

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

ELECTRONIC APPLICATION OF)	
MORGAN COUNTY WATER DISTRICT)	CASE NO.
FOR RATE ADJUSTMENT PURSUANT TO)	2024-00010
807 KAR 5:076)	

**RESPONSES TO COMMISSION STAFF'S
FIRST REQUEST FOR INFORMATION TO
MORGAN COUNTY WATER DISTRICT
DATED APRIL 12, 2024**

Filed: April 26, 2024

**MORGAN COUNTY WATER DISTRICT
PSC CASE NO. 2024-00010
RESPONSE TO REQUEST FOR INFORMATION**

PSC'S REQUEST FOR INFORMATION DATED 04/12/24

REQUEST 1

RESPONSIBLE PARTY: Robert Miller, KRWA

Request 1. Refer to the Application generally. Morgan District stated that it is prepared to accept and support a three-year phase-in of the overall rate increase of 41 percent as proposed by Morgan District. However, nowhere in the Application or supporting documents is a three-year phase-in mentioned or supported. Provide a copy of Morgan District's billing analysis, with each year of the phase-in rates, percentage increase for each year, and the revenue from rates that it will generate.

Response 1. The following attachments have been uploaded separately in the electronic filing system.

Rate_Study.xlsx	Tab Rates Comp Year 1 25.25%
	Tab PropBA - Year 1
	Tab Rates Comp Year 2 6.21%
	Tab PropBA – Year 2
	Tab Rates Comp Year 3 5.84%
	Tab PropBA – Year 3

**MORGAN COUNTY WATER DISTRICT
PSC CASE NO. 2024-00010
RESPONSE TO REQUEST FOR INFORMATION**

PSC'S REQUEST FOR INFORMATION DATED 04/12/24

REQUEST 2

RESPONSIBLE PARTY: Shannon Elam

Request 2. Provide the minutes from Morgan District's board of commissioner's meetings for the calendar years 2022, 2023, and year to date 2024.

Response 2. The Board Minutes for 2022 and 2023 are attached to this response.



Board of Commissioners Meeting Agenda

January 10th, 2022

Welcome and Introductions

- Welcome and Prayer
- Roll Call
- Review and Approval of Minutes: December 13th, 2021

New Business

- Update on Projects – Old 172 and Hwy 191
- Future Project Review – Water Line Extensions
- New Building and Shop Project - Update
- Cave Run Rate Increase - .23 cents
-

Reporting

- Water Loss Report
- Line Break and Repair Report
- Profit & Loss Report
- Collection Report
 - Small Claims Court
 - Water Theft and Tampering
 - Collection Agency - American Profit Recovery
- Review of Written Checks, Accounts Payable and Aging Report
- Cut Off / Customer Report
- Next Meeting: February 14th, 2022

Adjournment

**Morgan County Water District
Scheduled Board Meeting
Monday, January 10, 2022**

The scheduled monthly meeting of the Morgan County Water District was held on Monday, January 10, 2022 beginning at 4:30 p.m. at the office. The following were in attendance: Board Members: Brian Wells, Steve Gunnell and Zach Engle (by phone), MCWD Staff: Shannon Elam and Chernell Holbrook. Special guest: Paul Nesbitt and Derek Null with Nesbitt Engineering. Prayer. Brian called roll, then called the meeting to order and welcomed all present. Brian called for a motion to approve the minutes from the December 20, 2021. Zach made a motion and seconded by Steve. Motion carried.

First on the agenda was the update on the Hwy 172 and Hwy 191 Projects. We learned in the Progress Meeting today that Dwight is having trouble getting in new meters. Other than the new meters being on back order, Paul said the project is going well. He thought Dwight would be done in a couple of months. Paul has some requisitions for Brian to sign for the upcoming estimates. There was a question concerning the warranty on the new water line. Paul said that we would have a one year warranty from the official completion date.

Second on the agenda was the future project review. Paul asked Shannon to get Gateway Ad to the procurement of the Engineer for the future project. Paul spoke of several possibilities for funding: AML, ARC, KIA and even a cleaner water act. Shannon asked Paul to speak with Judge John Will Stacy about the water line extension project. He has eight extension he would like to do. Shannon asked Paul if there was someone we could speak with regarding the last project with AML, mainly concerning the not is use pump station and generator.

Third on the agenda was the new building and shop project. We are still looking at several different lots: the old Giovanni's lot, the lot across from Saylers cemetery, the Bobby Jones lot, the Bazie Dulen lot and the John Motley lot. Paul is still looking for funding for us. No further discussion.

Fourth on the agenda was the Cave Run Rate Increase. The rate increase will be .23 cents, changing the cost from \$2.67 per 1000 gallons to \$2.90 per 1000 gallons. This increase will start this month. We will need to ask the PSC for a pass through rate increase. The PSC will determine what increase will be passed on to our customers. The Board advised Shannon to get started with the paperwork for this pass through increase.

REPORTING:

Water Loss Report: Reports were provided.

Line Break and Repair Report: Shannon told the Board about the leak on Old Hwy 172 and the leak on New Cummer.

Profit and Loss Report: Shannon told the Board that we were still working on the Profit and Loss Report. The PSC has approved our loan with Kentucky Rural Water Assc.

Collection Report: See handout. We have collected \$5,008.70 this year.

List of Accounts: The November and December list was provided.

Review of Written Checks: Hand outs were provided. Brian called for a motion to approve the written checks. Zach made a motion and seconded by Steve. Motion carried.

Unpaid invoices: Not available.

Shut offs: All but seven customers have paid and been turned back on.

New Setting: We have every meter setting done.

Active Customers: 2944 and last month 2942.

The Board agreed on the next monthly meeting to be on February 14, 2022.

With there being no further business to come before the board, Brian called for a motion to adjourn. Zach made a motion and seconded by Steve. Motion Carried.

Adjournment time was 5:38pm.

**IN TESTIMONY WHEREOF, WITNESS MY SIGNATURE this 10th day
of January, 2022.**



Zachary Engle, Sec/Treas.

MORGAN COUNTY

U.S. 460

FRENCHBURG TO WEST

LIBERTY ROAD

(M.P. 6 – M.P. 10.26)

HSIP SAFETY IMPROVEMENT PROJECT

KYTC ITEM #: 10-9016.00

FEDERAL #: 4602099

PROJECT #: FD52 088 0460 006-011

Cave Run Water Commission, Incorporated

**P.O. Box 20
7533 HWY 1693
Wellington, KY 40387
Phone (606)768-6665
Fax (606)768-6580**

*Edward Bryant
Chairperson*

*Oscar Brewer
Vice Chairperson*

*Mike Helton
Secretary/Treasurer*

*Sandy Ballard
Commissioner*

*Jack Howard
Commissioner*

RATE INCREASE NOTICE

On July 26, 2021, the Cave Run Water Commission approved a resolution setting a rate increase beginning with the January 2022 Billing (Usage Dates 12/23/21 – 1/22/22). This resolution was a requirement of the financing provided by the Kentucky Infrastructure Authority for the 2021 loan. The resolution set the rates per thousand gallons at \$2.90.

"Cave Run Water Commission, Inc. is an Equal Opportunity Provider and Employer."

"If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at <http://www.ascr.usda.gov/complaintfilingcust.html>, or at any USDA office, or call (866)632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9401, by fax (202)690-7442 or e-mail at program.intake@usda.gov."

PUBLIC SERVICE COMMISSION

Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: December Year: 2021

LINE #	ITEM	GALLONS (Omit 000's)
1	WATER PRODUCED AND PURCHASED	
2	Water Produced	
3	Water Purchased	17,524
4	TOTAL PRODUCED AND PURCHASED	17,524
5		
6	WATER SALES	
7	Residential	6,989
8	Commercial	2,370
9	Industrial	
10	Bulk Loading Stations	
11	Wholesale	
12	Public Authorities	
13	Other Sales (explain)	
14	TOTAL WATER SALES	9,359
15		
16	OTHER WATER USED	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	1,709
20	Fire Department	5
21	Other Usage (explain)	
22	TOTAL OTHER WATER USED	1,714
23		
24	WATER LOSS	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	6,451
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	TOTAL WATER LOSS	6,451
32		
33	Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4	
34		
35	WATER LOSS PERCENTAGE	
36	(Line 31 divided by Line 4)	36.81%

Morgan County Water District
Monthly Operating Report (Yearly Summary)

Billing Register Yearly

2021

Master Meters Purchased Gallons	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
Ditney Ridge	2,540	2,953	1,477	1,488	1,099	2,289	1,575	2,217	2,003	1,403	1,625	1,612	22,281
Frank Blevins	80	111	60	91	78	126	99	104	80	93	74	72	1,068
Kristen Lane	38	58	32	43	52	85	56	69	56	55	43	38	625
Lee's Lane	11	12	8	9	9	24	29	38	10	12	9	9	180
HWY 7	239	373	167	241	243	323	325	428	338	395	336	373	3,781
HWY 191	1,792	2,162	1,289	1,608	1,641	2,212	1,367	1,713	1,713	1,400	1,400	1,400	19,697
Spaw's Creek	8,282	10,536	6,518	6,758	6,073	6,787	6,857	7,806	5,426	7,042	5,921	5,850	83,856
460 Cave Run	9,080	8,433	9,592	9,176	9,051	8,959	8,487	8,262	7,865	5,971	7,556	8,170	100,602
Total Purchased per Gallons	22,062	24,638	19,143	19,414	18,246	20,805	18,795	20,637	17,491	16,371	16,964	17,524	232,090
City of West Liberty	12,982	16,205	9,551	10,238	9,195	11,846	10,308	12,375	9,626	10,400	9,408	9,354	131,488
Cave Run	9,080	8,433	9,592	9,176	9,051	8,959	8,487	8,262	7,865	5,971	7,556	8,170	100,602

Master Meter Water Sales	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<u>City of West Liberty</u>													
Commercial	99	90	129	125	137	217	156	136	136	143	1,001	718	3,087
Residential	4,819	4,605	5,212	4,992	4,969	6,165	6,192	5,949	5,734	5,135	4,826	4,649	63,247
<u>Cave Run</u>													
Commercial	584	469	873	646	867	942	961	1,198	936	882	1,656	1,652	11,666
Residential	3,420	3,222	3,366	3,456	3,367	4,295	3,534	3,902	3,431	3,354	2,525	2,340	40,212
Other Sales	-	-	6	-	-	-	-	434	1,219	10	332	-	2,001
TOTAL	8,922	8,386	9,586	9,219	9,340	11,619	10,843	11,619	11,456	9,524	10,340	9,359	120,213
	40.44%	34.04%	50.08%	47.49%	51.19%	55.85%	57.69%	56.30%	65.50%	58.18%	60.95%	53.41%	51.80%

Accountable Water Loss	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
Fire Departments	10	2	6	17	20	9	5	27	14	10	6	11	137
Manual Flushing	438	470	109	70	36	284	132	896	-	910	125	82	3,552
Auto Flushing	1,286	1,286	1,286	1,286	1,286	1,286	1,527	1,527	1,627	1,627	1,627	1,627	17,278
Leaks	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	1,734	1,758	1,401	1,373	1,342	1,579	1,664	2,450	1,641	2,547	1,758	1,720	20,967
	7.86%	7.14%	7.32%	7.07%	7.36%	7.59%	8.85%	11.87%	9.38%	15.56%	10.36%	9.81%	9.03%
Total Sales	8,922	8,386	9,586	9,219	9,340	11,619	10,843	11,619	11,456	9,524	10,340	9,359	120,213
Total Purchased	22,062	24,638	19,143	19,414	18,246	20,805	18,795	20,637	17,491	16,371	16,964	17,524	232,090
Difference Sales to Purchase	13,140	16,252	9,557	10,195	8,906	9,186	7,952	9,018	6,035	6,847	6,624	8,165	111,877
Gross Percent	59.56%	65.96%	49.92%	52.51%	48.81%	44.15%	42.31%	43.70%	34.50%	41.82%	39.05%	46.59%	48.20%
Unaccountable Water Loss	11,406	14,494	8,156	8,822	7,564	7,607	6,288	6,568	4,394	4,300	4,866	6,446	90,911
Net Percent	51.70%	58.83%	42.61%	45.44%	41.46%	36.56%	33.46%	31.83%	25.12%	26.27%	28.68%	36.78%	39.17%

Morgan County Water District
Monthly Operating Report (Yearly Summary)

Billing Register Yearly

2020

Master Meters Purchased Gallons		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
Req 2 022 Minutes o DR	Ditney Ridge	2,298,000	2,609,000	2,164,000	2,111,000	2,124,000	2,774,000	2,392,000	3,037,000	2,992,000	2,890,000	2,807,000	2,808,000	31,006,000
	Frank Blevins	59,000	69,000	66,000	69,000	61,000	107,000	98,000	84,000	84,000	86,000	75,000	77,000	935,000
	Kristen Lane	12,000	79,000	53,000	58,000	72,000	95,000	57,000	64,000	53,000	62,000	51,000	59,000	715,000
	Lee's Lane	9,000	10,000	10,000	9,000	13,000	23,000	19,000	17,000	20,000	13,000	11,000	10,000	164,000
	HWY 7	316,000	321,000	327,000	287,000	422,000	519,000	537,000	378,000	317,000	285,000	233,000	253,000	4,195,000
	HWY 191	1,620,000	1,637,000	1,732,000	1,314,000	1,359,000	2,041,000	1,723,000	1,428,000	1,743,000	1,322,000	1,354,000	1,498,000	18,771,000
	Spaw's Creek	6,642,000	7,451,000	6,447,000	6,168,000	6,484,000	8,238,000	6,757,000	7,691,000	7,400,000	7,245,000	7,703,000	6,997,000	85,223,000
	460 Cave Run	8,778,000	9,002,000	8,487,000	10,407,000	10,587,000	9,266,000	7,845,000	8,157,000	7,647,000	7,097,000	7,358,000	8,063,000	102,694,000
	Total Purchased per Gallons	19,734,000	21,178,000	19,286,000	20,423,000	21,122,000	23,063,000	19,428,000	20,856,000	20,256,000	19,000,000	19,592,000	19,765,000	243,703,000
City of West Liberty	10,956,000	12,176,000	10,799,000	10,016,000	10,535,000	13,797,000	11,583,000	12,699,000	12,609,000	11,903,000	12,234,000	11,702,000	141,009,000	
Cave Run	8,778,000	9,002,000	8,487,000	10,407,000	10,587,000	9,266,000	7,845,000	8,157,000	7,647,000	7,097,000	7,358,000	8,063,000	102,694,000	
Master Meter Water Sales		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<u>City of West Liberty</u>														
Commercial	240,700	181,950	231,870	162,690	332,150	369,880	437,330	330,090	251,200	212,780	142,010	113,060	3,005,710	
Residential	5,090,080	5,056,960	4,076,690	5,028,730	5,094,920	6,586,000	5,793,270	5,756,520	5,372,360	4,984,230	5,084,230	5,147,680	63,071,670	
<u>Cave Run</u>														
Commercial	726,160	560,260	460,420	488,460	581,890	565,780	538,350	594,930	503,810	536,820	555,350	547,050	6,659,280	
Residential	3,397,440	3,340,250	2,632,430	3,540,740	3,187,730	4,358,880	3,800,590	4,020,260	3,756,540	3,398,750	3,280,610	3,715,190	42,429,410	
Other Sales	26,900	-	14,450	-	38,320	-	-	24,650	10,500	11,700	10,300	266,000	402,820	
TOTAL	9,481,280	9,139,420	7,415,860	9,220,620	9,235,010	11,880,540	10,569,540	10,726,450	9,894,410	9,144,280	9,072,500	9,788,980	115,568,890	
	48.05%	43.16%	38.45%	45.15%	43.72%	51.51%	54.40%	51.43%	48.85%	48.13%	46.31%	49.53%	47.42%	
Accountable Water Loss		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
Fire Departments	9,750	27,800	14,450	39,200	41,500	47,200	37,300	10,000	10,500	11,700	10,300	7,250	266,950	
Manual Flushing	265,518	121,407	94,431	133,355	697,146	47,500	127,000	389,930	375,289	115,280	55,000	464,673	2,886,529	
Auto Flushing	4,470,000	4,470,000	4,470,000	4,470,000	4,470,000	4,470,000	3,470,000	3,472,000	895,626	1,230,426	1,282,535	1,285,535	38,456,122	
Leaks	1,676,997	987,726	-	216,000	216,000	1,214,609	550,000	707,000	550,000	17,000	250,000	225,000	6,610,332	
TOTAL	6,422,265	5,606,933	4,578,881	4,858,555	5,424,646	5,779,309	4,184,300	4,578,930	1,831,415	1,374,406	1,597,835	1,982,458	48,219,933	
	32.54%	26.48%	23.74%	23.79%	25.68%	25.06%	21.54%	21.95%	9.04%	7.23%	8.16%	10.03%	19.79%	
Total Sales	9,481,280	9,139,420	7,415,860	9,220,620	9,235,010	11,880,540	10,569,540	10,726,450	9,894,410	9,144,280	9,072,500	9,788,980	115,568,890	
Total Purchased	19,734,000	21,178,000	19,286,000	20,423,000	21,122,000	23,063,000	19,428,000	20,856,000	20,256,000	19,000,000	19,592,000	19,765,000	243,703,000	
Difference Sales to Purchase	10,252,720	12,038,580	11,870,140	11,202,380	11,886,990	11,182,460	8,858,460	10,129,550	10,361,590	9,855,720	10,519,500	9,976,020	128,134,110	
Gross Percent	51.95%	56.84%	61.55%	54.85%	56.28%	48.49%	45.60%	48.57%	51.15%	51.87%	53.69%	50.47%	52.58%	
Unaccountable Water Loss	3,830,455	6,431,647	7,291,259	6,343,825	6,462,344	5,403,151	4,674,160	5,550,620	8,530,175	8,481,314	8,921,665	7,993,562	79,914,177	
Net Percent	19.41%	30.37%	37.81%	31.06%	30.60%	23.43%	24.06%	26.61%	42.11%	44.64%	45.54%	40.44%	32.79%	



AMERICAN PROFIT RECOVERY
You'll Profit From Our Difference!

Morgan County Water District**West Liberty, KY**

Tier I		
Total Assigned	92	\$14,218.20
Net Assigned	73	\$10,805.50
Recovery	6	\$609.67
Recovery Rate on Total Assigned		4.29 %
Recovery Rate on Net Assigned		5.64 %
Resolution	7	\$795.24
Resolution Rate on Total Assigned		5.59 %
Resolution Rate on Net Assigned		7.36 %
Cost of Accounts Submitted		\$1,609.08
Collection Cost Percentage		202.34%
Net Money Returned To Client		(\$999.41)
Average Balance		\$154.55
Average Age (Days)		80
Tier II		
Assignments	267	\$38,910.09
Recovery (Collections)	32	\$4,213.46
Recovery Rate		10.83%
Resolution (Collections + Payment Configurations)	32	\$4,213.46
Resolution Rate		10.83%
Average Balance		\$145.73
Average Age (Days)		690
Total		
Assignments	278	\$39,851.88
Resolved	39	\$5,008.70
Resolution Rate		12.57%

11:00 AM

MORGAN COUNTY WATER DISTRICT

Transactions by Account

As of December 31, 2021

01/05/22

Accrual Basis

Type	Date	Num	Name	Memo	Clr	Amount	Balance	
O & M Checking							-4,010.65	
Check	12/01/2021	12460	Payroll Account	Pay Period 11/15 - 11/28	X	-9,406.91	-13,417.56	
Transfer	12/02/2021			Ck's 12459, 12460	X	12,111.69	-1,305.87	
Check	12/02/2021		Authnet Gateway Billing	Processing fees	X	-15.60	-1,321.47	
Check	12/03/2021	12461	Cave Run Water Commis...	Usage thru 9/23 - 10/22/21	X	-15,942.57	-17,264.04	
Transfer	12/03/2021			CK 12461	X	15,942.57	-1,321.47	
Check	12/07/2021	12462	Habor Freight	Tools	X	-916.14	-2,237.61	
Check	12/09/2021	12463	Payroll Account	County Employees Retirement	X	-7,114.62	-9,352.23	
Check	12/09/2021	12464	Payroll Account	KY Employers Income Tax ...	X	-981.85	-10,334.08	
Check	12/09/2021	12465	Payroll Account	Federal Tax Deposit	X	-4,734.24	-15,068.32	
Check	12/09/2021	12466	West Liberty Waterworks	2-1266-1, 4-640-1, 5-175-1, ...	X	-29,940.68	-45,009.00	
Check	12/09/2021	12467	Mountain Telephone	Account # 825700	X	-460.12	-45,469.12	
Check	12/09/2021	12468	American Electric Power	039-156-933-0-7	X	-1,074.87	-46,543.99	
Check	12/09/2021	12469	Licking Valley R.E.C.C	Consumption thru 11/12	X	-1,516.62	-48,060.61	
Check	12/09/2021	12470	Appalachian Wireless	Acct: [REDACTED]	X	-613.09	-48,673.70	
Check	12/09/2021	12471	United Systems Software	Inv. 87722	X	-207.00	-48,880.70	
Transfer	12/09/2021			CK 12463	X	7,114.62	-41,766.08	
Check	12/10/2021	12472	Aflac Insurance	Inv# 299934	X	-177.58	-41,943.66	
Check	12/10/2021	12473	Colonial Life	Ashlee's Life Insurance	X	-63.40	-42,007.06	
Check	12/10/2021	12474	Anthem Blue Cross	Dec.	X	-5,569.49	-47,576.55	
Transfer	12/10/2021			12462, 12466 - 12474	X	40,538.99	-7,037.56	
Check	12/13/2021	12475	U.S Postal Service	Stamps	X	-200.00	-7,237.56	
Check	12/13/2021	12476	Robert Niece	Retund Tap on Fee	X	-550.00	-7,787.56	
Check	12/14/2021	12477	Advanced Disposal	Trash Disposal	X	-277.21	-8,064.77	
Check	12/14/2021	12478	Air Med Care Network	Mike Kelsey Membership	X	-65.00	-8,129.77	
Check	12/14/2021	12479	WEX Fleet	0496-00-326079-1	X	-1,985.51	-10,115.28	
Check	12/14/2021	12480	American Business Syste...	Inv. 30543343	X	-73.18	-10,188.46	
Check	12/14/2021	12481	Kaco Workers Compensa...	2021 Payroll Audit Prem,	X	-1,438.00	-11,626.46	
Check	12/14/2021	12482	Stationers, Inc.	Invoice 5062314	X	-42.52	-11,668.98	
Check	12/14/2021	12483	M.S.U Water Testing	Oct - Nov. Testing	X	-735.00	-12,403.98	
Check	12/14/2021	12484	Uni First Corp.	Customer # 1584446	X	-798.47	-13,202.45	
Check	12/14/2021	12485	Bird Dog's Shirts -N- More	Jackets - Hats	X	-880.10	-14,082.55	
Check	12/14/2021	12486	Pace Analytical	Acct 44-101233, THM HAA	X	-420.00	-14,502.55	
Check	12/15/2021	12487	Payroll Account	Pay Period 11/29 - 12/12	X	-9,601.02	-24,103.57	
Transfer	12/16/2021			Ck 12464, 12465, 12487	X	15,317.11	-8,786.46	
Check	12/17/2021		payroll taxes payable	Ky Employers income tax wit...	X	-981.85	-9,768.31	
Transfer	12/20/2021			EFT's Sales & Utility Tax	X	4,976.55	-4,791.76	
Check	12/21/2021	12488	U.S Postal Service	Bulk Mail	X	-1,002.99	-5,794.75	
Transfer	12/21/2021			CK 12476 - 12486	X	7,264.89	-1,470.14	
Check	12/22/2021	12489	Shannon Eiam	Reimbursements	X	-1,742.57	-272.43	
Check	12/22/2021	12490	B J Conley	Christmas Dinner	X	-127.50	-399.93	
Transfer	12/22/2021			CK 12488 - 12489	X	2,745.56	2,345.63	
Check	12/22/2021		Kentucky State Treasurer	Sales & Use Tax, Nov.	X	-573.70	1,771.93	
Check	12/22/2021		Common Wealth of Kentu...	Payment ID -	X	-4,402.85	-2,630.92	
Check	12/28/2021	12491	Kentucky State Treasurer	Chernell's Notary Renewal	X	-10.00	-2,640.92	
Check	12/28/2021	12492	Payroll Account	Pay Period 12/13 - 12/26	X	-9,950.87	-12,591.79	
Transfer	12/28/2021			CK 12492	X	9,950.87	-2,640.92	
Check	12/29/2021	12493	McKim & Creed, Inc.	Leak Detection Equipment a...	X	-26,995.00	-29,635.92	
Total O & M Checking							-25,625.27	-29,635.92
TOTAL							-25,625.27	-29,635.92

**LIST OF SAVINGS ACCOUNTS
AS OF NOVEMBER 30, 2021**

Phase 14 ██████████		584.12
Funded Depreciation Reserve ██████████		2,503.78
M.C.W.D. Revenue Sinking Fund ██████████		82,778.28
M.C.W.D. Deposit Savings ██████████		38,387.92
M.C.W.D. Water Revenue Fund ██████████		18,051.01
Phase 14 AML Water Line Ext. ██████████		426.25
Region Account ██████████		828.02
Emergency Savings Revenue ██████████		150.61
Surcharge Fund ██████████		50,206.31

**LIST OF CHECKING ACCOUNTS
AS OF NOVEMBER 30, 2021**

O & M Checking Account ██████████		1,158.67
Payroll Checking Account ██████████		778.00
Deposit Refund Account ██████████		3,168.26
Credit Card Revenue Fund ██████████		3,671.45
Old Hwy 172 Project ██████████		42,560.71

**LIST OF SAVINGS ACCOUNTS
AS OF DECEMBER 31, 2021**

Phase 14 ██████████		584.19
Funded Depreciation Reserve ██████████		2,503.89
M.C.W.D. Revenue Sinking Fund ██████████		25,712.03
M.C.W.D. Deposit Savings ██████████		38,839.30
M.C.W.D. Water Revenue Fund ██████████		32,946.50
Phase 14 AML Water Line Ext. ██████████	Closed account and moved money to Water Revenue Fund (-426.25)	0.00
Region Account ██████████		873.02
Emergency Savings Revenue ██████████	Transferred FEMA Money from Water Revenue Fund (+7,910.13) First Payment from FEMA	8,060.88
Surcharge Fund ██████████		66,549.54

**LIST OF CHECKING ACCOUNTS
AS OF DECEMBER 31, 2021**

O & M Checking Account ██████████		2,491.62
Payroll Checking Account ██████████		1,759.85
Deposit Refund Account ██████████		2,982.88
Credit Card Revenue Fund ██████████		7,943.98
Old Hwy 172 Project ██████████		233,415.19

11:50 AM

MORGAN COUNTY WATER DISTRICT

Profit & Loss

December 2021

01/06/22

Accrual Basis

	<u>Dec 21</u>
Ordinary Income/Expense	
Income	
466-Sales for Resale-Wholesale	1,706.02
470-Forfeited Discounts-Late Py	2,074.29
Non-Budget Items	
Interest Income	16.73
Total Non-Budget Items	16.73
Tap-on-Fee	3,800.00
Web Fee	232.70
461.1 · Meter Sales to Residential Cust	130,437.96
461.2 · Meter Sale to Commerical Custom	15,637.77
471 · Misc. Service Revenues	2,107.94
475 · Surcharge	16,237.18
4904 · FEMA DR4592	7,910.13
Total Income	180,160.72
Expense	
601-Payroll Expense	
941 Federal Payroll Tax	4,734.24
CERS	7,114.62
Employee Check	28,958.80
Ky State Tax Withholding	981.85
Total 601-Payroll Expense	41,789.51
604-Employee Pensions & Benefit	
Uniforms	798.47
604-Employee Pensions & Benefit - Other	5,810.47
Total 604-Employee Pensions & Benefit	6,608.94
610-Purchased Water	
Water Purchases	
Cave Run Water Commission	15,942.57
West Liberty Waterworks	29,940.68
Total Water Purchases	45,883.25
Total 610-Purchased Water	45,883.25
620-Materials and Supplies	
Office Supplies	322.70
Postage	1,202.99
Safety Supplies	880.10
620-Materials and Supplies - Other	49,399.41
Total 620-Materials and Supplies	51,805.20
635-Contractual Se Water Test	1,155.00
650-Transportation Expense	
Fuel	1,985.51
Total 650-Transportation Expense	1,985.51
675-Misc	
Bank Charge	252.42
License/Certification Fees	10.00
Total 675-Misc	262.42
Local Taxes	4,402.85
Membership Dues	65.00
Non -Budget Items	
Sales & Use Tax	573.70

