOW
 - e. Planning and Zoning information

ATTACHMENT B

DIVISION OF WATER
REGIONAL FACILITY PLAN GUIDANCE

Regional Facilities Plan Guidance

per

401 KAR 5:006

April 2016

Kentucky Division of Water's Guidance
for preparing a Regional Facilities Plan,
as required by 401 KAR 5:006

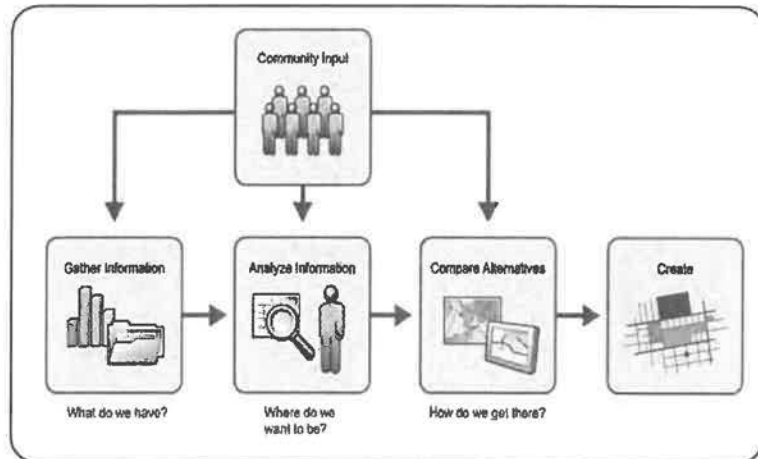


TABLE OF CONTENTS

Table of Contents.....	Tc-1
General Guidance	1
Section 1: Regional Facilities Plan Summary	3
Section 2: Statement of Purpose and Need.....	4
Section 3: Physical Characteristics of the Planning Area	5
Section 4: Socioeconomic Characteristics of the Planning Area	7
Section 5: Existing Environment in the Planning Area.....	8
Section 6: Existing Wastewater System.....	9
Section 7: KPDES Permit Conditions and Compliance	10
Section 8: Forecasts of Flows and Waste Loads in the Planning Area.....	11
Section 9: Evaluation of Alternatives.....	13
Section 10: Cross-Cutter Correspondence and Mitigation.....	20
Section 11: Evaluation of Recommended Regional Facilities Plan	21
Section 12: Documentation of Public Participation.....	22
Regional Facilities Plan Completeness Checklist and Forms	CL-1

General Guidance

Facility planning is a process designed to provide direction and focus for the future of the utility and its infrastructure. The first step in the process is to assess the current situation. This will serve as a baseline for future plans. Taken together with projections for the future, the needs of the community can be established. These needs are



evaluated and alternatives are developed to meet those needs. The final plan is then developed through the careful comparison and evaluation of the alternatives to determine the best option for the community. The document developed as a result of this effort is known as a Facilities Plan. Elected officials, local organizations, county health departments, and planning area residents should be included in the planning process as early as possible and, to the extent possible, to ensure all needs are adequately addressed. Once the Facilities Plan is complete, it is reviewed by the Cabinet for compliance with regulations and to assure plans are in the best interest of public health and the environment.

Regional Facilities Plan Triggers

A Regional Facilities Plan is required when:

- A new regional planning agency is formed;
- A new wastewater treatment plant is proposed for construction within an existing planning area;
- An existing regional planning agency proposes to expand the average daily design capacity of an existing wastewater treatment facility by more than thirty (30) percent; OR
- The equivalent population served by an existing wastewater collection system or a system with a Kentucky Inter-System Operating Permit is proposed for expansion by more than thirty (30) percent of the population served in the previously approved regional facility plan.

Pre-planning Meeting Requirement

A regional planning agency must schedule a pre-planning conference with the Cabinet to discuss the scope of the work before submitting the Regional Facilities Plan. The purpose of a pre-planning meeting is to provide the opportunity for Cabinet representatives and the regional planning agency to discuss an appropriate planning effort according to the purpose and need for the plan, elements of the plan, alternatives, scope and timing of projects, funding, applicable regulatory requirements, critical issues considered in reviewing the plan, and any constraints that may have a bearing on the decisions related to the Plan.

Guidance Purpose and Use

This guidance is intended to provide recommendations to regional planning agencies to help meet the requirements of 401 KAR 5:006 and is intended to help facilitate a more effective and timely review of the regional facilities plan. This guidance is organized to identify the requirements of each section of the Regional Facilities Plan and to provide more specific recommendations regarding content for each section.

Submittal Requirements

One (1) hard copy and one (1) digital copy of the Regional Facilities Plan, certified by a professional engineer licensed in Kentucky (201 KAR 18:104), and the planning area shapefile shall be submitted to the Cabinet for review and approval. For consistent and expedient reviews, the Cabinet requests organizing the sections of the Facilities Plan as shown in this guidance document.

Section 1: Regional Facilities Plan Summary

This section should provide a brief executive summary of the findings and conclusions of the Regional Facilities Plan, including the following:

1. Overview of the need for the Plan and the major problems evaluated.
2. Identify the recommended alternative chosen to remediate or correct the problems and/or serve the area(s) of need identified.
3. Identify any institutional arrangements necessary to implement the recommended alternative such as inter-municipal agreements, establishment of sanitation districts, or the need for any specific rules or ordinances.
4. Present the estimated cost of implementing the proposed plan (including user fees) and the proposed funding method(s).
5. Identify the planning agency commitments necessary to implement the plan such as those related to cross-cutter requirements.
6. Provide a schedule of implementation for projects that identify the major milestones with dates or timeframes necessary to accomplish the projects. Include dates for the future initiation of projects for planning periods in excess of five (5) years.



Section 2: Statement of Purpose and Need

Briefly describe the purpose and need for the Regional Facilities Plan. Needs would include such items as water quality issues, public health concerns, inadequate system or system components related to wastewater, or increased treatment level requirements to improve effluent quality.



Specific system needs should be described including the severity and nature of the problems. These may include, but are not limited to, water quality issues, inadequate treatment capacity, infiltration and inflow, combined and/or sanitary sewer overflows, problems caused by straight pipes and failing on-site systems, and inadequate treatment. The Regional Facilities Plan should explain why it is being prepared in relation to the specific needs.

Section 3: Physical Characteristics of the Planning Area

Provide a delineation of the planning area boundaries and present points of interest/concern within the boundaries. Digital or electronic submission of the planning area boundary shapefile in a standard GIS format should also be included. This section should include mapping of specific details:



- Planning area boundary
- Service area boundary
- Watershed boundaries
- County and corporate boundaries,
- Wastewater treatment facilities (including package treatment plants),
- Collection systems including lines and lift stations,
- Public drinking water intake points and water treatment plants, and
- Water supply areas [Source Water Area Protection Plans (SWAPP) zones and/or Wellhead Protection Areas (WHPA)],
- Project areas, and
- Proposed planning period phases
 - Phase I – 0 to 2 years
 - Phase II – 3 to 10 years
 - Phase III – 11 – 20 years

A seven and one-half (7 ½) minute USGS topographic map should be used as a base for mapping details as listed.

This section should also include mapping for:

- Delineation of the 100-year floodplain, and
- Local planning and zoning land use, if available.

In a planning area assessment, appropriate attention should be given to include the entire area where cost savings, regionalization, other management advantages, or environmental gains may result either from interconnection of individual wastewater facilities or collective management of the systems. For determining the planning area extents, it is recommended to start with the basic watershed area and make adjustments from there based on other physical features, topography, and existing facilities.

The Regional Facilities Plan should be carefully coordinated with applicable state, local, and regional land-use management regulations and plans. Projected land-use patterns and densities should be used as a basis for determining the optimum capacity, type, and location of facilities. Where land use plans have not been prepared for all or part of the planning area, an estimate of future land use patterns and densities should be prepared in consultation with existing planning agencies, zoning commissions, and elected officials. The input of elected officials is critical to the determination of future land use and development and will play a central role in defining the need for wastewater facilities.

Section 4: Socioeconomic Characteristics of the Planning Area

Discuss the socioeconomic characteristics of the planning area:

- Population
 - Historical – adequate to indicate trends in growth (minimum 40 years) based on available documentation (previous Facilities Plans, Area Development District data, etc.) and the US Census Bureau data
 - Current – based on data from the US Census Bureau and the Kentucky State Data Center (Univ. of Louisville)
 - Projected for end of planning period – based on projections from the US Census Bureau and the Kentucky State Data Center (Univ. of Louisville)
- Median Household Income
- Industrial and commercial users
 - Current
 - Projected for end of planning period



The projections of economic and population growth discussed in this section should be used for estimating future waste loads and flows. Projections should be based on an analysis of historical and current growth trends and an estimate of future residential, commercial, and industrial growth. Projections should be consistent with stated sources; appropriate justification should be provided for any differing information used.

Note: In most cases specific planning area population data is not available therefore data for municipal areas and counties must be utilized to determine projections. Current data down to small blocks and groups is available on the US Census Bureau interactive map site at <http://www.census.gov/2010census/popmap/index.php>.

Section 5: Existing Environment in the Planning Area

Describe the existing environment within the planning with an emphasis on those that may be impacted by, or may impact, the proposed plan or projects:



- **Endangered Species:** Identify plant and animal communities in the planning area with an emphasis upon those species likely to be impacted. Threatened or endangered status should be discussed if applicable.
- **Water Resources:** Describe resource features such as surface water and groundwater quality, water sources and supply, wetlands, lakes, streams, and floodplains. Indicate whether waterbodies within the planning area are supporting their designated uses as listed on the 303(d) or 305(b) list of waters reports in the Integrated Report to Congress on Water Quality in Kentucky. For 303(d) listed waterbodies, indicate the name, river mile segment(s), the type of impairment(s), and the cause(s) and source(s) likely causing or contributing to the impairment(s). Also indicate whether a Total Maximum Daily Load (TMDL) has been developed/approved, or is under development, that will allow the stream to meet water quality standards.
- **Pedology, Geology, and Topography:** Describe the soils, geology, and topography of the planning area in relation to their potential effect on wastewater systems.
- **Cultural:** Describe archaeological and historical resources that may be affected by the proposed project.
- **Other Resource Features:** Identify national and state parks, recreational areas, USDA Designated Important Farmland (prime farmland, unique farmland, and farmland designated by the state or local jurisdiction), and any other applicable environmentally sensitive areas including drinking water supplies, shellfish beds, and outstanding natural resource waters.

The following websites are resources for environmental information:

Groundwater Resources in Kentucky: <http://www.uky.edu/KGS/water/library/webintro.htm>

Kentucky Geography Network: <http://kygeonet.ky.gov/>

Integrated Report: <http://water.ky.gov/waterquality/Pages/IntegratedReport.aspx>

Kentucky Department of Fish and Wildlife Species Information: <http://fw.ky.gov/kfwis/speciesInfo/speciesInfo.asp>

Kentucky Infrastructure Authority- Water Resources Information System: <http://kia.ky.gov/wris/ims.htm>; <http://kia.ky.gov/wris/data.htm>

The Commonwealth Map: <http://kygisserver.ky.gov/tcmbase/>

Web Soil Survey: <http://websoilsurvey.nrcs.usda.gov/app/WebSoilSurvey.aspx>

Section 6: Existing Wastewater System

Provide a description of all existing wastewater facilities serving the planning area:

- **On-site Disposal:** Describe septic tank problems or straight pipe discharges in the planning area, including an approximate number of households using septic tanks or straight pipes. This data may be attainable from local health departments that issue on-site subsurface disposal permits.
- **Collection and Transportation System:** Describe the type, age, and condition of sewer collection lines, force mains, and interceptors. Describe the type, horsepower, pumping capacity, age, and condition of all lift stations.



Provide an evaluation of the collection system in regard to infiltration and inflow including a discussion of combined and sanitary sewer overflows. An estimate of non-excessive infiltration/inflow should be completed. For an existing system an infiltration allowance of less than 275 gallons per capita per day of sewage flow based on the maximum flow received during a twenty-four (24) hour period exclusive of industrial flow; or less than 120 gallons per capita per day of sewage flow based on the annual average of daily flows exclusive of industrial flow should be used for estimating initial I/I flows from sewer lines.

Treatment Facilities: Describe the type, age, design capacity, process units, peak and average wastewater flows, and condition of all wastewater treatment facilities in the planning area including a schematic layout of the plant. An analysis of pollutant loads from residential, commercial, and industrial sources in the existing sewer system should be included.

- **Biosolids Disposal:** Describe the method of residuals disposal, including management of septage, biosolids(sludge), scum, grit, and screenings. Volumes of disposed solids and specific locations of disposal areas should be discussed.

Describe any major operation and maintenance problems. Discuss probable causes and sources of the problems.

Section 7: KPDES Permit Conditions and Compliance

Provide a description of the current KPDES permit requirements, if applicable, for **all** wastewater treatment facilities within the planning area. Copies of permits should be included in the appendices.

A compilation of at least the past year's worth of analytical data should be presented and discussed in relation to compliance with the existing permit(s). Describe any noncompliance issues experienced and cited KPDES permit violations.

Also provide a brief description of any state and/or federal orders against the regional planning agency with copies of the documents in the appendices.



Section 8: Forecasts of Flows and Waste Loads in the Planning Area

Present current loadings (minimum total suspended solids, biochemical oxygen demand, and ammonia-nitrogen) and flows (average daily flow and peak 24 hr. flow) received at the wastewater treatment plants, as well as any overflows from the system. Estimate the loadings and flows expected to be generated in the planning area over the entire planning period and the three phase timeframes (average daily flow and peak 24 hr. flow). Flows should be presented in terms of:



- Residential flows
- Commercial and industrial flows
- Infiltration and Inflow (I/I)

The proposed wastewater treatment plant design capacity to properly treat the loadings and flows anticipated over the planning period should be presented in this section. A copy of the waste load allocation (WLA) issued by the Division of Water should also be included.

It is extremely important to accurately define wastewater flows since this information is critical in developing and assessing wastewater alternatives. The development of these flows must also consider inflow and infiltration and combined sewer overflows. It is preferable to use existing wastewater flow and water usage records when projecting future flows. In lieu of existing flow records, resources such as *Wastewater Engineering: Treatment, Disposal, Reuse* (aka Metcalf and Eddy) and *Recommended Standards for Wastewater Facilities* (aka Ten State Standards) should be consulted for developing potential future flows. Land with the potential for commercial or industrial development should also be taken into account.

Estimates should be made for future residential, commercial, institutional, and industrial flows and loadings based on background data presented in the information on socioeconomic characteristics and the existing wastewater system. A breakdown of flows that identifies residential, industrial, institutional, commercial, I/I, and septage flows for the existing, initial year (initial flows projected at startup of recommended facilities), and design years should be presented. A table presenting these flows is desirable. In many instances, it may also be advisable to further breakdown flows geographically in the planning area to take decentralized alternatives into consideration.

- **Demographic and Economic Projections:** Projections of economic and population growth, in conjunction with the land use planning, should be used for estimating future waste loads and flows. Projections should be based on an analysis of current growth trends and an estimate of future residential, commercial, and industrial growth. The Kentucky State Data Center,

regional planning agencies, federal and state census authority studies, or planning documents should be used as sources of demographic information for communities within the planning area. Reasons for any inconsistencies should be documented.

- **Land Use:** The regional facility plan should be carefully coordinated with state, local, and regional land-use management regulations, and plans. Projected land-use patterns and densities should be used as a basis for determining the optimum capacity, type, and location of facilities. Where land use plans have not been prepared for all or part of the planning area, an estimate of future land use patterns and densities should be prepared in consultation with existing planning agencies, zoning commissions, and elected officials.
- **Planning Period:** The planning period is the time-span over which wastewater management needs are forecasted, facilities are planned to meet such needs, and costs are amortized. The facility planning period should extend beyond the date when the planned facilities are scheduled to begin operation. Since phased construction of facilities will often be a cost-effective approach to meet changing conditions over the planning period, consideration should be given to defining initial flows and incremental flows projected for only a part of the planning period.

A projection of benefits possible from water conservation programs or other selected measures to reduce flow and wastes should also be considered.

Section 9: Evaluation of Alternatives

Evaluate alternatives in order to determine the appropriate facilities to meet the wastewater needs of the planning area and provide benefits that are the most cost-effective, implementable, and environmentally sound. Alternatives should include:



- No-action,
- Optimization of existing facilities examining at least three (3) treatment technology options,
- Regionalization,
- Decentralization, and
- Any other alternative the regional planning agency wants to consider.

The Facilities Plan should discuss the reasons for the selection of a preferred alternative and the reasons for the elimination of other alternatives. The evaluation must include:

- Monetary evaluation: A detailed cost analysis including twenty (20) year present worth analysis for each alternative.
- Nonmonetary evaluation: criteria include implementability, constructability, environmental impact, engineering evaluation, and public support.

Once all alternatives are presented and evaluated, a single recommended alternative must be presented. Provide a narrative description of the facilities including the capacity of the treatment plant to meet reliability and redundancy requirements in 401 KAR 5:005, Section 13.

Considerations for Alternatives

No Action

The alternative for doing nothing to the existing facilities should be considered first. This should include a statement as to what is expected if no action is taken and why it is not considered further.

Optimization of Existing Facilities

The level of treatment attainable with optimum performance of the existing facilities should serve as a baseline for planning additions or modifications to the existing wastewater facilities, flow/waste reduction, and water conservation. For communities with centralized facilities, this alternative includes optimization of operation and maintenance of the wastewater collection, treatment, and disposal facilities. For communities where on-site systems are used for

wastewater treatment and disposal (decentralized), this alternative includes optimizing septage management plans, and the continuing maintenance, repair, and upgrade of on-site systems in the planning area. Discuss the potential environmental and socioeconomic benefits of this alternative.

- **Treatment Alternatives:** A range of treatment alternatives should be considered.
 - **No Discharge Treatment Technologies** - Include slow-rate overland flow, slow-rate subsurface infiltration, and rapid infiltration methods.
 - **Conventional Treatment Technologies** - Include those that employ proven and reliable technologies (i.e. complete mix, sequencing batch reactor (SBR), contact stabilization, extended aeration, oxidation ditch, and pond technologies). The engineer should discuss how each proposed technology enables the regional planning agency to meet the waste load allocations issued by the Division of Water and should also demonstrate how the proposed design meets the reliability requirements of 401 KAR 5:005, section 13.
 - **Advanced Treatment Technologies** - If the treatment facilities are required to meet stringent water quality limits, the regional planning agency may need to install advanced treatment technologies in order to meet those limits consistently. Example technologies include tertiary filtration, chemical precipitation, and enhanced biological reactor systems.

Regionalization

The possibility of implementing a regional solution to meet the wastewater needs of the planning area should be explored early in the planning process. Regional solutions may include interconnection of facilities, construction of one or more large facilities to eliminate the need for many small facilities, or joint management of facilities to improve operation and maintenance and reduce costs. Joint facilities may involve interceptors, treatment plants, septage facilities, or sludge and effluent disposal systems. Any detailed analysis of regional alternatives should include a map of wastewater collection and treatment system configurations and show the boundaries of political jurisdictions and service areas for each facility. The analysis of regional solutions should address the following special considerations:

- Effects of interceptor locations on land use within and between urban areas, particularly where land is undeveloped.

- Possible limitations on future expansion of wastewater facilities due to unavailability of land.
- Operational efficiencies expected from implementing the regionalization alternative.
- Environmental and economic costs of delays likely to be associated with efforts to achieve a regional solution.
 - Legal agreements necessary in order to implement the regional solution.

Decentralization

The use of decentralized facilities for treatment and disposal of wastewater, including the potential for utilizing on-site systems, package treatment plants, cluster systems, or other systems may preclude the need for centralized facilities. Conventional on-site systems as well as recirculating sand filters, peat systems, attached-growth systems, and other innovative, alternative systems have been shown to provide efficient wastewater treatment and disposal when installed in appropriate locations. The site suitability, pollutant removal efficiency, groundwater and surface water impacts, and operation and maintenance requirements of these systems should be evaluated along with the other feasible alternatives.

Collection and Transportation Alternatives

Collection system alternatives for the planning area should be considered such as pressure, small diameter, vacuum and Septic Tank Effluent Pumping (STEP) systems. Alternative arrangements of interceptors and trunk lines should be compared to determine the most cost-effective configuration. Sewers in developing areas should be planned on the basis of anticipated changes in land use and density. Analysis should be made, whenever possible, of the residential, commercial and industrial land use changes that a centralized project will induce. The sizes of interceptors should be based on projected flows and a cost effective analysis of alternatives. Preliminary routing should be done on a map that delineates the areas most likely to require sewers over the life of the plan.

- *Other Alternative Considerations:*
 - Wastewater treatment and disposal of effluent and residuals, including reuse, recycling, land application and contractual services for processing and disposal - Wherever feasible, beneficial reuse of wastewater residuals as achieved in land application alternatives is encouraged.

- Flow and waste reduction, including water conservation - Some types of flow and waste reduction measures include: measures for reducing sewer system infiltration/inflow; water conservation measures; industrial reuse, recycling and pretreatment programs; continuation of the use of on-site (private) facilities, such as conventional septic systems or alternative systems.
- Seasonal or controlled discharge options - The potential of retaining generated wastewaters for controlled release under optimal conditions, i.e. during periods when the receiving water has greater assimilative capacity.

Alternative Analysis

The alternative analysis includes:

- *Screening of Alternatives:* The realm of alternatives initially evaluated should include a broad range of wastewater options that have the potential to meet the foreseeable wastewater needs for the planning area. Alternatives should be rejected if they fail to meet physical constraints of the planning area, such as climate, soils or topography, or if they are incompatible with water quality plans. A screening process should be employed to determine those alternatives that appear to provide the greatest environmental and cost benefit. This preliminary screening process will be guided by the wastewater needs specific to the planning area and a preliminary assessment of the major environmental, financial, technical, and institutional considerations of each alternative. Alternatives for treatment and discharge should take into account and allow to the extent practicable for the application of technologies at a later date to remove nutrients, including nitrogen and phosphorus. Following initial screening of the wastewater alternatives, a limited number of the most feasible alternatives should be evaluated in detail.
- *Comparison of Alternatives:* Alternative selection will involve making choices among options based on an evaluation of the significant costs, environmental impacts, and benefits of each. While costs of alternatives may be directly compared, the comparison of environmental, institutional, and social impacts of each alternative may not be as straightforward. Sound, professional judgment on the overall impacts of the alternatives will be critical in selecting the plan with the greatest overall benefit. The impacts should be considered, wherever possible, in quantitative terms, and be based on the supporting analysis elsewhere in the plan. Where quantification is not possible, the comparison should be made by brief narrative description. The alternatives may be ranked after they are presented to aid final selection of a plan. Public meetings should

be held at this critical stage of the planning effort so that the alternatives reflect the interests of the community and sufficient support is engendered for the regional facilities planning process.

- *Ranking of Alternatives:* Alternatives should be ranked based on both a monetary and non-monetary basis:
 - Monetary costs - The costs of each alternative along with a 20-year present worth cost analysis. Sufficient details shall be provided to allow for conducting a thorough cost analysis.
 - User rates - Current and projected user rates resulting from implementation of the recommended alternative.
 - Environmental impacts - Alternatives should be evaluated and screened for their environmental impacts. All significant impacts should be weighed to derive a value judgment as to the net overall effect of each alternative relative to other plans. Significant adverse impacts could be a basis for rejecting an option and, thus, reduce the number of viable alternatives. Other impacts that may require further study or professional surveys should be identified, to the extent possible, early in the planning process.
 - Implementation capability - The ability of the regional planning agency to implement the recommended alternative should be weighed carefully. If there are operational, financial, managerial, or legal barriers that would prevent the complete and timely implementation of the Regional Facilities Plan, then those barriers should be addressed in the plan before it is adopted. If implementation of the plan requires the passage of ordinances, or the development of interlocal agreements, these articles should be developed as part of the planning process.
 - Other considerations - The contribution to water quality objectives, flexibility, and public acceptability should also be evaluated in selecting the alternative that provides the greatest overall benefit.
- *Design Considerations*
 - Location of Facilities - To the extent possible, evaluation of sites for treatment plants, interceptors, transmission lines, outfalls, pumping stations, and other major works should take into account the following factors: (a) minimize odors and locate facilities away from residential areas; (b) minimize aesthetic problems through

proper design and landscaping at facility sites; (c) locate treatment plants, outfalls, and other facilities where they will not affect any sensitive use areas; and (d) proximity to 25 and 100 year flood levels and impacts on floodplains and floodways. Where alternative sites are unavailable, special precautions must be taken. Ten States Standards Section 11.28 c. contains additional site evaluation criteria that may need to be considered.

- Process unit sizing basis shall be provided - 401 KAR 5:005 establishes minimum requirements for commonly used technologies. Ten States Standards is incorporated by reference into this regulation and should be consulted for design requirements. A process flow diagram shall be included.
- Proposed treatment technologies not included in 401 KAR 5:005 or Ten States Standards will be required to demonstrate reliable and effective treatment (refer to Ten States Standards Section 53.2) and will be approved by the Cabinet on a case by case basis.
- Phased Construction - Adding capacity in phases during a planning period may be more cost-effective in some cases than providing sufficient capacity in initial construction for the entire planning period. A present worth cost analysis of phased development should be included in the Regional Facilities Plan. Factors to be considered are: (a) relative cost of providing excess capacity initially compared with the cost of providing capacity when needed; (b) uncertainties of projected long-term wastewater flows, and possible technological advances or flow and waste reduction measures that may limit need for excess capacity. Modular development of operable components of wastewater facilities is advisable in areas where high growth rates are projected, or where existing facilities are to be used initially but phased out later; (c) Flexibility - planning should assess wastewater alternatives in relation to providing sufficient land to allow for expansion of the wastewater facilities to handle unforeseen increases in wastewater flows, pollutant loads, and/or more stringent treatment requirements.
- *Evaluation of Costs:* A cost effective analysis should be performed on all alternatives advanced for detailed evaluation and should include all costs associated with construction of and operation of wastewater facilities. This analysis should be done in accordance with accepted engineering economic principles and include a calculation of the direct monetary costs of each alternative using present worth or equivalent uniform

annual cost as a basis. The analysis should include consideration of all project costs over a 20-year period.

- Capital Costs - Costs of construction of wastewater facilities (including biosolids/sludge and septage management) and any costs associated with lease, easement, or acquisition of rights-of-way.
- Operation and Maintenance (O&M) Costs - These costs should include costs for labor, utilities, materials, contractual services, expenses, and replacement of equipment and parts to ensure effective and dependable operation during the planning period. The O&M costs should be adjusted to also reflect any revenues received from the sale or distribution of wastewater facility by-products (methane gas, sludge products, etc.).
- Salvage Value - The salvage value of any wastewater facilities at the end of 20-years should also be considered in the cost effectiveness analysis. This value is normally based on straight line depreciation from the initial cost at the time of analysis to the end of the asset useful life. The economic analysis should also reference anticipated staged capital costs and anticipated equipment costs within the 20 year evaluation period.
- 20-year Present Worth - A present worth may be thought of as the sum that, if invested now at a given interest rate, would provide exactly the funds required to finance all necessary expenditures during the life of the project. The same cost analysis method must be utilized for all wastewater alternatives being considered.
- 20-year Equivalent Uniform Annual Cost (EUAC) – A EUAC is the expression of non-uniform series of expenditures as a uniform annual amount. This method will allow the regional planning agency to compare annualized costs for each alternative, which in some instances may be preferable for presentation to the stakeholder groups.

Section 10: Cross-Cutter Correspondence and Mitigation

Provide a discussion of all cross-cutter concerns and necessary mitigation efforts. Include copies of letters sent to the following cross-cutting agencies and their corresponding responses:

1. U.S. Fish and Wildlife Service
2. Kentucky Department of Fish and Wildlife Resources
3. Kentucky Heritage Council
4. US. Army Corps of Engineers
5. Natural Resources and Conservation Service



These letters must contain a detailed description of the proposed project(s) supported by location maps and/or photographs to each agency. The Regional Facilities Plan must adequately address concerns from the cross-cutting agencies either documenting “no-impact” from the proposed project, or providing a letter of commitment to address all agency concerns as each individual project is initiated. If the cross-cutting agency finds a resource will be adversely impacted as a result of a proposed action, the cross-cutting agency will direct the regional planning agency to implement specific measures to avoid, minimize, or compensate for the adverse impact.

Early predevelopment consultations with the cross-cutting agencies will serve to identify potential adverse impacts from the proposed project. These consultations may allow the project to be redesigned to avoid, minimize, or compensate for potential adverse effects to social, historical, or environmental resources and also avoid unnecessary project delays. Mitigation measures may include, but are not limited to: changes in design, size, or location of facilities; rerouting of facilities to avoid sensitive areas; phased construction of facilities; best management practices; or other measures intended to eliminate or lessen potential adverse impacts.

Section 11: Evaluation of Recommended Regional Facility Plan

Summarize the critical components of the recommended plan including environmental impacts, institutional structure, funding plan, customer impact, and implementation schedule.



1. **Environmental Impacts:** The environmental impacts of the recommended should include a discussion of impacts on surface and groundwater quality, water supply, air quality, wetlands, floodplains, endangered species, historical and archaeological sites, important prime farmland, and any other applicable environmentally sensitive areas. Any measures intended to mitigate adverse impacts should also be described.
2. **Institutional Structure:** Any institutional requirements for implementing the recommended plan should be presented. Such considerations include intermunicipal agreements, establishment of sanitation districts, or the need for any specific rules or ordinances.
3. **Funding Plan:** The funding plan necessary for implementation of the recommended plan should include proposed total project(s) cost and a list of the amount, sources, and status of all funding sources (e.g., federal, state, or locals funds).
4. **Economic and/or social impact on the affected community:** Discuss any positive or negative impact on the economy of the affected community including direct and/or indirect benefits that could occur as a result of the plan. Provide the current and projected residential user charge rate based on 4,000 gallons per month of water usage (based on the recommended plan). Also provide a copy of the regional planning agency's current user rate schedule.
5. **Implementation Schedule:** Present a schedule for implementation of the recommended plan including plans to phase construction and a general schedule for the design and construction of wastewater facilities.

Section 12: Documentation of Public Participation

Include:

1. A copy of the newspaper advertisement
2. Measures taken to solicit public participation
3. Minutes of the public meeting including a summary report of the recommended plan as presented
4. Public meeting attendance sheet
5. Public Comments

As indicated throughout this guidance document, the public should participate from the beginning in facilities planning so that interests and potential conflicts may be identified early and considered. The importance of building a consensus among citizens and stakeholders is extremely critical, as the fate of many planning efforts is decided by the willingness of the public to accept the plan and take action to appropriate the necessary funds for design and construction of facilities. Therefore, it is recommended to hold public meetings to discuss the draft alternatives and environmental impacts (at least one meeting) prior to the required public meeting.

The regional planning agency should define issues and analyze information so that the public will clearly understand the costs and benefits of alternatives considered during the planning process. Efforts should be made to ensure that the interests of a broad spectrum of the public are represented in the planning process. Projects that are complex or controversial may require a more substantial public outreach. The public can be informed and their input solicited through a variety of means, including the following: Advisory groups, depositions, information contacts, liaison with citizen groups, mailings, news media, polls, public meetings, speeches, surveys, task forces, correspondence, exhibitions, workshops, interviews, newsletters, and seminars.

Regional Facility Plan Completeness Checklist and Forms

Requirements: One (1) hard copy and one (1) digital copy of the Regional Facilities Plan certified by a professional engineer licensed in Kentucky and planning area shapefile on a Compact Disc (CD) shall be submitted to the Cabinet. This completeness checklist should be completed and submitted with each Regional Facilities Plan.

Regional Planning Agency Name _____ **Date** _____

		PAGE #
SECTION 1		
REGIONAL FACILITY PLAN SUMMARY – Brief summary of the information provided in the facility plan, including the following:		
1.	Basic overview of the plan and major problems evaluated.	
2.	Recommended alternative chosen to remediate or correct the problems and/or serve the area of need identified in the plan.	
3.	Any institutional arrangements necessary to implement the recommended alternative(s), if applicable.	
4.	Estimated cost of implementing the proposed plan (including user fees) and the proposed funding method to be used.	
5.	Planning agency commitments necessary to implement the plan (i.e. cross-cutter mitigation).	
6.	Schedule of implementation for projects.	
SECTION 2		
STATEMENT OF PURPOSE AND NEED - This section shall contain a brief description of the purpose and need for a submitting the facility plan.		
SECTION 3		
PHYSICAL CHARACTERISTICS OF THE PLANNING AREA - Planning area boundaries and points of interest/concern. Two or more maps to include USGS 7 ½ minute topographic map as base map as appropriate.		
1.	Planning area boundary	
2.	Service Area boundary	
3.	Watershed boundary	
4.	County and corporate boundaries	
5.	All wastewater treatment facilities	
6.	Collection systems (lines and lift stations)	
7.	Public drinking water intakes and treatment plants	
8.	SWAPP zones and WHPAs	
9.	Project areas	
10.	Planning phases (I – 0-2 yr, II – 3-10 yr, and III – 11-20 yr)	
11.	100 year floodplain	
12.	If available, local planning and zoning land use map.	

			PAGE #
SECTION 4			
SOCIOECONOMIC CHARACTERISTICS OF THE PLANNING AREA - Characteristics of the planning area			
1.	Historical population data:	Planning Area	
		Municipality	
		County	
2.	Current population data:	Planning Area	
		Municipality	
		County	
3.	Projected population data:	Planning Area	
		Municipality	
		County	
4.	Industrial/Commercial Users:	Current	
		Projected	
5.	Median Household Income (MHI)		
SECTION 5			
EXISTING ENVIRONMENT IN THE PLANNING AREA – Description of the current environment in the planning area.			
1.	Endangered species (plant and animal)		
2.	Water Resources:	Surface and ground water quality (Impairments)	
		Water sources and supply	
		Wetlands, lakes and streams	
		Floodplains	
3.	Soils		
4.	Geology		
5.	Topography		
6.	Cultural		
4.	Other Resource Features (National and state parks, recreational areas, USDA Designated Important Farmland, and any other applicable environmentally sensitive areas)		
SECTION 6			
EXISTING WASTEWATER SYSTEM - Description of the existing facilities within the planning area.			
1.	On-site systems in the planning area		
2.	Physical condition of the existing collection and transportation system		
3.	Physical condition of the existing wastewater treatment plant(s)		
4.	Existing biosolids disposal method		
5.	Operation and maintenance issues		

		PAGE #
SECTION 7		
KPDES Permit Conditions and Compliance – Description of permit requirements and compliance		
1.	Copy of KPDES permit	
2.	Table analytical results related to KPDES permit (min. 1 year)	
3.	Compliance/non-compliance issues	
SECTION 8		
FORECASTS OF FLOWS AND WASTE LOADS IN THE PLANNING AREA – Flow and loadings expected in the wastewater system based on data presented in previous sections		
1.	Flow	
	Residential flow:	Current
		Projected
	Industrial, institutional, and commercial flow:	Current
		Projected
	Infiltration and Inflow:	Current
		Projected
2.	Loading	
	Current loading:	Total Suspended Solids
		Carbonaceous Biochemical Oxygen Demand
		Ammonia-nitrogen
		Other
	Projected loading:	Total Suspended Solids
		Carbonaceous Biochemical Oxygen Demand
		Ammonia-nitrogen
		Other
3.	A copy of the waste load allocation (WLA) issued by the DOW for new or expanded treatment plant projects	
SECTION 9		
1.	No-action alternative	
2.	Optimization of existing facilities	
3.	Treatment technology alternatives	
4.	Regionalization	
5.	Decentralization	
6.	Collection and transportation alternatives	
7.	Other alternatives	
8.	Detailed cost analysis along with 20 year present worth analysis for each alternative	
9.	Non-monetary analysis of each alternative	
10.	Comparison table of alternatives	
11.	Analysis to recommend alternative	

			PAGE #
SECTION 10			
CROSS-CUTTER CORRESPONDENCE AND MITIGATION - Cross-cutter correspondences to and from each agency and discuss mitigation required.			
1.	U.S. Fish and Wildlife Service- Kentucky Ecological Services Field Station	Scoping Letter	
		Response Letter	
		Mitigation Needed	
2.	Kentucky Department of Fish and Wildlife Resources	Scoping Letter	
		Response Letter	
		Mitigation Needed	
3.	The Kentucky Heritage Council State Historic Preservation Office	Scoping Letter	
		Response Letter	
		Mitigation Needed	
4.	US Army Corps of Engineers	Scoping Letter	
		Response Letter	
		Mitigation Needed	
5.	Natural Resources Conservation Service (NRCS)	Scoping Letter	
		Response Letter	
		Mitigation Needed	
SECTION 11			
EVALUATION OF RECOMMENDED REGIONAL FACILITY PLAN - Summarize the critical components and impact of the recommended plan.			
1.	Environmental impacts		
2.	Institutional structure		
3.	Funding plan		
4.	Economic and/or social impact		
5.	Implementation schedule		
SECTION 12			
DOCUMENTATION OF PUBLIC PARTICIPATION – All documentation associated with the public participation in the Facilities Plan development.			
1.	Newspaper advertisement		
2.	Measures taken to solicit participation		
3.	Minutes of public meeting		
4.	Public meeting attendance sheet		
5.	Public comments		

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
FEBRUARY 17, 2022**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
FEBRUARY 17, 2022

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. Board of Commissioner's Appointment;
 - ii. Possible Rate Increase;
 - iii. Open Records Request;
 - iv. ARPA Funding Availability;
 - v. Equalization Tank Project;
 - vi. Grant Circuit Court Litigation Status;
 - vii. HMB Professional Engineers, Inc. Professional Services Agreement/Wastewater Facility Plan; and
 - viii. Debra Dedden Rate Increase Analysis
5. New business
 - A. HMB Professional Engineering
 - i. Professional Services Agreement Wastewater Facility Plan
 - B. Paul Harp/Brian Simpson
 - i. Supervisor's Report
 - C. Dianne Cook/Ashley Dyer
 - I Management Agreement Review
 - ii. Next Meeting March 17, 2022.
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
FEBRUARY 2022 MEETING**

The February 2022 Meeting of the Grant County Sanitary Sewer District was called to order on February 17, 2022, 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. Benton Hanson and Mr. Brandon Baxter of HMB Professional Engineers, Counsel Thomas R. Nienaber, Paul Harp, and Brian Simpson.

The first order of business was a review of the January 2022 Minutes as attached. After discussion, upon Motion of Robert Worthington and second by Leo Saylor, it was unanimously,

“RESOLVED: that the January 2022 Minutes be and the same are hereby approved as attached.”

The next order of business was a review of the January 2022 Profit and Loss Statement and Warrants as attached. After discussion, upon motion of Danny Northcutt and second by Rodger Bingham, it was unanimously,

“RESOLVED: that the January 2022 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 gave an update on the issue of Commissioner Appointments by the City of Crittenden. Mr. Nienaber shared with the Commissioners his Legal Opinion (attached). Chairman Givin reported that he spoke with Grant County Judge Executive Chuck Dills about that issue. Chairman Givin also reported that currently, there are three Commissioners on the Board that are residences of the City of Crittenden. Mr. Nienaber once again reiterated that under Kentucky Revised Statutes, the only one who can appoint Commissioners to the Board would be the Grant County Judge Executive.
2. Mr. Nienaber inquired as to the status of ARPA Funding. Chairman Givin reported that he spoke with Grant County Judge Executive Chuck Dills who committed \$169,000.00 to the District. The formal announcement is scheduled for February 23, 2022, at 10:30 a.m. Judge Dills will make the presentation in conjunction with the Kentucky Lieutenant Governor.
3. Mr. Nienaber reported that there has been no activity in the Garrison litigation.

Grant Co. Sanitary Sewer District
Minutes
February 17, 2022

4. Mr. Nienaber reported that he was going to meet with Debra Dedden of Morris & Bressler next week in order to review with her the rate increase analysis which she is preparing. Ms. Dedden will appear at the next regular meeting to give a report on her findings.

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

1. Mr. Hanson reported that HMB is beginning the process of preparing the District's Facilities Plan. Meetings are scheduled next week with Superintendent Simpson and Paul Harp to begin that process.

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

1. Superintendent Harp reviewed with the Commissioners his monthly report as attached.
2. Superintendent Harp reported that the generator at the Bingham Pump Station is being removed for installation at the Wastewater Treatment Plant. Mr. Harp reported that the generator at the Bingham Pump Station is much too large for that situation and would be best served by relocating the pump to the Wastewater Treatment Plant.
3. Mr. Harp reported that chemical supplies for the District are expected to rise 30% in the next month. He reported that the chemical supplier has also indicated that there will probably be significant increases in chemical costs this summer.
4. Commissioner Northcutt inquired as to the status of the Vactor truck. Chairman Givin reported that he has not received any firm commitment from the City of Crittenden regarding ARPA funds. Chairman Givin inquired as to whether or not ARPA Funds could be used for the purchase of a Vactor truck. Mr. Nienaber stated that if the City earmarked funds for that purpose, it could be done. Mr. Nienaber cautioned everyone that if ARPA funds are restricted at the Government rulemaking level which would prohibit the use of ARPA funds for a Vactor truck, then the District would not be permitted to purchase a Vactor truck with ARPA funds. Mr. Nienaber stated that at this time, there are no definitive Rules established by any governmental agency regarding specific uses (and non-uses) of ARPA funding. For example, Mr. Nienaber reported that if ARPA funds granted to the District are specifically restricted for Wastewater Treatment Plant improvements, then those funds could not be used for the purchase of a Vactor truck. Mr. Nienaber also reported that if the District purchases a Vactor truck and the District finances that purchase, Public Service Commission approval will be required. Superintendent Simpson and Paul Harp both commented that it is difficult to purchase a

Grant Co. Sanitary Sewer District
Minutes
February 17, 2022

used Vactor truck in that once an available truck is located, it is immediately sold. Mr. Harp reported that used Vactor trucks sell very quickly. Mr. Nienaber reported that if the District is going to purchase a piece of equipment in excess of \$30,000.00, it will have to be advertised. Inquiries were made as to whether or not those rules apply to used equipment such as a Vactor truck. Mr. Nienaber reported that he would investigate and report at the next meeting. After considerable discussion, upon motion of Leo Saylor and second by Robert Worthington, it was unanimously,

“RESOLVED: that Paul Harp be and he is hereby authorized to purchase on behalf of the District a used Vactor truck at a cost not to exceed \$100,000.00.”

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

1. Ms. Dyer reported that she has conducted a financial analysis of the Management Agreement with the Bullock Pen Water District. Based upon increases in salaries and compensation, the Management Agreement fee should be increased by \$668.00 per month. Ms. Dyer reported that the Bullock Pen Water District has voted on the issue and has approved that increase. After discussion, upon motion of Danny Northcutt and second by Robert Worthington, it was unanimously,

“RESOLVED: that the District increase the monthly management fee being paid to the Bullock Pen Water District in the amount of \$668.00 per month, increasing the monthly management fee from \$16,179.00 to \$16,847.00 per month.”

2. Dianne Cook reported that the next meeting is scheduled for March 17, 2022.

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, 2022**

WARRANTS

1/5/2022	ELECTRIC MOTOR TECH	2250.00	WALLER DR. PUMP REPAIR
1/5/2022	GRANT CO OCCUPATION	25.00	2022 BUISNESS RENEWAL
1/5/2022	SOUTHERN SALES COM.	584.20	WALLER DR. PUMP REPAIR
1/5/2022	THE CINCINNATI INS. CO	1119.90	INSURANCE INSTLLMNT
1/11/2022	G.C OCCUPATIONAL TAX	21.00	EMPLOYEE PAYROLL
1/19/2022	ART'S RENTAL	218.00	TOOL RENTAL - SW PLNT REPAIR
1/19/2022	BEST WAY DISPOSAL	80.05	DUMPSTER P/U 01/22
1/19/2022	CUMMINS BRIDGEWAY	568.30	REPAIR & SVCS GENERATOR (491)
1/19/2022	MORRIS & BRESSLER	1402.71	ACCOUNTING SVCS 12/21
1/19/2022	WISEWAY SUPPLY	256.49	WALLER DR PUMP STN REPAIR
1/20/2022	CHARLES A GIVIN	90.85	COMMISSIONER'S FEE
1/20/2022	DAN NORTHCUTT	90.85	COMMISSIONER'S FEE
1/20/2022	LEO L. SAYLOR	90.85	COMMISSIONER'S FEE
1/20/2022	ROBERT H. WORTHINGT	90.85	COMMISSIONER'S FEE
1/20/2022	RODGER W BINGHAM	90.85	COMMISSIONER'S FEE
1/20/2022	BPWD	3703.06	REIMB PREM PAY, RETRMNT & TAXE
1/20/2022	CITCO WATER	2586.68	SW PLANT CHEMICALS
1/20/2022	CITY OF WILLIAMSTOWN	1600.00	SLUDGE PROCESSING - 12/21
1/20/2022	PACE ANALYTICAL	2064.00	SAMPLE ANALYSIS
1/20/2022	SMARTBILL	886.34	BILLING & POSTAGE01/22
1/20/2022	SOUTHERN SALES COM.	532.32	WALLER DRPUMP STN -REPAIRS
1/20/2022	THOMAS R NIENABER	1051.25	ATTORNEY FEES 12/21-01/22
1/21/2022	KOI PRECAST CONCRETE	264.88	SW ADJUSTING RINGS
1/26/2022	BPWD	139.03	REIMB SW PLANT REPAIRS
1/26/2022	CCP INDUSTRIES, INC.	179.72	SW PLANT SUPPLIES - TOWELS
1/26/2022	HELLMANN LUMBER CO	11.60	WALLER LIFT STN REPAIRS
1/26/2022	HMB PROFESSIONAL ENC	390.00	GEN ENG SVCS 12/21-01/15/22
1/26/2022	US TREASURY	365.80	ANNUAL PAYROLL TAXES 2021
1/20/2022	KY STATE TREASURER	417.78	SALES & USE TAX 12/31/21
1/20/2022	GCSSD	111.31	SW USAGE - TRMT PLNT
1/15/2022	BPWD	389.80	WATER BILLS
1/24/2022	OWEN ELECTRIC	5011.04	ELECTRIC BILLS
1/8/2022	TRUIST (BB&T)	9492.86	LOAN PAYMENT
1/20/2022	DUKE ENERGY	2580.28	ELECTRIC BILLS
1/31/2022	BPWD	19391.47	MANAGEMENT FEE 12/21

TOTAL DISBURSEMENTS 58149.12

Grant County Sanitary Sewer District
Warrants
February 2022

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	\$1,119.90
Bullock Pen Water District	Management Agreement 1/22	\$19,830.27
Straeffer Pump & Supply	Waller Pump Stn Pump #2 Repair	\$1,513.71
Best Way Disposal	Dumpster pickup 02/22	\$80.39
Site One Landscape	1/2 Salt for Parking Areas & Lift Stn Dr	\$167.58
Bullock Pen Water District	Water Bills	\$314.32
City of Crittenden	Trash Collections 12/21	\$10,958.72
Flush Sanitation	Sludge Hauling 01/22	\$1,200.00
Bullock Pen Water District	Reimb Premium Pay Retmnt/Tax 2021	\$651.97
Pace Analytical Services	Lab Analysis 01/22	\$881.00
Electric Motor Technology	Waller Pump Stn Pump #2 Repair	\$2,350.00
Duke Energy	Electric Services	\$2,943.74
CCP Industries Inc.	Towels & Gloves/Sewer Plant Supplies	\$506.00
Owen Electric	Electric Service	\$5,221.51
GCSSD	Sewer Services	\$23.24
Forcht Bank	Tools & Sw Plant Supplies	\$404.75
Morris & Bressler	Accounting Svcs 1/22	\$3,006.86
Quality Controls, Inc	Waller Pump Stn-Control Panel Repair	\$14,220.00
Gleason Electric	Wiring for Sw Plnt Repairs	\$75.00
Consolidated Pipe	LPGP Install	\$250.60
	TOTAL	\$75,212.42



Charles Givin, Chairman



Danny Northcutt, Secretary

**GRANT COUNTY SANITARY SEWER DISTRICT
P.O. BOX 460
CRITTENDEN, KY 41030
JANUARY, 2022**

Grant County Sanitary Sewer District
January, 2022

BANK BALANCES:

FORCHT BANK

Revenue	\$287,418.21
Maintenance & Operations	\$32,680.44
Merchant Services Acct	\$163,059.04
Loans Replacement Reserve	\$30,700.00
Platinum Money Market Acct.	\$135,301.93

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
JANUARY, 2022**

GROSS RECEIPTS		\$ 76,433.69
DISBURSEMENTS		
UTILITIES	\$ 8,172.48	
SALARIES - NET	454.25	
MILEAGE	0.00	
MAINTENANCE & OPERATION	42,461.08	
SUPPLIES	1,381.53	
GENERAL	<u>5,679.78</u>	
TOTAL DISBURSEMENTS		<u>58,149.12</u>
NET		<u><u>\$ 18,284.57</u></u>

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 January 31, 2022, 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

February 15, 2022

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, 2022

	Jan 31, 22
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	104,417.22
131.07 · CIB-MAINTENANCE & OPERATION FOR	15,596.97
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	212,364.04
131.06 · CIB-REVENUE - FORCHT	288,597.48
138 · CIB-FORCHT MONEY MARKET	135,301.93
Total Checking/Savings	756,277.64
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	103,632.91
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-15,000.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	33,935.50
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	79,049.78
142.02 · ACCOUNTS RECEIVABLE-OTHER	1,313.31
162 · PREPAYMENTS	8,116.15
174.03 · UNAMORTIZED RATE CASE EXP	4,525.80
Total Other Current Assets	215,573.45
Total Current Assets	971,851.09
Fixed Assets	
105 · CONSTRUCTION IN PROGRESS	
105.6 · CIP - SEWER PLANT SLUDGE PRESS	30,057.14
105.13 · CIP - INDIAN HILL LINE REPLACE	288.80
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	-2,989,569.00
Total Fixed Assets	6,116,626.68
Other Assets	
186.1 · DEFERRED RATE CASE EXP	10,937.41
Total Other Assets	10,937.41
TOTAL ASSETS	7,099,415.18
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	65,093.86
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	38.25
241 · TAX COLLECTIONS PAYABLE	432.79
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	11,086.52
235 · CUSTOMER DEPOSITS	
235.1 · ABANDONED DEPOSITS	732.01
235 · CUSTOMER DEPOSITS - Other	43,870.00

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of January 31, 2022

	Jan 31, 22
Total 235 · CUSTOMER DEPOSITS	44,602.01
238 · ACCRUED INT ON KIA PHASE I	598.82
239 · ACCRUED INT ON KIA PHASE II	3,368.02
240 · ACCRUED INT ON BB&T LEASE	233.58
243 · CURRENT PORTION OF LTD	156,230.44
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	216,119.39
Total Other Current Liabilities	216,590.43
Total Current Liabilities	281,684.29
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	119,765.35
221 · NOTE PAYABLE - KIA - PHASE II	673,605.61
222 · CAPITAL LEASE - BB&T	111,880.68
224 · LESS CURR PORTION OF LTD	-156,230.44
Total Long Term Liabilities	749,021.20
Total Liabilities	1,030,705.49
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,211,375.04
3001 · RESTRICTED	26,499.58
3010 · UNRESTRICTED	769,437.27
Total 3020 · NET POSITION	6,007,311.89
1110 · Retained Earnings	62,184.32
Net Income	-786.52
Total Equity	6,068,709.69
TOTAL LIABILITIES & EQUITY	7,099,415.18

GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES
 January 2022

	Jan 22	Jan 21	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	60,692.77	75,625.85	-14,933.08
470 · FORFEITED DISCOUNTS	671.23	823.78	-152.55
471 · MISCELLANEOUS SERVICE REVENUE	1,169.89	1,292.48	-122.59
Total Income	62,533.89	77,742.11	-15,208.22
Gross Profit	62,533.89	77,742.11	-15,208.22
Expense			
403 · DEPRECIATION EXPENSE	20,487.00	16,990.00	3,497.00
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	8,163.75	1,537.50	6,626.25
618 · TREATMENT PLANT CHEMICALS	2,586.68	1,416.45	1,170.23
631 · CONTRACTUAL SERVICES-ENGINEERS	390.00	0.00	390.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	0.00	3,772.92	-3,772.92
633 · CONTRACTUAL SERVICES-LEGAL	0.00	562.50	-562.50
634 · CONTRACTUAL SERVICE-MANAGEMENT	16,179.00	12,970.00	3,209.00
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	881.00	1,665.37	-784.37
635 · OPERATING EXPENSES	10,622.31	10,377.78	244.53
650 · TRANSPORTATION EXPENSE	503.21	858.09	-354.88
656 · INSURANCE-VEHICLE	314.29	291.65	22.64
657 · INSURANCE-GENERAL LIABILITY	690.57	553.04	137.53
658 · INSURANCE - PROPERTY	330.17	311.90	18.27
659 · INSURANCE-OTHER	69.12	68.72	0.40
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
Total Expense	62,132.50	52,291.32	9,841.18
Net Ordinary Income	401.39	25,450.79	-25,049.40
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	90.00	174.62	-84.62
432 · PROCEEDS FROM CAPITAL CONTRIB	1,000.00	0.00	1,000.00
Total Other Income	1,090.00	174.62	915.38
Other Expense			
427 · INTEREST EXPENSE	2,277.91	2,694.38	-416.47
Total Other Expense	2,277.91	2,694.38	-416.47
Net Other Income	-1,187.91	-2,519.76	1,331.85
Net Income	-786.52	22,931.03	-23,717.55

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
January 2022

	Jan 22	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	60,692.77	67,492.00	-6,799.23
470 · FORFEITED DISCOUNTS	671.23	835.00	-163.77
471 · MISCELLANEOUS SERVICE REVENUE	1,169.89	1,252.00	-82.11
Total Income	<u>62,533.89</u>	<u>69,579.00</u>	<u>-7,045.11</u>
Gross Profit	62,533.89	69,579.00	-7,045.11
Expense			
403 · DEPRECIATION EXPENSE	20,487.00	20,487.00	0.00
407 · AMORTIZATION EXPENSE	377.15	378.00	-0.85
408 · TAXES OTHER THAN INCOME	38.25	175.00	-136.75
603 · SALARIES & WAGES-COMMISSIONERS	500.00	500.00	0.00
615 · PURCHASED POWER	8,163.75	7,010.00	1,153.75
618 · TREATMENT PLANT CHEMICALS	2,586.68	1,792.00	794.68
631 · CONTRACTUAL SERVICES-ENGINEERS	390.00	545.00	-155.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	0.00	2,625.00	-2,625.00
633 · CONTRACTUAL SERVICES-LEGAL	0.00	815.00	-815.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	16,179.00	16,554.00	-375.00
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	881.00	1,825.00	-944.00
620 · MATERIALS AND SUPPLIES	0.00	0.00	0.00
635 · OPERATING EXPENSES	10,622.31	9,780.00	842.31
642 · RENT OF EQUIPMENT	0.00	35.00	-35.00
650 · TRANSPORTATION EXPENSE	503.21	525.00	-21.79
656 · INSURANCE-VEHICLE	314.29	315.00	-0.71
657 · INSURANCE-GENERAL LIABILITY	690.57	700.00	-9.43
658 · INSURANCE - PROPERTY	330.17	330.00	0.17
659 · INSURANCE-OTHER	69.12	70.00	-0.88
660 · ADVERTISING EXPENSE	0.00	8.00	-8.00
670 · BAD DEBT EXPENSE	0.00	724.00	-724.00
675 · MISCELLANEOUS EXPENSE	0.00	5.00	-5.00
Total Expense	<u>62,132.50</u>	<u>65,198.00</u>	<u>-3,065.50</u>
Net Ordinary Income	401.39	4,381.00	-3,979.61
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	90.00	88.00	2.00
432 · PROCEEDS FROM CAPITAL CONTRIB	1,000.00	1,000.00	0.00
Total Other Income	<u>1,090.00</u>	<u>1,088.00</u>	<u>2.00</u>
Other Expense			
427 · INTEREST EXPENSE	2,277.91	2,115.00	162.91
Total Other Expense	<u>2,277.91</u>	<u>2,115.00</u>	<u>162.91</u>
Net Other Income	<u>-1,187.91</u>	<u>-1,027.00</u>	<u>-160.91</u>
Net Income	<u>-786.52</u>	<u>3,354.00</u>	<u>-4,140.52</u>

SKEES, WILSON & NIENABER, PLLC

ATTORNEYS AND COUNSELORS AT LAW

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

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

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

February 16, 2022

Grant County, Kentucky
Attn: Hon. Charles Dills, Grant County Judge Executive
101 N Main St # 8
Williamstown, KY 41097

Via Email

In re: Bullock Pen Water District
Grant County Sanitary Sewer District
Commissioner Appointment

Dear Judge Dills:

Chairman Givin called me yesterday and asked that I forward to you a copy of my Legal Opinion ("Opinion") relating to the appointment of Commissioners to the Grant County Sanitary Sewer District Board of Commissioners. That Opinion was given in response to the City of Crittenden's inquiry as to whether or not a municipality could appoint Commissioners to the Grant County Sanitary Sewer District. As you will see from the attached Opinion, I opined that only the County Judge Executive can appoint Commissioners to a Chapter 74 Sewer District. While the attached Opinion addresses the Grant County Sanitary Sewer District, my opinion would be the same with respect to the appointment of Commissioners to the Bullock Pen Water District. As you know, Bullock Pen Water District is also a Kentucky Revised Statute Chapter 74 Water District. As such, the same statutory provisions outlined in the attached Opinion would apply to the appointment of Commissioners to the Bullock Pen Water District Board of Commissioners.

After you have reviewed the attached Opinion, please feel free to call with your thoughts and comments. For your information, I am also copying Hon. Steve Bates, Grant County Attorney on this correspondence.

On behalf of the Bullock Pen Water District and Grant County Sanitary Sewer District, I would like to extend our thanks and appreciation for your interest and concern in this matter.

Very truly yours,

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

TRN/krp

cc: Hon. Steve Bates
Chairman Charles Givin

SKEES, WILSON & NIENABER, PLLC

ATTORNEYS AND COUNSELORS AT LAW

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FAX: 859.371.9872
EMAIL: rswandd@fuse.net

December 15, 2021

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

VIA EMAIL

Attention: Chairman Charles Givin
Mr. Danny Northcutt
Mr. Leo Saylor
Mr. Rodger Bingham
Mr. Robert H. Worthington, Jr.
Mr. Brian Simpson
Mr. Paul Harp

In re: Board Composition
Legal Opinion

Greetings:

An issue has recently been raised regarding the composition of Commissioner Membership and appointment to the Grant County Sanitary Sewer District Board of Commissioners ("Board"). Specifically, the District was asked whether or not a seat and/or seats on the District's Board can be specifically dedicated for residents of the City of Crittenden ("Crittenden"), and whether or not Crittenden could retain exclusive authority to appoint those Commissioners for those dedicated seat(s)? In order to address that question, a brief background of the District is in order.

The District was created on October 7, 2002, by the Grant County Fiscal Court through Ordinance No. 26-2002-453 ("Ordinance"). A copy of that Ordinance is attached. Subsequent thereto and by Agreement dated April 22, 2004, Crittenden transferred its then current sanitary sewer operation and system to the District. Pursuant to that Agreement, the District became the exclusive owner and operator of Crittenden's entire sanitary sewer system. Since that Agreement, the District has been the exclusive owner and operator of the sanitary sewer system previously held by Crittenden. Being a County created system, the District is subject to oversight by the Public Service Commission.

The Grant County Fiscal Court created the District pursuant to KRS 67.715(2); KRS 67.083(3)(r); and KRS 74.407. Those relevant statutory provisions provide for the following:

"KRS 67.715(2): The county judge/executive or county judges/executive of multicounty districts may, with approval of the

fiscal court or fiscal courts, create any special district or abolish or combine any special district, provided the district was created solely by the county judge/executive or county judges/executive or solely by one or more such fiscal courts.”

“**KRS 67.083(3)(r)**: This § lists among other powers of a Fiscal Court, authority to establish departments and agencies for the provision of water and sewage and garbage disposal service but not gas or electricity; including management of onsite sewage disposal systems.”

“**KRS 74.407(1)(a)**: In addition to the other authority which water districts presently have under this chapter, water districts are hereby authorized to acquire, develop, maintain, and operate sewage disposal systems within the confines of their respective districts or as authorized in paragraph (b) of this subsection, except that such sewer systems shall not include territory within the boundaries of existing municipal corporations having the authority to provide such sewer services without the consent of such municipal corporations.”

Given the fact that the District was organized and created pursuant to KRS 67.083(3)(r); KRS 715 (2); and KRS 74.407, it is my opinion that the District and the composition of its Board of Commissioners is likewise subject to the statutory provisions contained in Kentucky Revised Statutes, Chapter 74. KRS 74.020 specifically provides for the composition of a KRS Chapter 74 Board of Commissioners and for appointment of the Commissioners constituting such Board. KRS 74.020(1)(a) provides in part as follows:

“**KRS 74.020(1)(a)**: If a district lies wholly within a single county, or operates as a single-county district, as provided in paragraph (c) of this subsection, the board of commissioners shall be composed of either three (3) or five (5) members as the county judge/executive shall determine. Members of the board shall be residents of the district, or of any incorporated or unincorporated area served by the district in the county in which the district was originally established, who shall be appointed by the county judge/executive with the approval of the fiscal court. Initial appointments shall be for terms of two (2), three (3), and four (4) years, as designated by the court;”

The District is a governmental entity operating within a single county, therefore, the appointment and composition of its Board of Commissioners is subject to the specific requirements set forth therein. The statute provides that the District’s Board of Commissioners shall be “composed of either three (3) or five (5) members as the County Judge/Executive shall determine.” Accordingly, any Commissioner serving on the District’s Board of Commissioners must be appointed by the Grant County Judge/Executive. The statute further provides that in order to serve as a Commissioner, any Member of the Board of Commissioners shall be residents of the “District”

in which the District was originally established. Given the original organization of the District and the geographic area currently served by the District, Commissioners need only be a resident of Grant County.

With the foregoing said, it is my opinion that any Commissioner serving on the District's Board of Commissioners must be appointed by the Grant County Judge/Executive and they must be a resident of Grant County. Given the specific statutory language of KRS 74.020, it is also my opinion that Crittenden would not be permitted to appoint a Commissioner to the District's Board of Commissioners. Parenthetically, it is also my opinion that the District could not adopt a policy that requires Commissioners to be residents of the geographical boundaries of Crittenden.

Under Kentucky law, when legal issues arise such as this issue, interested parties are permitted to address the Kentucky Attorney General's Office in order to obtain a formal Opinion from the Kentucky Attorney General. These Opinions issued by the Kentucky Attorney General's Office do not carry the weight of a formally adopted statute or legal opinion from an Appellate Court, however, these Opinions do carry weight if legal action is ever taken in the future. Taking into consideration the applicable statutes which relate to the issue at hand, it is my opinion that a Kentucky Attorney General's Opinion is not warranted. However, if you feel that such an Opinion would be in the District's best interest, I can prepare a request for such an Opinion. My experience in the past regarding Kentucky Attorney General Opinions is that they take a great deal of time to obtain.

Should you have any questions regarding this Opinion, please feel free to call.

Very truly yours,

/s/ Thomas R. Nienaber
THOMAS R. NIENABER

TRN/krp

**AN ORDINANCE CREATING
THE GRANT COUNTY SANITARY SEWER DISTRICT**

BE IT ORDAINED BY THE FISCAL COURT OF GRANT COUNTY.

SECTION I:

WHEREAS, the General Assembly of the Commonwealth of Kentucky has enacted KRS 67.715 (2) which permits the County Judge/Executive, with the approval of the Fiscal Court, to create any special district; and

WHEREAS, the fiscal court of Grant County desires to protect and safeguard the property, health, safety, and welfare of the citizens and the environment of Grant County; and

WHEREAS, KRS 67.083 (3) (r) provides that a fiscal court may make provision for water and sewage and garbage disposal service, including management of onsite sewage disposal systems; and

WHEREAS, there presently exists within Grant County a public water district known as Bullock Pen Water District, same having been established and currently operated pursuant to KRS Chapter 74; and

WHEREAS, KRS 74.407 provides that a water district is authorized to acquire, develop, maintain and operate sewage disposal systems within the confines of their districts except operation of same within a municipal area having authority to provide sewer services must be with municipal consent; and

WHEREAS, KRS 74.407 provides that water district commissioners shall have all of the powers and authority as regards sewer systems that are conferred upon them for the purpose of furnishing a water supply under KRS 74.010 to 74.415; and

WHEREAS, the fiscal court of Grant County is of the opinion that the Grant County Sanitary Sewer District should be operated by and in conjunction with Bullock Pen Water District;

NOW, THEREFORE, the fiscal court of Grant County enacts this ordinance which shall be known and may be cited as the "Grant County Sanitary Sewer District Ordinance".

SECTION II:

There is hereby created the Grant County Sanitary Sewer District pursuant to KRS 67.715 (2), 67.083 (3) (r) and the applicable provisions of KRS Chapter 74, which shall serve in the interest of public safety, health and welfare within unincorporated areas of the territorial boundaries of Grant County;

The Grant County Sanitary Sewer District shall develop, implement, and maintain local sanitary sewer management for Grant County in accordance with the provisions of KRS Chapter 74, applicable administrative regulations promulgated by the Commonwealth of Kentucky, and the resolutions, orders or ordinances of the fiscal court of Grant County.