11:50 AM

MORGAN COUNTY WATER DISTRICT**Profit & Loss****December 2021**

01/06/22

Accrual Basis

	<u>Dec 21</u>
Total Non -Budget Items	573.70
Old 172 Project	223,712.49
Travel Expense	
Meals	127.50
Total Travel Expense	127.50
Utilities	
615-Purchased Power	
American Power	1,074.87
RECC	1,516.62
Total 615-Purchased Power	2,591.49
Cellular	613.09
Telephone	460.12
Trash Disposal	277.21
Total Utilities	3,941.91
658 - Workers' Compensation	1,438.00
Total Expense	383,751.28
Net Ordinary Income	-203,590.56
Other Income/Expense	
Other Income	
USDA Rural Development	243,458.19
Total Other Income	243,458.19
Other Expense	
Bonds Payable - KRWA 2016	7,955.21
Total Other Expense	7,955.21
Net Other Income	235,502.98
Net Income	<u><u>31,912.42</u></u>

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01/06/22

Accrual Basis

**MORGAN COUNTY WATER DISTRICT
Profit & Loss Budget vs. Actual
December 2021**

	Dec 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
461.6-Sales thru Bulk Loading	0.00	83.37	-83.37	0.0%
466-Sales for Resale-Wholesale	1,706.02	500.00	1,206.02	341.2%
470-Forfeited Discounts-Late Py	2,074.29	2,916.63	-842.34	71.1%
Non-Budget Items				
Interest Income	16.73			
Total Non-Budget Items	16.73			
Tap-on-Fee	3,800.00	3,750.00	50.00	101.3%
Web Fee	232.70			
461.1 - Meter Sales to Residential Cust	130,437.96	115,083.37	15,354.59	113.3%
461.2 - Meter Sale to Commercial Custom	15,637.77	12,250.00	3,387.77	127.7%
471 - Misc. Service Revenues	2,107.94	2,083.37	24.57	101.2%
475 - Surcharge	16,237.18			
4904 - FEMA DR4592	7,910.13			
4999 - Uncategorized Income	0.00	666.63	-666.63	0.0%
Total Income	180,160.72	137,333.37	42,827.35	131.2%
Expense				
101-Utility Plant in Service	0.00	83.37	-83.37	0.0%
408.1-UtilityRegAssessmentFee	0.00	250.00	-250.00	0.0%
601-Payroll Expense				
941 Federal Payroll Tax	4,734.24	4,500.00	234.24	105.2%
CERS	7,114.62	6,000.00	1,114.62	118.6%
Employee Check	28,958.80	16,166.63	12,792.17	179.1%
Ky State Tax Withholding	981.85	1,000.00	-18.15	98.2%
Qtrly. Return of License Fee	0.00	208.37	-208.37	0.0%
Total 601-Payroll Expense	41,789.51	27,875.00	13,914.51	149.9%
604-Employee Pensions & Benefit				
Health Insurance	0.00	4,500.00	-4,500.00	0.0%
Uniforms	798.47	200.00	598.47	399.2%
604-Employee Pensions & Benefit - Other	5,810.47			
Total 604-Employee Pensions & Benefit	6,608.94	4,700.00	1,908.94	140.6%
610-Purchased Water				
Water Purchases				
Cave Run Water Commission	15,942.57	20,833.37	-4,890.80	76.5%
West Liberty Waterworks	29,940.68	37,500.00	-7,559.32	79.8%
Total Water Purchases	45,883.25	58,333.37	-12,450.12	78.7%
Total 610-Purchased Water	45,883.25	58,333.37	-12,450.12	78.7%
620-Materials and Supplies				
Office Supplies	322.70	833.37	-510.67	38.7%
Postage	1,202.99	833.37	369.62	144.4%
Safety Supplies	880.10	41.63	838.47	2,114.1%
Supplies & Testing	0.00	208.37	-208.37	0.0%
Supplies Other	0.00	2,916.63	-2,916.63	0.0%
620-Materials and Supplies - Other	49,399.41			
Total 620-Materials and Supplies	51,805.20	4,833.37	46,971.83	1,071.8%
632-Contractual Services Acct.	0.00	416.63	-416.63	0.0%
635-Contractual Se Water Test	1,155.00	416.63	738.37	277.2%
636-Contractual Services Other	0.00	416.63	-416.63	0.0%
650-Transportation Expense				
Auto Parts	0.00	333.37	-333.37	0.0%
Auto Repair & Maint.	0.00	333.37	-333.37	0.0%
Fuel	1,985.51	3,333.37	-1,347.86	59.6%
650 - Enterprise Lease	0.00	3,500.00	-3,500.00	0.0%
Total 650-Transportation Expense	1,985.51	7,500.11	-5,514.60	26.5%
675-Misc				
Bank Charge	252.42	83.37	169.05	302.8%
License/Certification Fees	10.00	41.63	-31.63	24.0%
Total 675-Misc	262.42	125.00	137.42	209.9%
Auto				
License Fees	0.00	41.63	-41.63	0.0%
Total Auto	0.00	41.63	-41.63	0.0%
Debt Service	0.00	208.37	-208.37	0.0%
Insurance Expenses				
659-Insurance Other	0.00	41.63	-41.63	0.0%
657 - Insurance-General Liability	0.00	1,500.00	-1,500.00	0.0%

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01/06/22

**MORGAN COUNTY WATER DISTRICT
Profit & Loss Budget vs. Actual**

December 2021

Accrual Basis

	Dec 21	Budget	\$ Over Budget	% of Budget
Total Insurance Expenses	0.00	1,541.63	-1,541.63	0.0%
Local Taxes	4,402.85	3,333.37	1,069.48	132.1%
Membership Dues	65.00	208.37	-143.37	31.2%
Non -Budget Items				
Sales & Use Tax	573.70			
Non -Budget Items - Other	0.00	41.63	-41.63	0.0%
Total Non -Budget Items	573.70	41.63	532.07	1,378.1%
Old 172 Project	223,712.49			
Raining Day Savings	0.00	1,000.00	-1,000.00	0.0%
Travel Expense				
Meals	127.50	83.37	44.13	152.9%
Mileage	0.00	41.63	-41.63	0.0%
Travel Expense - Other	0.00	208.37	-208.37	0.0%
Total Travel Expense	127.50	333.37	-205.87	38.2%
UC Tax	0.00	41.63	-41.63	0.0%
Utilities				
615-Purchased Power				
American Power	1,074.87			
RECC	1,516.62			
Total 615-Purchased Power	2,591.49			
Cellular	613.09	500.00	113.09	122.6%
Telephone	460.12	500.00	-39.88	92.0%
Trash Disposal	277.21			
Total Utilities	3,941.91	1,000.00	2,941.91	394.2%
Water Training	0.00	291.63	-291.63	0.0%
5015 - Equipment Expense	0.00	300.00	-300.00	0.0%
658 - Workers' Compensation	1,438.00	500.00	938.00	287.6%
660. - Advertising	0.00	125.00	-125.00	0.0%
Total Expense	383,751.28	113,916.74	269,834.54	336.9%
Net Ordinary Income	-203,590.56	23,416.63	-227,007.19	-869.4%
Other Income/Expense				
Other Income				
USDA Rural Development	243,458.19			
Total Other Income	243,458.19			
Other Expense				
Bonds Payable - KRWA 2016	7,955.21	8,333.37	-378.16	95.5%
Funded Depreciation Reserve	0.00	500.00	-500.00	0.0%
USDA Bonds	0.00	12,083.37	-12,083.37	0.0%
Total Other Expense	7,955.21	20,916.74	-12,961.53	38.0%
Net Other Income	235,502.98	-20,916.74	256,419.72	-1,125.9%
Net Income	31,912.42	2,499.89	29,412.53	1,276.6%

NEW SETTINGS

Date Paid	Customer	Date Set	Hours	Road Bore	Staff
07-27-20	Parker May	10-1-21	4.5 Hours	Yes	TC, JC, DK
01-05-21	Kayla Cantrell	09-16-21	2 Hours	Yes	TC, DK, DK
02-02-21	Melissa Stone	06-04-21	40 Hours	Yes	AL,JC,DK,TC,LDK Dwight Keeton
03-01-21	Casaundra Law	05-14-21	2 Hours	No	TC, JC, DK
03-04-21	David Brandenburg	04-26-21	1.5 Hours	No	TC, JC, DK
03-16-21	Alisha McKinney	04-05-21	1.5 Hours	No	TC, JC, DK
03-24-21	Emily Legg	06-18-21	3 Hours	Yes	TC, JC, DK
03-29-21	Thomas Kelly	04-05-21	2 Hours	No	TC, JC, DK
03-30-21	Dannie Ferguson	04-27-21	2 Hours	No	TC, JC, DK
03-31-21	Ryan Gibson	04-12-21	3.5 Hours	Yes	TC, JC, DK
03-31-21	Ryan Phipps	05-10-21	2 Hours	Yes	TC, JC, DK
04-07-21	Jeremy Carty	04-28-21	2 Hours	No	TC, JC, DK
04-21-21	Jessica Caudill	05-24-21	2.5 Hours	Yes	TC, JC, DK
04-30-21	Austin Conley	06-17-21	3 Hours	No	TC, JC, DK
05-10-21	Jimmie D. LeMaster	08-26-21	3 Hours	Yes	TC, JC, DK
05-11-21	Rebecca Thalendorf	Refund			
05-13-21	Kathryn Yoder	06-28-21	3.5 Hours	Yes	TC, JC, DK
05-17-21	Donnie Jarrell	06-26-21	4.5 Hours	Yes	TC, JC, DK
05-19-21	Randy King	09-08-21	4.5 Hours	Yes	TC, JC, DK
05-24-21	Randa Henderson	06-15-21	2 Hours	No	TC, JC, DK
05-27-21	Jacob & Bennett Ison	09-09-21	4 Hours	Yes	TC,JC,DK,DK
05-20-21	Greg Nickell	08-03-21	5 Hours	Yes	TC, JC, DK
06-01-21	Lynn Kelly	08-06-21	6 Hours	Yes	TC, JC, DK
06-02-21	Crystal Helphenstine	07-13-21	1.5 Hours	No	TC, JC, DK
06-09-21	Gary & Faye Howell	06-21-21	2 Hours	No	TC, JC, DK
06-11-21	Perfecto Cruz	06-28-21	6 Hours	Yes	TC, JC, DK
06-14-21	Mickey Spradling	08-11-21	2 Hours	Yes	TC, JC, DK
06-17-21	Tara Blanton	06-29-21	2.5 Hours	Yes	TC, JC, DK
06-21-21	Teretha Johnson	07-21-21	2.5 Hours	No	TC, JC, DK
06-22-21	Robert Cook	07-13-21	3 Hours	No	TC, JC,DK
06-25-21	Andrea Zadeh	09-07-21	3 Hours	Yes	TC, JC, DK
06-28-21	Upper Lacy Creek Church	07-16-21	1.5 Hours	No	TC, JC, DK
7-07-21	Ashley Beckstorm	09-13-21	3.5 Hours	Yes	TC, DK, DK

**Morgan Co. Water District
Cut Off List
November, 2021**

Account	Customer Name	Arrear	Disconnect	Reconnect	Total	Paid
1-288-22	Daniel Sparks	69.96	45.00	17.40	132.36	132.36
1-425-17	Ashley Whitt	58.99	45.00	17.40	121.39	121.39
1-436-2	Shaina Sanders	65.46	45.00	17.40	127.86	
1-1350-1	Marcus Gibson	41.54	45.00	17.40	103.94	103.94
1-1382-1	Janice Lindon	144.16	45.00	17.40	206.56	206.56
1-1640-3	Darlene Sexton	82.65	45.00	17.40	145.05	145.05
1-2011-2	Helen D. Sorrell	41.54	45.00	17.40	103.94	
2-50-11	Natasha Johnson	43.93	45.00	17.40	106.33	
3-47-1	Ruby Lewis	41.54	45.00	17.40	103.94	103.94
3-137-3	Petrina Taulbee	53.22	45.00	17.40	115.62	115.62
3-975-2	Kayla Keeton	41.54	45.00	17.40	103.94	103.94
3-1050-2	Charles Perkins	93.90	45.00	17.40	156.30	156.30
3-1150-2	Charles Perkins	43.62	45.00	17.40	106.02	106.02
3-1170-6	Glenn Ross	21.35	45.00	17.40	83.75	
3-1364-1	Whitney Carter	112.13	45.00	17.40	174.53	174.53
3-2040-1	Talmage Barker	57.79	45.00	17.40	120.19	120.19
4-1540-2	Mary Tharp	57.00	45.00	17.40	119.40	119.40
4-1679-1	David B. Bradley	55.02	45.00	17.40	117.42	117.42
4-3370-1	Margie Keeton	72.99	45.00	17.40	135.39	135.39
4-5180-1	Jammie Gillespie	50.52	45.00	17.40	112.92	
4-5685-2	Melissa Ferguson	60.97	45.00	17.40	123.37	123.37
4-5711-2	Katrina Rader	98.44	45.00	17.40	160.84	160.84
6-2270-14	Michael Ferguson	162.65	45.00	17.40	225.05	225.05

MORGAN COUNTY WATER DISTRICT

Regular Board Meeting February 14, 2022

PERSONS PRESENT:

Charnell Holloch
JD North
Bryan Co. Miller
Steve Dammell
Jesse
Jill

REPRESENTING:

MCWD
UET
YUCWA
MCWD
MCWD
NECBIT

VISITORS PRESENT:

Print

REPRESENTING:



Board of Commissioners Meeting Agenda

February 14th, 2022

Welcome and Introductions

- Welcome and Prayer
- Roll Call
- Review and Approval of Minutes: January 10th, 2021

New Business

- Call with USDA – Finance Options for Building and Shop *1.75 percent*
- New Building and Shop Project Update
- Update on Projects – Old 172 and Hwy 191 *40,000*
- Future Project Review – Water Line Extensions
- Cave Run Rate Increase
- Tim Carver passed Class I – we now have 4 licensed operators
- Equipment Building broken into – Water Theft

Reporting

- Water Loss Report *\$10,000 and time this has happened. Items are tallied and board what all was taken.*
- Line Break and Repair Report
- Profit & Loss Report
- Collection Report
 - Small Claims Court
 - Water Theft and Tampering
 - Collection Agency - American Profit Recovery
- Review of Written Checks, Accounts Payable and Aging Report
- Cut Off / Customer Report
- Next Meeting: February 14th, 2022

Adjournment

**Morgan County Water District
Scheduled Board Meeting
Monday, February 14, 2022**

The scheduled monthly meeting of the Morgan County Water District was held on Monday, February 14, 2022 beginning at 4:30 p.m. at the office. The following were in attendance: Board Members: Brian Wells, Steve Gunnell and Zach Engle (by phone), MCWD Staff: Shannon Elam and Chernell Holbrook. Special guest: Paul Nesbitt and Judd Hubbard with Nesbitt Engineering Teresa Shields with a USDA via phone. Prayer.

Brian called roll, then called the meeting to order and welcomed all present. Brian called for a motion to approve the minutes from the January 10, 2021. Zach made a motion and seconded by Steve. Motion carried.

First on the agenda was the call to Teresa Shield with the USDA. Teresa was giving the Board some finance options for the new building and shop. Teresa has provided handouts for the Board. Teresa informed the Board that we could finance another project along with our new building. She recommended that we not purchase property without doing an environmental survey on it. She also recommended that we start the process of hiring an Engineer and Architect, we could use Gateway Add to help us with this process. Zach asked Teresa if having a drive thru would qualify us for the safe and sanitary loan. Steve asked how long would it be, before we could break ground. Teresa said at least a year. Teresa also told the Board that she could not guarantee the amount of grants monies until they do their study on how much we can afford to borrow. Steve asked if we could back out of the loan if the interest rate was too high. Teresa said that we could as long as the loan was not pre-closed. We could also incur some cost from Engineering if we

back out. Teresa told the Board, if they had any additional questions, to give her a call.

Second on the agenda was the new building and shop project. The Board discussed, if the office building and the shop area should be attached. Judd said that the building would be less expensive if the areas were attached. We also discussed rotating the building, for extra parking and for the drive thru. No further discussion.

Third on the agenda was the update on the Projects: Hwy 172 and Hwy 191. The projects closed just today. Paul has documents for Brian to sign for the closing.

Fourth on the agenda was the future project reviews. We have been trying to talk to the Judge John Will Stacy about the grant monies. He asked to pick the roads that we were interested in. Shannon went over the roads with Lindsey and Vickie from the Judges office. Paul thinks that we can only get two of the ten roads we picked for the next project. He left a set of plans for the Board to look over, on Old Elam road and Hwy 460E, from the Frederick's to the Trap Shoot road.

Fifth on the agenda was the Cave Run Water rate increase. Kentucky Rural Water Association assisted us with the pass through rate. Please see the handout for the proposed rate increase.

Sixth on the agenda was employee Tim Carver. He has passed his Class I license. We now have four operators with Class I's licenses.

Seventh on the agenda was the break in at the garage. Shannon told the Board what all was stolen. He also told the Board what the men had done to ensure that this would not happen again.

REPORTING:

Water Loss Report: Handouts were provided. Shannon told the Board about the trouble we were having with the Cave Run side of our system.

Line Break and Repair Report: Shannon told the Board about the leaks on Hwy 705 and Hwy 772. He also informed the Board about a request from Robin Brooks to have a water leak forgiven. No further discussion.

Profit and Loss Report: Shannon told the Board that we were still working on the Profit and Loss Report. We are current with Cave Run Water and have paid the City additional monies. We also have Utility Solutions under \$10,000.

Collection Report: See handout.

List of Accounts: See attached.

Review of Written Checks: Hand outs were provided. Brian called for a motion to approve the written checks. Steve made a motion and seconded by Zach. Motion carried.

Shut offs:

New Setting: We have every meter setting done.

Active Customers: 2948 and last month 2944.

The Board agreed on the next monthly meeting to be on March 14, 2022.

With there being no further business to come before the board, Brian called for a motion to adjourn. Zach made a motion and seconded by Steve. Motion Carried.

Adjournment time was 5:55pm.

IN TESTIMONY WHEREOF, WITNESS MY SIGNATURE this 14th day of February, 2022.



Zachary Engle, Sec/Treas.

Current Rates			Proposed Rates				
<u>Minimum Bills Based on Meter Size</u>			<u>Minimum Bills Based on Meter Size</u>				
Meter Size	Gals. Incl'd. in Minimum	Minimum Monthly Bill	Meter Size	Gals. Incl'd. in Minimum	Minimum Monthly Bill	Dollar Increase	Percent Increase
5/8x3/4 inch	2,000	\$ 31.49	5/8x3/4 inch	2,000	\$ 31.89	\$ 0.40	1.27
1 inch	5,000	\$ 66.62	1 inch	5,000	\$ 67.62	\$ 1.00	1.50
2 inch	15,000	\$ 168.93	2 inch	15,000	\$ 171.93	\$ 3.00	1.78
6 inch	100,000	\$ 943.03	6 inch	100,000	963.03	\$ 20.00	2.12
 <u>Rates for Water Usage in Addition to Minimum</u>			 <u>Rates for Water Usage in Addition to Minimum</u>				
No. of Gallons per Month	Charge per 1,000 gals.		No. of Gallons per Month	Charge per 1,000 gals.			
First 2,000 Gallons (lump sum)	\$ 31.49		First 2,000 Gallons (lump sum)	\$ 31.89	\$ 0.40	1.27	
Next 3,000 Gallons	\$ 11.66		Next 3,000 Gallons	\$ 11.86	\$ 0.20	1.72	
Next 5,000 Gallons	\$ 10.80		Next 5,000 Gallons	\$ 11.00	\$ 0.20	1.85	
Next 5,000 Gallons	\$ 9.95		Next 5,000 Gallons	\$ 10.15	\$ 0.20	2.01	
Over 15,000 Gallons	\$ 9.09		Over 15,000 Gallons	\$ 9.29	\$ 0.20	2.20	
Whole Sale Rate	\$ 5.28		Whole Sale Rate	\$ 5.48	0.2	3.79	
	Per Meter Per Month			Per Meter Per Month			
Water Loss Surcharge	\$ 5.87		Water Loss Surcharge	\$ 5.87	0	0.00	

PUBLIC SERVICE COMMISSION

Monthly Water Loss Report

Water Utility:

MORGAN COUNTY WATER DISTRICT

For the Month of:

January

Year:

2022

LINE #	ITEM	GALLONS (or MGD)
1	WATER PRODUCED AND PURCHASED	
2	Water Produced	
3	Water Purchased	21,419
4	TOTAL PRODUCED AND PURCHASED	21,419
5		
6	WATER SALES	
7	Residential	7,589
8	Commercial	2,572
9	Industrial	
10	Bulk Loading Stations	
11	Wholesale	613
12	Public Authorities	
13	Other Sales (explain)	
14	TOTAL WATER SALES	10,774
15		
16	OTHER WATER USED	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	1,877
20	Fire Department	8
21	Other Usage (explain)	
22	TOTAL OTHER WATER USED	1,885
23		
24	WATER LOSS	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	8,760
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	TOTAL WATER LOSS	8,760
32		
33	Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4	
34		
35	WATER LOSS PERCENTAGE	
36	(Line 31 divided by Line 4)	40.90%

9:16 AM

02/10/22

Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison

January 2022

	Jan 22	Jan 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
461.6-Sales thru Bulk Loading	58.50	46.50	12.00	25.8%
466-Sales for Resale-Wholesale	0.00	1,065.00	-1,065.00	-100.0%
470-Forfeited Discounts-Late Py	2,478.35	320.22	2,158.13	674.0%
Non-Budget Items				
Interest Income	2.39	3.82	-1.43	-37.4%
Total Non-Budget Items	2.39	3.82	-1.43	-37.4%
Tap-on-Fee	1,450.00	1,460.00	-10.00	-0.7%
Web Fee	397.85	0.00	397.85	100.0%
461.1 - Meter Sales to Residential Cust	138,963.88	134,829.17	4,134.71	3.1%
461.2 - Meter Sale to Commerical Custom	15,802.98	10,677.51	5,125.47	48.0%
471 - Misc. Service Revenues	419.89	2,482.82	-2,062.93	-83.1%
475 - Surcharge	17,702.54	0.00	17,702.54	100.0%
Total Income	177,276.38	150,885.04	26,391.34	17.5%
Expense				
601-Payroll Expense				
941 Federal Payroll Tax	8,549.69	4,452.27	4,097.42	92.0%
CERS	12,634.85	5,988.36	6,646.49	111.0%
Employee Check	19,936.39	21,507.51	-1,571.12	-7.3%
Ky State Tax Withholding	1,755.21	905.56	849.65	93.8%
Qtrly. Return of License Fee	1,250.12	891.73	358.39	40.2%
Total 601-Payroll Expense	44,126.26	33,745.43	10,380.83	30.8%
604-Employee Pensions & Benefit				
Uniforms	0.00	538.06	-538.06	-100.0%
604-Employee Pensions & Benefit - Other	5,854.15	5,260.84	593.31	11.3%
Total 604-Employee Pensions & Benefit	5,854.15	5,798.90	55.25	1.0%
610-Purchased Water				
Water Purchases				
Cave Run Water Commission	41,988.42	21,528.21	20,460.21	95.0%
West Liberty Waterworks	33,887.28	36,042.16	-2,154.88	-6.0%
Total Water Purchases	75,875.70	57,570.37	18,305.33	31.8%
Total 610-Purchased Water	75,875.70	57,570.37	18,305.33	31.8%
620-Materials and Supplies				
Office Supplies				
Postage	781.16	219.69	561.47	255.6%
Repair & Maint	1,318.66	1,024.94	293.72	28.7%
Safety Supplies	0.00	28.26	-28.26	-100.0%
Supplies & Testing	1,966.00	372.00	1,594.00	428.5%
	0.00	9.28	-9.28	-100.0%
620-Materials and Supplies - Other	16,261.33	7,678.32	8,583.01	111.8%
Total 620-Materials and Supplies	20,327.15	9,332.49	10,994.66	117.8%
632-Contractual Services Acct.	0.00	4,000.00	-4,000.00	-100.0%
633-Contractual Services-Legal	0.00	8,887.50	-8,887.50	-100.0%
635-Contractual Se Water Test	0.00	990.00	-990.00	-100.0%
636-Contractual Services Other				
Outside Services				
Pump Repair & Service	0.00	6,465.12	-6,465.12	-100.0%
Total Outside Services	0.00	6,465.12	-6,465.12	-100.0%
Total 636-Contractual Services Other	0.00	6,465.12	-6,465.12	-100.0%
650-Transportation Expense				
Auto Parts	134.25	0.00	134.25	100.0%
Auto Repair & Maint.	0.00	2,909.48	-2,909.48	-100.0%
Fuel	2,808.02	2,047.11	760.91	37.2%
650 - Entorprise Lease	2,704.78	5,490.28	-2,785.50	-50.7%
Total 650-Transportation Expense	5,647.05	10,446.87	-4,799.82	-46.0%
675-Misc				
Bank Chargo	126.16	178.93	-52.77	-29.5%
License/Certification Fees	750.00	113.50	636.50	560.8%
675-Misc - Other	0.00	123.18	-123.18	-100.0%
Total 675-Misc	876.16	415.61	460.55	110.8%
Administrative Fees	24.95	24.95	0.00	0.0%
Insurance Expenses				
659-Insurance Other				
Offical Bond	46.00	0.00	46.00	100.0%
Total 659-Insurance Other	46.00	0.00	46.00	100.0%
Total Insurance Expenses	46.00	0.00	46.00	100.0%
Local Taxes	4,321.45	3,515.31	806.14	22.9%

9:16 AM

02/10/22

MORGAN COUNTY WATER DISTRICT
Profit & Loss Prev Year Comparison

Accrual Basis

January 2022

	Jan 22	Jan 21	\$ Change	% Change
Membership Dues	0.00	1,756.40	-1,756.40	-100.0%
Non -Budget Items				
Sales & Use Tax	598.34	366.14	232.20	63.4%
Total Non -Budget Items	598.34	366.14	232.20	63.4%
Old 172 Project	62,153.87	0.00	62,153.87	100.0%
Utilities				
615-Purchased Power				
American Power	1,418.57	1,433.80	-15.23	-1.1%
RECC	1,672.20	1,515.37	156.83	10.4%
Total 615-Purchased Power	3,090.77	2,949.17	141.60	4.8%
Cellular	1,336.30	308.81	1,027.49	332.7%
Telephone	457.03	465.65	-8.62	-1.9%
Trash Disposal	277.21	0.00	277.21	100.0%
Total Utilities	5,161.31	3,723.63	1,437.68	38.6%
Water Training	0.00	65.00	-65.00	-100.0%
Web Fee Expense	344.59	0.00	344.59	100.0%
5015 - Equipment Expense				
5015A - Equipment Repair	5,000.00	919.78	4,080.22	443.6%
Total 5015 - Equipment Expense	5,000.00	919.78	4,080.22	443.6%
Total Expense	230,356.98	148,023.50	82,333.48	55.6%
Net Ordinary Income	-53,080.60	2,861.54	-55,942.14	-1,955.0%
Other Income/Expense				
Other Income				
USDA Rural Development	62,153.87	0.00	62,153.87	100.0%
Total Other Income	62,153.87	0.00	62,153.87	100.0%
Other Expense				
Bonds Payable - KRWA 2016	8,205.21	7,955.21	250.00	3.1%
Total Other Expense	8,205.21	7,955.21	250.00	3.1%
Net Other Income	53,948.66	-7,955.21	61,903.87	778.2%
Net Income	868.06	-5,093.67	5,961.73	117.0%

**LIST OF SAVINGS ACCOUNTS
AS OF JANUARY 31, 2022**

Phase 14 ██████████		584.19
Funded Depreciation Reserve ██████████		2,504.00
M.C.W.D. Revenue Sinking Fund ██████████		12,282.64
M.C.W.D. Deposit Savings ██████████		40,789.73
M.C.W.D. Water Revenue Fund ██████████		24,418.20
Region Account ██████████		667.81
Emergency Savings Revenue ██████████		8,060.88
Surcharge Fund ██████████		55,290.48

**LIST OF CHECKING ACCOUNTS
AS OF JANUARY 31, 2022**

O & M Checking Account ██████████		486.51
Payroll Checking Account ██████████		2,760.31
Deposit Refund Account ██████████		3,005.97
Credit Card Revenue Fund ██████████		4,856.39
Old Hwy 172 Project ██████████		55,662.87