The Grant County Sanitary Sewer District shall be an organizational unit of county government attached to the Office of County Judge/Executive and shall have primary jurisdiction, responsibility, and authority for all matters pertaining to the management and operation of a sanitary sewer district within Grant County.

SECTION III.

The Grant County Sanitary Sewer District shall be managed by Bullock Pen Water District pursuant to the applicable provisions of KRS Chapter 74, applicable administrative regulations of the Commonwealth of Kentucky and applicable orders or ordinances of the Grant County Fiscal Court.

SECTION IV

The Grant County Sanitary Sewer District created hereby shall be a political subdivision of the County of Grant but same shall not be a special taxing district. The Grant County Sanitary Sewer District may make charges for service and land assessments for capital improvements.

SECTION V

The provisions of this ordinance are severable and if any provisions shall be held invalid or unconstitutional or inapplicable to any person or circumstance, such invalidity, unconstitutionality, or inapplicability shall not affect or impair the remaining provisions of this ordinance. This ordinance shall be in full force and effect from and after its approval, adoption and publication, and all ordinances or parts of ordinances in conflict herewith are hereby repealed and held for naught.

Approved on first reading and ordered published on the 16th day of
September, 2002.

Approved on second reading on the 07th day of October, 2002.

Grant County Fiscal Court

By: 
Judge/Executive

ATTEST:


Clerk, Grant County Fiscal Court

Grant Co. Sanitary Sewer District

Supervisor's Report

January

14th) – Pulled and cleared the influent bar screen of debris at the Sewer Plant

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

19th) – Pulled pump #2 at Waller lift station, sent the pump to E.M.T. for repair.

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

- Pulled pump #2 at Vincent lift station due to high amps, unclogged the pump and reinstalled it into the pit.
- Replaced the hold down on pump #2 at Vincent lift station.

21st) – Pulled and cleared the influent bar screen of debris at the Sewer Plant.

- Pulled debris from all 4 plants at the Sewer Plant.
- Received pump #2 for Waller lift station from E.M.T., installed the pump into the pit.

24th) – Pulled pump #2 at Bingham lift station due to high amps, sent the pump to E.M.T. for repair.

26th) – Repaired a force main leak at Cornerstone Equipment on Dixie Highway.

28th) – Pulled and cleared the influent bar screen of debris at the Sewer Plant.

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

February

2nd) – Rented a generator from Sun Belt Rental Equipment in preparation for an upcoming ice storm at the Sewer Plant.

10th) – Started yearly manhole inspections to inspect for infiltration.

11th) – Pulled and cleared the influent bar screen of debris at the Sewer Plant.

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

14th) – Completed monthly lift station inspections.

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
MARCH 17, 2022**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
MARCH 17, 2022

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. Possible Rate Increase;
 - ii. Open Records Request;
 - iii. ARPA Funding Availability;
 - iv. Grant Circuit Court Litigation Status;
 - v. Morris & Bressler Rate Increase Analysis.
5. New business
 - A. HMB Professional Engineering
 - i. Professional Services Agreement Wastewater Facility Plan
 - B. Paul Harp/Brian Simpson
 - i. Supervisor's Report
 - C. Dianne Cook/Ashley Dyer
 - i. Audit – Chamberlin Owen – April 4-6, 2022
 - ii. Next Meeting – April 21, 2022.
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
MARCH 2022 MEETING**

The March 2022 Meeting of the Grant County Sanitary Sewer District was called to order on March 17, 2022, 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. 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 February 2022 Minutes as amended. After discussion, upon Motion of Robert Worthington and second by Danny Northcutt, it was unanimously,

“RESOLVED: that the February 2022 Minutes be approved as attached and amended.”

The next order of business was a review of the February 2022 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 2022 Profit and Loss Statement and Warrants be and the same are hereby approved as attached.”

The next order of business was a report by Morris & Bressler, Ms. Debra Dedden regarding her review and analysis for a possible rate increase. Ms. Dedden distributed to all of the Commissioners her attached Summary and Report. Ms. Dedden based her assumptions on a 3-year debt service average requirement. Based upon Ms. Dedden’s summary, she recommends that the District apply for a 7.5% rate increase. Commissioner Bingham inquired as to when the last rate increase occurred. Dianne Cook reported that the last rate increase for the District was in 2020. Paul Harp reported that chemicals alone for the WWTP increased between 20% and 30% in the last year. He reported that chemical price increases will continue to increase significantly. Commissioner Bingham opined that given the ever increasing cost of operations, the District should apply for a 10% rate increase. After considerable discussion, upon motion of Rodger Bingham and second by Leo Saylor, it was unanimously,

“RESOLVED: that the District begin the process of completing and filing a rate increase application with the Public Service Commission seeking a rate increase of 10%.”

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

Grant Co. Sanitary Sewer District
Minutes
March 17, 2022

1. Mr. Nienaber inquired as to whether or not the ARPA funds have been received by the District from Grant County Fiscal Court. Chairman Givin reported that while there was a ceremonial presentation of the ARPA check in February, 2022, the District has not as yet received the ARPA funding from the Grant County Fiscal Court. Chairman Givin stated that he will contact Judge Executive Dills to see when the monies will be received.
2. Mr. Nienaber reported that the Garrison litigation now pending in the Grant Circuit Court has not moved forward since the last meeting.

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

1. Mr. Hanson reported that preparation of the Facilities Plan is underway and moving forward. He reported that as a part of the Facilities Plan, HMB is evaluating different scenarios for a new WWTP. He reported that there are two primary options:
 - (a) Utilize the existing Plant with an add-on expansion. This option has both advantages and disadvantages. From a positive perspective, this option provides less cost, however, it does adversely limit overall operations.
 - (b) The second option would be to construct an entirely new WWTP. This option would be more expensive, however, it would provide a more efficient Plant operation.

Mr. Hanson reported that under any scenario, a new WWTP should be constructed using projected 20 year capacity demands. HMB is balancing all of these considerations when planning a new WWTP.

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

1. Mr. Harp reported that the tanks on the Vactor truck have been scrapped. The District received \$1,600.00 for the scrap iron. The Vactor truck chassis will be sold next week by the District. Mr. Harp inquired as to whether or not the District could include a "reserve" when selling the Vactor truck. Mr. Nienaber reported that the District could include a "reserve" in the advertisement for bids or simply state that the District reserves the right to reject all bids and cancel the sale process. That option is within the discretion of the District. Mr. Harp and Superintendent Simpson stated that they would consider these options before advertising the Vactor truck chassis for sale.

Grant Co. Sanitary Sewer District
Minutes
March 17, 2022

2. Mr. Harp reported that the District has advertised for a new Vactor truck. The closure of bids is March 18, 2022, at 4:00 p.m. To date, the District has only received one bid. Mr. Harp will report the bid process at the next meeting.

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

1. Ms. Dyer reported that Chamberlin & Owen Accountants will be visiting the District April 4th-6th, 2022 to begin the process of conducting their annual audit.
2. Dianne Cook reported that the next meeting is scheduled for April 21, 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 NORTHCUTT, SECRETARY

Grant County Sanitary Sewer District
Warrants
March, 2022

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>
Truist	Loan Payment	\$9,492.86
Electric Motor Technology	Bingham Ln - Lift Stn Repair	\$8,830.79
Morris & Bressler	Accounting Services 02/22	\$3,603.72
City of Crittenden	Trash Collections 02/22	\$11,050.35
Bullock Pen Water District	Mgt Fee 02/22	\$18,142.26
KOI Precast Concrete	Concrete Adj. Ring-City of Crittenden	\$319.00
Smartbill	Billing/Postage 03/22	\$846.90
Ky State Treasurer	Sales & Use Tax 02/22	\$512.63
High Tide Technologies	Annual Comm. Renewal -	\$4,320.00
Citgo	Sw Plnt Chemicals	\$1,998.19
Bullock Pen Water District	Water Svcs	\$314.32
Owen Electric Coop. Inc.	Electrical Svcs.	\$4,452.12
Duke Energy	Electrical Svcs.	\$3,473.36
Hach	Sewer Plant Sampler Repairs	\$304.46
Forcht Bank (CC)	Ship/Waller Lift Stn Panel/Sw Plnt Supp	\$274.01
GCSSD	Sewer Plant Svcs	\$23.24
SealGuard Inc.	Sealant for Sw Manholes	\$581.74
KOI Auto Parts	Sw Truck Repairs Parts/Tools	\$69.02
Best Way Disposal	Dumpster P/U 03/22	\$81.22
Consolidated Pipe	LPGP Sewer Install - C Givin Subd	\$35.40
City of Williamstown	Sludge Hauling 01/22	\$800.00
Madison Courier(Grant Co. News)	2022 Advertisement Financial Stmt	<u>\$34.35</u>
	TOTAL	\$69,559.94



Charles Givin, Chairman



Danny Northcutt, Secretary

**GRANT CO SANITARY SEWER DISTRICT
FEBRUARY, 2022**

WARRANTS

2/7/2021	ELECTRIC MOTOR TECH	2350.00	WALLER DR. PUMP #2 REPAIR
2/7/2021	FLUSH SANITATION	1200.00	SLUDGE HAULING - 01/22
2/7/2022	STRAEFFER PUMP	1513.71	WALLER DR PUMP #2 REPAIR
2/7/2022	THE CINCINNATI INSURAI	1119.90	INSURANCE PREM 02/22
2/7/2022	BULLOCK PEN WATER	651.97	REIMB PREM PAY/RETIREMENT & TAX
2/1/2022	CITY OF CRITTENDEN	10958.72	TRASH COLLECTIONS 12/21
2/7/2022	BULLOCK PEN WATER	18773.73	MANAGEMENT FEE - 12/21
2/7/2022	CCP INDUSTRIES INC	506.00	GLOVES & TOWELS SW PLNT
2/17/2022	CHARLES A GIVIN	90.85	COMMISSIONER'S FEE
2/17/2022	DAN NORTHCUTT	90.85	COMMISSIONER'S FEE
2/17/2022	LEO L SAYLOR	90.85	COMMISSIONER'S FEE
2/17/2022	ROBERT H WORTHINGTC	90.85	COMMISSIONER'S FEE
2/17/2022	RODGER W BINGHAM	90.85	COMMISSIONER'S FEE
2/18/2022	BEST WAY DISPOSAL	80.39	DUMPSTER P/U 02/22
2/18/2022	BULLOCK PEN WATER	28.28	REIMB SW LIFT STN SUPPLIES
2/18/2022	CONSOLIDATED PIPE	250.60	NEW GRINDER PUMP INSTALL-CMZ RD
2/18/2022	GLEASON ELECTRIC	75.00	SW PLANT REPAIR - GEN ELECT
2/18/2022	HMB PROFESSIONAL ENC	390.00	GEN ENG. SERVICES
2/18/2022	KOI ENTERPRISES	127.52	SW TRUCK MAINT #9
2/18/2022	MORRIS & BRESSLER	3006.86	ACCOUNTING SVCS 01/22
2/18/2022	QUALITY CONTROLS INC.	14220.00	WALLER PUMP STN -CONTROL PANEL
2/18/2022	SITEONE LANDSCAPE	167.58	ROCK SALT - LIFTSTN DRIVE
2/18/2022	SMARTBILL	834.92	BILLING & POSTAGE -02/22
2/25/2022	FORCHT BANK	404.75	CC PURCH-SW PLNT TOOLS/LIFTSTN
2/25/2022	BULLOCK PEN WATER	19830.27	MGT FEE 01/22
2/25/2022	CITY OF CRITTENDEN	11086.52	TRASH COLLECTIONS 01/22
2/25/2022	CONSOLIDATED PIPE	685.59	LPGP SUPPLIES - GIVIN SUBD
2/25/2022	SUNBELT RENTALS	649.31	GENERATOR RENTAL/SW PLANT
2/25/2022	THOMAS R NIENABER	616.25	ATTORNEY FEES 01/25-02/16/22
2/25/2022	WASCON INC.	383.98	WALLER LIFT STN REPAIR PARTS
2/25/2022	PACE ANALYTICAL	2162.00	SAMPLE ANALYSIS
2/25/2022	THE CINCINNATI INSURAI	1119.90	INSURANCE PREM 03/22
2/18/2022	KY DEPT OF REVENUE	387.07	SALES & USE TAX 01/22
2/8/2022	TRUIST BANK	9492.86	LOAN PYMT
2/20/2022	GCSSD	23.24	SW BILL @ SW PLANT
2/24/2022	OWEN ELECTRIC	5221.51	ELECTRIC SVCS
2/15/2022	BULLOCK PEN WATER	314.32	WATER SVCS
2/24/2022	DUKE ENERGY	3045.04	ELECTRIC SVCS
2/25/2022	BULLOCK PEN WATER	617.74	REIMB 11/21 RET CHECK ITEMS

TOTAL DISBURSEMENTS 112749.78

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
FEBRUARY, 2022**

GROSS RECEIPTS \$ 72,932.21

DISBURSEMENTS

UTILITIES	\$ 8,684.50
SALARIES - NET	454.25
MILEAGE	0.00
MAINTENANCE & OPERATION	70,918.85
SUPPLIES	2,554.30
GENERAL	<u>29,017.98</u>

TOTAL DISBURSEMENTS 112,749.78

NET \$ (39,817.57)

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

Grant County Sanitary Sewer District
February, 2022

BANK BALANCES:

FORCHT BANK

Revenue	\$273,863.09
Maintenance & Operations	\$70,755.29
Merchant Services Acct	\$241,444.69
Loans Replacement Reserve	\$30,700.00
Platinum Money Market Acct.	\$135,322.69

**Grant County Sanitary Sewer District
Revenue Requirement Calculation-Debt Coverage Method**

	Debt Service	Coverage	Requirement
Pro forma Operating Expenses			733,217.62
Plus: Average Annual Debt Principal & Interest Payments			121,209.14
Debt Coverage Requirement			
Rural Development	0.00	0.2	0.00
KRW Loan & Capital Lease	121,209.14	0.1	12,120.91
Total Revenue Requirements			866,547.67
Less: Other Operating Revenue			23,070.00
Non-Operating Revenue			0.00
Interest Income			1,636.00
Revenue Required from Rates			841,841.67
Less: Increase in Water Costs Offset by Purchased Water Adjustment			0.00
Adjusted Revenue Required From Rates			841,841.67
Less: Revenue from Sales at Present Rates			-783,076.00
Required Increase in Revenue from Rates			58,765.67
Less: Difference Between Revenue from Rate Tables & Reported Revenue			
Revenue from Rates Reported in 2021		783,076.00	
Revenue from Present Rates Using Rate Tables		783,076.00	
		0.00	0.00
Required Increase in Revenue from Rates - Adjusted For Difference Using Rate Tables			58,765.67

Required Revenue Increase stated as a Percentage of Revenue at Present Rates Per Rate Tables

7.5045%

**Grant County Sanitary Sewer District
Average Annual Debt Service Calculation**

Series	2022	2023	2024	Total 2022-2024	RD Bonds 2022-2024	KRW Loans 2022-2024
RD, Series 1982	0.00	0.00	0.00	0.00	0.00	
KRW, Series 2002B - Refinance	0.00	0.00	0.00	0.00		0.00
KRW, Series 2005B - Phase 8				0.00		0.00
KRW, Series 2005B - Phase 10				0.00		0.00
KIA - Loan Phase I	13,951.70	13,951.70	13,951.70	41,855.10		41,855.10
KIA - Loan Phase II	62,957.82	62,957.82	62,957.82	188,873.46		188,873.46
B B & T Bank Loan #	<u>113,914.32</u>	<u>18,984.55</u>	<u>0.00</u>	<u>132,898.87</u>		<u>132,898.87</u>
Totals	<u>\$190,823.84</u>	<u>\$95,894.07</u>	<u>\$76,909.52</u>	\$363,627.43	\$0.00	\$363,627.43
Divide by 3 Years				<u>3</u>	<u>3</u>	<u>3</u>
3 Year Average Debt Service				<u>121,209.14</u>	<u>0.00</u>	<u>121,209.14</u>

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 February 28, 2022, 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

March 15, 2022

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, 2022

	Feb 28, 22
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	104,191.58
131.07 · CIB-MAINTENANCE & OPERATION FOR	13,812.97
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	241,444.69
131.06 · CIB-REVENUE - FORCHT	275,042.36
136 · CIB-FORCHT MONEY MARKET	135,322.69
Total Checking/Savings	769,814.29
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	106,027.42
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-15,000.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	33,935.50
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	39,744.70
142.02 · ACCOUNTS RECEIVABLE-OTHER	2,634.40
162 · PREPAYMENTS	6,999.56
174.03 · UNAMORTIZED RATE CASE EXP	4,525.80
Total Other Current Assets	178,867.38
Total Current Assets	948,681.67
Fixed Assets	
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	308,585.32
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	-3,010,056.00
Total Fixed Assets	6,104,970.47
Other Assets	
186.1 · DEFERRED RATE CASE EXP	10,560.26
Total Other Assets	10,560.26
TOTAL ASSETS	7,064,212.40
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	37,421.73
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	76.50
241 · TAX COLLECTIONS PAYABLE	604.13
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	11,050.35
235 · CUSTOMER DEPOSITS	43,962.01
238 · ACCRUED INT ON KIA PHASE I	898.23
239 · ACCRUED INT ON KIA PHASE II	5,052.03
240 · ACCRUED INT ON BB&T LEASE	233.02
243 · CURRENT PORTION OF LTD	165,387.31
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	226,582.95
Total Other Current Liabilities	227,263.58

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of February 28, 2022

	Feb 28, 22
Total Current Liabilities	264,685.31
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	119,765.35
221 · NOTE PAYABLE - KIA - PHASE II	673,605.61
222 · CAPITAL LEASE - BB&T	111,880.68
224 · LESS CURR PORTION OF LTD	-165,387.31
Total Long Term Liabilities	739,864.33
Total Liabilities	1,004,549.64
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,190,888.04
3001 · RESTRICTED	24,516.72
3010 · UNRESTRICTED	781,907.13
Total 3020 · NET POSITION	6,007,311.89
1110 · Retained Earnings	62,498.95
Net Income	-10,148.08
Total Equity	6,059,662.76
TOTAL LIABILITIES & EQUITY	7,064,212.40

GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES
February 2022

	Feb 22	Feb 21	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	62,533.98	79,864.93	-17,330.95
470 · FORFEITED DISCOUNTS	689.02	1,092.50	-403.48
471 · MISCELLANEOUS SERVICE REVENUE	1,259.13	1,193.88	65.25
Total Income	<u>64,482.13</u>	<u>82,151.31</u>	<u>-17,669.18</u>
Gross Profit	64,482.13	82,151.31	-17,669.18
Expense			
403 · DEPRECIATION EXPENSE	20,487.00	16,990.00	3,497.00
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	7,926.42	9,788.29	-1,861.87
618 · TREATMENT PLANT CHEMICALS	0.00	2,926.55	-2,926.55
631 · CONTRACTUAL SERVICES-ENGINEERS	390.00	390.00	0.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	0.00	3,968.75	-3,968.75
633 · CONTRACTUAL SERVICES-LEGAL	616.25	725.00	-108.75
634 · CONTRACTUAL SERVICE-MANAGEMENT	16,179.00	12,970.00	3,209.00
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,708.00	2,526.00	-818.00
635 · OPERATING EXPENSES	18,634.35	6,386.61	12,247.74
642 · RENT OF EQUIPMENT	649.31	0.00	649.31
650 · TRANSPORTATION EXPENSE	256.92	561.62	-304.70
656 · INSURANCE-VEHICLE	314.29	319.65	-5.36
657 · INSURANCE-GENERAL LIABILITY	690.57	634.88	55.69
658 · INSURANCE - PROPERTY	330.17	311.90	18.27
659 · INSURANCE-OTHER	69.12	68.72	0.40
660 · ADVERTISING EXPENSE	34.24	0.00	34.24
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
Total Expense	<u>69,201.04</u>	<u>59,483.37</u>	<u>9,717.67</u>
Net Ordinary Income	-4,718.91	22,667.94	-27,386.85
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	89.06	168.28	-79.22
432 · PROCEEDS FROM CAPITAL CONTRIB	1,000.00	1,000.00	0.00
Total Other Income	<u>1,089.06</u>	<u>1,168.28</u>	<u>-79.22</u>
Other Expense			
427 · INTEREST EXPENSE	2,277.65	3,152.46	-874.81
Total Other Expense	<u>2,277.65</u>	<u>3,152.46</u>	<u>-874.81</u>
Net Other Income	-1,188.59	-1,984.18	795.59
Net Income	<u><u>-5,907.50</u></u>	<u><u>20,883.76</u></u>	<u><u>-26,591.26</u></u>

GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES
January through February 2022

	Jan - Feb 22	Jan - Feb 21	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	123,226.75	155,490.78	-32,264.03
470 · FORFEITED DISCOUNTS	1,360.25	1,916.28	-556.03
471 · MISCELLANEOUS SERVICE REVENUE	2,428.99	2,486.36	-57.37
Total Income	<u>127,015.99</u>	<u>159,893.42</u>	<u>-32,877.43</u>
Gross Profit	127,015.99	159,893.42	-32,877.43
Expense			
403 · DEPRECIATION EXPENSE	40,974.00	33,980.00	6,994.00
407 · AMORTIZATION EXPENSE	754.30	754.30	0.00
408 · TAXES OTHER THAN INCOME	76.50	76.50	0.00
603 · SALARIES & WAGES-COMMISSIONERS	1,000.00	1,000.00	0.00
615 · PURCHASED POWER	16,191.47	11,325.79	4,865.68
618 · TREATMENT PLANT CHEMICALS	2,586.68	4,343.00	-1,756.32
631 · CONTRACTUAL SERVICES-ENGINEERS	780.00	390.00	390.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	3,006.86	7,741.67	-4,734.81
633 · CONTRACTUAL SERVICES-LEGAL	616.25	1,287.50	-671.25
634 · CONTRACTUAL SERVICE-MANAGMENT	32,358.00	25,940.00	6,418.00
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	2,589.00	4,191.37	-1,602.37
635 · OPERATING EXPENSES			
635.01 · PUMPING SYSTEM OPERATIONS	1,851.90	2,546.49	-694.59
635.02 · PUMPING SYSTEM REPAIRS	17,547.62	2,996.13	14,551.49
635.03 · TREATMENT PLANT OPERATIONS	6,923.22	7,125.67	-202.45
635.04 · TREATMENT PLANT REPAIRS	75.00	395.00	-320.00
635.07 · CUSTOMER BILLING	2,220.22	2,161.06	59.16
635.08 · GENERAL & ADMINISTRATIVE	962.44	1,540.04	-577.60
Total 635 · OPERATING EXPENSES	<u>29,580.40</u>	<u>16,764.39</u>	<u>12,816.01</u>
642 · RENT OF EQUIPMENT	649.31	0.00	649.31
650 · TRANSPORTATION EXPENSE	760.13	1,419.71	-659.58
656 · INSURANCE-VEHICLE	628.58	611.30	17.28
657 · INSURANCE-GENERAL LIABILITY	1,381.14	1,187.92	193.22
658 · INSURANCE - PROPERTY	660.34	623.80	36.54
659 · INSURANCE-OTHER	138.24	137.44	0.80
660 · ADVERTISING EXPENSE	34.24	0.00	34.24
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
Total Expense	<u>134,765.44</u>	<u>111,774.69</u>	<u>22,990.75</u>
Net Ordinary Income	-7,749.45	48,118.73	-55,868.18
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	179.06	342.90	-163.84
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	1,000.00	1,000.00
Total Other Income	<u>2,179.06</u>	<u>1,342.90</u>	<u>836.16</u>
Other Expense			
427 · INTEREST EXPENSE	4,577.69	5,846.84	-1,269.15
Total Other Expense	<u>4,577.69</u>	<u>5,846.84</u>	<u>-1,269.15</u>
Net Other Income	<u>-2,398.63</u>	<u>-4,503.94</u>	<u>2,105.31</u>
Net Income	<u><u>-10,148.08</u></u>	<u><u>43,614.79</u></u>	<u><u>-53,762.87</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 February 2022

	Jan - Feb 22	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	123,226.75	134,984.00	-11,757.25
470 · FORFEITED DISCOUNTS	1,360.25	1,670.00	-309.75
471 · MISCELLANEOUS SERVICE REVENUE	2,428.99	2,504.00	-75.01
Total Income	<u>127,015.99</u>	<u>139,158.00</u>	<u>-12,142.01</u>
Gross Profit	127,015.99	139,158.00	-12,142.01
Expense			
403 · DEPRECIATION EXPENSE	40,974.00	40,974.00	0.00
407 · AMORTIZATION EXPENSE	754.30	756.00	-1.70
408 · TAXES OTHER THAN INCOME	76.50	350.00	-273.50
603 · SALARIES & WAGES-COMMISSIONERS	1,000.00	1,000.00	0.00
615 · PURCHASED POWER	16,191.47	14,020.00	2,171.47
618 · TREATMENT PLANT CHEMICALS	2,586.68	3,584.00	-997.32
631 · CONTRACTUAL SERVICES-ENGINEERS	780.00	1,090.00	-310.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	3,006.86	5,250.00	-2,243.14
633 · CONTRACTUAL SERVICES-LEGAL	616.25	1,630.00	-1,013.75
634 · CONTRACTUAL SERVICE-MANAGEMENT	32,358.00	33,108.00	-750.00
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	2,589.00	3,650.00	-1,061.00
635 · OPERATING EXPENSES	29,580.40	19,560.00	10,020.40
642 · RENT OF EQUIPMENT	649.31	70.00	579.31
650 · TRANSPORTATION EXPENSE	760.13	1,050.00	-289.87
656 · INSURANCE-VEHICLE	628.58	630.00	-1.42
657 · INSURANCE-GENERAL LIABILITY	1,381.14	1,400.00	-18.86
658 · INSURANCE - PROPERTY	660.34	660.00	0.34
659 · INSURANCE-OTHER	138.24	140.00	-1.76
660 · ADVERTISING EXPENSE	34.24	16.00	18.24
670 · BAD DEBT EXPENSE	0.00	1,448.00	-1,448.00
675 · MISCELLANEOUS EXPENSE	0.00	10.00	-10.00
Total Expense	<u>134,765.44</u>	<u>130,396.00</u>	<u>4,369.44</u>
Net Ordinary Income	-7,749.45	8,762.00	-16,511.45
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	179.06	176.00	3.06
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	2,000.00	0.00
Total Other Income	<u>2,179.06</u>	<u>2,176.00</u>	<u>3.06</u>
Other Expense			
427 · INTEREST EXPENSE	4,577.69	4,231.00	346.69
Total Other Expense	<u>4,577.69</u>	<u>4,231.00</u>	<u>346.69</u>
Net Other Income	-2,398.63	-2,055.00	-343.63
Net Income	<u><u>-10,148.08</u></u>	<u><u>6,707.00</u></u>	<u><u>-16,855.08</u></u>

Grant Co. Sanitary Sewer District

Supervisor's Report

February

17th) – Installed a new fuel pump in Truck #6.

18th) – Sealed a manhole on Barley Circle, to stop inflow and infiltration.

- Pulled debris from all 4 plants at the Sewer Plant.
- Pulled and cleared debris from the influent bar screen at the Sewer Plant.
- Pull pump #1 at Claiborne lift station due to a blockage, cleared the blockage and reinstalled the pump into the pit.

21st) – Pulled pump #1 at Vincent lift station and replaced the cutters, reinstalled the pump into the pit.

24th) – Met with HMB to discuss G.C.S.S.D. responsibilities for the facilities plan.

- Completed manhole inspections in Harvesters Subdivision.

25th) – Pulled debris from all 4 plants at the Sewer Plant.

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

March

1st) – Installed pump #2 at Bingham lift station after EMT repaired pump.

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

3rd) – The Division of Water completed an inspection at the Sewer Plant.

4th) – Pulled pump #2 at Vincent lift station due to a blockage, unclogged the blockage and reinstalled the pump into the pit.

- Installed a new breaker in Vincent Lift Station.

8th) – Removed the vector motor and tank off the Vector Truck.

9th) – Relaced a low-pressure grinder pump at Sherman Mt. Zion Rd.

10th) – Repaired a manhole on Harlan St. to stop inflow and infiltration.

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

- Pulled and cleared debris from the influent bar screen at the Sewer Plant.
- Replaced an electrical connector on a low-pressure grinder pump on Sherman Mt. Zion Rd.

14th) – Repaired the pit at Indian Hill lift station to stop infiltration.

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
APRIL 21, 2022**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
APRIL 21, 2022

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. Truck Bid Opening/Awarding&/or Rejection
 - ii. Possible Rate Increase;
 - iii. Open Records Request;
 - iv. ARPA Funding Availability;
 - v. Grant Circuit Court Litigation Status;
 - vi. Morris & Bressler Rate Increase Analysis.
 - vii. GCSSD/City of Crittenden
5. New business
 - A. HMB Professional Engineering
 - i. Professional Services Agreement Wastewater Facility Plan
 - B. Paul Harp/Brian Simpson
 - ii. Supervisor's Report
 - C. Dianne Cook/Ashley Dyer
 - i. Insurance Package Renewal
 - ii. Next Meeting – May 19, 2022??
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
APRIL 2022 MEETING**

The April 2022 Meeting of the Grant County Sanitary Sewer District was called to order on April 21, 2022, 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. Benton Hanson and Mr. Christopher Stewart of HMB Professional Engineers, Counsel Thomas R. Nienaber, Paul Harp, and Brian Simpson. Also in attendance was the Hon. Chuck Dills, Grant County Judge Executive.

The first order of business was a review of the March 2022 Minutes as amended. After discussion, upon Motion of Robert Worthington and second by Leo Saylor, it was unanimously,

“RESOLVED: that the March 2022 Minutes be approved as attached and amended.”

The next order of business was a review of the March 2022 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 2022 Profit and Loss Statement and Warrants be and the same are hereby approved as attached.”

The next order of business was the opening of the bids for the sale of the Vactor Truck chassis. Mr. Harp reported that there were a total of seven bids received. Mr. Nienaber opened the bids with the following results:

Bidder	Amount
1. Kevin Fulks Construction	\$2,185.00
2. Paul D. Myers	\$1,011.00
3. Luke O’Nan	\$1,057.00
4. Harold Colson	\$1,575.00
5. Duane Epperson	\$755.00
6. Outdoor Ex-scapes	\$2,554.00
7. Luke O’Nan	\$557.00

After discussion, upon Motion of Danny Northcutt and second by Leo Saylor, it was unanimously,

“RESOLVED: that Paul Harp be and he is hereby authorized to sell and transfer the District’s Vactor Truck chassis to Outdoor Ex-scapes for the sum of \$2,554.00. Mr. Harp is hereby authorized to

Grant County Sanitary Sewer District
Minutes
April 21, 2022

execute any and all paperwork necessary to effectuate that transfer.”

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

1. Mr. Nienaber reported that he has spoken to Debbra Dedden at Morris & Bressler regarding the District’s proposed rate increase. Due to the income tax season, Debbra Dedden was unable to prepare the final analysis for the proposed rate increase. Ms. Dedden will provide that report at the next meeting.
2. Mr. Nienaber inquired as to whether or not the District has received any funding from ARPA. Paul Harp reported that he received applications and related paperwork necessary for receiving those funds. Mr. Harp reported that the paperwork is quite voluminous. Benton Hanson of HMB Professional Engineering, Inc., informed Mr. Harp that he would assist in completing that paperwork if Mr. Harp needed any assistance.
3. Mr. Nienaber reported that there has been no activity in the Garrison litigation.

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

1. Mr. Hanson reported that the Wastewater Facility Plan is moving along very well. HMB is receiving the required responses from various governmental agencies. Mr. Hanson was asked if the Wastewater Facility Plan can be paid for through ARPA Funding. Mr. Hanson reported that it could be.

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

1. Mr. Harp reviewed with the Commissioners his Supervisor’s Report as attached.
2. Mr. Harp reported that he purchased nozzles for the new Vactor Truck at a cost of \$1,000.00.
3. Brian Simpson reported that the Vactor Truck is working very well. He stated that it was a great purchase for the District. Mr. Simpson also reported that a Vactor representative looked over the truck and said the District made a great deal. Mr. Simpson also reported that the Vactor representative suggested that the District keep the Vactor Truck in a garage or in a covered location. Mr. Simpson stated that he is going to investigate the possibility of constructing a “carport”. Commissioner Worthington inquired as to whether or not a structure could be constructed on the side of the District’s existing

Grant County Sanitary Sewer District
Minutes
April 21, 2022

building. Mr. Simpson stated that he would investigate that possibility. After discussion, Mr. Simpson stated that he would obtain bids and cost estimates for constructing a carport and report at the next meeting.

4. Mr. Simpson reported that some of the grinder pumps on the Phase I Project (2009) and the Phase II Project (2014) are reaching their useful life expectancy. Mr. Simpson reported that the original grinder pumps were purchased with a 5-year warranty and an estimated lifespan of 10 years. Mr. Simpson indicated that in the coming years, the District is going to be incurring significant expense in replacing and/or repairing existing grinder pumps. Mr. Simpson suggested that the District begin the process of implementing a “surcharge” or other cost recovery program whereby customers who are served by grinder pumps contribute to a “repair fund”. Mr. Nienaber stated that if the District adopted a “surcharge” or similar plan for collecting monies for future repairs or replacement, it would have to be approved by the Public Service Commission. Mr. Simpson stated that he would investigate various alternative programs that could be adopted by the District and report at the next meeting.

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

1. Ms. Dyer reviewed with the Commissioners insurance cost estimates which she received from Cincinnati Insurance as attached. Ms. Dyer reported that the District’s insurance is up for renewal on May 14, 2022. The attached cost analysis would indicate that the District’s insurance cost for the upcoming year has not increased any significant amount. The proposed prices as attached reflect similar coverage to that which the District had last year. Chairman Givin stated that the cost of insurance would be shared with the District on an 80-20 basis. Ms. Dyer reported that she was contacted by the Kentucky League of Cities (“KLC”) to submit an insurance quote for the District. Ms. Dyer stated that KLC would submit a bid no later than May 5, 2022. The bid submitted by KLC should reflect insurance coverage at the same level as that offered by Cincinnati Insurance. Ms. Dyer suggested that the District authorize the purchase of insurance, either through Cincinnati Insurance pursuant to the attached rate chart or in the alternative, purchase insurance through KLC if the bid received from KLC on or before May 5, 2022, is significantly lower than the Cincinnati Insurance bid. Mr. Nienaber suggested that Ms. Dyer forward the KLC bid (when received) to all Commissioners, but in no event later than May 5, 2022. All Commissioners should vote by email on which insurance package to purchase (KLC or Cincinnati Insurance) within 24 hours of receiving the KLC bid. It was also suggested that Ms. Dyer submit a recommendation in her email to all Commissioners recommending which insurance package she would prefer. After discussion, upon motion of Danny Northcutt and second by Robert Worthington, it was unanimously,

Grant County Sanitary Sewer District
Minutes
April 21, 2022

“RESOLVED as follows:

- (a) That Ashley Dyer be and she is hereby authorized to renew the District’s insurance coverage through Cincinnati Insurance Company at coverage levels set forth in the attached report and at a cost not to exceed \$2,577.00 for D&O coverage; \$1,011.00 for cyber coverage; and \$46,446.00 for general insurance coverage.
- (b) The cost of the insurance shall be paid 20% by the District and 80% by Bullock Pen Water District.
- (c) Ms. Dyer shall notify all Commissioners of the KLC bid upon receipt thereof, but in no event later than May 5, 2022. Within 24 hours of receiving the KLC bid, all Commissioners are asked to cast their vote for either renewing insurance coverage through Cincinnati Insurance Company or through KLC at cost and coverage levels equivalent to those outlined in the attached Report.
- (d) In the event Ms. Dyer does not receive the necessary votes from the Commissioners within 24 hours following distribution of the KLC bid (but in no event later than May 7, 2022), Ms. Dyer is hereby directed to renew the District’s insurance coverage through Cincinnati Insurance Company. She is further authorized to execute any and all necessary paperwork to implement that coverage.”

2. Dianne Cook reported that the next meeting is scheduled for May 19, 2022.
3. Chairman Givin reported that an Executive Session is needed to discuss potential business negotiations between the District and third parties. This Executive Session is being called pursuant to KRS 61.810(1)(g). Upon motion of Danny Northcutt and second by Robert Worthington, it was,

“RESOLVED: that the District retire to Executive Session.”

The record reflects that the Executive Session lasted approximately 35 minutes. The Record should also reflect that there was no final action taken during Executive Session.

Grant County Sanitary Sewer District
Minutes
April 21, 2022

Upon motion of Robert Worthington and second by Rodger Bingham, it was unanimously,

“RESOLVED: that the Executive Session be terminated and that the District return to regular session.”

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
MARCH, 2022**

WARRANTS

3/15/2022	BEST WAY DISPOSAL	81.22	3/22 DUMPSTER PICK UP
3/15/2022	CITY OF WMSTOWN	800.00	SLUDGE PROCESSING
3/15/2022	CONSOLIDATED PIPE	35.40	LPGP INSTALL
3/15/2022	ELECTRIC MOTOR TECH	8830.79	BINGHAM PUMP STA REPAIR
3/15/2022	HIGH TIDE TECH	4320.00	LIFT STN ANNUAL COMM. RENEWAL
3/15/2022	KOI ENTERPRISES	69.02	TRUCK MAINT.
3/15/2022	KOI PRECAST CON	319.00	ADJUST RING REPAIR FOR CRITT. CI
3/15/2022	MADISON COURIER	34.24	2022 LEGAL ADVERTISEMENT
3/17/2022	CHARLES GIVIN	90.85	COMMISSIONER FEE
3/17/2022	DAN NORTHCUTT	90.85	COMMISSIONER FEE
3/17/2022	LEO SAYLOR	90.85	COMMISSIONER FEE
3/17/2022	ROBERT WORTHINGTON	90.85	COMMISSIONER FEE
3/17/2022	RODGER BINGHAM	90.85	COMMISSIONER FEE
3/15/2022	KY DEPT OF REVENUE	512.63	SALES & SUE TAX 2/28/22
3/18/2022	BPWD	18142.26	MGT FEE 02/22
3/18/2022	CITY OF CRITTENDEN	11050.35	TRASH COLLECTIONS 2/22
3/18/2022	HACH CO	304.46	SW PLANT SAMPLING REPAIRS
3/18/2022	HMB PRO ENGINEERS	375.00	GEN ENGINEER SVCS INV #84
3/18/2022	MORRIS & BRESSLER	3603.72	ACCOUNTING SVCS 2/22
3/18/2022	MULLINS SUPPLY BARN	52.50	SNOW REMOVAL-SALT
3/18/2022	SEALGUARD INC	581.74	SEALGURAD GROUT-SEWER
3/18/2022	THOMAS NIENABER	996.88	ATTORNEY SVCS 2/17-3/17/22
3/20/2022	GCSSD	23.24	SEWER SVCS
3/23/2022	DUKE ENERGY	3473.36	ELECTRIC SERVICES
3/26/2022	OWEN ELECTRIC	4452.12	ELECTRIC SERVICES
3/18/2022	TRUIST BANK	9492.86	LOAN PYMT
3/18/2022	BPWD	<u>314.32</u>	WATER BILLS

TOTAL DISBURSEMENTS 68319.36
0.00

GRANT COUNTY SANITARY SEWER DISTRICT
P.O. BOX 460
CRITTENDEN, KY 41030
MARCH, 2022

Grant County Sanitary Sewer District
March, 2022

BANK BALANCES:

FORCHT BANK

Revenue	\$214,298.72
Maintenance & Operations	\$50,617.08
Merchant Services Acct	\$239,222.31
Loans Replacement Reserve	\$30,700.00
Platinum Money Market Acct.	\$135,345.68

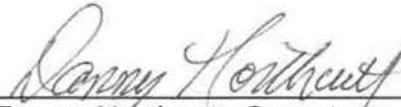
WARRANTS
April, 2022

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>
Truist	Loan Payment	\$9,492.86
City of Crittenden	Trash Collections 03/22	\$11,518.83
Smartbill	Billing & Postage 03/22	\$846.90
Duke Energy	Electric services	\$1,798.02
Forcht Bank	Cashier's Ck for Vactor Trk Purchase	\$58,870.00
Citco Water	Sw Plant Chemicals	\$1,998.19
Best Way Disposal	Dumpster P/U 04/22	\$82.23
KOI Precast Concrete	Sw Manhole Repair Supplies	\$2,286.00
Smartbill	Billing & Postage 04/22	\$853.17
GCSSD	Sewer Plant Svcs	\$216.79
Bullock Pen Water District	Water Bills	\$405.81
Bullock Pen Water District	Reimb/Insurance Prem.	\$1,119.00
Mullins Supply Barn	Manhole Suyplies/Tools	\$101.97
Pace Analytical	Sample Analysis 01/22-03/22	\$2,108.00
Hach	Sw Plnt Sampler Repairs	\$166.35
Bullock Pen Water District	Management Fee - 03/22	\$17,720.00
CCP Industries	Sw Plnt Gloves & Paper Towels	\$483.80
Chamberlin Owen & Co., Inc.	2021 Financial Audit	\$7,000.00
Sealguard, Inc.	Manhole Repairs Supplies	\$105.64
Forcht Bank Visa	Sewer Plant Supplies	\$377.04
KOI Enterprises	Repairs Truck 21&Trk6 Parts/Sw Plnt St	\$1,749.32
HMB Professionals	Gen. Engineering Svcs	\$780.00
HMB Professionals	Engineering Svcs WWTP Plan DOW	\$4,250.00
BooneSteel LLC	Reinforced Steel/New Vactor Trk	\$579.12
Owen Electric Coop., Inc.	Electric Services	\$5,084.74
	TOTAL	\$129,993.78



Charles Givin, Chairman



Danny Northcutt, Secretary

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
MARCH, 2022**

GROSS RECEIPTS \$ 80,810.60

DISBURSEMENTS

UTILITIES	\$ 8,344.26
SALARIES - NET	454.25
MILEAGE	0.00
MAINTENANCE & OPERATION	41,585.91
SUPPLIES	1,057.66
GENERAL	<u>16,877.28</u>

TOTAL DISBURSEMENTS

68,319.36

NET

\$ 12,491.24

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, 2022, 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 20, 2022

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, 2022

	Mar 31, 22
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	107,399.13
131.07 · CIB-MAINTENANCE & OPERATION FOR	45,501.58
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	239,222.31
131.06 · CIB-REVENUE - FORCHT	214,298.72
138 · CIB-FORCHT MONEY MARKET	135,345.68
Total Checking/Savings	741,767.42
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	101,701.61
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-15,000.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	33,935.50
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	80,358.24
142.02 · ACCOUNTS RECEIVABLE-OTHER	2,306.61
162 · PREPAYMENTS	10,202.97
174.03 · UNAMORTIZED RATE CASE EXP	4,525.80
Total Other Current Assets	218,030.73
Total Current Assets	959,798.15
Fixed Assets	
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	308,585.32
320.4 · T & D EQUIPMENT	49,857.17
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
188.1 · ACCUMULATED DEPRECIATION	-3,030,543.00
Total Fixed Assets	6,084,483.47
Other Assets	
186.1 · DEFERRED RATE CASE EXP	10,183.11
Total Other Assets	10,183.11
TOTAL ASSETS	7,054,464.73
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	41,568.81
Credit Cards	97.07
Other Current Liabilities	
238 · ACCRUED PAYROLL TAXES	114.75
241 · TAX COLLECTIONS PAYABLE	540.59
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	11,518.83
235 · CUSTOMER DEPOSITS	45,212.01
238 · ACCRUED INT ON KIA PHASE I	1,197.64
239 · ACCRUED INT ON KIA PHASE II	6,736.04
240 · ACCRUED INT ON BB&T LEASE	233.02
243 · CURRENT PORTION OF LTD	156,138.10
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	221,035.64

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

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of March 31, 2022

	Mar 31, 22
Total Other Current Liabilities	221,690.88
Total Current Liabilities	263,356.86
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	119,765.35
221 · NOTE PAYABLE - KIA - PHASE II	673,605.61
222 · CAPITAL LEASE - BB&T	102,631.47
224 · LESS CURR PORTION OF LTD	-156,138.10
Total Long Term Liabilities	739,864.33
Total Liabilities	1,003,221.19
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,188,481.04
3001 · RESTRICTED	22,633.30
3010 · UNRESTRICTED	796,297.55
Total 3020 · NET POSITION	6,007,311.89
1110 · Retained Earnings	62,498.95
Net Income	-18,567.30
Total Equity	6,051,243.54
TOTAL LIABILITIES & EQUITY	7,054,464.73

GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES
 March 2022

	Mar 22	Mar 21	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	61,488.56	63,309.73	-1,811.17
470 · FORFEITED DISCOUNTS	88.89	652.88	-563.99
471 · MISCELLANEOUS SERVICE REVENUE	1,394.59	1,120.88	273.71
Total Income	<u>62,982.04</u>	<u>65,083.49</u>	<u>-2,101.45</u>
Gross Profit	62,982.04	65,083.49	-2,101.45
Expense			
403 · DEPRECIATION EXPENSE	20,487.00	16,890.00	3,497.00
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	6,888.47	8,361.81	-1,473.34
618 · TREATMENT PLANT CHEMICALS	2,129.17	0.00	2,129.17
631 · CONTRACTUAL SERVICES-ENGINEERS	375.00	195.00	180.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	0.00	2,447.92	-2,447.92
633 · CONTRACTUAL SERVICES-LEGAL	996.88	725.00	271.88
634 · CONTRACTUAL SERVICE-MANAGMENT	15,345.00	14,470.00	875.00
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	854.00	2,526.00	-1,672.00
635 · OPERATING EXPENSES	13,978.13	11,336.74	2,641.39
650 · TRANSPORTATION EXPENSE	1,769.39	969.05	800.34
656 · INSURANCE-VEHICLE	314.29	319.65	-5.36
657 · INSURANCE-GENERAL LIABILITY	690.57	650.13	40.44
658 · INSURANCE - PROPERTY	330.17	311.90	18.27
659 · INSURANCE-OTHER	69.12	68.72	0.40
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
Total Expense	<u>65,142.59</u>	<u>60,287.32</u>	<u>4,855.27</u>
Net Ordinary Income	-2,160.55	4,796.17	-6,956.72
Other Income/Expense			
Other Income	98.03	3,180.83	-3,082.80
Other Expense			
427 · INTEREST EXPENSE	2,230.50	2,119.02	111.48
Total Other Expense	<u>2,230.50</u>	<u>2,119.02</u>	<u>111.48</u>
Net Other Income	-2,132.47	1,061.81	-3,194.28
Net Income	<u><u>-4,293.02</u></u>	<u><u>5,857.98</u></u>	<u><u>-10,151.00</u></u>

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

January through March 2022

	Jan - Mar 22	Jan - Mar 21	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	184,725.31	218,800.51	-34,075.20
470 · FORFEITED DISCOUNTS	1,449.14	2,569.16	-1,120.02
471 · MISCELLANEOUS SERVICE REVENUE	3,823.58	3,607.24	216.34
Total Income	<u>189,998.03</u>	<u>224,976.91</u>	<u>-34,978.88</u>
Gross Profit	189,998.03	224,976.91	-34,978.88
Expense			
403 · DEPRECIATION EXPENSE	61,461.00	50,970.00	10,491.00
407 · AMORTIZATION EXPENSE	1,131.45	1,131.45	0.00
408 · TAXES OTHER THAN INCOME	114.75	114.75	0.00
603 · SALARIES & WAGES-COMMISSIONERS	1,500.00	1,500.00	0.00
615 · PURCHASED POWER	23,079.94	19,687.60	3,392.34
618 · TREATMENT PLANT CHEMICALS	4,715.85	4,343.00	372.85
631 · CONTRACTUAL SERVICES-ENGINEERS	1,155.00	585.00	570.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	6,610.58	10,189.59	-3,579.01
633 · CONTRACTUAL SERVICES-LEGAL	1,613.13	2,012.50	-399.37
634 · CONTRACTUAL SERVICE-MANAGEMENT	47,338.65	40,410.00	6,928.65
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	4,270.00	6,717.37	-2,447.37
635 · OPERATING EXPENSES	43,949.54	28,101.13	15,848.41
650 · TRANSPORTATION EXPENSE	2,856.27	2,388.76	467.51
656 · INSURANCE-VEHICLE	942.87	930.95	11.92
657 · INSURANCE-GENERAL LIABILITY	2,071.71	1,838.05	233.66
658 · INSURANCE - PROPERTY	990.51	935.70	54.81
659 · INSURANCE-OTHER	207.36	206.16	1.20
660 · ADVERTISING EXPENSE	34.24	0.00	34.24
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
Total Expense	<u>204,042.85</u>	<u>172,062.01</u>	<u>31,980.84</u>
Net Ordinary Income	-14,044.82	52,914.90	-66,959.72
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	285.71	523.73	-238.02
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	4,000.00	-2,000.00
Total Other Income	<u>2,285.71</u>	<u>4,523.73</u>	<u>-2,238.02</u>
Other Expense			
427 · INTEREST EXPENSE	6,808.19	7,965.86	-1,157.67
Total Other Expense	<u>6,808.19</u>	<u>7,965.86</u>	<u>-1,157.67</u>
Net Other Income	-4,522.48	-3,442.13	-1,080.35
Net Income	<u><u>-18,567.30</u></u>	<u><u>49,472.77</u></u>	<u><u>-68,040.07</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 2022

	Jan - Mar 22	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	184,725.31	202,476.00	-17,750.69
470 · FORFEITED DISCOUNTS	1,449.14	2,505.00	-1,055.86
471 · MISCELLANEOUS SERVICE REVENUE	3,823.58	3,756.00	67.58
Total Income	<u>189,998.03</u>	<u>208,737.00</u>	<u>-18,738.97</u>
Gross Profit	189,998.03	208,737.00	-18,738.97
Expense			
403 · DEPRECIATION EXPENSE	61,461.00	61,461.00	0.00
407 · AMORTIZATION EXPENSE	1,131.45	1,133.00	-1.55
408 · TAXES OTHER THAN INCOME	114.75	525.00	-410.25
603 · SALARIES & WAGES-COMMISSIONERS	1,500.00	1,500.00	0.00
615 · PURCHASED POWER	23,079.94	21,030.00	2,049.94
618 · TREATMENT PLANT CHEMICALS	4,715.85	5,376.00	-660.15
631 · CONTRACTUAL SERVICES-ENGINEERS	1,155.00	1,635.00	-480.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	6,610.58	7,875.00	-1,264.42
633 · CONTRACTUAL SERVICES-LEGAL	1,613.13	2,445.00	-831.87
634 · CONTRACTUAL SERVICE-MANAGEMENT	47,338.65	49,662.00	-2,323.35
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	4,270.00	5,475.00	-1,205.00
635 · OPERATING EXPENSES	43,949.54	29,340.00	14,609.54
642 · RENT OF EQUIPMENT	0.00	105.00	-105.00
650 · TRANSPORTATION EXPENSE	2,856.27	1,575.00	1,281.27
656 · INSURANCE-VEHICLE	942.87	945.00	-2.13
657 · INSURANCE-GENERAL LIABILITY	2,071.71	2,100.00	-28.29
658 · INSURANCE - PROPERTY	990.51	990.00	0.51
659 · INSURANCE-OTHER	207.36	210.00	-2.64
660 · ADVERTISING EXPENSE	34.24	24.00	10.24
670 · BAD DEBT EXPENSE	0.00	2,172.00	-2,172.00
675 · MISCELLANEOUS EXPENSE	0.00	15.00	-15.00
Total Expense	<u>204,042.85</u>	<u>195,593.00</u>	<u>8,449.85</u>
Net Ordinary Income	-14,044.82	13,144.00	-27,188.82
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	285.71	264.00	21.71
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	3,000.00	-1,000.00
Total Other Income	<u>2,285.71</u>	<u>3,264.00</u>	<u>-978.29</u>
Other Expense			
427 · INTEREST EXPENSE	6,808.19	6,346.00	462.19
Total Other Expense	<u>6,808.19</u>	<u>6,346.00</u>	<u>462.19</u>
Net Other Income	-4,522.48	-3,082.00	-1,440.48
Net Income	<u>-18,567.30</u>	<u>10,062.00</u>	<u>-28,629.30</u>

5/14/2022 - 2025 CIC Management Package		
	2018-2022	2022-2025
	\$ 1,967.00	\$ 2,577.00
5/14/2021 - 2024 CIC PKG Policy		
	2021-2022	2022-2023
Auto	\$ 12,598.00	\$ 13,139.00
Property	\$ 11,801.00	\$ 11,801.00
Crime	\$ 1,190.00	\$ 1,190.00
General Liability	\$ 11,635.00	\$ 11,536.00
Inland Marine	\$ 3,167.00	\$ 3,167.00
Umbrella	\$ 4,969.00	\$ 5,102.00
Terrorism	\$ 511.00	\$ 511.00
Total Annual Premium	\$ 45,871.00	\$ 46,446.00
5/24/2022 - 2023 RPS Cyber Policy		
	2021-2022	2022-2023
	\$ 914.10	\$1,011.00 (+tax/fees)

Dianne Cook

From: Kentucky Infrastructure Authority <kia.accounting@ky.gov>
Sent: Monday, April 18, 2022 8:34 AM
To: Dianne Cook
Cc: Amy Ruark; Kentucky Infrastructure Authority
Subject: KIA Loan Invoice Statement
Attachments: KIA_LoanInvoice_00601_20220601.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

Invoice Notice

Attached you will find the invoice statement for payments due on June 1st, 2022 regarding loans billed to Grant County Sanitary Sewer District. If you are being billed for multiple loans then each page within the statement will represent an individual invoice for a given loan. A tabulated summary of each loan payment due is provided below for your convenience.

Please feel free to contact James Nelson at KIA (502-892-3463) should you have any questions regarding this statement, or wish to validate the source of this email prior to opening the attached document.

Grant County Sanitary Sewer District Loan Payments Due June 1st, 2022						
KIA Loan Number	Loan Stage	Principal Amount	Interest Amount	Service Fee	Total Payment	Bal. After Payment
A12-01	A	\$21,374.83	\$10,104.08	\$673.61	\$32,152.52	\$652,230.78
A209-35	A	\$5,179.33	\$1,796.48	\$119.77	\$7,095.58	\$114,586.02
Totals		\$26,554.16	\$11,900.56	\$793.38	\$39,248.10	\$766,816.80

ph2
ph1

Stage Designations
A = Amortizing
D = Disbursing

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
May 19, 2022**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
MAY 19, 2022

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. Insurance Breakdown Current Rate Split 80/20 or 30/70%
 - ii. ARPA Funding Availability;
 - iii. Gregory Garrison Litigation & Attorney Fees
 - iv. Morris & Bressler Rate Increase Analysis; and
 - v. City of Crittenden
5. New business
 - A. HMB Professional Engineering
 - i. Professional Services Agreement Wastewater Facility Plan
 - B. Paul Harp/Brian Simpson
 - ii. Supervisor's Report
 - C. Dianne Cook/Ashley Dyer
 - i. Insurance Package Renewal
 - ii. Next Meeting – June 16, 2022??
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
MAY 2022 MEETING**

The May 2022 Meeting of the Grant County Sanitary Sewer District was called to order on May 19, 2022, 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. 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 April 2022 Minutes. Ashley Dyer reported that she has received a summary from the new insurance carrier that has allocated the cost of insurance between the District and Bullock Pen Water District at 75%/25%. This allocation reflects the actual cost of insurance allocated to each entity. After discussion, upon Motion of Robert Worthington and second by Danny Northcutt, it was unanimously,

“RESOLVED: that the April 2022 Minutes be approved as attached, with the amendment that the cost of insurance be allocated twenty-five percent (25%) to the District and seventy-five percent (75%) to the Bullock Pen Water District.”

The next order of business was a review of the April 2022 Profit and Loss Statement and Warrants as attached. Commissioner Saylor inquired as to whether or not chemical costs are going to continue to rise dramatically in the future. Paul Harp reported that there are going to be increases, but he is not certain how significant they will be. After discussion, upon motion of Rodger Bingham and second by Leo Saylor, it was unanimously,

“RESOLVED: that the April 2022 Profit and Loss Statement and Warrants be and the same are hereby approved as attached.”

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

1. Mr. Nienaber inquired as to whether or not the ARPA funds have been received. Paul Harp indicated that he and Dianne Cook are currently in the process of submitting applications for those funds. Mr. Harp reported that the application process is very complicated and detailed. He will keep everyone posted.
2. Mr. Nienaber reported that he has spoken with Debra Dedden, Morris & Bressler, regarding the pending Rate Increase Application. Ms. Dedden reported that she has the final rate increase numbers together and is awaiting approval by Peggy Gamble. Ms. Dedden did indicate that the proposed rate increase suggested by the District at the last meeting would allow for sufficient revenues to meet current expenses, however, the proposed rate increase does not cover anticipated cost increases for the immediate future.

Grant Co. Sanitary Sewer District
Minutes
May 19, 2022

Ms. Dedden indicated that perhaps the District should request a larger rate increase. That issue will be addressed later.

3. Mr. Nienaber reported that there has been no activity with respect to the Garrison litigation. The attorney that was appointed to represent the District is no longer with his firm. The old insurance company is continuing to provide a defense in that matter.
4. Mr. Nienaber updated everyone on the City of Crittenden issue. Mr. Nienaber reported that he has spoken to Mayor James Purcell over the last few days. Apparently, the City is most anxious in moving this issue further. Mr. Nienaber reported, which was confirmed by Chairman Givin, that any action taken by the District with respect to the City would have to be first approved through the Grant County Fiscal Court. Mr. Nienaber reported that he had spoken with Mr. Gerald Wuetcher about the various scenarios before the District. Nothing conclusive has been determined at this time. Mr. Nienaber indicated that as a practical matter, whatever course of action is taken by the District, Public Service Commission approval will be required. Mr. Nienaber commented that in one phone conversation with Mayor Purcell, there was a suggestion that perhaps the District could be transferred back to the City. Mr. Nienaber again stated that this would require Grant County Fiscal Court approval and probably Public Service Commission approval. Mr. Nienaber reported that when he was speaking with Mayor Purcell, the issue of "compensation" was mentioned. That is to say, if the District were to transfer its complete operation to the City of Crittenden, how much compensation would the City of Crittenden be willing to pay for this transfer. Mayor Purcell's response to that question was unclear and not definitive.
5. Mr. Nienaber reviewed with the Commissioners the Kentucky Attorney General's April 26, 2022 Bulletin addressing changes in laws relating to Open Meetings Act and Open Records Act. Mr. Nienaber distributed the attached summary of those changes and reviewed them with the Commissioners.

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

1. Mr. Hanson reported that the Wastewater Facility Plan is moving forward. He is working with Paul Harp in preparing that document. Mr. Hanson indicated that he did contact the City of Crittenden for their input. Unfortunately, the City does not have any type of formal long range planning document prepared. Mr. Nienaber recommended that HMB Professional Engineers write a letter to the City of Crittenden and the County of Grant requesting their input in the preparation of the Wastewater Facility Plan. This letter should document all information and input which could be provided by those entities in

Grant Co. Sanitary Sewer District
Minutes
May 19, 2022

the District's final Wastewater Facility Plan. Mr. Hanson indicated that he would prepare such a letter and send it to both the City and Grant County Fiscal Court.

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

1. Mr. Harp reviewed with the Commissioners his Supervisor's Report as attached.
2. Mr. Harp reported that the Bullock Pen Water District purchased a new drag. The District's portion (80%/20% split) is \$3,280.00. After discussion, upon motion of Robert Worthington and second by Leo Saylor, it was unanimously,

“RESOLVED: That the District be and the same is hereby authorized to pay to Bullock Pen Water District the sum of \$3,280.00 representing its allocated share of the drag cost.”

3. Mr. Harp reported that the generator used by the District needs a replacement breaker panel at a cost of \$9,100.00. Mr. Harp stated that based upon the percentage of use between the District and Bullock Pen Water District, the cost of that repair should be borne fifty percent (50%) by each District. After discussion, upon motion of Danny Northcutt, and second by Leo Saylor, it was unanimously,

“RESOLVED: That Paul Harp be and he is hereby authorized to have the generator repaired at an approximate cost of \$9,100.00 to be split equally between the District and Bullock Pen Water District.”

4. Mr. Brian Simpson reported on the status of a carport for the Vactor truck. He priced a metal carport, 18 x 40 x 16 at an installed cost of approximately \$9,500.00. Mr. Simpson also prepared a materials cost estimate for the District to construct a carport. The materials estimate is \$8,000.00. That would not include labor and construction costs. Mr. Harp indicated that the Commissioners should think about this and decide sometime in the near future which way they would like to proceed. Mr. Harp stated that he would rather have a metal carport constructed at the District headquarters. Brian Simpson stated that the Vactor truck is working very well. It is as good as he and Paul Harp ever imagined. It was truly an excellent purchase by the District.