9:14 AM
02/10/22
Accrual Basis

MORGAN COUNTY WATER DISTRICT
Transactions by Account
As of January 31, 2022

Type	Date	Num	Name	Clr	Amount
O & M Checking					
Transfer	01/04/2022			X	26,995.00
Check	01/04/2022	12494	U.S Postal Service	X	-116.00
Transfer	01/04/2022			X	116.00
Check	01/04/2022		Authnet Gateway Billing	X	-18.10
Check	01/05/2022		Norton Protection		-204.26
Transfer	01/05/2022			X	204.26
Check	01/06/2022	12495	Utility Solutoins, LLC	X	-5,000.00
Check	01/06/2022	12496	Payroll Account	X	-12,634.85
Check	01/06/2022	12497	Payroll Account	X	-1,755.21
Check	01/06/2022	12498	Payroll Account	X	-8,549.69
Check	01/06/2022	12499	Payroll Account	X	-1,250.12
Check	01/06/2022	12500	West Liberty Waterworks	X	-33,887.28
Check	01/10/2022	12501	Mountain Telephone	X	-457.03
Check	01/10/2022	12502	American Electric Power	X	-1,418.57
Check	01/10/2022	12503	Licking Valley R.E.C.C	X	-1,672.20
Check	01/10/2022	12504	Appalachian Wireless	X	-1,336.30
Check	01/10/2022	12505	Advanced Disposal	X	-277.21
Check	01/10/2022	12506	Colonial Life	X	-63.40
Check	01/10/2022	12507	United Systems Software	X	-207.00
Check	01/10/2022	12508	Aflac Insurance	X	-221.26
Check	01/10/2022	12509	WEX Fleet	X	-2,808.02
Transfer	01/10/2022			X	51,406.23
Transfer	01/11/2022			X	500.00
Check	01/11/2022	12510	American Business Systems, Inc.	X	-157.31
Check	01/11/2022	12511	Enterprise FM Trust	X	-2,704.78
Check	01/11/2022	12512	U.S Postal Service	X	-200.00
Check	01/11/2022	12513	Cave Run Water Commission, Incor...	X	-20,174.52
Transfer	01/11/2022			X	7,889.10
Check	01/12/2022	12514	Cave Run Water Commission, Incor...	X	-21,813.90
Check	01/12/2022	12515	Ison's Insurance Agency, Inc.		-46.00
Check	01/12/2022	12516	Payroll Account	X	-9,734.77
Check	01/12/2022		Kentucky State Treasurer	X	-500.00
Transfer	01/13/2022			X	20,039.67
Check	01/14/2022	12517	Anthem Blue Cross	X	-5,569.49
Transfer	01/18/2022			X	50,308.69
Check	01/20/2022	12518	U.S Postal Service	X	-1,002.66
Check	01/20/2022	12519	Kentucky Rural Water Assosiation		-250.00
Check	01/20/2022	12520	Citco Water	X	-1,057.07
Check	01/20/2022	12521	My Safety Sign		-1,966.00
Check	01/20/2022	12522	Commercial Bank		-24.95
Check	01/20/2022	12523	Thompson Tractor & Equipment		-5,000.00
Check	01/20/2022	12524	American Business Systems, Inc.		-230.49
Check	01/20/2022	12525	Utility Solutoins, LLC		-5,000.00
Check	01/20/2022	12526	Consolidated Pipe & Supply Co., Inc.		-5,000.00
Check	01/20/2022	12527	Stationers, Inc.		-186.36
Check	01/20/2022	12528	Advance Auto Parts		-134.25
Transfer	01/20/2022			X	4,919.79
Check	01/20/2022		Common Wealth of Kentucky	X	-4,321.45
Transfer	01/21/2022			X	4,050.68
Check	01/24/2022		Kentucky State Treasurer	X	-598.34
Total O & M Checking					8,880.58
TOTAL					8,880.58

Morgan County Water District

Opinion of Probable Construction Cost Waterline Extension Project

Estimate 1/27/2022

Estimated Opinion of Probable Construction Cost				
Description				Total Cost
Area 1 - US 460 East to Cottle				\$ 227,500.00
Area 2 - Old Elam Road				\$ 112,500.00
				\$ -
				\$ -
Construction Contingency				\$ 15,000.00
Total Estimated Opinion of Probable Construction Cost				\$ 355,000.00

Opinion of Probable Project Cost Waterline Extension Project

Estimated Opinion of Other Project Related Costs	
Legal	\$3,500.00
Engineering	
Preliminary Engineering	\$ 5,000.00
Design	\$31,000.00
Contract Admin.	\$8,000.00
Resident Observation	\$30,000.00
Permits (DOW, KTC, etc.)	\$5,000.00
Other Engineering (Easements, Survey, Reports, etc.)	\$5,000.00
Hydraulic Modeling	\$7,500.00
Total Estimated Opinion of Probable Project and Construction Costs =	\$450,000.00

Possible Funding Sources	
ARPA Grant	\$ 350,000
Coal Severance Grant	\$ 100,000
Total Project Funds	\$ 450,000



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 Lexington, KY 40507-1016

Report Totals

Service	Budget	Final	Active	Inactive	Usage	Deposits	Charge	Sur 1	Sur 2	Local Tax	State Tax	Net	Arrears	Balance	Penalty
WATER	0	16	2932	0	10773700	700.18	155,623.71	17,281.28	0.00	4,562.42	549.68	177,316.91	30,942.98	208,259.89	15,306.98
Service	0	0	2	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Unapp Cash					0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,487.27)	(10,487.27)	0.00
	0	16	2934	0	10773700	700.18	155,623.71	17,281.28	0.00	4,562.42	549.68	177,316.91	20,455.71	197,772.62	15,306.98

Number of Active Accounts 2948
Number of Inactive Accounts 0

Last month active Accts. 2902

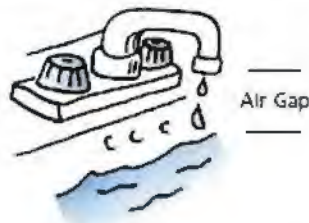
How can you protect your drinking water?

1. Never place the end of a hose where it can suck contaminants into your drinking water.

If the water pressure drops while a tap is open, then contaminants could be sucked through the hose.

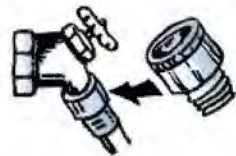
2. Leave at least a one-inch gap between the end of a tap and a source of contamination.

This eliminates the link to contaminants, preventing them from being siphoned up into your water supply.



3. Attach a hose connection vacuum breaker to threaded taps.

This easy-to-install device prevents contaminated water from being siphoned through the hose. A vacuum breaker can be found at hardware and plumbing supply stores. Just remember to drain the vacuum breaker before cold weather sets in, or else it will freeze and break.



It's Up to You

Clean, safe drinking water. It's something we take for granted, but every home, including yours, has potential hazards that can contaminate the drinking water. These hazards are called cross connections. If you know what they are, then you can keep your water safe.

For more information on how to keep your drinking water safe, please contact the
Morgan County Water District
(606) 743-1204

Cross Connection Control Program:
Morgan County Health Department
(606) 743-3744



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For more information about backflow and cross-connection control, visit www.abpa.org or call 877-227-2127

PROTECTING YOUR DRINKING WATER FROM CONTAMINATION



Morgan County Water District

Morgan County, Kentucky

Cross Connection Control Program

AN INTRODUCTION TO CROSS CONNECTION HAZARDS AND CONTROL

Every day your water utility proudly supplies drinking water to its citizens and businesses – water that exceeds the requirements of the EPA. Before the water is pumped to your home or business, it has gone through careful treatment and numerous tests to ensure its quality.

Did you know that your tap water exceeds the standards of most bottled water? Water that is bottled in Kentucky and tap water must meet the same water quality standards, but that is not true in other states.

Congress established the Safe Drinking Water Act (SDWA) in 1974 to protect human health from contaminants in drinking water and to prevent contamination of existing groundwater supplies. This act and its amendments (1986 and 1996) require many actions to protect drinking water and its sources.

One of these actions is the *installation and maintenance of an approved water service connection whenever a potential hazard is determined to exist in the customer's system.* Without proper protection devices, cross connections can occur.

What is a cross connection? It is a connection between your drinking water and another source of water that combines the two when a backflow condition occurs. When this occurs, your drinking water can become contaminated.

OK. So what is **backflow**? Backflow occurs when the water in your pipes (the pipes after the water meter) goes backwards from its normal flow (the opposite direction from its normal flow). There are two situations that can cause the water to go backward (backflow):

- **Backpressure** – when the downstream side of the piping system is greater than the water source pressure.
- **Backsiphonage** – when the upstream source pressure is reduced to a lower pressure than the downstream pressure. The negative pressure will cause a siphon, much like drinking from a straw, and allow the flow to reverse to the lower pressure.

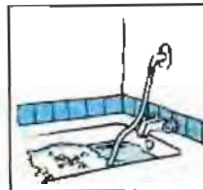
What is considered a potential hazard?

A connection between your drinking water and another source of water that combines the two when a backflow condition occurs. When this occurs, your drinking water can become contaminated. For example: fire protection systems, irrigation systems, gasoline refineries and stations, restaurants, hospitals, manufacturers and the household garden hose just to name a few.

To keep your drinking water safe, we check the plans of each new water service for compliance with cross connection and backflow requirements. Homeowners should check all plumbing connections to discover water uses that may pose a hazard to the public water supply. The water utility maintains a list of certified backflow device testers for homeowners to utilize for the annual testing and repair of all backflow prevention assemblies.

We take pride in the water we provide and will continue to protect it and our citizens.

Now that you have some background, you may ask...What's the big deal? Well, the big deal is that backflows due to cross connections can cause sickness and death. Even in your own home, you can unwittingly create a cross connection by:



Putting an attached hose into a full bathtub.



Putting the garden hose in a swimming pool to fill it.



Putting the garden hose down the drain to flush out debris when it's backed up.



Connecting your garden hose to a plant fertilizer or bug spray unit.

Here's the danger

If a drop in water pressure occurs, the hose could act as a siphon, and suck contaminants back up into your water supply. This makes the water unsafe to drink and is dangerous for you, your family, and your neighbors.

In fact, over half of the nations cross connections involve unprotected garden hoses.

In Kansas, a man died from drinking out of his garden hose. He had been spraying the yard with poison to get rid of bugs and had connected his garden hose to the spraying device. Unknown to him, during the spraying, a drop in pressure occurred in the main water system causing the poisoned water to backflow into the hose. It was enough to kill him when he took a drink from the garden hose after spraying. He had contaminated his own water system.

Considering the fact that half of all cross connections are from garden hose connections it is important that you or your plumber inspect all hose thread connections in your home or business to be sure they are all protected from backflows with either a built-in vacuum breaker or a hose-thread vacuum breaker that goes on the threaded outlet. These are inexpensive and available at many hardware or plumbing supply stores.

We, your water utility, protect the water entering your system. However, it is your responsibility to protect the water on your property or in your home. If you need information on what you can do to protect it or have any questions, please call us. We will be glad to assist you.



MORGAN COUNTY WATER DISTRICT

Regular Board Meeting

March 14, 2022

PERSONS PRESENT:

Cheryl Hellock
Lynn W. Co
Darrell Harney
Darius W. Co
Bren C. Miller

REPRESENTING:

MCWD
MCWD
MCWB
MCWD
MCWB

VISITORS PRESENT:

Print

Lisa Stapleton

REPRESENTING:

GWADA



Board of Commissioners Meeting Agenda

March 14th, 2022

Welcome and Introductions

- Welcome and Prayer
- Roll Call
- Welcome New Board Members
- Review and Approval of Minutes: February 14th, 2021

New Business

- Frankie Spencer – Land Purchase Contract
- GWADD - Procurement of Engineer for Building and Shop Project
- New Building and Shop Project - Update
- Update on Projects – Hwy 191
- Future Project Review – Water Line Extensions
- DOW Inspection
- National Drinking Water Week – May 1st thru 7th
 - Customer Appreciation Day - Thursday, May 5th (11am to 3pm)
 - Employee Appreciation Day – Friday, May 6th (Lunch)

Reporting

- Water Loss Report
- Line Break and Repair Report
- Profit & Loss Report
- Collection Report
 - Small Claims Court
 - Water Theft and Tampering
 - Levi Cantrell – charges pressed
 - Collection Agency - American Profit Recovery
- Review of Written Checks, Accounts Payable and Aging Report
- Cut Off / Customer Report
- Next Meeting: April 11th, 2022

Adjournment

**Morgan County Water District
Scheduled Board Meeting
Monday, March 14, 2022**

The scheduled monthly meeting of the Morgan County Water District was held on Monday, March 14, 2022 beginning at 4:30 p.m. at the office. The following were in attendance: Board Members: Brian Wells, Darrell Harvey, Gary Wright and Zach Engle (by phone), MCWD Staff: Shannon Elam and Chernell Holbrook. Special Guest: Luke Stapleton with Gateway. Prayer.

Brian called roll, then called the meeting to order and welcomed all present. Brian called for a motion to approve the minutes from the February 14, 2021. Darrell made a motion and seconded by Gary. Motion carried.

First on the agenda was the GWADD-Procurement of the Engineer for the building and shop project. There were two resolutions to sign; one giving Shannon permission to make decisions for the project and the second to allow Gateway help us find an Engineer and a Architect. Brian called for a motion to approve the resolutions. Zach made a motion to approve and seconded by Gary. Motion carried. On March 24th the ad will go into the paper advertising for an Engineer.

Second on the agenda was the Land Purchase Contract. Frankie Spencer was not in attendance. Shannon gave Brian the contract to look over and sign. Brian asked about the list of Covenants. Zach asked for 24 months to close the deal instead of 12 months. Zach asked if our prior property was paid off and if not, how much do we owe. Zach asked if we the property had been appraised, surveyed and a title search done. There is a concern that part of the property could be in a flood zone. Brian asked about elevating the back side of the property. No further discussion

Third on the agenda was the update on the new building and shop. Shannon presented the Board with pictures of the proposed buildings. No further discussion.

Fourth on the agenda was the update of the Hwy 191 Project. The environmental survey is nearly complete.

Fifth on the agenda was the future project review, water line extensions. Darrell asked if Bolin Branch was on the project, Shannon said it was.

Sixth on the agenda was the DOW inspection. We are still waiting on the inspection. Revisit next month.

Seventh on the agenda was the National Drinking Water Week and our 30th year anniversary. Shannon told the Board about what he had planned for the occasion.

REPORTING:

Water Loss Report: Handouts were provided. Shannon presented Dean's January and February leak report. Our water loss today was 28.69% and back in 2019 it was 63.56%.

Profit and Loss Report: Shannon told the Board that we were still working on the Profit and Loss Report. We had a net income of \$30,541.83.

Line Break and Repair Report: Shannon showed the Board the new leak detection equipment.

Collection Report: See handout. We have turned over \$43,333.14 and they have collected \$5,065.22.

Small Claims: We have turned over four accounts for small claims court. We have also turned Levi Cantrell in for stealing someone meter out of their base and using it to steal water.

List of Accounts: See attached.

Review of Written Checks: Hand outs were provided. Brian called for a motion to approve the written checks. Darrell made a motion and seconded by Gary. Motion carried.

Cut offs: Hand outs were provided. There were nine customers not pay, to be turned back on.

New Setting: We have only one new setting.

Active Customers: 2945 and last month 2945.

The Board agreed on the next monthly meeting to be on April 11, 2022. With there being no further business to come before the board, Brian called for a motion to adjourn. Darrell made a motion and seconded by Gary. Motion Carried.

Adjournment time was 5:35pm.

**IN TESTIMONY WHEREOF, WITNESS MY SIGNATURE this 14th day
of March, 2022.**

Zachary Engle, Sec/Treas.

RESOLUTION No.: _____

RESOLUTION OF THE MORGAN COUNTY WATER DISTRICT FOR ADOPTING THE KCDBG PROCUREMENT CODE AND AUTHORIZING THE GENERAL MANAGER AND SUCCESSORS-IN-TITLE AS THE OFFICIAL PROJECT REPRESENTATIVE TO: ESTABLISH SELECTION CRITERIA, ADVERTISE THE REQUEST FOR ENGINEERING/ARCHITECTURAL QUALIFICATIONS, APPOINT ENGINEER/ARCHITECT SELECTION COMMITTEE, AND NEGOTIATE FEES FOR ENGINEERING/ARCHITECTURAL SERVICES FOR THE PHASE III SYSTEM WIDE IMPROVEMENT PROJECT.

WHEREAS, the MORGAN COUNTY WATER DISTRICT proposes to implement the PHASE III SYSTEM WIDE IMPROVEMENT PROJECT; and

WHEREAS, the proposed PHASE III SYSTEM WIDE IMPROVEMENT PROJECT requires the procurement of professional engineering/architectural services; and

NOW THEREFORE, BE IT RESOLVED by the MORGAN COUNTY WATER DISTRICT that the General Manager, and Successors-in-Title are hereby authorized as the Morgan County Water District's Official Project Representative to establish the selection criteria, advertise the request for engineering/architectural qualifications, appoint an engineer/architect selection committee, and negotiate fees for engineering/architectural services; and

RESOLVED FURTHER, all procurements made by the Morgan County Water District involving the expenditure of local, state, and federal funds on the PHASE III SYSTEM WIDE IMPROVEMENT PROJECT shall be made in accordance with the KCDBG procurement code.

Adopted this 14th day of March, 2022.

Chairman of the Board, Brian Wells
Morgan County Water District

ATTEST:

**Morgan County Water District
Request for Statement of Qualifications
And**

**Notice of Intent to File Community Development Block Grant, USDA Rural
Development, State Revolving Funds, Economic Development Administration,
and Appalachian Regional Commission Applications**

The Morgan County Water District will accept statements of qualifications from consulting architectural and engineering firms for planning, design, construction, and other required engineering, and administration related to the proposed Phase III System Wide Improvement Project. (WX21175046)

WRIS Project Profile: <https://wris.ky.gov/portal/DwPrjData/WX21175046>

Firms wishing to be considered must submit a PDF file of their statement of qualification, not exceeding 15 single-sided pages, to requests@gwadd.org with an email subject line of “RFQ: Morgan County Water District Phase III System Wide Improvement Project”. Proposals must be received by 3:30 p.m. local time on April 8th, 2022.

Questions concerning this Request for Proposals should be addressed to Luke Stapleton, Gateway Area Development District at 606-780-0090, ext. 2207 or email luke.stapleton@ky.gov

Statements should include a description of the firm’s capability and experience in the field of engineering for drink water line construction and rehabilitation projects, the firm’s ability to perform work with project time limitations, resumes of individuals to be assigned to the project, a listing of similar projects along with reference information, the firm’s project completion background, and a description of the firm’s familiarity with the project area and the ability to provide responsive service to the Morgan County Water District. Firms responding to this request will be ranked according to the information submitted.

Qualification Statements will be evaluated and ranked using the following criteria:

Ability of Professional Personnel	25 Points
Past Record and Experience, References	25 Points
Willingness for Time and Budget, Workload	20 Points
Familiarity with Area	20 Points
Familiarity with Grant Funding	10 Points
Minority or Female Owned Firm	5 Points
Small Business Firm	5 Points

A proposal review committee comprised of representatives selected by The Morgan County Water District Board will meet and rank all received proposals within three weeks of the proposal deadline. The Morgan County Water District will enter into negotiations with the highest ranked firm to execute an engineering services agreement. If the parties are unable to negotiate a

satisfactory agreement, the second highest ranked firm will be contacted. Once a firm has been selected, all unsuccessful firms will be notified.

Anticipated sources of funding will include, but are not limited to, Community Development Block Grant (CDBG), USDA Rural Development (RD), Economic Development Administration (EDA), State Revolving Funds (SRF), Appalachian Regional Commission (ARC) Grant funds, and other sources including local monies. The formal solicitation of consulting engineering firms is being conducted to fulfill state/federal funding agency procurement requirements of, but not limited to, CDBG, USDA RD, SRF, ARC, and/or other funding sources.

The Morgan County Water District reserves the right to reject any and all responses, to waive any technicalities, and to negotiate with the respondent who most nearly meets the project requirements. The Morgan County Water District is not responsible or liable for any costs incurred by the consultants replying to this request. The Morgan County Water District is an equal opportunity employer and encourages responses from all qualified firms. Kentucky Relay Service for the hearing and speech impaired: 1-800-648-6056.

Attention is particularly called to the requirements as to conditions of employment to be observed under the contract, Section 3, Segregated Facility, Section 109, Title IV, EO 11246, and 7 CFR 1780.39. Local, minority and female-owned firms are encouraged to respond.

Uniform Real Estate Sales and Purchase Contract for Lots/Acreage

(This form prepared by the Lexington-Bluegrass Association of REALTORS for exclusive use of members)

THIS SALES AND PURCHASE AGREEMENT ("Contract") is made and entered into this 14th day of March

2022 through _____ by and between

Morgan County Water District (hereinafter referred to as the "Buyer(s)"),

and _____ (hereinafter referred to as the ("Seller(s))).

1. PROPERTY: The property which is the subject matter of this offer is described as follows:

in city limits located at 348 Glenn Ave

Morgan County County, Kentucky, and having a street address of 348 Glenn Avenue, West Liberty, KY 41472

2. PURCHASE PRICE: The Buyer offers and agrees to pay the sum of \$ 124500 in the following manner:

EARNEST MONEY DEPOSIT: As evidence of Buyer's good faith to bind this Contract, earnest money in the sum of \$ 10000 check () cash () is hereby deposited in escrow with Lawson Real Estate to be credited to Buyer at closing. Said earnest money shall only be removed from said escrow account pursuant to KRS 324.111.

(a) **CASH PURCHASE:** The balance of the purchase price in the amount of \$ _____ shall be paid in cash on delivery of deed.

(b) **NEW FINANCING:** Balance of down payment (\$ 114500) on delivery of deed, and mortgage portion of the purchase price as follows:

Buyer to obtain financing in the amount of (\$ 114500), at an interest rate not to exceed TBD %. Said financing will be obtained through USDA

Buyer agrees to apply for and lock in the above mentioned financing within five (5) calendar days from the date of acceptance of this Contract and shall proceed with due diligence to obtain said financing. Should Buyer be unable to obtain said financing, Buyer will notify Listing Agent and/or Seller in writing. In this event, this Contract shall be null and void, and the earnest money shall be refunded to the Buyer.

Buyer agrees to pay its own closing costs and prepaid items at time of closing.

3. COVENANTS AND RESTRICTIONS: Buyer understands and agrees to be bound by the proposed or recorded covenants, conditions and restrictions pertaining to the subject property, including, if applicable, the requirement of **submission of site plans and construction plans for approval by developer prior to any construction.** Buyer has received and reviewed the subdivision restrictions and/or covenants governing the use of this property.

4. PRORATION: All rents, leases, taxes, interest, association fees and any assessments involved shall be adjusted and prorated to date of transfer of deed. If applicable, annual homeowner's association dues of \$ _____ will be current at the date of closing.

5. BUYER'S OPPORTUNITY FOR INSPECTION: Buyer shall, within _____ days of the execution of this Contract by Seller (the "Inspection Period"), have the right of reasonable access to the Property to conduct such tests and surveys, including but not limited to environmental assessments and percolation tests as may be necessary for Buyer's intended use of the Property, leaving the Property in a pre-inspection condition.

4:30 pm
 3/14/21 1
 Buyer's Initials Date/Time Buyer's Initials Date/Time Seller's Initials Date/Time Seller's Initials Date/Time

Buyer shall indemnify, defend and hold harmless Seller from and against all claims, expenses (including reasonable attorney's fees), loss or liability arising from action by Buyer, its employees, agents, representatives, contractors and subcontractors while conducting these inspections.

Buyer shall notify Seller in writing within _____ days after completion of the Inspection Period if the Property is not suitable for the intended use, at which time this Contract may be terminated by Buyer, with earnest money being refunded to Buyer, and Buyer and Seller shall sign a mutual release. Failure to notify the Seller in writing prior to the expiration of the Inspection Period constitutes Buyer's acceptance of the Property in its "AS-IS" condition

If at time of the execution of this Contract, a final plat has not been recorded, then with _____ days after a final plat is recorded, Buyer shall have the right to re-inspect the Property for the sole purpose of ascertaining that size and dimensions of said lot(s) has not changed so as to interfere with Buyer's intended use of the Property.

- 6. **BUYER'S OBLIGATION:** It is the obligation of the Buyer to obtain all necessary governmental permits, including septic systems, zoning variances, or other permissions required to utilize the Property for the intended use of Buyer. Buyer shall be obligated to repair any street, sidewalk or curb damage or breakage caused by Buyer, Buyer's contractors, or Buyer's representatives.

Buyer accepts the responsibility to repair damage to the standards acceptable to City of West Liberty
Morgan County County.

The Buyer shall be responsible for payment of all water tap-on fees and/or utility access fees.

- 7. **SELLER'S REPRESENTATIONS AND WARRANTIES:** Seller warrants that there presently exist no land leases, tenancies, or defects, including environmental issues, known to Seller which would materially impair the fitness of the Property for its intended use under existing zoning. Seller warrants that this Property is presently zoned Commercial

- 8. **CLOSING AND TITLE:** This transaction shall be closed on or before 03/24/2023 or, in the event a final plat has not been recorded as of the date of this Contract then on or before **30 days from date of filing of final Plat, but in any event no later than _____** Time is of the essence with respect to the date of closing. At closing an unencumbered, marketable title to the Property shall be conveyed to Buyer by deed of general warranty special warranty with the usual covenants such as any national title company will insure, free and clear of all liens and encumbrances except normal and customary easements, right of ways, building set back lines and required governmental restrictions which appear on the final plat, and all restrictions of record as to the use and improvements of the Property. Should the title to the Property appear defective, Seller shall have 14 days after receipt of notice from Buyer of such defect or defects within which to remedy same at the cost of the Seller. If said defect cannot be cured, the earnest money deposit shall be refunded to Buyer and this Contract shall be voidable at the option of Buyer.

Seller shall be responsible for the payment of all transfer taxes with respect to the Property, and Buyer shall be responsible for the recording fees required for the recordation of the deed. Each party shall be responsible for its own attorney's fees.

If the Property is not already a separately-platted parcel of real estate, Seller must obtain a plat of the subject real estate within 180 days following the execution and delivery of this Contract, or this Contract shall be null and void unless Buyer agrees otherwise.

- 9. **PROPERTY BOUNDARY:** Buyer is advised that representations relating to the Property's boundary are believed to be accurate, but are not warranted. Buyer is advised to have a pinned and staked survey prior to closing.
- 10. **HEIRS, SUCCESSORS, AND ASSIGNS:** The heirs, successors and assigns of both the Seller and Buyer are bound under the terms of this Contract.
- 11. **INTERPRETATION:** The Contract shall be interpreted according to laws of the Commonwealth of Kentucky. Use of singular for Buyer and Seller includes all buyers and sellers, if more than one.

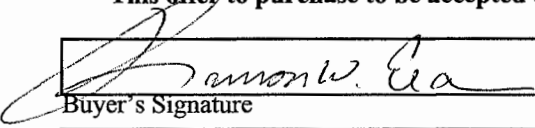
SWC 3/14/21 4:30pm _____ 2 _____
Buyer's Initials Date/Time Buyer's Initials Date/Time Seller's Initials Date/Time Seller's Initials Date/Time

17. **CONTINGENCIES:**

see Addendum (USDA Loan Land condition use approval)

We have read this Contract, understand fully the contents thereof, understand that this is the complete content of this Contract, understand that upon signing, this Contract becomes legally binding, and acknowledge receipt of same. We further acknowledge that we are not relying on any verbal statements or representations by either Seller, Buyer or the realtors involved, including the condition of the above described property, which are not a written part of and contained in this Contract, nor do such realtors, expressly or implied, warrant the Property, its size, construction, condition, minerals, materials, or amenities. If either party does not understand any part of this Contract, such party should seek appropriate professional advice.

This offer to purchase to be accepted on or before 12 a.m./ p.m. 03/21/2022 (Date)


Buyer's Signature

Shannon Elam
Buyer's (Print/Type)

3-14-21 4:30 pm
(Date and Time)

Buyer's Signature

Buyer's (Print/Type)

(Date and Time)

Realtor's Signature

Realtor (Print/Type)

(Date and Time)

Realtor's Contact Info

Office Number

Agent Number

The above offer is hereby accepted this _____ day of _____, 20____.

Seller's Signature

Seller's (Print/Type)

(Date and Time)

Seller's Signature

Seller's (Print/Type)

(Date and Time)

Realtor's Signature



Realtor (Print/Type)



(Date and Time)

Realtor's Contact Info

Office Number

Agent Number

 3-14-21
Buyer's Initials Date/Time  _____
Buyer's Initials Date/Time

4  _____
Seller's Initials Date/Time  _____
Seller's Initials Date/Time



January - February 2022 Leak Report

Prepared By: Dean Kennard

- 1- February- Route 705 6" main line leak caused by the road slipping and causing the line to come partially unbelled. This line had been leaking for awhile.
- 2- February- Blaze 6" main line leak due to the line coming partially unbelled. Unknown reason for the line coming unbelled.
- 3- February- Highway 172 service line leak. Leaking just as it came out of the corporation stop valve that we use when tapping the line. This was an older meter setting.
- 4- February- Highway 172 service line leak before Fannin's Saw mill. This was leaking where Frederick and May Construction reduced down from a 1" service line to our 3/4" meter during the road construction.
- 5- February – Gose Branch 3" main line. Came partially unbelled.
- 6- January – Haney Branch off Highway 844. This leak was a 3" main line leak in the creek crossing. We had Dwight Keeton with Bear Traxx construction to bring 2" High Density Poly line to slip line it through the existing 3" to use it as a casing in the creek for line protection.