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

Grant Co. Sanitary Sewer District
Minutes
May 19, 2022

1. Ms. Dyer reported that Charles Lowe is leaving the District. She is attempting to find a replacement employee. That process is going very slow. Ms. Dyer also reported that they have received no applications for the District's temporary summer position. Paul Harp suggested that Ashley Dyer contact Grant County High School to see if there are any students interested in a co-op program with the District. Ashley Dyer indicated that she would contact both Grant County High School and Walton Verona.
2. Dianne Cook reported that the next meeting is scheduled for June 16, 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:

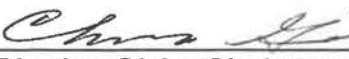

DANNY NORTHCUTT, SECRETARY

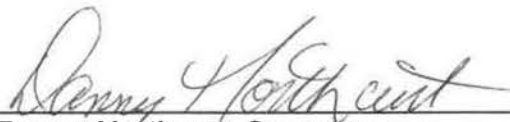
GRANT COUNTY SANITARY SEWER DISTRICT
MAY, 2022

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>
Truist	Note Payment	\$9,492.86
Best Way Disposal	Dumpster P/U 05/22	\$85.08
Duke Energy	Electric services	\$2,452.08
Owen Electric Coop. Inc.	Electric services	\$5,101.98
Smartbill	Postage/Billing/Online Svcs 05/22	\$877.96
City of Crittenden	Trash Collection 04/22	\$10,507.12
Consolidated Pipe	Sewer Pipe	\$417.00
Morris & Bressler, P.S.C.	Accounting Svcs 04/22	\$1,996.86
GCSSD	Sewer Plant Svcs	\$105.45
Bullock Pen Water District	Water Bills	\$391.54
Ky. State Treasurer	Sales & Use Tax 04/22	\$395.16
Pace Analytical	Lab Analysis	\$3,416.00
Bullock Pen Water District	Management Fee - 04/22	\$18,090.13
City of Williamstown	Sludge Processing	\$1,700.00
KOI Enterprises	Sw Truck Parts	\$382.68
Citco	Sewer Plant Chemicals	\$1,723.86
Forcht Bank (VISA)	Travel Fuel & Parts for Sewer Truck	\$850.34
Flush Sanitation	17 Lds. Sludge Hauling - 04/22	\$2,550.00
Thomas R. Nienaber	Attorney Fees 04/14-05/17/22	\$1,848.75
	TOTAL	\$62,384.85


Charles Givin, Chairman


Danny Northcutt, Secretary

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
APRIL, 2022**

GROSS RECEIPTS \$ 73,193.33

DISBURSEMENTS

UTILITIES	\$ 7,587.53
SALARIES - NET	454.25
MILEAGE	0.00
MAINTENANCE & OPERATION	97,603.24
SUPPLIES	5,677.16
GENERAL	<u>28,517.69</u>

TOTAL DISBURSEMENTS 139,839.87

NET \$ (66,646.54)

GRANT COUNTY SANITARY SEWER DISTRICT
P.O. BOX 460
CRITTENDEN, KY 41030
APRIL, 2022

Grant County Sanitary Sewer District
April, 2022

BANK BALANCES:

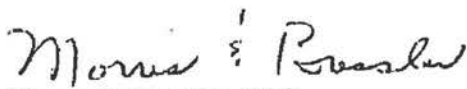
FORCHT BANK

Revenue	\$203,440.82
Maintenance & Operations	\$44,397.18
Merchant Services Acct	\$179,249.09
Loans Replacement Reserve	\$30,700.00
Platinum Money Market Acct.	\$135,367.19

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, 2022, 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
Certified Public Accountants

May 17, 2022

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, 2022

	Apr 30, 22
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	109,400.86
131.07 · CIB-MAINTENANCE & OPERATION FOR	15,878.32
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	217,707.01
131.08 · CIB-REVENUE - FORCHT	200,876.43
136 · CIB-FORCHT MONEY MARKET	135,367.19
Total Checking/Savings	679,229.81
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	102,003.79
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-15,000.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	33,935.50
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	78,573.16
142.02 · ACCOUNTS RECEIVABLE-OTHER	2,046.00
162 · PREPAYMENTS	7,966.48
174.03 · UNAMORTIZED RATE CASE EXP	4,525.80
Total Other Current Assets	214,050.73
Total Current Assets	893,280.54
Fixed Assets	
105 · CONSTRUCTION IN PROGRESS	96,909.79
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	308,585.32
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	104,963.29
108.1 · ACCUMULATED DEPRECIATION	-3,051,030.00
Total Fixed Assets	6,127,116.47
Other Assets	
186.1 · DEFERRED RATE CASE EXP	9,805.96
Total Other Assets	9,805.96
TOTAL ASSETS	7,030,202.97
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	33,654.76
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	153.00
241 · TAX COLLECTIONS PAYABLE	958.99
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	10,507.12
235 · CUSTOMER DEPOSITS	46,356.17
238 · ACCRUED INT ON KIA PHASE I	1,497.05
239 · ACCRUED INT ON KIA PHASE II	8,420.05
240 · ACCRUED INT ON BB&T LEASE	233.02
243 · CURRENT PORTION OF LTD	146,892.70
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	213,906.11
Total Other Current Liabilities	215,018.10

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

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of April 30, 2022

	<u>Apr 30, 22</u>
Total Current Liabilities	248,672.86
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	119,765.35
221 · NOTE PAYABLE - KIA - PHASE II	673,605.61
222 · CAPITAL LEASE - BB&T	93,386.07
224 · LESS CURR PORTION OF LTD	-146,892.70
Total Long Term Liabilities	739,864.33
Total Liabilities	988,537.19
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,240,359.44
3001 · RESTRICTED	20,549.88
3010 · UNRESTRICTED	808,901.52
Total 3020 · NET POSITION	6,069,810.84
Net Income	-28,145.06
Total Equity	6,041,665.78
TOTAL LIABILITIES & EQUITY	7,030,202.97

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

April 2022

	Apr 22	Apr 21	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	61,828.73	46,166.17	15,662.56
470 · FORFEITED DISCOUNTS	94.42	339.18	-244.76
471 · MISCELLANEOUS SERVICE REVENUE	1,029.04	1,046.68	-17.64
Total Income	<u>62,952.19</u>	<u>47,552.03</u>	<u>15,400.16</u>
Gross Profit	62,952.19	47,552.03	15,400.16
Expense			
403 · DEPRECIATION EXPENSE	20,487.00	16,990.00	3,497.00
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	7,411.06	6,548.18	862.88
618 · TREATMENT PLANT CHEMICALS	0.00	4,468.58	-4,468.58
631 · CONTRACTUAL SERVICES-ENGINEERS	780.00	0.00	780.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	7,000.00	1,010.42	5,989.58
633 · CONTRACTUAL SERVICES-LEGAL	670.63	942.50	-271.87
634 · CONTRACTUAL SERVICE-MANAGEMENT	15,641.59	12,970.00	2,671.59
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,708.00	1,684.00	24.00
635 · OPERATING EXPENSES	9,391.86	9,527.42	-135.56
650 · TRANSPORTATION EXPENSE	1,969.02	324.76	1,644.26
656 · INSURANCE-VEHICLE	314.29	37.65	276.64
657 · INSURANCE-GENERAL LIABILITY	690.57	280.65	409.92
658 · INSURANCE - PROPERTY	330.17	1.90	328.27
659 · INSURANCE-OTHER	69.12	68.72	0.40
660 · ADVERTISING EXPENSE	0.00	10.28	-10.28
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
Total Expense	<u>67,378.71</u>	<u>55,780.46</u>	<u>11,598.25</u>
Net Ordinary Income	-4,426.52	-8,228.43	3,801.91
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	21.51	179.21	-157.70
432 · PROCEEDS FROM CAPITAL CONTRIB	0.00	2,000.00	-2,000.00
Total Other Income	21.51	2,179.21	-2,157.70
Other Expense			
427 · INTEREST EXPENSE	2,233.20	2,627.23	-394.03
Total Other Expense	<u>2,233.20</u>	<u>2,627.23</u>	<u>-394.03</u>
Net Other Income	-2,211.69	-448.02	-1,763.67
Net Income	<u>-6,638.21</u>	<u>-8,676.45</u>	<u>2,038.24</u>

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

January through April 2022

	Jan - Apr 22	Jan - Apr 21	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	246,554.04	264,966.68	-18,412.64
470 · FORFEITED DISCOUNTS	1,543.56	2,908.34	-1,364.78
471 · MISCELLANEOUS SERVICE REVENUE	4,852.63	4,653.92	198.71
Total Income	<u>252,950.23</u>	<u>272,528.94</u>	<u>-19,578.71</u>
Gross Profit	252,950.23	272,528.94	-19,578.71
Expense			
403 · DEPRECIATION EXPENSE	81,948.00	67,960.00	13,988.00
407 · AMORTIZATION EXPENSE	1,508.60	1,508.60	0.00
408 · TAXES OTHER THAN INCOME	153.00	153.00	0.00
603 · SALARIES & WAGES-COMMISSIONERS	2,000.00	2,000.00	0.00
615 · PURCHASED POWER	30,491.00	26,235.78	4,255.22
618 · TREATMENT PLANT CHEMICALS	4,715.85	8,811.58	-4,095.73
631 · CONTRACTUAL SERVICES-ENGINEERS	1,935.00	585.00	1,350.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	15,607.44	11,200.01	4,407.43
633 · CONTRACTUAL SERVICES-LEGAL	2,283.76	2,955.00	-671.24
634 · CONTRACTUAL SERVICE-MANAGEMENT	62,980.24	53,380.00	9,600.24
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	6,832.00	8,401.37	-1,569.37
635 · OPERATING EXPENSES	53,430.10	37,628.55	15,801.55
650 · TRANSPORTATION EXPENSE	4,825.29	2,713.52	2,111.77
656 · INSURANCE-VEHICLE	1,257.16	968.60	288.56
657 · INSURANCE-GENERAL LIABILITY	2,762.28	2,118.70	643.58
658 · INSURANCE - PROPERTY	1,320.68	937.60	383.08
659 · INSURANCE-OTHER	276.48	274.88	1.60
660 · ADVERTISING EXPENSE	34.24	10.28	23.96
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
Total Expense	<u>274,361.12</u>	<u>227,842.47</u>	<u>46,518.65</u>
Net Ordinary Income	-21,410.89	44,686.47	-66,097.36
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	307.22	702.94	-395.72
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	6,000.00	-4,000.00
Total Other Income	<u>2,307.22</u>	<u>6,702.94</u>	<u>-4,395.72</u>
Other Expense			
427 · INTEREST EXPENSE	9,041.39	10,593.09	-1,551.70
Total Other Expense	<u>9,041.39</u>	<u>10,593.09</u>	<u>-1,551.70</u>
Net Other Income	-6,734.17	-3,890.15	-2,844.02
Net Income	<u><u>-28,145.06</u></u>	<u><u>40,796.32</u></u>	<u><u>-68,941.38</u></u>

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
 January through April 2022

	Jan - Apr 22	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	246,554.04	269,968.00	-23,413.96
470 · FORFEITED DISCOUNTS	1,543.56	3,340.00	-1,796.44
471 · MISCELLANEOUS SERVICE REVENUE	4,852.63	5,008.00	-155.37
Total Income	252,950.23	278,316.00	-25,365.77
Gross Profit	252,950.23	278,316.00	-25,365.77
Expense			
403 · DEPRECIATION EXPENSE	81,948.00	81,948.00	0.00
407 · AMORTIZATION EXPENSE	1,508.60	1,510.00	-1.40
408 · TAXES OTHER THAN INCOME	153.00	699.00	-546.00
603 · SALARIES & WAGES-COMMISSIONERS	2,000.00	2,000.00	0.00
615 · PURCHASED POWER	30,491.00	28,040.00	2,451.00
618 · TREATMENT PLANT CHEMICALS	4,715.85	7,168.00	-2,452.15
631 · CONTRACTUAL SERVICES-ENGINEERS	1,935.00	2,180.00	-245.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	15,607.44	10,500.00	5,107.44
633 · CONTRACTUAL SERVICES-LEGAL	2,283.76	3,260.00	-976.24
634 · CONTRACTUAL SERVICE-MANAGEMENT	62,980.24	66,216.00	-3,235.76
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	6,832.00	7,300.00	-468.00
635 · OPERATING EXPENSES	53,430.10	39,120.00	14,310.10
642 · RENT OF EQUIPMENT	0.00	140.00	-140.00
650 · TRANSPORTATION EXPENSE	4,825.29	2,100.00	2,725.29
656 · INSURANCE-VEHICLE	1,257.16	1,260.00	-2.84
657 · INSURANCE-GENERAL LIABILITY	2,762.28	2,800.00	-37.72
658 · INSURANCE - PROPERTY	1,320.68	1,320.00	0.68
659 · INSURANCE-OTHER	276.48	280.00	-3.52
660 · ADVERTISING EXPENSE	34.24	32.00	2.24
670 · BAD DEBT EXPENSE	0.00	2,896.00	-2,896.00
675 · MISCELLANEOUS EXPENSE	0.00	20.00	-20.00
Total Expense	274,361.12	260,789.00	13,572.12
Net Ordinary Income	-21,410.89	17,527.00	-38,937.89
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	307.22	352.00	-44.78
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	4,000.00	-2,000.00
Total Other Income	2,307.22	4,352.00	-2,044.78
Other Expense			
427 · INTEREST EXPENSE	9,041.39	8,462.00	579.39
Total Other Expense	9,041.39	8,462.00	579.39
Net Other Income	-6,734.17	-4,110.00	-2,624.17
Net Income	-28,145.06	13,417.00	-41,562.06

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

Grant Co. Sanitary Sewer District

Supervisor's Report

April

21st) – Pull and clean the influent flow meter at the Sewer Plant.

25th) – Repaired a sewer force main leak on Dixie Hwy.

26th) – Mowed the grounds at the Sewer Plant.

- Started monthly lift station inspections.

27th) – Continued with lift station inspections.

28th) – Finished monthly lift station inspections.

- Repaired a leaking discharge line at Vincent lift station.

May

2nd) – Started with yearly lift station cleaning with the Vactor Truck.

3rd) – Continued with yearly lift station cleaning.

4th) – Continued with yearly lift station cleaning.

5th) – Repaired a force main leak on Vincent Blvd.

9th) – Continued with yearly lift station cleaning.

10th) -Continued with yearly lift station cleaning.

- Rebuilt multiple low pressure grinder pumps to use for replacements.

11th) – Finished yearly lift station cleaning.

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

- Pulled and cleared debris from the influent bar screen at the Sewer Plant.
- Used the Vactor Truck to jet a gravity line on Indian Hill Dr.

17th) – Vact out the digester on plant #1 at the Sewer Plant.

- Replaced the belts on blower #2 at the Sewer Plant.

18th) – Jetted the influent line at the Sewer Plant to clear the line of debris.

- Jetted the gravity line on Mockingbird Ln. to unclog a blockage.

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET**

June 19, 2022

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
JUNE 2022 MEETING**

The June 2022 Meeting of the Grant County Sanitary Sewer District was called to order on June 16, 2022, 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. Benton Hanson of HMB Professional Engineers, Counsel Thomas R. Nienaber, Paul Harp, and Brian Simpson.

The first order of business was a presentation by Mr. John R. Chamberlin of Chamberlin Owen Co., Inc., to present the District's Year End Audited Financial Statement for December 31, 2021. Mr. Chamberlin noted that the detailed financial statements are not attached to the presentation materials but will be distributed within the week. Mr. Chamberlin stated that the audited Financial Statement Summary as attached is only a preliminary draft and subject to change. Mr. Chamberlin reported that the audit is an unmodified opinion and is of the highest level of assurance given. He reported that the attached Financial Statement Summary presents fairly and in all material respects the financial position of the Grant County Sanitary Sewer District as of December 31, 2021. Overall, the District's financial condition is very good. He reported that there are no matters involving internal control over financial reporting and operations which would be considered to be significant deficiencies or material weaknesses in accordance with government auditing standards. He further stated that the District has no items of non-compliance with debt agreements, Kentucky Revised Statutes, and/or regulations. Mr. Chamberlin reviewed with the Commissioners the attached Financial Statement Summary. He stated that the cash comparison, capital asset comparison, and analysis of liabilities is financially sound. He did mention that the gap between revenues and expenses (currently \$72,929.00) is narrowing and should be watched closely. Overall, Mr. Chamberlin stated that the District is in sound financial condition. Chairman Givin stated that the Commissioners should review the attached Financial Statement Summary and be prepared to take final action at the next meeting. Mr. Chamberlin stated that as soon as the detailed financial statements are complete, he will forward them to all of the Commissioners for review. If anyone has any questions regarding the audited financial statements, they should feel free to contact Mr. Chamberlin.

The next order of business was a review of the May 2022 Minutes. After discussion, upon motion of Robert Worthington and second by Leo Saylor, it was unanimously,

"RESOLVED: that the May 2022 Minutes be approved as attached."

The next order of business was a review of the May 2022 Profit and Loss Statement and Warrants as attached. After discussion, upon motion of Danny Northcutt and second by Rodger Bingham, it was unanimously,

“RESOLVED: that the May 2022 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 reviewed with the Commissioners the revenue requirement calculation prepared by Debra Dedden, Morris & Bressler, PSC, as attached. Mr. Nienaber reported that the analysis prepared by Ms. Dedden would reflect that a 10.1% rate increase would be sufficient to meet the District’s current expenses and debt service. This rate increase is based upon 2021 year end revenues and expenses which have increased since December 31, 2021. Mr. Nienaber reported that given the escalating cost of fuel, chemicals, operating expenses and the like, the District should consider seeking a higher rate increase. Chairman Givin suggested that the District request a 12% rate increase. Commissioner Northcutt stated that the District should use caution in asking for any rate increase. Commissioner Bingham stated that he believes a 12% rate increase would be in order. He reviewed the year-end financial audit as of December 31, 2021, and noted that the revenue and expense analysis submitted by Chamberlin & Owen would indicate that the gap is narrowing between expenses and revenue. Commissioner Bingham also noted that the year-end financial statement does not reflect significant increases in fuel, supplies, and particularly chemicals. A considerable discussion followed. Thereafter, upon motion of Rodger Bingham and second by Robert Worthington, it was,

“RESOLVED: 4 for and 1 against that the District apply for a rate increase of 12%. Morris & Bressler, PSC, and Counsel Thomas R. Nienaber are hereby authorized to begin the process of filing for a rate increase with the Public Service Commission.”

Commissioner Northcutt voted against the request for a 12% rate increase. He wanted the record to reflect that he fully supports a rate increase, however, he believes that the 10.1% is more appropriate.

2. Mr. Nienaber reviewed the status of his meetings with Mr. Gerald Wuetcher. Chairman Givin indicated that the District is more than willing to move forward to discuss the Public Service Commission authority issue. Chairman Givin suggested that counsel attempt to schedule a meeting with counsel, Chairman Givin, County Attorney Stephen Bates, Grant County Judge Executive Dills, and Mr. Wuetcher. The meeting should be scheduled for after July 1, 2022. It would be best if Gerald Wuetcher could attend via Zoom as his office is in Louisville. Mr. Nienaber stated that he would contact all parties to discuss scheduling a meeting.

Grant Co. Sanitary Sewer District
Minutes
June 16, 2022

3. Mr. Nienaber reviewed a request from Ziegler & Schneider, PSC, Mr. Matt Smith relating to a proposed residential development on a 65 ± acre tract of real estate located in Sherman, Kentucky. The proposed development is in its very preliminary stages. According to counsel Matt Smith, the development could include as many as 260 detached single family residential units. The potential developer is seeking authorization from the District that sufficient capacity exists for such a development in the District's current wastewater treatment plant. Mr. Harp reported that the WWTP is currently at approximately 80% capacity. Such a development of 260 residential units could move that capacity to 85%. Mr. Harp did indicate that existing infrastructure, including transmission lines and manholes are adequate to provide sanitary sewer service in that area at this time. Commissioner Northcutt stated that the District should certify that there is sufficient capacity. However, that certification should be limited to "**at this time**". Chairman Givin stated that he would like to see more information including plats and a construction schedule. Mr. Nienaber stated that he would contact counsel Matt Smith for any additional information.
4. Mr. Nienaber inquired as to whether or not *The Grant County News* is ceasing publication effective July, 2022. Mr. Nienaber reported that other community newspapers including *Kenton County Recorder*, *Cambell County Recorder*, and the like are ceasing operations. Given that fact, Kentucky Revised Statutes are being amended to provide governmental entities direction on which news outlet to use for publication purposes. Mr. Nienaber reported that it is his opinion that *The Kentucky Enquirer* would probably be the publication of choice. Mr. Nienaber did state that he has discussed this issue with colleagues in the Northern Kentucky area and there is no uniform consensus as to how the new Statute will be interpreted.
5. Mr. Nienaber reported that following last month's meeting, he was contacted by Mr. Jeremy Arrasmith, Vice President of Old Kentucky Insurance, Inc., concerning the District's purchase of insurance through Kentucky League Cities (KLC). After last month's meeting, Mr. Nienaber received from Mr. Arrasmith a Trust Participation Agreement for the Kentucky League of Cities Insurance Services General Insurance Trust ("TPA"); Resolution; and Interlocal Cooperation Agreement to establish the Kentucky League of Cities Insurance Services ("ICA"). Mr. Nienaber explained that in order to participate in insurance coverage through KLC, a governmental entity such as the District is required to enter into an Interlocal Cooperation arrangement with KLC. As KLC is a type of self-insurance fund, the governmental entity is also required to enter into a TPA. Mr. Nienaber explained that by way of example, when the District entered into a financing agreement several years ago with KaCo, the District had to enter into an Interlocal Cooperation Agreement. Mr. Nienaber also explained that purchasing insurance through KLC is an "assessment" insurance arrangement. That is to say, if

Grant Co. Sanitary Sewer District
Minutes
June 16, 2022

premiums collected by KLC through its participating members are insufficient to cover claims throughout that particular year, KLC may assess the participants additional premiums to cover additional claims. Likewise, if claims fall under the amount collected from premiums, a participating member may be entitled to a rebate. When informed of that situation, Mr. Nienaber inquired of Mr. Arrasmith for various information. A response to Mr. Nienaber's request is attached. Mr. Nienaber reported that KLC has never assessed its participating members for additional premiums. Likewise, rebates have never been given by KLC. Rather, KLC will offer reduced rates or various coverages at no cost. For example, the District is getting a full cyber protection policy through KLC at no charge. Mr. Nienaber reported that the Bullock Pen Water District authorized the purchase of insurance through KLC with this information in hand. Mr. Nienaber stated that if the District wants to continue its purchase of insurance through KLC, it is required to execute the TPA, Interlocal Cooperation Agreement, and the attached Resolution. After considerable discussion, upon motion of Danny Northcutt and second by Rodger Bingham, it was unanimously,

“RESOLVED: that Chairman Givin be and he is hereby authorized to execute the attached TPA, Interlocal Cooperation Agreement and Resolution for the purchase of insurance through KLC.

BE IT FURTHER RESOLVED: that the District shall review insurance coverage through KLC on an annual basis.”

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

1. Mr. Hanson reported that the Wastewater Facility Plan is currently being prepared. He requested needs and future plans for growth and development from the City of Crittenden. Unfortunately, the City does not have such a plan. Mr. Hanson reported that one element of the Facilities Plan is to include future development and growth requirements of the District. Chairman Givin and Paul Harp reported that the only development plans within the District at this time are the Hedger Property, Country Living Mobile Home Park, and Kyley Lane Apartments. Mr. Hanson stated that he would include those potential developments in his future needs section of the Facility Plan. Mr. Hanson reported that the first draft of the Facility Plan should be complete within the next 60 days or so.

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

1. Mr. Harp reviewed with the Commissioners his Superintendent's Report as attached.

Grant Co. Sanitary Sewer District
Minutes
June 16, 2022

2. Mr. Harp reported that Ernie has completed repairs to the fine screen system at the WWTP.
3. Mr. Harp reported that blower pump at the WWTP needs to be repaired at a cost of approximately \$12,000.00.

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

1. Ms. Dyer reported that Brian Simpson's retirement lunch is scheduled for June 30, 2022, at 12:00 noon. Anyone wishing to attend should RSVP as soon as possible.
2. Ashley Dyer reported on the hiring of Mr. Hunter Plunkett by the Bullock Pen Water District. Ms. Dyer reported that the hiring committee met and interviewed three finalists for the position. Ms. Dyer reported that Hunter Plunkett was by far and away the most qualified for the position. She reported that the Bullock Pen Water District hired Mr. Plunkett at a rate of \$17.00 per hour, with full benefits beginning July 1, 2022.
3. Ms. Dyer reported that the next meeting is scheduled for July 21, 2022.

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
AGENDA
JUNE 16, 2022

1. Call to order
2. Visitor Presentation:
 - A. John Chamberlin, Chamberlin Owen Co., Inc. –2021 Audit Presentation
3. Reading of Minutes, Approval of Warrants, Maintenance & Operating Account, Profit and Loss Statement
4. Old business
 - A. Tom Nienaber –
 - i. Rate Increase
 - ii. Meeting w/G. Weutcher (City of Crittenden issue)
 - iii. Professional Services Agreement Wastewater Facility Plan
 - iv. Grant County News seizing Operations
 - v. Possible Development – Sherman
5. New business
 - A. HMB Professional Engineering
 - i. Wastewater Facility Plan
 - B. Paul Harp/Brian Simpson
 - i. Supervisor's Report
 - C. Dianne Cook/Ashley Dyer
 - i. Ky League of Cities – Worker's Comp Policy
 - ii. Brian Simpson's Retirement Lunch – RSVP
 - iii. Update on Sewer Employee Hiring
 - iv. Next Meeting – July 21, 2022
6. Adjournment

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>
Truist	Note Payment	\$9,492.86
Aerzen	Blower Gasket Parts	\$300.00
The Cincinnati Insurance Co.	Final Insurance Pymt - Vactor Trk Chng	\$113.00
Owen Electric Coop. Inc.	Electric services	\$5,884.01
Duke Energy	Electric services	\$2,585.57
Bestway Disposal	Dumpster P/U 06/22	\$86.42
Smartbill	Postage/Billing/Online Svcs 06/22	\$861.27
Jack Doheny Supplies	Vactor Trk Parts	\$564.58
GCSSD	Sewer Plant Svcs	\$87.87
Bullock Pen Water District	Water Bills	\$358.20
Madison Courier, Plain, News	Advertising - 86 Ford Trck Sale	\$34.24
Thomas R. Nienaber	Attorney Fees 05/18-06/14/22	\$1,450.00
Ky. State Treasurer	Sales & Use Tax 05/22	\$454.44
Enviro-Care Company	Sewer Plant Repairs	\$1,990.55
Bullock Pen Water District	Management Fee - 05/22	\$17,652.09
Pace Analytical Svcs	Lab Analysis	\$427.00
Advanced Analytical Solutions	Materials/Solutions Lab Analysis	\$848.02
Bullock Pen Water District	Reimb for Parts & Supplies	\$76.09
Kentucky Infrastructure Authority	Ph I Loan Pymt	\$7,095.58
Kentucky Infrastructure Authority	Ph II Loan Pymt	\$32,152.52
Morris & Bressler, PSC	Accounting Services 05/22	\$262.50
High Tide Technologies	Annual Renewal - Comm.	\$240.00
Tractor Supply Credit	Sw Plant Repairs	\$3.49
KOI Enterprises, Inc.	Sw Plant Repairs	\$20.98
HMB Professional Engineering	General Eng. Svcs	\$292.50
HMB Professional Engineering	WW Treatment Facility Plan	<u>\$12,750.00</u>
	TOTAL	\$96,083.78


Charles Givin, Chairman


Danny Northcutt, Secretary

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
MAY, 2022**

GROSS RECEIPTS		\$ 69,484.26
DISBURSEMENTS		
UTILITIES	\$ 8,126.46	
SALARIES - NET	454.25	
MILEAGE	0.00	
MAINTENANCE & OPERATION	38,727.62	
SUPPLIES	4,241.32	
GENERAL	<u>27,570.49</u>	
TOTAL DISBURSEMENTS		<u>79,120.14</u>
NET		<u>\$ (9,635.88)</u>

**GRANT CO SANITARY SEWER DISTRICT
MAY, 2022**

WARRANTS

5/11/2022	DELORES HANVEY	58.31	OVERPAYMENT
05/13/222	CITY OF WILLIAMSWN	1700.00	17 LDS SLUDGE PROCESSING
5/13/2022	KOI ENTERPRISES	382.68	SEWER PLANT REPAIRS
5/13/2022	MADISON COURIER, PLA	42.80	ADVERTMNT 86 FORD TRUCK SALE
5/13/2022	MORRIS & BRESSLER	1996.86	ACCOUNTING SVCS 03/22
5/13/2022	SMARTBILL	877.97	BILLING/PODTAGE 05/22
5/13/2022	WRIGHT IMPLEMENT	130.41	REPAIR PARTS -
5/13/2022	ART'S RENTAL	512.75	RUBBER HOSES&TIE DOWN-VACTOR
5/13/2022	CITCO WATER	1723.86	SW PLANT CHEMICAL SOD.HYPOCHL
5/13/2022	CONSOLIDATED PIPE	417.00	REIMB PARTS LPGP
5/13/2022	BEST WAY DISPOSAL	85.08	DUMPSTER P/U 05/22
5/16/2022	CHARLES A GIVIN	90.85	COMMISSIONER'S FEE
5/16/2022	DAN NORTHCUTT	90.85	COMMISSIONER'S FEE
5/16/2022	LEO L SAYLOR	90.85	COMMISSIONER'S FEE
5/16/2022	ROBERT H. WORTHINGT	90.85	COMMISSIONER'S FEE
5/16/2022	RODGER W BINGHAM	90.85	COMMISSIONER'S FEE
5/20/2022	PACE ANALYTICAL	3416.00	LAB ANALYSIS
5/20/2022	BULLOCK PEN WATER	18090.13	MANAGEMENT FEE 04/22
5/24/2022	ART'S RENTAL	114.74	VACTOR TRUCK -SUPPLIES
5/24/2022	CITY OF CRITTENDEN	10507.12	TRASH COLLECTIONS PAID
5/24/2022	FD LAWRENCE ELECTRI	54.77	200 AMP METER @ SW PLANT
5/24/2022	FLUSH SANITATION	2550.00	17 LDS SLUDGE HAULING
5/24/2022	FORCHT BANK	850.34	CC PURCHASES
5/24/2022	HIGH TIDE TECHNOLOG	960.00	ANNUAL COMM/4 UNITS
5/24/2022	JACK DOHENY SUPPLY	664.43	VACTOR TRUCK -SUPPLIES
5/24/2022	THOMAS R NIENABER	1848.75	ATTORNEY FEES - 04/14-05/17/22
5/24/2022	CRITT FARM LAWN, GA	325.00	SW PLNT LIME & WEEDKILLER
5/24/2022	CITY OF WILLIAMSWN	1700.00	SLUDGE HAULING 05/5/22
5/27/2022	MORRIS & BRESSLER	5046.83	ACCOUNTING SVCS 04/22
5/27/2022	KOI PRECAST	319.00	ADJ. RING - SUPPLIES
5/27/2022	KOI ENTERPRISES	61.20	SUPPLIES
5/27/2022	CCP INDUSTRIES	463.77	GLOVES & TOWELS
5/27/2022	BULLOCK PEN WATER	5835.41	REIMB INS PREM 25% - 6 MONTHS
5/19/2022	KY STATE TREAS.	396.44	SALES & USE TAX 04/22
5/25/2022	DUKE ENERGY	2452.05	ELECTRIC BILLS
5/9/2022	TRUIST BANK	9492.86	LOAN PAYMENT
5/20/2022	GCSSD	105.45	SEWER SVCS
5/15/2022	BULLOCK PEN WATER	381.90	WATER SVCS
5/20/2022	OWEN ELECTRIC	5101.98	ELECTRIC BILLS

TOTAL DISBURSEMENTS 79120.14

GRANT COUNTY SANITARY SEWER DISTRICT
P.O. BOX 460
CRITTENDEN, KY 41030
MAY, 2022

Grant County Sanitary Sewer District
May, 2022

BANK BALANCES:

FORCHT BANK

Revenue	\$238,605.62
Maintenance & Operations	\$52,784.06
Merchant Services Acct	\$246,332.01
Loans Replacement Reserve	\$30,700.00
Platinum Money Market Acct.	\$135,390.93

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, 2022, 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 14, 2022

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, 2022

	May 31, 22
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	110,219.45
131.07 · CIB-MAINTENANCE & OPERATION FOR	36,323.89
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	195,522.01
131.06 · CIB-REVENUE - FORCHT	241,145.60
136 · CIB-FORCHT MONEY MARKET	135,390.93
Total Checking/Savings	718,601.88
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	105,859.55
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-15,000.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	33,935.50
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	35,947.85
142.02 · ACCOUNTS RECEIVABLE-OTHER	1,989.00
162 · PREPAYMENTS	12,853.54
174.03 · UNAMORTIZED RATE CASE EXP	4,525.80
Total Other Current Assets	180,111.24
Total Current Assets	898,713.12
Fixed Assets	
105 · CONSTRUCTION IN PROGRESS	96,909.79
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	2,349,520.14
320.3 · S.T.P.-SEWER TREATMENT PLT EQUI	308,585.32
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	104,963.29
108.1 · ACCUMULATED DEPRECIATION	-3,071,517.00
Total Fixed Assets	6,120,849.47
Other Assets	
186.1 · DEFERRED RATE CASE EXP	9,428.81
Total Other Assets	9,428.81
TOTAL ASSETS	7,028,991.40
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	30,199.50
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	191.25
241 · TAX COLLECTIONS PAYABLE	660.69
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	10,539.51
235 · CUSTOMER DEPOSITS	45,986.17
238 · ACCRUED INT ON KIA PHASE I	1,796.48
239 · ACCRUED INT ON KIA PHASE II	10,104.08
240 · ACCRUED INT ON BB&T LEASE	233.02
243 · CURRENT PORTION OF LTD	137,617.74
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	206,277.00
Total Other Current Liabilities	207,128.94

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of May 31, 2022

	May 31, 22
Total Current Liabilities	237,328.44
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	119,765.35
221 · NOTE PAYABLE - KIA - PHASE II	673,605.61
222 · CAPITAL LEASE - BB&T	84,111.11
224 · LESS CURR PORTION OF LTD	-137,617.74
Total Long Term Liabilities	739,864.33
Total Liabilities	977,192.77
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,243,367.40
3001 · RESTRICTED	18,566.42
3010 · UNRESTRICTED	807,877.02
Total 3020 · NET POSITION	6,069,810.84
Net Income	-18,012.21
Total Equity	6,051,798.63
TOTAL LIABILITIES & EQUITY	7,028,991.40

GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES
May 2022

	May 22	May 21	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	62,981.90	61,120.54	1,861.36
470 · FORFEITED DISCOUNTS	108.10	672.72	-564.62
471 · MISCELLANEOUS SERVICE REVENUE	1,105.09	1,047.11	57.98
Total Income	<u>64,195.09</u>	<u>62,840.37</u>	<u>1,354.72</u>
Gross Profit	64,195.09	62,840.37	1,354.72
Expense			
403 · DEPRECIATION EXPENSE	20,487.00	16,990.00	3,497.00
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	8,469.91	6,687.68	1,782.23
618 · TREATMENT PLANT CHEMICALS	1,723.86	0.00	1,723.86
632 · CONTRACTUAL SERVICES-ACCOUNTING	262.50	8,017.92	-7,755.42
633 · CONTRACTUAL SERVICES-LEGAL	1,848.75	942.50	906.25
634 · CONTRACTUAL SERVICE-MANAGEMENT	15,345.00	12,970.00	2,375.00
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,281.00	2,108.00	-827.00
635 · OPERATING EXPENSES	11,458.26	12,153.64	-695.38
650 · TRANSPORTATION EXPENSE	947.78	439.90	507.88
656 · INSURANCE-VEHICLE	405.23	314.29	90.94
657 · INSURANCE-GENERAL LIABILITY	449.33	665.62	-216.29
658 · INSURANCE - PROPERTY	265.33	330.17	-64.84
659 · INSURANCE-OTHER	69.12	68.72	0.40
660 · ADVERTISING EXPENSE	77.04	0.00	77.04
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	0.00	550.00	-550.00
Total Expense	<u>64,005.51</u>	<u>63,153.84</u>	<u>851.67</u>
Net Ordinary Income	189.58	-313.47	503.05
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	55.18	176.16	-120.98
432 · PROCEEDS FROM CAPITAL CONTRIB	0.00	3,000.00	-3,000.00
Total Other Income	55.18	3,176.16	-3,120.98
Other Expense			
427 · INTEREST EXPENSE	2,204.32	2,590.79	-386.47
Total Other Expense	<u>2,204.32</u>	<u>2,590.79</u>	<u>-386.47</u>
Net Other Income	-2,149.14	585.37	-2,734.51
Net Income	<u><u>-1,959.56</u></u>	<u><u>271.90</u></u>	<u><u>-2,231.46</u></u>

GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES
January through May 2022

	Jan - May 22	Jan - May 21	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	309,535.94	326,087.22	-16,551.28
470 · FORFEITED DISCOUNTS	1,651.66	3,581.06	-1,929.40
471 · MISCELLANEOUS SERVICE REVENUE	5,951.08	5,701.03	250.05
Total Income	<u>317,138.68</u>	<u>335,369.31</u>	<u>-18,230.63</u>
Gross Profit	317,138.68	335,369.31	-18,230.63
Expense			
403 · DEPRECIATION EXPENSE	102,435.00	84,950.00	17,485.00
407 · AMORTIZATION EXPENSE	1,885.75	1,885.75	0.00
408 · TAXES OTHER THAN INCOME	191.25	191.25	0.00
603 · SALARIES & WAGES-COMMISSIONERS	2,500.00	2,500.00	0.00
615 · PURCHASED POWER	39,101.02	32,923.46	6,177.56
618 · TREATMENT PLANT CHEMICALS	6,684.71	8,811.58	-2,126.87
631 · CONTRACTUAL SERVICES-ENGINEERS	1,935.00	585.00	1,350.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	20,916.77	19,217.93	1,698.84
633 · CONTRACTUAL SERVICES-LEGAL	4,132.51	3,897.50	235.01
634 · CONTRACTUAL SERVICE-MANAGEMENT	78,325.24	66,350.00	11,975.24
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	8,113.00	10,509.37	-2,396.37
635 · OPERATING EXPENSES	51,364.45	49,782.19	1,582.26
650 · TRANSPORTATION EXPENSE	6,935.46	3,153.42	3,782.04
656 · INSURANCE-VEHICLE	1,662.39	1,282.89	379.50
667 · INSURANCE-GENERAL LIABILITY	3,211.61	2,784.32	427.29
658 · INSURANCE - PROPERTY	1,586.01	1,267.77	318.24
659 · INSURANCE-OTHER	345.60	343.60	2.00
660 · ADVERTISING EXPENSE	111.28	10.28	101.00
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	0.00	550.00	-550.00
Total Expense	<u>331,437.05</u>	<u>290,996.31</u>	<u>40,440.74</u>
Net Ordinary Income	-14,298.37	44,373.00	-58,671.37
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	423.87	879.10	-455.23
414 · GAINS (LOSSES)-UTIL PROP DISP	5,108.00	0.00	5,108.00
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	9,000.00	-7,000.00
Total Other Income	<u>7,531.87</u>	<u>9,879.10</u>	<u>-2,347.23</u>
Other Expense			
427 · INTEREST EXPENSE	11,245.71	13,183.88	-1,938.17
Total Other Expense	<u>11,245.71</u>	<u>13,183.88</u>	<u>-1,938.17</u>
Net Other Income	-3,713.84	-3,304.78	-409.06
Net Income	<u><u>-18,012.21</u></u>	<u><u>41,068.22</u></u>	<u><u>-59,080.43</u></u>

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
January through May 2022

	Jan - May 22	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	309,535.94	337,460.00	-27,924.06
470 · FORFEITED DISCOUNTS	1,651.66	4,175.00	-2,523.34
471 · MISCELLANEOUS SERVICE REVENUE	5,951.08	6,260.00	-308.92
Total Income	<u>317,138.68</u>	<u>347,895.00</u>	<u>-30,756.32</u>
Gross Profit	317,138.68	347,895.00	-30,756.32
Expense			
403 · DEPRECIATION EXPENSE	102,435.00	102,435.00	0.00
407 · AMORTIZATION EXPENSE	1,885.75	1,887.00	-1.25
408 · TAXES OTHER THAN INCOME	191.25	873.00	-681.75
603 · SALARIES & WAGES-COMMISSIONERS	2,500.00	2,500.00	0.00
615 · PURCHASED POWER	39,101.02	35,050.00	4,051.02
618 · TREATMENT PLANT CHEMICALS	6,684.71	8,960.00	-2,275.29
631 · CONTRACTUAL SERVICES-ENGINEERS	1,935.00	2,725.00	-790.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	20,916.77	13,125.00	7,791.77
633 · CONTRACTUAL SERVICES-LEGAL	4,132.51	4,075.00	57.51
634 · CONTRACTUAL SERVICE-MANAGEMENT	78,325.24	82,770.00	-4,444.76
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	8,113.00	9,125.00	-1,012.00
635 · OPERATING EXPENSES	51,364.45	48,900.00	2,464.45
642 · RENT OF EQUIPMENT	0.00	175.00	-175.00
650 · TRANSPORTATION EXPENSE	6,935.46	2,625.00	4,310.46
656 · INSURANCE-VEHICLE	1,662.39	1,575.00	87.39
657 · INSURANCE-GENERAL LIABILITY	3,211.61	3,500.00	-288.39
658 · INSURANCE - PROPERTY	1,586.01	1,650.00	-63.99
659 · INSURANCE-OTHER	345.60	350.00	-4.40
660 · ADVERTISING EXPENSE	111.28	40.00	71.28
670 · BAD DEBT EXPENSE	0.00	3,620.00	-3,620.00
675 · MISCELLANEOUS EXPENSE	0.00	25.00	-25.00
Total Expense	<u>331,437.05</u>	<u>325,985.00</u>	<u>5,452.05</u>
Net Ordinary Income	-14,298.37	21,910.00	-36,208.37
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	423.87	440.00	-16.13
414 · GAINS (LOSSES)-UTIL PROP DISP	5,108.00		
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	5,000.00	-3,000.00
Total Other Income	<u>7,531.87</u>	<u>5,440.00</u>	<u>2,091.87</u>
Other Expense			
427 · INTEREST EXPENSE	11,245.71	10,578.00	667.71
Total Other Expense	<u>11,245.71</u>	<u>10,578.00</u>	<u>667.71</u>
Net Other Income	-3,713.84	-5,138.00	1,424.16
Net Income	<u><u>-18,012.21</u></u>	<u><u>16,772.00</u></u>	<u><u>-34,784.21</u></u>

SKEES, WILSON & NIENABER, PLLC

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

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

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

June 1, 2022

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

VIA EMAIL

Attention: Chairman Charles Givin
Mr. Danny Northcutt
Mr. Robert H. Worthington, Jr.
Mr. Leo Saylor
Mr. Rodger Bingham
Ms. Ashley Dyer
Ms. Dianne Cook

In re: Rate Increase

Greetings:

Attached please find an analysis and supporting Spreadsheet which Morris & Bressler, Ms. Debba Dedden, forwarded to me regarding the District's request for a rate increase. The attached Spreadsheet suggests that a 10.1% rate increase would be adequate. Using that increase, the District would be able to increase revenue at a rate sufficient to "make ends meet" and nothing more.

I will be out of my office through June 13, 2022. If anyone has questions regarding this rate increase, please feel free to call my cell 859.750.4606. By way of this correspondence, I would request that Dianne Cook place this item on this month's Agenda.

Thanks.

Very truly yours,

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

TRN/krp

From: Debra Dedden debbra@morrisbressler.com
Subject: Preliminary Spreadsheets for Rate Increases
Date: June 1, 2022 at 10:05 AM
To: (tnienaber@fuse.net) tnienaber@fuse.net

Tom,

Peggy talked to last week about the preliminary work that we have done on the rate increases for water and sewer. I have attached the preliminary worksheets for both the water and the sewer district.

On the sewer district, I have made some adjustments on the schedule of operations because I felt that they would be able to come up with the supporting documentation to verify the increases that I have made to support the need for the rate increase. These include an increase in the management fee (A), an increase in purchased power (B), and an increase in chemical costs (C). As we discussed on an earlier phone call, I did use 40% on the chemicals based on what Paul is being told by the vendors. We will need to get some support to coincide with this increase that I have listed.

On the water district, I have not made any adjustments to schedule of operations. The commissioners were stating that they wanted to request a 12% increase with the hopes of getting a 10% increase. The 2021 expenses already support the 7.26% that is shown on the revenue requirement. We now need to make adjustments to expenses that can be supported to bring us up to the 12%. This is where we are asking for some additional direction from the commissioners as to how they want that presented to the PSC. The biggest problem is we will need to provide some documentation for an increases that we submit.

Let me know if you have any questions or need additional information from me.

Thanks,

Debra Dedden, CPA
Morris & Bressler, PSC
Certified Public Accountants
(859) 525-6306
(859) 525-3373 Fax

We are required by the IRS Circular 230 to inform you that the advice contained herein (including all attachments) was not intended or written to be used for the purpose of avoiding any penalties that may be imposed under Federal Tax Law and cannot be used by you or any other taxpayer for the purpose of avoiding such penalties. If this e-mail contains no direct or indirect tax advice, the warning is not applicable.

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SCHEDULE OF ADJUSTED OPERATIONS

SCHEDULE OF ADJUSTED OPERATIONS - SEWER UTILITY

TYE 12/31/20 21

	Test Year	Adjustment	Ref	Pro Forma
<u>Operating Revenues</u>				
Sewage Service Revenues				
Flat Rate Revenues				0.00
Measured Revenues	783,076.00			783,076.00
Revenue from Public Authorities				0.00
Revenue from Other Systems				0.00
Miscellaneous Sewage Revenues				0.00
Total Sewage Service Revenues	783,076.00	0.00		783,076.00
Other Operating Revenues				
Forfeited Discounts	8,323.00			8,323.00
Miscellaneous Operating Revenues	14,747.00			14,747.00
Total Other Operating Revenues	23,070.00	0.00		23,070.00
Total Operating Revenues	806,146.00	0.00		806,146.00
<u>Operating Expenses</u>				
Total Operation and Maintenance Expenses*	522,251.00	20,332.00		542,583.00
Depreciation Expense	204,355.00			204,355.00
Amortization Expense	4,526.00			4,526.00
Taxes Other Than Income	2,085.00			2,085.00
Income Tax Expense				0.00
Total Operating Expenses	733,217.00	20,332.00		753,549.00
Utility Operating Income	72,929.00	-20,332.00		52,597.00

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

SEWER OPERATIONS AND MAINTENANCE EXPENSES

TYE 12/31/20 21

	Test Year	Adjustment	Ref.	Pro Forma
<u>Operation Expenses</u>				
Supervision and Engineering:				
Owner/Manager-Management Fee	176,030.00	8,016.00	A	184,046.00
Other Expenses				0.00
Labor and Expenses:				
Collection System-Labor, Materials and Expenses				0.00
Pumping System-Labor, Materials and Expenses				0.00
Treatment System:				
Sludge Hauling	21,450.00			21,450.00
Utility Service- Water Cost	1,172.00			1,172.00
Other-Labor,Materials and Expenses	15,745.00			15,745.00
Rents	9,000.00			9,000.00
Fuel/Power Purchased for Pumping and Treatment	79,512.00	4,771.00	B	84,283.00
Chemicals	18,863.00	7,545.00	C	26,408.00
Miscellaneous Supplies and Expenses:				
Collection System				0.00
Pumping System	10,850.00			10,850.00
Treatment and Disposal	45,491.00			45,491.00
<u>Maintenance Expenses</u>				
Supervision and Engineering:				
Routine Maintenance Service Fee				0.00
Internal Supervision and Engineering				0.00
Maintenance of Structures and Improvements				0.00
Maintenance of Collection Sewer System	579.00			579.00
Maintenance of Pumping System	25,268.00			25,268.00
Maintenance of Treatment and Disposal Plant				0.00
Maintenance of Other Plant and Facilities	6,910.00			6,910.00
<u>Customer Accounts Expenses</u>				
Supervision				0.00
Meter Reading Expenses and Flat Rate Inspections				0.00

	Test Year	Adjustment	Ref	Pro Forma
<u>Customer Accounts Expenses-Continued</u>				
Customer Records and Collection Expenses:				
Agency Collection Fee				0.00
Internal Labor, Materials and Expenses	14,569.00			14,569.00
Uncollectable Accounts	12,582.00			12,582.00
Miscellaneous Customer Accounts Expenses				0.00
<u>Administrative and General Expenses</u>				
Administrative and General Salaries	5,900.00			5,900.00
Office Supplies and Other Expenses	10,406.00			10,406.00
Outside Services Employed	45,518.00			45,518.00
Insurance Expenses	15,439.00			15,439.00
Employee Pensions and Benefits				0.00
Regulatory Commission Expense				0.00
Transportation Expense	6,527.00			6,527.00
Miscellaneous General Expenses	440.00			440.00
Rents				0.00
Maintenance of General Plant				0.00
Total Sewer Operation and Maintenance Expenses	522,251.00	20,332.00		542,583.00

REVENUE REQUIREMENT CALCULATION - DEBT COVERAGE METHOD

(This method is used commonly by non-profits that have long-term debts outstanding.)

Pro forma Operating Expenses	\$4,447,750.00
Plus: Average Annual Debt Principal and Interest Payments*	451,196.00
Debt Coverage Requirement**	<u>45,120.00</u>
Total Revenue Requirement	4,944,066.00
Less: Other Operating Revenue	-315,746.00
Non-operating Revenue	
Interest Income	<u>-13,821.00</u>
Revenue Required from Rates	4,614,499.00
Less: Revenue from Sales at Present Rates	<u>-4,302,013.00</u>
Required Revenue Increase	<u>\$312,486.00</u>

Required Revenue Increase stated as a Percentage of Revenue at Present Rates 7.26%

* This should be a 3 year average calculated using the debt principal and interest payments for the three years following the test year.

** This amount is calculated by multiplying the average annual debt principal and interest payments by the debt service requirement of the utility's lending agency.

SKEES, WILSON & NIENABER, PLLC

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

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

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

June 16, 2022

Grant County Sanitary Sewer District
Attn: Chairman Charles Givin
1 Farrell Drive
PO Box 460
Crittenden, KY 41030

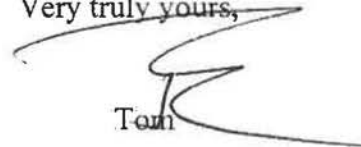
Via Email

Re: Proposed Residential Development

Good morning all:

I received the attached correspondence from Mr. Matthew Smith who represents a possible developer for 65 acres of real estate in the Sherman area. By way of the this correspondence, I would like for his matter to be placed on the agenda for today's meeting. If anyone has any questions in the interim, please feel free to call.

Very truly yours,



Tom

cc: Mr. Brian Simpson
Mr. Paul Harp
Ms. Ashley Dyer
Ms. Amy Ruark
Mr. Roger Bingham
Mr. Bobby Burgess
Mr. Bill Wethington
Ms. Andrea Walton

WILBERT L. ZIEGLER
DAVID A. SCHNEIDER
JOSEPH L. BAKER
THOMAS C. SMITH
MICHAEL A. DUNCAN²
LORI FIELDS-LEE¹
ROBERT C. ZIEGLER¹
SHARON SCHNEIDER ELLISTON
MICHAEL L. BAKER¹
DEBRA S. PLEATMAN²
MATTHEW C. SMITH¹
STEVEN C. MARTIN¹
CATHERINE D. STAVROS
SHANE C. SIDEBOTTOM¹
MOLLY McEVOY BOH
DANIEL A. HUNT¹
JUSTIN A. SANDERS²
EMILY COONEY COUCH¹
SARA L. SIDEBOTTOM¹
(OF COUNSEL)
¹ALSO ADMITTED IN OHIO

June 15, 2022

VIA EMAIL rswandd@fuse.net

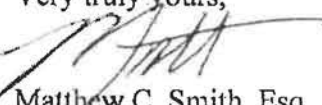
Thomas R. Nienaber
7669 Ewing Blvd.
Florence, Kentucky 41042-1812

**Re: Bullock Pen -
Sewage Capacity**

Dear Mr. Nienaber:

I am inquiring on behalf of my client whether there would be sufficient sewage capacity to serve between 130 to 260 detached single family residential lots on the property that is attached hereto. The property consists of approximately 65 acres and is bounded to the east by Dixie Highway, to the west by I-75 and to the north by Sherman Mt. Zion Road. The PIDN for the property is 044-00-00-020.00.

I appreciate any information that you may provide.

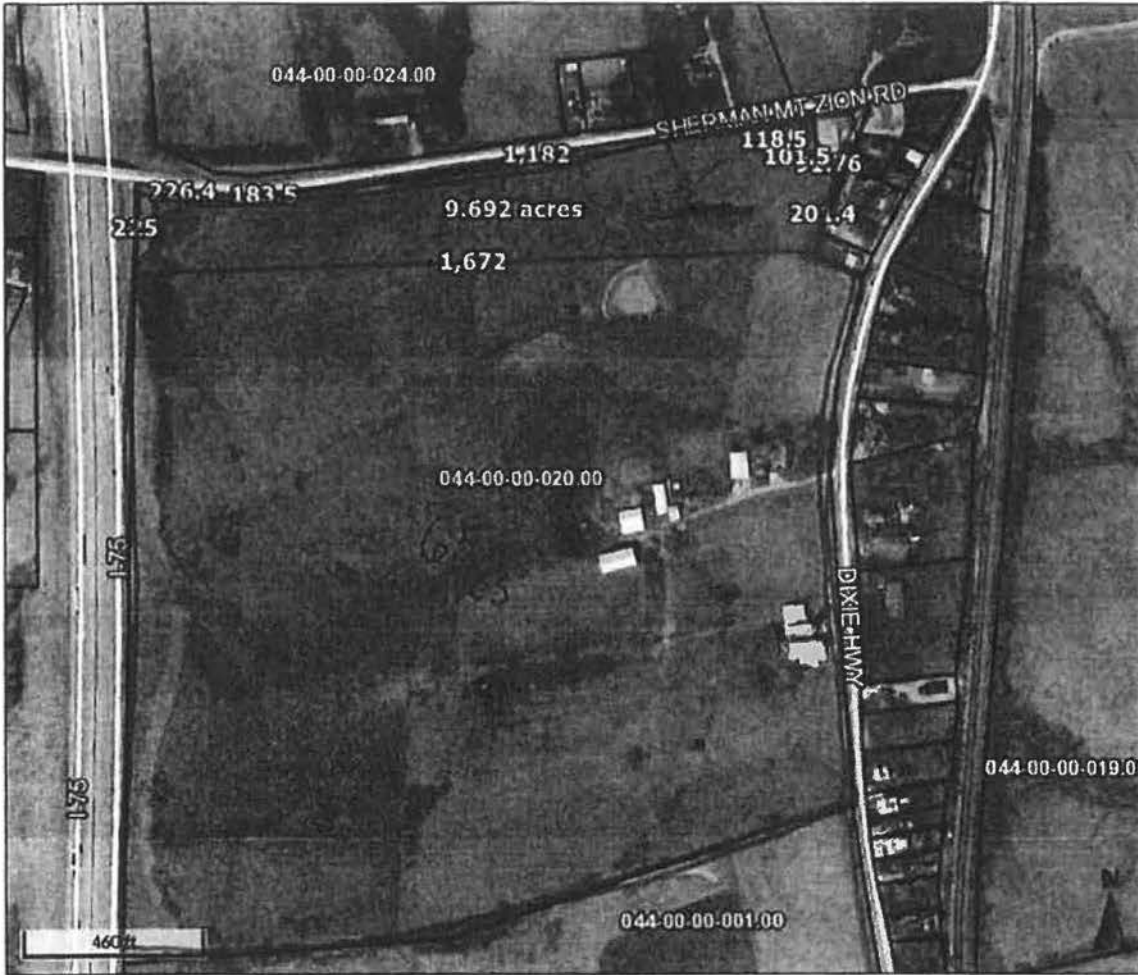
Very truly yours,


Matthew C. Smith, Esq.
For ZIEGLER & SCHNEIDER, P.S.C.

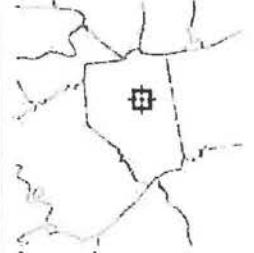
MCS/mw

Enclosure

541 Buttermilk Pike
Suite 500
P.O. Box 175710
Covington, KY 41017-5710
office: 859-426-1300
fax: 859-426-0222



Overview



Legend

- Parcels
- Roads
- City Labels

Parcel ID	044-00-00-022.00	Physical Address	SHERMAN MT ZION RD 790	Land Value	\$36,800	Last 2 Sales			
Property Class	Farm	Mailing Address	DELPH CHARLES B & BERNICE R	Improvement Value (includes AG)	\$80,000	Date	Price	Reason	Qual
Taxing District	Common	Address	5190 SHERMAN MT ZION RD	Total Value	\$116,800	5/16/2007	\$200000	Close Relative Sale	U
Acres	94.8		DRY RIDGE, KY 41035			5/16/2007	\$200000	Affiliated Organizations	U

Date created: 6/13/2022
 Last Data Uploaded: 6/13/2022 7:18:51 PM

Bullock Pen - Sewage Capacity (Correspondence Sent on Behalf of Matt Smith)

From : Michele Walker <mwalker@zslaw.com> Wed, Jun 15, 2022 02:26 PM
Subject : Bullock Pen - Sewage Capacity (Correspondence Sent on Behalf of Matt Smith) 📎 3 attachments
To : rswandd@fuse.net

Good afternoon, Tom:

Please find attached correspondence from Matt regarding the Sewage Capacity of Bullock Pen.

Thank you.

Michele Walker, Legal Assistant
541 Buttermilk Pike | Suite 500 | P.O. Box 175710
Covington, Kentucky 41017
Main 859-426-1300 | Direct 859-292-4261 | Fax 859-426-0222



Notice: The information contained in this email message is attorney privileged and confidential information intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, do not read it. Please reply to the sender that you received the message in error, then delete it. Thank you.

— **Letter to Tom Nienaber Re Bullock Pen Sewage Capacity June 25, 2022.pdf**
640 KB

Grant Co. Sanitary Sewer District

Supervisor's Report

May

19th) – Clean and vact lift stations.

20th) – Installed a new gear reducer drive on the influent fine screen at the Sewer Plant.

31st) – Pulled and cleared debris from the influent bar screen at the Sewer Plant.

- Repaired a pump wire on pump #1 at Bradford lift station.
- Installed a new motor on the influent fine screen at the Sewer Plant.

June

2nd) – Replaced a pump wire on pump #1 at Bradford lift station.

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

7th) – Pulled and installed a rebuilt low pressure grinder pump on Dixie Highway.

8th) – Started monthly lift station inspections.

9th) – Finished monthly lift station inspections.

10th) – Pulled and cleared debris from the influent bar screen at the Sewer Plant.

14th) – Repaired an air leak on plant #3 at the Sewer Plant.

Financial Statement Summary Grant County Sanitary Sewer District

An Overview of 2021 Financial Performance

June 16, 2022
Prepared By:



1

1

Audit Opinion

- UNMODIFIED OPINION
- Highest level of assurance given
- The financial statements present fairly, in all material respects, the respective financial position of the Grant County Sanitary Sewer District as of December 31, 2021.

Grant County Sanitary Sewer District

2

2

Compliance & Internal Control

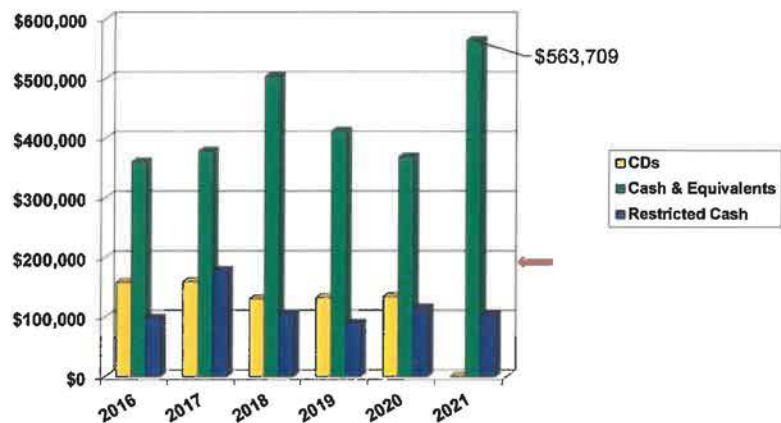
- No Matters Involving Internal Control over Financial Reporting and Operations were Considered to be *Significant Deficiencies* or *Material Weaknesses* in Accordance with *Government Auditing Standards*
- The District had no items of non-compliance with debt agreements, KRS regulations

Grant County Sanitary Sewer District

3

3

Cash Comparison

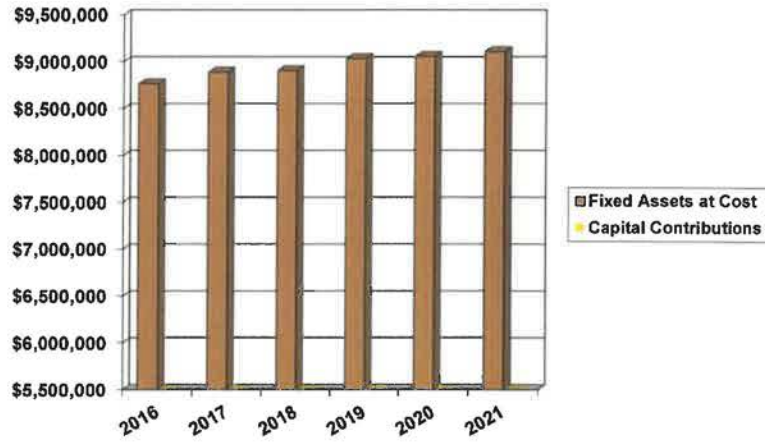


Grant County Sanitary Sewer District

4

4

Capital Asset Comparison

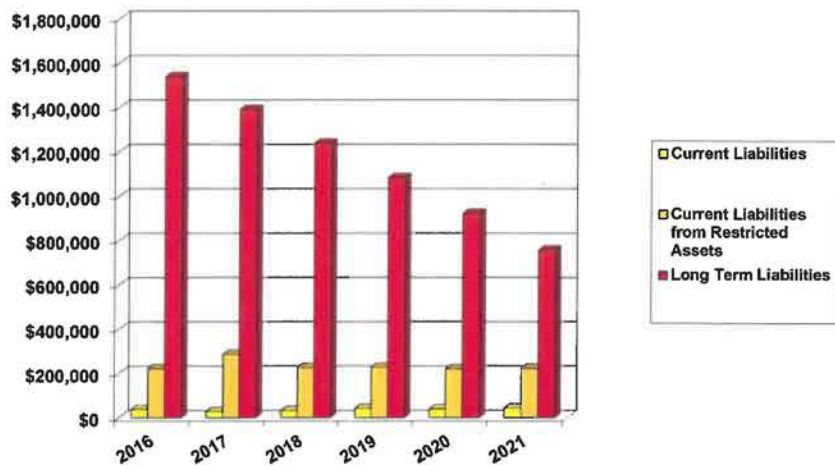


Grant County Sanitary Sewer District

5

5

Analysis of Liabilities

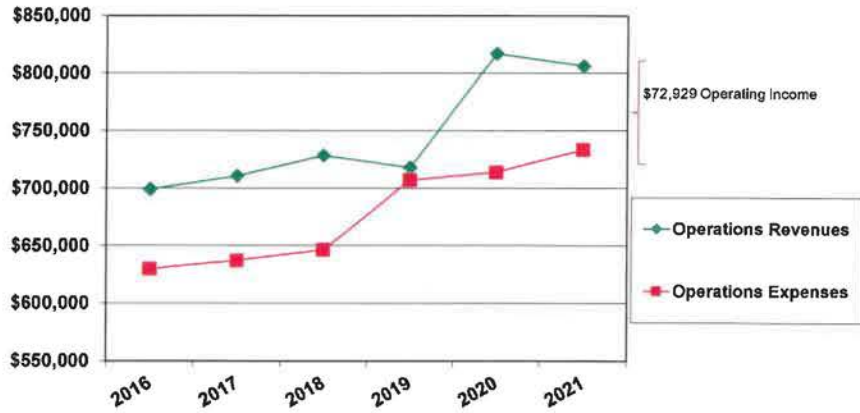


Grant County Sanitary Sewer District

6

6

Revenues vs. Expenses

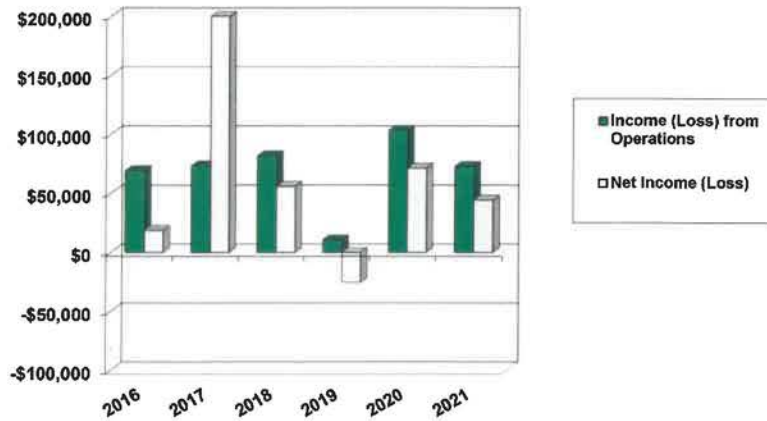


Grant County Sanitary Sewer District

7

7

Analysis of Income



Grant County Sanitary Sewer District

8

8

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
July 21, 2022**

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, 2022

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. Meeting w/G. Wuetcher & Judge Executive Dills
 - ii. Engagement Letter from G. Wuetcher
 - iii. Rate Increase Status
 - iv. Rate Schedule Publication
 - v. Non-Recurring Charge Rate Increase (tap-in fee, disconnect fee, etc.)
 - vi. Garrison Litigation Status
 - vii. Annual Audit Final Action
5. New business
 - A. HMB Professional Engineering
 - i. Wastewater Facility Plan
 - B. Paul Harp
 - i. Supervisor's Report
 - C. Dianne Cook/Ashley Dyer
 - i. Remove Brian Simpson's name as signor from bank account.
 - iii. Next Meeting – August 18, 2022
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
JULY 2022 MEETING**

The July 2022 Meeting of the Grant County Sanitary Sewer District was called to order on July 21, 2022, 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. Benton Hanson of HMB Professional Engineers, Counsel Thomas R. Nienaber and Paul Harp.

The first order of business was a review of the June 2022 Minutes. After discussion, upon motion of Danny Northcutt and second by Robert Worthington, it was unanimously,

“RESOLVED: that the June 2022 Minutes be approved as attached.”

The next order of business was a review of the June 2022 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 June 2022 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 reported that Chairman Givin, Judge Executive Dills, County Attorney Bates, and Mr. Gerald Wuetcher, are going to meet Friday, July 22, 2022, to discuss the current Public Service Commission issue. Mr. Nienaber presented to the Commissioners an Engagement Letter submitted by Stoll, Keenon & Ogdon, PLLC, Mr. Gerald Wuetcher, for legal services regarding that meeting. After discussion, upon motion of Robert Worthington and second by Rodger Bingham, it was unanimously,

“RESOLVED: that Chairman Givin be and he is hereby authorized to execute the Engagement Letter with Stoll, Keenon and Ogdon, PLLC, Mr. Gerald Wuetcher, as attached.”

2. Mr. Nienaber reported on the status of the District’s Rate Increase Application. Debra Dedden is currently working on the financial data for that Application. Mr. Nienaber requested information from Mr. Harp and Dianne Cook regarding documentation in support of any request for a change in non-recurring customer charges, including but not limited to, disconnect fees, tap-in fees, return check fees, and the like. Mr. Nienaber reported that if the District wants to include a request for modification of existing non-

Grant Co. Sanitary Sewer District
Minutes
July 21, 2022

recurring customer fees, complete documentation will be needed. Mr. Harp and Ms. Cook were requested to gather the information regarding non-recurring charges and report at the next meeting.

3. Mr. Nienaber reported that the District's Annual Audit needs final action. After discussion, upon motion of Danny Northcutt and second by Leo Saylor, it was unanimously,

“RESOLVED: that the District's Annual Financial Audit for the year ending December 31, 2021, be approved as attached.”

4. Mr. Nienaber stated that there is nothing to report in the Garrison Litigation matter.

5. Mr. Nienaber reported that the District had an inspection by the Public Service Commission. The District was informed that it has not filed its Annual Statement of Rates as required by 807 KAR 5:006. Mr. Nienaber reviewed with the Commissioners the requirements of that Administrative Regulation and the options available to the District. After considerable discussion, upon motion of Rodger Bingham and second by Robert Worthington, it was unanimously,

“RESOLVED: that the District publish its Schedule of Rates in the *Grant County News* pursuant to 807 KAR 5:006 §7.”