PUBLIC SERVICE COMMISSION

Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: February Year: 2022

LINE #	ITEM	GALLONS (Omit 000's)
1	WATER PRODUCED AND PURCHASED	
2	Water Produced	
3	Water Purchased	18,350
4	TOTAL PRODUCED AND PURCHASED	18,350
5		
6	WATER SALES	
7	Residential	9,097
8	Commercial	1,778
9	Industrial	
10	Bulk Loading Stations	
11	Wholesale	377
12	Public Authorities	
13	Other Sales (explain)	
14	TOTAL WATER SALES	11,252
15		
16	OTHER WATER USED	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	1,818
20	Fire Department	16
21	Other Usage (explain)	
22	TOTAL OTHER WATER USED	1,834
23		
24	WATER LOSS	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	5,264
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	TOTAL WATER LOSS	5,264
32		
33	Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4	
34		
35	WATER LOSS PERCENTAGE	
36	(Line 31 divided by Line 4)	28.69%

Morgan County Water District Monthly Operating Report

Billing Register Month **February** **2019**

Master Meters Purchased Gallons	January 24th - 30th	February 1st - 23rd	Totals
Ditney Ridge	1,500	700	2,200
Frank Blevins	24,200	80,300	104,500
Kristen Lane	11,400	34,300	45,700
Lee's Lane	2,500	6,900	9,400
HWY 7	65,400	317,200	382,600
HWY 191	522,000	1,740,000	2,262,000
Spaw's Creek	3,323,340	9,568,750	12,892,090
460 Cave Run	3,057,000	8,135,000	11,192,000
Total Purchased per Gallons	7,007,340	19,883,150	26,890,490

Totals	
West Liberty	15,698,490
Cave Run	11,192,000

Campton
Frenchburg
Total Wholesale

City of West Liberty	Commercial	Residential	Totals	Cave Run	Commercial	Residential	Totals
Rt. 1	32,130	1,192,530	1,224,660	Rt. 2	-	418,090	418,090
Rt. 4	91,350	1,776,290	1,867,640	Rt. 3	198,980	1,331,950	1,530,930
Rt. 6	5,850	993,090	998,940	Rt. 5	-	150,990	150,990
Rt. 8	-	210,050	210,050	Rt. 7	-	77,090	77,090
Rt. 11	152,490	49,350	201,840	Rt. 9	341,880	1,177,140	1,519,020
Rt. 12	-	7,500	7,500	Rt. 16	66,670	176,490	243,160
Rt. 13	2,280	797,280	799,560	Rt. 17	-	143,110	143,110
Rt. 14	-	78,500	78,500	Rt. 18	-	86,580	86,580
Rt. 15	-	42,720	42,720	Rt. 19	410	198,970	199,380
Subtotal Sales	284,100	5,147,310	5,431,410	Total Sales	607,940	3,760,410	4,368,350
Contractor Sales	Commercial	Residential	Totals	Contractor Sales	Commercial	Residential	Totals
Wholesale Water Haul				Wholesale Water Haul			
Fire Departments			1,000	Fire Departments			3,000
Flushing			39,676	Flushing			291,987
Auto Flushing			1,080,000	Auto Flushing			360,000
Subtotal for PSC							
PSC Commercial	892,040						
PSC Residential	8,907,720						
PSC Other	-						
PSC Flushing	1,771,663						
PSC Fire Dept.	4,000						
Total Sales	9,799,760						
Total Purchased	26,890,490						
Difference	17,090,730						
			63.56%				
Leaks				Leaks			
Tank Overflows				Tank Overflows			
Total Usage				Total Usage			

3:17 PM

MORGAN COUNTY WATER DISTR**Profit & Loss**

February 2022

03/08/22

Accrual Basis

	Feb 22
Ordinary Income/Expense	
Income	
466-Sales for Resale-Wholesale	3,242.51
470-Forfeited Discounts-Late Py	3,274.68
Non-Budget Items	
Interest Income	2.35
Total Non-Budget Items	2.35
Tap-on-Fee	2,908.00
Web Fee	293.50
461.1 · Meter Sales to Residential Cust	151,334.45
461.2 · Meter Sale to Commerical Custom	17,422.60
471 · Misc. Service Revenues	1,485.26
475 · Surcharge	15,574.58
Total Income	195,537.93
Expense	
601-Payroll Expense	
941 Federal Payroll Tax	5,916.48
CERS	8,719.34
Employee Check	19,927.58
Ky State Tax Withholding	1,214.29
Total 601-Payroll Expense	35,777.69
604-Employee Pensions & Benefit	7,015.58
610-Purchased Water	
Water Purchases	
Cave Run Water Commission	28,634.60
West Liberty Waterworks	40,856.28
Total Water Purchases	69,490.88
Total 610-Purchased Water	69,490.88
620-Materials and Supplies	
Office Equip.	1,220.81
Office Supplies	8,283.57
Postage	1,239.56
Supplies & Testing	20.67
Supplies Other	522.14
620-Materials and Supplies - Other	9,650.46
Total 620-Materials and Supplies	20,937.21
632-Contractual Services Acct.	2,000.00
650-Transportation Expense	
Auto Repair & Maint.	154.29
Fuel	2,870.86
650- · Enterprise Lease	2,704.78
Total 650-Transportation Expense	5,729.93
675-Misc	
Bank Charge	101.15
License/Certification Fees	279.22
Total 675-Misc	380.37
Bank of the Mountains Loan	20.00
Insurance Expenses	
657 · Insurance-General Liability	2,672.25
Total Insurance Expenses	2,672.25

3:17 PM

MORGAN COUNTY WATER DISTR**Profit & Loss****February 2022**

03/08/22

Accrual Basis

	<u>Feb 22</u>
Local Taxes	4,500.91
Non -Budget Items	
Sales & Use Tax	580.19
Total Non -Budget Items	580.19
Old 172 Project	230,437.18
Travel Expense	
Meals	47.01
Travel Expense - Other	547.11
Total Travel Expense	594.12
Utilities	
615-Purchased Power	
American Power	1,611.38
RECC	2,001.75
Total 615-Purchased Power	3,613.13
Cellular	906.02
Telephone	461.42
Total Utilities	4,980.57
Web Fee Expense	223.19
658 - Workers' Compensation	1,438.00
Total Expense	386,778.07
Net Ordinary Income	-191,240.14
Other Income/Expense	
Other Income	
USDA Rural Development	230,437.18
Total Other Income	230,437.18
Other Expense	
Bonds Payable - KRWA 2016	8,655.21
Total Other Expense	8,655.21
Net Other Income	221,781.97
Net Income	<u><u>30,541.83</u></u>

3:18 PM

03/08/22

**MORGAN COUNTY WATER DISTRICT
Profit & Loss Budget vs. Actual**

February 2022

Accrual Basis

	Feb 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
461.6-Sales thru Bulk Loading	0.00	83.33	-83.33	0.0%
466-Sales for Resale-Wholesale	3,242.51	833.33	2,409.18	389.1%
470-Forfeited Discounts-Late Py	3,274.68	2,916.66	358.02	112.3%
Non-Budget Items				
Interest Income	2.35			
Total Non-Budget Items	2.35			
Tap-on-Fee	2,908.00	3,333.33	-425.33	87.2%
Web Fee	293.50			
461.1 · Meter Sales to Residential Cust	151,334.45	127,500.00	23,834.45	118.7%
461.2 · Meter Sale to Commerical Custom	17,422.60	20,416.66	-2,994.06	85.3%
471 · Misc. Service Revenues	1,485.26	2,083.33	-598.07	71.3%
475 · Surcharge	15,574.58	17,500.00	-1,925.42	89.0%
4999 · Uncategorized Income	0.00	583.33	-583.33	0.0%
Total Income	195,537.93	175,249.97	20,287.96	111.6%
Expense				
101-Utility Plant in Service	0.00	83.33	-83.33	0.0%
408.1-UtilityRegAssessmentFee	0.00	250.00	-250.00	0.0%
601-Payroll Expense				
941 Federal Payroll Tax	5,916.48	5,875.00	41.48	100.7%
CERS	8,719.34	7,083.33	1,636.01	123.1%
Employee Check	19,927.58	27,083.33	-7,155.75	73.6%
Ky State Tax Withholding	1,214.29	2,083.33	-869.04	58.3%
Qtrly. Return of License Fee	0.00	416.66	-416.66	0.0%
Total 601-Payroll Expense	35,777.69	42,541.65	-6,763.96	84.1%
604-Employee Pensions & Benefit				
Health Insurance	0.00	4,833.33	-4,833.33	0.0%
Uniforms	0.00	250.00	-250.00	0.0%
604-Employee Pensions & Benefit - Other	7,015.58			
Total 604-Employee Pensions & Benefit	7,015.58	5,083.33	1,932.25	138.0%
610-Purchased Water				
Water Purchases				
Cave Run Water Commission	28,634.60	20,000.00	8,634.60	143.2%
West Liberty Waterworks	40,856.28	35,833.33	5,022.95	114.0%
Total Water Purchases	69,490.88	55,833.33	13,657.55	124.5%
Total 610-Purchased Water	69,490.88	55,833.33	13,657.55	124.5%
620-Materials and Supplies				
Office Equip.	1,220.81	0.00	1,220.81	100.0%
Office Supplies	8,283.57	833.33	7,450.24	994.0%
Postage	1,239.56	833.33	406.23	148.7%
Safety Supplies	0.00	41.66	-41.66	0.0%
Supplies & Testing	20.67	416.67	-396.00	5.0%
Supplies Other	522.14			
620-Materials and Supplies - Other	9,650.46	4,166.67	5,483.79	231.6%
Total 620-Materials and Supplies	20,937.21	6,291.66	14,645.55	332.8%
632-Contractual Services Acct.	2,000.00	333.33	1,666.67	600.0%
635-Contractual Se Water Test	0.00	333.33	-333.33	0.0%
636-Contractual Services Other	0.00	333.33	-333.33	0.0%
650-Transportation Expense				
Auto Parts	0.00	333.33	-333.33	0.0%
Auto Repair & Maint.	154.29	333.33	-179.04	46.3%
Fuel	2,870.86	3,750.00	-879.14	76.6%
650 · Enterprise Lease	2,704.78	4,583.33	-1,878.55	59.0%
Total 650-Transportation Expense	5,729.93	8,999.99	-3,270.06	63.7%
675-Misc				
Bank Charge	101.15			
License/Certification Fees	279.22	166.67	112.55	167.5%
Total 675-Misc	380.37	166.67	213.70	228.2%
Bank of the Mountains Loan	20.00			
Debt Service	0.00	208.33	-208.33	0.0%
Insurance Expenses				
657 · Insurance-General Liability	2,672.25	1,416.67	1,255.58	188.6%
Total Insurance Expenses	2,672.25	1,416.67	1,255.58	188.6%
Local Taxes	4,500.91	3,166.66	1,334.25	142.1%
Membership Dues	0.00	208.33	-208.33	0.0%
Non -Budget Items				

3:18 PM

03/08/22

**MORGAN COUNTY WATER DISTRICT
Profit & Loss Budget vs. Actual
February 2022**

Accrual Basis

	Feb 22	Budget	\$ Over Budget	% of Budget
Sales & Use Tax	580.19			
Non -Budget Items - Other	0.00	41.66	-41.66	0.0%
Total Non -Budget Items	580.19	41.66	538.53	1,392.7%
Old 172 Project	230,437.18			
Raining Day Savings	0.00	1,000.00	-1,000.00	0.0%
Travel Expense				
Meals	47.01	83.33	-36.32	56.4%
Travel Expense - Other	547.11	250.00	297.11	218.8%
Total Travel Expense	594.12	333.33	260.79	178.2%
UC Tax	0.00	41.66	-41.66	0.0%
Utilities				
615-Purchased Power				
American Power	1,611.38			
RECC	2,001.75			
615-Purchased Power - Other	0.00	2,500.00	-2,500.00	0.0%
Total 615-Purchased Power	3,613.13	2,500.00	1,113.13	144.5%
Cellular	906.02	833.33	72.69	108.7%
Telephone	461.42	500.00	-38.58	92.3%
Trash Disposal	0.00	41.66	-41.66	0.0%
Total Utilities	4,980.57	3,874.99	1,105.58	128.5%
Water Training	0.00	416.66	-416.66	0.0%
Web Fee Expense	223.19			
658 - Workers' Compensation	1,438.00	541.67	896.33	265.5%
660. - Advertising	0.00	125.00	-125.00	0.0%
Total Expense	386,778.07	131,624.91	255,153.16	293.8%
Net Ordinary Income	-191,240.14	43,625.06	-234,865.20	-438.4%
Other Income/Expense				
Other Income				
USDA Rural Development	230,437.18	16,250.00	214,187.18	1,418.1%
Total Other Income	230,437.18	16,250.00	214,187.18	1,418.1%
Other Expense				
Bonds Payable - KRWA 2016	8,655.21	8,333.33	321.88	103.9%
Funded Depreciation Reserve	0.00	1,500.00	-1,500.00	0.0%
Surcharge Fees Account	0.00	17,500.00	-17,500.00	0.0%
Total Other Expense	8,655.21	27,333.33	-18,678.12	31.7%
Net Other Income	221,781.97	-11,083.33	232,865.30	-2,001.0%
Net Income	30,541.83	32,541.73	-1,999.90	93.9%

9:43 AM

MORGAN COUNTY WATER DISTR

Transactions by Account

03/09/22

As of February 28, 2022

Accrual Basis

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
O & M Checking									-20,755.34
Check	02/02/2022	12529	Consolidated Pipe ...	On Account			620-Materials ...	-4,793.90	-25,549.24
Check	02/02/2022		Authnet Gateway B...	Processing f...		X	Bank Charge	-21.25	-25,570.49
Check	02/03/2022	12530	Habor Freight	Tools		X	620-Materials ...	-428.15	-25,998.64
Transfer	02/03/2022			CK's 12526 ...		X	Water Revenu...	10,542.66	-15,455.98
Transfer	02/08/2022			CK's 12515, ...		X	Water Revenu...	11,475.25	-3,980.73
Check	02/08/2022		Best Western Park...	Debit Card		X	Travel Expense	-94.34	-4,075.07
Check	02/10/2022	12531	Payroll Account	County Empl...		X	Payroll Checki...	-8,719.34	-12,794.41
Check	02/10/2022	12532	West Liberty Water...	2-1266-1, 4-6...		X	West Liberty ...	-40,856.28	-53,650.69
Check	02/10/2022	12533	Cave Run Water C...	Usage thru 1...		X	Cave Run Wa...	-28,634.60	-82,285.29
Check	02/10/2022	12534	Mountain Telephone	Accout # [REDACTED]		X	Telephone	-461.42	-82,746.71
Check	02/10/2022	12535	Licking Valley R.E...	Consumption...		X	RECC	-2,001.75	-84,748.46
Check	02/10/2022	12536	Appalachian Wirele...	Acct. [REDACTED]		X	Cellular	-906.02	-85,654.48
Check	02/10/2022	12537	American Electric P...	[REDACTED]		X	American Pow...	-1,611.38	-87,265.86
Transfer	02/10/2022			CK's 12531, ...		X	Water Revenu...	54,566.19	-32,699.67
Check	02/11/2022	12538	Payroll Account	Pay Period 0...		X	Payroll Checki...	-9,894.21	-42,593.88
Check	02/11/2022	12539	Aflac Insurance	Policy JTP73			604-Employee...	-221.26	-42,815.14
Check	02/11/2022	12540	Colonial Life	Ashlee's Life ...			604-Employee...	-63.40	-42,878.54
Check	02/11/2022	12541	Kaco Workers Com...	2021 Payroll ...			658 - Workers...	-1,438.00	-44,316.54
Check	02/11/2022	12542	United Systems So...	Inv. 88947		X	Office Supplies	-207.00	-44,523.54
Check	02/11/2022	12543	American Business...	Inv. 30931511			Office Supplies	-176.36	-44,699.90
Check	02/11/2022	12544	Anthem Blue Cross	Feb.			604-Employee...	-6,730.92	-51,430.82
Check	02/11/2022	12545	Kaco Insurance Ag...	Annual Bond ...			657 - Insuranc...	-2,672.25	-54,103.07
Check	02/11/2022	12546	U.S Postal Service	Stamps		X	Postage	-200.00	-54,303.07
Transfer	02/11/2022			CK 12538		X	Water Revenu...	9,894.21	-44,408.86
Check	02/14/2022	12547	Payroll Account	Ky Employer...		X	Payroll Checki...	-1,214.29	-45,623.15
Check	02/14/2022	12548	Payroll Account	Federal Tax ...		X	Payroll Checki...	-5,916.48	-51,539.63
Check	02/14/2022	12549	Coburn's Supply C...	Inv. # 29501...			620-Materials ...	-3,720.00	-55,259.63
Check	02/14/2022	12550	USA Blue Book	Inv # 158421			Supplies Other	-522.14	-55,781.77
Check	02/14/2022	12551	Morgan Tire Center	Trailer Repair			Auto Repair &...	-154.29	-55,936.06
Check	02/14/2022	12552	WEX Fleet	[REDACTED]			Fuel	-2,808.02	-58,744.08
Check	02/14/2022	EFT	Enterprise FM Trust	Customer # 5...		X	650 - Enterpri...	-2,704.78	-61,448.86
Check	02/14/2022	12554	Morgan & Associat...	Inv. # 9088			632-Contractu...	-2,000.00	-63,448.86
Check	02/15/2022		Best Buy	Lap top Com...		X	Office Supplies	-773.78	-64,222.64
Transfer	02/15/2022			CK's 12547, ...		X	Water Revenu...	9,630.77	-54,591.87
Check	02/15/2022		Kentucky Environm...	John's Testin...		X	License/Certif...	-257.50	-54,849.37
Check	02/16/2022		Holiday Inn Univer...	Breakfast		X	Meals	-15.67	-54,865.04
Check	02/17/2022		Holiday Inn Univer...	Breakfast		X	Meals	-15.67	-54,880.71
Check	02/18/2022		Staples Connect	Office Equip...		X	Office Equip.	-1,127.55	-56,008.26
Check	02/18/2022		Holiday Inn Univer...	Breakfast		X	Meals	-15.67	-56,023.93
Transfer	02/18/2022			CK's 12539, ...		X	Water Revenu...	12,096.68	-43,927.25
Transfer	02/22/2022			CK's 12533, ...		X	Water Revenu...	35,909.60	-8,017.65
Check	02/22/2022	12555	United Systems So...	Web Site, W...		X	Office Supplies	-7,068.00	-15,085.65
Check	02/22/2022	12556	Randy Williams	Chernell's No...		X	License/Certif...	-21.72	-15,107.37
Check	02/22/2022		Commonwealth of ...	Utility Tax		X	Local Taxes	-4,500.91	-19,608.28
Check	02/22/2022		Kentucky State Tre...	Sales & Use ...		X	Sales & Use T...	-580.19	-20,188.47
Check	02/22/2022		Staples Connect	Office Equip...		X	Office Equip.	-93.26	-20,281.73
Check	02/23/2022	12558	Cash	Mailings, Sta...		X	-SPLIT-	-73.89	-20,355.62
Check	02/23/2022		Habor Freight	Tools		X	620-Materials ...	-364.48	-20,720.10
Check	02/23/2022	12557	Shannon Elam	Reimburse...		X	-SPLIT-	-554.04	-21,274.14
Check	02/23/2022	12559	U.S Postal Service	Bulk Mailing			Postage	-1,006.34	-22,280.48
Transfer	02/24/2022			12552, 1255...		X	Water Revenu...	6,733.27	-15,547.21
Check	02/24/2022	12560	Gateway communit...	Refund on M...			461.1 - Meter ...	-19.26	-15,566.47
Transfer	02/25/2022			CK 12561		X	Water Revenu...	10,033.37	-5,533.10
Check	02/25/2022	12561	Payroll Account	Pay Period 0...		X	Payroll Checki...	-10,033.37	-15,566.47
Check	02/25/2022		E Firepump			X	620-Materials ...	-223.24	-15,789.71
Check	02/25/2022		48 Hour Print.com	Retractable ...		X	620-Materials ...	-120.69	-15,910.40
Total O & M Checking								4,844.94	-15,910.40
TOTAL								4,844.94	-15,910.40



AMERICAN PROFIT RECOVERY
You'll Profit From Our Difference!

Morgan County Water District

West Liberty, KY

<i>Tier I</i>		
Total Assigned	106	\$16,032.58
Net Assigned	74	\$10,862.02
Recovery	6	\$609.67
Recovery Rate on Total Assigned		3.80 %
Recovery Rate on Net Assigned		5.61 %
Resolution	8	\$851.76
Resolution Rate on Total Assigned		5.31 %
Resolution Rate on Net Assigned		7.84 %
Cost of Accounts Submitted		\$1,853.94
Collection Cost Percentage		217.66%
Net Money Returned To Client		(\$1,244.27)
Average Balance		\$151.25
Average Age (Days)		81
<i>Tier II</i>		
Assignments	283	\$40,914.75
Recovery (Collections)	32	\$4,213.46
Recovery Rate		10.30%
Resolution (Collections + Payment Configurations)	32	\$4,213.46
Resolution Rate		10.30%
Average Balance		\$144.58
Average Age (Days)		668
<i>Total</i>		
Assignments	304	\$43,333.14
Resolved	40	\$5,065.22
Resolution Rate		11.69%

**LIST OF SAVINGS ACCOUNTS
AS OF FEBRUARY 28, 2022**

Phase 14 ██████████		584.19
Funded Depreciation Reserve ██████████		2,504.10
M.C.W.D. Revenue Sinking Fund ██████████		25,263.32
M.C.W.D. Deposit Savings ██████████		40,591.01
M.C.W.D. Water Revenue Fund ██████████		6,856.65
Region Account ██████████		262.60
Emergency Savings Revenue ██████████		8,060.88
Surcharge Fund ██████████		73,517.15

**LIST OF CHECKING ACCOUNTS
AS OF FEBRUARY 28, 2022**

O & M Checking Account ██████████		18,084.54
Payroll Checking Account ██████████		2,760.31
Deposit Refund Account ██████████		3,407.06
Credit Card Revenue Fund ██████████		10,422.85
Old Hwy 172 Project ██████████		217,455.18

**Morgan Co. Water District
Cut Off List
January, 2022**

Account	Customer Name	Arrear	Disconnect	Reconnect	Total	Paid
1-286-8	Wesley Winkler	56.21	45.00	17.40	118.61	118.61
1-288-22	Daniel Sparks	105.99	45.00	17.40	168.39	168.39
1-306-11	Linda M. Perry	41.54	45.00	17.40	103.94	103.94
1-703-1	Burton Stacy	68.37	45.00	17.40	130.77	130.77
1-1090-2	Patty Barker	50.46	45.00	17.40	112.86	112.86
1-1640-3	Darlene Sexton	242.51	45.00	17.40	304.91	
1-1658-5	Ryan Damron	120.21	45.00	17.40	182.61	182.61
1-1920-4	Shelby Elam	41.54	45.00	17.40	103.94	
1-2006-2	Ricky Jones	41.54	45.00	17.40	103.94	103.94
3-136-5	Melissa Stacy	83.08	45.00	17.40	145.48	145.48
3-750-6	Brandon Lindon	45.12	45.00	17.40	107.52	107.52
3-862-1	Rachael Burchett	82.89	45.00	17.40	145.29	145.29
3-975-2	Kayla Keeton	25.57	45.00	17.40	87.97	
3-1050-2	Charles Perkins	102.71	45.00	17.40	165.11	165.11
3-1150-2	Charles Perkins	43.62	45.00	17.40	106.02	
4-18-1	Jonathan Watson	66.75	45.00	17.40	129.15	129.15
4-280-2	Melonie Patrick	41.54	45.00	17.40	103.94	
4-456-1	Adam Skaggs	74.11	45.00	17.40	136.51	136.51
4-925-10	Sue Wright	50.13	45.00	17.40	112.53	112.53
4-5711-2	Katrina Rader	101.37	45.00	17.40	163.77	163.77
4-1770-3	Christopher Bowersock	194.60	45.00	17.40	257.00	257.00
9-9409-1	Jessica Fraley	57.93	45.00	17.40	120.33	120.33

NEW SETTINGS

Date Paid	Customer	Date Set	Hours	Road Bore	Staff
07-27-20	Parker May	10-1-21	4.5 Hours	Yes	TC, JC, DK
01-05-21	Kayla Cantrell	09-16-21	2 Hours	Yes	TC, DK, DK
02-02-21	Melissa Stone	06-04-21	40 Hours	Yes	AL,JC,DK,TC,LDK Dwight Keeton
03-01-21	Casaundra Law	05-14-21	2 Hours	No	TC, JC, DK
03-04-21	David Brandenburg	04-26-21	1.5 Hours	No	TC, JC, DK
03-16-21	Alisha McKinney	04-05-21	1.5 Hours	No	TC, JC, DK
03-24-21	Emily Legg	06-18-21	3 Hours	Yes	TC, JC, DK
03-29-21	Thomas Kelly	04-05-21	2 Hours	No	TC, JC, DK
03-30-21	Dannie Ferguson	04-27-21	2 Hours	No	TC, JC, DK
03-31-21	Ryan Gibson	04-12-21	3.5 Hours	Yes	TC, JC, DK
03-31-21	Ryan Phipps	05-10-21	2 Hours	Yes	TC, JC, DK
04-07-21	Jeremy Carty	04-28-21	2 Hours	No	TC, JC, DK
04-21-21	Jessica Caudill	05-24-21	2.5 Hours	Yes	TC, JC, DK
04-30-21	Austin Conley	06-17-21	3 Hours	No	TC, JC, DK
05-10-21	Jimmie D. LeMaster	08-26-21	3 Hours	Yes	TC, JC, DK
05-11-21	Rebecca Thalenfeld	Refund			
05-13-21	Kathryn Yoder	06-28-21	3.5 Hours	Yes	TC, JC, DK
05-17-21	Donnie Jarrell	06-26-21	4.5 Hours	Yes	TC, JC, DK
05-19-21	Randy King	09-08-21	4.5 Hours	Yes	TC, JC, DK
05-24-21	Randa Henderson	06-15-21	2 Hours	No	TC, JC, DK
05-27-21	Jacob & Bennett Ison	09-09-21	4 Hours	Yes	TC,JC,DK,DK
05-20-21	Greg Nickell	08-03-21	5 Hours	Yes	TC, JC, DK
06-01-21	Lynn Kelly	08-06-21	6 Hours	Yes	TC, JC, DK
06-02-21	Crystal Helphenstine	07-13-21	1.5 Hours	No	TC, JC, DK
06-09-21	Gary & Faye Howell	06-21-21	2 Hours	No	TC, JC, DK
06-11-21	Perfecto Cruz	06-28-21	6 Hours	Yes	TC, JC, DK
06-14-21	Mickey Spradling	08-11-21	2 Hours	Yes	TC, JC, DK
06-17-21	Tara Blanton	06-29-21	2.5 Hours	Yes	TC, JC, DK
06-21-21	Teretha Johnson	07-21-21	2.5 Hours	No	TC, JC, DK
06-22-21	Robert Cook	07-13-21	3 Hours	No	TC, JC,DK
06-25-21	Andrea Zadeh	09-07-21	3 Hours	Yes	TC, JC, DK
06-28-21	Upper Lacy Creek Church	07-16-21	1.5 Hours	No	TC, JC, DK
7-07-21	Ashley Beckstorm	09-13-21	3.5 Hours	Yes	TC, DK, DK

**Morgan County Water District
Work Orders Completed Monthly Report
2022**

Employee	January	February	March	April	May	June	July	August	September	October	November	December		
Andy Legg	25	19											44	22%
John Coffey	14	8											22	11%
Tim Carver	13	10											23	12%
Drayton Kenderick	29	23											52	26%
Dean Kennard	0	5											5	3%
Mike Kelsey	23	28											51	26%
	104	93	0	0	0	0	0	0	0	0	0	0	197	100%



Department Leaders Meeting
AGENDA

Every Monday @ 8:30am

- Opening Remarks – Shannon
- Office Report – Chernelle
 - Accounting Issues
 - Payroll Issues
 - Accounts Payable Issues
 - Vendor Issues
 - Fiscal Audit Issues
- Customer Service Report – Donna
 - Customer Complaints
 - Meter Testing
 - Meter Replacement
 - Billing Issues
 - Work Orders Report
- Compliance / HR – Ashlee
 - Employee Training, Certifications and Benefits
 - Employee Safety
 - Compliance Dates and Issues
 - Public Relations – Customer Appreciation Day – May 5th
 - Collections Report
 - Cyber Security
 - Six Sigma
- Field Report / Distribution Compliance – Andy
 - Samples
 - Chlorine Pumps
 - Auto Flushers
 - Chlorine Levels
 - Master Meters
- Field Crew – Tim
 - Meters to Set
 - Meter Testing
 - Work Orders
 - Equipment and Parts Needs
- Maintenance – Dean
 - Preventive Maintenance
 - System Flushing
 - Pump Station, Tank, PRV, Air Relief Inspection
 - Valve Exercising
 - Leak Detection
- Staff Training - Shannon

MORGAN COUNTY WATER DISTRICT

MWD Responses to BR Reg 2022 Minutes

Regular Board Meeting

April 11, 2022

PERSONS PRESENT:

~~Cheryl Hallbrook~~
~~J.D. Nettles~~
Barrell Patrick
~~Adam Wright~~
Darrell Hamner
Bryan C. Tabb -
Surrey, Va
Steve Dammell

Guest

REPRESENTING:

MOWD
NET
MCWD
MCWD
MCWD
MCWD
MCWD

VISITORS PRESENT:

Print

REPRESENTING:



Morgan County Water District

1009 Hwy 172, West Liberty, KY

Board of Commissioners Meeting Agenda

April 11th, 2022

Welcome and Introductions

- Welcome and Prayer
- Roll Call
- Review and Approval of Minutes: March 14th, 2022

New Business

- GWADD - Procurement of Engineer for Building and Shop Project
- New Building and Shop Project - Update
- Update on Projects – Hwy 191
- Future Project Review – Water Line Extensions
- OSHA Training – Employee Mandatory Trainings, Weekly Toolbox Safety Talks
- Policy Change: Drug Screening All Employees – New Hire and Random Quarterly Testing
- National Drinking Water Week – May 1st thru 7th
 - Customer Appreciation Day - Thursday, May 5th (11am to 3pm)
 - Employee Appreciation Day – Friday, May 6th (Lunch)
- Partnership with KY Division of Water – Licking River Clean-up Day June 11th
- Partnership with CITGO Water+One Foundation to host a Fundraising Golf Tournament
- Partnership with KY Fire Commission to host Trench Rescue Training to area Fire Departments
- ISO 9001-2015 Implementation and Certification (goal by the end of the year)
- Kaizen and Six Sigma Training for Employees
- Procurement Scoring for Building and Shop Project

Reporting

- Water Loss Report
- Profit & Loss Report
- Collection Report
 - Small Claims Court
 - Water Theft and Tampering
 - Collection Agency - American Profit Recovery
- Review of Written Checks, Accounts Payable and Aging Report
- Cut Off / Customer Report
- Next Meeting: May 9th, 2022

Adjournment

**Morgan County Water District
Scheduled Board Meeting
Monday, April 11, 2022**

The scheduled monthly meeting of the Morgan County Water District was held on Monday, April 11, 2022 beginning at 4:30 p.m. at the office. The following were in attendance: Board Members: Brian Wells, Darrell Harvey, Gary Wright, Steve Gunnell and Zach Engle (by phone), MCWD Staff: Shannon Elam and Chernell Holbrook. Special Guest: Paul Nesbitt of Nesbitt Engineering and Darrell Patrick. Prayer.

Brian called roll, then called the meeting to order and welcomed all present. Brian called for a motion to approve the minutes from the March 14, 2021. Zach made a motion and seconded by Darrell. Motion carried.

First the Board addressed Mr. Darrell Patrick. Mr. Patrick was here to speak on behalf of residents living on Hwy 7. They are the residents that live between the junction of Hwy 519 and Hwy 7 to the junction of Hwy 7 and Hwy 1161. Shannon told Mr. Patrick that section of road was listed on the Gateway Project List Profile for upcoming projects. No further discussion.

First on the agenda was the GWADD procurement of the Engineer for the office building and shop. The Board decided to review these at the end of the meeting.

Second on the agenda was the update on the new building and shop. The funding for this project is still in process. No further discussion.

Third on the agenda was the update on the Hwy 191 Project. Paul provided copies of the plans for the Board to review. These plans are going to be submitted to the Division of Water this week. Paul hopes to get this project going this year. Paul told the Board that they had a lot of money invested into this project and he would

like to invoice us for payment. Shannon suggested \$10,000 a month. Brian called for a motion to pay Nesbitt Engineering \$10,000 a month for four months. Gary made motion and seconded by Darrell. Motion carried.

Fourth on the agenda was future projects review and waterline extensions. Shannon provided the Board with a list of 15 roads for the future projects. We would have approximately 11 miles of new water lines. Paul told the Board that he was working on obtaining AML monies for these projects. No further discussion.

Fifth on the agenda was the OSHA Training, Employee Mandatory training and weekly toolbox safety talks. Shannon told the Board about the video training that all the employees have been doing.

Sixth on the agenda was the Policy change: Drug Screening all Employees – New Hires and Random Quarterly Testing. The Board decided that all employees will be tested. Darrell suggested that we test everyone not just a random few. No further discussion.

Seventh on the agenda was National Drinking Water Week. May 1st through May 7th. Shannon told the Board about the Customer Appreciation Day and Employees Appreciation Day he was planning.

Eighth on the agenda was the Partnership with the Division of Water – Licking River clean up day. This project is dated for June 11th. We will be picking up trash from the river banks from Old Mill Park to the Bridge. No further discussion.

Ninth on the agenda was Citco Water and One Foundation to host a Fundraising Golf Tournament. Shannon told the Board that he wants to host a golf tournament this fall. Paul said that his company would sponsor a hole and he would be sending a company team.

Tenth on the agenda was the Partnership with the Kentucky Fire Commission to host a Trench Rescue Training with the local fire departments. We are going to hold a four-hour training course with the local fire departments on May 12th. The time will be 6:00pm to 10:00pm at the Methodist Church in town.

Eleventh on the agenda was the ISO 9001 – 2015 Implementation and Certification (goal by the end of the year). It is a quality management system. Shannon told the Board that no other water district has this certification in the state. It would require an outside audit for this certification. Shannon told the Board this would force us to push ahead and never become complacent.

Twelfth on the agenda was the Kaizen and Six Sigma Training for Employees. It is a problem-solving system. The employees will earn belts through training. The Toyota company uses the Kaizen system.

Thirteenth on the agenda was the procurement scoring for the office building and shop. There were three companies that bid on the project: Nesbitt Engineering, Bluegrass Engineering and Vaughn and Melton Consulting Engineers. Shannon passed out the packets to each of the Board Members. After much discussion the rating sheets were collected, and an Engineer was picked. Nesbitt will be our Engineer for this Project.

REPORTING:

Water Loss Report: Handouts were provided. Our water loss is around 40% this month due to the City adding extra days.

Profit and Loss Report: We had FEMA and KACO money come through this month. We have the City and Cave Run paid off. All of our vendors are under 45 days past due.

Line Break and Repair Report:

Collection Report: See handout.

Small Claims:

List of Accounts: Hand out was provided.

- **Review of Written Checks: Hand out was provided.**
- **Cut offs: Hand outs were provided. There were five customers not to pay and be turned back on.**

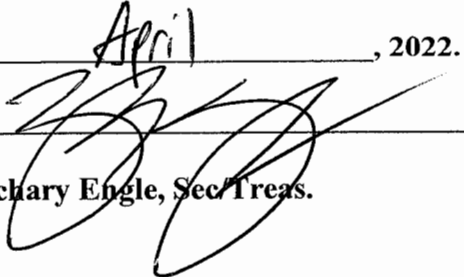
New Setting: We have four new setting.

Active Customers: 2941 and last month 2945.

The Board agreed on the next monthly meeting to be on May 09, 2022. With there being no further business to come before the board, Brian called for a motion to adjourn. Steve made a motion and seconded by Darrell. Motion Carried.

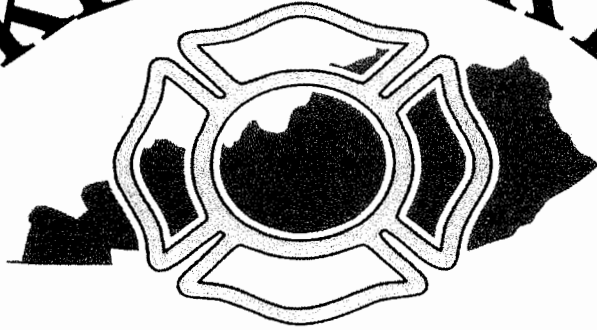
Adjournment time was 6:05pm.

IN TESTIMONY WHEREOF, WITNESS MY SIGNATURE this 11th day
of April, 2022.



Zachary Engle, Sec/Treas.

KENTUCKY



FIRE COMMISSION
STATE FIRE RESCUE TRAINING

TRENCH RESCUE AWARENESS

PROVIDES WATER DISTRIBUTION OPERATORS

4- CEU TRAINING HOURS



Morgan County Water District

May 12, 2022

6:00pm

Held at:

**West Liberty
Methodist Church
237 Prestonsburg St.**

**West Liberty, KY
41472**

**Dinner will be
provided**

**Class is free of
charge!**

Sponsored by:

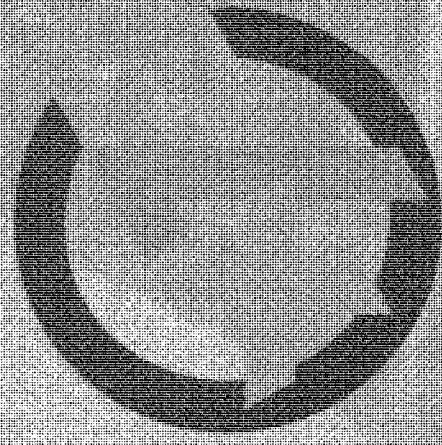
**State Fire Rescue
Training District 9**

&

**Morgan County
Water District**

**“
DRIVEN TO
SERVE
”**

CITCO+One was established to expand our core value of Driven to Serve as a 501(c)(3) corporate charitable foundation. Since establishment, all of our charitable giving will be made as a donation to the CITCO+One foundation—acting independently as the charitable arm of CITCO Water.



CITCO+One
Foundation

800.999.3484

CITCOWater.com/citcoone

a charitable arm of
CITCO WATER

Fundraising

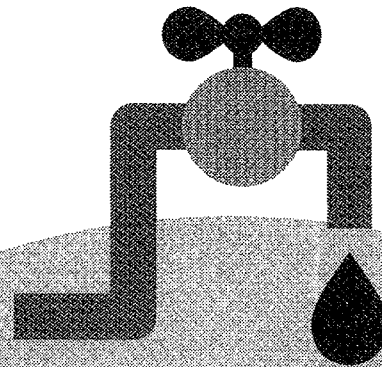
WE CAN DO MORE WITH MORE!
WE LOOK FORWARD TO MANY
FUNDRAISING EFFORTS AS A WAY
TO FURTHER OUR COMMITMENT TO
OUR COMMUNITIES



- During the holiday season in 2020 and 2021, the foundation organized our "Clampsgiving" initiative, where a portion of CITCO Water Romac clamp sales were donated to The Foundation.
- In March 2022, CITCO+One partnered with CLEAN International in the Worldwide Walk for Water, where we raised money for clean water initiatives domestically and abroad.

Projects

We know that one of the best ways we can help is to use our expertise to help build smart, sustainable clean water infrastructure. If you know of an area in need of technical or expert assistance, please let us know!



Service In Action

Helping a neighboring community get clean, safe water for the first time in 17 years. O'Toole, West Virginia, August 2019 – CITCO+One completed its first official foundation project. In May 2002, a boil-water advisory was issued to several residents in the O'Toole community. The advisory was never lifted. After 17 years of unreliable and unsafe water, CITCO+One was one of several partners that helped Keeper of the Mountains Foundation connect every home in the O'Toole community to clean, safe water. This project exemplifies why CITCO+One was founded—working with partners we can expand our service to others, especially our neighboring communities in need of clean, safe water.

Partnerships

WE CAN'T DO THIS ALONE!
Current Clean Water Partners:



CITCO+One is always looking for partners who share our passion for clean, safe water for everyone.



March 2022 LEAK REPORT

Prepared By: Dean Kennard

- 1. Service line on Carl Fannin Road. The service line was leaking at the corporation stop. The line was bent down causing a hole to form in the line. The reason for this happening is when the tap was made the line was not back filled by hand before filling over the line. This caused the service line to be pushed down below the corporation stop causing it to put stress on the line.**
- 2. Meter bottom on Bethel Chapel Road. Meter bottom had busted and was found by Shannon Elam and Mike Kelsey while they were conducting Unidirectional Flushing.**
- 3. PRV bottom blown out on Highway 172. Customer called stating check for leak at meter base. Andy and Drayton**
- 4. Dead Meter on Frank Blevins Road. Meter not registering water going through to customer side. Andy and Drayton**
- 5. Highway 191 blown O-ring on the S- Tube. Customer called in for a check for leak at meter base work order. Andy and Drayton**
- 6. PRV bottom blown out on Jones Creek Road. Customer called with a Check for Leak at Meter base work order. Andy and Drayton**
- 7. Meter Bottom Havens Branch. Meter Bottom Blown out and leaking water. Andy and Drayton**
- 8. Meter Bottom Jones Creek. Meter bottom was busted. This meter was on the reread list of meters that did not read when Shannon conducted the monthly meter reading. Tim has this area during rereads and found the leak while he was attempting to get the reading off the meter.**
- 9. Peyton Ridge meter bottom. Blown out meter bottom Mike Kelsey\Dean Kennard fixed. Customer called for a Check for leak at meter base work order.**

- 10. Highway 191-meter bottom. Customer called that they had a leak at their meter. Tim Carver replaced meter bottom.**
- 11. Cabin Creek meter bottom. Meter bottom replaced by Andy and Drayton.**
- 12. Hatton Road meter bottom. Meter bottom blown out and replaced by Mike Kelsey.**
- 13. Grassy Creek meter bottom. Meter bottom blown out and replaced by Drayton Kendrick.**

11:27 AM

04/08/22

Accrual Basis

**MORGAN COUNTY WATER DISTRICT
Profit & Loss Budget vs. Actual**

March 2022

	Mar 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
461.6-Sales thru Bulk Loading	0.00	83.33	-83.33	0.0%
466-Sales for Resale-Wholesale	0.00	833.33	-833.33	0.0%
470-Forfeited Discounts-Late Py	2,369.64	2,916.66	-547.02	81.2%
General Revenue				
Misc Sales	1,200.00			
Total General Revenue	1,200.00			
Insurance Settlement	6,600.00			
Non-Budget Items				
Interest Income	16.42			
Total Non-Budget Items	16.42			
Tap-on-Fee	10,120.00	3,333.33	6,786.67	303.6%
Web Fee	398.18			
461.1 · Meter Sales to Residential Cust	149,249.12	127,500.00	21,749.12	117.1%
461.2 · Meter Sale to Commerical Custom	17,579.44	20,416.66	-2,837.22	86.1%
471 · Misc. Service Revenues	1,972.36	2,083.33	-110.97	94.7%
475 · Surcharge	17,145.04	17,500.00	-354.96	98.0%
4905 · - DR4595	49,137.60			
4999 · Uncategorized Income	0.00	583.33	-583.33	0.0%
Total Income	255,787.80	175,249.97	80,537.83	146.0%
Expense				
101-Utility Plant in Service	0.00	83.33	-83.33	0.0%
408.1-UtilityRegAssessmentFee	0.00	250.00	-250.00	0.0%
601-Payroll Expense				
941 Federal Payroll Tax	15,060.19	5,875.00	9,185.19	256.3%
CERS	8,755.16	7,083.33	1,671.83	123.6%
Employee Check	21,398.41	27,083.33	-5,684.92	79.0%
Ky State Tax Withholding	1,213.66	2,083.33	-869.67	58.3%
Qtrly. Return of License Fee	0.00	416.66	-416.66	0.0%
Total 601-Payroll Expense	46,427.42	42,541.65	3,885.77	109.1%
604-Employee Pensions & Benefit				
Health Insurance	0.00	4,833.33	-4,833.33	0.0%
Uniforms	2,211.20	250.00	1,961.20	884.5%
604-Employee Pensions & Benefit - Other	6,754.26			
Total 604-Employee Pensions & Benefit	8,965.46	5,083.33	3,882.13	176.4%
610-Purchased Water				
Water Purchases				
Cave Run Water Commission	26,700.30	20,000.00	6,700.30	133.5%
West Liberty Waterworks	77,344.16	35,833.33	41,510.83	215.8%
Total Water Purchases	104,044.46	55,833.33	48,211.13	186.3%
Total 610-Purchased Water	104,044.46	55,833.33	48,211.13	186.3%
620-Materials and Supplies				
Office Equip.	68.44	0.00	68.44	100.0%
Office Supplies	675.57	833.33	-157.76	81.1%
Postage	1,206.01	833.33	372.68	144.7%
Safety Supplies	0.00	41.66	-41.66	0.0%
Supplies & Testing	0.00	416.67	-416.67	0.0%
Supplies Other	6,190.25			
620-Materials and Supplies - Other	19,448.08	4,166.67	15,281.41	466.8%
Total 620-Materials and Supplies	27,588.35	6,291.66	21,296.69	438.5%
632-Contractual Services Acct.	0.00	333.33	-333.33	0.0%
635-Contractual Se Water Test	1,090.25	333.33	756.92	327.1%
636-Contractual Services Other				
Outside Services				
Pump Repair & Service	317.50			
Outside Services - Other	64,280.00			
Total Outside Services	64,597.50			
636-Contractual Services Other - Other	183.00	333.33	-150.33	54.9%
Total 636-Contractual Services Other	64,780.50	333.33	64,447.17	19,434.3%
650-Transportation Expense				
Auto Parts	0.00	333.33	-333.33	0.0%
Auto Repair & Maint.	290.20	333.33	-43.13	87.1%
Fuel	3,505.28	3,750.00	-244.72	93.5%
650- · Enterprise Lease	2,704.78	4,583.33	-1,878.55	59.0%
Total 650-Transportation Expense	6,500.26	8,999.99	-2,499.73	72.2%
675-Misc				

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04/08/22

**MORGAN COUNTY WATER DISTRICT
Profit & Loss Budget vs. Actual**

March 2022

Accrual Basis

	Mar 22	Budget	\$ Over Budget	% of Budget
Bank Charge	317.95			
License/Certification Fees	0.00	166.67	-166.67	0.0%
675-Misc - Other	3,250.25			
Total 675-Misc	3,568.20	166.67	3,401.53	2,140.9%
Bank of the Mountains Loan	-30,500.00			
Collection Expense	222.99			
Debt Service	0.00	208.33	-208.33	0.0%
Insurance Expenses				
657 - Insurance-General Liability	0.00	1,416.67	-1,416.67	0.0%
Total Insurance Expenses	0.00	1,416.67	-1,416.67	0.0%
Local Taxes	4,781.68	3,166.66	1,615.02	151.0%
Membership Dues	1,698.00	208.33	1,489.67	815.1%
Non -Budget Items				
Sales & Use Tax	767.24			
Non -Budget Items - Other	0.00	41.66	-41.66	0.0%
Total Non -Budget Items	767.24	41.66	725.58	1,841.7%
Raining Day Savings	0.00	1,000.00	-1,000.00	0.0%
Travel Expense				
Meals	0.00	83.33	-83.33	0.0%
Travel Expense - Other	0.00	250.00	-250.00	0.0%
Total Travel Expense	0.00	333.33	-333.33	0.0%
UC Tax				
KACO UI Fund	198.70			
UC Tax - Other	0.00	41.66	-41.66	0.0%
Total UC Tax	198.70	41.66	157.04	477.0%
Utilities				
615-Purchased Power				
American Power	1,206.16			
RECC	2,168.65			
615-Purchased Power - Other	0.00	2,500.00	-2,500.00	0.0%
Total 615-Purchased Power	3,374.81	2,500.00	874.81	135.0%
Cellular	883.86	833.33	50.53	106.1%
Telephone	980.34	500.00	480.34	196.1%
Trash Disposal	122.18	41.66	80.52	293.3%
Total Utilities	5,361.19	3,874.99	1,486.20	138.4%
Water Training	810.99	416.66	394.33	194.6%
5015 - Equipment Expense				
5015A - Equipment Repair	1,249.36			
Total 5015 - Equipment Expense	1,249.36			
658 - Workers' Compensation	0.00	541.67	-541.67	0.0%
660 - Advertising	0.00	125.00	-125.00	0.0%
Total Expense	247,555.05	131,624.91	115,930.14	188.1%
Net Ordinary Income	8,232.75	43,625.06	-35,392.31	18.9%
Other Income/Expense				
Other Income				
USDA Rural Development	0.00	16,250.00	-16,250.00	0.0%
Total Other Income	0.00	16,250.00	-16,250.00	0.0%
Other Expense				
Bonds Payable - KRWA 2016	8,205.21	8,333.33	-128.12	98.5%
Funded Depreciation Reserve	0.00	1,500.00	-1,500.00	0.0%
Surcharge Fees Account	0.00	17,500.00	-17,500.00	0.0%
Total Other Expense	8,205.21	27,333.33	-19,128.12	30.0%
Net Other Income	-8,205.21	-11,083.33	2,878.12	74.0%
Net Income	27.54	32,541.73	-32,514.19	0.1%

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04/08/22

Accrual Basis

MORGAN COUNTY WATER DISTRICT
Profit & Loss YTD Comparison
March 2022

	Mar 22	Jan - Mar 22
Ordinary Income/Expense		
Income		
461.6-Sales thru Bulk Loading	0.00	58.50
466-Sales for Resale-Wholesale	0.00	3,242.51
470-Forfeited Discounts-Late Py	2,369.64	8,122.67
General Revenue		
Misc Sales	1,200.00	1,200.00
Total General Revenue	1,200.00	1,200.00
Insurance Settlement	6,600.00	6,600.00
Non-Budget Items		
Interest Income	16.42	21.16
Total Non-Budget Items	16.42	21.16
Tap-on-Fee	10,120.00	14,478.00
Web Fee	398.18	1,089.53
461.1 · Meter Sales to Residential Cust	149,249.12	439,547.46
461.2 · Meter Sale to Commerical Custom	17,579.44	50,805.02
471 · Misc. Service Revenues	1,972.36	3,877.51
475 · Surcharge	17,145.04	50,422.16
4905 · - DR4595	49,137.60	49,137.60
Total Income	255,787.80	628,602.12
Expense		
601-Payroll Expense		
941 Federal Payroll Tax	15,060.19	29,526.36
CERS	8,755.16	30,109.35
Employee Check	21,398.41	61,262.38
Ky State Tax Withholding	1,213.66	4,183.16
Qtrly. Return of License Fee	0.00	1,250.12
Total 601-Payroll Expense	46,427.42	126,331.37
604-Employee Pensions & Benefit		
Uniforms	2,211.20	2,211.20
604-Employee Pensions & Benefit - Other	6,754.26	19,623.99
Total 604-Employee Pensions & Benefit	8,965.46	21,835.19
610-Purchased Water		
Water Purchases		
Cave Run Water Commission	26,700.30	97,323.32
West Liberty Waterworks	77,344.16	152,087.72
Total Water Purchases	104,044.46	249,411.04
Total 610-Purchased Water	104,044.46	249,411.04
620-Materials and Supplies		
Office Equip.	68.44	1,289.25
Office Supplies	675.57	9,740.30
Postage	1,206.01	3,764.23
Safety Supplies	0.00	1,966.00
Supplies & Testing	0.00	20.67
Supplies Other	6,190.25	6,712.39
620-Materials and Supplies - Other	19,448.08	45,359.87
Total 620-Materials and Supplies	27,588.35	68,852.71
632-Contractual Services Acct.	0.00	2,000.00
635-Contractual Se Water Test	1,090.25	1,090.25
636-Contractual Services Other		
Outside Services		
Pump Repair & Service	317.50	317.50

11:28 AM

04/08/22

Accrual Basis

MORGAN COUNTY WATER DISTRICT
Profit & Loss YTD Comparison
March 2022

	Mar 22	Jan - Mar 22
Outside Services - Other	64,280.00	64,280.00
Total Outside Services	64,597.50	64,597.50
636-Contractual Services Other - Other	183.00	183.00
Total 636-Contractual Services Other	64,780.50	64,780.50
650-Transportation Expense		
Auto Parts	0.00	134.25
Auto Repair & Maint.	290.20	444.49
Fuel	3,505.28	8,384.16
650- Enterprise Lease	2,704.78	8,114.34
Total 650-Transportation Expense	6,500.26	17,077.24
675-Misc		
Bank Charge	317.95	545.26
License/Certification Fees	0.00	1,029.22
675-Misc - Other	3,250.25	3,250.25
Total 675-Misc	3,568.20	4,824.73
Administrative Fees	0.00	24.95
Bank of the Mountains Loan	-30,500.00	-30,480.00
Collection Expense	222.99	222.99
Insurance Expenses		
659-Insurance Other		
Official Bond	0.00	46.00
Total 659-Insurance Other	0.00	46.00
657 - Insurance-General Liability	0.00	2,672.25
Total Insurance Expenses	0.00	2,718.25
Local Taxes	4,781.68	13,604.04
Membership Dues	1,698.00	1,698.00
Non -Budget Items		
Sales & Use Tax	767.24	1,945.77
Total Non -Budget Items	767.24	1,945.77
Old 172 Project	0.00	292,591.05
Travel Expense		
Meals	0.00	47.01
Travel Expense - Other	0.00	547.11
Total Travel Expense	0.00	594.12
UC Tax		
KACO UI Fund	198.70	198.70
Total UC Tax	198.70	198.70
Utilities		
615-Purchased Power		
American Power	1,206.16	4,236.11
RECC	2,168.65	5,842.60
Total 615-Purchased Power	3,374.81	10,078.71
Cellular	883.86	3,126.18
Telephone	980.34	1,898.79
Trash Disposal	122.18	399.39
Total Utilities	5,361.19	15,503.07
Water Training	810.99	810.99
Web Fee Expense	0.00	567.78
5015 - Equipment Expense		

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04/08/22

Accrual Basis

MORGAN COUNTY WATER DISTRICT
Profit & Loss YTD Comparison
March 2022

	<u>Mar 22</u>	<u>Jan - Mar 22</u>
5015A · Equipment Repair	1,249.36	6,249.36
Total 5015 · Equipment Expense	1,249.36	6,249.36
658 · Workers' Compensation	0.00	0.00
Total Expense	247,555.05	862,452.10
Net Ordinary Income	8,232.75	-233,849.98
Other Income/Expense		
Other Income		
USDA Rural Development	0.00	292,591.05
Total Other Income	0.00	292,591.05
Other Expense		
Bonds Payable - KRWA 2016	8,205.21	25,065.63
Total Other Expense	8,205.21	25,065.63
Net Other Income	-8,205.21	267,525.42
Net Income	27.54	33,675.44