6. Commissioner Bingham raised the issue of Grinder Pump maintenance and repair. Paul Harp reported that the District is responsible for all maintenance and repair of the existing Grinder Pumps. Commissioner Bingham suggested that the District adopt a new maintenance policy regarding Grinder Pumps that are installed in the future. Commissioner Northcutt stated that all existing Grinder Pumps should be “grandfathered” under the District's current maintenance and repair policy. With that said, Mr. Harp was requested to look into a new policy for Grinder Pump maintenance and repair moving forward.

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

1. Mr. Hanson reported that he is currently working on the Wastewater Facility Plan. He is currently addressing the issue of a new WWTP for inclusion in the Facility Plan. Mr. Hanson is going to meet with Paul Harp over the next two weeks to review various cost estimates which HMB has prepared. Mr. Hanson reported that by the next regular meeting, the Facility Plan should be in a rough draft form for review by the District.

Grant Co. Sanitary Sewer District
Minutes
July 21, 2022

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

1. Mr. Harp reviewed with the Commissioners his Superintendent's Report as attached.
2. Mr. Harp reported that the PSC inspection went very well. Only one deficiency was noted, and that was relating to the publication of the District's Statement of Rates.
3. Mr. Harp reported that there was recently a power outage which lasted approximately 14 hours. That outage did not adversely affect the operation of the sanitary sewer system.
4. Mr. Harp reported that the Vactor Truck is working very well. He reported that during the power outage, the Vactor Truck served as a valuable asset in pumping out various lift stations which was vital in avoiding any sewage spills.

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

1. Ms. Cook reported that the District needs to remove Brian Simpson as a signatory on all Forcht Bank accounts. After discussion, upon Motion of Danny Northcutt and second by Robert Worthington, it was unanimously,

"RESOLVED: that Dianne Cook be and she is hereby authorized to execute all paperwork necessary to remove Brian Simpson as a signatory on existing Forcht Bank accounts."

2. Dianne Cook reported that the next regular meeting is scheduled for August 18, 2022.

The next order of business was a statement by Commissioner Northcutt. He reported that this was going to be his last meeting as Commissioner on the District Board of Commissioners. Mr. Northcutt is not seeking a reappointment to serve. Mr. Northcutt expressed his sincere thanks for the opportunity to serve the District over the last twenty years or so. Everyone thanked Mr. Northcutt for his service over the years. Mr. Northcutt has served the District most admirably over the years.

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

Grant Co. Sanitary Sewer District
Minutes
July 21, 2022

GRANT COUNTY SANITARY SEWER DISTRICT

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


ATTEST:

Rodger Bingham
RODGER BINGHAM, TREASURER

WARRANTS
JULY, 2022

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
Aerzen USA Corporation	Oil for Blowers	\$233.50
Advanced Analytical Solutions	Sw Plant Supplies	\$188.48
Owen Electric Coop. Inc.	Electric services	\$5,531.09
Duke Energy	Electric services	\$2,649.36
Forcht Bank	Sewer Plant Supplies	\$62.08
Best Way Disposal	Dumpster P/U 7/22	\$86.42
GCSSD	Sewer Plant Svcs	\$32.35
Bullock Pen Water District	Water Bills	\$314.32
CCP Industries	Rubber Gloves -Sewer Plant Supplies	\$240.85
Ky. State Treasurer	Sales & Use Tax 06/22	\$496.30
Bullock Pen Water District	Management Fee - 06/22	\$18,769.21
Morris & Bressler, PSC	Accounting Svcs 06/22	\$1,535.61
Smartbill	Envelopes & Forms for Billing	\$977.10
Flush Sanitation	Sludge Hauling	\$2,550.00
Citco Water	Sw Plant Chemicals	\$4,433.85
Conrad's Tire Company	Tires for Truck 21	\$1,135.94
Sanitation District #1	Sludge Hauling Permit	\$148.00
Hach Company	Sewer Plant Supplies	\$62.85
Art's Rental	Skidsteer & Bushog Rental	\$1,044.80
Pace Analytical Svcs	Lab Analysis	\$1,354.44
City of Crittenden	Trash Collections 06/22	\$11,083.51
Bullock Pen Water District	Reimb Lift St. Supplies	\$228.91
Smartbill	Postage/Billing 07/22	\$898.80
	TOTAL	\$63,550.63


Charles Givin, Chairman


Danny Northcutt, Secretary

**GRANT CO SANITARY SEWER DISTRICT
JUNE, 2022**

WARRANTS

6/2/2022	JACK DOHENY SUPPLY	564.58	VACTOR TRUCK SUPPLIES
6/2/2022	MADISON COURIER, PLA	32.24	TRUCK BID ADV.
6/2/2022	ENVIRO-CARE COMP.	1990.55	SW PLANT REPAIR - PARTS
6/2/2022	THE CINCINNATI INS. CO	961.02	INSURANCE ADD'L PREMIUM
6/8/2022	ADVANCED ANALYTIC	0.00	SAMPLE ANALYSIS SUPPLIES
6/10/2022	BEST WAY DISPOSAL	86.42	DUMPSTER P/U 06/22
6/10/2022	BULLOCK PEN WATER	76.09	REIMB CLEANING SUPPLIES
6/10/2022	HIGH TIDE TECHNOLOG	240.00	ANNUAL COMM. RENEWAL
6/10/2022	KOI ENTERPRISES, INC	20.98	SW PLANT REPAIR - PARTS
6/10/2022	TRACTOR SUPPLY	3.49	SW PLANT REPAIR - PARTS
6/16/2022	CHARLES A. GIVIN	90.85	COMMISSIONER'S FEE
6/16/2022	DANNY NORTHCUTT	90.85	COMMISSIONER'S FEE
6/16/2022	LEO L. SAYLOR	90.85	COMMISSIONER'S FEE
6/16/2022	ROBERT H WORTHINGT	90.85	COMMISSIONER'S FEE
6/16/2022	RODGER W BINGHAM	90.85	COMMISSIONER'S FEE
6/17/2022	AERZON USA CORP.	300.00	SW PLANT REPAIR - PARTS
6/17/2022	ART'S RENTAL	19.95	SW PUMP ST REPAIRS
6/17/2022	BULLOCK PEN WATER	17652.09	MANAGEMENT FEE 05/22
6/17/2022	HMB PROFESSIONAL	292.50	GEN. ENG. SVCS
6/17/2022	KEMI	866.21	INS. PREM.
6/17/2022	MORRIS & BRESSLER	262.50	ACCOUNTING SVCS 05/22
6/17/2022	PACE ANALYTICAL SVC	427.00	LAB ANALYSIS
6/17/2022	SMARTBILL	861.27	POSTAGE & BILLING 06/22
6/17/2022	HMB PROFESSIONAL	12750.00	FACILITY PLAN PYMT
6/17/2022	THOMAS R NIENABER	1450.00	ATTORNEY FEES 05/18-06/14/22
6/17/2022	CITY OF CRITTENDEN	10539.51	TRASH COLLECTIONS 05/22
6/23/2022	CUMMINS, INC.	634.10	GENRTR SVCS RENEWAL BINGHM LI
6/23/2022	ELECTRIC MOTOR TECH	865.00	SW PLANT REPAIR - PARTS
6/23/2022	KY STATE TREASURER	1203.58	2022 PSC ASSESSMENT RENEWAL
6/23/2022	CUMMINS, INC.	629.88	GENRTR SVCS RENEWAL 491 WEST
6/28/2022	AERZEN USA, INC.	12012.00	SW PLANT BLOWER REPLCMTREPAI
6/23/2022	DUKE ENERGY	2585.57	ELECTRIC SVCS
6/24/2022	OWEN ELECTRIC	5884.01	ELECTRIC SVCS
6/15/2022	BULLOCK PEN WATER	358.20	WATER SVCS
6/15/2022	TRUIST	9492.86	LOAN PYMT
6/20/2022	GCSSD	<u>87.87</u>	SEWER SVCS

TOTAL DISBURSEMENTS 83603.72

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

Grant County Sanitary Sewer District
June, 2022

BANK BALANCES:

FORCHT BANK

Revenue	\$186,173.81
Maintenance & Operations	\$32,230.09
Merchant Services Acct	\$195,550.64
Loans Replacement Reserve	\$30,700.00
Platinum Money Market Acct.	\$135,413.19

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
JUNE, 2022**

GROSS RECEIPTS		\$ 74,187.67
DISBURSEMENTS		
UTILITIES	\$ 9,002.07	
SALARIES - NET	454.25	
MILEAGE	0.00	
MAINTENANCE & OPERATION	56,393.06	
SUPPLIES	2,133.53	
GENERAL	<u>15,620.81</u>	
TOTAL DISBURSEMENTS		<u>83,603.72</u>
NET		<u><u>\$ (9,416.05)</u></u>

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, 2022, 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 27, 2022

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, 2022

	Jun 30, 22
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	110,875.86
131.07 · CIB-MAINTENANCE & OPERATION FOR	2,398.98
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	195,550.64
131.06 · CIB-REVENUE - FORCHT	186,173.81
136 · CIB-FORCHT MONEY MARKET	135,413.19
Total Checking/Savings	630,212.48
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	116,115.79
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-15,000.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	33,935.50
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	74,316.89
142.02 · ACCOUNTS RECEIVABLE-OTHER	2,064.00
162 · PREPAYMENTS	12,085.72
174.03 · UNAMORTIZED RATE CASE EXP	4,525.80
Total Other Current Assets	228,043.70
Total Current Assets	858,256.18
Fixed Assets	
105 · CONSTRUCTION IN PROGRESS	109,659.79
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	2,349,520.14
320.3 · S.T.P.-SEWER TREATMENT PLT EQUI	320,597.32
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	104,963.29
108.1 · ACCUMULATED DEPRECIATION	-3,092,004.00
Total Fixed Assets	6,125,124.47
Other Assets	
186.1 · DEFERRED RATE CASE EXP	9,051.66
Total Other Assets	9,051.66
TOTAL ASSETS	6,992,432.31
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	35,734.30
Credit Cards	62.08
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	229.50
241 · TAX COLLECTIONS PAYABLE	748.30
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	11,083.51
235 · CUSTOMER DEPOSITS	45,719.39
238 · ACCRUED INT ON KIA PHASE I	286.47
239 · ACCRUED INT ON KIA PHASE II	1,630.58
240 · ACCRUED INT ON BB&T LEASE	233.02
243 · CURRENT PORTION OF LTD	129,130.28
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	188,083.25

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

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of June 30, 2022

	Jun 30, 22
Total Other Current Liabilities	189,061.05
Total Current Liabilities	224,857.43
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	114,586.02
221 · NOTE PAYABLE - KIA - PHASE II	652,230.78
222 · CAPITAL LEASE - BB&T	74,821.05
224 · LESS CURR PORTION OF LTD	-129,130.28
Total Long Term Liabilities	712,507.57
Total Liabilities	937,365.00
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,271,474.62
3001 · RESTRICTED	28,549.93
3010 · UNRESTRICTED	769,786.29
Total 3020 · NET POSITION	6,069,810.84
Net Income	-14,743.53
Total Equity	6,055,067.31
TOTAL LIABILITIES & EQUITY	6,992,432.31

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

June 2022

	Jun 22	Jun 21	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	73,307.29	73,612.66	-305.37
470 · FORFEITED DISCOUNTS	101.20	557.50	-456.30
471 · MISCELLANEOUS SERVICE REVENUE	1,115.85	1,231.89	-116.04
Total Income	<u>74,524.34</u>	<u>75,402.05</u>	<u>-877.71</u>
Gross Profit	74,524.34	75,402.05	-877.71
Expense			
403 · DEPRECIATION EXPENSE	20,487.00	16,990.00	3,497.00
407 · AMORTIZATION EXPENSE	377.15	377.15	0.00
408 · TAXES OTHER THAN INCOME	1,241.83	1,672.10	-430.27
603 · SALARIES & WAGES-COMMISSIONERS	500.00	500.00	0.00
615 · PURCHASED POWER	8,181.09	6,936.87	1,244.22
618 · TREATMENT PLANT CHEMICALS	4,343.85	2,591.33	1,752.52
631 · CONTRACTUAL SERVICES-ENGINEERS	292.50	3,090.00	-2,797.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	1,535.61	982.92	552.69
633 · CONTRACTUAL SERVICES-LEGAL	1,450.00	870.00	580.00
634 · CONTRACTUAL SERVICE-MANAGMENT	16,266.87	16,179.00	87.87
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	463.72	471.00	-7.28
635 · OPERATING EXPENSES	10,249.38	7,618.31	2,631.07
650 · TRANSPORTATION EXPENSE	451.89	1,018.15	-566.26
656 · INSURANCE-VEHICLE	292.23	314.29	-22.06
657 · INSURANCE-GENERAL LIABILITY	415.01	700.00	-284.99
658 · INSURANCE - PROPERTY	265.33	330.17	-64.84
659 · INSURANCE-OTHER	69.12	68.72	0.40
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
Total Expense	<u>66,882.58</u>	<u>60,710.01</u>	<u>6,172.57</u>
Net Ordinary Income	7,641.76	14,692.04	-7,050.28
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	90.29	183.24	-92.95
Total Other Income	90.29	183.24	-92.95
Other Expense			
427 · INTEREST EXPENSE	2,123.45	2,952.30	-828.85
Total Other Expense	<u>2,123.45</u>	<u>2,952.30</u>	<u>-828.85</u>
Net Other Income	-2,033.16	-2,769.06	735.90
Net Income	<u><u>5,608.60</u></u>	<u><u>11,922.98</u></u>	<u><u>-6,314.38</u></u>

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

January through June 2022

	Jan - Jun 22	Jan - Jun 21	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	382,903.23	399,699.88	-16,796.65
470 · FORFEITED DISCOUNTS	1,752.86	4,138.56	-2,385.70
471 · MISCELLANEOUS SERVICE REVENUE	7,066.98	6,932.92	134.06
Total Income	<u>391,723.07</u>	<u>410,771.36</u>	<u>-19,048.29</u>
Gross Profit	391,723.07	410,771.36	-19,048.29
Expense			
403 · DEPRECIATION EXPENSE	122,922.00	101,940.00	20,982.00
407 · AMORTIZATION EXPENSE	2,262.90	2,262.90	0.00
408 · TAXES OTHER THAN INCOME	1,433.08	1,863.35	-430.27
603 · SALARIES & WAGES-COMMISSIONERS	3,000.00	3,000.00	0.00
615 · PURCHASED POWER	47,159.09	39,860.33	7,298.76
618 · TREATMENT PLANT CHEMICALS	11,028.56	11,402.91	-374.35
631 · CONTRACTUAL SERVICES-ENGINEERS	2,227.50	3,675.00	-1,447.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	22,452.38	20,200.85	2,251.53
633 · CONTRACTUAL SERVICES-LEGAL	5,582.51	4,767.50	815.01
634 · CONTRACTUAL SERVICE-MANAGEMENT	94,592.11	82,529.00	12,063.11
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	8,576.72	10,980.37	-2,403.65
635 · OPERATING EXPENSES	61,626.73	57,400.50	4,228.23
650 · TRANSPORTATION EXPENSE	7,387.35	4,171.57	3,215.78
656 · INSURANCE-VEHICLE	1,954.62	1,597.18	357.44
657 · INSURANCE-GENERAL LIABILITY	3,626.62	3,484.32	142.30
658 · INSURANCE - PROPERTY	1,851.34	1,597.94	253.40
659 · INSURANCE-OTHER	414.72	412.32	2.40
660 · ADVERTISING EXPENSE	111.28	10.28	101.00
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	0.00	550.00	-550.00
Total Expense	<u>398,211.51</u>	<u>351,706.32</u>	<u>46,505.19</u>
Net Ordinary Income	-6,488.44	59,065.04	-65,553.48
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	560.07	1,062.34	-502.27
414 · GAINS (LOSSES)-UTIL PROP DISP	2,554.00	0.00	2,554.00
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	9,000.00	-7,000.00
Total Other Income	<u>5,114.07</u>	<u>10,062.34</u>	<u>-4,948.27</u>
Other Expense			
427 · INTEREST EXPENSE	13,369.16	16,136.18	-2,767.02
Total Other Expense	<u>13,369.16</u>	<u>16,136.18</u>	<u>-2,767.02</u>
Net Other Income	-8,255.09	-6,073.84	-2,181.25
Net Income	<u><u>-14,743.53</u></u>	<u><u>52,991.20</u></u>	<u><u>-67,734.73</u></u>

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
January through June 2022

	<u>Jan - Jun 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	382,903.23	404,952.00	-22,048.77
470 · FORFEITED DISCOUNTS	1,752.86	5,010.00	-3,257.14
471 · MISCELLANEOUS SERVICE REVENUE	7,066.98	7,512.00	-445.02
Total Income	<u>391,723.07</u>	<u>417,474.00</u>	<u>-25,750.93</u>
Gross Profit	391,723.07	417,474.00	-25,750.93
Expense			
403 · DEPRECIATION EXPENSE	122,922.00	122,922.00	0.00
407 · AMORTIZATION EXPENSE	2,262.90	2,264.00	-1.10
408 · TAXES OTHER THAN INCOME	1,433.08	1,047.00	386.08
603 · SALARIES & WAGES-COMMISSIONERS	3,000.00	3,000.00	0.00
615 · PURCHASED POWER	47,159.09	42,060.00	5,099.09
618 · TREATMENT PLANT CHEMICALS	11,028.56	10,752.00	276.56
631 · CONTRACTUAL SERVICES-ENGINEERS	2,227.50	3,270.00	-1,042.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	22,452.38	15,750.00	6,702.38
633 · CONTRACTUAL SERVICES-LEGAL	5,582.51	4,890.00	692.51
634 · CONTRACTUAL SERVICE-MANAGEMENT	94,592.11	99,324.00	-4,731.89
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	8,576.72	10,950.00	-2,373.28
635 · OPERATING EXPENSES	61,628.73	58,680.00	2,948.73
642 · RENT OF EQUIPMENT	0.00	210.00	-210.00
650 · TRANSPORTATION EXPENSE	7,387.35	3,150.00	4,237.35
656 · INSURANCE-VEHICLE	1,954.62	1,890.00	64.62
657 · INSURANCE-GENERAL LIABILITY	3,626.62	4,200.00	-573.38
658 · INSURANCE - PROPERTY	1,851.34	1,980.00	-128.66
659 · INSURANCE-OTHER	414.72	420.00	-5.28
660 · ADVERTISING EXPENSE	111.28	48.00	63.28
670 · BAD DEBT EXPENSE	0.00	4,344.00	-4,344.00
675 · MISCELLANEOUS EXPENSE	0.00	30.00	-30.00
Total Expense	<u>398,211.51</u>	<u>391,181.00</u>	<u>7,030.51</u>
Net Ordinary Income	-6,488.44	26,293.00	-32,781.44
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	560.07	528.00	32.07
414 · GAINS (LOSSES)-UTIL PROP DISP	2,554.00		
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	6,000.00	-4,000.00
Total Other Income	<u>5,114.07</u>	<u>6,528.00</u>	<u>-1,413.93</u>
Other Expense			
427 · INTEREST EXPENSE	13,369.16	12,693.00	676.16
Total Other Expense	<u>13,369.16</u>	<u>12,693.00</u>	<u>676.16</u>
Net Other Income	-8,255.09	-6,165.00	-2,090.09
Net Income	<u><u>-14,743.53</u></u>	<u><u>20,128.00</u></u>	<u><u>-34,871.53</u></u>

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

SKEES, WILSON & NIENABER, PLLC

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

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

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

July 1, 2022

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

VIA EMAIL

Attention: Mr. Paul Harp
Ms. Amy Ruark
Ms. Dianne Cook
Ms. Ashley Dyer

In re: Rate Increase

Good Morning:

I received a call from Chairman Givin regarding our respective District's upcoming rate increase filing. Chairman Givin suggested that while we are asking for a rate adjustment, we also review the District's current Tariff as it relates to customer non-recurring charges, including but not limited to, tap-in fees, disconnect fees, reconnect fees, return check fees, charges for payment by credit card, and any other non-recurring charges which each District currently has in its Tariff. With that said, I would like for you to prepare documentation to support an increase for any or all of the foregoing mentioned non-recurring charges which you feel should be included in our Tariff and/or rate increase filing. By way of example, Chairman Givin commented that our tap-in fee has been the same for probably 20 years. That amount should be increased to cover additional charges incurred by the District, including material, labor, fuel, and other costs which have risen dramatically over the years.

As you know, if we ask for an increase in any of these non-recurring charges, we will have to document in our Application each and every cost to justify the increase. Accordingly, I would like for everyone to provide any documentation that they may have to support an increase in fees.

I would request that Dianne and Amy place this issue on the next monthly meeting Agenda of respective Districts.

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

Very truly yours,

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

TRN/krp

cc: Chairman Charles Givin
Mr. Brian Simpson
Mr. Rodger Bingham
Mr. Bobby Burgess
Mr. Bill Wethington
Ms. Andrea Walton
Mr. Danny Northcutt
Mr. Leo Saylor
Mr. Robert H. Worthington, Jr.

Morris & Bressler

Attention: Ms. Debra Dedden
Ms. Peggy Gamble

SKEES, WILSON & NIENABER, PLLC

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

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

July 6, 2022

Bullock Pen Water District
Grant County Sanitary Sewer District
1 Farrell Drive
PO Box 460
Crittenden, KY 41030
Attention: Ms. Amy Ruark
Ms. Dianne Cook
Ms. Ashley Dyer

VIA EMAIL

In re: Open Records Act

Greetings:

Attached is a copy of the recently published "Managing Government Records: A Cooperative Undertaking" published by the Kentucky Attorney General's Office ("OAG") which outlines the current Kentucky Revised Statutes as it relates to Kentucky Open Records Act ("ORA"). This guide is an excellent outline of the current ORA. I would recommend that each of you review this document and keep a copy on file at the District Headquarters. In addition, you may want to consider placing it on the District's website if it would not present any type of problem or difficulty. In doing so, you could always refer individuals who are requesting documents to the guide on our website so they may understand how the ORA works.

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

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

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

TRN/krp

cc: Chairman Charles Givin
Mr. Brian Simpson
Mr. Rodger Bingham
Mr. Bobby Burgess
Mr. Bill Wethington
Ms. Andrea Walton
Mr. Danny Northcutt
Mr. Leo Saylor
Mr. Robert H. Worthington, Jr.

Managing Government Records: A Cooperative Undertaking

An Introduction to Kentucky's
Public Records Management Law

Revised June 2021

Table of Contents

Introduction	3
What are public records?	3
What is a public agency?	3
Do agencies have to document their activities?	4
What is records management?	4
Who has responsibility for public records management in Kentucky?	4
What are the records management responsibilities of an agency head?	5
What are the responsibilities of a Records Officer?	5
What is the function of the State Libraries, Archives, and Records Commission?	6
What is the Commission's responsibility and who are its members?	6
What is records retention scheduling?	7
What is a records retention schedule?	7
What is disposition?	8
What about the proper storage and protection of records?	8
How are state agency publications managed?	9
What is the role of the Office of the Attorney General?	9
What records management services does KDLA provide?	10
Where should I go for assistance or more information?	10

Introduction

Managing Government Records: A Cooperative Undertaking

All public employees need appropriate records to do their jobs. Proper record keeping and sound records management help assure effective and efficient administration of programs, fulfill legal responsibilities, provide an adequate audit trail, and record the history and intent of public policy. Employees of publicly-funded institutions have a responsibility under Kentucky law to see that information created and maintained in government offices -- **public records**, as defined by statute -- is organized and accessible for use. This requirement is outlined in the Commonwealth of Kentucky's Open Records Act (Kentucky Revised Statute [KRS] 61.870-884). The Act explicitly recognizes the connection between managing government records and making them accessible to the public, barring any statutory restrictions.

Implementation of a records management program involves the participation of agency personnel, led by the agency's Records Officer, working in cooperation with staff from the Kentucky Department for Libraries and Archives (KDLA) and the State Libraries, Archives, and Records Commission (the Commission). Under KRS 171.410-740, the head of a public agency, KDLA, and the Commission each have different responsibilities to help ensure that records are created and well-managed and that permanently valuable records are preserved, protected, and accessible.

What are public records?

Public records are defined by KRS 171.410 (1) as *"all books, papers, maps, photographs, cards, tapes, disks, diskettes, recordings, and other documentary materials, regardless of physical form or characteristics, which are prepared, owned, used, in the possession of or retained by a public agency."*

Public records are recorded information created or received by a state or local government agency in any format, which documents a transaction or activity by or with any public official or employee of that agency.

What is a public agency?

For public records management purposes, a **public agency** is defined by KRS 171.410 (4) as *"every state or local office, state department, division, bureau, board, commission and authority; every legislative board, commission, committee and officer; every county and city governing body, council, school district board, special district board, municipal corporation, and any board, department, commission, committee, subcommittee, ad hoc committee, council or agency thereof; and any other body which is created by state or local authority and which derives at least twenty-five percent (25%) of its funds from state or local authority."*

Do agencies have to document their activities?

Under the terms of KRS 171.640, agency heads are assigned explicit responsibility for ensuring that records containing adequate and proper documentation of the organizational functions, policies, decisions, procedures, and essential transactions of the agency are created and preserved. This includes records designed to furnish information necessary to protect the legal and financial rights of the government and of persons directly affected by a government agency's activities.

What is records management?

Records management is the systematic control of recorded information, regardless of format, from original creation to ultimate disposition. Every office creates records, which may be paper, microfilm, electronic, or some other format.

These records can be a burden to maintain. Records management allows an organization to:

- Meet its legal and regulatory responsibilities;
- Decide which records to keep and which to destroy;
- Ensure an adequate documentary record of its functions, policies, decisions, procedures, and essential transactions;
- Identify and properly control records of continuing or archival value;
- Operate effectively, economically, and efficiently; and
- Provide the right information to the right person, at the right time, at the lowest possible cost.

Who has responsibility for public records management in Kentucky?

A publicly-funded agency is required to have a records management program and to work with KDLA and the Commission to implement that program.

All state and local government employees are responsible for the records they create and maintain, and all employees can make a major contribution to good records management in their agencies on a daily basis.

Kentucky law (KRS 171.410 - 740) assigns oversight of the management of state and local government records to KDLA. The statutes also set out specific responsibilities delegated to the head of any public agency and to the Commission.

What are the records management responsibilities of an agency head?

Under KRS 171.680, an agency head is required to establish and maintain an active, continuing program for the economical, efficient management of the agency's records. KRS 171.680 (2), mandates that this program should include:

- Effective controls over the creation, maintenance, and use of records in the conduct of current business;
- Cooperation with KDLA in applying standards, procedures, and techniques designed to improve the management of records;
- Promotion of the maintenance and security of records deemed appropriate for preservation;
- Facilitation of the segregation and disposal of records of temporary value; and
- Compliance with the provisions of KRS 171.410-740 and the rules and regulations produced by the Department.

What are the responsibilities of a Records Officer?

A Records Officer is the person named by the agency head to serve as the official liaison with KDLA on records management issues and to coordinate records management within the agency (725 KAR 1:010). Agencies should contact KDLA's State Records Branch to submit proper documentation of the appointed Records Officer. The Records Officer typically works with that agency's staff to compile or update a Records Retention Schedule in *draft* form, prior to its review by KDLA personnel and the Commission. The schedule is subject to detailed analysis at this stage, including an assessment by legal and audit staff.

In addition to maintaining a current Agency Retention Schedule, the Records Officer coordinates records management practices in the agency by inventorying, analyzing, and advising the staff on records management procedures; participates in the agency's information technology planning process; oversees the transfer of records and publications; and supervises the destruction of records that is authorized to occur within the agency. The Records Officer should note the authorization for said destruction and the amount of records destroyed, per 725 KAR 1:010, Section 2 (2).

What is the function of the State Libraries, Archives, and Records Commission?

The Commission, under KRS 171.420 and 171.670, has the authority to review and approve all records retention schedules submitted by state and local public agencies through the Department. In this task, it considers the importance and potential uses of the record to the creating agency and the value of information within a particular record. It also analyzes recommendations jointly developed by agencies and KDLA's Archives and Records Management Division as to how long particular records should be kept, and determines any further disposition that should take place. The Commission is concerned with preserving information of continuing value and making timely disposition of information of temporary value.

The Commission also advises the Department on a range of other matters relating to archives and records management.

What is the Commission's responsibility and who are its members?

In all cases, the Commission has final and exclusive authority to determine the ultimate disposition of Kentucky's public records. Per KRS 171.420, its decisions are binding on all parties concerned, and those decisions can only be modified or otherwise changed by its own actions.

The Commission is a seventeen-member body composed of:

- The state librarian or his or her designee, who shall be the chairperson of the commission;
- The secretary of the Education and Workforce Development Cabinet or his or her designee, who shall serve as vice chairperson;
- The Auditor of Public Accounts or his or her designee;
- The state law librarian or his or her designee;
- The director of the Legislative Research Commission or his or her designee;
- The Attorney General or his or her designee;
- The executive director of the Kentucky Military Heritage Commission or a designee of the commission;
- The executive director of the Commonwealth Office of Technology or his or her designee;
- The president of the Kentucky Association of School Librarians or his or her designee;
- The executive director of the Kentucky Historical Society or his or her designee;
- The executive director of the Kentucky Library Association or his or her designee;
- The president of the Council on Postsecondary Education or his or her designee;
- Four (4) citizens at large appointed by the Governor, including one (1) member representing library users with disabilities, one (1) member representing disadvantaged persons, and two (2) members representing library users; and
- One (1) member, who shall not be an elected official, appointed by the Governor

from a list of three (3) persons, with one (1) name submitted by each of the presidents of the Kentucky League of Cities, the Kentucky Association of Counties, and the Kentucky Association of School Administrators.

The Commission meets and approves new and revised schedules four (4) times a year. The meetings are held on the second Thursday of each March, June, September, and December.

What is records retention scheduling?

Records retention scheduling is the systematic process of identifying, describing, and analyzing each record and each electronic records system created by an agency. This leads to a preliminary assessment of the administrative, legal, fiscal, and future historical or research value of each record type. These values, and any special directions for the management or disposition of this information during and after its active office life, are documented in a draft Records Retention Schedule. Draft schedules are submitted to the Commission, for its review.

What is a records retention schedule?

A current and accurate records retention schedule represents a comprehensive inventory of the information holdings of a government agency and is the basis for an agency's records management program. A records retention schedule is a list of each record type, termed a "record series," and each electronic records system created by a public agency. A record series is either a document or a set of documents maintained together because they relate to a particular subject or function, result from the same activity, take the same form, or because of some other relationship arising out of their creation, receipt, or use.

A schedule shows the title of each record type, a unique number by which it can be identified, a description of the record series and its contents, and disposition instructions explaining how long to maintain the record and what to do with it once the retention period has ended.

Approved records retention schedules furnish public agencies with clear legal authority to make disposition of their records accordingly, and with a strong resource for management control. They help public officials and employees identify which records must be retained permanently and which records may be destroyed after a certain period of time. They also help an agency ensure that adequate documentation of its activities has been created and is being maintained, as required by statute.

Schedules ensure accountability for the information being produced, serve as a critical asset in a state agency's strategic information technology planning, and provide agencies with a valuable resource with which to respond to information requests under Kentucky's Open Records Law. Without an approved Records Retention Schedule, state or local agencies do not have the legal authority to destroy any of its records,

regardless of format, and can incur substantial costs or liabilities if such destruction does occur (KRS 519.060).

Having a schedule approved by the Commission is an important first step for an agency as it develops a records management program. For a records management program to be fully implemented, however, an approved schedule must be used on a regular basis by agency personnel.

When an agency finds it must create new records or electronic systems or when it determines that certain records or systems are obsolete and are no longer being created, the schedule must be revised to reflect these changes. Once new or revised schedules are approved by the Commission, per KRS 171.420 and 171.670, agencies may apply schedules to their records management needs, with the confidence that they have the legal authority to make disposition of their records when following the directions contained in the schedule.

Records retention schedules for state and local government agencies are available on KDLA's website.

What is disposition?

As it is used in this document, the term "disposition" refers to what is done with records when those records are no longer needed for current business. Disposition possibilities include transferring records from one agency to another when functions are officially transferred, transferring records to the State Records Center, destroying temporary records at an approved time, or transferring records of historical value to the State Archives.

What about the proper storage and protection of records?

Another important role delegated to the agency is ensuring the proper storage of records. Under KRS 171.690, whenever an agency head determines that substantial economies or increased operating efficiency can be achieved, the agency head is directed to provide for the storage, processing, and servicing of appropriate records in the State Records Center maintained and operated by KDLA, or in a location maintained and operated by the agency itself that has been approved by KDLA.

Providing for the protection of records is another essential responsibility delegated to government agencies. As directed by KRS 171.710, the agency head is required to establish such safeguards against removal or loss of records as she or he believes necessary and as may be required by KDLA rules and regulations. These safeguards must include making it known to all officials and employees of the agency that no records are to be transferred, turned over to another entity, or destroyed except in accordance with the law, and calling their attention to the penalties provided by law for the unlawful removal or destruction of records.

The agency head is also directed to notify KDLA of any actual, impending, or threatened unlawful removal, defacing, alteration, or destruction of records in the custody of the agency that come to his/her attention, and with the Department's assistance, to initiate action through the Office of the Attorney General for recovery of any records which may have been unlawfully removed and for any other redress as may be provided by law. Penalties are established in statute for violations of the key elements of Kentucky's public records management law. For state employees, these can include dismissal from state government. Kentucky's tampering with public records statute (KRS 519.060) and laws dealing with unlawful access to a computer (KRS 434.845 - 850) and misuse of computer information (KRS 434.855) describe various records-related offenses punishable as felonies under the Kentucky Penal Code.

How are state agency publications managed?

A state publication or report is any published material, regardless of format, issued for general distribution, which documents agency-related functions or activities. As such, a state publication may be considered a "published record." State government agencies publish hundreds of reports, newsletters, and studies each year, either in traditional paper format or on websites. At times, a state publication may provide the only documentation of an agency or program's activities. State publications complement the information contained in agency files to present a full accounting of agency activity over time.

Under KRS 171.450 and 725 KAR 1:040, Section 2, state agencies must forward three (3) copies of all publications produced for general public distribution to the KDLA, Archives and Records Management Division, unless the publication is submitted electronically. Agencies only need to forward one (1) copy of an electronic publication.

What is the role of the Office of the Attorney General?

All records produced by a public agency are subject to the provisions of the Open Records Act (KRS 61.870 – 884). Certain records and confidential information are exempt from inspection; these exemptions are stated in KRS 61.878. If, in the course of an open records investigation, the Office of the Attorney General determines that an agency has not appropriately managed its records, per KRS 171.410 – 740, the matter may be referred to KDLA for a records management review.

KRS 15.257 (1) requires the Office of the Attorney General to distribute to all county judge/executives, mayors, county attorneys, city attorneys, superintendents of public school districts, presidents of each state public postsecondary educational institution, and attorneys of public school districts and postsecondary educational institutions throughout Kentucky written information that explains the procedural and substantive provisions of the Open Records Act together with information required by KRS 171.223 to be prepared by the KDLA concerning proper retention and management of public records. This distribution occurs whenever there is a change in the Open Meetings or Open Records Act.

What records management services does KDLA provide?

Under the provisions of KRS 171.450, KDLA is responsible for managing and controlling records, in whatever medium, created by state and local government agencies in the Commonwealth. Specifically, as provided in KRS 171.410 - 740, KDLA establishes standards, procedures, and administrative regulations for recording, managing, preserving, and reproducing government-created or maintained records. Chapter 1 of 725 KAR provides further explanation of records management in Kentucky government.

KDLA works in close collaboration with government agencies and their records officers to prescribe policies, principles, and administrative regulations to be followed by state and local government agencies in managing their records; provides records analysis and scheduling assistance to agencies; furnishes technical assistance to agencies whose records have been damaged in disasters; and provides records management training and educational programs for public agencies.

KDLA also serves as the central repository for archival public records in Kentucky and creates finding aids for records in archival custody. Records housed at the State Archives are made available for research through the Department's Archives Research Room. At the State Records Center, KDLA offers centralized high-density, low-cost storage and access services for government records of non-permanent retention. KDLA also sets rules governing the transfer of records from one agency to another.

Where should I go for assistance or more information?

All public records management services are provided through the Department's Archives and Records Management Division, which can be reached at (502) 564-8300.

There are many helpful resources and information available on the KDLA website: <https://kdla.ky.gov>.

SKEES, WILSON & NIENABER, PLLC

ATTORNEYS AND COUNSELORS AT LAW

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FAX: 859.371.9872
EMAIL: rswandd@fuse.net

July 13, 2022

Bullock Pen Water District
Grant County Sanitary Sewer District
1 Farrell Drive
PO Box 460
Crittenden, KY 41030
Attention: Ms. Amy Ruark
Ms. Dianne Cook

VIA EMAIL

In re: Billing Notice Requirements

Amy and Dianne:

In response to Amy's email regarding the PSC inspection conducted at the Grant County Sanitary Sewer District, I would report as follows. I spoke with Mr. Brian Rice at the PSC to determine exactly what publication deficiency he was referring to in his Inspection Report. Mr. Rice noted that 807 KAR 5:006 §7 (attached) requires certain information to be included on the District's bills sent to all customers. The deficiency which Mr. Rice noted refers to §7(b) which provides as follows:

- “(b) The rate schedule under which the bill is computed shall be posted on the utility's Web site, if it maintains a Web site, and shall also be furnished under one (1) of the following methods, by:
1. Printing it on the bill;
 2. Publishing it in a newspaper of general circulation once each year;
 3. Mailing it to each customer once each year; or
 4. Providing a place on each bill for a customer to indicate the customer's desire for a copy of the applicable rates. The utility shall mail the customer a copy by return first class mail.”

Basically, the District is required to publish our rate schedules annually in addition to posting it on the Web site. We have four (4) options of notifying customers of our rate schedule as noted above. It would seem to me that publishing the rate schedule in a newspaper each year would probably be the least expensive. That would require the District to publish our entire rate schedule once per year.

By way of this correspondence, I would request that you place this item on the Agenda for next week's meeting. If you have any questions in the interim, please feel free to call.

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

TRN/krp

cc: Mr. Paul Harp
Chairman Charles Givin

Title 807 | Chapter 005 | Regulation 006

807 KAR 5:006. General rules.

RELATES TO: KRS 65.810, 74, 96.934, 220.510, 278, 49 C.F.R. Part 192, 49 U.S.C. 60105

STATUTORY AUTHORITY: KRS 278.230, 278.280(2), 49 C.F.R. 192

NECESSITY, FUNCTION, AND CONFORMITY: KRS 278.230(3) requires every utility to file with the commission reports, schedules, and other information that the commission requires. KRS 278.280(2) requires the commission to promulgate an administrative regulation for the performance of a service or the furnishing of a commodity by a utility. This administrative regulation establishes requirements that apply to electric, gas, water, sewage, and telephone utilities.

Section 1. Definitions.

- (1) "Built-up community" means urban areas and those areas immediately adjacent.
- (2) "Commission" is defined by KRS 278.010(15).
- (3) "Corporation" is defined by KRS 278.010(1).
- (4) "Customer" means a person, firm, corporation, or body politic applying for or receiving service from a utility.
- (5) "Gross Annual Operating Revenue Reports" means reports that KRS 278.140 requires each utility to file with the commission.
- (6) "Nonrecurring charge" means a charge or fee assessed to a customer to recover the specific cost of an activity, which:
 - (a) Is due to a specific request for a certain type of service activity for which, once the activity is completed, additional charges are not incurred; and
 - (b) Is limited to only recover the specific cost of the specific service.
- (7) "Person" is defined by KRS 278.010(2).
- (8) "Tariff" means a utility's schedule of all its rates, charges, tolls, maps, terms, and conditions of service over which the commission has jurisdiction.
- (9) "Utility" is defined by KRS 278.010(3).
- (10) "Water association" means a non-profit corporation, association, or cooperative corporation having as its purpose the furnishing of a public water supply.
- (11) "Water District" means a special district formed pursuant to KRS 65.810 and KRS Chapter 74.

Section 2. General Provisions. Reference to standards or codes in 807 KAR Chapter 5 shall not prohibit a utility from continuing or initiating experimental work and installations to improve, decrease the cost of, or increase the safety of its service.

Section 3. Utility Contact Information.

(1) A utility shall notify the commission in writing of:

- (a) The address of its main corporate and Kentucky offices, including street address and post office box, city, state, and zip code;
- (b) The name, telephone number, facsimile number, and mailing address of the person who serves as its primary liaison with the commission regarding its operations; and
- (c) Its electronic mail address.

(2) The electronic mail address required in subsection (1) of this section shall be to an electronic mail account that the utility accesses at least once weekly and that is capable of receiving electronic mail from external sources and with attachments up to five (5) megabytes in size. Unless a utility otherwise advises the commission in writing, all electronic mail transmissions from the commission to the utility shall be sent to this address.

(3) A utility shall notify the commission in writing of a change in the information required in subsection (1) of this section within ten (10) days of the date of the change.

Section 4. Reports.

(1) Gross annual operating revenue reports.

(a) Each utility shall file with the commission its gross operating revenue report on or before March 31 of each year.

(b) An extension request shall not be permitted for a gross annual operating revenue report.

(c) A utility may file an amendment to its report. An amendment shall be filed with the commission on or before May 24 of the same year.

(d) The commission shall:

1. Not certify to the Department of Revenue the amounts of intrastate business established in an amendment filed with the commission after May 24 of that year; and
2. Report those amounts to the Department of Revenue for informational purposes.

(2) Financial and statistical reports.

(a) Every utility shall file annually using the commission's electronic filing system a financial and statistical report on or before March 31 of each year.

(b) This report shall be based upon utility type and the accounts established in conformity with the uniform system of accounts prescribed for that utility type.

(c) If documents are required to supplement or complete the report and cannot be

submitted through the commission's electronic filing system, the utility shall file these documents in paper form with the commission no later than March 31.

(d) The commission shall make the reporting forms available on the commission's Web site at <http://psc.ky.gov/>.

(e) For good cause shown, the executive director of the commission shall, upon application in writing, allow an appropriate extension of time for the filing.

(3) Financial statement audit reports. A utility required to file a report in accordance with subsection (2) of this section shall file with the commission on or before September 30 each year, a copy of the audit report of the Kentucky regulated entity, from the audit performed the previous year, or a statement that no audit was performed of the Kentucky regulated entity the previous year. For good cause shown, the executive director of the commission shall, upon application in writing, allow an appropriate extension of time for the filing.

(4) Report of meters, customers, and refunds. Each gas, electric, or water utility shall file quarterly either a Quarterly Meter Report-Electric, Quarterly Meter Report, or a Quarterly Meter Report-Electric-Gas-Water, of meter tests, number of customers, and amount of refunds.

(5) Report of terminations for nonpayment of bills. Each water, electric, or gas utility shall file either the Water Utility Non-Payment Disconnection/Reconnection Report, Electric Utility Non-Payment Disconnection/Reconnection Report, or Gas Utility Non-Payment Disconnection/Reconnection Report, annually to report the number of residential accounts terminated for nonpayment. These reports shall be filed no later than August 15 and shall cover the period ending June 30.

(6) Record and report retention. All records and reports shall be retained in accordance with the uniform system of accounts unless otherwise specified.

(7) Transmittal letter. Each report shall be accompanied by a transmittal letter describing the report being furnished.

(8) Amending reports. Upon discovering a material error in a report filed with the commission, a utility shall file an amended report to correct the error.

Section 5. Service Information.

(1)

(a) A utility shall, on request, give its customers or prospective customers information that enables the customers to secure safe, efficient, and continuous service.

(b) A utility shall inform its customers of a change made or proposed in the character of its service that might affect the efficiency, safety, or continuity of operation.

(2) Prior to making a substantial change in the character of the service furnished that would

affect the efficiency, adjustment, speed, or operation of the equipment or appliances of a customer, a utility shall apply for the commission's approval. The application shall show the nature of the change to be made, the number of customers affected, and the manner in which they will be affected.

(3) The utility shall inform each applicant for service of each type, class, and character of service available at each location.

Section 6. Special Rules or Requirements.

(1) A utility shall not establish a special rule or requirement without first obtaining the approval of the commission.

(2) Unless specifically authorized by this administrative regulation, a utility shall not deny or refuse service to a customer who has complied with all conditions of service established in the utility's tariff on file with the commission

(3)

(a) Obtaining easements and rights-of-way necessary to extend service shall be the responsibility of the utility.

(b) A utility shall not:

1. Require a prospective customer to obtain easements or rights-of-way on property not owned by the prospective customer as a condition for providing service; or
2. Refuse to provide service to a prospective or existing customer on the basis of that customer's refusal to grant an easement for facilities that do not serve the customer.

(c) The cost of obtaining easements or rights-of-way shall be included in the total per foot cost of an extension, and shall be apportioned among the utility and customer in accordance with 807 KAR 5:041, 5:061, or 5:066.

Section 7. Billings, Meter Readings, and Information.

(1) Information on bills.

(a) Each bill for utility service issued periodically by a utility shall clearly show:

1. The date the bill was issued;
2. Class of service;
3. Present and last preceding meter readings;
4. Date of the present reading;
5. Number of units consumed;
6. Meter constant, if applicable;
7. Net amount for service rendered;
8. All taxes;
9. Adjustments, if applicable;

10. The gross amount of the bill;
11. The date after which a penalty may apply to the gross amount; and
12. If the bill is estimated or calculated.

(b) The rate schedule under which the bill is computed shall be posted on the utility's Web site, if it maintains a Web site, and shall also be furnished under one (1) of the following methods, by:

1. Printing it on the bill;
2. Publishing it in a newspaper of general circulation once each year;
3. Mailing it to each customer once each year; or
4. Providing a place on each bill for a customer to indicate the customer's desire for a copy of the applicable rates. The utility shall mail the customer a copy by return first class mail.

(2) Flat rates. Flat rates for unmetered service shall approximate as closely as possible the utility's rates for metered service. The rate schedule shall clearly establish the basis upon which consumption is estimated.

(3) Bill format. Each utility shall include the billing form; including an e-bill form, if applicable; to be used by it, or its contents, in its tariffed rules.

(4) Meter readings. Registration of each meter shall read in the same units as used for billing unless a conversion factor is shown on the billing form.

(5) Frequency of meter reading.

(a) Except as provided in paragraph (b) of this subsection, each utility, except if prevented by reasons beyond its control, shall read customer meters at least quarterly;

(b) Each customer-read meter shall be read manually, at least once during each calendar year.

(c) Records shall be kept by the utility to insure that the information required by this subsection is available to the commission and any customer requesting this information.

(d) If, due to reasons beyond its control, a utility is unable to read a meter in accordance with this subsection, the utility shall record the date and time the attempt was made, if applicable, and the reason the utility was unable to read the meter.

Section 8. Deposits.

(1) Determination of deposits.

(a) A utility may require from a customer a minimum cash deposit or other guaranty to secure payment of bills, except from those customers qualifying for service reconnection pursuant to Section 16 of this administrative regulation.

(b) A utility shall not require a deposit based solely on the customer being a tenant or

SKEES, WILSON & NIENABER, PLLC

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EMAIL: rswandd@fuse.net

July 21, 2022

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

VIA EMAIL

Attention: Chairman Charles Givin
Mr. Danny Northcutt
Mr. Robert H. Worthington, Jr.
Mr. Leo Saylor
Mr. Rodger Bingham
Ms. Ashley Dyer
Ms. Dianne Cook

In re: Gerald Wuetcher Engagement Letter

Good Morning:

I just received the attached Engagement Letter from Mr. Wuetcher regarding his providing the District legal services relating to the Public Service Commission's jurisdiction over the District. Since I received this Engagement Letter, I will bring it to the meeting this afternoon for your consideration.

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

Thanks.

Very truly yours,

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

TRN/krp



GERALD WUETCHER
DIRECT DIAL: (859) 231-3017
DIRECT FAX: (859) 258-3517
gerald.wuetcher@skofirm.com

2100 WEST VINE STREET
SUITE 2100
LEXINGTON, KY 40507-1801
MAIN: (859) 231-3000
FAX: (859) 253-1093

July 20, 2022

Mr. Charles Givin
Chairman
Grant County Sanitary Sewer District
Post Office Box 460
Crittenden, Kentucky 41030
Email: rswandd@fuse.net

VIA ELECTRONIC MAIL

**Re: Grant County Sanitary Sewer District; Engagement for Legal Services
Review of Public Service Commission Jurisdiction**

Dear Mr. Givin:

Stoll Keenon Ogden PLLC ("SKO") is pleased to provide legal representation to Grant County Sanitary Sewer District ("the District"). This letter sets forth the basic terms of the engagement.

Client; Scope of Representation. The client in this matter will be the District. Though SKO may communicate with you or others about this representation, our only client in this representation is the District. SKO also will not be deemed to represent any officer, director, agent or employee of the District by virtue of our representation of the District unless we separately agree to such representation.

SKO is engaged to research and provide legal advice regarding the District's present status as a utility subject to the jurisdiction of the Kentucky Public Service Commission ("KPSC") and to any efforts to withdraw from KPSC jurisdiction. This engagement does not include preparing or representing the District in any legal or regulatory proceeding regarding the District's jurisdictional status. The District may expand the scope of this representation to include other matters provided that any substantial expansion must be agreed to by SKO. If the scope of the engagement changes, the terms set out in this letter will apply to the expanded engagement unless we enter into a further agreement modifying or superseding this one.

Responsible Attorneys. I will serve as the attorney primarily responsible for this engagement. It is possible that additional attorneys or paralegals will also work on these matters as well. Any significant use of other SKO personnel, however, would be made only after

Mr. Charles Givin
July 20, 2022
Page 2

consultation with the District. My standard billing rate is \$385.00 per hour. I will provide a twenty-five percent discount on that rate to the District, in recognition of the size of the District's operations, which equates to an hourly rate of \$289 for my services. A twenty-five percent discount will apply to the standard hourly rates of other attorneys in the SKO firm who may assist me in this matter.

Terms of Engagement. *"Stoll Keenon Ogden PLLC Standard Terms and Conditions of Representation"* will govern the representation and is incorporated by reference into this letter. A copy is enclosed.

Conflicts and Advance Waiver. SKO has searched its conflicts checking data base system to identify any matter that currently presents a conflict of interest preventing it from representing The District and has found none.

Please note that SKO represents many other clients, including Kentucky-American Water Company. It is possible that, while SKO is representing the District, some of SKO's present or future clients may (a) be direct competitors of the District or otherwise may have business interests that are contrary to the District's interests, or (b) seek to engage SKO in connection with an actual or potential transaction, pending or potential litigation, pending or potential regulatory matter, or other dispute resolution proceeding in which such client's interests are, or potentially may become, adverse to the District's interests.

SKO therefore requests the District's advance consent to SKO's representation of any existing or new clients (including, but not limited to, Kentucky-American Water Company) in any matter (transactional, litigation, regulatory or otherwise) adverse to the District. (If the new matter adverse to the District is such that SKO attorneys and staff members who are actively participating in the representation of the District are likely to have obtained proprietary or other confidential information from the District of a non-public nature, that, if known to the other client, could be detrimental to the District's position, SKO affirmatively agrees to, and the District's advance consent is conditioned upon, SKO erecting timely screening procedures to shield such information from the SKO attorneys and staff members representing the other client in the new matter, and to prevent SKO attorneys and staff members actively involved in the representation of the District from participating in the new matter.)

In so agreeing to waive any and all conflicts as set forth above, the District will be waiving any conflict of interest that exists or might be asserted to exist that might preclude, challenge or otherwise disqualify SKO in any representation of any other client with respect to any such matter. In similar engagement letters with other new clients, SKO will request similar agreements to preserve its ability to represent the District.

Mr. Charles Givin
July 20, 2022
Page 3

By signing below or sending a confirming e-mail message, the District evidences its consent to (a) the advance waiver of conflicts of interest, as set forth in the preceding paragraphs; and (b) SKO's disclosure of the District's willingness to waive, in advance, the conflicts of interest.

Thank you again for the opportunity to provide legal services and representation to the District. It will be my privilege to represent the District. If you have any questions, please call me at (859) 231-3017 (office) or (859) 550-3894 (cell).

Very truly yours,

Stoll Keenon Ogden PLLC

Gerald E. Wuetcher

GEW
Enclosure

Agreed and accepted:

GRANT COUNTY SANITARY SEWER DISTRICT

By: _____

Title: _____

Stoll Keenon Ogden PLLC ("SKO") Standard Terms and Conditions of Representation

REPRESENTATION FEES. SKO's fees are set by agreement with the Client. There are a number of possible fee arrangements, including hourly rate billing, a flat fee, or a contingent fee agreement, and mixed or hybrid billing arrangements. Unless otherwise agreed, the fee arrangement will be an hourly rate billing. Any different arrangement must be set forth in writing and signed by all of the parties, including SKO.

For hourly rate billing, SKO's fees are based on the amount of time spent on behalf of the Client, measured in tenths of an hour. Unless otherwise agreed, the Client will be charged SKO's standard hourly rates, which currently range for 2021 from \$255 an hour for new associates to \$560 an hour for senior members. Rates for SKO's paralegals currently range from \$145 to \$240 an hour. SKO's billing rates are adjusted from time to time, usually on an annual basis in January or February, and the rates on this representation will increase accordingly, unless the Client and SKO agree otherwise.

ATTORNEY CONFERENCES AND MEETINGS. Internal conferences sometimes take place among professionals who are participating in the representation of the Client. It is SKO's belief that this practice facilitates communication, improves the quality of the work by allowing SKO to utilize specialists and a proper mix of personnel, and thus ultimately provides the Client with the best value and the most effective legal representation. If, at any time, the Client is concerned about the efficiency and the cost-effectiveness of SKO's efforts, please express those concerns promptly so that they can be addressed in a timely fashion.

COSTS AND CLIENT RESPONSIBILITIES. SKO typically incurs costs in connection with legal representations. These costs may include reasonable out of pocket expenses such as long distance telephone charges, special postage, delivery charges, telecopy and photocopy charges, travel expenses, meals, and use of other service providers, such as printers or experts. In litigation matters (if the representation involves or requires litigation), the costs will also include filing fees, deposition costs, process server fees, and witness fees. Filing fees may also be incurred in transaction representations. Fees and expenses of others (such as court reporters, investigators, consultants or experts) will be billed directly to the Client. Except for specialized word processing services, SKO normally does not charge separately for secretarial work unless there is a situation that requires overtime staff work.

SKO has a flat-rate contract with on-line legal research service provider LexisNexis. Under that contract, SKO pays a discounted amount for unlimited monthly usage of a number of LexisNexis databases within the plan. SKO also pays discounted per-search amounts for any searches on databases outside the plan. To pass along the approximated discount to its clients, SKO estimates the overall percentage discount and reduces each client's daily LexisNexis search charges by that percentage. The LexisNexis search charges appearing on the Client's invoice will reflect the application of that percentage discount. SKO reviews the estimated percentage discount annually and adjusts the percentage accordingly for the coming year.

SKO will normally send monthly statements for work performed and expenses recorded during the previous month. Payment is due promptly upon receipt of the statement. If any statement remains unpaid, SKO may suspend performing services for the Client until satisfactory arrangements have been made for payment of outstanding statements and the payment of future fees and expenses.

The fees and costs relating to SKO's representation of the Client in the Matter, as defined in the Engagement Letter, are not predictable. Accordingly, SKO has made no commitment concerning the maximum fees and costs that will be necessary to resolve or complete the Matter; however, consistent with SKO's commitment to client service, SKO will strive to handle the representation efficiently.

The Client agrees to pay SKO's statements for services and expenses as provided above. In addition, the Client agrees to be candid and cooperative with SKO and will keep SKO informed with complete and accurate factual information, documents, and other communications relevant to the subject matter of the representation or otherwise reasonably requested by SKO. Because it is important that SKO be able to contact the Client at all times in order to consult with the Client regarding this representation, the Client will inform SKO, in writing, of any changes in the name, address, telephone number, contact person, e-mail address, state of incorporation, or other relevant changes regarding the Client or the Client's business. Whenever SKO needs the Client's instructions or authorization in order to proceed with legal work on behalf of the Client, SKO will contact the Client at the latest address, telephone number, or email address SKO has received from the Client.

ADVICE ABOUT POSSIBLE OUTCOMES. At the beginning of, or during, the representation, SKO may express opinions or beliefs concerning the possible outcomes, or various courses of action, and the results that might be anticipated. Any such statement is intended to be an expression of opinion only, based on information available to SKO at the time, and should not be construed by the Client as a promise or guarantee.

TERMINATION OF REPRESENTATION. The Client may terminate SKO's representation at any time by notifying SKO. Likewise, SKO may withdraw from the representation if the Client fails to fulfill any obligation under this agreement, including the Client's obligation to pay SKO's fees and expenses; as permitted or required under the applicable Rules of Professional Conduct or other rules of court; or upon SKO's reasonable notice to the Client.

Termination of SKO's services will not affect the Client's responsibility for payment of outstanding statements and for payment of fees and expenses incurred before termination or incurred thereafter in connection with an orderly transition of the matter. If such termination occurs, the Client's papers and property will be promptly returned or forwarded as directed. (SKO reserves the right to make and retain a copy of those materials.) SKO will not provide any uncompensated-for work product, and SKO will not provide internal SKO files pertaining to the representation, to the extent permitted by the applicable Rules of Professional Conduct. Documents relating to the representation that SKO retains will be maintained consistent with SKO's Document Retention and Destruction Policy, and will be destroyed without further notice to the Client after the applicable time period has passed unless the Client and SKO agree to a specific retention schedule.

Unless previously terminated, SKO's representation of the Client will terminate upon the sending of the final statement for services rendered in connection with the Matter.

POST-ENGAGEMENT MATTERS. Presently, the Client is engaging SKO to provide legal services in connection with a specific matter. After the conclusion of any specific matter, changes may occur in the applicable laws or regulations that could have an impact upon the Client's future rights and liabilities. Unless the Client engages SKO after conclusion of the specific matter to provide additional advice on issues arising from that matter, SKO has no continuing obligation to advise the Client with respect to future legal developments.

From time to time, SKO communicates with current and former clients about items that may be of interest. By signing the Master Engagement Letter, the Client acknowledges a desire to receive such periodic information from SKO. If the Client does not wish to receive such materials, or wishes to stop receiving such materials, SKO simply asks that the Client let SKO know and SKO will promptly comply with the Client's request. Receipt of such items shall not be considered evidence of an ongoing attorney-client relationship.

PRODUCTION BY SKO. If SKO is requested or authorized by the Client, or required by government regulation, subpoena, or other process, to produce SKO's working papers or files, or to produce SKO personnel as witnesses, with respect to SKO's representation of the Client, the Client agrees to reimburse SKO for SKO's own professional time and expenses (including fees and expenses of SKO's retained counsel) incurred in responding to such request or authorization. The Client's commitment to reimburse SKO will not apply if SKO is a party to the proceeding in which the information or testimony is sought.

WAIVER OF JURY TRIAL. THE CLIENT IRREVOCABLY WAIVES ANY AND ALL RIGHTS HE/SHE/IT MAY HAVE TO A TRIAL BY JURY IN ANY ACTION, PROCEEDING, OR CLAIM OF ANY NATURE, THAT IS RELATED IN ANY WAY TO SKO'S REPRESENTATION OF THE CLIENT OR RELATED IN ANY WAY TO THE MATTER FOR WHICH THE CLIENT HAS ENGAGED SKO. THE CLIENT FURTHER ACKNOWLEDGES THAT SUCH WAIVER OF A TRIAL BY JURY IS KNOWING AND VOLUNTARY, AND THAT THE WAIVER SHALL SURVIVE THE TERMINATION OF THE ATTORNEY-CLIENT RELATIONSHIP BETWEEN SKO AND THE CLIENT.

OTHER MATTERS. In addition to the specific Matter described in the Master Engagement Letter, the Client may request additional legal work to be rendered by SKO from time to time. If SKO agrees to perform such additional legal work, the representation will be governed by the terms of the Master Engagement Letter and these Standard Terms and Conditions, unless other arrangements are agreed upon in advance and confirmed in writing. Such additional work may be memorialized in a Short Form Engagement Letter that will identify the scope of such additional work. The Master Engagement Letter (and any Short Form Engagement Letter) and these Standard Terms and Conditions reflect the entire agreement between the Client and SKO relating to the services covered hereunder, and shall survive the completion or termination of the engagement.

Grant Co. Sanitary Sewer District

Supervisor's Report

June

17th) – Pulled debris from all 4 plants at the Sewer Plant.

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

23rd) – Pulled pump #2 at Angela lift station due to high amps, unclogged the pump and reinstalled it into the pit.

24th) – Mowed the grounds at the Sewer Plant.

- Locate a tap for a future home on Claiborne Dr.

27th) – Replaced blower #2 at the Sewer Plant with a rebuilt one.

28th) – Rented a bushhog and skid steer from Art's to bushhog lift station grounds and cross-country lines.

29th) – Continued bushhogging lift station grounds and cross-country lines.

30th) – Finished bushhogging lift station grounds and cross-country lines.

July

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

- Pulled and cleared debris from the influent bar screen at the Sewer Plant.
- Vact and clean out the man hole beside McDonald's.

3rd) – Adjust the float levels at Bradford lift station.

5th) – Started with monthly lift station inspections.

6th) – Vact and clean out Angela lift station.

- Power Outage in Crittenden effecting multiple lift stations.

7th) – Finished monthly lift station inspections.

8th) – Pulled debris from all 4 plants at the Sewer Plant.

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

11th) – Leveled out the gravel at lift station driveways.

12th) – The Public Service Commission came and complete a yearly inspection.

13th) – Replaced the bottom float at Sherman lift station.

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
August 18, 2022**

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

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
AUGUST 18, 2022

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. Meeting w/G. Wuetcher & Judge Executive Dills
 - ii. Rate Increase Status
 - iii. Rate Schedule Publication
 - iv. Non-Recurring Charge Rate Increase (tap-in fee, disconnect fee, etc.)
 - v. Garrison Litigation Status
 - vi. PFAS Litigation/Retainer Agreement
5. New business
 - A. HMB Professional Engineering
 - i. Wastewater Facility Plan
 - B. Paul Harp
 - i. Supervisor's Report
 - C. Dianne Cook/Ashley Dyer
 - i. New Hires
 - ii. Next Meeting – September 15 or 22nd, 2022??
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
AUGUST 2022 MEETING**

The August 2022 Meeting of the Grant County Sanitary Sewer District was called to order on August 18, 2022, at 3:00 p.m. at the District Headquarters, One Farrell Drive, Crittenden, Kentucky. Present at the meeting were the following: Chairman Charles Givin, Vice-Chairman Robert Worthington, and Commissioners, Leo Saylor and Rodger Bingham. Also present were HR Director Ashley Dyer, Dianne Cook, Mr. Benton Hanson of HMB Professional Engineers, Counsel Thomas R. Nienaber and Paul Harp.

The first order of business was an introduction by Chairman Givin of Mr. Greg Powell. It is anticipated that Mr. Powell will be appointed to replace Commissioner Northcutt on the Grant County Sanitary Sewer District. Mr. Powell's official appointment has not yet been received. It is expected that Mr. Powell will be installed prior to the next meeting.

The next order of business was a review of the July 2022 Minutes. After discussion, upon motion of Leo Saylor and second by Robert Worthington, it was unanimously,

“RESOLVED: that the July 2022 Minutes be approved as attached.”

The next order of business was a review of the July 2022 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 July 2022 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 meeting which occurred with District representatives, Grant County Judge Executive Dills, Grant County Attorney Steve Bates, and Mr. Gerald Wuetcher. Mr. Nienaber explained that Mr. Wuetcher has opined that it would be a conflict of interest if one attorney represented the Grant County Fiscal Court and the Grant County Sanitary Sewer District in the same proceeding before the Public Services Commission. Mr. Wuetcher suggested that it would be best if one attorney represented the Grant County Fiscal Court in establishing the Sanitation District pursuant to the provisions of KRS Chapter 220. The other attorney could then represent the Grant County Sanitary Sewer District. Mr. Nienaber reported that the planned course of action would be to have the Grant County Fiscal Court establish a KRS Chapter 220 Sanitation District. Once that is complete, the Grant County Sanitary Sewer District and the newly created Sanitation District would enter into an Agreement whereby the District would

Grant County Sanitary Sewer District
Minutes
August 18, 2022

transfer its assets for future management and conduct of business to the Sanitation District. That matter would have to be reviewed and approved by the Public Service Commission. It was recommended by Mr. Wuetcher that Mr. Nienaber represent the District and he represent the Grant County Fiscal Court. After considerable discussion, upon motion of Rodger Bingham and second by Leo Saylor, it was unanimously,

“RESOLVED: that the District support the Grant County Fiscal Court creating a KRS Chapter 220 Sanitation District. Once that process is complete, the District would then engage the newly created Sanitation District to enter into an agreement for the transfer of operations from the District to the newly created Sanitation District.

2. Mr. Nienaber reported on the status of the District’s Rate Increase Application. He inquired as to whether or not Mr. Harp and Ms. Cook would recommend any increases in non-recurring charges to be included in the overall Rate Increase Application. Mr. Harp and Ms. Cook reported that they have no requests for increases in non-recurring charges. After discussion, upon motion of Robert Worthington and second by Rodger Bingham, it was unanimously,

“RESOLVED: that Mr. Nienaber direct Morris & Bressler, Ms. Debra Dedden, begin the process of filing a Rate Increase Application with the Public Service Commission without any changes in non-recurring fees.