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04/08/22

Accrual Basis

MORGAN COUNTY WATER DISTRICT

Transactions by Account

As of March 31, 2022

Type	Date	Num	Name	Memo	Clr	Amount
O & M Checking						
Check	03/01/2022		Fred Pryor Seminars - Care...	Training for Ashlee	X	-149.00
Transfer	03/02/2022			CK	X	10,702.30
Check	03/02/2022		Staples Connect	Office Equipment and Supplies	X	-40.27
Check	03/02/2022		Authnet Gateway Billing	Processing fees	X	-18.70
Check	03/02/2022		AWWA.ORG	Training Video	X	-422.00
Check	03/07/2022		MyChoice Software.com	Training	X	-239.99
Check	03/08/2022	12562	Payroll Account	County Employees Retirement	X	-8,755.16
Check	03/08/2022	12563	Payroll Account	KY Employers income tax With...	X	-1,213.66
Check	03/08/2022	12564	Payroll Account	Federal Tax Deposit	X	-5,914.26
Check	03/08/2022	12565	West Liberty Waterworks		X	-33,344.16
Check	03/08/2022	12566	Mountain Telephone	Account	X	-980.34
Check	03/08/2022	12567	American Electric Power		X	-1,206.16
Check	03/09/2022	12568	Licking Valley R.E.C.C	Consumption thru 2/12	X	-2,168.65
Check	03/09/2022	12569	Appalachian Wireless	Acct	X	-883.86
Check	03/09/2022	12570	American Business System...	Inv. 31125311	X	-96.61
Check	03/09/2022	12571	Aflac Insurance	Inv. 423141	X	-221.26
Check	03/09/2022	12572	Colonial Life	Ashlee's Life Insurance	X	-63.40
Check	03/09/2022	12573	United Systems Software	Inv # 89448	X	-207.00
Check	03/09/2022	12574	Anthem Blue Cross	Group # D13173	X	-6,469.60
Check	03/09/2022	12575	WEX Fleet	VOID:	X	0.00
Check	03/09/2022	12576	WEX Fleet		X	-3,505.28
Check	03/09/2022	12577	Enterprise FM Trust	Customer # 579627	X	-2,704.78
Check	03/09/2022	12578	Kaco U. I. Fund	2022 Unemployment Premium	X	-198.70
Check	03/09/2022	12579	WM Corporate Services, Inc.	Garbage Service	X	-122.18
Check	03/09/2022	12580	LabtronX, Inc.	Inv. 22841	X	-360.00
Check	03/09/2022	12581	Chapman Printing Co., Inc.	Payroll Checks	X	-215.40
Transfer	03/10/2022			CK's 12562, 12565 - 12577, 12...	X	71,033.94
Check	03/10/2022	12582	Stationers, Inc.	ACCT:	X	-156.56
Check	03/10/2022	12583	Thompson Tractor & Equip...	Repairs to the Back Hoe and R...	X	-1,249.36
Check	03/10/2022	12584	Morehead Electric	Invoice 223950	X	-317.50
Check	03/10/2022	12585	United Systems Software	VOID: Inv # 87240	X	0.00
Check	03/10/2022	12586	Anytime Towing & Recovery	Pulling Drayton's truck out of dit...	X	-150.00
Check	03/10/2022	12587	Payroll Account	Pay Period 02/21 - 03/06	X	-10,427.68
Check	03/10/2022	12588	USA Blue Book	Inv # 776090, 777788, 782481, ...	X	-5,476.87
Check	03/10/2022		Dickson	PR 325 Pressure Recorder	X	-713.38
Check	03/11/2022	12589	Uni First Corp.	Customer # 1584446	X	-2,211.20
Check	03/11/2022	12590	Angela Jordan	Reimbursement of payment	X	-56.52
Check	03/11/2022	12591	Quality Quick Lube	Oil Changes	X	-290.20
Check	03/11/2022	12592	J.A. Oldfield & Son Inc	Acct:	X	-637.22
Check	03/11/2022	12593	U.S Postal Service	500 stamps	X	-200.00
Transfer	03/11/2022			CK 12593, Debit Card	X	913.38
Check	03/11/2022		Staples Connect	Office Equipment and Supplies	X	-28.17
Transfer	03/14/2022			Debit Card Purchases	X	751.11
Check	03/14/2022	12594	West Liberty Waterworks	2-1266-1, Paid in Full	X	-44,000.00
Transfer	03/14/2022			CK 12594	X	44,000.00
Check	03/14/2022	12595	Frederick & May Lumber	ACCT:	X	-517.33
Check	03/14/2022	12596	kentucky Underground Prot...	811 Service, Nov - Dec, Tickets	X	-33.00
Check	03/14/2022	12597	Pace Analytical	Acct: HM HAA	X	-730.25
Transfer	03/15/2022			CK's 12563, 12564	X	7,127.92
Transfer	03/15/2022			Transfer funds for payment to B...	X	30,480.00
Check	03/15/2022	12598	Bear Traxx Construction, Inc.	6 Zone Meter Pitts	X	-30,480.00
Check	03/15/2022	12599	Bear Traxx Construction, Inc.	War Creek Road Bore	X	-18,800.00
Check	03/15/2022	12600	Bear Traxx Construction, Inc.	Hwy 4637 Road Bore	X	-15,000.00
Check	03/15/2022	12601	.payroll taxes payable	Federal Tax Deposit	X	-3,022.37
Check	03/15/2022		Lowes		X	-45.56
Transfer	03/16/2022			CK's 12601 and Debit Card	X	3,121.37
Check	03/17/2022	12602	Cave Run Water Commissio...	Usage thru 1/23 - 2/22/22	X	-26,700.30
Check	03/17/2022		Global Industrial	Shop Vac	X	-722.94
Transfer	03/18/2022			CK's 12578 - 12584, 12586, 12...	X	39,422.59
Transfer	03/21/2022			Gross Utility Tax	X	4,781.68
Check	03/21/2022	12603	Hutch Ford	2016 Ford F-150	X	-30,500.00
Transfer	03/22/2022			Sales & Use Tax	X	767.24
Check	03/22/2022	12604	Morgan County District Court	Small Claims Fees	X	-222.99
Check	03/22/2022	12605	Air Med Care Network	Amanda Myers & Anastasia Ad...	X	-78.00
Check	03/22/2022	12606	Utility Solutoins, LLC	Feb Statement	X	-11,243.87
Check	03/22/2022	12607	Consolidated Pipe & Supply ...	On Account	X	-3,042.45
Transfer	03/22/2022			Transfer Funds to O & M Account	X	14,300.00

11:30 AM

MORGAN COUNTY WATER DISTR

Transactions by Account

As of March 31, 2022

04/08/22

Accrual Basis

Type	Date	Num	Name	Memo	Clr	Amount
Deposit	03/22/2022			Bank of the Mountains Loan for...	X	30,500.00
Check	03/23/2022	12608	Kentucky Rural Water Asso...	Annual Enrollment compliance ...	X	-1,620.00
Check	03/23/2022	12609	Payroll Account	Pay Period 03/07 - 03/20	X	-10,970.74
Transfer	03/24/2022			Ck's 12608, 12609, 12611	X	13,596.75
Check	03/24/2022	12610	Payroll Account	VOID: Pay Period 03/07 - 03/20	X	0.00
Check	03/24/2022	12611	U.S Postal Service	Bulk Mail	X	-1,006.01
Check	03/24/2022	12612	Citco Water	Customer # 5582	X	-3,079.67
Check	03/24/2022		Kentucky State Treasurer	Sales & Use Tax	X	-767.24
Check	03/25/2022		Utility Technologies, LLC	Valve Box Lifting Tool	X	-159.04
Check	03/28/2022		Commonwealth of Kentucky	Utility Tax	X	-4,781.68
Check	03/30/2022	12613	Payroll Account	Federal Tax Deposit	X	-3,101.19
Transfer	03/31/2022			CK's 12612, 12613	X	6,180.86
Check	03/31/2022	12614	Payroll Account	Ky Employers Income Tax With...		-1,284.50
Check	03/31/2022	12615	Payroll Account	County Payroll Tax		-1,260.83
Total O & M Checking						-26,905.90
TOTAL						-26,905.90

**LIST OF SAVINGS ACCOUNTS
AS OF MARCH 31, 2022**

Phase 14 ██████████		584.26
Funded Depreciation Reserve ██████████		2,504.21
M.C.W.D. Revenue Sinking Fund ██████████		38,264.66
M.C.W.D. Deposit Savings ██████████		40,688.74
M.C.W.D. Water Revenue Fund ██████████		17,340.55
Region Account ██████████		307.56
Emergency Savings Revenue ██████████		361.80
Surcharge Fund ██████████		57,838.70

**LIST OF CHECKING ACCOUNTS
AS OF MARCH 31, 2022**

O & M Checking Account ██████████		18,703.74
Payroll Checking Account ██████████		1,734.74
Deposit Refund Account ██████████		2,251.31
Credit Card Revenue Fund ██████████		8,179.09
Old Hwy 172 Project ██████████		0.00

**Morgan County Water District
Work Orders Completed Monthly Report
2022**

Employee	January	February	March	April	May	June	July	August	September	October	November	December		
Andy Legg	25	19	44										88	21%
John Coffey	14	8	33										55	13%
Tim Carver	13	10	35										58	14%
Drayton Kenderick	29	23	73										125	30%
Dean Kennard	0	5	8										13	3%
Mike Kelsey	23	28	32										83	20%
	104	93	225	0	0	0	0	0	0	0	0	0	422	100%

NEW SETTINGS

Date Paid	Customer	Date Set	Hours	Road Bore	Staff
07-27-20	Parker May	10-1-21	4.5 Hours	Yes	TC, JC, DK
01-05-21	Kayla Cantrell	09-16-21	2 Hours	Yes	TC, DK, DK
02-02-21	Melissa Stone	06-04-21	40 Hours	Yes	AL,JC,DK,TC,LDK Dwight Keeton
03-01-21	Casaundra Law	05-14-21	2 Hours	No	TC, JC, DK
03-04-21	David Brandenburg	04-26-21	1.5 Hours	No	TC, JC, DK
03-16-21	Alisha McKinney	04-05-21	1.5 Hours	No	TC, JC, DK
03-24-21	Emily Legg	06-18-21	3 Hours	Yes	TC, JC, DK
03-29-21	Thomas Kelly	04-05-21	2 Hours	No	TC, JC, DK
03-30-21	Dannie Ferguson	04-27-21	2 Hours	No	TC, JC, DK
03-31-21	Ryan Gibson	04-12-21	3.5 Hours	Yes	TC, JC, DK
03-31-21	Ryan Phipps	05-10-21	2 Hours	Yes	TC, JC, DK
04-07-21	Jeremy Carty	04-28-21	2 Hours	No	TC, JC, DK
04-21-21	Jessica Caudill	05-24-21	2.5 Hours	Yes	TC, JC, DK
04-30-21	Austin Conley	06-17-21	3 Hours	No	TC, JC, DK
05-10-21	Jimmie D. LeMaster	08-26-21	3 Hours	Yes	TC, JC, DK
05-11-21	Rebecca Thalenfeld	Refund			
05-13-21	Kathryn Yoder	06-28-21	3.5 Hours	Yes	TC, JC, DK
05-17-21	Donnie Jarrell	06-26-21	4.5 Hours	Yes	TC, JC, DK
05-19-21	Randy King	09-08-21	4.5 Hours	Yes	TC, JC, DK
05-24-21	Randa Henderson	06-15-21	2 Hours	No	TC, JC, DK
05-27-21	Jacob & Bennett Ison	09-09-21	4 Hours	Yes	TC,JC,DK,DK
05-20-21	Greg Nickell	08-03-21	5 Hours	Yes	TC, JC, DK
06-01-21	Lynn Kelly	08-06-21	6 Hours	Yes	TC, JC, DK
06-02-21	Crystal Helphenstine	07-13-21	1.5 Hours	No	TC, JC, DK
06-09-21	Gary & Faye Howell	06-21-21	2 Hours	No	TC, JC, DK
06-11-21	Perfecto Cruz	06-28-21	6 Hours	Yes	TC, JC, DK
06-14-21	Mickey Spradling	08-11-21	2 Hours	Yes	TC, JC, DK
06-17-21	Tara Blanton	06-29-21	2.5 Hours	Yes	TC, JC, DK
06-21-21	Teretha Johnson	07-21-21	2.5 Hours	No	TC, JC, DK
06-22-21	Robert Cook	07-13-21	3 Hours	No	TC, JC,DK
06-25-21	Andrea Zadeh	09-07-21	3 Hours	Yes	TC, JC, DK
06-28-21	Upper Lacy Creek Church	07-16-21	1.5 Hours	No	TC, JC, DK
7-07-21	Ashley Beckstorm	09-13-21	3.5 Hours	Yes	TC, DK, DK

**Morgan Co. Water District
Cut Off List
February, 2022**

Account	Customer Name	Arrear	Disconnect	Reconnect	Total	Paid
1-70-3	James Helton	32.24	45.00	17.40	94.64	94.64
1-286-8	Wesley Winkler	60.71	45.00	17.40	123.11	94.64
1-288-22	Daniel Sparks	72.06	45.00	17.40	134.46	134.46
1-683-1	Billie Caskey	93.31	45.00	17.40	155.71	155.71
1-703-1	Burton Stacy	40.55	45.00	17.40	102.95	102.96
1-705-8	Burton Stacy	41.54	45.00	17.40	103.94	103.94
1-710-1	Vernon Peyton	52.07	45.00	17.40	114.47	114.47
1-1350-1	Marcus Gibson	41.54	45.00	17.40	103.94	103.94
1-1660-13	Earl Williamson	40.35	45.00	17.40	102.75	102.75
3-137-3	Petrina K. Taulbee	55.69	45.00	17.40	118.09	118.09
3-220-5	Tonya Kidd	59.78	45.00	17.40	122.18	122.18
3-939-8	Debbie Cheek	99.51	45.00	17.40	161.91	161.94
3-1050-2	Charles Perkins	104.18	45.00	17.40	166.58	166.58
3-1372-1	Larissa Ratliff	41.54	45.00	17.40	103.94	103.94
4-18-1	Jonathan Watson	41.54	45.00	17.40	103.94	103.94
4-720-1	Valerie Williams	74.05	45.00	17.40	136.45	136.45
4-902-1	Jessica Caudill	58.20	45.00	17.40	120.60	120.60
4-1490-2	Kayla Holbrook	79.20	45.00	17.40	141.61	141.61
4-1633-1	Rebecca Holbrook	163.19	45.00	17.40	225.59	
4-1693-1	Frederick Hutchinson	74.72	45.00	17.40	137.12	137.12
4-1753-3	Bernice Holbrook	42.37	45.00	17.40	104.77	104.77
4-5711-2	Katrina Rader	119.48	45.00	17.40	181.88	181.88

Report Totals

Service	Budget	Final	Active	Inactive	Usage	Deposits	Charge	Sur 1	Sur 2	Local Tax	State Tax	Net	Arrears	Balance	Penalty
WATER	0	14	2927	0	8537570	500.22	139,939.62	17,240.19	0.00	4,199.18	532.20	161,410.97	27,636.01	189,046.98	13,709.61
Service	0	0	2	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Unapp Cash					0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(26,232.18)	(26,232.18)	0.00
	0	14	2929	0	8537570	500.22	139,939.62	17,240.19	0.00	4,199.18	532.20	161,410.97	1,403.83	162,814.80	13,709.61

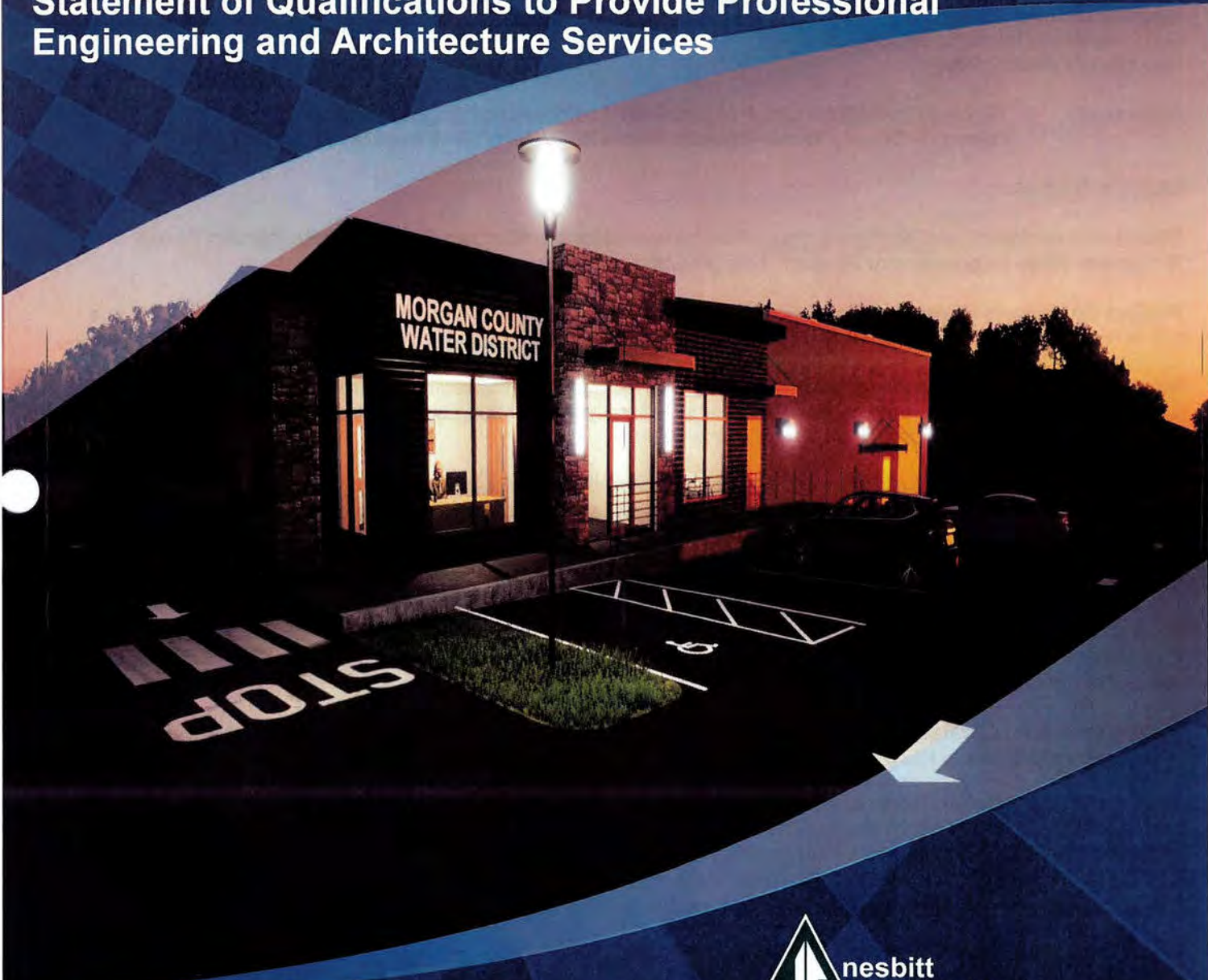
Number of Active Accounts 2941
Number of Inactive Accounts 0

Last month Active Accts. 2945

April 2022

Morgan County Water District Phase III System Wide Improvement Project

Statement of Qualifications to Provide Professional Engineering and Architecture Services



nesbitt
engineering, inc.

nesbitt
architecture, llc

227 N Upper Street
Lexington, KY 40507
www.nei-ky.com 859-233-3111

VISION TO RIBBON CUTTING

“For over 46 years, Nesbitt Engineering, Inc. (NEI) and Nesbitt Architecture LLC. (NA) has provided professional engineering and consulting services throughout Kentucky helping individuals, corporations, area development districts, utility boards, water districts, city and county governments with their infrastructure projects. Our longevity in the engineering business is hallmarked by the ability to listen to you, see your vision and maintain the determination to pursue your project through to ribbon cutting.”



*Paul D. Nesbitt, PE, PLS, MBA
President*

Project approach— Our approach to your project lays the foundation to successful project completion. “Vision to Ribbon Cutting” is not just a slogan for NEI... it is how we approach a project. We consider it our role to listen to your vision, define your goals and objectives then design the road map to ribbon cutting. Projects are often complex and require navigation through a maze of bureaucratic obstacles to reach successful completion. NEI/NA’s team of seasoned technicians, design professional and administrators have the experience you need to guide your project through even the toughest challenges.

Technical competence—We’re technically qualified by education and experience, and motivated by personal responsibility and professional integrity. Our engineers are registered through examination and licensing as professional engineers and architects in Kentucky and several surrounding states. Our team’s professional engineering registrations (PE’s), professional geologist registrations (PG’s), professional land surveyor registrations (LS’s) and professional architect registrations (AIA)—derived from successfully passing rigorous post-college exams—lend credibility to the services we perform.

Managerial ability and financial stability— Nesbitt Engineering Inc./ Nesbitt Architecture LLC. is a team of professionals whose company has been incorporated for over 46 years. Our firm maintains comprehensive corporate insurance, and our senior staff members hold MBA’s in addition to their engineering degrees—offering further evidence that your project will be managed responsibly.

Nesbitt Engineering and Architecture Project Personnel

Name	Qualifications	Schedule Availability		
		3 Months	6 Months	12 Months
Adams, Quade	B.S. Civil Engineering			
Anderson, Paula	B.A Sociology, M.Ed.			
Bentley Brandon	Project Observer, US Air Force Veteran			
Collins Kevin	Hazard State Vocational School IT Technician			
Dunahoo, Sandra	Project Consultant			
Greenwell, Brad	PE, MS Biosystems Engineering			
Hubbard, Judd	Bachelor of Architecture			
Keith, Larry	Construction Observation			
Kelly, Harold	B.S. Science in Geology			
Main, Ora	B.S. Civil Engineering, MS Civil Engineering, MBA			
Maggard, Charlie	B.S Construction Management			
McGregor, Bill	B.S. Civil Engineering			
Melton, Seth	B.S. Civil Engineering			
Nesbitt, Paul	B.S. Engineering, MBA			
Null, Derek	B.S Construction Management			
Sparks, Jim	B.S. Mining Engineering			
Stacy, Jonathon	B.S. Civil Engineering			
Steen, Matt	B.S. Science in Geology			
White, Jill	Hazard Vocational School, Drafting			
Davidson Chuck	B.S. Mining Engineering			
Simmons, Wayne	B.S. Civil Engineering, MS Civil Engineering			
Wilmoth, Mike	B.S. Civil Engineering, MA Engineering			
Smith, Gary	Project Observation			
Reid, Ken	B.S. Mining Engineering			
Availability for assignment to the project				
Availability as needed				
Currently has limited workload availability				

PERSONNEL AND WORKLOAD

Sandra K. Dunahoo



EXPERIENCE:

- Commissioner Department for Local Government- 2015 to 2019
- Appalachian Regional Commission Governor's Alternate-2015 to 2019
- Delta Regional Authority Governor's Alternate and Designee-2015 to 2019
- Chairman Kentucky Infrastructure Authority- 2015 to 2019
- Governor's Executive Cabinet Representative- 2015-2019

AFFILIATIONS:

Kentucky Heritage Council -
Frankfort, KY - Board Member

Kentucky Environmental
Education Commission -
Frankfort, KY - Chairman

Leadership Kentucky -
Frankfort, KY

SOAR Consultant

Project Development Consultant

Sandra's experience spans over 3 decades of working with federal, state and local governments from the executive, legislative and local levels to the private professional consulting arena. During her consulting tenure, Ms. Dunahoo has supported communities in securing public funding for critical community projects, earning a stellar reputation for compliance and integrity. Her experience encompasses a wide range of knowledge regarding community and business needs, as well as, developing the necessary infrastructure for robust economic development.

Offering a broad understanding of Kentucky's rural economy, Ms. Dunahoo has developed a successful approach to strategic funding and is proficient in identifying and procuring federal, state and local funding for a variety of projects. Her demonstrated ability with public relations and familiarity with legislative issues allows her to effectively coordinate governmental and private agency resources to the advantage of communities throughout Kentucky.

Recognized for her thorough understanding of state and federal programs, Ms. Dunahoo was tapped to lead the Kentucky Department for Local Government from 2015 to 2019. As Commissioner of the Department, Ms. Dunahoo served in a senior staff/cabinet level capacity overseeing the investment of over \$700,000,000. During her tenure, Ms. Dunahoo served as the Governor's representative on 18 boards and commissions, including the Governor's Alternate and Designee to the Delta Regional Authority, Alternate to the Appalachian Regional Commission and Chairman of the Kentucky Infrastructure Authority.

As Commissioner of the Department for Local Government and State and Local Finance Officer, Ms. Dunahoo was responsible for the review of 118 Annual County Budgets. In her capacity as the State and Local Debt Officer, Ms. Dunahoo was responsible for the local government debt hearing process and providing oversight regarding compliance for the issuance of new debt.

Prior to joining the private sector, Ms. Dunahoo served for 10 years as Projects Manager in the Office of Congressman Harold Rogers in Washington, DC and manager of a US Army Library at Edwards Kaserne in Frankfurt, Germany.

CAREER HIGHLIGHTS

- Involvement with over \$1,100,000,000 in governmental projects
- Working experience with 118 Kentucky Counties
- Expert in funding strategies
- Grant Writing Expertise
- Inter-governmental and legislative relations veteran
- Led Nesbitt in the development and funding of public infrastructure projects while expanding into new markets including the design of a new fire station, health center, transportation facilities and a cemetery.



Ora C. Main, PE, MBA



EDUCATION

- Tennessee Technological University, BS, Civil Engineering (1967)
- University of Kentucky, MS Civil Engineering (1972)
- University of Kentucky, Masters Business Administration (1988)

REGISTRATIONS

Professional Engineer
KY #7986
OH #E-63769



nesbitt engineering, inc

Project Manager

EXPERIENCE

Ora has over four decades of experience in the practice of civil engineering, including economic feasibility studies, designing regional water treatment plants (WTP), pump stations, tanks and water distribution systems, conducting hydraulic modeling using Cybernet and KYPIPE software. He has extensive experience in project management, master planning, and effectively administering state and federal funding sources.

A professional engineer with undergraduate and postgraduate degrees in engineering, Ora is responsible for project management, quality control and plays an active role in all civil engineering projects undertaken by the firm. He also ensures that the technical staff is kept abreast of advancements within the industry and is often at the helm of client negotiations and contract proposals. While he has diverse technical experience, his special expertise is in the area of water treatment plants and systems with responsibilities including bidding projects, purchasing, subcontracting and managing the company's Civil Engineering Department.

Ora serves as the lead design professional on many large-scale commercial and municipal projects and he has in-depth knowledge of building codes, engineering design, funding sources and permitting requirements. He often teams with other Project Managers and Engineers on complex and/or very large projects and strategic initiatives. He provides direct supervision of individual team members to improve decision making, meet project schedules, minimize cost overruns and remove barriers to success.

SPECIFIC PROJECT EXPERIENCE

- City of Whitesburg, KY—water distribution system additions beyond the city limits to highly populated areas; sanitary sewer line extension and lift station design located south of the KY 15 by-pass in the Long Branch area; gravity sewer line in Solomon Branch;
- City of Augusta, KY—design of Water Treatment Plant Lagoons and Discharge Line to Ohio River.
- City of Mt. Vernon, KY—water treatment plant expansion and water distribution system improvements; utility relocation; project closeout; preparation of water treatment plant operations and maintenance manual.
- Project Manager—Fleming County "Regional Water Supply Study" which included investigating/predicting the water system needs for a four-county area in Northeastern Kentucky. Northern Madison County Sanitation District—Green's Crossing sewer extension project with four pump stations; KPDES permit renewal.
- Perry County Sanitation—wastewater collection extensions and improvements; Regional Facilities Plan.
- City of Jenkins, KY—Forest Hill sewer line extension; water plant operations and efficiency; water line extension to Marshal's Branch; Dairy Hollow water and sewer line replacement; Main Street sewer line replacement.



Addressing the functional needs of a new building with the design of the site is extremely important to the overall function of a building. Vehicle circulation, parking, accessibility and security are topics that must be given consideration to create an effective site design solution. Creating separate building entries and parking areas for both the public and the building occupant's helps to make the building more secure with clear separation between private and public areas. By carefully designing the vehicle circulation around the building a drive through payment window will provide convenience for customers and will reduce the number of non-employees from entering the building.

Transforming a sloping site into a usable building site requires creativity and some serious problem solving to make the site function with the requirements of the building and the Owner's needs. The concept presented utilizes two different building types to help utilize the physical characteristics of the site to help facilitate the architectural design solution. The front half of the building is the new business offices for the Morgan County Water District. The office part of the building does not require tall ceiling heights, while the maintenance half of the building requires taller ceiling clearances for vehicle and material storage. To give the two buildings the appearance of the same scale the taller maintenance structure was dropped four vertical feet, thus giving the entire building a more uniform appearance.



FAMILIARITY WITH PROJECT

PROJECT NAME	FUNDING SOURCE	FUNDING AMOUNT
Bear Track Waterline Replacement	KIA	\$612,000
Downtown Waterline Improvements	KIA ARC	\$350,000 \$500,000
Sewer Rehabilitation Project	ARC	\$1,000,000
Highway 11 South Sewer Line Extension	KIA CDBG	\$1,000,000 \$1,000,000
Highway 11 North Sewer Extension Project	USDA HB 608 Coal Grant	\$702,000 \$1,450,000
Wastewater Treatment Plant Expansion	CDBG USDA RD Loan	\$1,000,000 \$1,500,000
Wastewater Treatment Plant Expansion	CDBG USDA RD Loan	\$1,000,000 \$1,500,000
Prison Sewer Rehab Project	ARC	\$250,000
Southside Water Association Acquisition	USDA Rural Development	\$575,000
Fire Station Roof	CDBG	\$330,300
Treadway Ridge	AML	\$114,000
Old Landing Waterline Project	ARC USDA RD Loan USDA RD Grant	\$500,000 \$489,000 \$500,000
Lee County Health Department	ARC CDBG USDA RD Local	\$500,000 \$500,000 \$524,000 \$247,000

GRANT FUNDING

State and Federal Funding Sources—Understanding State and Federal funding processes can be a complex maze of timing, deadlines, regulations and requirements. NEI employs personnel who have over 36 years of experience with State and Federal funding agencies from the beginning level of application preparation to the advanced level of the administrators and agency management perspective. This experience is invaluable to NEI clients in a world of competitive grant awards.



FEMALE OWNED/SMALL BUSINESS FIRM

MINORITY/FEMALE OWNED OR SMALL BUSINESS FIRM

MCW File Dates of DR Review: 02/2 Minutes

Incorporated since 1976, NEI recognized the importance of thriving minority and female owned businesses. When practical, our firm gives every consideration to partnering with firms holding this designation.

As corporation, NEI/NA is established as a small business.



U.S. Small Business Administration



Paul Nesbitt was presented the Excellence in Entrepreneurship Award in 2009 for Eastern and Southern Kentucky. The aware was presented by the Center for Rural Development



A **JMT** COMPANY

Morgan County Water District

April 8, 2022

STATEMENT OF QUALIFICATIONS



FIRM CAPABILITY



OUR TEAM

Vaughn & Melton (V&M) has been providing water/wastewater engineering services to Eastern Kentucky and the surrounding area for over 40 years. These Counties, Cities, and Water Districts continue to use V&M for their engineering needs because they have received a quality, efficient, and economic product time after time.



These projects most often were funded completely, or at least in part, by grants such as USDA RD, CDBG, SRF, ARC or similar sources. Our staff has the experience necessary to guide this project through the funding process.

IN-HOUSE SERVICES/CAPABILITIES



WATER RESOURCES



CIVIL DESIGN



GEOSPATIAL



SURVEY



COMMUNITY RELATIONS



ENVIRONMENTAL



SUBSURFACE UTILITY ENGINEERING (SUE)



ASSET MANAGEMENT



TRANSPORTATION



CONSTRUCTION ENGINEERING INSPECTION (CEI)



STRUCTURES



RIGHT-OF-WAY ACQUISITION



UTILITY SERVICES

Why Vaughn & Melton!

- ✓ **FAMILIARITY:** Our team knows this area and the residents who will be served.
- ✓ **EXPERIENCE:** V&M's experience will allow us to provide water and sewer services.
- ✓ **FUNDING:** V&M's extensive experience with funding sources and procedures will aid the County in navigating the process. We will work to eliminate delays.
- ✓ **COMMUNICATION:** This type of project requires clear communication between the District and the Engineer. V&M is your trusted leader who will act as an extension for the District, continually keeping the lines of communication open.

GRANT PROGRAMS

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)



Our staff has a wealth of experience with local, state, and federal grant programs, including the Community Development Block Grant (CDBG) program. V&M has extensive experience coordinating with various funding agencies including, but not limited to, Kentucky Infrastructure Authority, Appalachian Regional Commission, USDA Rural Development, CDBG, Economic Development Administration, and the US EPA. Assistance will be available from the initial application throughout construction to the final close-out.

As a firm with a major presence in state and local government infrastructure sectors, we have completed grant applications and delivered grant-funded design projects to clients. This experience spans from grant identification and writing to technical review and implementation of planning and zoning requirements as well as permitting and reporting, monitoring, and compliance requirements of various grant programs.

We have an outstanding in-house team of grant writers, and we routinely provide grant writing and administration assistance to local municipalities for a variety of community and economic development plans and project, enhancement projects (water projects), and parks/recreation/open space plans projects. Additionally, we have staff experienced with obtaining water grants and loans. V&M is prepared to utilize our "one firm" approach to doing business by accessing our CDBG experts in other states to assist on an as-needed basis.



WORKLOAD AND BUDGET

V&M serves a diverse clientele including federal, state, and local government agencies, commercial, industrial, educational, and private institutions. Our team offers the staff, capabilities, and resources of a national firm, while maintaining the personal touch and service of a local firm. V&M can commit, without reservation, the staff to the Morgan County Water District, and based on our projections we will have staff available to meet all of the District's needs.

MITCH BRUNSMMA, PE
Design Engineer



Years of Experience: 27
Education: BS, Civil Engineering, Tennessee Technological University
Certifications: Professional Engineer

Throughout his career at V&M, Mitch has managed numerous projects from design through construction. Mitch will serve as a design engineer on this project. He has over 27 years of experience in water/wastewater design and routinely provides consulting services for municipalities and utility districts. Services include oversight of the construction package containing design, specifications, bidding documents, and construction plan sets. Mitch has experience working with various state/federal funding sources. He currently heads V&M's utility design/relocation department in the Middlesboro office.

Laurel Fork (AML) Water Supply Project | Bell County, KY: Project management, design, and construction administration for the extension of approximately 40 miles of water distribution lines, 3 water storage tanks, and 3 booster pump stations to provide potable water to over 500 homes in the Frakes area of Bell County. The \$4.0 million project was split into four separate phases and included funding from the Kentucky Division of Abandoned Mine Lands (AML) and USDA Rural Development. The project spanned a period of more than 9 years from the initiation of the planning study to construction completion.

MARIOS GEORGIU, PE
Design Engineer



Years of Experience: 26
Education: MS/BS, Civil Engineering, Tennessee Technological University
Certifications: Professional Engineer

Marios will provide design services for this project. Marios has over 26 years of experience with design of water and sewer systems along with expertise in hydraulic modeling, pumps, controls, and process treatment. He serves as the technical leader in Water and Wastewater Treatment design for Vaughn & Melton. Marios has 26 years of professional engineering experience. His first goal is always to listen to the needs of our clients, working with them to meet their goals, and implementing his expertise as lead treatment plant designer for this project. His experience consists of providing water and wastewater systems design services for a variety of clientele.

Waterline Extensions, Lakeview Utility District | Hawkins County, TN: Served as design engineer and project manager for a new 400,000 gallon water storage tank, water booster pump station, SCADA & instrumentation, raw water source development and extending 8 inch waterlines to the Camelot Community.

MICHAEL BOYD
Resident Inspector



Years of Experience: 27
Education: BS, Biology, University of Kentucky
Certifications: State of KY Class IV Wastewater Operator

Michael joined V&M after a 27-year career with the Middlesboro Wastewater Treatment Plant recently providing resident inspection on the Claiborne County Waterline Extension project.

2016 Claiborne County CDBG Waterline Extensions

Provided resident inspection services for the extension of over 22,000 feet of 6", 4", and 2" PVC waterline to the Little Creek, Greasy Hollow, and Hopper Circle communities in Claiborne County, TN. The project provided potable water to approximately 40 residents and was funded by a \$500,000 CDBG grant as well as local funds.

DANIEL C. HIMMER, AIA, LEED AP®

Architect

Years of Experience: 16

Education: B. Architecture / NJ Institute of Technology

Certifications: Maryland Architect #16689



Dan has 16 years of experience with private and public-sector clients throughout the east coast. His responsibilities involve successfully implementing all phases of architectural design and construction administration, in addition to performing project coordination with consulting engineers and contractors. He has had significant experience working with renovations and systemic upgrade/energy projects.

Middletown Maintenance yard, Delaware Department of Transportation, Middletown, DE

Architect for the design of a new 7,500 SF, 4-bay maintenance building for DelDOT's Middletown Yard. The new maintenance building contains 3 service bays, an enclosed vehicle wash bay, secure parts storage and inventory areas, and a shop office.

ROBERT KOECHERT, PE, ENV SP

Water Engineer

Years of Experience: 24

Education: BS /Civil Engineering

Certifications: Professional Engineer: FL, DE, MD
ASCE, Water Env. Federation, American Water Works



Mr. Koechert has been involved in many facets of water engineering over the past 24 years. From distribution and transmission main planning through treatment facility modifications, he has been involved from the planning stages to final construction. This experience has included energy audits, facility planning and design, capital planning, design reviews, value engineering, and inspections of water facilities, pumping stations, and collection/distribution systems, and rural and urban infrastructure projects. He has delivered multi-discipline projects that incorporated all facets of engineering responsibilities, such as: construction management; stakeholder meetings; and conformance to all local, state, and federal agency standards. Mr. Koechert will serve as Deputy Project Manager for this contract and ensure that our Project Manager has access to the full depth of JMT's water capabilities to deliver the sound projects that are sustainable and cost-effective.

On-call Engineering Services and Project Management for Public Works Projects | City of Newark Public Works and Water Resources Department)

Contract Manager and Principal-in-Charge. JMT was selected in May 2021 for our third consecutive on-call engineering services contract to support the City's drinking water, wastewater, and stormwater needs. In the past four years JMT has performed over 38 unique and separate tasks serving various portions of their infrastructure. JMT developed the City's GIS system utilizing the State's Matching Planning Grants. Several of the assignments on this contract include:

- Chlorine Booster Station Design at the New London Tank
- Downtown Pressure Zone – Water Tank Siting Phase 1
- Annual Water Main Replacement Designs

Appalachian Wildlife Foundation Waterline Extension - Bell County, KY

The Appalachian Wildlife Foundation (AWF) selected Vaughn & Melton to design the extension of Pineville Utility Commission’s water distribution system to serve a proposed wildlife park and visitor center on an abandoned strip mine (locally known as Mountain Drive) in Bell County, Kentucky.

The extension consists of approximately 30,000 linear feet of 8” and 6” waterline, 2 booster pump stations, a new 150,000 gallon ground water storage tank, and associated appurtenances. The route for the waterline follows an existing gravel drive that previously served as a haul road for the coal mine. The lines will be constructed in the edge of the gravel drive, or in the existing roadside ditches. The ground storage tank will be constructed on undisturbed ground (approximate parcel size, 75’x75’), but is completely surrounded by previously mined land. The two booster pump stations will be built immediately adjacent to the road-side constructed waterline on approximately 30’x30’ parcels.



Reference: Appalachian Wildlife Foundation - Frank Allen (606) 523-1323

Wilderness Water Storage Tank Rehabilitation - Harrogate, TN

In 2017 the Arthur-Shawnee Utility District hired Vaughn & Melton to provide planning, design, and inspection services for the total rehabilitation of the 500,000 gallon Wilderness Water Storage Tank. The 50 ft diameter, 40 ft tall welded steel ground storage tank had been last inspected by an underwater ROV (Remotely Operated Vehicle) in March of 2017. Results of the inspection indicated that the interior and exterior coatings were both exhibiting signs of failure and were recommended for complete removal and re-coating. Structurally, the tank was in satisfactory condition, with no signs of foundation cracks or undermining.

Vaughn & Melton provided design plans and specifications for blast removal and disposal of interior and exterior coating, point repairs to the tank (pit filling, welding, removing of welding remnants), re-coating of the interior and exterior of the tank, tank disinfection and testing, various tank component improvements (new water level indicator, new exterior ladder cage, new roof vent, repair of the interior ladder, and re-conditioning/repair of roof support beams), and site grading to remove excess slough material that had gathered around the tank ring wall.



Woodland Hills Water Storage Tank, Booster Pump Station, & Waterline Replacement
Bell County, KY

Vaughn & Melton was selected to provide the design and construction administration of a new 100,000 gallon ground storage tank, new booster pump station, and approximately one-mile of 8” and 6” waterline replacement. This project improved the water service to the Woodland Hills and Paula Drive communities in Bell County, KY.

Watauga River Regional Water Authority (WRRWA) CDBG Waterline Rehabilitation - Carter County, TN

V&M was selected by WRRWA to perform design services to rehabilitate existing water mains and provide infrastructure for tracking and managing water loss. WRRWA has historically had water loss rates as high as 65%, but has been able to reduce the rate to as low as 20% through system rehabilitation projects. V&M worked with the Utility to secure CDBG grant funds.

Under the current CDBG project, V&M is working with WRRWA to replace approximately 8,000-LF of 6-inch and smaller water lines and two (2) pressure reducing valve stations. The water mains were selected based on repair history and deficient construction materials. The Project will also include installation of three zone meters to track water use, monitor seasonal trends, and identify outliers that may be indicative of a leak or line break.

The project was funded with a Community Development Block Grant (CDBG) package through the First Tennessee Development District. V&M’s complete scope of work included:

- Hydraulic modeling of water distribution system
- Engineering design of deteriorated waterlines, including all service connections required, new service lines and a two new pressure reducing valve (PRV) stations
- Preparation of all surveys for easement acquisition in recordable form
- Provide cost estimates, permit applications, and final construction plans and documents for waterline replacement and erosion and sedimentation control permitting

Reference: WRRWA - Bryon Trantham - P: 423-543-2400 - E: btrantham@wataugariver.org

US 119 Waterline Relocation - Bell County, KY

V&M provided planning, design, and construction inspection services for the relocation of approximately 6,000 LF of 6” waterline with new 8” polyethylene waterline along US 119 in Bell County, KY.

In addition to the waterline replacement, the project also included the re-connection of approximately 60 existing services and the replacement of various valves, hydrants, and tie-ins of several branch lines.

The \$600,000 project was funded by the Kentucky Transportation Cabinet as part of the US 119 Roadway Improvements and was completed in 2018.

Reference: Pineville Utility Commission - Robert Roan, PE - (606) 537-6611



KY 459 Waterline Relocation - Knox County, Kentucky

V&M provided planning, design, bidding, construction admin, and construction inspection services for the relocation of approximately 3,000 LF of 6”, 4”, and 2” waterline along KY 459 in Knox County, KY.

In addition to the waterline replacement, the project also included the re-connection of approximately ten existing services and the replacement of various valves, hydrants, and tie-ins of branch lines.

The \$200,000 project was funded by the Kentucky Transportation Cabinet as part of the KY 459 Roadway Improvements and was completed in 2019.

Reference: Barbourville Utility Commission - Josh Calihan, PE - (606) 546-3187

Water Interconnect Study - London, Kentucky

The Cumberland Valley ADD initiated a study that would examine the feasibility of interconnecting adjacent water utilities within an eight-county region of Southeastern KY. The motivation behind this project was the realization that a large-scale water emergency would potentially leave large numbers of the general public without a safe, reliable supply of drinking water. Due to a lack of long-term planning in the region, several utilities were especially vulnerable to such an event. The study area included 29 independent public water utilities in the counties of Bell, Clay, Knox, Harlan, Jackson, Laurel, Rockcastle, and Whitley.

V&M developed a master plan for the region that would serve as a roadmap to provide increased water availability to all water utilities in the region and integrate the results into GIS data collections of the CVADD. Issues that were directly examined include current and future water demand, existing treatment capacity, raw water availability, and drought susceptibility. The potential for future development and growth was especially considered throughout the project. Each of the water utilities had its own set of limitations, such as terrain, overall system age, capacity, and regulatory issues that were considered in the development of the master plan.

Our team of experts were able to produce a long-term water interconnection plan that increasing availability of treated water to all 29 water utilities in the CVADD. As part of this master plan, 30 interconnection routes were identified and proposed. In each proposed interconnections, a hydraulic analysis was performed to determine the amount of water that could be shared between the particular utilities. Using existing data provided by the CVADD, GIS data sets, and maps of existing and proposed waterlines were created.

Reference: Cumberland Valley ADD - Mr. Tim Schwendeman - (606) 864-7391

Little Sycamore ARC Waterline Extension Phase II - Claiborne County, TN

V&M provided engineering design, construction administration services, and construction inspection services for the Phase Two extension of waterlines in the Little Sycamore community of Claiborne County, Tennessee.

The extension included approximately 14,000 feet of 6" PVC (DR 17) waterline and associated appurtenances to provide drinking water to around 30 new customers. An estimated 1,500 feet of existing 6" PVC (DR 26) pipe was replaced with new 6" PVC (SDR17) pipe to allow removal of an existing pressure reduction station for increased pressure to serve the proposed extension. The waterline replacement section also included the re-connection of five existing customers to the new line, including a local school, three residential customers, and a garbage collection facility.

The \$550,000 project was funded in part by an Appalachian Regional Commission (ARC) grant and was completed in April 2019.

Reference: Claiborne County - Mayor Joe Brooks - (423) 626-5236



A **JMT** COMPANY

**2480 Fortune Dr #250
Lexington, KY 40509
(859) 264-0281**

Thomas Bradley, PE Project Manager
trbradley@vaughnmelton.com



April 8, 2022

Morgan County Water District
Attn: Luke Stapleton, Gateway Area Development District
1009 Highway 172
West Liberty, Kentucky 41472

RE: Statement of Qualifications
Morgan County Water District
Phase III System Wide Improvements
WX21175046

Dear Chairman and Board:

Bluegrass Engineering, PLLC is pleased to submit our Proposal for Engineering Services for the Phase III System Wide Improvements, for consideration by the Morgan County Water District. Bluegrass Engineering, PLLC is a relatively new engineering firm but experience is not held by a company but by the individuals that make up the organization. Members of our staff have proven, successful working relationships with many entities on numerous projects, both small and large. Many of our existing repeat customers are within the same area of the Commonwealth and would be a great reference for the service that we have provided them over the years.

The attached proposal summarizes Bluegrass Engineering's staff applicable experience in providing planning, design and construction administration services for water system improvement projects. We have proven time and time again that we work in close collaboration with all of our clients to provide personal, professional and dependable engineering services.

We look forward to working with the Morgan County Water District and building our relationship with the district. Thank you for consideration of Bluegrass Engineering, PLLC. If you should have any further questions, feel free to contact us.

Sincerely,

BLUEGRASS ENGINEERING, PLLC

A handwritten signature in blue ink that reads 'Matthew R. Curtis, PE'.

Matthew R. Curtis, PE
Managing Member

Pc: File



Morgan County Water District

PROPOSAL FOR ENGINEERING SERVICES

Phase III System Wide Improvements

April 8, 2022

3:30 PM

502.370.6551 • 222 East Main Street, Suite 1 • Georgetown, KY 40324



**Jason Heichelbech—Design Technician**

Jason has over twenty years of experience in the engineering industry. Jason has assisted with design of distribution system improvements, wastewater collection systems, water treatment plants, transportation cabinet relocation projects, development plans and specifications and preparation of project documents. Jason would assist on all aspects of this Project in accordance with needs identified by the Project Engineer and Project Manager.

**Matthew R. Curtis, PE—Project Engineer**

Matt has over eighteen years of experience in the wastewater and water industry serving municipalities and utility districts throughout the Commonwealth. Matt has worked on various sizes of projects from \$15 million dollar treatment plants to small line extensions. Matt would serve as QA/QC of the design and hydraulic calculations prior to presenting the project for bidding.

**Bryan K. Lovan, PE, PLS—Project Engineer**

Bryan has over forty years of experience in the wastewater and water industry serving municipalities and utility districts throughout the Commonwealth and beyond. Bryan's experiences include design of water distribution, treatment, and storage systems, wastewater collection systems, civil/site and land-development projects. Bryan would serve as QA/QC of the design and hydraulic calculations prior to presenting the project for bidding.

Joseph Brian Early, Architect—Project Architect (Johnson Early Architects)

Brian has nearly 34 years of experience as an architect designing all types of municipal, commercial, healthcare, institutional and office buildings across the Commonwealth. Brian will serve as the Architect of Record and the designer of the new Administrative Building. Brian will be responsible for all aspects associated with the design of the building, acquiring the state building permit and working with Matt to meet the needs of MCWD's new office space.

Daniel Gray Thornberry, AIA—Project Architect (Johnson Early Architects)

Daniel has been practicing architecture for over a decade in commercial architecture design and construction administration. Daniel would assist on all architectural aspects of the new office building in accordance with the needs identified by the Project Manager, Project Engineer and/or Architect of Record.

2.0—Past Record of Performance cont.

PROJECT EXPERIENCE - WATER PUMP STATION PROJECTS



CLIENT	PROJECT NAME	DESCRIPTION	CONTACT INFORMATION
Allen County Water District Scottsville, KY	US 31-E Booster Station Improvements	Converted booster station to have the ability to operate as a pump/fill or constant pressure station.	Wayne Jackson (270) 622-3040 Josh Reynolds (270) 622-8616
City of Lewisport Lewisport, KY	WTP Improvements	Replaced high service pumps w/high efficiency pumps, VFDs & discharge piping to allow City to operate pumps as either pump/fill or constant pressure pumps.	Brent Wiggington (270) 295-3324
Sandy Hook Water District Sandy Hook, KY	Water System Improvements	Water main replacement and new well and new pumps.	Bridgett Howard, Manager 606-738-6282
East Davess County Water Association Knottsville, KY	Iceland Road Water Main Extension	7,000 LF of new 4" water main	Kasey Emmick, Manager (270) 281-5187
Garrard County Water Association Lancaster, KY	US 27 Relocation	Relocation of approximately 10,600 LF of 3", 4" and 6" PVC water main and installation of new pump station	Bill Doolin, President (859) 792-4501
City of Hawesville Hawesville, KY	KY 69 Utility Relocation	Relocation of approximately 11,000 LF of 2", 4", 6" and 8" water main and booster station.	Charles King, Mayor (270) 927-8707

PROJECT EXPERIENCE - WATER STORAGE TANK PROJECTS



CLIENT	PROJECT NAME	DESCRIPTION	CONTACT INFORMATION
Allen County Water District	HWY 98 Elevated Tank Recoating	Repainting of existing .25 MG elevated tank.	Wayne Jackson, Chairman 270-622-3040
Allen County Water District	US 231 Elevated Tank	Construct a new .5 MG elevated tank, new control valves, upgrade booster station pumps, new water line & decommissioning of existing standpipe.	Wayne Jackson, Chairman 270-622-3040
Rowan Water, Inc.	Water Storage Tanks	Construct a new 150,000 gallon elevated storage tank, booster station, water lines & decommissioning of existing standpipe storage tank.	Jerry Patrick, General Manager 606-776-1322
City of Lewisport	Downtown Tank Recoating	Repainting of existing .25 MG elevated tank.	Brent Wiggington, City Admin. 270-922-6665
Gallatin County Water District	Ambrose, Eagle Tunnel, & Mars Place Tank Repainting	Repainting of existing 200,000 gallon and two (2) 100,000 gallon elevated storage tanks.	Vic Satchwell, Chairman 859-643-5200
Rattlesnake Ridge Water District	Phase 11 - WSI	Constructed two new elevated tanks and rehabilitation of three tanks	David Gifford, Manager 606-474-7570



2.0—Past Record of Performance cont.

PROJECT EXPERIENCE - BUILDINGS



CLIENT	PROJECT NAME	DESCRIPTION	CONTACT INFORMATION
Morehead Utility Plant Board	Administration Building	Design of a new 8,000 SF office building to house the Administration Offices of MUPB staff.	Holly McGrath-Rosas, General Manager 606-784-5538
Sandy Hook Water District	Administrative Office	Construct a new 5,000 SF office that houses all administrative offices, garage area for a repair area for field crews	Bridgett Howard, Manager 606-738-6282
Rattlesnake Ridge Water District	Administrative Building & Garage	Renovations of an existing boat repair shop and additional office space was constructed attached to the existing structure for a combined 4,500 SF new structure.	David Gifford, Manager 606-474-7570



3.0—Scope of Services cont.

Bidding Services — Bluegrass Engineering will assist the District during the advertising and bidding phases of the project. Once bids have been received and read aloud, Bluegrass Engineering would conduct a certified bid tabulation and reference check on the apparent low bidder, in order to make a recommendation to the District at their monthly meetings.

Construction Administration — Bluegrass Engineering will provide a project manager/engineer to be responsible for construction administration including the following: review and approval of shop drawings, samples, schedules, periodic pay estimates, monthly progress meetings and any field reports/order as deemed necessary. At the completion of the project Bluegrass Engineering will provide record drawings depicting any changes that occurred during construction and certification that the project was constructed according to the design plans and specifications. A stamped hardcopy and electronic copy will be provided to the District for their records.

Resident Observation — Bluegrass Engineering will provide a full time on-site resident observer (inspector) to ensure that the intent of the plans and specifications are met during all construction activities. The resident observer will be on hand at monthly progress meetings and will be in contact with Bluegrass Engineering office staff and District personnel during the construction phase of the project. The resident observer will be tasked with maintaining a record of all quantities as installed, verification of quantities and pay estimate computations and other submittals.



5.0—Proximity and Accessibility

Bluegrass Engineering is located in Georgetown, Kentucky, approximately an hour and a half from MCWD's office. In addition to this close proximity, Bluegrass Engineering currently has several active projects near the District (Morehead, Sandy Hook, Rowan Water, Rattlesnake Ridge). The logistics of having numerous projects in one geographic area allows Bluegrass Engineering to have personnel readily available on site for potential client needs. As stated previously, Bluegrass Engineering prides itself on its communication with clients to ensure a successful project from both a cost and timeliness perspective. Bluegrass Engineering will complete all work as defined in the project scope within the agreed upon engineering budget as defined by the funding agency and the District.



7.0—Funding Experience

Bluegrass Engineering personnel have extensive experience over the years of dealing with various funding sources. These include CDBG, USDA, ARC, SRF, Kentucky State Transportation Cabinet, Coal Severance, State Legislative Grant(s) and AML funded projects. Each of these funding sources have their own unique requirements and as the previously included project information details the specifics of some of these projects, we are confident in our abilities to aid the District in any manner of funding that would be sought for the project. Bluegrass Engineering possesses a staff of professionals that are uniquely qualified to not only assess the dynamics of a project from the engineering standpoint, but perhaps most importantly from the financial standpoint and its related impact on that particular community. Included for informational purposes is a table that briefly summarizes the various funding sources and approximate dollar amounts of funding for that particular funding source managed by Bluegrass Engineering personnel.

PROJECT EXPERIENCE - FUNDING



FUNDING SOURCE	TOTAL AMOUNTS
USDA RURAL DEVELOPMENT (RD)	\$ 74,000,000
APPALACHIAN REGIONAL COMMISSION (ARC)	\$ 4,700,000
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)	\$ 7,800,000
ECONOMIC DEVELOPMENT ADMINISTRATION (EDA)	\$ 1,500,000
KENTUCKY INFRASTRUCTURE AUTHORITY (KIA) STATE REVOLVING FUNDS A & F	\$ 20,500,000
KENTUCKY INFRASTRUCTURE AUTHORITY (KIA) FUND B	\$ 2,800,000
KENTUCKY TRANSPORTATION CABINET (KTC)	\$ 16,200,000
Kentucky Rural Water Finance Corporation (KRWFC)	\$ 1,200,000
LOCAL FUNDING	\$ 15,000,000



Morgan County Water District
 Request for Qualifications/Proposals - Responding Firm Rating Sheet
Morgan County Water District Phase III System Wide Improvement Project

Average Rating (Total Scores of Each Firm Divided by 6 Committee Members)

Firm	Total Score	Average Score
Bluegrass Engineering PLLC	486 / 6	81
Nesbitt Engineering LLC	570 / 6	95
Vaughn & Melton Consulting Engineers	516 / 6	86
Firm 4	/ 6	
Firm 5	/ 6	

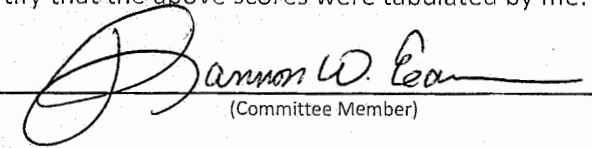
Firm Selected Based on the Highest Average Score: Nesbitt

Comments:

I certify that the responses submitted by the firms listed above were received and rated by:

Phase III System Wide Improvements Selection Comm on 4/11/22
 (Committee) (Date)

I certify that the above scores were tabulated by me:

 4/11/22
 (Committee Member) (Date)

MORGAN COUNTY WATER DISTRICT

MCWD Response to PR Req 2022 Minutes

Regular Board Meeting

May 9, 2022

PERSONS PRESENT:

Cherrill Kalliock
XO Nestor

Barry Worley

Darrell Hartney

Brian C. Miller

Steve Darnell

John

REPRESENTING:

MCWD
NEI

MCRD

MCRD

MCWD

MCWD

MCWD

VISITORS PRESENT:

Print

REPRESENTING:

Board of Commissioners Meeting Agenda

May 9th, 2022

Welcome and Introductions

- Welcome and Prayer
- Roll Call
- Review and Approval of Minutes: April 11th, 2022

New Business

- GWADD - Procurement of Engineer for Building and Shop Project
- New Building and Shop Project - Update
- Update on Projects – Hwy 191
- Future Project Review – Water Line Extensions
- John Coffey passed Class I exam. We now have 5 licensed operators
- 2016 Truck purchase – Bank of the Mts NOTE
- Approval of Account closure of AMP and Phase 14 Accounts
- National Drinking Water Week – May 1st thru 7th
 - Customer Appreciation Day - Thursday, May 5th (11am to 3pm)
 - Employee Appreciation Day – Friday, May 6th (Lunch)
- Partnership with KY Division of Water – Licking River Clean-up Day July
- Partnership with CITGO Water+One Foundation to host a Fundraising Golf Tournament
- Partnership with KY Fire Commission to host Trench Rescue Training to area Fire Departments

Reporting

- Water Loss Report
- Profit & Loss Report
- Collection Report
 - Small Claims Court
 - Water Theft and Tampering
 - Collection Agency - American Profit Recovery
- Review and Approval of Written Checks (March and April)
- Accounts Payable and Aging Report
- Cut Off / Customer Report
- Next Meeting: June 13th, 2022

Adjournment

7

**Morgan County Water District
Scheduled Board Meeting
Monday, May 09, 2022**

The scheduled monthly meeting of the Morgan County Water District was held on Monday, May 09, 2022 beginning at 4:30 p.m. at the office. The following were in attendance: Board Members: Brian Wells, Darrell Harvey, Gary Wright and Steve Gunnell, MCWD Staff: Shannon Elam and Chernell Holbrook. Special Guest: Paul Nesbitt of Nesbitt Engineering. Prayer.