3. Commissioner Bingham raised the issue of whether or not the District should change its grinder pump installation, replacement, and maintenance policy moving forward. Everyone recommended that the District begin the process of preparing a new policy for the use, installation, maintenance, and repair of grinder pumps on a residential basis.
4. Mr. Nienaber indicated that he has not heard anything nor have there been any new developments in the Garrison Litigation. He did report that on his way to the meeting, he noticed that the dam at Waller Drive has been cleared (in part). Apparently, someone is doing some cleanup work at the dam.

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

1. Mr. Hanson reported that the Facilities Plan is in progress. A draft should be complete within the next 4 to 6 weeks.

Grant County Sanitary Sewer District
Minutes
August 18, 2022

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

1. Mr. Harp reviewed with the Commissioners his Superintendent's Report as attached.
2. Mr. Harp received from KIA a Conditional Commitment letter for ARPA funding as attached. Mr. Harp reported that KIA is requesting that the District execute the attached KIA Conditional Commitment letter. After discussion, upon motion of Leo Saylor, and second by Robert Worthington, it was unanimously,

“RESOLVED: that Paul Harp and/or Chairman Givin be and the same are hereby authorized to sign the KIA Conditional Commitment letter as attached and any and all other documentation necessary to begin the process of obtaining ARPA funding.

3. Mr. Harp reported that several weeks ago the District authorized the purchase of a new drag at a cost of \$16,400.00 from Big Tex. The District's contribution would be 20% of that cost. Since placing the original order, Big Tex has still not delivered the drag. Mr. Harp believes that there is a possibility that Big Tex will never execute delivery of the drag. With that said, Mr. Harp would request authorization to purchase a drag elsewhere. The specifications for the drag would be the same, however, there may be a small price increase. The Bullock Pen Water District authorized the purchase of a drag from an alternate source at a cost not to exceed \$18,000.00. The District's portion would be \$3,600.00. After discussion, upon motion of Rodger Bingham and second by Leo Saylor, it was unanimously,

“RESOLVED: that Paul Harp be and he is hereby authorized to purchase a drag at a cost not to exceed \$18,000.00.”

4. Mr. Harp reported that the electric panel at the Wheat Court Pump Station needs to be replaced at a cost of \$4,760.00. This is for materials only, with the District providing installation. After discussion, upon motion of Robert Worthington, and second by Rodger Bingham, it was unanimously,

“RESOLVED: that Mr. Harp be and he is hereby authorized to replace the electric panel at the Wheat Court Pump Station at a cost not to exceed \$4,760.00.”

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

Grant County Sanitary Sewer District
Minutes
August 18, 2022

1. Ashley Dyer reported that the two new employees have accepted employment with the Bullock Pen Water District and will begin working August 29, 2022.
2. The September meeting has been rescheduled for September 22, 2022, at the request of Debra Dedden, Morris & Bressler. Dianne Cook is hereby directed to make the appropriate notifications.

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:


ROBERT WORTHINGTON, VICE-CHAIRMAN

**GRANT CO SANITARY SEWER DISTRICT
JULY, 2022**

WARRANTS

7/14/2022	ADVANCED ANALYTICAL	188.48	SW PLANT SUPPLIES
7/14/2022	AERZEN USA CORP	233.50	OIL FOR BLOWERS
7/14/2022	BEST WAY DISPOSAL	86.42	DUMPSTER P/U 07/22
7/1/2022	CITCO WATER	4433.85	SW PLANT CHEMICALS
7/14/2022	FLUSH SANITATION	2550.00	SLUDGE REMOVAL - SW PLANT
7/14/2022	HACH COMPANY	62.85	SW PLANT SUPPLIES
7/14/2022	SANITATION DIST.#1	148.00	SLUDGE HAULING PERMIT
7/14/2022	SMARTBILL	977.10	ENVELOPES & BILLING FORMS
7/14/2022	ART'S RENTAL	1044.80	EQUIPMNT RNTL SKIDSTEER BUSHH
7/14/2022	BULLOCK PEN WATER	228.91	REIMB MULLINS SUP. LIFT STN SUPP
7/14/2022	FORCHT BANK	62.08	SW PLANT SUPPLIES
7/14/2022	MORRIS & BRESSLER	1535.61	ACCOUNTING SVCS
7/19/2022	PACE ANALYTICAL	1354.44	LAB ANALYSIS
7/19/2022	HMB PROFESSIONAL	292.50	GEN ENG SVCS 06/05-07/16/22
7/19/2022	CONRAD'S TIRE COMPAN	1135.94	TRUCK 21 TIRES & PARTS
7/19/2022	CITY OF CRITTENDEN	11083.51	TRASH COLLECTIONS 06/22
7/19/2022	CCP INDUSTRIES	240.85	SW PLANT SUPPLIES
7/19/2022	SMARTBILL	898.80	BILLING & POSTAGE 07/22
7/20/2022	G.C. OCCUPATIONALTA	22.50	COMMISSIONER'S TAX
7/21/2022	CHARLES A GIVIN	90.85	COMMISSIONER'S FEE
7/21/2022	DAN NORTHCUTT	90.85	COMMISSIONER'S FEE
7/21/2022	LEO SAYLOR	90.85	COMMISSIONER'S FEE
7/21/2022	ROBERT H WORTHINGT	90.85	COMMISSIONER'S FEE
7/21/2022	RODGER W BINGHAM	90.85	COMMISSIONER'S FEE
7/15/2022	BULLOCK PEN WATER	314.32	WATER SVCS
7/15/2022	GCSSD	32.35	SEWER SVCS
7/26/2022	OWEN ELECTRIC	5531.11	ELECTRIC SVCS
7/26/2022	DUKE ENERGY	2649.36	ELECTRIC SVCS
7/8/2022	TRUIST	9492.86	LOAN PAYMENT
7/20/2022	KY DEPT OF REVENUE	496.30	SALES & USE TAX 06/22

TOTAL DISBURSEMENTS 45550.69

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

Grant County Sanitary Sewer District
July, 2022

BANK BALANCES:

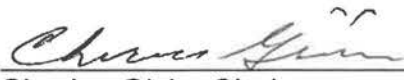
FORCHT BANK

Revenue	\$226,168.28
Maintenance & Operations	\$7,605.19
Merchant Services Acct	\$145,573.93
Loans Replacement Reserve	\$30,700.00
Platinum Money Market Acct.	\$135,434.71

**WARRANTS
AUGUST, 2022**

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>
Truist	Loan Payment	\$9,492.86
Pace Analytical	Lab Analysis	\$2,318.60
Forcht Bank	Sw Plant Repairs/Lift Station Repairs	\$547.30
Owen Electric Coop. Inc.	Electric services	\$5,777.83
Duke Energy	Electric services	\$2,217.47
Bullock Pen Water District	Reimb for Equip. Maint. Walk Behind	\$93.49
Bullock Pen Water District	Reimb for Bond Pymt - Assured Partn	\$500.00
Best Way Disposal	Dumpster P/U 8/22	\$87.25
GCSSD	Sewer Plant Svcs	\$58.03
Bullock Pen Water District	Water Bills	\$323.10
HMB Professionals	Eng. Sw Plant WW Facility Plan Pymt	\$17,000.00
Wascon	Angela Dr Lift St. Repairs	\$1,416.70
Ky. State Treasurer	Sales & Use Tax 07/22	\$503.67
City of Crittenden	Trash Collections 07/22	\$10,993.80
Bullock Pen Water District	Management Fee - 07/22	\$17,925.45
Bullock Pen Water District	Management Fee - 06/22	\$18,769.21
Morris & Bressler, PSC	Accounting Svcs 07/22	\$728.75
Flush Sanitation	Sludge Hauling	\$1,500.00
Smartbill	Billing& Postage Svcs 08/22	\$944.81
Thomas R. Nienaber	Attorney Fees 06/15-07/13/22	\$1,268.75
	TOTAL	\$92,467.07



Charles Givin, Chairman



**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
JULY, 2022**

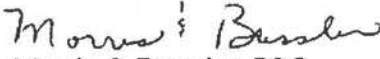
GROSS RECEIPTS		\$ 78,855.46
DISBURSEMENTS		
UTILITIES	\$ 8,613.56	
SALARIES - NET	454.25	
MILEAGE	0.00	
MAINTENANCE & OPERATION	17,831.15	
SUPPLIES	3,129.71	
GENERAL	<u>15,522.02</u>	
TOTAL DISBURSEMENTS		<u>45,550.69</u>
NET		<u><u>\$ 33,304.77</u></u>

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, 2022, 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.

Substantially all disclosures ordinarily included in financial statements prepared on the tax basis of accounting are not included.


Morris & Bressler, PSC
Certified Public Accountants

August 16, 2022

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, 2022

	Jul 31, 22
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	110,585.78
131.07 · CIB-MAINTENANCE & OPERATION FOR	6,819.77
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	145,550.64
131.06 · CIB-REVENUE - FORCHT	225,854.36
136 · CIB-FORCHT MONEY MARKET	135,434.71
Total Checking/Savings	624,245.26
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	115,785.70
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-15,000.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	33,935.50
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	114,482.60
142.02 · ACCOUNTS RECEIVABLE-OTHER	2,078.00
162 · PREPAYMENTS	10,246.28
174.03 · UNAMORTIZED RATE CASE EXP	4,525.80
Total Other Current Assets	266,053.88
Total Current Assets	890,299.14
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
105.20 · CIP - WASTEWATER FACILITY PLAN	34,000.00
Total 105 · CONSTRUCTION IN PROGRESS	126,659.79
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	2,358,350.93
320.3 · S,T,P.-SEWER TREATMENT PLT EQUI	311,766.53
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	85,047.29
108.1 · ACCUMULATED DEPRECIATION	-3,092,575.00
Total Fixed Assets	6,121,637.47
Other Assets	
186.1 · DEFERRED RATE CASE EXP	8,674.51
Total Other Assets	8,674.51
TOTAL ASSETS	7,020,611.12
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	67,904.63
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	267.75
241 · TAX COLLECTIONS PAYABLE	778.92
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	10,993.80
235 · CUSTOMER DEPOSITS	45,169.39
238 · ACCRUED INT ON KIA PHASE I	572.94
239 · ACCRUED INT ON KIA PHASE II	3,261.16

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

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of July 31, 2022

	Jul 31, 22
240 · ACCRUED INT ON BB&T LEASE	233.02
243 · CURRENT PORTION OF LTD	119,812.00
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	180,042.31
Total Other Current Liabilities	181,088.98
Total Current Liabilities	248,993.61
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	114,586.02
221 · NOTE PAYABLE - KIA - PHASE II	652,230.78
222 · CAPITAL LEASE - BB&T	65,502.77
224 · LESS CURR PORTION OF LTD	-119,812.00
Total Long Term Liabilities	712,507.57
Total Liabilities	961,501.18
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,289,317.90
3001 · RESTRICTED	26,632.88
3010 · UNRESTRICTED	753,860.06
Total 3020 · NET POSITION	6,069,810.84
Net Income	-10,700.90
Total Equity	6,059,109.94
TOTAL LIABILITIES & EQUITY	7,020,611.12

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

July 2022

	Jul 22	Jul 21	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	67,031.64	63,310.54	3,721.10
470 · FORFEITED DISCOUNTS	43.35	710.96	-667.61
471 · MISCELLANEOUS SERVICE REVENUE	1,114.97	1,078.23	36.74
Total Income	<u>68,189.96</u>	<u>65,099.73</u>	<u>3,090.23</u>
Gross Profit	68,189.96	65,099.73	3,090.23
Expense			
403 · DEPRECIATION EXPENSE	20,487.00	16,990.00	3,497.00
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	7,889.83	7,283.21	606.62
631 · CONTRACTUAL SERVICES-ENGINEERS	292.50	1,515.00	-1,222.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	728.75	1,174.17	-445.42
633 · CONTRACTUAL SERVICES-LEGAL	1,268.75	1,160.00	108.75
634 · CONTRACTUAL SERVICE-MANAGEMENT	15,345.00	16,179.00	-834.00
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	3,209.32	1,263.00	1,946.32
635 · OPERATING EXPENSES	9,266.65	6,974.04	2,292.61
642 · RENT OF EQUIPMENT	0.00	364.00	-364.00
650 · TRANSPORTATION EXPENSE	1,497.72	743.81	753.91
656 · INSURANCE-VEHICLE	292.23	310.48	-18.25
657 · INSURANCE-GENERAL LIABILITY	415.01	689.21	-274.20
658 · INSURANCE - PROPERTY	265.33	326.22	-60.89
659 · INSURANCE-OTHER	34.53	68.92	-34.39
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	0.00	-550.00	550.00
Total Expense	<u>61,908.02</u>	<u>55,406.46</u>	<u>6,501.56</u>
Net Ordinary Income	6,281.94	9,693.27	-3,411.33
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	21.52	75.82	-54.30
432 · PROCEEDS FROM CAPITAL CONTRIB	0.00	3,000.00	-3,000.00
Total Other Income	21.52	3,075.82	-3,054.30
Other Expense			
427 · INTEREST EXPENSE	2,093.91	2,476.75	-382.84
Total Other Expense	<u>2,093.91</u>	<u>2,476.75</u>	<u>-382.84</u>
Net Other Income	<u>-2,072.39</u>	<u>599.07</u>	<u>-2,671.46</u>
Net Income	<u><u>4,209.55</u></u>	<u><u>10,292.34</u></u>	<u><u>-6,082.79</u></u>

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

January through July 2022

	Jan - Jul 22	Jan - Jul 21	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	449,934.87	463,010.42	-13,075.55
470 · FORFEITED DISCOUNTS	1,796.21	4,849.52	-3,053.31
471 · MISCELLANEOUS SERVICE REVENUE	8,181.95	8,011.15	170.80
Total Income	<u>459,913.03</u>	<u>475,871.09</u>	<u>-15,958.06</u>
Gross Profit	459,913.03	475,871.09	-15,958.06
Expense			
403 · DEPRECIATION EXPENSE	143,409.00	118,930.00	24,479.00
407 · AMORTIZATION EXPENSE	2,640.05	2,640.05	0.00
408 · TAXES OTHER THAN INCOME	1,471.33	1,901.50	-430.27
603 · SALARIES & WAGES-COMMISSIONERS	3,500.00	3,500.00	0.00
615 · PURCHASED POWER	55,111.10	47,143.54	7,967.56
618 · TREATMENT PLANT CHEMICALS	11,028.56	11,402.91	-374.35
631 · CONTRACTUAL SERVICES-ENGINEERS	2,520.00	5,190.00	-2,670.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	23,181.13	21,375.02	1,806.11
633 · CONTRACTUAL SERVICES-LEGAL	6,851.26	5,927.50	923.76
634 · CONTRACTUAL SERVICE-MANAGEMENT	109,937.11	98,708.00	11,229.11
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	11,786.04	12,243.37	-457.33
635 · OPERATING EXPENSES	71,000.12	64,374.54	6,625.58
642 · RENT OF EQUIPMENT	0.00	364.00	-364.00
650 · TRANSPORTATION EXPENSE	8,885.07	4,915.38	3,969.69
656 · INSURANCE-VEHICLE	2,246.85	1,907.66	339.19
657 · INSURANCE-GENERAL LIABILITY	4,041.63	4,173.53	-131.90
658 · INSURANCE - PROPERTY	2,116.67	1,924.16	192.51
659 · INSURANCE-OTHER	449.25	481.24	-31.99
660 · ADVERTISING EXPENSE	111.28	10.28	101.00
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	0.00	0.00	0.00
Total Expense	<u>460,286.45</u>	<u>407,112.78</u>	<u>53,173.67</u>
Net Ordinary Income	-373.42	68,758.31	-69,131.73
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	581.59	1,138.16	-556.57
414 · GAINS (LOSSES)-UTIL PROP DISP	2,554.00	0.00	2,554.00
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	12,000.00	-10,000.00
Total Other Income	<u>5,135.59</u>	<u>13,138.16</u>	<u>-8,002.57</u>
Other Expense			
427 · INTEREST EXPENSE	15,463.07	18,612.93	-3,149.86
Total Other Expense	<u>15,463.07</u>	<u>18,612.93</u>	<u>-3,149.86</u>
Net Other Income	-10,327.48	-5,474.77	-4,852.71
Net Income	<u>-10,700.90</u>	<u>63,283.54</u>	<u>-73,984.44</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 July 2022

	Jan - Jul 22	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	449,934.87	472,444.00	-22,509.13
470 · FORFEITED DISCOUNTS	1,796.21	5,845.00	-4,048.79
471 · MISCELLANEOUS SERVICE REVENUE	8,181.95	8,764.00	-582.05
Total Income	<u>459,913.03</u>	<u>487,053.00</u>	<u>-27,139.97</u>
Gross Profit	459,913.03	487,053.00	-27,139.97
Expense			
403 · DEPRECIATION EXPENSE	143,409.00	143,409.00	0.00
407 · AMORTIZATION EXPENSE	2,640.05	2,641.00	-0.95
408 · TAXES OTHER THAN INCOME	1,471.33	1,221.00	250.33
603 · SALARIES & WAGES-COMMISSIONERS	3,500.00	3,500.00	0.00
615 · PURCHASED POWER	55,111.10	49,070.00	6,041.10
618 · TREATMENT PLANT CHEMICALS	11,028.56	12,544.00	-1,515.44
631 · CONTRACTUAL SERVICES-ENGINEERS	2,520.00	3,815.00	-1,295.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	23,181.13	18,375.00	4,806.13
633 · CONTRACTUAL SERVICES-LEGAL	6,851.26	5,705.00	1,146.26
634 · CONTRACTUAL SERVICE-MANAGEMENT	109,937.11	115,878.00	-5,940.89
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	11,786.04	12,775.00	-988.96
635 · OPERATING EXPENSES	71,000.12	68,460.00	2,540.12
642 · RENT OF EQUIPMENT	0.00	245.00	-245.00
650 · TRANSPORTATION EXPENSE	8,885.07	3,675.00	5,210.07
656 · INSURANCE-VEHICLE	2,246.85	2,205.00	41.85
657 · INSURANCE-GENERAL LIABILITY	4,041.63	4,900.00	-858.37
658 · INSURANCE - PROPERTY	2,116.67	2,310.00	-193.33
659 · INSURANCE-OTHER	449.25	490.00	-40.75
660 · ADVERTISING EXPENSE	111.28	56.00	55.28
670 · BAD DEBT EXPENSE	0.00	5,068.00	-5,068.00
675 · MISCELLANEOUS EXPENSE	0.00	35.00	-35.00
Total Expense	<u>460,286.45</u>	<u>456,377.00</u>	<u>3,909.45</u>
Net Ordinary Income	-373.42	30,676.00	-31,049.42
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	581.59	616.00	-34.41
414 · GAINS (LOSSES)-UTIL PROP DISP	2,554.00	0.00	2,554.00
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	7,000.00	-5,000.00
Total Other Income	<u>5,135.59</u>	<u>7,616.00</u>	<u>-2,480.41</u>
Other Expense			
427 · INTEREST EXPENSE	15,463.07	14,810.00	653.07
Total Other Expense	<u>15,463.07</u>	<u>14,810.00</u>	<u>653.07</u>
Net Other Income	-10,327.48	-7,194.00	-3,133.48
Net Income	<u><u>-10,700.90</u></u>	<u><u>23,482.00</u></u>	<u><u>-34,182.90</u></u>

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

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

August 5, 2022

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

VIA EMAIL

Attention: Chairman Charles Givin
Mr. Danny Northcutt
Mr. Robert H. Worthington, Jr.
Mr. Leo Saylor
Mr. Rodger Bingham
Mr. Paul Harp
Ms. Ashley Dyer
Ms. Dianne Cook

In re: Rate Increase

Greetings All:

Attached, please find an email and documentation that I received from Debra Dedden regarding the District's Rate Increase. As you recall, during the last meeting, the Board decided to move forward with a Rate Increase before the PSC requesting an increase of 12.1%. Ms. Dedden has prepared the documentation to substantiate a 12.1% Rate Increase (attached). I would like for everyone to review the attached for discussion at the next meeting. You will also recall that at the last meeting, Paul and Dianne were requested to gather documentation to address "non-recurring charges" in order to file for a Rate Increase on those items.

With the foregoing said, perhaps the District can take final action at the next meeting and finalize plans for filing the Rate Increase Application with the PSC.

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

Thanks.

Very truly yours,

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

TRN/krp

REVENUE REQUIREMENT CALCULATION - DEBT COVERAGE METHOD

(This method is used commonly by non-profits that have long-term debts outstanding.)

Pro forma Operating Expenses	\$769,194.00
Plus: Average Annual Debt Principal and Interest Payments*	121,209.00
Debt Coverage Requirement**	12,121.00
Total Revenue Requirement	902,524.00
Less: Other Operating Revenue	-23,070.00
Non-operating Revenue	
Interest Income	-1,636.00
Revenue Required from Rates	877,818.00
Less: Revenue from Sales at Present Rates	-783,076.00
Required Revenue Increase	\$94,742.00

Required Revenue Increase stated as a Percentage of Revenue at Present Rates 12.1%

* This should be a 3 year average calculated using the debt principal and interest payments for the three years following the test year.

** This amount is calculated by multiplying the average annual debt principal and interest payments by the debt service requirement of the utility's lending agency.

SCHEDULE OF ADJUSTED OPERATIONS - SEWER UTILITY

TYE 12/31/20 21

	Test Year	Adjustment	Ref.	Pro Forma
<u>Operating Revenues</u>				
Sewage Service Revenues				
Flat Rate Revenues				0.00
Measured Revenues	783,076.00			783,076.00
Revenue from Public Authorities				0.00
Revenue from Other Systems				0.00
Miscellaneous Sewage Revenues				0.00
Total Sewage Service Revenues	783,076.00	0.00		783,076.00
Other Operating Revenues				
Forfeited Discounts	8,323.00			8,323.00
Miscellaneous Operating Revenues	14,747.00			14,747.00
Total Other Operating Revenues	23,070.00	0.00		23,070.00
Total Operating Revenues	806,146.00	0.00		806,146.00
<u>Operating Expenses</u>				
Total Operation and Maintenance Expenses*	522,251.00	20,332.00		542,583.00
Depreciation Expense	204,355.00	15,645.00		220,000.00
Amortization Expense	4,526.00			4,526.00
Taxes Other Than Income	2,085.00			2,085.00
Income Tax Expense				0.00
Total Operating Expenses	733,217.00	35,977.00		769,194.00
Utility Operating Income	72,929.00	-35,977.00		36,952.00

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

Grant Co. Sanitary Sewer District

Supervisor's Report

July

25th) – Pulled pump #1 at Bradford lift station and installed new discharge gaskets.

26th) – Completed monthly lift station inspections.

27th) – Repaired a force main leak at K.O.A. Campground.

29th) – Pulled pump #2 at Bingham lift station and installed new discharge gaskets.

August

1st) – Install pump #1 at Angela lift station.

2nd) – Unclogged a sewer blockage in the gravity main on Lebanon Rd.

4th) – Installed a new check valve on pump #2 at Case lift station.

5th) – Pulled pump #2 at Vincent lift station due to high amps, unclogged and reinstalled the pump into the pit.

8th) – Unclogged a sewer blockage in the gravity main on Indian Hill Dr.

9th) – Installed a new diffuser on Plant #2 at the Sewer Plant.

12th) – Installed a new check valve and discharge line on pump #2 at Indian Hill lift station.

16th) – Installed a new discharge line on pump #2 at Vincent lift station.

- Repaired an exhaust leak on the Vector Truck.

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 26, 2022

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

Via Email

In re: Statement of Rates

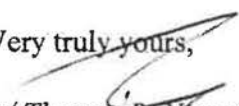
Dear Dianne:

At the July 21, 2022, regular meeting, the Board directed that we publish the District's Statement of Rates in the *Grant County News*. Please see that this is completed. You also need to make sure that our Statement of Rates is properly displayed at District Headquarters, as well as on the District website.

Once the Statement of Rates is published with the *Grant County News*, please see that an Affidavit is issued by the *Grant County News* confirming publication. A copy of that Affidavit should be placed in the District's records for future reference by the Public Service Commission during its annual inspection.

If you have any questions, please do not hesitate to call.

Very truly yours,


/s/ Thomas R. Nienaber
THOMAS R. NIENABER

TRN/krp
cc: Chairman Charles Givin

STATEMENT OF RATES

For: Grant County, Kentucky

PSC KY Number: 2

1st Revised Sheet No. 1

Cancelling PSC KY Number: 2

Original Sheet No. 1

Grant County Sanitary Sewer District
(Name of Utility)

MONTHLY WASTEWATER RATES

5/8 x 3/4 Meter

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

1-Inch Meter

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

1 1/2-inch Meter

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

2-inch Meter

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

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

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

ISSUED BY 
(Signature of Officer)

TITLE CHAIRMAN

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

KENTUCKY PUBLIC SERVICE COMMISSION
Kent A. Chandler Executive Director
 EFFECTIVE 5/6/2020
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
SEPTEMBER 22, 2022**

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, 2022

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. Meeting w/G. Wuetcher & Judge Executive Dills
 - ii. Rate Increase Status
 - iii. Garrison Litigation Status
 - iv. Third Party Disclosure Affidavits
 - v. CPA Bids
5. New business
 - A. HMB Professional Engineering
 - i. Wastewater Facility Plan
 - B. Paul Harp
 - i. Supervisor's Report
 - C. Dianne Cook/Ashley Dyer
 - i. Next Meeting – October 20, 2022
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
SEPTEMBER 2022 MEETING**

The September 2022 Meeting of the Grant County Sanitary Sewer District was called to order on September 22, 2022, 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, Leo Saylor, Rodger Bingham, and Greg Powell. Also present were HR Director Ashley Dyer, Dianne Cook, Mr. Benton Hanson of HMB Professional Engineers, Counsel Thomas R. Nienaber and Superintendent Paul Harp. Vice-Chairman Robert Worthington was absent.

The first order of business was Administration of the Oath of Office to the newly appointed Commissioner Greg Powell. Mr. Nienaber administered the Oath of Office and Commissioner Powell signed the attached Acknowledgement. Chairman Givin introduced Commissioner Powell to the staff and remaining Commissioners.

The next order of business was a review of the August 2022 Minutes. After discussion, upon motion of Leo Saylor and second by Rodger Bingham, it was unanimously,

“RESOLVED: that the August 2022 Minutes be approved as attached.”

The next order of business was a review of the August 2022 Profit and Loss Statement and Warrants as attached. After discussion, upon motion of Roger Bingham and second by Greg Powell, it was unanimously,

“RESOLVED: that the August 2022 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 moving forward with the Grant County Fiscal Court to establish an independent Sanitation District. Mr. Nienaber reported that he has not heard anything from the Judge Executive or County Attorney Bates since the last meeting. Chairman Givin gave a brief report stating that the issue is still being discussed by Judge Executive Dills before the Grant County Fiscal Court. Chairman Givin will speak with Judge Executive Dills and report at the next meeting.
2. Mr. Nienaber reported that he is waiting on Debra Dedden to prepare the final drafts of financial data for conclusion in the Rate Increase Application. Mr. Nienaber submitted the Statement of Disclosure for the newly appointed Commissioner Powell and the

Grant County Sanitary Sewer District
Minutes
September 22, 2022

Affidavit for Dianne Cook for signature and inclusion in the Rate Increase Application. Mr. Nienaber will forward those fully executed documents to Debra Dedden.

3. Mr. Nienaber reported that there has been no recent activity in the Garrison litigation.
4. Mr. Nienaber inquired as to whether or not the District was going to request bids for the upcoming year-end financial audit. Mr. Nienaber reported that since the Contract would be for professional services (i.e. accounting), formal advertisement and procurement procedures for bidding contract services would not be required. Mr. Nienaber suggested that if the District was going to advertise for the financial audit, Ms. Dyer could send out bid requests to local CPAs. It was also suggested that Ms. Dyer contact the Kentucky League of Cities and other local Water Districts for names of accounting firms that specialize in conducting governmental entity financial audits. Ms. Dyer will report at the next meeting.

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

1. Mr. Hanson shared with the Commissioners his preliminary draft of the Wastewater Facilities Plan as attached. Mr. Hanson gave a detailed review of the various alternatives available to the District for Sewer Collection System Improvements and alternatives available for the Wastewater Treatment Plant upgrade and expansion. Mr. Hanson stated that a "short term" recommendation under the Sewer Collection System Improvement would be Alternative No. 3, which includes improvements to existing pump stations. The cost of this "short term" recommendation is \$606,400.00. Under the Wastewater Treatment Plant Upgrade and Expansion Alternatives, Mr. Hanson recommended Alternative No. 3, which included significant improvements and expansions of the existing WWTP. The estimated cost of Alternative No. 3 is \$7,247,000.00. Implementation of Alternative No. 3 would upgrade the WWTP to a daily operating capacity of 450,000 gallons. Mr. Hanson indicated that he would continue working on other elements of the Wastewater Facilities Plan and report at the next meeting. He stated that if anyone has any questions regarding the attached draft, they should feel free to call him at HMB's offices.

The next order of business was a presentation by Superintendent Harp as follows:

1. Mr. Harp reported that he has purchased the new drag and it has been delivered. The total cost for the new drag was \$17,000.00. The District's 20% share of the total purchase price is \$3,400.00.

Grant County Sanitary Sewer District
Minutes
September 22, 2022

2. Mr. Harp reviewed with the Commissioners his Superintendent's Report as attached.
3. Mr. Harp reported that there was a Division of Water inspection at Bullock Pen Water District. During that Bullock Pen Water District inspection, an odor issue was reported to the Division of Water. Apparently, there was a citizen's complaint of odor issues near the winery in Crittenden. Mr. Harp reported that after a thorough investigation by the Division of Water and the Department of Air Quality, no issues were found to exist. Mr. Harp also reported that upon receipt of the third-party complaint, he made an inspection of the area to determine if there was an odor issue and if so, its source. Mr. Harp reported that he found nothing out of the ordinary.

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

1. Ms. Cook reported that the District needs to replace the Office of Secretary previously occupied by Commissioner Northcutt. After discussion, Chairman Givin opened the floor for nominations. Thereupon, the name of Leo Saylor was offered to serve as Secretary. There being no further nominations, Chairman Givin called for a vote. Thereupon, Leo Saylor unanimously elected to serve as Secretary.
2. Dianne Cook announced that the next meeting is scheduled for October 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:



LEO SAYLOR, SECRETARY

GRANT CO SANITARY SEWER DISTRICT
AUGUST, 2022

WARRANTS

8/1/2022	BULLOCK PEN WATER	18769.21	MGT FEE 06/22
8/1/2022	HMB PROFESSIONAL	17000.00	WWTP FACILITY PLAN ENG FEES
8/4/2022	BRETT PONTZIUS	4.17	OVERPAYMENT
8/4/2022	BULLOCK PEN WATER	4.92	REIMB -SW PLANT SUPPLIES
8/4/2022	CRITT FARM LAWN GAR	104.74	SW PLANT SUPPLIES & WEEDKILLER
8/4/2022	FLUSH SANITATION	1500.00	SLUDGE HAULING 10 LDS
8/4/2022	THOMAS R NIENABER	1268.75	ATTORNEY FEES06/15-07/13/22
8/19/2022	KY DEPT OF REVENUE	503.67	SALES & USE TAX
8/17/2022	CITY OF CRITTENDEN	10993.80	TRASH COLLECTION 7/22
8/17/2022	MORRIS & BRESSLER	728.75	ACCOUNTING SVCS 7/22
8/17/2022	PACE ANALYTICAL	2318.60	LAB ANALYSIS
8/17/2022	CHARLES GIVIN	90.85	COMMISSIONER SALARY
8/17/2022	LEO SAYLOR	90.85	COMMISSIONER SALARY
8/17/2022	ROBERT WORTHINGTON	90.85	COMMISSIONER SALARY
8/17/2022	RODGER BINGHAM	90.85	COMMISSIONER SALARY
8/17/2022	BEST WAY DISPOSAL	87.25	DUMPSTER P/U 8/22
8/17/2022	BULLOCK PEN WATER	17928.45	MGT FEE 07/22
8/19/2022	BULLOCK PEN WATER	500.00	REIMB/ASSURED PARTNERS-BOND F
8/19/2022	FLUSH SANITATION	900.00	SLUDGE HAULING 8/3/22
8/19/2022	SMARTBILL	944.81	PASTAGE & BILLING 8/22
8/19/2022	WASCON INC	1416.70	PUMP REPAIR ANGELA DR
8/19/2022	BULLOCK PEN WATER	93.49	REIMB/SW MOWER REPAIR
8/22/2022	FORCHT BANK	319.63	TRUCK SUPPLIES
8/22/2022	FORCHT BANK	227.67	SEWER SUPPLIES
8/26/2022	BULLOCK PEN WATER	87.89	SUPPLIES
8/26/2022	CITY OF WILLIAMSTOW	3300.00	SLUDGE PROCESSING
8/26/2022	FLUSH SANITATION	900.00	SLUDGE HAULING 8/22
8/26/2022	OWENS AUTO PARTS	195.00	TRUCK WENCH PARTS
8/26/2022	THOMAS R NIENABER	2066.25	ATTORNEY FEES 07/20-08/
8/26/2022	BULLOCK PEN WATER	211.34	TRUCK/SW PLANT SUPPLIES
8/26/2022	CCP INDUSTRIES	399.23	SW PLANT SUPPLIES
8/15/2022	BULLOCK PEN WATER	323.10	WATER SVCS
8/20/2022	GCSSD	58.03	SW SVCS
8/26/2022	OWEN ELECTRIC COOP	5777.73	ELECTRIC SVCS
8/23/2022	DUKE ENERGY	2217.47	ELECTRIC SVCS
8/31/2022	CCP INDUSTRIES	428.57	SW PLNT SUPPLIES - GLOVES & TWL
8/31/2022	HMB PROFESSIONAL	292.50	SW ENG FEES
8/31/2022	MADISON COURIER	166.92	ADV RATE STATEMENT
8/31/2022	PACE ANALYTICAL	1391.16	LAB ANALYSIS

93793.20

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
AUGUST, 2022**

GROSS RECEIPTS		\$ 81,323.76
DISBURSEMENTS		
UTILITIES	\$ 8,463.58	
SALARIES - NET	363.40	
MILEAGE	0.00	
MAINTENANCE & OPERATION	63,107.42	
SUPPLIES	1,978.99	
GENERAL	<u>19,879.81</u>	
TOTAL DISBURSEMENTS		<u>93,793.20</u>
NET		<u><u>\$ (12,469.44)</u></u>

**WARRANTS
SEPTEMBER, 2022**

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>
Pace Analytical	Lab Analysis	1391.16
Truist	Loan Payment	\$9,492.86
CCP Industries, Bullock Pen Water District	Gloves & Towels - Sw Plant Supplies Management Agreement 08/22	\$428.57 \$18,432.93
Citco Water	Sw Plant Chemical	\$4,876.26
City of Williamstown	Sludge Processing	\$600.00
Duke Energy Inc.	Electric Services	\$2,499.20
Ky State Treasurer	Sales & Use Tax 08/22	\$474.02
GCSSD	Sewer Svcs	\$41.46
Owen Electric Coop. Inc.	Electric Services	\$5,679.05
Morris & Bressler, PSC	Accounting Services	\$2,525.00
Bullock Pen Water District	Water Svcs	\$360.79
Forcht Bank	Sw Plant Supplies	1007.59
HMB Engineering	General Engineering Svcs	\$292.50
Straeffler Pump	Lift Stn Repairs	\$100.13
Bullock Pen Water District	Reimb 20% Trailer Purchase	\$3,400.00
Best Way Disposal	Dumpster pickup 09/22	\$86.42
Southern Sales	Sw Lift Stn Repairs	\$100.21
Thomas R. Nienaber	Attorney Fees	\$398.75
	TOTAL	\$52,186.90



Charles Givin, Chairman



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

Grant County Sanitary Sewer District
August, 2022

BANK BALANCES:

FORCHT BANK

Revenue	\$165,775.22
Maintenance & Operations	\$64,273.50
Merchant Services Acct	\$258,998.77
Loans Replacement Reserve	\$30,700.00
Platinum Money Market Acct.	\$135,459.20

Grant Co. Sanitary Sewer District

Supervisor's Report

August

18th) – Pulled debris from all 4 plants at the Sewer Plant.

24th) – Mowed the grounds at the Sewer Plant.

26th) – Pulled debris from all 4 plants at the Sewer Plant.

29th) – Pulled debris from all 4 plants at the Sewer Plant.

- Started with monthly lift station inspections.

30th) – Finished monthly lift station inspections.

31st) – Pulled pump #1 at Miller lift station due to it running but not pumping any fluid. We reprimed the pump and reinstalled it into the pit.

September

1st) – Replaced the discharge gasket on pump #1 at Miller lift station.

- Installed a new lid on a manhole on Barley Circle.
- Installed a new vacuum pump at Eads lift station.

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

- Installed a lid liner on a manhole on Lebanon Rd.

6th) – Pulled and cleaned debris from the influent bar screen at the Sewer Plant.

7th) – Mowed the grounds at the Sewer Plant.

9th) – Pulled debris from all 4 plants at the Sewer Plant.

12th) – Unclogged a blockage on the sludge return on plant #1 at the Sewer Plant.

- Repaired a leak in the discharge line on Vincent lift station.
- Replaced a missing manhole lid on Lebanon Rd.

13th) – Mowed the grounds at the Sewer Plant.

15th) – Completed an inspection at the Sewer Plant with Ky Division of Water.

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

19th) – Replaced a diffuser on plant #1 at the Sewer Plant.

- Unclogged a blockage in the gravity main on Indian Hill Dr.

DRAFT

Regional Facilities Plan

Grant County Sanitary Sewer District

Sewer Collection System Improvement Alternatives

- **KY 491 Pump Station**
 - Alternative No. 1 - \$2,591,000 (Equalization Pump Station and Storage Tank)
 - Alternative No. 2 - \$2,273,000 (Parallel 8-inch PVC Force Main)
 - Alternative No. 3 - \$606,400 (Improvements to Pump Station Max. Exist. 6-inch FM)

Wastewater Treatment Plant Upgrade and Expansion Alternatives

- **WWTP Expansion and Improvement**
 - Alternative No. 1 - \$8,051,000 (Repurpose/Upgrade all Exist. Treatment Units)
 - Alternative No. 2 - \$8,477,000 (Upgrade Two/Remove Two Exist. Treatment Units)
 - Alternative No. 3 - \$7,247,000 (Repurpose Two/Remove Two Exist. Treatment Units)
 - Alternative No. 4 - \$7,823,000 (Repurpose Two/Remove Two Exist. Treatment Units)
- **Regionalization of Treatment**
 - Alternative No. 5 - \$19,231,000 (Transport All Flows to Williamstown WWTP)

Note: All cost shown are total project costs.

Sewer Collection System Improvements

Alternative No. 1

Upgrade KY 491 Pump Station, New Equalization Pump Station and Storage Tank

Upgrade to KY 491 Pump Station an Increase Reliability

New Equalization Pump Station

New Storage Tank

The alternative includes upgrades to the existing KY 491 Pump Station to 350 gallons per minute (gpm) providing reliable service. Flows that exceed the pump station capacity during high rainfall periods would be diverted to an Equalization Pump Station (250 gpm) which would then lift flow into a 175,000 gallon Storage Tank. When flows return to normal conditions at the KY 491 Pump Station, flows from the Storage Tank would be discharged back into the pump station for pumping to the GCSSD WWTP. A description of the KY 491 Pump Station improvements are listed as follows:

- Upgrade pumps, controls, and misc. materials to improve the reliability of the KY 491 Pump Station.
- Construct a new Equalization Pump Station having a capacity of 250 gpm.
- Construct a new Storage Tank with a capacity of 175,000 gallons to store flows that exceed the capacity of the KY 491 Pump Station.
- Provide an emergency standby generator to run both pump stations when power is disrupted.



Table 1
Alternative No. 1
KY 491 Pump Station,
Equalization Pump Station, and Storage Tank

Opinion of Probable Cost
Sewer Collection System

<u>Item No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Unit Price</u>	<u>Total</u>
1	Mobilization/Demobilization	1	LS	\$17,000	\$17,000
2	Bonds and Insurance	1	LS	\$34,000	\$34,000
3	General Conditions	1	LS	\$51,000	\$51,000
4	Equalization Pump Station (250 GPM)	1	LS	\$350,000	\$350,000
5	Equalization Storage Tank (175,000 Gal)	1	LS	\$800,000	\$800,000
6	Upgrade KY 491 Pump Station (350 GPM)	1	LS	\$100,000	\$100,000
7	Rehab / Replace Internal Components at PS	1	LS	\$50,000	\$50,000
8	Pavement Replacement	300	LF	\$100	\$30,000
9	Equalization Tank Site Work	1	LS	\$170,000	\$170,000
10	Temporary Bypass Pumping	1	LS	\$30,000	\$30,000
11	Emergency Standby Generator	1	LS	\$150,000	\$150,000
12	Erosion Control/Site Restoration	1	LS	\$25,000	\$25,000
13	Connect to Existing	2	EA	\$2,500	\$5,000
Construction Cost Subtotal					\$1,812,000
Contingencies @ 10%					\$181,000
Total Opinion of Probable Construction Cost					\$1,993,000
Project Development Cost* @ 30%					\$598,000
Total Opinion of Probable Project Cost					\$2,591,000

*Development Cost Includes Project Administration, Planning, Legal, Engineering, Resident Inspection, and Project Contingencies at 10%

Sewer Collection System Improvements

Alternative No. 2

Upgrade KY 491 Pump Station, Construct a New 8-Inch Force Main

Upgrade to KY 491 Pump Station an Increase Capacity and Reliability

New Parallel 8-inch Force Main

The alternative includes upgrades to the existing KY 491 Pump Station to 600 (gpm) increasing capacity and providing reliable service. Construction of approximately 13,500 linear feet of parallel 8-inch force main extending to the WWTP. Equalization of flows or treatment processes able to handle the new peak flow would be required at the WWTP. A description of the KY 491 Pump Station and force mains improvements are listed as follows:

- Upgrade pumps, controls, and misc. materials to improve the reliability of the KY 491 Pump Station an increase pumping capacity to 600 gpm.
- Construct a new 8-inch PVC force main that would extend from the KY 491 Pump Station to the GCSSD WWTP.
- Provide an emergency standby generator to run the pump station when power is disrupted.



Table 2
Alternative No. 2
KY 491 Pump Station Upgrade
and New 8-inch Force Main

Opinion of Probable Project Cost
Sewer Collection System

<u>Item No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Unit Price</u>	<u>Total</u>
1	Mobilization/Demobilization	1	LS	\$16,000	\$16,000
2	Bonds and Insurance	1	LS	\$32,000	\$32,000
3	General Conditions	1	LS	\$48,000	\$48,000
4	8-Inch PVC Force Main	13,500	LF	\$70	\$945,000
5	Combination Air Valve and Vault	3	EA	\$10,000	\$30,000
6	4-foot Dia. Standard Manhole	2	EA	\$6,000	\$12,000
7	16-inch Steel Casing Pipe (B&J)	80	LF	\$600	\$48,000
8	Pavement Replacement	500	LF	\$60	\$30,000
9	Upgrade KY 491 Pump Station (600 GPM)	1	LS	\$165,000	\$165,000
10	Rehab / Replace Internal Components at PS	1	LS	\$50,000	\$50,000
11	Temporary Bypass Pumping	1	LS	\$30,000	\$30,000
12	Emergency Standby Generator	1	LS	\$100,000	\$100,000
13	Erosion Control/Site Restoration	13,500	LS	\$6	\$81,000
14	Connect to Existing	1	EA	\$2,500	\$2,500
Construction Cost Subtotal					\$1,589,500
Contingencies @ 10%					\$159,000
Total Opinion of Probable Construction Cost					\$1,748,500
Project Development Cost* @ 30%					\$524,500
Total Opinion of Probable Project Cost					\$2,273,000

*Development Cost Includes Project Administration, Planning, Legal, Engineering, Resident Inspection, and Project Contingencies at 10%

Sewer Collection System Improvements

Alternative No. 3

KY 491 Pump Station Improvements

Improve KY 491 Pump Station Increasing Capacity and Reliability

The alternative includes upgrades to the existing KY 491 Pump Station to 420 (gpm) increasing capacity, maximizing capacity of the existing 6-inch force main, and providing reliable service. Equalization of flows or treatment processes able to handle the new peak flow would be required at the WWTP. A description of the KY 491 Pump Station improvements is listed as follows:

- Upgrade pumps, controls, and misc. materials to improve the reliability of the KY 491 Pump Station an increase pumping capacity to 420 gpm.
- Provide an emergency standby generator to run the pump station when power is disrupted.



Table 3
Alternative No. 3
KY 491 Pump Station Improvements

Opinion of Probable Project Cost
Sewer Collection System

<u>Item No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Unit Price</u>	<u>Total</u>
1	Mobilization/Demobilization	1	LS	\$4,000	\$4,000
2	Bonds and Insurance	1	LS	\$8,000	\$8,000
3	General Conditions	1	LS	\$12,000	\$12,000
4	KY 491 Pump Station Improvements (420 GPM)	1	LS	\$200,000	\$200,000
5	Rehab / Replace Internal Components at PS	1	LS	\$50,000	\$50,000
6	Emergency Standby Generator	1	LS	\$100,000	\$100,000
7	Site Improvements	1	EA	\$50,000	\$50,000
Construction Cost Subtotal					\$424,000
Contingencies @ 10%					\$42,400
Total Opinion of Probable Construction Cost					\$466,400
Project Development Cost* @ 30%					\$140,000
Total Opinion of Probable Project Cost					\$606,400

*Development Cost Includes Project Administration, Planning, Legal, Engineering, Resident Inspection, and Project Contingencies at 10%



Table 4
Alternative No. 1
Wastewater Treatment Plant Upgrade and Expansion
Opinion of Probable Project Cost

Repurpose and Upgrade All Four Existing Treatment Systems (0.15 MGD)
Sequencing Batch Reactor (0.30 MGD)

Item No.	Description	Total Cost
1	Mob/ Demobilization	\$49,000
2	Bonds and Insurance	\$98,000
3	General Conditions	\$147,000
4	Influent Screening System	\$206,000
5	Repurpose Existing Structures	\$350,000
6	Rehab. Existing Structures (0.15 MGD Capacity)	\$220,000
7	SBR Treatment System (0.30 MGD Capacity)	\$1,050,000
8	Sludge Dewatering System and Building	\$1,550,000
9	Disinfection / Post Aeration / Effluent Flow Measurements	\$168,000
10	Piping / Valves / Gates / Manholes	\$450,000
11	Electrical Expansion	\$540,000
12	Instrumentation Upgrades	\$180,000
13	Painting and Coating System	\$80,000
14	Sludge and Grit Disposal	\$50,000
15	Bypass Pumping	\$40,000
16	Site Restoration	\$30,000
17	Emergency Standby Generator	\$250,000
Subtotal Construction Cost		\$5,458,000
Contractor Overhead & Profit @ 18%		\$982,500
Total Opinion of Probable Construction Cost		\$6,440,500
Project Development Cost* @ 25%		\$1,610,500
Total Opinion of Probable Project Cost		\$8,051,000

*Development Cost Includes Project Administration, Planning, Legal, Engineering, Resident Inspection, and Project Contingencies

Wastewater Treatment Plant Upgrade and Expansion

Alternative No. 2

Upgrade Two (2) and Remove Two (2) Existing Treatment Systems (0.15 MGD) Sequencing Batch Reactor (0.30 MGD)

Rehabilitate/Reuse Existing Treatment Components (0.15 MGD Capacity)

New SBR Treatment System (0.30 MGD Capacity)

Demolish two (2) Existing Treatment Basins and Construct New Influent and Effluent Equalization (IEQ and EEQ) Basins and Sludge Holding Tanks

New Sludge Dewatering System and Building

The alternative includes upgrades to the current treatment system, rehabilitation of two (2) existing 75,000 gallon per day (gpd) treatment capacity package treatment plants (PTP's), for a treatment capacity of 0.15 MGD, and constructing a new SBR treatment system (0.30 treatment capacity) for a combined treatment capacity at the wastewater treatment Plant (WWTP) of 0.45 million gallons per day (MGD). A description of the WWTP upgrades and expansion are listed as follows:

- Construct new Screening System consisting of a mechanical bar screen with 1/4"-inch bar spacing and a backup manual bar rack in a bypass channel with 1-inch bar spacing. The mechanical bar screen will have a peak flow capacity of 1.48 MGD. All required components would be heat traced and insulated.
- The existing screen and attached splitter box would be abandoned and removed.
- Two existing PTP's will be demolished and new IEQ and EEQ basins, along with two (2) new sludge holding tanks will be constructed on this area. Influent flows to the IEQ will be pumped to the treatment PTP's and the SBR system for biological treatment. Three (3) IEQ submersible pumps with VFD's would be included each with a capacity of 520 gpm. Aeration would be provided to prevent setting of organic materials and to help with odor minimization prior to pumping into the biological treatment systems.
- Two (2) existing PTP's would be rehabilitated and reused for biological treatment having a treatment capacity of 0.15 MGD. The equalization and sludge holding compartments would be converted to additional aeration and clarification compartments, and a splitter box would be added to equally split flow between the two PTP's.
- A new two (2) basin SBR treatment system would be constructed for biological treatment with a treatment capacity of 0.30 MGD. Flows would be cycled between the two basins. Automated control of flow, mixing, aeration, settling, and decanting would be provided. The SBR would be able to handle a peak flow of 1.48 MGD at an accelerated cycle rate. Retrievable fine bubble diffusers, surface mixers, blowers, and decanters would be provided for each basin.
- Effluent flows into the EEQ will include effluent flow from the two (2) PTP's and the SBR's. All these flows would flow by gravity into and out of the EEQ Basin. The flow rate leaving the EEQ

would be controlled by a flow control valve and a flow meter thus lowering the peak flow rate to the Disinfection Basin.

- A new Post Aeration/Disinfection Basin would be constructed to handle a peak flow rate of 1.48 MGD with a detention time of 15 minutes for disinfection and 7 minutes for post aeration. A 6-inch Parshall Flume or a 45-degree v-notch weir would be provided for Effluent Flow Monitoring.
- The existing Post Aeration/Disinfection Basin would be abandoned and removed.
- A new Sludge Dewatering System and Building would be constructed for dewatering waste sludge. The building would include a separate electrical room and space for a polymer feed system, sludge pumps, dewatering system, and a discharge conveyor. An area would be provided for future Alum and pH adjustment feed system. A water system would be included throughout the building.
- Two (2) new sludge holding tanks would be constructed. The tanks would be provided with aeration for complete mixing. Telescoping valves would be provided to decant clear liquid off each tank to thickened waste sludge prior to dewatering.
- An emergency standby generator would be provided to run the treatment system during power outages.



Table 5
Alternative No. 2
Wastewater Treatment Plant Upgrade and Expansion
Opinion of Probable Project Cost

Upgrade Two (2) and Remove Two (2) Existing Treatment Systems (0.15 MGD)
Sequencing Batch Reactor (0.30 MGD)

Item No.	Description	Total Cost
1	Mob/ Demobilization	\$52,000
2	Bonds and Insurance	\$104,000
3	General Conditions	\$156,000
4	Influent Screening System	\$206,000
5	Demolition of Existing Structures	\$190,000
6	EQ and Sludge Holding Structures	\$431,000
7	Rehab. Existing Structures (0.15 MGD Capacity)	\$220,000
8	SBR Treatment System (0.30 MGD Capacity)	\$1,050,000
9	Sludge Dewatering System and Building	\$1,550,000
10	Disinfection / Post Aeration / Effluent Flow Measurements	\$168,000
11	Piping / Valves / Gates / Manholes	\$450,000
12	Electrical Expansion	\$540,000
13	Instrumentation Upgrades	\$180,000
14	Painting and Coating System	\$80,000
15	Sludge and Grit Disposal	\$50,000
16	Bypass Pumping	\$40,000
17	Site Restoration	\$30,000
18	Emergency Standby Generator	\$250,000
Subtotal Construction Cost		\$5,747,000
Contractor Overhead & Profit @ 18%		\$1,034,500
Total Opinion of Probable Construction Cost		\$6,781,500
Project Development Cost* @ 25%		\$1,695,500
Total Opinion of Probable Project Cost		\$8,477,000

*Development Cost Includes Project Administration, Planning, Legal, Engineering, Resident Inspection, and Project Contingencies

Wastewater Treatment Plant Upgrade and Expansion

Alternative No. 3

Repurpose Two (2) and Remove Two (2) Existing Treatment Systems Sequencing Batch Reactor (0.45 MGD)

New SBR Treatment System (0.45 MGD Capacity)

Repurpose Existing Treatment Components to Influent and Effluent Equalization (IEQ and EEQ) Basins and Sludge Holding Tanks

Demolish two (2) Existing Treatment Basins and Construct New Sludge Dewatering System and Building

The alternative includes upgrades to the current treatment system, repurpose of two (2) existing package treatment plants (PTP's) to IEQ and EEQ Basins. Constructing a new SBR treatment system at the wastewater treatment Plant (WWTP) of 0.45 million gallons per day (MGD). A description of the WWTP upgrades and expansion are listed as follows:

- Construct new Screening System consisting of a mechanical bar screen with 1/4"-inch bar spacing and a backup manual bar rack in a bypass channel with 1-inch bar spacing. The mechanical bar screen would have a peak flow capacity of 1.48 MGD. All required components would be heat traced and insulated.
- The existing screen and attached splitter box would be abandoned and removed.
- One (1) existing PTP would be repurposed and split into an Influent Equalization Basin (IEQ) and an Effluent Equalization Basin (EEQ). Influent flows in the IEQ will be pumped to the SBR system for biological treatment. Three (3) IEQ submersible pumps with variable frequency drives (VFD's) would be included each with a capacity of 520 gallons per minute (gpm). Aeration will be provided to prevent setting of organic materials and to help with odor minimization prior to pumping into biological treatment systems.
- A new two (2) basin SBR treatment system would be constructed for biological treatment with a treatment capacity of 0.45 MGD. Flows would be cycled between the two basins. Automated control of flow, mixing, aeration, settling, and decanting would be provided. The SBR would be able to handle a peak flow of 1.48 MGD at an accelerated cycle rate. Retrievable fine bubble diffusers, surface mixers, blowers, and decanters would be provided for each basin.
- One (1) existing PTP would be repurposed into an IEQ and EEQ Basin. Effluent flows into the EEQ will include effluent flow from the two (2) SBR's. All these flows would flow by gravity into and out of the EEQ Basin. The flow rate leaving the EEQ would be controlled by a flow control valve and a flow meter thus lowering the peak flow rate to the Disinfection Basin.
- A new Post Aeration/Disinfection Basin would be constructed to handle a peak flow rate of 1.48 MGD with a detention time of 15 minutes for disinfection and 7 minutes for post

aeration. A 6-inch Parshall Flume or a 45-degree v-notch weir would be provided for Effluent Flow Monitoring.

- The existing Post Aeration/Disinfection Basin would be abandoned and removed.
- A new Sludge Dewatering System and Building would be constructed for dewatering waste sludge. The building would include a separate electrical room and space for a polymer feed system, sludge pumps, dewatering system, and a discharge conveyor. An area would be provided for future Alum and pH adjustment feed systems. A water system would be included throughout the building.
- One (1) existing PTP would be repurposed and split into two (2) sludge holding tanks. The tanks would be provided with aeration for complete mixing. Telescoping valves would be provided to decant clear liquid off each tank to thickened waste sludge prior to dewatering.
- An emergency standby generator would be provided to run the treatment system during power outages.



Table 6
Alternative No. 3
Wastewater Treatment Plant Upgrade and Expansion
Opinion of Probable Project Cost

Repurpose Two (2) and Remove Two (2) Existing Treatment Systems
Sequencing Batch Reactor (0.45 MGD)

Item No.	Description	Total Cost
1	Mob/ Demobilization	\$43,000
2	Bonds and Insurance	\$72,000
3	General Conditions	\$108,000
4	Influent Screening System	\$206,000
5	Demolition of Existing Structures	\$190,000
6	EQ and Sludge Holding Structures	\$195,000
7	SBR Treatment System (0.30 MGD Capacity)	\$1,210,000
8	Sludge Dewatering System and Building	\$1,258,000
9	Disinfection / Post Aeration / Effluent Flow Measurements	\$168,000
10	Piping / Valves / Gates / Manholes	\$373,000
11	Electrical Expansion	\$540,000
12	Instrumentation Upgrades	\$180,000
13	Painting and Coating System	\$40,000
14	Sludge and Grit Disposal	\$30,000
15	Bypass Pumping	\$20,000
16	Site Restoration	\$30,000
17	Emergency Standby Generator	\$250,000

Subtotal Construction Cost	\$4,913,000
Contractor Overhead & Profit @ 18%	\$884,500
Total Opinion of Probable Construction Cost	\$5,797,500

Project Development Cost* @ 25%	\$1,449,500
Total Opinion of Probable Project Cost	\$7,247,000

*Development Cost Includes Project Administration, Planning, Legal, Engineering, Resident Inspection, and Project Contingencies

Wastewater Treatment Plant Upgrade and Expansion

Alternative No. 4

Repurpose Two (2) and Remove Two (2) Existing Treatment Systems Membrane (MBR) Reactor (0.45 MGD)

New Membrane Reactor (MBR) Treatment System (0.45 MGD Capacity)

Repurpose Existing Treatment Components to Influent and Effluent Equalization (IEQ and EEQ) Basins and Sludge Holding Tanks

Demolish two (2) Existing Treatment Basins and Construct New Sludge Dewatering System and Building

The alternative includes upgrades to the current treatment system, repurpose of two (2) existing package treatment plants (PTP's) to IEQ and EEQ Basins. Constructing a new Membrane Reactor (MBR) treatment system at the wastewater treatment Plant (WWTP) of 0.45 million gallons per day (MGD). A description of the WWTP upgrades and expansion are listed as follows:

- Construct new Screening System consisting of a mechanical bar screen with 1/4"-inch bar spacing and a backup manual bar rack in a bypass channel with 1-inch bar spacing. The mechanical bar screen would have a peak flow capacity of 1.48 MGD. All required components would be heat traced and insulated.
- The existing screen and attached splitter box would be abandoned and removed.
- One (1) existing PTP would be repurposed and split into an Influent Equalization Basin (IEQ) and an Effluent Equalization Basin (EEQ). Influent flows in the IEQ will be pumped to the MBR system for biological treatment. Three (3) IEQ submersible pumps with variable frequency drives (VFD's) would be included each with a capacity of 520 gallons per minute (gpm). Aeration will be provided to prevent setting of organic materials and to help with odor minimization prior to pumping into biological treatment systems.
- A new two (2) basin MBR treatment system would be constructed for biological treatment with a treatment capacity of 0.45 MGD. Flows would be cycled between the two basins. Automated control of flow, mixing, aeration, settling, and decanting would be provided. The MBR would be able to handle a peak flow of 1.48 MGD. Fine bubble diffusers, blowers, and membranes would be provided for each basin.
- One (1) existing PTP would be repurposed into an IEQ and EEQ Basin. Effluent flows into the EEQ will include effluent flow from the two (2) MBR's. All these flows would flow by gravity into and out of the EEQ Basin. The flow rate leaving the EEQ would be controlled by a flow control valve and a flow meter thus lowering the peak flow rate to the Disinfection Basin.

- A new Post Aeration/Disinfection Basin would be constructed to handle a peak flow rate of 1.48 MGD with a detention time of 15 minutes for disinfection and 7 minutes for post aeration. A 6-inch Parshall Flume or a 45-degree v-notch weir would be provided for Effluent Flow Monitoring.
- The existing Post Aeration/Disinfection Basin would be abandoned and removed.
- A new Sludge Dewatering System and Building would be constructed for dewatering waste sludge. The building would include a separate electrical room and space for a polymer feed system, sludge pumps, dewatering system, and a discharge conveyor. An area would be provided for future Alum and pH adjustment feed systems. A water system would be included throughout the building.
- One (1) existing PTP would be repurposed and split into two (2) sludge holding tanks. The tanks would be provided with aeration for complete mixing. Telescoping valves would be provided to decant clear liquid off each tank to thickened waste sludge prior to dewatering.
- An emergency standby generator would be provided to run the treatment system during power outages.



Table 7
Alternative No. 4
Wastewater Treatment Plant Upgrade and Expansion
Opinion of Probable Project Cost

Repurpose Two (2) and Remove Two (2) Existing Treatment Systems
Membrane Reactor (0.45 MGD)

Item No.	Description	Total Cost
1	Mob/ Demobilization	\$48,000
2	Bonds and Insurance	\$96,000
3	General Conditions	\$144,000
4	Influent Screening System	\$206,000
5	Demolition of Existing Structures	\$190,000
6	EQ and Sludge Holding Structures	\$195,000
7	Membrane (MBR) System (0.45 MGD Capacity)	\$1,536,000
8	Sludge Dewatering System and Building	\$1,258,000
9	Disinfection / Post Aeration / Effluent Flow Measurements	\$168,000
10	Piping / Valves / Gates / Manholes	\$373,000
11	Electrical Expansion	\$540,000
12	Instrumentation Upgrades	\$180,000
13	Painting and Coating System	\$40,000
14	Sludge and Grit Disposal	\$30,000
15	Bypass Pumping	\$20,000
16	Site Restoration	\$30,000
17	Emergency Standby Generator	\$250,000

Subtotal Construction Cost	\$5,304,000
Contractor Overhead & Profit @ 18%	\$954,500
Total Opinion of Probable Construction Cost	\$6,258,500

Project Development Cost* @ 25%	\$1,564,500
Total Opinion of Probable Project Cost	\$7,823,000

*Development Cost Includes Project Administration, Planning, Legal, Engineering, Resident Inspection, and Project Contingencies

Regionalization of Treatment

Alternative No. 5

PS's/FM to Williamstown Wastewater Treatment Plant

New Screen System

Two (2) New Regionalization Pump Station's

New 14-inch PVC Force Main (61,000 linear feet)

Demolition of Existing Treatment Plant

Upgrades at Williamstown Wastewater Treatment Plant

The alternative includes taking the existing wastewater treatment plant offline and constructing a pump station and force main system to transport all flows to the Williamstown Wastewater Treatment Plant for treatment and disposal. The existing Grant County Sanitary Sewer District Wastewater Treatment Plant (GCSSD WWTP) would mostly be demolished. A description of regionalization of treatment components are listed as follows:

- Construct a new Screening System consisting of a mechanical bar screen with ¼-inch bar spacing and a backup manual bar rack in a bypass channel with 1-inch bar spacing. The mechanical bar screen will have a peak flow capacity of 1.48 MGD. All required components would be heat traced and insulated.
- Construct a new Regionalized Pump Station (RPS #1) with a capacity of 1,100 gallons per minute (gpm) or 1.58 million gallons per day (MGD) at the WWTP site.
- Construction approximately 61,000 linear feet of 14-inch PVC force main that would transport all flows from the GCSSD WWTP site to a 24-inch interceptor owned by Williamstown.
- Demolish all treatment components which would include removing and backfilling each structure. Existing buildings would remain.
- Provide an emergency standby generator to run RPS #1 when power is disrupted.
- Modify the existing chemical feed system at the GCSSD WWTP to operate with the new pump station to help minimize odor issues downstream of the RPS #1.
- Construction a second Regionalized Pump Station (RPS #2) with a capacity of 1,200 gpm or 1.73 MGD along the force main to get all flows to the Williamstown interceptor.
- Provide an emergency standby generator to run RPS #2 when power is disrupted.
- Add a chemical feed system to operate with RPS #2 and force main to help minimize odor issues downstream of the pump station.



Table 8
Alternative No. 5
Regionalization of Treatment
Opinion Of Probable Project Cost

Opinion of Probable Project Cost
(PS / FM to Williamstown WWTP)

<u>Item No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Unit Price</u>	<u>Total</u>
1	Mobilization/Demobilization	1	LS	\$130,000	\$130,000
2	Bonds and Insurance	1	LS	\$260,000	\$260,000
3	General Conditions	1	LS	\$390,000	\$390,000
4	Upgrade Williamstown Influent Pump Station (7.5 MGD)	1	LS	\$500,000	\$500,000
5	Upgrade Williamstown WWTP (0.5 MGD Increased Cap.)	1	LS	\$4,000,000	\$4,000,000
6	14-inch PVC Force Main	61,000	LF	\$100	\$6,100,000
7	Combination Air Valve and Vault	18	EA	\$10,000	\$180,000
8	4-foot Dia. Standard Manhole	4	EA	\$6,000	\$24,000
9	30-inch Steel Casing Pipe (B&J)	200	LF	\$800	\$160,000
10	Pavement Replacement	2,000	LF	\$60	\$120,000
11	Concrete Replacement	100	LF	\$100	\$10,000
12	Regionlized Pump Stations (1,200 GPM Each)	2	EA	\$800,000	\$1,600,000
13	Creek Crossings	800	LF	\$100	\$80,000
14	Emergency Standby Generator	2	EA	\$150,000	\$300,000
15	Erosion Control/Site Restoration	61,000	LF	\$2	\$122,000
16	Connect to Existing	4	EA	\$2,500	\$10,000
Construction Cost Subtotal					\$13,986,000
Contingencies @ 10%					\$1,398,600
Total Opinion of Probable Construction Cost					\$15,384,600
Project Development Cost* @ 25%					\$3,846,150
Total Opinion of Probable Project Cost					\$19,230,750

*Development Cost Includes Project Administration, Planning, Legal, Engineering, Resident Inspection, and Project Contingencies at 10%

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
OCTOBER 20, 2022**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

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10. _____

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12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
OCTOBER 20, 2022

1. Call to order
2. Visitor Presentation:
3. Reading of Minutes, Approval of Warrants, Maintenance & Operating Account, Profit and Loss Statement
4. Old business
 - A. Tom Nienaber –
 - i. Rate Increase Status
 - ii. Garrison Litigation Status
 - iii. CPA Bids
5. New business
 - A. HMB Professional Engineering
 - i. Wastewater Facility Plan
 - B. Paul Harp
 - i. Supervisor's Report
 - C. Dianne Cook/Ashley Dyer
 - i. Next Meeting – November 17, 2022
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
OCTOBER 2022 MEETING**

The October 2022 Meeting of the Grant County Sanitary Sewer District was called to order on October 20, 2022, at 3:00 p.m. at the District Headquarters, One Farrell Drive, Crittenden, Kentucky. Present at the meeting were the following: Chairman Charles Givin, Vice-Chairman Robert Worthington, and Commissioners, Leo Saylor, Rodger Bingham, and Greg Powell. Also present were HR Director Ashley Dyer, Dianne Cook, Mr. Benton Hanson of HMB Professional Engineers, Counsel Thomas R. Nienaber and Superintendent Paul Harp.

The first order of business was a review of the September 2022 Minutes. After discussion, upon motion of Leo Saylor and second by Greg Powell, it was unanimously,

“RESOLVED: that the September 2022 Minutes be approved as attached.”

The next order of business was a review of the September 2022 Profit and Loss Statement and Warrants as attached. After discussion, upon motion of Robert Worthington and second by Leo Saylor, it was unanimously,

“RESOLVED: that the September 2022 Profit and Loss Statement and Warrants be and the same are hereby approved as attached.”

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

1. Mr. Nienaber reviewed with the Board the Rate Increase Application as attached. Mr. Nienaber reported that he will distribute Exhibit “B” to the Application which addresses the District’s reasons and justification for the Rate Increase. Mr. Nienaber requested that everyone review Exhibit “B” and get back to him with any comments, additions, deletions, etc. Specifically, Mr. Nienaber requested that if anyone has additional information to include in Exhibit “B”, please feel free to make any suggestions. Mr. Nienaber also addressed the Summary that he forwarded to Dianne Cook and Ashley Dyer the preceding week which outlines the various notices which must be delivered and/or published. That Summary addresses the need for the District to make various postings of the new and proposed customer rates; mailing of customer notice; and filing of the Application. Dianne Cook and Ashley Dyer stated that they received the Summary and will make the necessary filings as directed.
2. Mr. Nienaber reported that he has not heard anything new regarding the Garrison litigation and Waller Drive dam.
3. Mr. Nienaber inquired as to whether or not the District has submitted its request for proposals for CPA bids to conduct the District’s year-end financial audit. Ashley Dyer

Grant Co. Sanitary Sewer District
Minutes
October 20, 2022

reported that the deadline for anyone filing audit proposals is the following week. Those proposals will be addressed and reviewed at the next regular meeting.

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

1. Mr. Hanson made a presentation regarding the District's Wastewater Facility Plan ("WFP"). In that regard, Benton Hanson shared with the Board his report outlining the various options available to the District with respect to improving and/or expanding its WWTP and potential funding for those projects. The attached handout provides detailed information with respect to "Table 1 – Funding Options & Projected Operation, Maintenance, Management & Debt Retirement" ("Table 1"); "Table 2 – Projected User Rate Calculations" ("Table 2"); and "Table 3 – Sewer User Rates" ("Table 3"). Table 1 outlines two improvement projects consisting of a WWTP Upgrade/Expansion Project (estimated cost \$6,139,000.00) and a KY 491 Pump Station Improvement Project (estimated cost \$606,400.00). Based upon those projections, Mr. Hanson provided various loan funding options through KIA and Rural Development. Mr. Hanson's Table 1 also included projected estimates for the cost of all combined operation, maintenance, management, and debt retirement expenses if both of the proposed projects are undertaken. Table 1 included a legend which outlines various assumptions regarding each of the projects and funding sources. Mr. Hanson gave a detailed review of Table 1 and its conclusions. Next, Mr. Hanson reviewed Table 2 which compared the total operational, maintenance, management, and debt retirement expense which the District would incur if the projects outlined in Table 1 are undertaken. Table 2 provides an analysis of the effect that funding costs would have on user rates for customers. Table 2 detailed assumptions in the corresponding legend that were used in making the conclusions outlined therein. Finally, Mr. Hanson reviewed Table 3 which outlines the projected customer rates which would need to be implemented in order to fund the two improvement projects outlined in Table 1. Mr. Hanson reviewed Table 1, Table 2, and Table 3 with the Board. Chairman Givin suggested that the Commissioners review the report provided by Mr. Hanson and be prepared to discuss same at the next regular meeting. In addition to the Table 1, 2, and 3, Mr. Hanson also provided aerial photographs of the existing and proposed WWTP Improvement Projects (attached).

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

1. Mr. Harp reviewed with the Commissioners his monthly report as attached.
2. Mr. Harp reported that there are 3 new home construction projects on Violet Road which are located approximately 1,500 feet from the existing end of the District's sanitary sewer

line on Violet Road. These three homes are not in the City limits of Crittenden. It was suggested by representatives from the City of Crittenden that these homes be required to tap-in to the District's sanitary sewer line. Mr. Nienaber reviewed with the Board Grant County Ordinance No. 01-2008-613 (attached) which was enacted by the Grant County Fiscal Court in January, 2008. That Ordinance outlines the regulations governing the Grant County Sanitary Sewer District and its general operation. Pursuant to Section IV(D) of the Ordinance, the District cannot require a homeowner or business to tap-in to an existing sanitary sewer line unless that particular property is within 300 feet of an existing sanitary sewer line. Mr. Nienaber further reviewed the Ordinance which outlines how the 300 foot distance is measured. Under the terms of the Ordinance, these 3 residences are not required to tap-in.

3. Chairman Givin reported that the City of Crittenden filed a Complaint with the local Health Board alleging odor issues with the District. After an inspection by the Health Department and District personnel, it was determined that there was no odor issue relating to the District and/or its operation.
4. Mr. Harp reported that the City of Crittenden had requested on various occasions to borrow equipment from the District. Mr. Harp reported that he denied those requests.
5. Mr. Harp reported that there is a residence on Turner Drive that is not currently hooked into the District's sanitary sewer line but has been receiving monthly sewer bills. This situation was not brought to the attention of the District until recently. Mr. Harp reported that when the sewer line was first constructed on Turner Drive (when the City of Crittenden operated the system), this particular residence could not tap-in to the sewer line due to adverse topographical conditions. Mr. Harp reported that it would be extremely difficult for the residents in question to tap-in to the existing sanitary sewer line since the elevation of the residence is dramatically lower than the elevation of the existing sanitary sewer line. For that reason, Mr. Harp would not recommend that the home be required to tap-in to the existing sanitary sewer line. The residence is currently served by an on-site septic system which appears to be operational in every respect. Mr. Nienaber reviewed with the Board the Grant County Sanitary Sewer Ordinance No. 01-2008-613 at Section IV (D). Therein the Ordinance allows a property owner leave to refrain from tapping-in to the District's sanitary sewer system if the District Supervisor (Paul Harp) would conclude that requiring the homeowner to tap-in to the sewer line would be impractical given topographical or other engineering issues. In the Turner Drive property situation, it is my understanding that the only reason the subject resident did not tap-in to the line is due to a severe discrepancy between the elevation of the sewer line and elevation of the residential discharge point. Given that unique situation, Paul Harp would be in a position to grant a waiver in this case.

Grant Co. Sanitary Sewer District
Minutes
October 20, 2022

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

1. Ms. Cook reported that the next meeting is scheduled for November 17, 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:




LEO SAYLOR, SECRETARY

**WARRANTS
OCTOBER, 2022**

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>
Truist	Loan Payment	\$9,492.86
Bullock Pen Water District	Reimb Sw Plant Repairs	\$224.94
Bullock Pen Water District	Management Agreement 09/22	\$17,811.46
Postmaster	P.O. Box Rental - 2023	\$242.00
Flush Sanitation	12 Lds Sludge Hauling - 3000 gal tank	\$2,700.00
Smartbill	Billing & Postage 10/22	\$1,092.60
Bullock Pen Water District	Water Bills	\$314.32
Pace Analytical Services, Inc.	Sample Analysis 09/22 & 10/22	\$1,854.88
Bullock Pen Water District	Reimb Sw Plant Repairs	\$121.97
BestWay Disposal	Dumpster pickup - 10/22	\$79.05
Ky State Treasurer	Sales & Use Tax 09/22	\$457.86
Bullock Pen Water District	Reimb Sw Plant Repairs	\$199.66
Duke Energy	Electric Service	\$2,168.67
Ky State Treasurer	2022 Unclaimed Property	\$1,009.39
Bullock Pen Water District	Reimb Sw Plant Repairs	\$125.85
GCSSD	Sewer Bills	\$50.57
Bullock Pen Water District	Reimb KLLC Property Insurance	\$2,352.19
Morris & Bressler	Accounting Svcs 09/22	\$2,055.00
Owen Electric Coop	Electric Service	\$5,260.08
F.D. Lawrence	Circuit Breaker -50%	\$4,527.73
KRWA	2023 Membership Dues	\$1,024.64
City of Crittenden	Trash Collections 09/22	\$11,467.34
Bullock Pen Water District	Reimb KLLC Liability Insurance	\$4,917.02
Hach	Sw Plant Test Equipment	<u>\$1,230.91</u>
	TOTAL	\$70,780.99


Charles Givin, Chairman


Leo L. Saylor, Secretary

**GRANT CO SANITARY SEWER DISTRICT
SEPTEMBER, 2022**

WARRANTS

9/8/2022	CCP INDUSTRIES LLC	428.57	SEWER PLANT SUPPLIES
9/12/2022	BEST WAY DISPOSAL	86.42	DUMPSTER P/U 09/22
9/12/2022	CITCO	4876.26	SEWER PLANT CHEMICALS
9/12/2022	CITY OF WILLIAMSTOWN	600.00	6 LDS SLUDGE PROCESS
9/12/2022	HMB PROFESSIONAL	17000.00	WW FACILITY PLAN -ENG FEES PYM1
9/12/2022	SOUTHERN SALES CO	100.21	SW LIFT STN REPAIRS
9/14/2022	FORCHT BANK	1007.59	LIFT STN REPAIRS
9/16/2022	BPWD	20.98	SEWER PLANT SUPPLIES
9/16/2022	HMB PROFESSIONAL	292.50	GEN ENG FEES 8/14-9/10/22
9/16/2022	STRAEFFER PUMP	100.13	LIFT STN REPAIRS
9/16/2022	BPWD	3400.00	REIM 20% TRAILER INV #74178
9/22/2022	CHARLES GIVIN	90.85	COMMISSIONER SALARY
9/22/2022	LEO SAYLOR	90.85	COMMISSIONER SALARY
9/22/2022	ROBERT WORTHINGTON	90.85	COMMISSIONER SALARY
9/22/2022	RODGER BINGHAM	90.85	COMMISSIONER SALARY
9/23/2022	BPWD	366.96	REIMB
9/23/2022	CITY OF CRITTENDEN	11234.69	TRASH COLLECTION CARDS
9/23/2022	MORRIS & BRESSLER	2525.00	ACCOUNTING SVCS 8/22
9/23/2022	THOMAS NIENABER	398.75	ATTY FEES 8/24-9/15/22
9/23/2022	BPWD	18432.93	MGT FEE
9/23/2022	PACE ANALYTICAL	1438.94	LAB ANALYSIS
9/8/2022	TRUIST	9492.86	LOAN PAYMENT
9/12/2022	GCSSD	41.46	SEWER BILL
9/12/2022	BPWD	360.79	WATER BILLS
9/25/2022	OWEN ELECTRIC	5679.05	ELECTRIC BILLS
9/20/2022	DUKE ENERGY	2499.20	ELECTRIC BILLS
9/20/2022	KY DEPT OF REV	474.02	SALES & USE TAX 08/22

TOTAL DISBURSEMENTS 81220.71

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
SEPTEMBER, 2022**

GROSS RECEIPTS		\$ 84,103.53
DISBURSEMENTS		
UTILITIES	\$ 8,666.92	
SALARIES - NET	363.40	
MILEAGE	0.00	
MAINTENANCE & OPERATION	22,476.26	
SUPPLIES	1,657.48	
GENERAL	<u>48,056.65</u>	
TOTAL DISBURSEMENTS		<u>81,220.71</u>
NET		<u><u>\$ 2,882.82</u></u>

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

Grant County Sanitary Sewer District
September, 2022

BANK BALANCES:

FORCHT BANK

Revenue	\$206,310.32
Maintenance & Operations	\$27,159.39
Merchant Services Acct	\$207,678.39
Loans Replacement Reserve	\$30,700.00
Platinum Money Market Acct.	\$135,481.47

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, 2022, 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.

Substantially all disclosures ordinarily included in financial statements prepared on the tax basis of accounting are not included.

Morris & Bressler PSC

Morris & Bressler, PSC
Certified Public Accountants

October 18, 2022

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, 2022

	Sep 30, 22
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	114,155.64
131.07 · CIB-MAINTENANCE & OPERATION FOR	22,956.94
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	157,678.39
131.06 · CIB-REVENUE - FORCHT	205,414.74
136 · CIB-FORCHT MONEY MARKET	135,481.47
Total Checking/Savings	635,687.18
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	114,255.27
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-15,000.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	33,935.50
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	85,142.98
142.02 · ACCOUNTS RECEIVABLE-OTHER	2,181.51
162 · PREPAYMENTS	6,783.80
174.03 · UNAMORTIZED RATE CASE EXP	4,525.80
Total Other Current Assets	231,824.86
Total Current Assets	867,512.04
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
105.20 · CIP - WASTEWATER FACILITY PLAN	51,000.00
Total 105 · CONSTRUCTION IN PROGRESS	143,659.79
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	2,358,350.93
320.3 · S.T.P.-SEWER TREATMENT PLT EQUI	311,766.53
320.4 · T & D EQUIPMENT	53,057.17
331.4 · T & D MAINS	4,974,673.55
340.5 · OFFICE FURNITURE & EQUIPMENT	1,474.94
341.5 · G.P. - TRANSPORTATION EQUIPMENT	85,047.29
108.1 · ACCUMULATED DEPRECIATION	-3,133,549.00
Total Fixed Assets	6,101,063.47
Other Assets	7,920.21
TOTAL ASSETS	6,976,495.72
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	33,105.33
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	336.60
241 · TAX COLLECTIONS PAYABLE	813.97
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	11,467.34
235 · CUSTOMER DEPOSITS	45,099.39
238 · ACCRUED INT ON KIA PHASE I	1,145.88
239 · ACCRUED INT ON KIA PHASE II	6,522.32
240 · ACCRUED INT ON BB&T LEASE	233.02
243 · CURRENT PORTION OF LTD	101,119.64

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

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of September 30, 2022

	Sep 30, 22
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	165,587.59
Total Other Current Liabilities	166,738.16
Total Current Liabilities	199,843.49
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	114,586.02
221 · NOTE PAYABLE - KIA - PHASE II	652,230.78
222 · CAPITAL LEASE - BB&T	46,810.41
224 · LESS CURR PORTION OF LTD	-101,119.64
Total Long Term Liabilities	712,507.57
Total Liabilities	912,351.06
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,287,436.26
3001 · RESTRICTED	22,798.78
3010 · UNRESTRICTED	759,575.80
Total 3020 · NET POSITION	6,069,810.84
Net Income	-5,666.18
Total Equity	6,064,144.66
TOTAL LIABILITIES & EQUITY	6,976,495.72

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

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

September 2022

	Sep 22	Sep 21	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	68,201.54	67,792.41	409.13
470 · FORFEITED DISCOUNTS	97.17	739.48	-642.31
471 · MISCELLANEOUS SERVICE REVENUE	1,976.22	2,203.33	-227.11
Total Income	<u>70,274.93</u>	<u>70,735.22</u>	<u>-460.29</u>
Gross Profit	70,274.93	70,735.22	-460.29
Expense			
403 · DEPRECIATION EXPENSE	20,487.00	16,990.00	3,497.00
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	7,477.09	5,792.04	1,685.05
618 · TREATMENT PLANT CHEMICALS	0.00	2,130.45	-2,130.45
631 · CONTRACTUAL SERVICES-ENGINEERS	292.50	0.00	292.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	2,055.00	1,187.00	868.00
634 · CONTRACTUAL SERVICE-MANAGEMENT	15,421.54	16,179.00	-757.46
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,902.66	1,684.00	218.66
635 · OPERATING EXPENSES	8,526.16	14,601.40	-6,075.24
650 · TRANSPORTATION EXPENSE	365.48	286.57	78.91
656 · INSURANCE-VEHICLE	292.23	313.34	-21.11
657 · INSURANCE-GENERAL LIABILITY	456.67	690.23	-233.56
658 · INSURANCE - PROPERTY	265.33	329.18	-63.85
659 · INSURANCE-OTHER	-1,141.88	69.12	-1,211.00
660 · ADVERTISING EXPENSE	0.00	215.00	-215.00
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
Total Expense	<u>57,315.18</u>	<u>61,382.73</u>	<u>-4,067.55</u>
Net Ordinary Income	12,959.75	9,352.49	3,607.26
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	51.89	99.57	-47.68
432 · PROCEEDS FROM CAPITAL CONTRIB	0.00	1,000.00	-1,000.00
Total Other Income	51.89	1,099.57	-1,047.68
Other Expense			
427 · INTEREST EXPENSE	2,055.46	2,419.32	-363.86
Total Other Expense	<u>2,055.46</u>	<u>2,419.32</u>	<u>-363.86</u>
Net Other Income	-2,003.57	-1,319.75	-683.82
Net Income	<u><u>10,956.18</u></u>	<u><u>8,032.74</u></u>	<u><u>2,923.44</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 September 2022

	<u>Jan - Sep 22</u>	<u>Jan - Sep 21</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	585,831.65	598,563.84	-12,732.19
470 · FORFEITED DISCOUNTS	1,990.94	6,240.88	-4,249.94
471 · MISCELLANEOUS SERVICE REVENUE	11,246.54	11,274.09	-27.55
Total Income	<u>599,069.13</u>	<u>616,078.81</u>	<u>-17,009.68</u>
Gross Profit	599,069.13	616,078.81	-17,009.68
Expense			
403 · DEPRECIATION EXPENSE	184,383.00	152,910.00	31,473.00
407 · AMORTIZATION EXPENSE	3,394.35	3,394.35	0.00
408 · TAXES OTHER THAN INCOME	1,540.18	1,978.10	-437.92
603 · SALARIES & WAGES-COMMISSIONERS	4,400.00	4,500.00	-100.00
615 · PURCHASED POWER	70,808.25	59,536.42	11,271.83
618 · TREATMENT PLANT CHEMICALS	16,105.79	16,142.50	-36.71
631 · CONTRACTUAL SERVICES-ENGINEERS	3,105.00	5,190.00	-2,085.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	27,761.13	24,642.44	3,118.69
633 · CONTRACTUAL SERVICES-LEGAL	9,316.26	7,377.50	1,938.76
634 · CONTRACTUAL SERVICE-MANAGEMENT	141,065.21	131,479.28	9,585.93
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	15,543.58	16,032.37	-488.79
635 · OPERATING EXPENSES	92,858.89	89,141.80	3,717.09
642 · RENT OF EQUIPMENT	0.00	364.00	-364.00
650 · TRANSPORTATION EXPENSE	10,044.51	5,446.62	4,597.89
656 · INSURANCE-VEHICLE	2,831.31	2,533.39	297.92
657 · INSURANCE-GENERAL LIABILITY	5,079.95	5,553.65	-473.70
658 · INSURANCE - PROPERTY	2,647.33	2,581.53	65.80
659 · INSURANCE-OTHER	-691.21	559.96	-1,251.17
660 · ADVERTISING EXPENSE	278.20	440.28	-162.08
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	0.00	0.00	0.00
Total Expense	<u>590,471.73</u>	<u>529,804.19</u>	<u>60,667.54</u>
Net Ordinary Income	8,597.40	86,274.62	-77,677.22
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	779.82	1,332.29	-552.47
414 · GAINS (LOSSES)-UTIL PROP DISP	2,554.00	0.00	2,554.00
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	14,000.00	-12,000.00
Total Other Income	<u>5,333.82</u>	<u>15,332.29</u>	<u>-9,998.47</u>
Other Expense			
427 · INTEREST EXPENSE	19,597.40	23,488.08	-3,890.68
Total Other Expense	<u>19,597.40</u>	<u>23,488.08</u>	<u>-3,890.68</u>
Net Other Income	<u>-14,263.58</u>	<u>-8,155.79</u>	<u>-6,107.79</u>
Net Income	<u><u>-5,666.18</u></u>	<u><u>78,118.83</u></u>	<u><u>-83,785.01</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 September 2022

	Jan - Sep 22	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	585,831.65	607,428.00	-21,596.35
470 · FORFEITED DISCOUNTS	1,990.94	7,515.00	-5,524.06
471 · MISCELLANEOUS SERVICE REVENUE	11,246.54	11,268.00	-21.46
Total Income	<u>599,069.13</u>	<u>626,211.00</u>	<u>-27,141.87</u>
Gross Profit	599,069.13	626,211.00	-27,141.87
Expense			
403 · DEPRECIATION EXPENSE	184,383.00	184,383.00	0.00
407 · AMORTIZATION EXPENSE	3,394.35	3,395.00	-0.65
408 · TAXES OTHER THAN INCOME	1,540.18	1,569.00	-28.82
603 · SALARIES & WAGES-COMMISSIONERS	4,400.00	4,500.00	-100.00
615 · PURCHASED POWER	70,808.25	63,090.00	7,718.25
618 · TREATMENT PLANT CHEMICALS	16,105.79	16,128.00	-22.21
631 · CONTRACTUAL SERVICES-ENGINEERS	3,105.00	4,905.00	-1,800.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	27,761.13	23,625.00	4,136.13
633 · CONTRACTUAL SERVICES-LEGAL	9,316.26	7,335.00	1,981.26
634 · CONTRACTUAL SERVICE-MANAGEMENT	141,065.21	148,986.00	-7,920.79
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	15,543.58	16,425.00	-881.42
635 · OPERATING EXPENSES	92,858.89	88,020.00	4,838.89
642 · RENT OF EQUIPMENT	0.00	315.00	-315.00
650 · TRANSPORTATION EXPENSE	10,044.51	4,725.00	5,319.51
656 · INSURANCE-VEHICLE	2,831.31	2,835.00	-3.69
657 · INSURANCE-GENERAL LIABILITY	5,079.95	6,300.00	-1,220.05
658 · INSURANCE - PROPERTY	2,647.33	2,970.00	-322.67
659 · INSURANCE-OTHER	-691.21	630.00	-1,321.21
660 · ADVERTISING EXPENSE	278.20	72.00	206.20
670 · BAD DEBT EXPENSE	0.00	6,516.00	-6,516.00
675 · MISCELLANEOUS EXPENSE	0.00	45.00	-45.00
Total Expense	<u>590,471.73</u>	<u>586,769.00</u>	<u>3,702.73</u>
Net Ordinary Income	8,597.40	39,442.00	-30,844.60
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	779.82	792.00	-12.18
414 · GAINS (LOSSES)-UTIL PROP DISP	2,554.00	0.00	2,554.00
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	9,000.00	-7,000.00
Total Other Income	<u>5,333.82</u>	<u>9,792.00</u>	<u>-4,458.18</u>
Other Expense			
427 · INTEREST EXPENSE	19,597.40	19,040.00	557.40
Total Other Expense	<u>19,597.40</u>	<u>19,040.00</u>	<u>557.40</u>
Net Other Income	-14,263.58	-9,248.00	-5,015.58
Net Income	<u><u>-5,666.18</u></u>	<u><u>30,194.00</u></u>	<u><u>-35,860.18</u></u>

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

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

October 18, 2022

Ms. Linda C. Bridwell, Executive Director
Kentucky Public Service Commission
211 Sower Blvd., PO Box 615
Frankfort, KY 40602-0615

In re: Grant County Sanitary Sewer District
Notice of Rate Increase Filing

Dear Ms. Bridwell:

Be advised that the Grant County Sanitary Sewer District will be filing with the Public Service Commission an Application for Rate Adjustment pursuant 807 KAR 5:076 (Alternative Rate Filing) on or about December 9, 2022.

Should you have any questions regarding this proposed filing, please feel free to call.

Very truly yours,

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

TRN/krp

cc: Chairman Charles Givin
Mr. Greg Powell
Mr. Leo Saylor
Mr. Rodger Bingham
Mr. Robert H. Worthington, Jr.
Ms. Dianne Cook
Ms. Ashley Dyer

FILING/NOTICE REQUIREMENTS FOR RATE INCREASE

1. POST A COPY OF THE FULL PROPOSED RATE INCREASE AT THE DISTRICT HEADQUARTERS (DECEMBER 1, 2022).
2. WITHIN FIVE (5) DAYS OF FILING THE APPLICATION WITH THE PSC, POST THE FULL PROPOSED RATE INCREASE ON THE DISTRICT'S WEBSITE (DECEMBER 1, 2022).
3. PROVIDE A HYPER-LINK TO THE LOCATION ON THE PSC'S WEBSITE WHERE ALL DOCUMENTS FILED WITH THE APPLICATION ARE AVAILABLE (DECEMBER 1, 2022).
4. ON OR BEFORE THE FILING OF THE APPLICATION, THE DISTRICT SHALL INCLUDE A FULL PROPOSED RATE INCREASE NOTICE IN CUSTOMER BILLINGS (DECEMBER 1, 2022).
5. FILE APPLICATION WITH PUBLIC SERVICE COMMISSION ELECTRONICALLY AND HARD COPY.
6. DELIVER ONE COPY BY MAIL TO:

OFFICE OF RATE INTERVENTION
OFFICE OF ATTORNEY GENERAL
1024 CAPITAL CENTER DRIVE, SUITE 200
FRANKFORT, KY 40601-8204

AND EMAIL A COPY TO THE OFFICE OF RATE INTERVENTION @
"RATEINTERVENTION@AG.KY.GOV"
AT TIME OF FILING APPLICATION WITH PSC

7. SUBMIT ONE ORIGINAL AND FIVE PAPER COPIES OF THE APPLICATION TO THE PUBLIC SERVICE COMMISSION, ATTENTION: EXECUTIVE DIRECTOR AT TIME OF ELECTRONIC FILING OF APPLICATION WITH PSC.

ALL NOTICES OUTLINED ABOVE MUST BE RETAINED ON THE DISTRICT'S WEBSITE AND POSTED IN THE DISTRICT'S OFFICE CONTINUOUSLY UNTIL AFTER THE PSC ENTERS AN ORDER ADJUSTING RATES.

CUSTOMER NOTICE

1

Notice is hereby given that Grant County Sanitary Sewer District expects to file an application on or about December 9, 2022 with the Public Service Commission of Kentucky ("PSC") seeking approval of revised sewer rates. The District plans to implement the proposed rates upon approval of the PSC.

		Present	Proposed	Dollar	Percent
		Rates	Rates	Increase	Increase
<u>5/8" X 3/4" Water Meter</u>					
First 2,000 gallons	Minimum Bill	\$23.24	\$26.06	\$2.82	12.1%
Next 3,000 gallons	per 1000	\$9.11	\$10.21	\$1.10	12.1%
Next 5,000 gallons	per 1000	\$7.46	\$8.36	\$0.90	12.1%
All Over 10,000 gallons	per 1000	\$5.86	\$6.57	\$0.71	12.1%

The average customer uses 3,710 gallons. If the PSC approves the proposed sewer rates the monthly bill for an average customer will increase from \$38.82 to \$43.52. That is an increase of \$4.70 or 12.1%.

1" Water Meter

First 5,000 gallons	Minimum Bill	\$50.57	\$56.69	\$6.12	12.1%
Next 5,000 gallons	per 1000	\$7.46	\$8.36	\$0.90	12.1%
All over 10,000 gallons	per 1000	\$5.86	\$6.57	\$0.71	12.1%

The average customer uses 15,380 gallons. If the PSC approves the proposed sewer rates the monthly bill for an average customer will increase from \$119.39 to \$133.84. That is an increase of \$14.45 or 12.1%.

1 1/2" Water Meter

First 10,000 gallons	Minimum Bill	\$87.87	\$98.51	\$10.64	12.1%
All Over 10,000 gallons		\$5.86	\$6.57	\$0.71	12.1%

There are currently 4 customers with a 1 1/2 inch water meter. All but one of these customers is receiving the minimum bill for the month of \$87.87. If the PSC approves the proposed sewer rates the monthly bill for these customers will increase to \$98.51. This is an increase of \$10.64 or 12.1%.

2" Water Meter

First 20,000 gallons	Minimum Bill	\$146.47	\$164.20	\$17.73	12.1%
All Over 20,000 gallons		\$5.86	\$6.57	\$0.71	12.1%

The average customer uses 26,540 gallons. If the PSC approves the proposed sewer rates the monthly bill for an average customer will increase from \$184.81 to \$207.18. That is an increase of \$22.37 or 12.1%.

The rates contained in this notice are the rates proposed by the District. However, the PSC may order rates to be charged that differ from these proposed rates. Such action may result in rates for customers other than the rates included in this notice.

Any person may examine the rate application and any other filings made by the District at the District's main office located at 1 Farrell Drive, Crittenden, KY, or at the PSC's office located at 211 Sower Blvd, Frankfort, KY, Monday through Friday 8 AM – 4:30 PM or through the Commission's website at <https://psc.ky.gov>.

SEE REVERSE SIDE FOR ADDITIONAL RATE AND OTHER IMPORTANT INFORMATION.

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

October 11, 2022

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

VIA EMAIL

Attention: Chairman Charles Givin
Mr. Robert H. Worthington, Jr.
Mr. Leo Saylor
Mr. Rodger Bingham
Mr. Greg Powell
Mr. Paul Harp
Ms. Ashley Dyer
Ms. Dianne Cook

In re: Rate Increase

Greetings All:

Attached please find a copy of the draft Rate Increase Application which I received from Debra Dedden. Although the proposed Application appears to be in order for the most part, I will need to make some modifications before filing with the Public Service Commission. Before we can make our actual filing, we need to notify the PSC that we are going to be filing an Application. We are also required to notify all customers of the proposed rate increase. This notification can be accomplished, preferably by enclosure with our regular customer billing. I have reached out to Amy Ruark to discuss how we should deal with this notification requirement. I would like everyone to take a few moments to review the Application.

I will also need to make arrangements to have Chairman Givin sign the Application as well.

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

Thanks.

Very truly yours,

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

TRN/krp
cc: Ms. Debra Dedden

SKEES, WILSON & NIENABER, PLLC

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

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

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

October 12, 2022

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. Rodger Bingham
Mr. Bobby Burgess
Mr. Bill Wethington
Ms. Andrea Walton
Mr. Greg Powell
Mr. Leo Saylor
Mr. Robert H. Worthington, Jr.
Mr. Paul Harp
Ms. Amy Ruark
Ms. Dianne Cook
Ms. Ashley Dyer

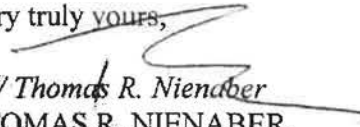
In re: Gregory Garrison v. Kimberly Polewski, et al

Greetings:

Attached please find a letter I received from Mr. Voelker regarding the subject litigation. Apparently, there is finally some movement from the Plaintiffs and the City of Crittenden in an effort to resolve the issues before the Court. Upon receipt of this letter, I informed Mr. Voelker that the Bullock Pen Water District and the Grant County Sanitary Sewer District will not contribute to any financial settlement. I also asked Mr. Voelker to keep me posted as to any developments in reaching a possible settlement.

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

Very truly yours,


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

TRN/krp

Fwd: Gregory Garrison v. Kimberly Polewski, et al.

From : Tom Nienaber <tnienaber@fuse.net>
Subject : Fwd: Gregory Garrison v. Kimberly Polewski, et al.
To : Kim Price <kprice@fuse.net>

Wed, Oct 12, 2022 07:56 AM

 1 attachment

Begin forwarded message:

From: Brandon Voelker <bvoelker@gatlinvoelker.com>
Subject: RE: Gregory Garrison v. Kimberly Polewski, et al.
Date: October 11, 2022 at 4:15:07 PM EDT
To: pete Whaley <kypetelaw@gmail.com>, Carol Franzen <cfranzen@gatlinvoelker.com>
Cc: "mjbliss@kopkalaw.com" <mjbliss@kopkalaw.com>, "tnienaber@fuse.net" <tnienaber@fuse.net>, "jwagner@kplaw.com" <jwagner@kplaw.com>, Jack Gatlin <jgatlin@gatlinvoelker.com>, Alexandria Kerns <akerns@gatlinvoelker.com>, "Christopher M. Lewis" <cmlewis@kopkalaw.com>

All,

I wanted to follow up with the position of Crittenden, and to determine if resolution is possible. My involvement will be limited to seeking resolution prior to Crittenden having to answer. KLC, who insures Crittenden, has been put on notice and will be providing a defense if needed.

I believe I understand the issues presented and the desire to ensure the damn, and any potential future maintenance cost is not placed on a property owner. Crittenden is willing to accept the transfer of the land constituting the damn on the following conditions: that an engineer be engaged to determine any existing maintenance issues, if any repairs are needed, that they would be made and upon completion, Crittenden would take over ownership/maintenance. Also, Crittenden, whether by adding the other owners to this case or contacting directly, would want to ensure that all property owners, who own land constituting the damn are part of the resolution, so this does not occur again in the future. My hope would be that the monies for engineering and any remedial costs, could be paid by the other defendants. Crittenden is also willing to execute any agreements needed with Bullock Pen as well for access/use of the damn.

Please let me know your thoughts, a limited time exists, before KLC will need to answer for Crittenden. It is also my understanding the recent reports regarding the damn have been favorable.

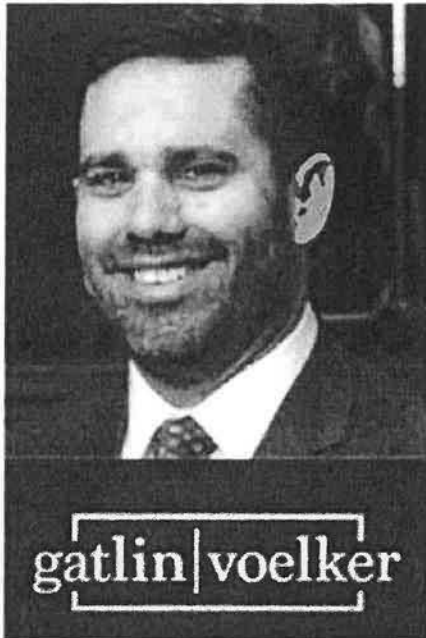
Thanks,

Brandon Voelker

Brandon N. Voelker
Attorney at Law

Gatlin Voelker PLLC
50 East Rivercenter Blvd., Suite 1275
Covington, Kentucky 41011

Office: (859) 781-9100
cell: (859) 802-8690



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From: pete Whaley <kypetelaw@gmail.com>
Sent: Tuesday, September 6, 2022 11:54 AM
To: Carol Franzen <cfranzen@gatlinvoelker.com>
Cc: mjbliss@kopkalaw.com; tnienaber@fuse.net; jwagner@kplaw.com; Schlueter, Krissy <krissyschlueter@kycourts.net>; Jack Gatlin <jgatlin@gatlinvoelker.com>; Alexandria Kerns <akerns@gatlinvoelker.com>; Christopher M. Lewis <cmlewis@kopkalaw.com>; Brandon Voelker <bvoelker@gatlinvoelker.com>
Subject: Re: Gregory Garrison v. Kimberly Polewski, et al.

The primary purpose of this email is to add Brandon and discard those not still in the case.

That said, with Crittenden being added as a party and having demonstrated some willingness to take over the property, I feel a resolution should be near.

On Tue, Aug 9, 2022 at 4:38 PM Carol Franzen <cfranzen@gatlinvoelker.com> wrote:

Please see the attached Three Forks Land Development Acquisition, Inc. Reply in Support of its Motion for Summary Judgment, filed electronically with the Grant County Circuit Court.

Thank you.

Carol Franzen
Paralegal to Jack S. Gatlin, Dominic Capano and Alex Kerns

Gatlin Voelker PLLC
50 East Rivercenter Blvd, Suite 1275
Covington, KY 41011
Office: (859) 781-9100

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--
Pete W. Whaley
Attorney at Law, PLLC
(859) 824-5075
1300 N. Main Street
Williamstown, KY 41097

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Table 1
Funding Options & Projected Operation,
Maintenance, Management, & Debt Retirement
(FY 2025)

Description	Funding Options ¹				
	A (KIA Loan)	B (KIA Loan)	C (RD Loan)	D (RD Loan)	E (KIA Loan)
Project Cost	\$6,745,400	\$6,745,400	\$6,745,400	\$6,745,400	\$7,853,400
• WWTP Upgrade / Expansion	\$6,139,000	\$6,139,000	\$6,139,000	\$6,139,000	\$7,247,000
• KY 491 Pump Station	\$606,400	\$606,400	\$606,400	\$606,400	\$606,400
Loan Amount	\$6,745,400	\$5,745,400	\$6,745,400	\$5,745,400	\$7,853,400
Grant Amount	\$0	\$1,000,000	\$0	\$1,000,000	\$0
Financed Amount	\$6,745,400	\$5,745,400	\$6,745,400	\$5,745,400	\$7,853,400
Existing Debt Retirement ²	\$76,910	\$76,910	\$76,910	\$76,910	\$76,910
New Debt Retirement	\$442,970 ³	\$377,300	\$340,640 ⁴	\$290,140	\$515,730 ⁵
Service Fee / Reserve Allowance ⁶	\$13,490	\$11,490	\$34,060	\$29,010	\$15,710
Operation, Maintenance, & Management (Exist) ⁷	\$590,140	\$590,140	\$590,140	\$590,140	\$590,140
Additional Operation & Maintenance ⁸	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Replacement Reserve ⁹	\$16,860	\$16,860	\$16,860	\$16,860	\$19,630
Total Operation, Maintenance, Management, & Debt Retirement	\$ 1,164,370	\$ 1,096,700	\$ 1,082,610	\$ 1,027,060	\$ 1,242,120

Notes:

¹ Funding options will be based on either obtaining a Kentucky Infrastructure Authority (KIA) Fund A loan or USDA - Rural Development (RD) loan. Two funding options also include an assumption that \$1,000,000 in grant monies could be obtained. The grants would be from other sources since Grant County Sanitary Sewer District (GCSSD) does not qualify for a grant from either KIA Fund A or RD agency programs. Funding Options A through D are based on the selection of Alternative 5 for the WWTP and Alternative 3 for KY 491 Pump Station.

² Based on the GCSSD FY 2021 audit, the existing debt retirement consists of a BB & T Bank lease which will be retired in February 2023, and long term debts consisting of two KIA loans that will mature December 1, 2031 and December 1, 2034. The total yearly principal and interest is \$76,910.

³ The current Market Rate for a KIA Fund A loan is 2.25%, however, this is expected to increase next year up to as much as 3.0%. Therefore, for this study it is assumed that a KIA Fund A loan will have an interest rate of 2.75% over a 20-year term (0.06567) and calculates as $\$6,745,400 \times 0.06567 = \$442,970$.

⁴ The current Market Rate for a USDA - Rural Development (RD) loan is 3.5%, however, this is expected to increase next year up to 4.0%. Therefore, for this study, an RD loan will have an interest rate of 4.0% over a 40-year term (0.0505) and calculates as $\$6,745,400 \times 0.0505 = \$340,643$.

⁵ Funding Option E is based on Alternative No. 3 for the WWTP and KY 491 Pump Station as the selected option. The Financed Amount would be as follows: Assuming a KIA loan at an interest rate of 2.75% the debt retirement calculates as $\$7,853,400 \times 0.06567 = \$515,733$.

⁶ KIA requires a yearly Service Fee of 0.2% based on the outstanding loan amount. RD requires a Reserve Allowance of 10% of the yearly debt payment until one year's payment is reserved.

⁷ Yearly increase in Operations, Maintenance, and Management cost based on FY 2021 audited amount of \$524,336 and assuming an increase of 3% annually to FY 2025.

⁸ Yearly Additional Operational & Maintenance cost associated with the new expanded treatment system.

⁹ Replacement reserve is based on 2.5% of the Total Project Cost funded over a 10 year period.

Table 2
Projected User Rate Calculations
(FY 2025)

Description	Funding Options				
	A (KIA Loan)	B (KIA Loan)	C (RD Loan)	D (RD Loan)	E (KIA Loan)
Total Operation, Maintenance, Management & Debt Retirement ¹	\$1,164,370	\$1,096,700	\$1,082,610	\$1,027,060	\$1,242,120
Projected Revenue ²	\$886,370	\$886,370	\$886,370	\$886,370	\$886,370
Required Additional Revenue³	\$278,000	\$210,330	\$196,240	\$140,690	\$355,750
Average Sewer Bill Based on 3,830 gal. per month usage ⁴ (FY 2023)	\$44.70	\$44.70	\$44.70	\$44.70	\$44.70
Required User Rate Increase per Thousand Gallons ⁵	\$3.67	\$2.77	\$2.59	\$1.86	\$4.69
Required User Rate Percent Increase⁶	31.4%	23.7%	22.2%	15.9%	40.2%
Average Sewer Bill Based on 3,830 gal. per month usage ⁷ (FY 2025)	\$58.75	\$55.31	\$54.62	\$51.82	\$62.66
Average Sewer Bill Based on 4,000 gal. per month usage ⁸ (FY 2025)	\$61.11	\$57.51	\$56.79	\$53.87	\$65.19

Notes:

¹ See Table 1 for Total Operation, Maintenance, Management & Debt Retirement yearly cost based on funding options.

² The Projected Revenue in FY 2025 is calculated by taking FY 2021 audited revenue of \$791,400 times a projected rate increase of 12% or $\$791,400 \times 1.12 = \$886,370$. It is anticipated that the rate increase would take effect in FY 2023.

³ Required Additional Revenue is based on subtracting the Total Operation, Maintenance, Management, & Debt Retirement yearly cost from Projected Revenues or $\$1,164,370 - \$886,370 = \$278,000$.

⁴ The average sewer bill is based on water usage by sewer customers for FY 2021 of 75,877,000 gallons divided by 1,650 sewer customers and 12 months per year, or $75,877,000 / 1,650 / 12 = 3,830$ gallons usage per month. The average sewer bill is based on the current user rate times 12% based on an expected user rate increase in FY 2023. See Table 3 for Projected Sewer Rates in FY 2023 and for 3,830 gallon usage the sewer bill would be calculated as $\$26.03 + \$10.20 (1.83) = \$44.70$.

⁵ The Required User Rate Increase per thousand gallons of usage is calculated by dividing the Required Additional Revenue by yearly water usage from sewer customers: $\$278,000 / 75,877,000 \times 1,000 = \3.67 per thousand gallons.

⁶ The Required User Rate Increase is calculated as follows: $\$44.70 / 3,830 \times 1,000 = \11.67 projected average user rate per thousand gallons. The required percent increase would be $\$3.67 / \$11.67 = 31.4\%$.

⁷ The Average Sewer Bill based on 3,830 gallons is calculated as follows: See Table 3 for Projected Rates for Funding Option A - $\$33.37 + \$13.87 (1.83) = \$58.75$. All other calculations are based on the User Rate Increase per thousand gallons for alternate funding sources as $\$26.03 + \$2.77 (2) + (\$10.20 + 2.77) (1.83) = \55.31 .

⁸ The Average Sewer Bill based on 4,000 gallons is calculated as shown in Note 7 by replacing 1.83 with 2.0.

**Table 3
Sewer User Rates**

Usage	Current Sewer Rate	Projected Sewer Rates¹ (FY 2023)	Required Sewer Rates² (FY 2025)
Flat Rate - First 2,000 Gallons (Min. Bill)	\$23.24	\$26.03	\$33.37
Next 3,000 Gallons per 1,000 Gallons	\$9.11	\$10.20	\$13.87
Next 5,000 Gallons per 1,000 Gallons	\$7.46	\$8.36	\$12.03
Over 10,000 Gallons per 1,000 Gallons	\$5.86	\$6.56	\$10.23

Notes:

¹ Based on assumption that a 12% rate increase is approved by PSC in FY 2023.

² Assumes project is fully funded based on Option A, KIA Fund A loan of \$6,745,400.

Grant County Sanitary Sewer District

Sewer Collection System Improvement Alternatives

KY 491 Pump Station Upgrade

Alternative No. 1 - \$2,591,000

- Construct an Equalization Pump Station and Storage Tank at PS Site

Alternative No. 2 - \$2,273,000

- Construct a parallel 8-inch PVC Force Main from PS to WWTP

Alternative No. 3 - \$606,400

- Upgrade Pump Station and Maximize Existing 6-inch Force Main Capacity

Wastewater Treatment Plant Upgrade and Expansion Alternatives

Alternative No. 1 - \$8,051,000

- Rehab./Reuse (2) Existing PTP's (0.15 MGD Capacity)
- Rehab/Repurpose (2) Existing PTP's by Converting to EQ/Sludge Holding Tanks
- Add a New SBR Treatment System (0.30 MGD Capacity)
- Add a New Sludge Dewatering System and Building

Alternative No. 2 - \$8,477,000

- Rehab/Reuse (2) Existing PTP's (0.15 MGD Capacity)
- Demo (2) Existing PTP's and Construct a Sludge Dewatering System and Building
- Add a New SBR Treatment System (0.30 MGD Capacity)
- Add a New EQ and Sludge Holding Tanks

Alternative No. 3 - \$7,247,000

- Rehab/Repurpose (2) Existing PTP's to EQ and Sludge Holding Tanks
- Demo (2) Existing PTP's and Construct a Sludge Dewatering System and Building
- Add a New SBR Treatment System (0.45 MGD Capacity)

Alternative No. 4 - \$7,823,000

- Rehab/Repurpose (2) Existing PTP's to EQ and Sludge Holding Tanks
- Demo (2) Existing PTP's and Construct a Sludge Dewatering System and Building
- Add a New Membrane (MBR) Treatment System (0.45 MGD Capacity)

Alternative No. 5 - \$6,139,000

- Rehab/Repurpose (2) Existing PTP's to EQ and Sludge Holding Tanks
- Construct a Sludge Dewatering Box System
- Add a New SBR Treatment System (0.45 MGD Capacity)

Alternative No. 6 - \$19,231,000

- Construct two (2) pump stations
- Construct 61,000 LF of 14-inch force main to the Williamstown WWTP

Sewer Collection System Improvements

Alternative No. 1

Upgrade KY 491 Pump Station, New Equalization Pump Station and Storage Tank

Upgrade to KY 491 Pump Station an Increase Reliability

New Equalization Pump Station

New Storage Tank

The alternative includes upgrades to the existing KY 491 Pump Station to 350 gallons per minute (gpm) providing reliable service. Flows that exceed the pump station capacity during high rainfall periods would be diverted to an Equalization Pump Station (250 gpm) which would then lift flow into a 175,000 gallon Storage Tank. When flows return to normal conditions at the KY 491 Pump Station, flows from the Storage Tank would be discharged back into the pump station for pumping to the GCSSD WWTP. A description of the KY 491 Pump Station improvements are listed as follows:

- Upgrade pumps, controls, and misc. materials to improve the reliability of the KY 491 Pump Station.
- Construct a new Equalization Pump Station having a capacity of 250 gpm.
- Construct a new Storage Tank with a capacity of 175,000 gallons to store flows that exceed the capacity of the KY 491 Pump Station.
- Provide an emergency standby generator to run both pump stations when power is disrupted.



Table 1
Alternative No. 1
KY 491 Pump Station,
Equalization Pump Station, and Storage Tank

Opinion of Probable Cost
Sewer Collection System

<u>Item No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Unit Price</u>	<u>Total</u>
1	Mobilization/Demobilization	1	LS	\$17,000	\$17,000
2	Bonds and Insurance	1	LS	\$34,000	\$34,000
3	General Conditions	1	LS	\$51,000	\$51,000
4	Equalization Pump Station (250 GPM)	1	LS	\$350,000	\$350,000
5	Equalization Storage Tank (175,000 Gal)	1	LS	\$800,000	\$800,000
6	Upgrade KY 491 Pump Station (350 GPM)	1	LS	\$100,000	\$100,000
7	Rehab / Replace Internal Components at PS	1	LS	\$50,000	\$50,000
8	Pavement Replacement	300	LF	\$100	\$30,000
9	Equalization Tank Site Work	1	LS	\$170,000	\$170,000
10	Temporary Bypass Pumping	1	LS	\$30,000	\$30,000
11	Emergency Standby Generator	1	LS	\$150,000	\$150,000
12	Erosion Control/Site Restoration	1	LS	\$25,000	\$25,000
13	Connect to Existing	2	EA	\$2,500	\$5,000
Construction Cost Subtotal					\$1,812,000
Contingencies @ 10%					\$181,000
Total Opinion of Probable Construction Cost					\$1,993,000
Project Development Cost* @ 30%					\$598,000
Total Opinion of Probable Project Cost					\$2,591,000

*Development Cost Includes Project Administration, Planning, Legal, Engineering, Resident Inspection, and Project Contingencies at 10%

Sewer Collection System Improvements

Alternative No. 2

Upgrade KY 491 Pump Station, Construct a New 8-Inch Force Main

Upgrade to KY 491 Pump Station an Increase Capacity and Reliability

New Parallel 8-inch Force Main

The alternative includes upgrades to the existing KY 491 Pump Station to 600 (gpm) increasing capacity and providing reliable service. Construction of approximately 13,500 linear feet of parallel 8-inch force main extending to the WWTP. Equalization of flows or treatment processes able to handle the new peak flow would be required at the WWTP. A description of the KY 491 Pump Station and force mains improvements are listed as follows:

- Upgrade pumps, controls, and misc. materials to improve the reliability of the KY 491 Pump Station an increase pumping capacity to 600 gpm.
- Construct a new 8-inch PVC force main that would extend from the KY 491 Pump Station to the GCSSD WWTP.
- Provide an emergency standby generator to run the pump station when power is disrupted.



Table 2
Alternative No. 2
KY 491 Pump Station Upgrade
and New 8-inch Force Main

Opinion of Probable Project Cost
Sewer Collection System

<u>Item No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Unit Price</u>	<u>Total</u>
1	Mobilization/Demobilization	1	LS	\$16,000	\$16,000
2	Bonds and Insurance	1	LS	\$32,000	\$32,000
3	General Conditions	1	LS	\$48,000	\$48,000
4	8-Inch PVC Force Main	13,500	LF	\$70	\$945,000
5	Combination Air Valve and Vault	3	EA	\$10,000	\$30,000
6	4-foot Dia. Standard Manhole	2	EA	\$6,000	\$12,000
7	16-inch Steel Casing Pipe (B&J)	80	LF	\$600	\$48,000
8	Pavement Replacement	500	LF	\$60	\$30,000
9	Upgrade KY 491 Pump Station (600 GPM)	1	LS	\$165,000	\$165,000
10	Rehab / Replace Internal Components at PS	1	LS	\$50,000	\$50,000
11	Temporary Bypass Pumping	1	LS	\$30,000	\$30,000
12	Emergency Standby Generator	1	LS	\$100,000	\$100,000
13	Erosion Control/Site Restoration	13,500	LS	\$6	\$81,000
14	Connect to Existing	1	EA	\$2,500	\$2,500
Construction Cost Subtotal					\$1,589,500
Contingencies @ 10%					\$159,000
Total Opinion of Probable Construction Cost					\$1,748,500
Project Development Cost* @ 30%					\$524,500
Total Opinion of Probable Project Cost					\$2,273,000

*Development Cost Includes Project Administration, Planning, Legal, Engineering, Resident Inspection, and Project Contingencies at 10%

Sewer Collection System Improvements

Alternative No. 3

KY 491 Pump Station Improvements

Improve KY 491 Pump Station Increasing Capacity and Reliability

The alternative includes upgrades to the existing KY 491 Pump Station to 420 (gpm) increasing capacity, maximizing capacity of the existing 6-inch force main, and providing reliable service. Equalization of flows or treatment processes able to handle the new peak flow would be required at the WWTP. A description of the KY 491 Pump Station improvements is listed as follows:

- Upgrade pumps, controls, and misc. materials to improve the reliability of the KY 491 Pump Station an increase pumping capacity to 420 gpm.
- Provide an emergency standby generator to run the pump station when power is disrupted.



Table 3
Alternative No. 3
KY 491 Pump Station Improvements

Opinion of Probable Project Cost
Sewer Collection System

<u>Item No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Unit Price</u>	<u>Total</u>
1	Mobilization/Demobilization	1	LS	\$4,000	\$4,000
2	Bonds and Insurance	1	LS	\$8,000	\$8,000
3	General Conditions	1	LS	\$12,000	\$12,000
4	KY 491 Pump Station Improvements (420 GPM)	1	LS	\$200,000	\$200,000
5	Rehab / Replace Internal Components at PS	1	LS	\$50,000	\$50,000
6	Emergency Standby Generator	1	LS	\$100,000	\$100,000
7	Site Improvements	1	EA	\$50,000	\$50,000
Construction Cost Subtotal					\$424,000
Contingencies @ 10%					\$42,400
Total Opinion of Probable Construction Cost					\$466,400
Project Development Cost* @ 30%					\$140,000
Total Opinion of Probable Project Cost					\$606,400

*Development Cost Includes Project Administration, Planning, Legal, Engineering, Resident Inspection, and Project Contingencies at 10%

Wastewater Treatment Plant Upgrade and Expansion

Alternative No. 1

Repurpose and Upgrade All Four (4) Existing Treatment Systems (0.15 MGD) Sequencing Batch Reactor (0.30 MGD)

Rehabilitate/Reuse Existing Treatment Components (0.15 MGD Capacity)

New SBR Treatment System (0.30 MGD Capacity)

Repurpose Existing Treatment Components to Influent and Effluent Equalization (IEQ and EEQ) Basins and Sludge Holding Tanks

New Sludge Dewatering System and Building

The alternative includes upgrades to the current treatment system, rehabilitation of two (2) existing 75,000 gallon per day (gpd) treatment capacity package treatment plants (PTP's), for a treatment capacity of 0.15 MGD, and constructing a new SBR treatment system (0.30 treatment capacity) for a combined treatment capacity at the wastewater treatment Plant (WWTP) of 0.45 million gallons per day (MGD). A description of the WWTP upgrades and expansion are listed as follows:

- Construct new Screening System consisting of a mechanical bar screen with 1/4"-inch bar spacing and a backup manual bar rack in a bypass channel with 1-inch bar spacing. The mechanical bar screen will have a peak flow capacity of 1.48 MGD. All required components would be heat traced and insulated.
- The existing screen and attached splitter box would be abandoned and removed.
- One (1) existing PTP would be repurposed and split into an Influent Equalization Basin (IEQ) and an Effluent Equalization Basin (EEQ). Influent flows in the IEQ will be pumped to the treatment PTP's and the SBR system for biological treatment. Three (3) IEQ submersible pumps with variable frequency drives (VFD's) would be included each with a capacity of 520 gallons per minute (gpm). Aeration will be provided to prevent setting of organic materials and to help with odor minimization prior to pumping into biological treatment systems.
- Two (2) existing PTP's would be rehabilitated and reused for biological treatment having a treatment capacity of 0.15 MGD. The equalization and sludge holding compartments would be converted to additional aeration and clarification compartments, and a splitter box would be added to equally split flow between the two PTP's.
- A new two (2) basin Sequencing Batch Reactor (SBR) treatment system would be constructed for biological treatment with a treatment capacity of 0.30 MGD. Flows would be cycled between the two basins. Automated control of flow, mixing, aeration, settling, and decanting would be provided. The SBR would be able to handle the peak flow of 1.48 MGD at an accelerated cycle rate. Retrievable fine bubble diffusers, surface mixers, blowers, and decanters would be provided for each basin.
- One (1) existing PTP would be repurposed into an IEQ and EEQ Basin. Effluent flows into the EEQ will include effluent flow from the two (2) PTP's and the SBR's. All of these flows would

flow by gravity into and out of the EEQ Basin. The flow rate leaving the EEQ would be controlled by a flow control valve and a flow meter thus lowering the peak flow rate to the Disinfection Basin.

- A new Post Aeration/Disinfection Basin would be constructed to handle a peak flow rate of 2.22 MGD with a detention time of 15 minutes for disinfection and 7 minutes for post aeration. A 6-inch Parshall Flume or a 45-degree v-notch weir would be provided for Effluent Flow Monitoring.
- The existing Post Aeration/Disinfection Basin would be abandoned and removed.
- A new Sludge Dewatering System and Building would be constructed for dewatering waste sludge. The building would include a separate electrical room and space for a polymer feed system, sludge pumps, dewatering system, and a discharge conveyor. An area would be provided for future Alum and pH adjustment feed system. A water system would be included throughout the building.
- One (1) existing PTP would be repurposed and split into two (2) sludge holding tanks. The tanks would be provided with aeration for complete mixing. Telescoping valves would be provided to decant clear liquid off each tank to thickened waste sludge prior to dewatering.
- An emergency standby generator would be provided to run the treatment system during power outages.



Table 4
Alternative No. 1
Wastewater Treatment Plant Upgrade and Expansion
Opinion of Probable Project Cost

Repurpose and Upgrade All Four Existing Treatment Systems (0.15 MGD)
Sequencing Batch Reactor (0.30 MGD)

Item No.	Description	Total Cost
1	Mob/ Demobilization	\$49,000
2	Bonds and Insurance	\$98,000
3	General Conditions	\$147,000
4	Influent Screening System	\$206,000
5	Repurpose Existing Structures	\$350,000
6	Rehab. Existing Structures (0.15 MGD Capacity)	\$220,000
7	SBR Treatment System (0.30 MGD Capacity)	\$1,050,000
8	Sludge Dewatering System and Building	\$1,550,000
9	Disinfection / Post Aeration / Effluent Flow Measurements	\$168,000
10	Piping / Valves / Gates / Manholes	\$450,000
11	Electrical Expansion	\$540,000
12	Instrumentation Upgrades	\$180,000
13	Painting and Coating System	\$80,000
14	Sludge and Grit Disposal	\$50,000
15	Bypass Pumping	\$40,000
16	Site Restoration	\$30,000
17	Emergency Standby Generator	\$250,000
Subtotal Construction Cost		\$5,458,000
Contractor Overhead & Profit @ 18%		\$982,500
Total Opinion of Probable Construction Cost		\$6,440,500
Project Development Cost* @ 25%		\$1,610,500
Total Opinion of Probable Project Cost		\$8,051,000

*Development Cost Includes Project Administration, Planning, Legal, Engineering, Resident Inspection, and Project Contingencies

Wastewater Treatment Plant Upgrade and Expansion

Alternative No. 2

Upgrade Two (2) and Remove Two (2) Existing Treatment Systems (0.15 MGD) Sequencing Batch Reactor (0.30 MGD)

Rehabilitate/Reuse Existing Treatment Components (0.15 MGD Capacity)

New SBR Treatment System (0.30 MGD Capacity)

Demolish two (2) Existing Treatment Basins and Construct New Influent and Effluent Equalization (IEQ and EEQ) Basins and Sludge Holding Tanks

New Sludge Dewatering System and Building

The alternative includes upgrades to the current treatment system, rehabilitation of two (2) existing 75,000 gallon per day (gpd) treatment capacity package treatment plants (PTP's), for a treatment capacity of 0.15 MGD, and constructing a new SBR treatment system (0.30 treatment capacity) for a combined treatment capacity at the wastewater treatment Plant (WWTP) of 0.45 million gallons per day (MGD). A description of the WWTP upgrades and expansion are listed as follows:

- Construct new Screening System consisting of a mechanical bar screen with 1/4"-inch bar spacing and a backup manual bar rack in a bypass channel with 1-inch bar spacing. The mechanical bar screen will have a peak flow capacity of 1.48 MGD. All required components would be heat traced and insulated.
- The existing screen and attached splitter box would be abandoned and removed.
- Two existing PTP's will be demolished and new IEQ and EEQ basins, along with two (2) new sludge holding tanks will be constructed on this area. Influent flows to the IEQ will be pumped to the treatment PTP's and the SBR system for biological treatment. Three (3) IEQ submersible pumps with VFD's would be included each with a capacity of 520 gpm. Aeration would be provided to prevent setting of organic materials and to help with odor minimization prior to pumping into the biological treatment systems.
- Two (2) existing PTP's would be rehabilitated and reused for biological treatment having a treatment capacity of 0.15 MGD. The equalization and sludge holding compartments would be converted to additional aeration and clarification compartments, and a splitter box would be added to equally split flow between the two PTP's.
- A new two (2) basin SBR treatment system would be constructed for biological treatment with a treatment capacity of 0.30 MGD. Flows would be cycled between the two basins. Automated control of flow, mixing, aeration, settling, and decanting would be provided. The SBR would be able to handle a peak flow of 1.48 MGD at an accelerated cycle rate. Retrievable fine bubble diffusers, surface mixers, blowers, and decanters would be provided for each basin.

- Effluent flows into the EEQ will include effluent flow from the two (2) PTP's and the SBR's. All these flows would flow by gravity into and out of the EEQ Basin. The flow rate leaving the EEQ would be controlled by a flow control valve and a flow meter thus lowering the peak flow rate to the Disinfection Basin.
- A new Post Aeration/Disinfection Basin would be constructed to handle a peak flow rate of 2.22 MGD with a detention time of 15 minutes for disinfection and 7 minutes for post aeration. A 6-inch Parshall Flume or a 45-degree v-notch weir would be provided for Effluent Flow Monitoring.
- The existing Post Aeration/Disinfection Basin would be abandoned and removed.
- A new Sludge Dewatering System and Building would be constructed for dewatering waste sludge. The building would include a separate electrical room and space for a polymer feed system, sludge pumps, dewatering system, and a discharge conveyor. An area would be provided for future Alum and pH adjustment feed system. A water system would be included throughout the building.
- Two (2) new sludge holding tanks would be constructed. The tanks would be provided with aeration for complete mixing. Telescoping valves would be provided to decant clear liquid off each tank to thickened waste sludge prior to dewatering.
- An emergency standby generator would be provided to run the treatment system during power outages.



Table 5
Alternative No. 2
Wastewater Treatment Plant Upgrade and Expansion
Opinion of Probable Project Cost

Upgrade Two (2) and Remove Two (2) Existing Treatment Systems (0.15 MGD)
Sequencing Batch Reactor (0.30 MGD)

Item No.	Description	Total Cost
1	Mob/ Demobilization	\$52,000
2	Bonds and Insurance	\$104,000
3	General Conditions	\$156,000
4	Influent Screening System	\$206,000
5	Demolition of Existing Structures	\$190,000
6	EQ and Sludge Holding Structures	\$431,000
7	Rehab. Existing Structures (0.15 MGD Capacity)	\$220,000
8	SBR Treatment System (0.30 MGD Capacity)	\$1,050,000
9	Sludge Dewatering System and Building	\$1,550,000
10	Disinfection / Post Aeration / Effluent Flow Measurements	\$168,000
11	Piping / Valves / Gates / Manholes	\$450,000
12	Electrical Expansion	\$540,000
13	Instrumentation Upgrades	\$180,000
14	Painting and Coating System	\$80,000
15	Sludge and Grit Disposal	\$50,000
16	Bypass Pumping	\$40,000
17	Site Restoration	\$30,000
18	Emergency Standby Generator	\$250,000
Subtotal Construction Cost		\$5,747,000
Contractor Overhead & Profit @ 18%		\$1,034,500
Total Opinion of Probable Construction Cost		\$6,781,500
Project Development Cost* @ 25%		\$1,695,500
Total Opinion of Probable Project Cost		\$8,477,000

*Development Cost Includes Project Administration, Planning, Legal, Engineering, Resident Inspection, and Project Contingencies

Wastewater Treatment Plant Upgrade and Expansion

Alternative No. 3

Repurpose Two (2) and Remove Two (2) Existing Treatment Systems Sequencing Batch Reactor (0.45 MGD)

New SBR Treatment System (0.45 MGD Capacity)

Repurpose Existing Treatment Components to Influent and Effluent Equalization (IEQ and EEQ) Basins and Sludge Holding Tanks

Demolish two (2) Existing Treatment Basins and Construct New Sludge Dewatering System and Building

The alternative includes upgrades to the current treatment system, repurpose of two (2) existing package treatment plants (PTP's) to IEQ and EEQ Basins. Constructing a new SBR treatment system at the wastewater treatment Plant (WWTP) of 0.45 million gallons per day (MGD). A description of the WWTP upgrades and expansion are listed as follows:

- **Construct new Screening System consisting of a mechanical bar screen with 1/4"-inch bar spacing and a backup manual bar rack in a bypass channel with 1-inch bar spacing. The mechanical bar screen would have a peak flow capacity of 1.48 MGD. All required components would be heat traced and insulated.**
- **The existing screen and attached splitter box would be abandoned and removed.**
- **One (1) existing PTP would be repurposed and split into an Influent Equalization Basin (IEQ) and an Effluent Equalization Basin (EEQ). Influent flows in the IEQ will be pumped to the SBR system for biological treatment. Three (3) IEQ submersible pumps with variable frequency drives (VFD's) would be included each with a capacity of 520 gallons per minute (gpm). Aeration will be provided to prevent setting of organic materials and to help with odor minimization prior to pumping into biological treatment systems.**
- **A new two (2) basin SBR treatment system would be constructed for biological treatment with a treatment capacity of 0.45 MGD. Flows would be cycled between the two basins. Automated control of flow, mixing, aeration, settling, and decanting would be provided. The SBR would be able to handle a peak flow of 1.48 MGD at an accelerated cycle rate. A jet aeration header system with blowers and submersible pumps for mixing, and decanters would be provided for each basin. Three (3) positive displacement blowers would be included to provide air to the aeration header system.**
- **One (1) existing PTP would be repurposed into an IEQ and EEQ Basin. Effluent flows into the EEQ will include effluent flow from the two (2) SBR's. All these flows would flow by gravity into and out of the EEQ Basin. The flow rate leaving the EEQ would be controlled by a flow control valve and a flow meter thus lowering the peak flow rate to the Disinfection Basin.**

- A new Post Aeration/Disinfection Basin would be constructed to handle a peak flow rate of 2.22 MGD with a detention time of 15 minutes for disinfection and 7 minutes for post aeration. A 6-inch Parshall Flume or a 45-degree v-notch weir would be provided for Effluent Flow Monitoring.
- The existing Post Aeration/Disinfection Basin would be abandoned and removed.
- A new Sludge Dewatering System and Building would be constructed for dewatering waste sludge. The building would include a separate electrical room and space for a polymer feed system, sludge pumps, dewatering system, and a discharge conveyor. An area would be provided for future Alum and pH adjustment feed systems. A water system would be included throughout the building.
- One (1) existing PTP would be repurposed and split into two (2) sludge holding tanks. The tanks would be provided with aeration for complete mixing. Telescoping valves would be provided to decant clear liquid off each tank to thickened waste sludge prior to dewatering.
- An emergency standby generator would be provided to run the treatment system during power outages.



Table 6
Alternative No. 3
Wastewater Treatment Plant Upgrade and Expansion
Opinion of Probable Project Cost

Repurpose Two (2) and Remove Two (2) Existing Treatment Systems
Sequencing Batch Reactor (0.45 MGD)

Item No.	Description	Total Cost
1	Mob/ Demobilization	\$43,000
2	Bonds and Insurance	\$72,000
3	General Conditions	\$108,000
4	Influent Screening System	\$206,000
5	Demolition of Existing Structures	\$190,000
6	EQ and Sludge Holding Structures	\$195,000
7	SBR Treatment System (0.30 MGD Capacity)	\$1,210,000
8	Sludge Dewatering System and Building	\$1,258,000
9	Disinfection / Post Aeration / Effluent Flow Measurements	\$168,000
10	Piping / Valves / Gates / Manholes	\$373,000
11	Electrical Expansion	\$540,000
12	Instrumentation Upgrades	\$180,000
13	Painting and Coating System	\$40,000
14	Sludge and Grit Disposal	\$30,000
15	Bypass Pumping	\$20,000
16	Site Restoration	\$30,000
17	Emergency Standby Generator	\$250,000

Subtotal Construction Cost	\$4,913,000
Contractor Overhead & Profit @ 18%	\$884,500
Total Opinion of Probable Construction Cost	\$5,797,500
Project Development Cost* @ 25%	\$1,449,500
Total Opinion of Probable Project Cost	\$7,247,000

*Development Cost Includes Project Administration, Planning, Legal, Engineering, Resident Inspection, and Project Contingencies

Wastewater Treatment Plant Upgrade and Expansion

Alternative No. 4

Repurpose Two (2) and Remove Two (2) Existing Treatment Systems Membrane (MBR) Reactor (0.45 MGD)

New Membrane Reactor (MBR) Treatment System (0.45 MGD Capacity)

Repurpose Existing Treatment Components to Influent and Effluent Equalization (IEQ and EEQ) Basins and Sludge Holding Tanks

Demolish two (2) Existing Treatment Basins and Construct New Sludge Dewatering System and Building

The alternative includes upgrades to the current treatment system, repurpose of two (2) existing package treatment plants (PTP's) to IEQ and EEQ Basins. Constructing a new Membrane Reactor (MBR) treatment system at the wastewater treatment Plant (WWTP) of 0.45 million gallons per day (MGD). A description of the WWTP upgrades and expansion are listed as follows:

- Construct new Screening System consisting of a mechanical bar screen with 1/4"-inch bar spacing and a backup manual bar rack in a bypass channel with 1-inch bar spacing. The mechanical bar screen would have a peak flow capacity of 1.48 MGD. All required components would be heat traced and insulated.
- The existing screen and attached splitter box would be abandoned and removed.
- One (1) existing PTP would be repurposed and split into an Influent Equalization Basin (IEQ) and an Effluent Equalization Basin (EEQ). Influent flows in the IEQ will be pumped to the MBR system for biological treatment. Three (3) IEQ submersible pumps with variable frequency drives (VFD's) would be included each with a capacity of 520 gallons per minute (gpm). Aeration will be provided to prevent setting of organic materials and to help with odor minimization prior to pumping into biological treatment systems.
- A new two (2) basin MBR treatment system would be constructed for biological treatment with a treatment capacity of 0.45 MGD. Flows would be cycled between the two basins. Automated control of flow, mixing, aeration, settling, and decanting would be provided. The MBR would be able to handle a peak flow of 1.48 MGD. Fine bubble diffusers, blowers, and membranes would be provided for each basin.
- One (1) existing PTP would be repurposed into an IEQ and EEQ Basin. Effluent flows into the EEQ will include effluent flow from the two (2) MBR's. All these flows would flow by gravity into and out of the EEQ Basin. The flow rate leaving the EEQ would be controlled by a flow control valve and a flow meter thus lowering the peak flow rate to the Disinfection Basin.

- **A new Post Aeration/Disinfection Basin would be constructed to handle a peak flow rate of 2.22 MGD with a detention time of 15 minutes for disinfection and 7 minutes for post aeration. A 6-inch Parshall Flume or a 45-degree v-notch weir would be provided for Effluent Flow Monitoring.**
- **The existing Post Aeration/Disinfection Basin would be abandoned and removed.**
- **A new Sludge Dewatering System and Building would be constructed for dewatering waste sludge. The building would include a separate electrical room and space for a polymer feed system, sludge pumps, dewatering system, and a discharge conveyor. An area would be provided for future Alum and pH adjustment feed systems. A water system would be included throughout the building.**
- **One (1) existing PTP would be repurposed and split into two (2) sludge holding tanks. The tanks would be provided with aeration for complete mixing. Telescoping valves would be provided to decant clear liquid off each tank to thickened waste sludge prior to dewatering.**
- **An emergency standby generator would be provided to run the treatment system during power outages.**



Table 7
Alternative No. 4
Wastewater Treatment Plant Upgrade and Expansion
Opinion of Probable Project Cost

Repurpose Two (2) and Remove Two (2) Existing Treatment Systems
Membrane Reactor (0.45 MGD)

Item No.	Description	Total Cost
1	Mob/ Demobilization	\$48,000
2	Bonds and Insurance	\$96,000
3	General Conditions	\$144,000
4	Influent Screening System	\$206,000
5	Demolition of Existing Structures	\$190,000
6	EQ and Sludge Holding Structures	\$195,000
7	Membrane (MBR) System (0.45 MGD Capacity)	\$1,536,000
8	Sludge Dewatering System and Building	\$1,258,000
9	Disinfection / Post Aeration / Effluent Flow Measurements	\$168,000
10	Piping / Valves / Gates / Manholes	\$373,000
11	Electrical Expansion	\$540,000
12	Instrumentation Upgrades	\$180,000
13	Painting and Coating System	\$40,000
14	Sludge and Grit Disposal	\$30,000
15	Bypass Pumping	\$20,000
16	Site Restoration	\$30,000
17	Emergency Standby Generator	\$250,000
Subtotal Construction Cost		\$5,304,000
Contractor Overhead & Profit @ 18%		\$954,500
Total Opinion of Probable Construction Cost		\$6,258,500
Project Development Cost* @ 25%		\$1,564,500
Total Opinion of Probable Project Cost		\$7,823,000

*Development Cost Includes Project Administration, Planning, Legal, Engineering, Resident Inspection, and Project Contingencies

Wastewater Treatment Plant Upgrade and Expansion

Alternative No. 5

Repurpose Two (2) and Add a Sequencing Batch Reactor (0.45 MGD)

New SBR Treatment System (0.45 MGD Capacity)

Repurpose Existing Treatment Components to Influent and Effluent Equalization (IEQ and EEQ) Basins and Sludge Holding Tanks

Add a Sludge Dewatering Box System

The alternative includes upgrades to the current treatment system, repurpose of two (2) existing package treatment plants (PTP's) to IEQ, EEQ, and Sludge Holding Basins. Constructing a new SBR treatment system at the wastewater treatment Plant (WWTP) of 0.45 million gallons per day (MGD). A description of the WWTP upgrades and expansion are listed as follows:

- Construct new Screening System consisting of a mechanical bar screen with 1/4"-inch bar spacing and a backup manual bar rack in a bypass channel with 1-inch bar spacing. The mechanical bar screen would have a peak flow capacity of 1.48 MGD. All required components would be heat traced and insulated.
- The existing screen and attached splitter box would be abandoned and removed.
- One (1) existing PTP would be repurposed and split into an Influent Equalization Basin (IEQ) and an Effluent Equalization Basin (EEQ). Influent flows in the IEQ will be pumped to the SBR system for biological treatment. Three (3) IEQ submersible pumps with variable frequency drives (VFD's) would be included each with a capacity of 520 gallons per minute (gpm). Aeration will be provided to prevent setting of organic materials and to help with odor minimization prior to pumping into biological treatment systems.
- A new two (2) basin SBR treatment system would be constructed for biological treatment with a treatment capacity of 0.45 MGD. Flows would be cycled between the two basins. Automated control of flow, mixing, aeration, settling, and decanting would be provided. The SBR would be able to handle a peak flow of 1.48 MGD at an accelerated cycle rate. A jet aeration header system, submersible pumps for mixing, and decanters would be provided for each basin. Three (3) positive displacement blowers would be included to provide air to the jet header system.
- One (1) existing PTP would be repurposed into an IEQ and EEQ Basin. Effluent flows into the EEQ will include effluent flow from the two (2) SBR's. All these flows would flow by gravity into and out of the EEQ Basin. The flow rate leaving the EEQ would be controlled by a flow control valve and a flow meter thus lowering the peak flow rate to the Disinfection Basin.
- A new Post Aeration/Disinfection Basin would be constructed to handle a peak flow rate of 2.22 MGD with a detention time of 15 minutes for disinfection and 7 minutes for post aeration. A 6-inch Parshall Flume or a 45-degree v-notch weir would be provided for Effluent Flow Monitoring.

- The existing Post Aeration/Disinfection Basin would be abandoned and removed.
- Two (2) new Sludge Dewatering Boxes with concrete slab and canopy would be provided to dewater sludge and allow pickup to haul dewatered sludge to the landfill. A polymer tank and mixer with sludge pump would be provided located in a prefabricated building.
- One (1) existing PTP would be repurposed and split into two (2) sludge holding tanks. The tanks would be provided with aeration for complete mixing. Telescoping valves would be provided to decant clear liquid off each tank to thickened waste sludge prior to dewatering.
- An emergency standby generator would be provided to run the treatment system during power outages.



Table 8
Alternative No. 5
Wastewater Treatment Plant Upgrade and Expansion
Opinion of Probable Project Cost

Repurpose Two (2) Existing Treatment Systems and Add Two (2) Sequencing Batch Reactors (0.45 MGD)		
Item No.	Description	Total Cost
1	Mob/ Demobilization	40,000
2	Bonds and Insurance	70,000
3	General Conditions	100,000
4	Influent Screening System	206,000
5	Demolition of Existing Structures	190,000
6	EQ and Sludge Holding Structures	195,000
7	SBR Treatment System (0.45 MGD Capacity)	1,210,000
8	Sludge Dewatering Box System	500,000
9	Disinfection / Post Aeration / Effluent Flow Measurements	168,000
10	Piping / Valves / Gates / Manholes	373,000
11	Electrical Expansion	540,000
12	Instrumentation Upgrades	180,000
13	Painting and Coating System	60,000
14	Sludge and Grit Disposal	30,000
15	Bypass Pumping	20,000
16	Site Restoration	30,000
17	Emergency Standby Generator	250,000
Subtotal Construction Cost		4,162,000
Contractor Overhead & Profit @ 18%		749,000
Total Opinion of Probable Construction Cost		4,911,000
Project Development Cost* @ 25%		1,228,000
Total Opinion of Probable Project Cost		6,139,000
*Development Cost Includes Project Administration, Planning, Legal, Engineering, Resident Inspection, and Project Contingencies		

Regionalization of Treatment

Alternative No. 6

PS's/FM to Williamstown Wastewater Treatment Plant

New Screen System

Two (2) New Regionalization Pump Station's

New 14-inch PVC Force Main (61,000 linear feet)

Demolition of Existing Treatment Plant

Upgrades at Williamstown Wastewater Treatment Plant

The alternative includes taking the existing wastewater treatment plant offline and constructing a pump station and force main system to transport all flows to the Williamstown Wastewater Treatment Plant for treatment and disposal. The existing Grant County Sanitary Sewer District Wastewater Treatment Plant (GCSSD WWTP) would mostly be demolished. A description of regionalization of treatment components are listed as follows:

- Construct a new Screening System consisting of a mechanical bar screen with ¼-inch bar spacing and a backup manual bar rack in a bypass channel with 1-inch bar spacing. The mechanical bar screen will have a peak flow capacity of 1.48 MGD. All required components would be heat traced and insulated.
- Construct a new Regionalized Pump Station (RPS #1) with a capacity of 1,100 gallons per minute (gpm) or 1.58 million gallons per day (MGD) at the WWTP site.
- Construction approximately 61,000 linear feet of 14-inch PVC force main that would transport all flows from the GCSSD WWTP site to a 24-inch interceptor owned by Williamstown.
- Demolish all treatment components which would include removing and backfilling each structure. Existing buildings would remain.
- Provide an emergency standby generator to run RPS #1 when power is disrupted.
- Modify the existing chemical feed system at the GCSSD WWTP to operate with the new pump station to help minimize odor issues downstream of the RPS #1.
- Construction a second Regionalized Pump Station (RPS #2) with a capacity of 1,200 gpm or 1.73 MGD along the force main to get all flows to the Williamstown interceptor.
- Provide an emergency standby generator to run RPS #2 when power is disrupted.
- Add a chemical feed system to operate with RPS #2 and force main to help minimize odor issues downstream of the pump station.

Sewer Collection System Improvements

Alternative No. 1

Upgrade KY 491 Pump Station, New Equalization Pump Station and Storage Tank

Upgrade to KY 491 Pump Station an Increase Reliability

New Equalization Pump Station

New Storage Tank

The alternative includes upgrades to the existing KY 491 Pump Station to 350 gallons per minute (gpm) providing reliable service. Flows that exceed the pump station capacity during high rainfall periods would be diverted to an Equalization Pump Station (250 gpm) which would then lift flow into a 175,000 gallon Storage Tank. When flows return to normal conditions at the KY 491 Pump Station, flows from the Storage Tank would be discharged back into the pump station for pumping to the GCSSD WWTP. A description of the KY 491 Pump Station improvements are listed as follows:

- Upgrade pumps, controls, and misc. materials to improve the reliability of the KY 491 Pump Station.
- Construct a new Equalization Pump Station having a capacity of 250 gpm.
- Construct a new Storage Tank with a capacity of 175,000 gallons to store flows that exceed the capacity of the KY 491 Pump Station.
- Provide an emergency standby generator to run both pump stations when power is disrupted.



Table 9
Alternative No. 6
Regionalization of Treatment
Opinion Of Probable Project Cost

Opinion of Probable Project Cost
(PS / FM to Williamstown WWTP)

<u>Item No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Unit Price</u>	<u>Total</u>
1	Mobilization/Demobilization	1	LS	\$130,000	\$130,000
2	Bonds and Insurance	1	LS	\$260,000	\$260,000
3	General Conditions	1	LS	\$390,000	\$390,000
4	Upgrade Williamstown Influent Pump Station (7.5 MGD)	1	LS	\$500,000	\$500,000
5	Upgrade Williamstown WWTP (0.5 MGD Increased Cap.)	1	LS	\$4,000,000	\$4,000,000
6	14-inch PVC Force Main	61,000	LF	\$100	\$6,100,000
7	Combination Air Valve and Vault	18	EA	\$10,000	\$180,000
8	4-foot Dia. Standard Manhole	4	EA	\$6,000	\$24,000
9	30-inch Steel Casing Pipe (B&J)	200	LF	\$800	\$160,000
10	Pavement Replacement	2,000	LF	\$60	\$120,000
11	Concrete Replacement	100	LF	\$100	\$10,000
12	Regionized Pump Stations (1,200 GPM Each)	2	EA	\$800,000	\$1,600,000
13	Creek Crossings	800	LF	\$100	\$80,000
14	Emergency Standby Generator	2	EA	\$150,000	\$300,000
15	Erosion Control/Site Restoration	61,000	LF	\$2	\$122,000
16	Connect to Existing	4	EA	\$2,500	\$10,000
Construction Cost Subtotal					\$13,986,000
Contingencies @ 10%					\$1,398,600
Total Opinion of Probable Construction Cost					\$15,384,600
Project Development Cost* @ 25%					\$3,846,150
Total Opinion of Probable Project Cost					\$19,230,750

*Development Cost Includes Project Administration, Planning, Legal, Engineering, Resident Inspection, and Project Contingencies at 10%

Grant Co. Sanitary Sewer District

Supervisor's Report

September

28th) – Started on monthly lift station inspections.

29th) – Continued with monthly lift station inspections.

30th) – Repaired a gravity line at the Dalton Car Wash.

- Vacted out 491 lift station.

October

10th) – Replaced a low pressure grinder pump on Dixie Highway.

12th) – Replaced the head on the chlorine pump at the Sewer Plant.

- Lowered a manhole on Miller Dr.

14th) – Replaced on pump breaker on pump #2 at Angela lift station.

18th) – Unclogged a sludge return on plant #3.

19th) – Cleared a clogged air line on sludge return #2 at the Sewer Plant.

- Vacted out a lift station for the City of Walton.

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
NOVEMBER 17, 2022**

Name

Address/Affiliation

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____
9. _____
10. _____
11. _____
12. _____
13. _____
14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
NOVEMBER 17, 2022

1. Call to order
2. Visitor Presentation:
3. Reading of Minutes, Approval of Warrants, Maintenance & Operating Account, Profit and Loss Statement
4. Old business
 - A. Tom Nienaber –
 - i. Rate Increase Status
 - ii. Garrison Litigation Status
 - iii. CPA Bids
 - iv. Sales Tax Exempt Revisions
 - v. Grant Co. Fiscal Court Status
5. New business
 - A. HMB Professional Engineering
 - i. Wastewater Facility Plan
 - B. Paul Harp
 - i. Supervisor's Report
 - C. Dianne Cook/Ashley Dyer
 - i. 2023 Preliminary Budget
 - ii. Next Meeting – December 15 or 22, 2022?
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
NOVEMBER 2022 MEETING**

The November 2022 Meeting of the Grant County Sanitary Sewer District was called to order on November 17, 2022, at 3:00 p.m. at the District Headquarters, One Farrell Drive, Crittenden, Kentucky. Present at the meeting were the following: Chairman Charles Givin, Vice-Chairman Robert Worthington, and Commissioners, Leo Saylor, Rodger Bingham, and Greg Powell. Also present were HR Director Ashley Dyer, Dianne Cook, Mr. Benton Hanson and Mr. Christopher Stewart of HMB Professional Engineers, Counsel Thomas R. Nienaber and Superintendent Paul Harp.

The first order of business was a review of the October 2022 Minutes. After discussion, upon motion of Robert Worthington and second by Leo Saylor, it was unanimously,

“RESOLVED: that the October 2022 Minutes be approved as attached.”

The next order of business was a review of the October 2022 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 October 2022 Profit and Loss Statement and Warrants be and the same are hereby approved as attached.”

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

1. Mr. Nienaber reported that he and Debbra Dedden had met on November 15, 2022, to finalize the draft of the Public Service Commission Rate Increase Application (“Application”). Mr. Nienaber reported that there were a few minor revisions to the previous application. No substantive changes were made. With the foregoing said, Mr. Nienaber requested that the District approve the filing of the final draft of the Application. After considerable discussion, upon motion of Robert Worthington and second by Greg Powell, it was unanimously,

“RESOLVED as follows:

- 1) Chairman Givin be and he is hereby authorized to execute and sign any and all documents necessary to implement the filing of the Application with the Public Service Commission. Any and all other representatives of the District are further authorized to execute any and all documents necessary to file the Application.
- 2) Mr. Nienaber is hereby directed to file the Application with the Public Service Commission.”

Grant Co. Sanitary Sewer District
Minutes
November 17, 2022

2. Mr. Nienaber discussed the status of the Garrison litigation. Superintendent Harp reported that Grant County Sanitary Sewer District employees were using the originally platted access Easement located on Lot 229 of the Harvester's Subdivision, Section Six. He stated that the current homeowner of Lot 229 has issues with the Grant County Sanitary Sewer District using that platted Easement. Superintendent Harp also reported that he believes there is a utility shed and a swimming pool constructed on the Easement impeding access. Superintendent Harp stated that it does not matter to the Grant County Sanitary Sewer District which Easement is used for access to the Waller Lift Station. However, whichever access Easement is used, unrestricted access must be available. Superintendent Harp reported that the current property owner also requested that a gate be placed at the drive where the Grant County Sanitary Sewer District has been accessing the site in the recent past. Superintendent Harp stated that he would welcome the placement of a gate at the street to limit access to the Waller Lift Station. After discussion, it was recommended that Mr. Nienaber contact the District's counsel (Mr. Jeff Mando) currently representing the District in the Garrison litigation explaining this situation.
3. Mr. Nienaber inquired as to any responses to the District's Request for Qualifications for CPA's to conduct the District's annual audit. Ashley Dyer stated that she had sent out approximately 10 letters. Only one response was received, that being the District's current annual auditor.
4. Mr. Nienaber reported on Sales Tax Revisions to KRS 139.470. Mr. Nienaber reviewed with the Commissioners his November 10, 2022 report (attached) that explains many of the changes. Mr. Nienaber stated that effective January 1, 2023, the District may only exempt residential customers from sales tax on sanitary sewer bills. Previously, most residential dwellings, whether occupied by the owner or not, were exempt from sales tax. After January 1, 2023, a homeowner is only entitled to Sales Tax Exemption for sewer service to their personal residence which serves as their primary place of domicile. For example, if a customer owns a primary residence and three rental homes, the rental homes are not exempt from sales tax. In order to qualify for Sales Tax Exemption after January 1, 2023, a new customer must sign a Declaration for Domicile ("DOD"), and the District must keep the executed DOD on file for every new meter. If a customer cannot sign a DOD, or will not sign a DOD, then they must be charged sales tax. Mr. Nienaber gave a detailed summary and report on the sales tax changes. He also reported that the seminar which he attended sponsored by KRWA had very helpful information regarding these new sales tax provisions. If anyone in the office has any issues or questions relating to the effect of the Sales Tax Changes, KRWA would be more than happy to

Grant Co. Sanitary Sewer District
Minutes
November 17, 2022

attempt to answer them. Mr. Nienaber did report that there are a number of issues that have not as yet been clarified with respect to the new sales tax changes. KRWA will continue to update everyone on those changes.

5. Mr. Nienaber reported on the status of the Grant County Sanitary Sewer District Ordinance No. 01-2008-613 issue with the City of Crittenden. Mr. Nienaber reviewed with the Commissioners his November 10, 2022 letter (attached) that was sent to the City of Crittenden, Mayor James Purcell. Based upon Superintendent Harp's investigation and the interpretation of the Grant County Sanitary Sewer Ordinance No. 01-2008-613, there is no validity to the Mayor's insistence that the three residences on Violet Road tap into the District's sanitary sewer system.

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

1. Mr. Hanson gave an update on the Wastewater Facility Plan ("WFP"). Mr. Hanson reported that all of the tables and exhibits for the WFP are complete. He is hopeful that the WFP will be submitted to the District for review and final action by the next meeting.
2. Mr. Stewart reported that additional Clean Water Grants ("Grants") should be coming available next year. He believes that the Grants will be able to be applied to the WFP cost. Mr. Stewart reported that the existing project profile for the WWTP Project needs to be updated. He is hopeful that grant monies can be applied for the design and engineering of the WWTP Project. Chairman Givin inquired as to whether or not the District needs to take any action with respect to next year grant monies. Mr. Stewart stated that the District should identify grant applications for planning, design, and engineering. Mr. Stewart is hopeful that the District can apply all of the grant monies for that purpose and for the WFP. HMB will assist the District in applying for any new grants.

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

1. Mr. Harp reviewed with the Commissioners his monthly Superintendent Report as attached.
2. Mr. Harp reported that the Waller Road Lift Station electric panel has been installed.

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

Grant Co. Sanitary Sewer District
Minutes
November 17, 2022

1. Ashley Dyer shared with the Commissioners the draft budget. She requested that the Commissioners review the draft budget and be prepared to take final action at the next meeting.
2. Ms. Dyer reported that the next meeting is scheduled for December 20, 2022. Dianne Cook and Ms. Dyer are hereby directed to make all appropriate notifications for this change of the regular meeting.

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

GRANT COUNTY SANITARY SEWER DISTRICT

BY: 
CHARLES GIVIN, CHAIRMAN

ATTEST:


for LEO SAYLOR, SECRETARY

**GRANT CO SANITARY SEWER DISTRICT
OCTOBER, 2022**

WARRANTS

10/4/2022	GREGORY W POWELL	92.35	COMMISSIONER'S FEE
10/17/2022	GRANT CO.OCCUPATION	19.50	COUNTY TAXES
10/17/2022	ART'S RENTAL	104.00	SW PLANT REPAIRS-TOOL RENTAL
10/17/2022	BEST WAY DISPOSAL	92.47	DUMPSTER P/U 10/22
10/17/2022	F.D. LAWRENCE ELECT	4527.73	CIRCUIT BREAKER SW LIFT STN
10/17/2022	FLUSH SANITATION	2700.00	SLUDGE HAULING
10/17/2022	HACH COMPANY	1230.91	SW PLNT TESTING EQUIPMNT
10/17/2022	HELLMANN LUMBER CO	43.73	SUPPLIES
10/17/2022	MORRIS & BRESSLER	2055.00	ACCOUNTING SVCS 09/22
10/19/2022	POSTMASTER	242.00	P.O. BOX RENTAL 1 YR
10/19/2022	SMARBILL	1092.60	BILLING/POSTAGE 10-22
10/19/2022	BULLOCK PEN WATER	224.94	REIMB SW PLNT TEST SUPPLIES
10/19/2022	BULLOCK PEN WATER	345.91	REIMB SW PLNT SUPPLIES
10/19/2022	CITY OF CRITTENDEN	11467.34	TRASH COLLECTIONS 09/22
10/19/2022	KY STATE TREASURER	1009.39	UNCLAIMED PROPERTY
10/19/2022	KY RURAL WATER	1024.64	KRWA DUES 2023
10/19/2022	THOMAS R NIENABER	1706.25	ATTORNEY FEES 9/22-10/19/22
10/19/2022	BULLOCK PEN WATER	17811.46	MANAGEMENT FEE -09/22
10/19/2022	PACE ANALYTICAL	1854.88	SAMPLE ANALYSIS
10/20/2022	CHARLES A GIVIN	90.85	COMMISSIONER'S FEE
10/20/2022	GREGORY W POWELL	92.35	COMMISSIONER'S FEE
10/20/2022	LEO L SAYLOR	90.85	COMMISSIONER'S FEE
10/20/2022	ROBERT H WORTHINGTC	90.85	COMMISSIONER'S FEE
10/20/2022	RODGER W BINGHAM	90.85	COMMISSIONER'S FEE
10/21/2022	BULLOCK PEN WATER	7395.06	REIMB KLC INS &CINTAS REFILL
10/27/2022	HMB PROF ENGINEERS,	292.50	ENG SVCS 09/11-10/08/22
10/20/2022	GCSSD	50.57	SEWER SVCS
10/19/2022	KY STATE TREASURER	457.86	SALES & USE TAX 09/22
10/8/2022	TRUIST	9492.86	LOAN PYMT
10/15/2022	BULLOCK PEN WATER	314.32	WATER SVCS
10/24/2022	DUKE ENERGY	2168.67	ELECTRIC SVCS
10/24/2022	OWEN ELECTRIC	5302.44	ELECTRIC SVCS

TOTAL DISBURSEMENTS 73575.13

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
OCTOBER, 2022**

GROSS RECEIPTS		\$ 78,914.31
DISBURSEMENTS		
UTILITIES	\$ 7,928.47	
SALARIES - NET	548.10	
MILEAGE	0.00	
MAINTENANCE & OPERATION	37,721.84	
SUPPLIES	614.58	
GENERAL	<u>26,762.14</u>	
TOTAL DISBURSEMENTS		<u>73,575.13</u>
NET		<u><u>\$ 5,339.18</u></u>

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

Grant County Sanitary Sewer District
October, 2022

BANK BALANCES:

FORCHT BANK

Revenue	\$193,343.90
Maintenance & Operations	\$56,340.08
Merchant Services Acct	\$156,708.21
Loans Replacement Reserve	\$30,700.00
Platinum Money Market Acct.	\$135,508.94

**WARRANTS
NOVEMBER, 2022**

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>
Truist	Loan Payment	\$9,492.86
Bullock Pen Water District	Reim Annual Website Maint-Fostertect	\$216.00
Bullock Pen Water District	Management Agreement 10/22	\$18,650.42
Owen Electric	Electric Service	\$5,494.29
Forcht Bank	Truck Repairs	\$82.69
Quality Controls	Wheat Ct - Control Panel	\$4,760.00
CCP Industries	Sewer Plant - Towels & Gloves	\$532.35
Smartbill	Billing & Postage 11/22	\$919.22
KOI Enterprises	Truck 21 - Parts	\$925.65
Flush Sanitation	7 Lds Sludge Hauling	\$1,575.00
City of Crittenden	Trash Collection 10/22	\$10,823.91
Pace Analytical	Sample Analysis	\$3,172.60
Thomas R. Nienaber	Attorney Fees	\$2,066.25
Duke Energy	Electric Service	\$2,123.41
Ky State Treasurer	Sales & Use Tax 10/22	\$447.80
GCSSD	Sewer Bills	\$65.49
Morris & Bressler	Accounting Svcs 10/22	\$1,516.25
Best Way Disposal	Dumpster P/U 11/22	<u>\$93.18</u>
	TOTAL	\$62,957.37



Charles Givin, Chairman



Leo L. Saylor, 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, 2022, 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.

Substantially all disclosures ordinarily included in financial statements prepared on the tax basis of accounting are not included.

Morris & Bressler
Morris & Bressler, PSC
Certified Public Accountants

November 15, 2022

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, 2022

	Oct 31, 22
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	115,277.91
131.07 · CIB-MAINTENANCE & OPERATION FOR	50,926.18
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	106,708.21
131.06 · CIB-REVENUE - FORCHT	194,343.90
136 · CIB-FORCHT MONEY MARKET	135,508.94
Total Checking/Savings	602,765.14
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	112,348.12
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-15,000.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	33,935.50
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	127,507.27
142.02 · ACCOUNTS RECEIVABLE-OTHER	1,989.70
162 · PREPAYMENTS	11,417.36
174.03 · UNAMORTIZED RATE CASE EXP	4,525.80
Total Other Current Assets	276,723.75
Total Current Assets	879,488.89
Fixed Assets	
105 · CONSTRUCTION IN PROGRESS	143,659.79
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	2,363,336.54
320.3 · S.T.P.-SEWER TREATMENT PLT EQUI	316,294.26
320.4 · T & D EQUIPMENT	53,057.17
331.4 · T & D MAINS	4,974,673.55
340.5 · OFFICE FURNITURE & EQUIPMENT	1,474.94
341.5 · G.P. - TRANSPORTATION EQUIPMENT	85,047.29
108.1 · ACCUMULATED DEPRECIATION	-3,154,036.00
Total Fixed Assets	6,090,089.81
Other Assets	
186.1 · DEFERRED RATE CASE EXP	7,543.06
Total Other Assets	7,543.06
TOTAL ASSETS	6,977,121.76
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	39,667.32
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	374.85
241 · TAX COLLECTIONS PAYABLE	828.65
245 · CUR LIAB PAY FR RESTRICT ASSETS	156,188.19
Total Other Current Liabilities	157,391.69
Total Current Liabilities	197,059.01
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	114,586.02
221 · NOTE PAYABLE - KIA - PHASE II	652,230.78
222 · CAPITAL LEASE - BB&T	37,426.78
224 · LESS CURR PORTION OF LTD	-91,736.01
Total Long Term Liabilities	712,507.57

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

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of October 31, 2022

	<u>Oct 31, 22</u>
Total Liabilities	909,566.58
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,285,846.23
3001 · RESTRICTED	20,881.73
3010 · UNRESTRICTED	<u>763,082.88</u>
Total 3020 · NET POSITION	6,069,810.84
Net Income	<u>-2,255.66</u>
Total Equity	<u>6,067,555.18</u>
TOTAL LIABILITIES & EQUITY	<u><u>6,977,121.76</u></u>

GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES
October 2022

	Oct 22	Oct 21	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	63,608.42	63,727.02	-118.60
470 · FORFEITED DISCOUNTS	104.87	684.71	-579.84
471 · MISCELLANEOUS SERVICE REVENUE	1,288.98	1,092.96	196.02
Total Income	<u>65,002.27</u>	<u>65,504.69</u>	<u>-502.42</u>
Gross Profit	65,002.27	65,504.69	-502.42
Expense			
403 · DEPRECIATION EXPENSE	20,487.00	16,990.00	3,497.00
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	7,815.14	6,265.48	1,549.66
631 · CONTRACTUAL SERVICES-ENGINEERS	292.50	0.00	292.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	1,516.25	1,602.71	-86.46
633 · CONTRACTUAL SERVICES-LEGAL	1,680.00	1,196.25	483.75
634 · CONTRACTUAL SERVICE-MANAGEMENT	15,545.99	16,419.80	-873.81
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,854.88	2,105.00	-250.12
636 · OPERATING EXPENSES	8,225.95	7,421.87	804.08
642 · RENT OF EQUIPMENT	242.00	0.00	242.00
650 · TRANSPORTATION EXPENSE	1,155.39	74.14	1,081.25
656 · INSURANCE-VEHICLE	374.37	313.81	60.56
657 · INSURANCE-GENERAL LIABILITY	711.31	690.40	20.91
658 · INSURANCE - PROPERTY	645.45	329.68	315.77
669 · INSURANCE-OTHER	72.18	69.12	3.06
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
Total Expense	<u>61,533.81</u>	<u>54,393.66</u>	<u>7,140.15</u>
Net Ordinary Income	3,468.46	11,111.03	-7,642.57
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	77.73	94.42	-16.69
432 · PROCEEDS FROM CAPITAL CONTRIB	2,000.00	1,000.00	1,000.00
Total Other Income	<u>2,077.73</u>	<u>1,094.42</u>	<u>983.31</u>
Other Expense			
427 · INTEREST EXPENSE	2,028.74	2,410.03	-381.29
Total Other Expense	<u>2,028.74</u>	<u>2,410.03</u>	<u>-381.29</u>
Net Other Income	48.99	-1,315.61	1,364.60
Net Income	<u><u>3,517.45</u></u>	<u><u>9,795.42</u></u>	<u><u>-6,277.97</u></u>

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

January through October 2022

	Jan - Oct 22	Jan - Oct 21	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	649,319.23	662,290.86	-12,971.63
470 · FORFEITED DISCOUNTS	2,095.81	6,925.59	-4,829.78
471 · MISCELLANEOUS SERVICE REVENUE	12,518.53	12,367.05	151.48
Total Income	<u>663,933.57</u>	<u>681,583.50</u>	<u>-17,649.93</u>
Gross Profit	663,933.57	681,583.50	-17,649.93
Expense			
403 · DEPRECIATION EXPENSE	204,870.00	169,900.00	34,970.00
407 · AMORTIZATION EXPENSE	3,771.50	3,771.50	0.00
408 · TAXES OTHER THAN INCOME	1,578.43	2,016.35	-437.92
603 · SALARIES & WAGES-COMMISSIONERS	4,900.00	5,000.00	-100.00
615 · PURCHASED POWER	78,752.94	65,801.90	12,951.04
618 · TREATMENT PLANT CHEMICALS	16,105.79	16,142.50	-36.71
631 · CONTRACTUAL SERVICES-ENGINEERS	3,397.50	5,190.00	-1,792.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	29,277.38	26,245.15	3,032.23
633 · CONTRACTUAL SERVICES-LEGAL	10,996.26	8,573.75	2,422.51
634 · CONTRACTUAL SERVICE-MANAGMENT	156,611.20	147,899.08	8,712.12
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	18,252.46	18,137.37	115.09
636 · OPERATING EXPENSES	101,109.74	96,563.67	4,546.07
642 · RENT OF EQUIPMENT	242.00	364.00	-122.00
650 · TRANSPORTATION EXPENSE	11,189.90	5,520.76	5,679.14
656 · INSURANCE-VEHICLE	3,205.68	2,847.20	358.48
657 · INSURANCE-GENERAL LIABILITY	5,791.26	6,244.05	-452.79
658 · INSURANCE - PROPERTY	3,292.78	2,911.21	381.57
659 · INSURANCE-OTHER	-619.03	629.08	-1,248.11
660 · ADVERTISING EXPENSE	278.20	440.28	-162.08
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	0.00	0.00	0.00
Total Expense	<u>653,013.99</u>	<u>584,197.85</u>	<u>68,816.14</u>
Net Ordinary Income	10,919.58	97,385.65	-86,466.07
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	896.90	1,426.71	-529.81
414 · GAINS (LOSSES)-UTIL PROP DISP	2,554.00	0.00	2,554.00
432 · PROCEEDS FROM CAPITAL CONTRIB	5,000.00	15,000.00	-10,000.00
Total Other Income	<u>8,450.90</u>	<u>16,426.71</u>	<u>-7,975.81</u>
Other Expense			
427 · INTEREST EXPENSE	21,626.14	25,898.11	-4,271.97
Total Other Expense	<u>21,626.14</u>	<u>25,898.11</u>	<u>-4,271.97</u>
Net Other Income	-13,175.24	-9,471.40	-3,703.84
Net Income	<u><u>-2,255.66</u></u>	<u><u>87,914.25</u></u>	<u><u>-90,169.91</u></u>

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
January through October 2022

	Jan - Oct 22	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	649,319.23	674,920.00	-25,600.77
470 · FORFEITED DISCOUNTS	2,095.81	8,350.00	-6,254.19
471 · MISCELLANEOUS SERVICE REVENUE	12,518.53	12,520.00	-1.47
Total Income	<u>663,933.57</u>	<u>695,790.00</u>	<u>-31,856.43</u>
Gross Profit	663,933.57	695,790.00	-31,856.43
Expense			
403 · DEPRECIATION EXPENSE	204,870.00	204,870.00	0.00
407 · AMORTIZATION EXPENSE	3,771.50	3,772.00	-0.50
408 · TAXES OTHER THAN INCOME	1,578.43	1,743.00	-164.57
603 · SALARIES & WAGES-COMMISSIONERS	4,900.00	5,000.00	-100.00
615 · PURCHASED POWER	78,752.94	70,100.00	8,652.94
618 · TREATMENT PLANT CHEMICALS	16,105.79	17,920.00	-1,814.21
631 · CONTRACTUAL SERVICES-ENGINEERS	3,397.50	5,450.00	-2,052.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	29,277.38	26,250.00	3,027.38
633 · CONTRACTUAL SERVICES-LEGAL	10,996.26	8,150.00	2,846.26
634 · CONTRACTUAL SERVICE-MANAGEMENT	156,611.20	165,540.00	-8,928.80
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	18,252.46	18,250.00	2.46
635 · OPERATING EXPENSES	101,109.74	97,800.00	3,309.74
642 · RENT OF EQUIPMENT	242.00	350.00	-108.00
650 · TRANSPORTATION EXPENSE	11,199.90	5,250.00	5,949.90
656 · INSURANCE-VEHICLE	3,205.68	3,150.00	55.68
657 · INSURANCE-GENERAL LIABILITY	5,791.26	7,000.00	-1,208.74
658 · INSURANCE - PROPERTY	3,292.78	3,300.00	-7.22
659 · INSURANCE-OTHER	-619.03	700.00	-1,319.03
660 · ADVERTISING EXPENSE	278.20	80.00	198.20
670 · BAD DEBT EXPENSE	0.00	7,240.00	-7,240.00
675 · MISCELLANEOUS EXPENSE	0.00	50.00	-50.00
Total Expense	<u>653,013.99</u>	<u>651,965.00</u>	<u>1,048.99</u>
Net Ordinary Income	10,919.58	43,825.00	-32,905.42
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	896.90	880.00	16.90
414 · GAINS (LOSSES)-UTIL PROP DISP	2,554.00	0.00	2,554.00
432 · PROCEEDS FROM CAPITAL CONTRIB	5,000.00	10,000.00	-5,000.00
Total Other Income	<u>8,450.90</u>	<u>10,880.00</u>	<u>-2,429.10</u>
Other Expense			
427 · INTEREST EXPENSE	21,626.14	21,156.00	470.14
Total Other Expense	<u>21,626.14</u>	<u>21,156.00</u>	<u>470.14</u>
Net Other Income	<u>-13,175.24</u>	<u>-10,276.00</u>	<u>-2,899.24</u>
Net Income	<u><u>-2,255.66</u></u>	<u><u>33,549.00</u></u>	<u><u>-35,804.66</u></u>

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EMAIL: rswandd@fuse.net

November 3, 2022

Bullock Pen Water District
Grant County Sanitary Sewer District
1 Farrell Drive
PO Box 460
Crittenden, KY 41030
Attention: Ms. Amy Ruark
Ms. Dianne Cook
Ms. Ashley Dyer

VIA EMAIL

In re: KRS 139.470
Sales Tax Assessment

Amy, Dianne & Ashley:

At the KRWA Annual Utility Law Series, revisions to KRS 139.470 were discussed at length. The implementation of this Statute (effective January 1, 2023) will have a significant impact on both the Bullock Pen Water District and Grant County Sanitary Sewer District. I will attempt to outline the new statute in this correspondence. If you have any questions regarding implementation of the new provisions, please call. I would also ask that you place this item on the Agenda for the next meeting scheduled for November 17, 2022, so that we may review these changes with the Board.

Previously, KRS 139.470 exempted certain utilities (including water and sewer) from assessing Kentucky Sales Tax for utility services. Effectively, a customer receiving a bill for water and/or sewer by either District would not be charged the Kentucky 6.0% Sales Tax. Beginning January 1, 2023, KRS 139.470(7) significantly changes implementation of the previous sales tax exemption. I am attaching to this correspondence the revised KRS 139.470 for your review.

Beginning January 1, 2023, a customer of either District is only exempt from sales tax if the meter is servicing a property being occupied for "residential uses". In addition, customers are only entitled to one exemption. Charges for commercial uses and commercial customers are not exempt from the sales tax assessment. Significantly, any new customer of either District which signs up for water or sewer service on or after January 1, 2023, must sign a Declaration of Domicile ("DOD"). The DOD form has not yet been finalized by the Department of Revenue, however, a proposed draft of DOD was distributed at the seminar. I have attached a copy of that document. It would be recommended that a copy of the DOD be signed by all new customers and placed in their file. If a DOD is not in the customer file, sales tax must be assessed. Some of the highlights of the new exemption statute include the following:

- (1) All existing District residential customers will remain tax exempt after January 1, 2023, until a "trigger event" occurs. A "trigger event" would include: (i) the customer moves; (ii)

the customer changes the account name; (iii) a new home is constructed; and (iv) a customer has two or more meters. If a trigger event occurs, a customer must sign a new DOD in order to obtain the sales tax exemption.

- (2) In order to obtain the sales tax exemption, the customer must be a Kentucky resident.
- (3) Only one residential meter per customer is allowed. If a customer owns two (2) homes, the customer is only entitled to one (1) exemption.
- (4) In order to obtain the exemption after January 1, 2023, the new customer must sign a DOD.
- (5) All Commercial customers will be charged sales tax.
- (6) In the event the District fails to collect sales tax for any customer where the new exemption does not apply, the District will be financially obligated to pay the Kentucky Treasurer for the sales tax that should have been collected. This is a very stiff penalty.

The new statute specifically disallows the sales tax exemption for water and sewer services that are billed to an owner or operator of a multi-unit residential rental facility or mobile home or recreational vehicle park, other than residential classification. For example, if a customer has an 8 unit apartment building and only one meter services that building, the customer must be assessed sales tax on water service billed to that apartment building.

In the event a customer refuses to sign a DOD after January 1, 2023, that customer must be charged Kentucky sales tax.

At the seminar, KRWA announced that it would be posting on its website information about the new Kentucky sales tax exemption law. That website will include an FAQ section. I would recommend that all of you go to the KRWA website and review it prior to the next District meeting.

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

Very truly yours,

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

TRN/krp
cc: Chairman Charles Givin
Mr. Rodger Bingham
Mr. Bobby Burgess
Mr. Bill Wethington
Ms. Andrea Walton
Mr. Greg Powell

Mr. Leo Saylor
Mr. Robert H. Worthington, Jr.
Mr. Paul Harp
Ms. Peggy Gamble
Ms. Debra Dedden

139.470 Exempt transactions. (Effective until January 1, 2023)

There are excluded from the computation of the amount of taxes imposed by this chapter:

- (1) Gross receipts from the sale of, and the storage, use, or other consumption in this state of, tangible personal property or digital property which this state is prohibited from taxing under the Constitution or laws of the United States, or under the Constitution of this state;
- (2) Gross receipts from sales of, and the storage, use, or other consumption in this state of:
 - (a) Nonreturnable and returnable containers when sold without the contents to persons who place the contents in the container and sell the contents together with the container; and
 - (b) Returnable containers when sold with the contents in connection with a retail sale of the contents or when resold for refilling;

As used in this section the term "returnable containers" means containers of a kind customarily returned by the buyer of the contents for reuse. All other containers are "nonreturnable containers";

- (3) Gross receipts from occasional sales of tangible personal property or digital property and the storage, use, or other consumption in this state of tangible personal property or digital property, the transfer of which to the purchaser is an occasional sale;
- (4) Gross receipts from sales of tangible personal property to a common carrier, shipped by the retailer via the purchasing carrier under a bill of lading, whether the freight is paid in advance or the shipment is made freight charges collect, to a point outside this state and the property is actually transported to the out-of-state destination for use by the carrier in the conduct of its business as a common carrier;
- (5) Gross receipts from sales of tangible personal property sold through coin-operated bulk vending machines, if the sale amounts to fifty cents (\$0.50) or less, if the retailer is primarily engaged in making the sales and maintains records satisfactory to the department. As used in this subsection, "bulk vending machine" means a vending machine containing unsorted merchandise which, upon insertion of a coin, dispenses the same in approximately equal portions, at random and without selection by the customer;
- (6) Gross receipts from sales to any cabinet, department, bureau, commission, board, or other statutory or constitutional agency of the state and gross receipts from sales to counties, cities, or special districts as defined in KRS 65.005. This exemption shall apply only to purchases of tangible personal property, digital property, or services for use solely in the government function. A purchaser not qualifying as a governmental agency or unit shall not be entitled to the exemption even though the purchaser may be the recipient of public funds or grants;
- (7) (a) Gross receipts from the sale of sewer services, water, and fuel to Kentucky residents for use in heating, water heating, cooking, lighting, and other residential uses. As used in this subsection, "fuel" shall include but not be limited to natural gas, electricity, fuel oil, bottled gas, coal, coke, and wood.

Determinations of eligibility for the exemption shall be made by the department;

- (b) In making the determinations of eligibility, the department shall exempt from taxation all gross receipts derived from sales:
1. Classified as "residential" by a utility company as defined by applicable tariffs filed with and accepted by the Public Service Commission;
 2. Classified as "residential" by a municipally owned electric distributor which purchases its power at wholesale from the Tennessee Valley Authority;
 3. Classified as "residential" by the governing body of a municipally owned electric distributor which does not purchase its power from the Tennessee Valley Authority, if the "residential" classification is reasonably consistent with the definitions of "residential" contained in tariff filings accepted and approved by the Public Service Commission with respect to utilities which are subject to Public Service Commission regulation.

If the service is classified as residential, use other than for "residential" purposes by the customer shall not negate the exemption;

- (c) The exemption shall not apply if charges for sewer service, water, and fuel are billed to an owner or operator of a multi-unit residential rental facility or mobile home and recreational vehicle park other than residential classification; and
- (d) The exemption shall apply also to residential property which may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by the stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially in excess of ninety-eight (98) years;
- (8) Gross receipts from sales to an out-of-state agency, organization, or institution exempt from sales and use tax in its state of residence when that agency, organization, or institution gives proof of its tax-exempt status to the retailer and the retailer maintains a file of the proof;
- (9) (a) Gross receipts derived from the sale of tangible personal property, as provided in paragraph (b) of this subsection, to a manufacturer or industrial processor if the property is to be directly used in the manufacturing or industrial processing process of:
1. Tangible personal property at a plant facility;
 2. Distilled spirits or wine at a plant facility or on the premises of a distiller, rectifier, winery, or small farm winery licensed under KRS 243.030 that includes a retail establishment on the premises; or
 3. Malt beverages at a plant facility or on the premises of a brewer or microbrewery licensed under KRS 243.040 that includes a retail establishment;
- and which will be for sale.

- (b) The following tangible personal property shall qualify for exemption under this subsection:
 - 1. Materials which enter into and become an ingredient or component part of the manufactured product;
 - 2. Other tangible personal property which is directly used in the manufacturing or industrial processing process, if the property has a useful life of less than one (1) year. Specifically these items are categorized as follows:
 - a. Materials. This refers to the raw materials which become an ingredient or component part of supplies or industrial tools exempt under subdivisions b. and c. below;
 - b. Supplies. This category includes supplies such as lubricating and compounding oils, grease, machine waste, abrasives, chemicals, solvents, fluxes, anodes, filtering materials, fire brick, catalysts, dyes, refrigerants, and explosives. The supplies indicated above need not come in direct contact with a manufactured product to be exempt. "Supplies" does not include repair, replacement, or spare parts of any kind; and
 - c. Industrial tools. This group is limited to hand tools such as jigs, dies, drills, cutters, rolls, reamers, chucks, saws, and spray guns and to tools attached to a machine such as molds, grinding balls, grinding wheels, dies, bits, and cutting blades. Normally, for industrial tools to be considered directly used in the manufacturing or industrial processing process, they shall come into direct contact with the product being manufactured or processed; and
 - 3. Materials and supplies that are not reusable in the same manufacturing or industrial processing process at the completion of a single manufacturing or processing cycle. A single manufacturing cycle shall be considered to be the period elapsing from the time the raw materials enter into the manufacturing process until the finished product emerges at the end of the manufacturing process.
 - (c) The property described in paragraph (b) of this subsection shall be regarded as having been purchased for resale.
 - (d) For purposes of this subsection, a manufacturer or industrial processor includes an individual or business entity that performs only part of the manufacturing or industrial processing activity, and the person or business entity need not take title to tangible personal property that is incorporated into, or becomes the product of, the activity.
 - (e) The exemption provided in this subsection does not include repair, replacement, or spare parts;
- (10) Any water use fee paid or passed through to the Kentucky River Authority by facilities using water from the Kentucky River basin to the Kentucky River Authority in accordance with KRS 151.700 to 151.730 and administrative

- regulations promulgated by the authority;
- (11) Gross receipts from the sale of newspaper inserts or catalogs purchased for storage, use, or other consumption outside this state and delivered by the retailer's own vehicle to a location outside this state, or delivered to the United States Postal Service, a common carrier, or a contract carrier for delivery outside this state, regardless of whether the carrier is selected by the purchaser or retailer or an agent or representative of the purchaser or retailer, or whether the F.O.B. is retailer's shipping point or purchaser's destination.
- (a) As used in this subsection:
1. "Catalogs" means tangible personal property that is printed to the special order of the purchaser and composed substantially of information regarding goods and services offered for sale; and
 2. "Newspaper inserts" means printed materials that are placed in or distributed with a newspaper of general circulation.
- (b) The retailer shall be responsible for establishing that delivery was made to a non-Kentucky location through shipping documents or other credible evidence as determined by the department;
- (12) Gross receipts from the sale of water used in the raising of equine as a business;
- (13) Gross receipts from the sale of metal retail fixtures manufactured in this state and purchased for storage, use, or other consumption outside this state and delivered by the retailer's own vehicle to a location outside this state, or delivered to the United States Postal Service, a common carrier, or a contract carrier for delivery outside this state, regardless of whether the carrier is selected by the purchaser or retailer or an agent or representative of the purchaser or retailer, or whether the F.O.B. is the retailer's shipping point or the purchaser's destination.
- (a) As used in this subsection, "metal retail fixtures" means check stands and belted and nonbelted checkout counters, whether made in bulk or pursuant to specific purchaser specifications, that are to be used directly by the purchaser or to be distributed by the purchaser.
- (b) The retailer shall be responsible for establishing that delivery was made to a non-Kentucky location through shipping documents or other credible evidence as determined by the department;
- (14) Gross receipts from the sale of unenriched or enriched uranium purchased for ultimate storage, use, or other consumption outside this state and delivered to a common carrier in this state for delivery outside this state, regardless of whether the carrier is selected by the purchaser or retailer, or is an agent or representative of the purchaser or retailer, or whether the F.O.B. is the retailer's shipping point or purchaser's destination;
- (15) Amounts received from a tobacco buydown. As used in this subsection, "buydown" means an agreement whereby an amount, whether paid in money, credit, or otherwise, is received by a retailer from a manufacturer or wholesaler based upon the quantity and unit price of tobacco products sold at retail that requires the retailer to reduce the selling price of the product to the purchaser without the use of a

manufacturer's or wholesaler's coupon or redemption certificate;

- (16) Gross receipts from the sale of tangible personal property or digital property returned by a purchaser when the full sales price is refunded either in cash or credit. This exclusion shall not apply if the purchaser, in order to obtain the refund, is required to purchase other tangible personal property or digital property at a price greater than the amount charged for the property that is returned;
- (17) Gross receipts from the sales of gasoline and special fuels subject to tax under KRS Chapter 138;
- (18) The amount of any tax imposed by the United States upon or with respect to retail sales, whether imposed on the retailer or the consumer, not including any manufacturer's excise or import duty;
- (19) Gross receipts from the sale of any motor vehicle as defined in KRS 138.450 which is:
 - (a) Sold to a Kentucky resident, registered for use on the public highways, and upon which any applicable tax levied by KRS 138.460 has been paid; or
 - (b) Sold to a nonresident of Kentucky if the nonresident registers the motor vehicle in a state that:
 - 1. Allows residents of Kentucky to purchase motor vehicles without payment of that state's sales tax at the time of sale; or
 - 2. Allows residents of Kentucky to remove the vehicle from that state within a specific period for subsequent registration and use in Kentucky without payment of that state's sales tax;
- (20) Gross receipts from the sale of a semi-trailer as defined in KRS 189.010(12) and trailer as defined in KRS 189.010(17);
- (21) Gross receipts from the collection of:
 - (a) Any fee or charge levied by a local government pursuant to KRS 65.760;
 - (b) The charge imposed by KRS 65.7629(3);
 - (c) The fee imposed by KRS 65.7634; and
 - (d) The service charge imposed by KRS 65.7636;
- (22) Gross receipts derived from charges for labor or services to apply, install, repair, or maintain tangible personal property directly used in manufacturing or industrial processing process of:
 - (a) Tangible personal property at a plant facility;
 - (b) Distilled spirits or wine at a plant facility or on the premises of a distiller, rectifier, winery, or small farm winery licensed under KRS 243.030; or
 - (c) Malt beverages at a plant facility or on the premises of a brewer or microbrewery licensed under KRS 243.040that is not otherwise exempt under subsection (9) of this section or KRS 139.480(10), if the charges for labor or services are separately stated on the invoice, bill of sale, or similar document given to purchaser;
- (23) (a) For persons selling services included in KRS 139.200(2)(g) to (q) prior to

January 1, 2019, gross receipts derived from the sale of those services if the gross receipts were less than six thousand dollars (\$6,000) during calendar year 2018. When gross receipts from these services exceed six thousand dollars (\$6,000) in a calendar year:

1. All gross receipts over six thousand dollars (\$6,000) are taxable in that calendar year; and
 2. All gross receipts are subject to tax in subsequent calendar years.
- (b) The exemption provided in this subsection shall not apply to a person also engaged in the business of selling tangible personal property, digital property, or services included in KRS 139.200(2)(a) to (f); and
- (24) (a) For persons that first begin making sales of services included in KRS 139.200(2)(g) to (q) on or after January 1, 2019, gross receipts derived from the sale of those services if the gross receipts are less than six thousand dollars (\$6,000) within the first calendar year of operation. When gross receipts from these services exceed six thousand dollars (\$6,000) in a calendar year:
1. All gross receipts over six thousand dollars (\$6,000) are taxable in that calendar year; and
 2. All gross receipts are subject to tax in subsequent calendar years.
- (b) The exemption provided in this subsection shall not apply to a person that is also engaged in the business of selling tangible personal property, digital property, or services included in KRS 139.200(2)(a) to (f).

Effective: August 1, 2020

History: Amended 2020 Ky. Acts ch. 91, sec. 35, effective August 1, 2020. -- Amended 2019 Ky. Acts ch. 151, sec. 26, effective June 27, 2019. -- Amended 2018 Ky. Acts ch. 207, sec. 121, effective April 27, 2018. -- Amended 2016 Ky. Acts ch. 111, sec. 28, effective January 1, 2017. -- Amended 2013 Ky. Acts ch. 119, sec. 13, effective July 1, 2013. -- Amended 2009 Ky. Acts ch. 2 sec. 3, effective April 1, 2009; and ch. 73, sec. 16, effective July 1, 2009. -- Amended 2008 Ky. Acts ch. 95, sec. 10, effective August 1, 2008. -- Amended 2007 Ky. Acts ch. 141, sec. 8, effective July 1, 2007. -- Amended 2006 Ky. Acts ch. 252, Pt. XXXVI, sec. 1, effective August 1, 2006. -- Amended 2005 Ky. Acts ch. 85, sec. 420, effective June 20, 2005; and ch. 184, sec. 17, effective June 20, 2005. -- Amended 2003 Ky. Acts ch. 124, sec. 20, effective July 1, 2004; and ch. 100, sec. 1, effective June 24, 2003. -- Amended 2002 Ky. Acts ch. 361, sec. 14, effective August 1, 2002. -- Amended 2001 Ky. Acts ch. 68, sec. 2, effective March 15, 2001. -- Amended 2000 Ky. Acts ch. 352, sec. 1, effective July 14, 2000. -- Amended 1998 Ky. Acts ch. 125, sec. 2, effective July 15, 1998; ch. 412, sec. 1, effective August 1, 1998; and ch. 536, sec. 1, effective July 15, 1998. -- Amended 1996 Ky. Acts ch. 229, sec. 5, effective July 15, 1996; and ch. 344, sec. 10, effective July 15, 1996. -- Amended 1994 Ky. Acts ch. 501, sec. 2, effective July 15, 1994. -- Amended 1992 Ky. Acts ch. 214, sec. 1, effective July 14, 1992. -- Amended 1990 Ky. Acts ch. 414, sec. 2, effective July 13, 1990. -- Amended 1988 Ky. Acts ch. 136, sec. 1, effective July 15, 1988. -- Amended 1986 Ky. Acts ch. 312, sec. 1, effective July 15, 1986. -- Amended 1984 Ky. Acts ch. 162, sec. 1, effective July 13, 1984. -- Amended 1982 Ky. Acts ch. 395, sec. 8, effective July 15, 1982. -- Amended 1979 (1st Extra. Sess.) Ky. Acts ch. 18, sec. 1, effective June 1, 1979. -- Amended 1976 Ky. Acts ch. 77, Pt. III, sec. 1, effective July 1, 1976; and ch. 155, sec. 18, effective July 1, 1976. -- Amended 1966 Ky. Acts ch. 240, sec. 1. --

Created 1960 Ky. Acts ch. 5, Art. I, sec. 46.

Legislative Research Commission Note (4/27/2018). Pursuant to 2018 Ky. Acts ch. 207, sec. 152, the amendments made to this statute in that Act apply to transactions occurring on or after July 1, 2018.

Legislative Research Commission Note (6/20/2005). 2005 Ky. Acts chs. 11, 85, 95, 97, 98, 99, 123, and 181 instruct the Reviser of Statutes to correct statutory references to agencies and officers whose names have been changed in 2005 legislation confirming the reorganization of the executive branch. Such a correction has been made in this section.

Legislative Research Commission Note (6/24/2003). This section was amended by 2003 Ky. Acts ch. 100, sec. 1, effective June 24, 2003. Section 2 of that Act said, "The provisions of this Act shall also apply retroactively to periods beginning prior to the effective date of this Act."

**DECLARATION OF DOMICILE FOR
PURCHASE OF RESIDENTIAL UTILITIES**



In accordance with the provisions of KRS 139.470(7) this declaration may only be executed for the purchase of sewer services, water, and fuel by Kentucky residents for use in heating, water heating, cooking lighting and other residential uses. "Fuel" shall include but not be limited to natural gas, electricity, fuel oil, bottled gas, coal, coke, and wood.

I, _____, declare that
Name

Service Address

is my place of domicile and the purchase of residential utilities for use at this address meets the qualifications for exemption from Kentucky sales and use tax under KRS 139.470(7). Accordingly, I request the account associated with the above listed service address be classified as exempt from sales and use tax as of the date of this declaration in connection with the purchase of any residential utilities detailed in KRS 139.470(7).

Under penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter.

Name (printed) _____

Signature _____

Date _____

Pursuant to KRS 139.470(7)(b)(2), "place of domicile" is defined as "the place where an individual has his or her legal, true, fixed and permanent home and principal establishment, and to which, whenever the individual is absent, the individual has the intention of returning."

Grant Co. Sanitary Sewer District

Supervisor's Report

October

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

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

25th) – Repaired a force main leak on Sherman Mt. Zion Rd.

26th) – Lowered a manhole on Miller Dr. per customer request.

27th) – Pulled pump #2 at Vincent lift station due to high amps. We unclogged the pump and reinstalled it into the pit.

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

- Installed interior manhole covers on Dixie Highway to respond to an odor complaint.
- Pulled and cleared debris from the influent bar screen at the Sewer Plant.

31st) – Unclogged the sludge return on plant #2 at the Sewer Plant.

November

1st) – Replaced a low-pressure grinder pump on Dixie Highway.

2nd) – Installed a manhole riser on a manhole on Case Ln.

3rd) – Completed a cleanup on Case Ln. after installing a manhole riser.

4th) – Unclogged a blockage in the main gravity line on Indian Hill Dr.

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

7th) – Repaired an air leak on plant #2 at the Sewer Plant.

8th) – Started with monthly lift station inspections.

9th) – Installed the new electric panel at Wheat lift station.

10th) – Pulled pump #1 at Wheat lift station and sent the pump to EMT for repair.

14th) – Installed a new pump head on the chlorine pump at the Sewer Plant.

- Installed the spare pump into Wheat lift station.

15th) – Vacted out the troughs on all 4 plants at the Sewer Plant.

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR
GRANT COUNTY SANITARY SEWER DISTRICT**

Price Quote Breakout for One Year (CY 2022) Audit Engagement

	<u>Hours</u>	<u>Quoted Hourly Rates</u>	<u>Total</u>
Partner	12	\$ 220	\$ 2,640
Senior Auditor	19	120	2,280
Staff	22	100	2,200
Subtotal			\$ 7,120
Out-of-Pocket Expenses:			
Travel			60
Other (specify): <u>Printing / Copying</u>			20
Total Price for CY 2022 Audit Engagement			\$ 7,200

Cost Overruns

Chamberlin Owen & Co., Inc. has full confidence in the viability of our audit cost quotes; therefore, we **do not charge** for cost overruns for any services that are within the agreed upon scope of the audit engagement. If the scope undergoes **significant** change, we reserve the right to renegotiate the contract price. We do not bill any amounts in addition to our contract.

Billing for any additional services, outside of the scope, are at the standard hourly billing rates, by professional, listed above, or at an agreed-upon blended rate as mutually determined by Chamberlin Owen & Co., Inc. and the Grant County Sanitary Sewer District.

GRANT COUNTY SANITARY SEWER DISTRICT
2023 Budget Worksheet

PRELIMINARY

	12/31/16	12/31/17	12/31/18	12/31/19	12/31/2020	12/31/2021	9/30/2022	Projection Calculation	Projected 12/31/2022	Budget Calculation	Budget 12/31/2023
Ordinary Income/Expense											
Income											
419 - INTEREST INCOME	1,393.65	1,654.34	1,871.20	2,912.21	2,699.49	1,635.84	779.82	See Worksheet 6	1,097	See Worksheet 6	1,140
461 - METERED SEWER REVENUE											
461.1 - SALES TO RESIDENTIAL CUSTOMERS	597,976.32	602,437.61	622,183.23	617,509.81	677,780.66	748,177.67	512,288.28	Avg Jan-Sep22 X3	683,051	See Worksheet 7	683,052
461.2 - SALES TO COMMERCIAL CUSTOMERS	85,282.81	88,746.25	90,164.02	84,838.93	104,012.64	112,905.59	73,834.38	Avg Jan-Sep22 X3	98,445	See Worksheet 7	98,448
461.3 - SALES TO INDUSTRIAL CUSTOMERS	4,428.22	3,766.44	3,709.59	3,484.20	4,976.29	5,896.30	3,680.09	Avg Jan-Sep22 X3	4,907	See Worksheet 7	4,908
461.13 - LEAK ADJUSTMENTS	-5,881.79	-8,908.93	-5,089.52	-8,841.85	-1,402.91	-20,933.63	-163.41	Plus (441)-See Wksht 7	-604	Used 5 Year Average	-9,036
461.11 - BILLING ERRORS	-8,820.81	-893.15	-8,892.28	-3,819.08	-3,074.79	-65,051.02	-5,872.14	Plus (1882)-See Wksht 7	-7,754	Avg of '16,'18,'19,&'20	-6,156
461.12 - ACCOUNTS RECEIVABLE ADJUSTMENTS	1,579.60	1,124.24	-891.37	1,016.17	-764.57	2,081.33	2,064.45	Plus (895)-See Wksht 7	1,169	Avg of '16,'17,'18,&'19	360
Total 461 - METERED SEWER REVENUE	674,564.35	686,272.46	701,183.69	694,188.18	781,527.32	783,076.24	585,831.65		779,215		771,576
462 OVER/UNDER BILLING-PSC RATE CASE	968.11	0.00	0.00	0.00	20,992.06	0.00	0.00	No Change	0	None Expected	0
470 - FORFEITED DISCOUNTS	9,002.66	9,910.30	10,186.63	9,628.55	1,512.72	8,322.85	1,990.94	Divide 9 X 12	2,655	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	14,747.25	11,246.54	+ Actual Oct - Dec '20	14,373	Approx \$1,800 More	15,024
Total Income	700,242.06	712,135.15	730,026.53	720,589.30	819,624.56	807,782.18	599,848.95		797,339		797,760
Expense											
Used 75 Yr Life on Mains											
403 - DEPRECIATION EXPENSE	192,129.00	196,044.00	201,674.00	202,500.00	204,628.00	204,355.00	184,383.00	2021 Depr'n Schedule	260,297	See Worksheet 5	261,468
407 - AMORTIZATION OF RATE CASE EXPENSE		0.00	0.00	0.00	2,262.90	4,525.80	3,394.35	Plus 377.15 x 3	4,526	\$377.15 X12	4,526
408 - TAXES OTHER THAN INCOME		0.1992%	0.1995%	0.2000%	0.1966%	0.1993%	0.1468%		0.1468%		0.1468%
408.10 - UTILITY REGULATORY ASSESS FEE	1,271.78	1,394.90	1,420.96	1,424.27	1,435.35	1,633.85	1,203.58	No Change	1,204	% of 2021 income	1,171
408.12 - PAYROLL TAXES	451.35	497.25	451.35	443.70	451.35	451.35	336.60	Com Wages X 7.65%	451	Com Wages X 7.65%	459
Total 408 - TAXES OTHER THAN INCOME	1,723.13	1,892.15	1,872.31	1,867.97	1,886.70	2,085.20	1,540.18		1,655		1,630
603 - SALARIES & WAGES-COMMISSIONERS	5,900.00	6,500.00	5,900.00	5,800.00	5,900.00	5,900.00	4,400.00	Plus \$500 X 3	5,900	\$100 X 5 X 12	6,000
615 - PURCHASED POWER	84,384.70	70,722.58	87,187.63	88,248.90	79,313.54	79,511.82	70,808.25	See Worksheet 1	94,411	See Worksheet 1	114,108
618 - TREATMENT PLANT CHEMICALS	15,695.82	11,261.51	15,205.07	6,613.64	23,282.59	18,862.88	16,105.79	Divide by 9 X12	21,474	Per Paul	24,600
Was PAA level											
(See Worksheet #2)											
MATERIALS & SUPPLIES											
620.01 PUMPING SYSTEM OPERATIONS	3,839.69	373.28	1,079.10	1,375.77	0.00	0.00	0.00	under 635-contr serv other	0		0
620.02 PUMPING SYSTEM REPAIRS	11,520.29	14,808.73	8,237.28	29,702.16	0.00	0.00	0.00	under 635-contr serv other	0		0
620.03 TREATMENT PLANT OPERATION	5,217.01	4,831.84	4,324.78	7,115.42	0.00	0.00	0.00	under 635-contr serv other	0		0
620.04 TREATMENT PLANT REPAIRS	2,810.41	2,712.36	4,436.95	7,100.69	0.00	0.00	0.00	under 635-contr serv other	0		0
617 FLOOD DAMAGES	0.00	0.00	1,763.31	0.00	0.00	0.00	0.00	under 635-contr serv other	0		0
620.05 COLLECT SYSTEM OPERATIONS	437.00	756.94	54.55	143.59	0.00	0.00	0.00	under 635-contr serv other	0		0
620.06 COLLECT SYSTEM REPAIRS	47.85	46.36	462.83	6,850.42	0.00	0.00	0.00	under 635-contr serv other	0		0
620.071 CUSTOMER ACCOUNT BILLING	7,628.32	7,533.63	7,732.30	8,047.10	0.00	0.00	0.00	under 635-contr serv other	0		0
620.07 CUSTOMER ACCOUNT SUPPLIES	1,093.95	1,118.64	1,093.75	993.00	0.00	0.00	0.00	under 635-contr serv other	0		0
620.081 GENERAL & ADMIN	359.90	458.45	337.36	359.51	0.00	0.00	0.00	under 635-contr serv other	0		0
620.08 GENERAL & ADMIN SUPPLIES	1,975.43	1,240.36	1,353.00	863.93	0.00	0.00	0.00	under 635-contr serv other	0		0
TOTAL MATERIALS & SUPPLIES	34,929.85	33,680.59	30,875.21	62,551.59	0.00	0.00	0.00		0		0
631 - CONTRACTUAL SERVICES-ENGINEERS	4,445.00	4,950.00	6,815.00	5,840.00	5,167.50	6,165.00	3,105.00	Plus 293 X 3	3,984	Approx Same	3,660
632 - CONTRACTUAL SERVICES-ACCOUNTING	25,145.66	31,584.10	33,245.83	27,364.01	31,674.90	28,822.03	27,761.13	Plus \$6,165	33,926	Approx Same	31,020
633 - CONTRACTUAL SERVICES-LEGAL	5,792.50	9,153.50	7,350.50	6,656.25	10,309.38	10,531.25	9,316.26	Plus \$3,105	12,421	Approx Same	12,600
634 - CONTRACTUAL SERVICE-MANAGMENT	123,845.90	126,702.91	132,911.90	160,051.50	159,653.90	185,029.78	141,065.21	+ 15,345 X 3 + \$4,800	191,900	15,970 X 12 + \$6,900	198,540
635 - CONTRACTUAL SERVICE-OTHER	95,235.85	103,422.24	76,622.57	92,354.04	138,463.67	129,765.25	92,858.89	See Worksheet #2	127,513	See Worksheet #2	135,492
636 - CONTRACTUAL SERVICE-SAMPLE ANYS	14,457.50	14,757.00	15,606.57	20,987.42	20,925.63	22,311.37	15,543.58	+ 14 Weeks X 463	22,026	52 weeks X 497.25	25,857
642 - RENT OF EQUIPMENT	1,398.67	1,913.91	1,409.95	1,006.15	1,274.11	364.00	0.00	No change	0	Approx Same	420
650 - TRANSPORTATION EXPENSE	5,270.01	2,950.60	5,001.87	2,936.88	5,091.98	6,527.44	10,044.51	Divide by 9 X12	13,393	Approx Same	13,440

GRANT COUNTY SANITARY SEWER DISTRICT
2023 Budget Worksheet

PRELIMINARY

	12/31/16	12/31/17	12/31/18	12/31/19	12/31/2020	12/31/2021	9/30/2022	Projection Calculation	Projected 12/31/2022	Budget Calculation	Budget 12/31/2023
656 - INSURANCE-VEHICLE	1,346.87	1,256.80	2,706.24	3,175.32	3,772.98	3,475.30	2,831.31	Plus \$292.23 X 3	3,708	= 315 X 12	3,780
657 - INSURANCE-GENERAL LIABILITY	5,861.25	4,992.41	5,835.98	6,120.20	6,825.92	7,625.01	5,079.95	Plus \$456.67 X 3	6,450	= 600 X 12	7,200
658 - INSURANCE - PROPERTY	5,173.08	6,756.32	5,615.63	3,725.52	4,272.12	3,571.05	2,647.33	Plus \$265.33 X 3	3,443	= 270 X 12	3,240
659-INSURANCE - OTHER	0.00	0.00	272.80	646.75	761.30	767.32	-691.21	Plus \$72.18 X 3	-475	= \$72 X 12	864
660 - ADVERTISING EXPENSE	0.00	8.23	52.45	8.50	8.56	440.28	278.20	No Change	278	Approx Same	288
670 - BAD DEBT EXPENSE	6,752.89	8,201.08	10,222.64	8,349.99	7,951.94	12,581.84	0.00	Plus \$9,200	9,200	Used 4 year average	9,780
675 - MISCELLANEOUS EXPENSE	88.04	186.64	24.91	25.00	167.37	0.00	0.00	No Change	0	Use \$60	60
Total Expense	629,575.72	636,936.57	646,209.06	706,829.63	713,594.99	733,217.62	590,471.73		816,031		858,573
Net Operating Income	70,666.34	75,198.58	83,817.47	13,759.67	106,029.57	74,564.56	9,377.22		(18,692)		(60,813)
Other Income/Expense											
Other Income											
414 (GAINS) LOSSES-UTIL PROP DISP	-84.98	173,085.19	15,841.67	0.00	0.00	0.00	2,554.00	No Change	2,554	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	18,000.00	2,000.00	Plus \$3000	5,000	= \$1000 X 4	4,000
432.03 - STATE GRANTS									0		0
432.04 - DONATED LINES									0		0
Total 432 - PROCEEDS FROM CAPITAL CONTRIB	6,000.00	12,000.00	11,611.56	15,855.54	14,000.00	18,000.00	2,000.00		5,000		4,000
Total Other Income	5,915.02	185,085.19	27,453.23	15,855.54	14,000.00	18,000.00	4,554.00		7,554		4,000
Other Expense											
427 - INTEREST EXPENSE											
427.4 - INTEREST ON CUSTOMER DEPOSITS	67.31	67.13	79.12	65.69	62.21	44.61	26.30	Divide by 9 Times 12	35	Aprox Same	60
427.3 - INTEREST ON KIA ARRA LOAN	5,200.97	4,936.47	4,664.00	4,383.28	4,094.07	3,796.12	2,642.95	See Worksheet #3	3,489	See Worksheet #3	3,173
427.300 - INTEREST ON KIA BP LAKE PROJ.	26,844.32	25,752.79	24,628.28	23,469.76	22,276.24	21,046.63	14,942.39	See Worksheet #3	19,780	See Worksheet #3	18,475
427.302 - INTEREST ON BB&T LEASE	19,583.20	16,836.88	14,044.31	11,172.44	8,243.48	5,178.25	1,985.76	See Worksheet #3	2,290	See Worksheet #3	35
Total 427 - INTEREST EXPENSE	51,695.80	47,593.27	43,415.71	39,091.17	34,676.00	30,065.61	19,597.40		25,563		21,742
Net Other Income	-45,780.78	137,491.92	-15,962.48	-23,235.63	-20,676.00	-12,065.61	-15,043.40		-18,009		-17,742
Net Income	24,885.56	212,690.50	67,854.99	-9,475.96	85,353.57	62,498.95	-5,666.18		-36,701		(78,555)
EXPECTED CASH FLOWS											
Net Income per Above	24,885.56	212,690	67,854.99	-9,475.96	85,353.57	62,498.95	-5,666		-36,701		-78,555
Change in Construction Accounts Payable		0	0.00	0.00	0.00	0.00	0.00				
Rate Case Expense	-13,312.50	-3,578	0.00	-5,739.06							
Principal & Interest due on new money for six months										See Capital Budget	0
Proceeds from KIA Loan & Grant money										See Capital Budget	0
Depreciation & Amortization	192,129.00	196,044	201,674.00	202,500.00	206,890.90	208,880.80	184,383		264,823		265,994
(Gain)/Loss on Disposal of Assets	84.98	-173,085	-15,841.67	0.00	0.00	0.00	-2,554		-2,554		0
Proceeds from the Sale of Fixed Assets		294,470	20,366.67	0.00	0.00	0.00	0		0		0
Change in Operating Assets	-269.43	-26,756	0.00	0.00	0.00	0.00	0		39,075		0
Less: Amount needed to balance			4,521.46	-13,159.58	-128,671.53	-12,135.11	74,571		32,513		-149,931
Equipment Replacement - Sewer Plant Fire			-62,111.89	0.00	0.00	0.00	0				
Construction Projects - Surge Equalization Tank				-6,881.35	-9,827.50	-45,625.00	-56,000		-56,000	See Capital Budget	0
Add to Property, Plant & Equipment	-74,664.17	-257,522	-46,743.11	-120,084.96	-13,260.59	-3,564.00	-77,417		-77,417	See Capital Budget	-6,000
Difference between Int Accrued & Pd	-280.27	-289	-297.57	-305.80	-314.22	-324.02	5,685	See Worksheet #3	-334	See Worksheet #3	-172
Principal Pmt on Long Term Debt	-138,915.00	-143,009	-147,189.60	-151,492.48	-155,886.77	-160,478.74	-154,468	See Worksheet #3	-165,161	See Worksheet #3	-73,414
Net Increase (Decrease) in Cash	-10,341.83	98,967	22,233.28	-104,639.19	-15,716.14	49,252.88	-31,466		-1,755		-42,077
Cash Balances											
Customer Deposits	85,578.12	86,714.49	85,650.54	66,306.86	88,470.70	72,744.23	83,455.64	See Worksheet 6	83,494.68	See Worksheet 6	83,604.68
Replacement Reserve	12,450.00	16,100.00	19,750.00	23,400.00	27,050.00	30,700.00	30,700.00	See Worksheet 6	33,600.00	See Worksheet 6	36,500.00

**GRANT COUNTY SANITARY SEWER DISTRICT
2023 Budget Worksheet**

PRELIMINARY

	12/31/16	12/31/17	12/31/18	12/31/19	12/31/2020	12/31/2021	9/30/2022	Projection Calculation	Projected 12/31/2022	Budget Calculation	Budget 12/31/2023
Construction	0.00	75,443.06	0.00	0.00	0.00	0.00	0.00	See Worksheet 6	0.00	See Worksheet 6	0.00
Maintenance & Operation	38,602.84	43,285.49	50,216.13	59,538.80	55,595.71	15,383.20	22,956.94	See Worksheet 6	25,314.01	See Worksheet 6	28,719.41
Revenue - Merchant Account	163,163.52	172,182.21	147,280.70	145,726.88	150,823.78	163,039.03	157,678.39	See Worksheet 6	157,756.43	See Worksheet 6	158,056.43
Revenue	158,703.52	163,105.97	305,301.27	206,311.07	162,017.57	250,008.12	205,414.74	See Worksheet 6	180,431.09	See Worksheet 6	131,368.55
Money Market	0.00	0.00	0.00	0.00	0.00	135,278.95	135,481.47	See Worksheet 6	135,548.98	See Worksheet 6	135,818.98
Certificates of Deposit	158,558.17	159,191.48	130,057.34	132,333.18	133,942.89	0.00	0.00	See Worksheet 6	0.00	See Worksheet 6	0.00
Total	617,056.17	716,022.70	738,255.98	633,616.79	617,900.65	667,153.53	635,687.18		616,145.19		574,068.05
	617,056.17	716,022.70	738,255.98	633,616.79	617,900.65	667,153.53	635,687.18		616,145.18		574,068.05
	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00
				633,616.79							
Cloud Receivables				26,565.70							
Total Cash Balance				660,182.49	0.00	0.00					

**GRANT COUNTY SANITARY SEWER DISTRICT
BOARD MEETING ATTENDANCE SHEET
DECEMBER 20, 2022**

Name

Address/Affiliation

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

GRANT COUNTY SANITARY SEWER DISTRICT
AGENDA
DECEMBER 20, 2022

1. Call to order
2. Visitor Presentation:
3. Reading of Minutes, Approval of Warrants, Maintenance & Operating Account, Profit and Loss Statement
4. Old business
 - A. Tom Nienaber –
 - i. Rate Increase Status
 - ii. Garrison Litigation Status
 - iii. Sales Tax Revisions
5. New business
 - A. HMB Professional Engineering
 - i. Wastewater Facility Plan
 - B. Paul Harp
 - i. Supervisor's Report
 - C. Dianne Cook/Ashley Dyer
 - i. 2023 Preliminary Budget Approval
 - ii. 2023 Letter of Engagement Morris & Bressler
 - iii. Next Meeting – January 19, 2023
6. Adjournment

**MINUTES OF THE
GRANT COUNTY SANITARY SEWER DISTRICT
DECEMBER 2022 MEETING**

The December 2022 Meeting of the Grant County Sanitary Sewer District was called to order on December 20, 2022, at 3:00 p.m. at the District Headquarters, One Farrell Drive, Crittenden, Kentucky. Present at the meeting were the following: Chairman Charles Givin, Vice-Chairman Robert Worthington, and Commissioners, Rodger Bingham and Greg Powell. Also present were HR Director Ashley Dyer, Dianne Cook, Counsel Thomas R. Nienaber and Superintendent Paul Harp. Leo Saylor was absent and HMB Professional Engineers, Inc. was absent.

The first order of business was a review of the November 2022 Minutes. After discussion, upon motion of Robert Worthington and second by Greg Powell, it was unanimously,

“RESOLVED: that the November 2022 Minutes be approved as attached.”

The next order of business was a review of the November 2022 Profit and Loss Statement and Warrants as attached. After discussion, upon motion of Rodger Bingham and second by Greg Powell, it was unanimously,

“RESOLVED: that the November 2022 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 Rate Increase Application pending before the Public Service Commission. Mr. Nienaber reported that he submitted the Application to the PSC on December 9, 2022. The Application was rejected due to a missing date on a Notary. The Application was resubmitted the following business day and accepted. The District must now wait for the Application to be reviewed by the PSC. A final decision should take between 3 and 6 months.
2. Mr. Nienaber reported that he has not heard anything further regarding the Garrison litigation. When Mr. Nienaber was last contacted approximately one month ago, he was advised by Plaintiff’s counsel that a settlement was eminent. Since that contact, nothing has happened.
3. Mr. Nienaber reported on the status of the sales tax revisions which become effective January 1, 2023. He stated that there was some confusion as to how the new tax changes will affect utility customers in general. Mr. Nienaber stated that the Kentucky Revenue Cabinet has issued an FAQ bulletin which addresses many issues. Mr. Nienaber stated that if anyone at the District has a question as to whether or not a District customer is effected by the new sales tax laws, they should contact either he or the Kentucky

Grant County Sanitary Sewer District
Minutes
December 20, 2022

Revenue Cabinet. Generally speaking, the District should follow the same guidelines that the Bullock Pen Water District is following with respect to its customers.

4. Mr. Nienaber reported that the District may conduct an election of officers for the calendar year 2023. Chairman Givin stated that he would like that to be done at this meeting. With that said, Chairman Givin opened the floor for nominations. Thereupon, Rodger Bingham nominated Charles Givin for Chairman, Robert Worthington for Vice Chair, Rodger Bingham for Treasurer, and Leo Saylor for Secretary. There being no further nominations, Chairman Givin called for a vote. After a vote, the following officers were unanimously elected:

Position	Officer
Chairman	Charles Givin
Vice-Chairman	Robert Worthington
Treasurer	Rodger Bingham
Secretary	Leo Saylor

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

1. Superintendent Harp reported that HMB Professional Engineers, Inc., could not attend the meeting. He reviewed with the Commissioners HMB's written Report as attached.
2. Superintendent Harp reviewed with the Commissioners his monthly Report as attached.
3. Superintendent Harp reported that the Fine Screen System at the WWTP has broken once again and needs to be repaired. The cost is approximately \$500.00. He reported that the Screen System was not very good from the beginning and requires a brush replacement at least once per year. He stated that the new WWTP should incorporate a System that is better than the current one. While the System is only four (4) years old, it is constantly in need of brush replacement. Commissioner Worthington suggested that perhaps Superintendent Harp investigate the possibility of having a stainless steel brush custom made for the filtration system. Superintendent Harp indicated that might be a very good idea. He will look into that option and report at the next meeting.

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

1. Ms. Cook reported that the District's annual budget for year-end December 31, 2023 needs final action. After considerable discussion, upon motion of Rodger Bingham and second by Robert Worthington, it was unanimously,

Grant County Sanitary Sewer District
Minutes
December 20, 2022

“RESOLVED: that the District’s annual budget for year-end December 31, 2023, as attached be approved.

2. Ms. Cook reported that Morris & Bressler has submitted an Engagement Letter for 2023 accounting services. Mr. Nienaber reported that this is the standard Engagement Letter. After discussion, upon motion of Robert Worthington and second by Greg Powell, it was unanimously,

“RESOLVED: that the District engage the accounting services of Morris & Bressler and that Chairman Givin be and he is hereby authorized to execute the attached Engagement Letter.”

3. Ashley Dyer reported that the Bullock Pen Water District has approved salary increases for employees for the year 2023. In light of those salary increases, a revised Management Agreement will need to reviewed and approved. Ms. Dyer reported that she will prepare a revised Management Agreement for consideration at the next meeting.
4. Dianne Cook reported that the District’s next meeting is scheduled for January 19, 2023. 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:

ROBERT WORTHINGTON, VICE-CHAIRMAN

**GRANT CO SANITARY SEWER DISTRICT
RECEIPTS/DISBURSEMENTS STATEMENT
NOVEMBER, 2022**

GROSS RECEIPTS		\$ 73,942.48
DISBURSEMENTS		
UTILITIES	\$ 2,987.22	
SALARIES - NET	451.25	
MILEAGE	0.00	
MAINTENANCE & OPERATION	53,570.71	
SUPPLIES	4,297.66	
GENERAL	<u>16,798.25</u>	
TOTAL DISBURSEMENTS		<u>78,105.09</u>
NET		<u><u>\$ (4,162.61)</u></u>

**GRANT CO SANITARY SEWER DISTRICT
NOVEMBER, 2022**

WARRANTS

11/2/2022	PACE ANALYTICAL	3172.60	SAMPLE ANALYSIS
11/8/2022	ROBERT PARKS	23.24	ACCT OVERPAY
11/8/2022	TRUIST	9492.86	LOAN PYMT
11/15/2022	BPWD	331.87	WATER BILLS
11/17/2022	GREG POWELL	87.85	COMMISSIONER SALARY
11/17/2022	LEO SAYLOR	90.85	COMMISSIONER SALARY
11/17/2022	ROB WORTHINGTON	90.85	COMMISSIONER SALARY
11/17/2022	RODGER BINGHAM	90.85	COMMISSIONER SALARY
11/17/2022	CHARLES GIVIN	90.85	COMMISSIONER SALARY
11/18/2022	FORCHT BANK	82.69	VISA
11/18/2022	KY DEPT OF REV	447.78	SALES & USE TAX
11/24/2022	OWEN ELECTRIC	148.08	ELECTRIC SERVICES
11/22/2022	DUKE ENERGY	2123.41	ELECTRIC SERVICES
11/21/2022	GCSSD	65.49	SEWER BILL
11/21/2022	BEST WAY DISPOSAL	92.47	DUMPSTER P/U 11/22
11/21/2022	BPWD	18650.42	MGT FEE
11/21/2022	CCP INDUSTRIES	532.35	SW PLANT GLOVES & TOWELS
11/21/2022	KOI ENTERPRISES	0.00	MAINTENANCE
11/21/2022	MORRIS & BRESSLER	1516.25	ACCT SVCS 10/22
11/21/2022	BPWD	225.90	REIMB SW PLANT SUPP/FOSTER TEC
11/21/2022	FLUSH SANITATION	1575.00	SLUDGE HAULING 4 LDS10/19 3 LDS
11/21/2022	QUALITY CONTROLS	4985.61	INV #22 WHEAT CT PS-CONTOL
11/21/2022	CITCO WATER	2572.63	SEWER PLANT SUPPLIES
11/21/2022	HMB PRO ENGINEERS	13140.00	INV #5 INV #91
11/21/2022	KOI PRECAST CONCRETE	588.00	CASE LN REPAIRS
11/21/2022	SMARTBILL	942.15	BILLING SUPPLIES/POSTAGE 11/22
11/21/2022	THOMAS NIENABER	2066.25	ATTY FEES 10/19 - 11/15/22
11/22/2022	CITY OF CRITT	10823.91	TRASH COLLECTIONS 10/22
11/22/2022	SMARTBILL	919.22	BILLING POSTAGE 11/22
11/29/2022	A & S ELECTRIC SUPPL	145.34	WHEAT CT LIFT STN REPAIR
11/29/2022	CONSOLIDATED PIPE	51.36	LPGP REPAIRS
11/29/2022	GLEASON ELECTRIC	540.00	WHEAT CT LIFT STN REPAIR
11/29/2022	HELLMANN LUMBER	117.35	LIFT STN REPAIRS
11/29/2022	WASCON INC	338.63	LPGP REPAIRS
11/29/2022	PACE ANALYTICAL	1854.88	LAB ANALYSIS
11/29/2022	ADVANCED ANALYTICA	88.10	LAB SUPPLIES

TOTAL DISBURSEMENTS 78105.09

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

Grant County Sanitary Sewer District
November, 2022

BANK BALANCES:

FORCHT BANK

Revenue	\$177,886.31
Maintenance & Operations	\$37,609.03
Merchant Services Acct	\$105,644.03
Loans Replacement Reserve	\$33,600.00
Platinum Money Market Acct.	\$135,564.63

**Grant County Sanitary Sewer District
Warrants
December, 2022**

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
Flush Sanitation	Sludge Hauling	\$1,125.00
Bullock Pen Water District	Management Agreement 11/22	\$20,655.92
Owen Electric	Electric Service	\$5,740.30
Best Way Disposal	Dumpster pickup 12/22	\$93.36
Smartbill	Billing & Postage 12/22	\$917.38
Bullock Pen Water District	Water Bills	\$349.43
City of Crittenden	Trash Collections 11/22	\$10,739.82
Grant Co. Fiscal Court	2023 Business License	\$25.00
Mullins Supply	Sewer Plant Repairs	\$91.07
Smartbill	Insert Charge for PSC Notification	\$151.80
HMB Professional Engineering	Gen. Engineering Svcs	\$292.50
Duke Energy	Electric Service	\$2,169.29
Ky State Treasurer	Sales & Use Tax 11/22	\$465.53
Wascon	E-One Pump Replacement Stock	\$2,002.02
GCSSD	Sewer Bills	\$80.41
Wiseway	Sewer Plant Repairs	\$167.01
Morris & Bressler	Accounting Svcs 11/22	\$1,926.20
Hach	Partnership Agreement Renewal	\$3,263.00
KOI Auto Parts	Truck Supplies & Sewer Plant Repairs	\$354.21
KIA	PH I Loan Payment	\$7,090.39
KIA	PH II Loan Payment	\$32,131.14
	TOTAL	\$99,323.64


Charles Givin, Chairman


FOR Leo Saylor, 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, 2022, 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.

Substantially all disclosures ordinarily included in financial statements prepared on the tax basis of accounting are not included.

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

December 16, 2022

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, 2022

	Nov 30, 22
ASSETS	
Current Assets	
Checking/Savings	
126 · RESTRICTED CASH	119,207.43
131.07 · CIB-MAINTENANCE & OPERATION FOR	16,770.29
131.02 · CIB-REVENUE-MERCHANT ACCOUNT	105,844.03
131.06 · CIB-REVENUE - FORCHT	178,886.31
136 · CIB-FORCHT MONEY MARKET	135,564.63
Total Checking/Savings	556,072.69
Other Current Assets	
141 · CUSTOMER ACCOUNTS RECEIVABLE	116,380.93
141.01 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-15,000.00
141.02 · ACCOUNTS RECEIVABLE-UNBILLED	33,935.50
142.01 · CLOUD DEPOSIT RECEIVABLE - BPWD	163,890.07
142.02 · ACCOUNTS RECEIVABLE-OTHER	2,496.57
162 · PREPAYMENTS	10,751.75
174.03 · UNAMORTIZED RATE CASE EXP	4,525.80
Total Other Current Assets	316,980.62
Total Current Assets	873,053.31
Fixed Assets	
105 · CONSTRUCTION IN PROGRESS	143,659.79
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	2,363,336.54
320.3 · S.T.P.-SEWER TREATMENT PLT EQUI	316,294.26
320.4 · T & D EQUIPMENT	53,057.17
331.4 · T & D MAINS	4,974,673.55
340.5 · OFFICE FURNITURE & EQUIPMENT	1,474.94
341.5 · G.P. - TRANSPORTATION EQUIPMENT	85,047.29
108.1 · ACCUMULATED DEPRECIATION	-3,174,523.00
Total Fixed Assets	6,069,602.81
Other Assets	
186.1 · DEFERRED RATE CASE EXP	7,165.91
Total Other Assets	7,165.91
TOTAL ASSETS	6,949,822.03
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	31,194.33
Other Current Liabilities	
236 · ACCRUED PAYROLL TAXES	413.10
241 · TAX COLLECTIONS PAYABLE	895.15
245 · CUR LIAB PAY FR RESTRICT ASSETS	
231.01 · TRASH COLLECTION PAYABLE	10,739.82
235 · CUSTOMER DEPOSITS	42,762.18
238 · ACCRUED INT ON KIA PHASE I	1,718.79
239 · ACCRUED INT ON KIA PHASE II	9,783.46
240 · ACCRUED INT ON BB&T LEASE	233.02
243 · CURRENT PORTION OF LTD	82,333.39
Total 245 · CUR LIAB PAY FR RESTRICT ASSETS	147,570.66
Total Other Current Liabilities	148,878.91

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

GRANT COUNTY SANITARY SEWER DISTRICT
Balance Sheet
As of November 30, 2022

	Nov 30, 22
Total Current Liabilities	180,073.24
Long Term Liabilities	
220 · NOTE PAYABLE - KIA - PHASE I	114,586.02
221 · NOTE PAYABLE - KIA - PHASE II	652,230.78
222 · CAPITAL LEASE - BB&T	28,024.16
224 · LESS CURR PORTION OF LTD	-82,333.39
Total Long Term Liabilities	712,507.57
Total Liabilities	892,580.81
Equity	
3020 · NET POSITION	
3000 · INV IN CAP ASSETS LESS REL DEBT	5,274,761.85
3001 · RESTRICTED	21,864.73
3010 · UNRESTRICTED	773,184.26
Total 3020 · NET POSITION	6,069,810.84
Net Income	-12,569.62
Total Equity	6,057,241.22
TOTAL LIABILITIES & EQUITY	6,949,822.03

GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES
November 2022

	Nov 22	Nov 21	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	65,339.57	64,830.50	509.07
470 · FORFEITED DISCOUNTS	105.75	708.20	-602.45
471 · MISCELLANEOUS SERVICE REVENUE	1,146.29	1,201.81	-55.52
Total Income	<u>66,591.61</u>	<u>66,740.51</u>	<u>-148.90</u>
Gross Profit	66,591.61	66,740.51	-148.90
Expense			
403 · DEPRECIATION EXPENSE	20,487.00	16,990.00	3,497.00
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	7,907.44	6,729.11	1,178.33
618 · TREATMENT PLANT CHEMICALS	2,572.63	2,720.38	-147.75
631 · CONTRACTUAL SERVICES-ENGINEERS	13,140.00	0.00	13,140.00
632 · CONTRACTUAL SERVICES-ACCOUNTING	0.00	1,174.17	-1,174.17
633 · CONTRACTUAL SERVICES-LEGAL	2,066.25	0.00	2,066.25
634 · CONTRACTUAL SERVICE-MANAGEMENT	15,865.46	16,179.00	-313.54
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	1,854.88	1,689.00	165.88
635 · OPERATING EXPENSES	7,699.41	8,784.08	-1,084.67
650 · TRANSPORTATION EXPENSE	1,226.12	770.89	455.23
656 · INSURANCE-VEHICLE	305.92	314.05	-8.13
657 · INSURANCE-GENERAL LIABILITY	499.11	690.48	-191.37
658 · INSURANCE - PROPERTY	328.68	329.92	-1.24
659 · INSURANCE-OTHER	72.18	69.12	3.06
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
Total Expense	<u>74,940.48</u>	<u>57,355.60</u>	<u>17,584.88</u>
Net Ordinary Income	-8,348.87	9,384.91	-17,733.78
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	95.34	106.97	-11.63
432 · PROCEEDS FROM CAPITAL CONTRIB	1,000.00	3,000.00	-2,000.00
Total Other Income	<u>1,095.34</u>	<u>3,106.97</u>	<u>-2,011.63</u>
Other Expense			
427 · INTEREST EXPENSE	2,009.40	2,376.03	-366.63
Total Other Expense	<u>2,009.40</u>	<u>2,376.03</u>	<u>-366.63</u>
Net Other Income	-914.06	730.94	-1,645.00
Net Income	<u><u>-9,262.93</u></u>	<u><u>10,115.85</u></u>	<u><u>-19,378.78</u></u>

GRANT COUNTY SANITARY SEWER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES
 January through November 2022

	Jan - Nov 22	Jan - Nov 21	\$ Change
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	714,739.10	727,121.36	-12,382.26
470 · FORFEITED DISCOUNTS	2,201.56	7,633.79	-5,432.23
471 · MISCELLANEOUS SERVICE REVENUE	13,674.84	13,568.86	105.98
Total Income	<u>730,615.50</u>	<u>748,324.01</u>	<u>-17,708.51</u>
Gross Profit	730,615.50	748,324.01	-17,708.51
Expense			
403 · DEPRECIATION EXPENSE	225,357.00	186,890.00	38,467.00
407 · AMORTIZATION EXPENSE	4,148.65	4,148.65	0.00
408 · TAXES OTHER THAN INCOME	1,616.68	2,054.60	-437.92
603 · SALARIES & WAGES-COMMISSIONERS	5,400.00	5,500.00	-100.00
615 · PURCHASED POWER	86,530.83	72,531.01	13,999.82
618 · TREATMENT PLANT CHEMICALS	18,678.42	18,862.88	-184.46
631 · CONTRACTUAL SERVICES-ENGINEERS	16,537.50	5,190.00	11,347.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	29,277.38	27,419.32	1,858.06
633 · CONTRACTUAL SERVICES-LEGAL	13,062.51	8,573.75	4,488.76
634 · CONTRACTUAL SERVICE-MANAGEMENT	172,476.66	164,078.08	8,398.58
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	20,107.34	19,826.37	280.97
635 · OPERATING EXPENSES	110,069.09	105,347.75	4,721.34
642 · RENT OF EQUIPMENT	242.00	364.00	-122.00
650 · TRANSPORTATION EXPENSE	12,447.73	6,291.65	6,156.08
656 · INSURANCE-VEHICLE	3,511.60	3,161.25	350.35
657 · INSURANCE-GENERAL LIABILITY	6,290.37	6,934.53	-644.16
658 · INSURANCE - PROPERTY	3,621.46	3,241.13	380.33
659 · INSURANCE-OTHER	-546.85	698.20	-1,245.05
660 · ADVERTISING EXPENSE	278.20	440.28	-162.08
670 · BAD DEBT EXPENSE	0.00	0.00	0.00
675 · MISCELLANEOUS EXPENSE	0.00	0.00	0.00
Total Expense	<u>729,106.57</u>	<u>641,553.45</u>	<u>87,553.12</u>
Net Ordinary Income	1,508.93	106,770.56	-105,261.63
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	1,002.99	1,533.68	-530.69
414 · GAINS (LOSSES)-UTIL PROP DISP	2,554.00	0.00	2,554.00
432 · PROCEEDS FROM CAPITAL CONTRIB	6,000.00	18,000.00	-12,000.00
Total Other Income	<u>9,556.99</u>	<u>19,533.68</u>	<u>-9,976.69</u>
Other Expense			
427 · INTEREST EXPENSE	23,635.54	28,274.14	-4,638.60
Total Other Expense	<u>23,635.54</u>	<u>28,274.14</u>	<u>-4,638.60</u>
Net Other Income	<u>-14,078.55</u>	<u>-8,740.46</u>	<u>-5,338.09</u>
Net Income	<u><u>-12,569.62</u></u>	<u><u>98,030.10</u></u>	<u><u>-110,599.72</u></u>

GRANT COUNTY SANITARY SEWER DISTRICT
Statements of Revenues & Expenses - Budget vs. Actual
January through November 2022

	Jan - Nov 22	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
461 · METERED SEWER REVENUE	714,739.10	742,412.00	-27,672.90
470 · FORFEITED DISCOUNTS	2,201.56	9,185.00	-6,983.44
471 · MISCELLANEOUS SERVICE REVENUE	13,674.84	13,772.00	-97.16
Total Income	<u>730,615.50</u>	<u>765,369.00</u>	<u>-34,753.50</u>
Gross Profit	730,615.50	765,369.00	-34,753.50
Expense			
403 · DEPRECIATION EXPENSE	225,357.00	225,357.00	0.00
407 · AMORTIZATION EXPENSE	4,148.65	4,149.00	-0.35
408 · TAXES OTHER THAN INCOME	1,616.68	1,917.00	-300.32
603 · SALARIES & WAGES-COMMISSIONERS	5,400.00	5,500.00	-100.00
615 · PURCHASED POWER	86,530.83	77,110.00	9,420.83
618 · TREATMENT PLANT CHEMICALS	18,678.42	19,712.00	-1,033.58
631 · CONTRACTUAL SERVICES-ENGINEERS	16,537.50	5,995.00	10,542.50
632 · CONTRACTUAL SERVICES-ACCOUNTING	29,277.38	28,875.00	402.38
633 · CONTRACTUAL SERVICES-LEGAL	13,062.51	8,965.00	4,097.51
634 · CONTRACTUAL SERVICE-MANAGMENT	172,476.66	182,094.00	-9,617.34
636 · CONTRACTUAL SERVICE-SAMPLE ANYS	20,107.34	20,075.00	32.34
635 · OPERATING EXPENSES	110,069.09	107,580.00	2,489.09
642 · RENT OF EQUIPMENT	242.00	385.00	-143.00
650 · TRANSPORTATION EXPENSE	12,447.73	5,775.00	6,672.73
656 · INSURANCE-VEHICLE	3,511.60	3,465.00	46.60
657 · INSURANCE-GENERAL LIABILITY	6,290.37	7,700.00	-1,409.63
658 · INSURANCE - PROPERTY	3,621.46	3,630.00	-8.54
659 · INSURANCE-OTHER	-546.85	770.00	-1,316.85
660 · ADVERTISING EXPENSE	278.20	88.00	190.20
670 · BAD DEBT EXPENSE	0.00	7,964.00	-7,964.00
675 · MISCELLANEOUS EXPENSE	0.00	55.00	-55.00
Total Expense	<u>729,106.57</u>	<u>717,161.00</u>	<u>11,945.57</u>
Net Ordinary Income	1,508.93	48,208.00	-46,699.07
Other Income/Expense			
Other Income			
419 · INTEREST INCOME	1,002.99	968.00	34.99
414 · GAINS (LOSSES)-UTIL PROP DISP	2,554.00	0.00	2,554.00
432 · PROCEEDS FROM CAPITAL CONTRIB	6,000.00	11,000.00	-5,000.00
Total Other Income	9,556.99	11,968.00	-2,411.01
Other Expense			
427 · INTEREST EXPENSE	23,635.54	23,273.00	362.54
Total Other Expense	23,635.54	23,273.00	362.54
Net Other Income	-14,078.55	-11,305.00	-2,773.55
Net Income	<u>-12,569.62</u>	<u>36,903.00</u>	<u>-49,472.62</u>

Grant County Sanitary Sewer District – December Meeting (12/20/2022)

Project Updates

A. Regional Facilities Plan (RFP)

1. Working on a write up of the Facilities Plan
2. A draft report will be provided at the January meeting
3. As requested at the October meeting, attached is a summary of potential future services with projected water usages and the impact related to the proposed 450,000 gallons per day permitted flow (0.45 MGD) WWTP. As projected in the 20-year period, flows could be up to 350,000 gpd or 78% of treatment capacity. The WWTP would have a peak flow capacity of 1.5 MGD.

B. Funding Status (Per Chris's email to Paul)

1. I have submitted the updated Project Profile to Jeff Burt at NKADD, for his input into the WRIS database and inclusion in the ranking process for FY24 SRF funding.
2. The other two pieces needed for the first submittal on the Cleaner Water Round 2 grant are the Federal Unique Entity ID number from SAM.gov, and the State Vendor Number from the Finance & Administration Cabinet.
3. These three items are all that KIA will allow us to submit until after they send us the Assistance Agreement. We will work on getting the rest of the forms prepared and ready, but KIA will make us redo them again after the Assistance Agreement if we proceed ahead with them. I tried to be proactive and efficient a couple of times already and they didn't seem to like it....
4. If the two numbers have been obtained, please provide them to us and we will be ready for the first submittal to KIA.

Grant County WWTP

20-Year Potential Future Increase in Wastewater Flows (Gallons per Day)

1. 100 Residential Homes (3 bedroom) – 270 gpd per home = 27,000 gpd
2. 200 Unit Apartment (2 bedroom) – 200 gpd per apartment = 40,000 gpd
3. 200 Unit Mobile Home Park (2 bedroom) – 120 gpd per mobile home = 24,000 gpd
4. 100 Room Motel – 40 gpd per person = 4,000 gpd
5. 2 Restaurants – 60,000 gal. per month each = 4,000 gpd
6. 2 Gas Station/Restaurants – 3,000 gal. per day each = 6,000 gpd
7. 1 Truck Stop – 300,000 gal. per month = 10,000 gpd
8. 1 Industry – 300,000 gal. per month = 15,000 gpd (assumed 20 workdays per month)

TOTAL = 130,000 gpd

Current Wastewater Flow = 220,000 gpd

Future Projected Wastewater Flow = 350,000 gpd (78% of 450,000 gpd (permitted flow))

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, 2023 and 2024.

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, 2023 and 2024. 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 entity 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, 2023 and 2024.

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.

Chava McGowan
Chairman

12-20-22
Date

MORRIS & BRESSLER, PSC
Certified Public Accountants

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

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

December 15, 2022

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

VIA EMAIL

Attention: Chairman Charles Givin

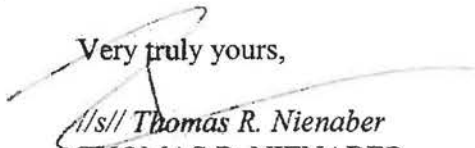
In re: Grant County Sanitary Sewer District
Rate Increase Application

Good Morning All:

Attached please find a Certification from the Kentucky Public Service Commission determining that the Rate Increase Application filed by the District was submitted and accepted on December 13, 2022. By way of this correspondence, I would request that this item be placed on the Agenda for next week's meeting.

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

Very truly yours,


/s/ Thomas R. Nienaber
THOMAS R. NIENABER

TRN/krp
cc:

Mr. Robert H. Worthington, Jr.
Mr. Leo Saylor
Mr. Rodger Bingham
Mr. Greg Powell
Mr. Paul Harp
Ms. Ashley Dyer
Ms. Dianne Cook
Ms. Debra Dedden



Andy Beshear
Governor

Rebecca W. Goodman
Secretary
Energy and Environment Cabinet

Commonwealth of Kentucky
Public Service Commission

211 Sower Blvd.
P.O. Box 615
Frankfort Kentucky 40602-0615
Telephone: (502) 564-3940
Fax: (502) 564-3460
psc.ky.gov

Kent A. Chandler
Chairman

Mary Pat Regan
Commissioner

December 14, 2022

PARTIES OF RECORD

RE: Case No. **2022-00377**

Grant County Sanitary Sewer District
(Alternative Rate Filing Adjustment)

The Commission Staff has reviewed the filing submitted December 13, 2022 and has determined that the application in the above case now meets the minimum filing requirements. Attached please find a stamped filed copy of the first page of your filing. This case has been docketed and will be processed as expeditiously as possible.

If you need further assistance, please contact my staff at 502-564-3940.

Sincerely,

A handwritten signature in cursive script that reads "Linda C. Bridwell".

Linda C. Bridwell
Executive Director

LCB/AH

TEAM
KENTUCKY

SUBMIT ORIGINAL AND FIVE ADDITIONAL COPIES, UNLESS FILING ELECTRONICALLY

**APPLICATION FOR RATE ADJUSTMENT
BEFORE THE PUBLIC SERVICE COMMISSION**

For Small Utilities Pursuant to 307 KAR 5:076
(Alternative Rate Filing)

Grant County Sanitary Sewer District

FILED
DEC 13 2022
**PUBLIC SERVICE
COMMISSION**

P.O. Box 460

Crittenden, KY 41030

(859) 428-3060

BASIC INFORMATION

NAME, TITLE, ADDRESS, TELEPHONE NUMBER and E-MAIL ADDRESS of the person to whom correspondence or communications concerning this application should be directed:

Paul Harp

P.O. Box 460

Crittenden, KY 41030

(859) 428-5341

pharp@b.pwd.org

(For each statement below, the Applicant should check either "YES", "NO", or "NOT APPLICABLE" (N/A))

- | | YES | NO | N/A |
|---|-------------------------------------|-------------------------------------|-----|
| 1. a. In its immediate past calendar year of operation, Applicant had \$5,000,000 or less in gross annual revenue. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| b. Applicant operates two or more divisions that provide different types of utility service. In its immediate past calendar year of operation, Applicant had \$5,000,000 or less in gross annual revenue from the division for which a rate adjustment is sought. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 2. a. Applicant has filed an annual report with the Public Service Commission for the past year. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| b. Applicant has filed an annual report with the Public Service Commission for the two previous years. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 3. Applicant's records are kept separate from other commonly-owned enterprises. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |

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

*Paul Harp
Bullock Pen Water District
One Farrell Drive
P. O. Box 188
Crittenden, KY 41030

*Thomas R Nienaber
Skees, Wilson & Nienaber, PLLC
7699 Ewing Blvd.
P.O. Box 756
Florence, KENTUCKY 41024

GRANT COUNTY SANITARY SEWER DISTRICT
2023 Budget Worksheet

PRELIMINARY

	12/31/16	12/31/17	12/31/18	12/31/19	12/31/2020	12/31/2021	9/30/2022	Projection Calculation	Projected 12/31/2022	Budget Calculation	Budget 12/31/2023
Ordinary Income/Expense											
Income											
419 - INTEREST INCOME	1,393.65	1,654.34	1,871.20	2,912.21	2,699.49	1,635.84	779.82	See Worksheet 6	1,097	See Worksheet 6	1,140
461 - METERED SEWER REVENUE											
461.1 - SALES TO RESIDENTIAL CUSTOMERS	597,976.32	602,437.61	622,183.23	617,509.81	677,780.66	748,177.67	512,288.28	Avg Jan-Sep22 X3	683,051	See Worksheet 7	683,052
461.2 - SALES TO COMMERCIAL CUSTOMERS	85,282.81	88,746.25	90,164.02	84,838.93	104,012.64	112,905.59	73,834.38	Avg Jan-Sep22 X3	98,445	See Worksheet 7	98,448
461.3 - SALES TO INDUSTRIAL CUSTOMERS	4,428.22	3,766.44	3,709.59	3,484.20	4,976.29	5,896.30	3,680.09	Avg Jan-Sep22 X3	4,907	See Worksheet 7	4,908
461.13 - LEAK ADJUSTMENTS	-5,881.79	-8,908.93	-5,089.52	-8,841.85	-1,402.91	-20,933.63	-163.41	Plus (441)-See Wksht 7	-604	Used 5 Year Average	-9,036
461.11 - BILLING ERRORS	-8,820.81	-893.15	-8,892.26	-3,819.08	-3,074.79	-65,051.02	-5,872.14	Plus (1882)-See Wksht 7	-7,754	Avg of '16,'18,'19,&'20	-6,156
461.12 - ACCOUNTS RECEIVABLE ADJUSTMENTS	1,579.60	1,124.24	-891.37	1,016.17	-784.57	2,081.33	2,064.45	Plus (895)-See Wksht 7	1,169	Avg of '16,'17,'18,&'19	360
Total 461 - METERED SEWER REVENUE	674,564.35	686,272.46	701,183.69	694,188.18	781,527.32	783,076.24	585,831.65		779,215		771,576
462 OVER/UNDER BILLING-PSC RATE CASE	968.11	0.00	0.00	0.00	20,992.06	0.00	0.00	No Change	0	None Expected	0
470 - FORFEITED DISCOUNTS	9,002.66	9,910.30	10,186.63	9,628.55	1,512.72	8,322.85	1,990.94	Divide 9 X 12	2,655	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	14,747.25	11,246.54	+ Actual Oct - Dec '20	14,373	Approx \$1,800 More	15,024
Total Income	700,242.06	712,135.15	730,026.53	720,589.30	819,624.56	807,782.18	599,848.95		797,339		797,760
Expense											
Used 75 Yr Life on Mains											
403 - DEPRECIATION EXPENSE	192,129.00	196,044.00	201,674.00	202,500.00	204,628.00	204,355.00	184,383.00	2021 Depr'n Schedule	260,297	See Worksheet 5	261,468
407 - AMORTIZATION OF RATE CASE EXPENSE		0.00	0.00	0.00	2,262.90	4,525.80	3,394.35	Plus 377.15 x 3	4,526	\$377.15 X12	4,526
408 - TAXES OTHER THAN INCOME		0.1992%	0.1995%	0.2000%	0.1966%	0.1993%	0.1468%		0.1468%		0.1468%
408.10 - UTILITY REGULATORY ASSESS FEE	1,271.78	1,394.90	1,420.96	1,424.27	1,435.35	1,633.85	1,203.58	No Change	1,204	% of 2021 income	1,171
408.12 - PAYROLL TAXES	451.35	497.25	451.35	443.70	451.35	451.35	336.60	Com Wages X 7.65%	451	Com Wages X 7.65%	459
Total 408 - TAXES OTHER THAN INCOME	1,723.13	1,892.15	1,872.31	1,867.97	1,886.70	2,085.20	1,540.18		1,655		1,630
603 - SALARIES & WAGES-COMMISSIONERS	5,900.00	6,500.00	5,900.00	5,800.00	5,900.00	5,900.00	4,400.00	Plus \$500 X 3	5,900	\$100 X 5 X 12	6,000
615 - PURCHASED POWER	84,384.70	70,722.58	87,187.63	88,248.90	79,313.54	79,511.82	70,808.25	See Worksheet 1	94,411	See Worksheet 1	114,108
618 - TREATMENT PLANT CHEMICALS	15,695.82	11,261.51	15,205.07	6,613.64	23,282.59	18,862.88	16,105.79	Divide by 9 X12	21,474	Per Paul	24,600
			Was PAA level								
MATERIALS & SUPPLIES								(See Worksheet #2)			
620.01 PUMPING SYSTEM OPERATIONS	3,839.69	373.28	1,079.10	1,375.77	0.00	0.00	0.00	under 635-contr serv other	0		0
620.02 PUMPING SYSTEM REPAIRS	11,520.29	14,608.73	8,237.28	29,702.16	0.00	0.00	0.00	under 635-contr serv other	0		0
620.03 TREATMENT PLANT OPERATION	5,217.01	4,831.84	4,324.78	7,115.42	0.00	0.00	0.00	under 635-contr serv other	0		0
620.04 TREATMENT PLANT REPAIRS	2,810.41	2,712.36	4,436.95	7,100.69	0.00	0.00	0.00	under 635-contr serv other	0		0
617 FLOOD DAMAGES	0.00	0.00	1,763.31	0.00	0.00	0.00	0.00	under 635-contr serv other	0		0
620.05 COLLECT SYSTEM OPERATIONS	437.00	756.94	54.55	143.59	0.00	0.00	0.00	under 635-contr serv other	0		0
620.06 COLLECT SYSTEM REPAIRS	47.85	46.36	462.83	6,850.42	0.00	0.00	0.00	under 635-contr serv other	0		0
620.071 CUSTOMER ACCOUNT BILLING	7,628.32	7,533.63	7,732.30	8,047.10	0.00	0.00	0.00	under 635-contr serv other	0		0
620.07 CUSTOMER ACCOUNT SUPPLIES	1,093.95	1,118.64	1,093.75	993.00	0.00	0.00	0.00	under 635-contr serv other	0		0
620.081 GENERAL & ADMIN	359.90	458.45	337.36	359.51	0.00	0.00	0.00	under 635-contr serv other	0		0
620.08 GENERAL & ADMIN SUPPLIES	1,975.43	1,240.36	1,353.00	883.93	0.00	0.00	0.00	under 635-contr serv other	0		0
TOTAL MATERIALS & SUPPLIES	34,929.85	33,680.59	30,875.21	62,551.59	0.00	0.00	0.00		0		0
631 - CONTRACTUAL SERVICES-ENGINEERS	4,445.00	4,950.00	6,615.00	5,840.00	5,167.50	6,165.00	3,105.00	Plus 293 X 3	3,984	Approx Same	3,860
632 - CONTRACTUAL SERVICES-ACCOUNTING	25,145.66	31,584.10	33,245.83	27,364.01	31,674.90	28,822.03	27,761.13	Plus \$6,165	33,926	Approx Same	31,020
633 - CONTRACTUAL SERVICES-LEGAL	5,792.50	9,153.50	7,350.50	6,656.25	10,309.38	10,531.25	9,316.26	Plus \$3,105	12,421	Approx Same	12,600
634 - CONTRACTUAL SERVICE-MANAGEMENT	123,845.90	126,702.91	132,911.90	160,051.50	159,653.90	185,029.78	141,065.21	+ 15,345 X 3 + \$4,800	191,900	15,970 X 12 + \$6,900	198,540
635 - CONTRACTUAL SERVICE-OTHER	95,235.85	103,422.24	76,622.57	92,354.04	138,483.67	129,765.25	92,858.89	See Worksheet #2	127,513	See Worksheet #2	135,492
636 - CONTRACTUAL SERVICE-SAMPLE ANYS	14,457.50	14,757.00	15,606.57	20,987.42	20,925.63	22,311.37	15,543.58	+ 14 Weeks X 463	22,026	52 weeks X 497.25	25,857
642 - RENT OF EQUIPMENT	1,398.67	1,913.91	1,409.95	1,006.15	1,274.11	364.00	0.00	No change	0	Approx Same	420
650 - TRANSPORTATION EXPENSE	5,270.01	2,950.60	5,001.87	2,936.88	5,091.98	6,527.44	10,044.51	Divide by 9 X12	13,393	Approx Same	13,440

**GRANT COUNTY SANITARY SEWER DISTRICT
2023 Budget Worksheet**

PRELIMINARY

	12/31/16	12/31/17	12/31/18	12/31/19	12/31/2020	12/31/2021	9/30/2022	Projection Calculation	Projected 12/31/2022	Budget Calculation	Budget 12/31/2023
656 - INSURANCE-VEHICLE	1,346.87	1,256.80	2,706.24	3,175.32	3,772.98	3,475.30	2,831.31	Plus \$292.23 X 3	3,708	= 315 X 12	3,780
657 - INSURANCE-GENERAL LIABILITY	5,861.25	4,992.41	5,836.98	6,120.20	6,825.92	7,625.01	5,079.95	Plus \$456.67 X 3	6,450	= 600 X 12	7,200
658 - INSURANCE - PROPERTY	5,173.08	6,756.32	5,615.63	3,725.52	4,272.12	3,571.05	2,647.33	Plus \$265.33 X 3	3,443	= 270 X 12	3,240
659-INSURANCE - OTHER	0.00	0.00	272.80	646.75	761.30	767.32	-691.21	Plus \$72.18 X 3	-475	= \$72 X 12	864
660 - ADVERTISING EXPENSE	0.00	8.23	52.45	8.50	8.56	440.28	278.20	No Change	278	Approx Same	288
670 - BAD DEBT EXPENSE	6,752.89	8,201.08	10,222.64	8,349.99	7,951.94	12,581.84	0.00	Plus \$9,200	9,200	Used 4 year average	9,780
675 - MISCELLANEOUS EXPENSE	88.04	186.64	24.91	25.00	167.37	0.00	0.00	No Change	0	Use \$60	60
Total Expense	629,575.72	636,936.57	646,209.06	706,829.63	713,594.99	733,217.62	590,471.73		816,031		858,573
Net Operating Income	70,666.34	75,198.58	83,817.47	13,759.67	106,029.57	74,564.56	9,377.22		(18,692)		(60,813)
Other Income/Expense											
Other Income											
414 (GAINS) LOSSES-UTIL PROP DISP	-84.98	173,085.19	15,841.67	0.00	0.00	0.00	2,554.00	No Change	2,554	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	18,000.00	2,000.00	Plus \$3000	5,000	= \$1000 X 4	4,000
432.03 - STATE GRANTS									0		0
432.04 - DONATED LINES									0		0
Total 432 - PROCEEDS FROM CAPITAL CONTRIB	6,000.00	12,000.00	11,611.56	15,855.54	14,000.00	18,000.00	2,000.00		5,000		4,000
Total Other Income	5,915.02	185,085.19	27,453.23	15,855.54	14,000.00	18,000.00	4,554.00		7,554		4,000
Other Expense											
427 - INTEREST EXPENSE											
427.4 - INTEREST ON CUSTOMER DEPOSITS	67.31	67.13	79.12	65.69	62.21	44.61	26.30	Divide by 9 Times 12	35	Aprox Same	60
427.3 - INTEREST ON KIA ARRA LOAN	5,200.97	4,936.47	4,664.00	4,383.28	4,094.07	3,796.12	2,642.95	See Worksheet #3	3,489	See Worksheet #3	3,173
427.300 - INTEREST ON KIA BP LAKE PROJ.	26,844.32	25,752.79	24,628.28	23,469.76	22,276.24	21,046.63	14,942.39	See Worksheet #3	19,780	See Worksheet #3	18,475
427.302 - INTEREST ON BB&T LEASE	19,583.20	16,836.88	14,044.31	11,172.44	8,243.48	5,178.25	1,985.76	See Worksheet #3	2,260	See Worksheet #3	35
Total 427 - INTEREST EXPENSE	51,695.80	47,593.27	43,415.71	39,091.17	34,676.00	30,065.61	19,597.40		25,563		21,742
Net Other Income	-45,780.78	137,491.92	-15,962.48	-23,235.63	-20,676.00	-12,065.61	-15,043.40		-18,009		-17,742
Net Income	24,885.56	212,690.50	67,854.99	-9,475.96	85,353.57	62,498.95	-5,666.18		-36,701		(78,555)
EXPECTED CASH FLOWS											
Net Income per Above	24,885.56	212,690	67,854.99	-9,475.96	85,353.57	62,498.95	-5,666		-36,701		-78,555
Change in Construction Accounts Payable		0	0.00	0.00	0.00	0.00					
Rate Case Expense	-13,312.50	-3,578	0.00	-5,739.06							
Principal & Interest due on new money for six months										See Capital Budget	0
Proceeds from KIA Loan & Grant money										See Capital Budget	0
Depreciation & Amortization	192,129.00	196,044	201,674.00	202,500.00	206,890.90	208,880.80	184,383		264,823		265,994
(Gain)/Loss on Disposal of Assets	84.98	-173,085	-15,841.67	0.00	0.00	0.00	-2,554		-2,554		0
Proceeds from the Sale of Fixed Assets		294,470	20,366.67	0.00	0.00	0.00	0		0		0
Change in Operating Assets	-269.43	-26,756	0.00	0.00	0.00	0.00	0		39,075		0
Less: Amount needed to balance			4,521.46	-13,159.58	-128,671.53	-12,135.11	74,571		32,513		-149,931
Equipment Replacement - Sewer Plant Fire			-62,111.89	0.00	0.00	0.00	0		0		
Construction Projects - Surge Equalization Tank			-6,881.35	-9,827.50	-45,625.00	-56,000	-56,000		-56,000	See Capital Budget	0
Add to Property, Plant & Equipment	-74,664.17	-257,522	-46,743.11	-120,084.96	-13,260.59	-3,564.00	-77,417		-77,417	See Capital Budget	-6,000
Difference between Int Accrued & Pd	-280.27	-289	-297.57	-305.80	-314.22	-324.02	5,685	See Worksheet #3	-334	See Worksheet #3	-172
Principal Pmt on Long Term Debt	-138,915.00	-143,009	-147,189.60	-151,492.48	-155,886.77	-160,478.74	-154,468	See Worksheet #3	-165,161	See Worksheet #3	-73,414
Net Increase (Decrease) in Cash	-10,341.83	98,967	22,233.28	-104,639.19	-15,716.14	49,252.88	-31,466		-1,755		-42,077
Cash Balances											
Customer Deposits	85,578.12	86,714.49	85,650.54	66,306.86	88,470.70	72,744.23	83,455.64	See Worksheet 6	83,494.68	See Worksheet 6	83,604.68
Replacement Reserve	12,450.00	16,100.00	19,750.00	23,400.00	27,050.00	30,700.00	30,700.00	See Worksheet 6	33,600.00	See Worksheet 6	36,500.00

**GRANT COUNTY SANITARY SEWER DISTRICT
2023 Budget Worksheet**

PRELIMINARY

	12/31/16	12/31/17	12/31/18	12/31/19	12/31/2020	12/31/2021	9/30/2022	Projection Calculation	Projected 12/31/2022	Budget Calculation	Budget 12/31/2023
Construction	0.00	75,443.06	0.00	0.00	0.00	0.00	0.00	See Worksheet 6	0.00	See Worksheet 6	0.00
Maintenance & Operation	38,602.84	43,285.49	50,216.13	59,538.80	55,595.71	15,383.20	22,956.94	See Worksheet 6	25,314.01	See Worksheet 6	28,719.41
Revenue - Merchant Account	163,163.52	172,182.21	147,280.70	145,726.88	150,823.78	163,039.03	157,678.39	See Worksheet 6	157,756.43	See Worksheet 6	158,056.43
Revenue	158,703.52	163,105.97	305,301.27	206,311.07	162,017.57	250,008.12	205,414.74	See Worksheet 6	180,431.09	See Worksheet 6	131,368.55
Money Market	0.00	0.00	0.00	0.00	0.00	135,278.95	135,481.47	See Worksheet 6	135,548.98	See Worksheet 6	135,818.98
Certificates of Deposit	158,558.17	159,191.48	130,057.34	132,333.18	133,942.89	0.00	0.00	See Worksheet 6	0.00	See Worksheet 6	0.00
Total	617,056.17	716,022.70	738,255.98	633,616.79	617,900.65	667,153.53	635,687.18		616,145.19		574,068.05
	617,056.17	716,022.70	738,255.98	633,616.79	617,900.65	667,153.53	635,687.18		616,145.18		574,068.05
	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00
				633,616.79							
Cloud Receivables				26,565.70							
Total Cash Balance				660,182.49	0.00	0.00					

Grant Co. Sanitary Sewer District

Supervisor's Report

December

15th) – Completed manhole inspections searching for inflow and infiltration issues in Harvesters.

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

- Pulled and cleared debris from the influent bar screen at the Sewer Plant.
- Pulled pump #1 at Miller lift station due to lost prime, reprimed the pump and reinstalled it into the pit.
- Replaced the overload on pump #1 at Miller lift station.

22nd) – Pulled debris from all 4 plants at the Sewer Plant.

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

29th) – Pulled debris from all 4 plants at the Sewer Plant.

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

January

3rd) – Pulled debris from all 4 plants at the Sewer Plant.

4th) – Cleared debris from the influent flow meter at the Sewer Plant.

6th) – Pulled debris from all 4 plants at the Sewer Plant.

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

9th) – Pulled pump #1 at Miller lift station and sent it to Electric Motor Technologies for repair.

- Received a minor N.O.V. from Ky Division of Water for samples at the Sewer Plant. We responded with an explanation by letter to the Ky Division of Water.

10th) – Traveled to Richmond, Ky with Jason Beck from H.P.T. and Benton Hanson to tour an SBR sewer plant.

11th) – Pulled the spare pump from wheat lift station and installed the rebuilt pump received from Electric Motor Technologies.

- Replaced the rail guide on pump #2 at Angela lift station.

13th) – Pulled debris from all 4 plants at the Sewer Plant.

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

17th) – Sealed a leaking manhole on Waller Dr. to stop inflow and infiltration.