Brian called roll, then called the meeting to order and welcomed all present. Brian called for a motion to approve the minutes from the April 11, 2021. Steve made a motion and seconded by Darrell. Motion carried.

First on the agenda was the GWADD procurement of the Engineer for the office building and shop. Nesbitt Engineering was awarded the bid.

Second on the agenda was the update on the new building and shop. Paul told the Board that Shannon was coming to his office in the next few days to discuss all the updates on the building.

Third on the agenda was the update on the Hwy 191 Project. Everything has been turned into the State. We hope to take bids in late June or early July.

Fourth on the agenda was future projects review and waterline extensions. There was a discussion about Campton's water systems. Paul said that they would be needing water in the future.

Fifth on the agenda was John Coffey passed his Class I exam. We now have five licensed operators. Drayton is going in June to try for his.

Sixth on the agenda was the 2016 Truck purchase and Bank of the Mountains note. We took a note out for \$30,000 from the Bank of the Mountains and purchased the truck from Hutch Ford for the same amount.

Seventh on the agenda was approval for closing the AML and Phase 14 accounts. Steve made a motion to close both the accounts and seconded by Gary. Motion carried.

Eighth on the agenda was the National Drinking Water Week. Shannon told the Board about the gathering we had and the groups that we invited. We discussed how to advertise for next year. He also told the Board about the Employee's appreciation day. No further discussion.

Ninth on the agenda was Partnership with the Kentucky Division of Water for the Licking River clean up day. Judge John Will Stacy is going to provide the gloves and garbage bags for the clean-up. He is also allowing us to dump it and the transfer station for free. Clean up Day is scheduled for July 9th.

Tenth on the agenda was the partnership with Citco Water & One Foundation to host a fund-raising gold tournament. This is to raise money for supplying water to areas that do not have running water. We are scheduling this for September.

Eleventh on the agenda was the partnership with the Kentucky Fire Commission to host a Trench Rescue Training. Shannon has invited all the local fire departments to attend and plans to serve pizza and refreshments at the meeting.

REPORTING:

Water Loss Report: Handouts were provided. Our water loss is around 44% this month. April's report had one leak found.

Profit and Loss Report: Shannon told the Board that all our old debt was paid off.

Line Break and Repair Report: One leak found in April.

Collection Report: Handouts were given. We have resolved \$58,05.71 to this date.

Small Claims: No discussion.

Work Orders: 184 this month and 606 for the year.

List of Accounts: Hand out was provided. Shannon told the Board that we already had our July payment for the R & D Loan.

Review of Written Checks: Shannon went over the list with the Board. Brian asked for a list of the debt at the next meeting, long term only. Brian called for a motion to approve the invoices from March and April. Steve made a motion and seconded by Darrell. Motion

New Setting: We have two new sign ups. The Judge John Will Stacy is going to pay for several new settings.

Cut Offs: Four Customers have not paid to be turned back on.

Active Customers: 2941 and last month 2941.

OTHER: Paul asked for a motion to accept Nesbitt Engineering as the Engineer on replacing the waterlines on Hwy 460 E. Brian called for a motion to approve. Darrell made a motion and seconded by Gary. Motion carried.

The Board agreed on the next monthly meeting to be on June 13, 2022. With there being no further business to come before the board, Brian called for a motion to adjourn. Steve made a motion and seconded by Darrell. Motion Carried.

Adjournment time was 5:35pm.

IN TESTIMONY WHEREOF, WITNESS MY SIGNATURE this 9 day of August, 2022.


Zachary Engle, Sec/Treas.

PUBLIC SERVICE COMMISSION

Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: April Year: 2022

LINE #	ITEM	GALLONS (000's)
1	WATER PRODUCED AND PURCHASED	
2	Water Produced	
3	Water Purchased	19,523
4	TOTAL PRODUCED AND PURCHASED	19,523
5		
6	WATER SALES	
7	Residential	7,838
8	Commercial	1,134
9	Industrial	
10	Bulk Loading Stations	
11	Wholesale	
12	Public Authorities	
13	Other Sales (explain)	
14	TOTAL WATER SALES	8,972
15		
16	OTHER WATER USED	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	1,828
20	Fire Department	12
21	Other Usage (explain)	
22	TOTAL OTHER WATER USED	1,840
23		
24	WATER LOSS	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	8,711
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	TOTAL WATER LOSS	8,711
32		
33	Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4	
34		
35	WATER LOSS PERCENTAGE	
36	(Line 31 divided by Line 4)	44.62%



2022 LEAK REPORT

April

Prepared By: Dean Kennard

- 1- Meter bottom blown out on Rt 882. Customer called stating leak at meter base. Andy replaced meter bottom over the weekend he was on call.**

8:38 AM

05/09/22

Accrual Basis

MORGAN COUNTY WATER DISTRICT Profit & Loss YTD Comparison April 2022

	Apr 22	Jan - Apr 22
Ordinary Income/Expense		
Income		
461.6-Sales thru Bulk Loading	94.50	153.00
466-Sales for Resale-Wholesale	0.00	5,238.94
470-Forfeited Discounts-Late Py	2,878.74	10,993.31
General Revenue		
Misc Sales	0.00	1,200.00
Total General Revenue	0.00	1,200.00
Insurance Settlement	0.00	6,600.00
Non-Budget Items		
Interest Income	3.58	24.74
Total Non-Budget Items	3.58	24.74
Tap-on-Fee	3,550.00	18,028.00
Web Fee	329.60	1,419.13
461.1 · Meter Sales to Residential Cust	145,181.20	582,682.55
461.2 · Meter Sale to Commerical Custom	15,829.75	66,634.77
471 · Misc. Service Revenues	1,835.30	5,712.81
475 · Surcharge	16,211.94	66,622.36
4905 · - DR4595	0.00	49,137.60
Total Income	185,914.61	814,447.21
Expense		
601-Payroll Expense		
941 Federal Payroll Tax	6,680.88	36,207.24
CERS	9,427.36	39,536.71
Employee Check	21,920.09	83,182.47
Ky State Tax Withholding	1,336.41	5,519.57
Qtrly. Return of License Fee	1,260.83	2,510.95
Total 601-Payroll Expense	40,625.57	166,956.94
604-Employee Pensions & Benefit		
Uniforms	169.38	2,380.58
604-Employee Pensions & Benefit - Other	6,788.71	26,412.70
Total 604-Employee Pensions & Benefit	6,958.09	28,793.28
610-Purchased Water		
Water Purchases		
Cave Run Water Commission	23,278.30	120,601.62
West Liberty Waterworks	30,448.88	182,536.60
Total Water Purchases	53,727.18	303,138.22
Total 610-Purchased Water	53,727.18	303,138.22
620-Materials and Supplies		
Office Equip.	47.15	1,336.40
Office Supplies	1,756.80	11,497.10
Postage	1,242.68	5,006.91
Safety Supplies	264.98	2,230.98
Supplies & Testing	0.00	20.67
Supplies Other	177.60	6,889.99
620-Materials and Supplies - Other	19,409.59	64,769.46
Total 620-Materials and Supplies	22,898.80	91,751.51
632-Contractual Services Acct.	0.00	2,000.00
635-Contractual Se Water Test	0.00	1,090.25
636-Contractual Services Other		
Outside Services		
Pump Repair & Service	45.90	363.40

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05/09/22

Accrual Basis

MORGAN COUNTY WATER DISTRICT
Profit & Loss YTD Comparison
April 2022

	Apr 22	Jan - Apr 22
Outside Services - Other	0.00	64,280.00
Total Outside Services	45.90	64,643.40
636-Contractual Services Other - Other	11,896.90	12,079.90
Total 636-Contractual Services Other	11,942.80	76,723.30
650-Transportation Expense		
Auto Parts	15.00	149.25
Auto Repair & Maint.	843.48	1,287.97
Fuel	949.65	9,333.81
650- Enterprise Lease	2,704.78	10,819.12
Total 650-Transportation Expense	4,512.91	21,590.15
675-Misc		
Bank Charge	362.00	907.26
License/Certification Fees	257.50	1,286.72
675-Misc - Other	9,930.00	13,180.25
Total 675-Misc	10,549.50	15,374.23
Administrative Fees	0.00	24.95
Bank of the Mountains Loan	0.00	-30,480.00
Collection Expense	0.00	222.99
GADD Loan 2021	1,500.00	1,500.00
Insurance Expenses		
659-Insurance Other		
Official Bond	0.00	46.00
Total 659-Insurance Other	0.00	46.00
657 - Insurance-General Liability	0.00	2,672.25
Total Insurance Expenses	0.00	2,718.25
Local Taxes	4,178.54	17,782.58
Membership Dues	0.00	1,698.00
Misc Services	275.00	275.00
Non -Budget Items		
Sales & Use Tax	759.57	2,705.34
Total Non -Budget Items	759.57	2,705.34
Old 172 Project	0.00	292,591.05
Travel Expense		
Meals	0.00	47.01
Travel Expense - Other	122.47	669.58
Total Travel Expense	122.47	716.59
UC Tax		
KACO UI Fund	0.00	198.70
Total UC Tax	0.00	198.70
Utilities		
615-Purchased Power		
American Power	1,057.06	5,293.17
RECC	1,875.94	7,718.54
Total 615-Purchased Power	2,933.00	13,011.71
Cellular	883.86	4,010.04
Telephone	551.77	2,450.56
Trash Disposal	255.31	654.70
Total Utilities	4,623.94	20,127.01
Water Training	288.00	1,098.99
Web Fee Expense	0.00	567.78

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05/09/22

Accrual Basis

**MORGAN COUNTY WATER DISTR
Profit & Loss YTD Comparison
April 2022**

	Apr 22	Jan - Apr 22
5015 · Equipment Expense		
5015A · Equipment Repair	0.00	6,249.36
Total 5015 · Equipment Expense	0.00	6,249.36
636- · Contractual Services Other -	949.50	949.50
658 · Workers' Compensation	0.00	0.00
Total Expense	163,911.87	1,026,363.97
Net Ordinary Income	22,002.74	-211,916.76
Other Income/Expense		
Other Income		
USDA Rural Development	0.00	292,591.05
Total Other Income	0.00	292,591.05
Other Expense		
Bonds Payable - KRWA 2016	8,205.21	33,270.84
Total Other Expense	8,205.21	33,270.84
Net Other Income	-8,205.21	259,320.21
Net Income	13,797.53	47,403.45

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05/09/22

Accrual Basis

MORGAN COUNTY WATER DISTRICT
Profit & Loss Budget vs. Actual
April 2022

	Apr 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
461.6-Sales thru Bulk Loading	94.50	83.33	11.17	113.4%
466-Sales for Resale-Wholesale	0.00	833.33	-833.33	0.0%
470-Forfeited Discounts-Late Py	2,878.74	2,916.66	-37.92	98.7%
Non-Budget Items				
Interest Income	3.58			
Total Non-Budget Items	3.58			
Tap-on-Fee	3,550.00	3,333.33	216.67	106.5%
Web Fee	329.60			
461.1 - Meter Sales to Residential Cust	145,181.20	127,500.00	17,681.20	113.9%
461.2 - Meter Sale to Commercial Custom	15,829.75	20,416.66	-4,586.91	77.5%
471 - Misc. Service Revenues	1,835.30	2,083.33	-248.03	88.1%
475 - Surcharge	16,211.94	17,500.00	-1,288.06	92.6%
4999 - Uncategorized Income	0.00	583.33	-583.33	0.0%
Total Income	185,914.61	175,249.97	10,664.64	106.1%
Expense				
101-Utility Plant in Service	0.00	83.33	-83.33	0.0%
408.1-UtilityRegAssessmentFee	0.00	250.00	-250.00	0.0%
601-Payroll Expense				
941 Federal Payroll Tax	6,680.88	5,875.00	805.88	113.7%
CERS	9,427.36	7,083.33	2,344.03	133.1%
Employee Check	21,920.09	27,083.33	-5,163.24	80.9%
Ky State Tax Withholding	1,336.41	2,083.33	-746.92	64.1%
Qtrly. Return of License Fee	1,260.83	416.66	844.17	302.6%
Total 601-Payroll Expense	40,625.57	42,541.65	-1,916.08	95.5%
604-Employee Pensions & Benefit				
Health Insurance	0.00	4,833.33	-4,833.33	0.0%
Uniforms	169.38	250.00	-80.62	67.8%
604-Employee Pensions & Benefit - Other	6,788.71			
Total 604-Employee Pensions & Benefit	6,958.09	5,083.33	1,874.76	136.9%
610-Purchased Water				
Water Purchases				
Cave Run Water Commission	23,278.30	20,000.00	3,278.30	116.4%
West Liberty Waterworks	30,448.88	35,833.33	-5,384.45	85.0%
Total Water Purchases	53,727.18	55,833.33	-2,106.15	96.2%
Total 610-Purchased Water	53,727.18	55,833.33	-2,106.15	96.2%
620-Materials and Supplies				
Office Equip.	47.15	0.00	47.15	100.0%
Office Supplies	1,756.80	833.33	923.47	210.8%
Postage	1,242.68	833.33	409.35	149.1%
Safety Supplies	264.98	41.66	223.32	636.1%
Supplies & Testing	0.00	416.67	-416.67	0.0%
Supplies Other	177.60			
620-Materials and Supplies - Other	19,409.59	4,166.67	15,242.92	465.8%
Total 620-Materials and Supplies	22,898.80	6,291.66	16,607.14	364.0%
632-Contractual Services Acct.	0.00	333.33	-333.33	0.0%
635-Contractual Se Water Test	0.00	333.33	-333.33	0.0%
636-Contractual Services Other				
Outside Services				
Pump Repair & Service	45.90			
Total Outside Services	45.90			
636-Contractual Services Other - Other	11,896.90	333.33	11,563.57	3,569.1%
Total 636-Contractual Services Other	11,942.80	333.33	11,609.47	3,582.9%
650-Transportation Expense				
Auto Parts	15.00	333.33	-318.33	4.5%
Auto Repair & Maint.	843.48	333.33	510.15	253.0%
Fuel	949.65	3,750.00	-2,800.35	25.3%
650- Enterprise Lease	2,704.78	4,583.33	-1,878.55	59.0%
Total 650-Transportation Expense	4,512.91	8,999.99	-4,487.08	50.1%
675-Misc				
Bank Charge	362.00			
License/Certification Fees	257.50	166.67	90.83	154.5%
675-Misc - Other	9,930.00			
Total 675-Misc	10,549.50	166.67	10,382.83	6,329.6%
Debt Service	0.00	208.33	-208.33	0.0%
GADD Loan 2021	1,500.00			

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**MORGAN COUNTY WATER DISTRICT
Profit & Loss Budget vs. Actual
April 2022**

Accrual Basis

	Apr 22	Budget	\$ Over Budget	% of Budget
Insurance Expenses				
657 - Insurance-General Liability	0.00	1,416.67	-1,416.67	0.0%
Total Insurance Expenses	0.00	1,416.67	-1,416.67	0.0%
Local Taxes	4,178.54	3,166.66	1,011.88	132.0%
Membership Dues	0.00	208.33	-208.33	0.0%
Misc Services	275.00			
Non -Budget Items				
Sales & Use Tax	759.57			
Non -Budget Items - Other	0.00	41.66	-41.66	0.0%
Total Non -Budget Items	759.57	41.66	717.91	1,823.3%
Raining Day Savings	0.00	1,000.00	-1,000.00	0.0%
Travel Expense				
Meals	0.00	83.33	-83.33	0.0%
Travel Expense - Other	122.47	250.00	-127.53	49.0%
Total Travel Expense	122.47	333.33	-210.86	36.7%
UC Tax	0.00	41.66	-41.66	0.0%
Utilities				
615-Purchased Power				
American Power	1,057.06			
RECC	1,875.94			
615-Purchased Power - Other	0.00	2,500.00	-2,500.00	0.0%
Total 615-Purchased Power	2,933.00	2,500.00	433.00	117.3%
Cellular	883.86	833.33	50.53	106.1%
Telephone	551.77	500.00	51.77	110.4%
Trash Disposal	255.31	41.66	213.65	612.8%
Total Utilities	4,623.94	3,874.99	748.95	119.3%
Water Training	288.00	416.66	-128.66	69.1%
636 - Contractual Services Other -	949.50			
658 - Workers' Compensation	0.00	541.67	-541.67	0.0%
660 - Advertising	0.00	125.00	-125.00	0.0%
Total Expense	163,911.87	131,624.91	32,286.96	124.5%
Net Ordinary Income	22,002.74	43,625.06	-21,622.32	50.4%
Other Income/Expense				
Other Income				
USDA Rural Development	0.00	16,250.00	-16,250.00	0.0%
Total Other Income	0.00	16,250.00	-16,250.00	0.0%
Other Expense				
Bonds Payable - KRWA 2016	8,205.21	8,333.33	-128.12	98.5%
Funded Depreciation Reserve	0.00	1,500.00	-1,500.00	0.0%
Surcharge Fees Account	0.00	17,500.00	-17,500.00	0.0%
Total Other Expense	8,205.21	27,333.33	-19,128.12	30.0%
Net Other Income	-8,205.21	-11,083.33	2,878.12	74.0%
Net Income	13,797.53	32,541.73	-18,744.20	42.4%



AMERICAN PROFIT RECOVERY
You'll Profit From Our Difference!

Morgan County Water District

West Liberty, KY

<i>Tier I</i>		
Total Assigned	115	\$17,966.06
Net Assigned	86	\$12,553.76
Recovery	10	\$1,212.29
Recovery Rate on Total Assigned		6.75 %
Recovery Rate on Net Assigned		9.66 %
Resolution	12	\$1,454.38
Resolution Rate on Total Assigned		8.10 %
Resolution Rate on Net Assigned		11.59 %
Cost of Accounts Submitted		\$2,011.35
Collection Cost Percentage		138.30%
Net Money Returned To Client		(\$799.06)
Average Balance		\$156.23
Average Age (Days)		79
<i>Tier II</i>		
Assignments	300	\$45,068.48
Recovery (Collections)	34	\$4,351.33
Recovery Rate		9.65%
Resolution (Collections + Payment Configurations)	34	\$4,351.33
Resolution Rate		9.65%
Average Balance		\$150.23
Average Age (Days)		654
<i>Total</i>		
Assignments	320	\$48,220.11
Resolved	46	\$5,805.71
Resolution Rate		12.04%

MORGAN COUNTY WATER DISTR
Transactions by Account
As of April 30, 2022

Type	Date	Num	Name	Memo	Cir	Amount
O & M Checking						
Check	04/01/2022	12616	Gator Trailers	Utility Trailer Purchase	X	-9,930.00
Check	04/01/2022		Amazon	Leak Detection Book	X	-119.25
Check	04/01/2022		Amazon	Water Management and Water Loss Book	X	-103.05
Check	04/04/2022		Authnet Gateway Billing	Processing fees	X	-21.50
Transfer	04/05/2022			Ck 12616, Debit Card	X	10,129.00
Check	04/06/2022	12617	Payroll Account	County Payroll Tax	X	-9,427.36
Check	04/06/2022	12618	West Liberty Waterworks	2-1266.1, 4-640-1, 5-111-1, 5-175-1, 5-313-1, ...	X	-30,448.88
Check	04/06/2022	12619	Cave Run Water Commission, Inco...	Usage thru 2/23 -3/22/22	X	-23,278.30
Check	04/07/2022	12620	Payroll Account	Pay Period 03/21 - 04/03	X	-10,672.89
Check	04/07/2022		Fred Pryor Seminars - Career Track	Training for Ashlee	X	-199.00
Check	04/08/2022	12621	Mountain Telephone	Account	X	-551.77
Check	04/08/2022	12622	American Electric Power		X	-1,057.06
Check	04/08/2022	12623	Licking Valley R.E.C.C	Consumption thru 3/12	X	-1,875.94
Check	04/08/2022	12624	Appalachian Wireless	Acct:	X	-883.86
Check	04/08/2022	12625	United Systems Software	Inv.# 90116	X	-207.00
Transfer	04/08/2022			CK's 12617, 12620	X	22,100.25
Transfer	04/11/2022			CK's 12615, 12618, 12619, 12621 - 12633	X	70,224.37
Check	04/11/2022		Kentucky Environment Protection A...	Drayton's Testing Fee for Class I license	X	-257.50
Check	04/11/2022	12626	Anthem Blue Cross	Group # D13173	X	-6,472.35
Check	04/11/2022	12627	WEX Fleet	Inv. # 79979955	X	-799.65
Check	04/11/2022	12628	Enterprise FM Trust	Customer # 579627	X	-2,704.78
Check	04/11/2022	12629	Colonial Life	Ashlee's Life Insurance	X	-95.10
Check	04/11/2022	12630	Aflac Insurance	Inv. 801917	X	-221.26
Check	04/11/2022	12631	American Business Systems, Inc.	Inv. 31319292	X	-181.71
Check	04/11/2022	12632	Uni First Corp.	Customer # 1584446	X	-169.38
Check	04/11/2022	12633	kentucky Underground Protection	Inv # 200654693		-16.50
Check	04/12/2022		Meijer	Office Supplies	X	-86.16
Check	04/12/2022		Staples Connect	Office Equipment and Supplies	X	-47.15
Check	04/12/2022	12634	Piercy Mullins Electric	Repairs to Pump Stations		-800.00
Check	04/12/2022	12635	Waste Management	Inv# 0018686-4022-6		-255.31
Check	04/12/2022	12636	U.S Postal Service	Stamps	X	-236.00
Check	04/12/2022	12637	Envirnmental Systems Research Int.	Inv# 94177471		-147.40
Check	04/12/2022	12638	Morehead Electric	Invoice 225405		-45.90
Check	04/12/2022	12639	Allen's Tire Supply	Tire Repair- Drayton		-15.00
Check	04/12/2022	12640	Stationers, Inc.	ACCT:		-44.58
Check	04/12/2022	12642	Chapman Printing Co., Inc.	Blue and Red Bills	X	-1,237.35
Check	04/12/2022	12643	Morgan Tire Center	Ford 350 Brake Repair		-715.68
Check	04/12/2022	12644	Gateway Area Development District	Loan Payment	X	-1,500.00
Check	04/12/2022	12645	Complete Restoration, LLC	Tank Inspections, # 2235		-900.00
Check	04/12/2022	12646	Consolidated Pipe & Supply Co., Inc.	Inv# 2820210-001	X	-2,140.78
Check	04/12/2022	12647	Paradise Custom Graphics	Decals for Shannon's Truck		-275.00
Check	04/12/2022	12648	Quality Quick Lube	Oil Changes		-127.80
Transfer	04/12/2022			Deibt Card	X	257.50
Check	04/13/2022	12649	Shannon Elam	Reimbursements	X	-150.00
Check	04/13/2022	12650	American Profit Recovery	Cust# 0030944		-949.50
Check	04/13/2022	12651	Frederick & May Lumber	ACCT:		-114.24
Check	04/13/2022	12652	Citco Water	Jan - Mar Invoices	X	-9,643.09
Check	04/13/2022	12653	Utility Solutoins, LLC	Inv# 12526, 12566, 12612	X	-5,383.43

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05/09/22

Accrual Basis

MORGAN COUNTY WATER DISTR
Transactions by Account
As of April 30, 2022

Type	Date	Num	Name	Memo	Clr	Amount
Check	04/13/2022	12654	kentucky Underground Protection	Inv # 200652764, 200653881, 200654248		-33.00
Check	04/13/2022	12655	Core & Main	Inv. 422753, 573418		-1,890.76
Check	04/13/2022	12656	Nesbitt Engineering	Invoice 23749	X	-10,000.00
Transfer	04/13/2022			Debit Card	X	369.31
Transfer	04/14/2022			CK 12614	X	1,284.50
Check	04/18/2022		Table Covers Now	Table Cover for Celebration	X	-177.60
Check	04/18/2022		Amazon	2 Pairs of Waders	X	-264.98
Transfer	04/19/2022			Debit Card, CK 12656	X	10,177.60
Check	04/19/2022		Amazon	Purchase for Shannon, reimbursed on 05/05/22	X	-14.99
Transfer	04/20/2022			Sales & Use Tax, Utility Tax	X	4,938.11
Check	04/20/2022	12657	Payroll Account	Pay Period 04/04 - 04/17	X	-11,247.20
Check	04/20/2022		Commonwealth of Kentucky	Utility Tax	X	-4,178.54
Check	04/20/2022		Kentucky State Treasurer	Sales & Use Tax	X	-759.57
Transfer	04/21/2022			CK's 12642, 12644, 12646, 12652, 12653, 12...	X	31,151.85
Check	04/21/2022		E Training, Inc.	Ashlee's Training	X	-89.00
Check	04/22/2022	12658	U.S Postal Service	Bulk Mail	X	-1,006.68
Transfer	04/22/2022			ck's 12658	X	1,006.68
Check	04/26/2022		Best Western Hotels	John's Testing	X	-122.47
Total O & M Checking [REDACTED]						-2,654.08
TOTAL						-2,654.08

**Morgan Co. Water District
Cut Off List
March 2022**

Account	Customer Name	Arrear	Disconnect	Reconnect	Total	Paid
1-282-10	Tiffany Neal	157.69	45.00	17.40	220.09	
1-288-22	Daniel Sparks	85.38	45.00	17.40	147.78	147.78
1-436-2	Shaina Sanders	41.54	45.00	17.40	103.94	103.94
1-1464-5	Robin Banks	64.14	45.00	17.40	126.54	
1-1658-5	Ryan Damron	98.80	45.00	17.40	161.20	
1-1905-17	Robert Adams	55.95	45.00	17.40	118.35	118.35
3-220-5	Tonya Kidd	41.54	45.00	17.40	103.94	103.94
3-465-3	John Moore	54.17	45.00	17.40	116.57	116.57
3-962-1	Rachael Burchett	122.05	45.00	17.40	184.45	184.45
3-1050-2	Charles Perkins	100.39	45.00	17.40	162.79	162.79
3-1410-5	Cody Risner	51.72	45.00	17.40	114.12	114.12
3-1680-5	Jeremy Simoens	66.92	45.00	17.40	129.32	129.32
3-2040-1	Talmadge Barker	61.63	45.00	17.40	124.03	124.03
4-1490-2	Kayla Holbrook	41.41	45.00	17.40	103.81	103.81
4-1702-1	Scottie Cantrell	41.54	45.00	17.40	103.94	103.94
4-3370-1	Margie Keeton	59.39	45.00	17.40	121.79	
4-5711-2	Katrina Rader	114.96	45.00	17.40	177.36	177.36
5-100-5	Sarah Reed	180.98	45.00	17.40	243.38	243.38
8-10810-3	Marsha Mays	54.07	45.00	17.40	116.47	116.47
9-1560-2	Cody Bellamy	41.54	45.00	17.40	103.94	103.94
9-8490-2	Melissa Conley	61.23	45.00	17.40	123.63	123.63
9-9615-1	Rodney Derreberry	92.44	45.00	17.40	154.84	154.84
9-9880-4	Channing Dyer	76.56	45.00	17.40	138.96	138.96

**LIST OF SAVINGS ACCOUNTS
AS OF APRIL 30, 2022**

Phase 14 ██████████	CLOSED	0.00
Funded Depreciation Reserve ██████████		2,504.31
M.C.W.D. Revenue Sinking Fund ██████████		51,266.46
M.C.W.D. Deposit Savings ██████████		42,190.07
M.C.W.D. Water Revenue Fund ██████████		10,571.05
Region Account ██████████		312.35
Emergency Savings Revenue ██████████		946.06
Surcharge Fund ██████████		74,162.70

**LIST OF CHECKING ACCOUNTS
AS OF APRIL 30, 2022**

O & M Checking Account ██████████		-432.91
Payroll Checking Account ██████████		1,734.83
Deposit Refund Account ██████████		3,096.01
Credit Card Revenue Fund ██████████		2,943.45
Old Hwy 172 Project ██████████		0.00

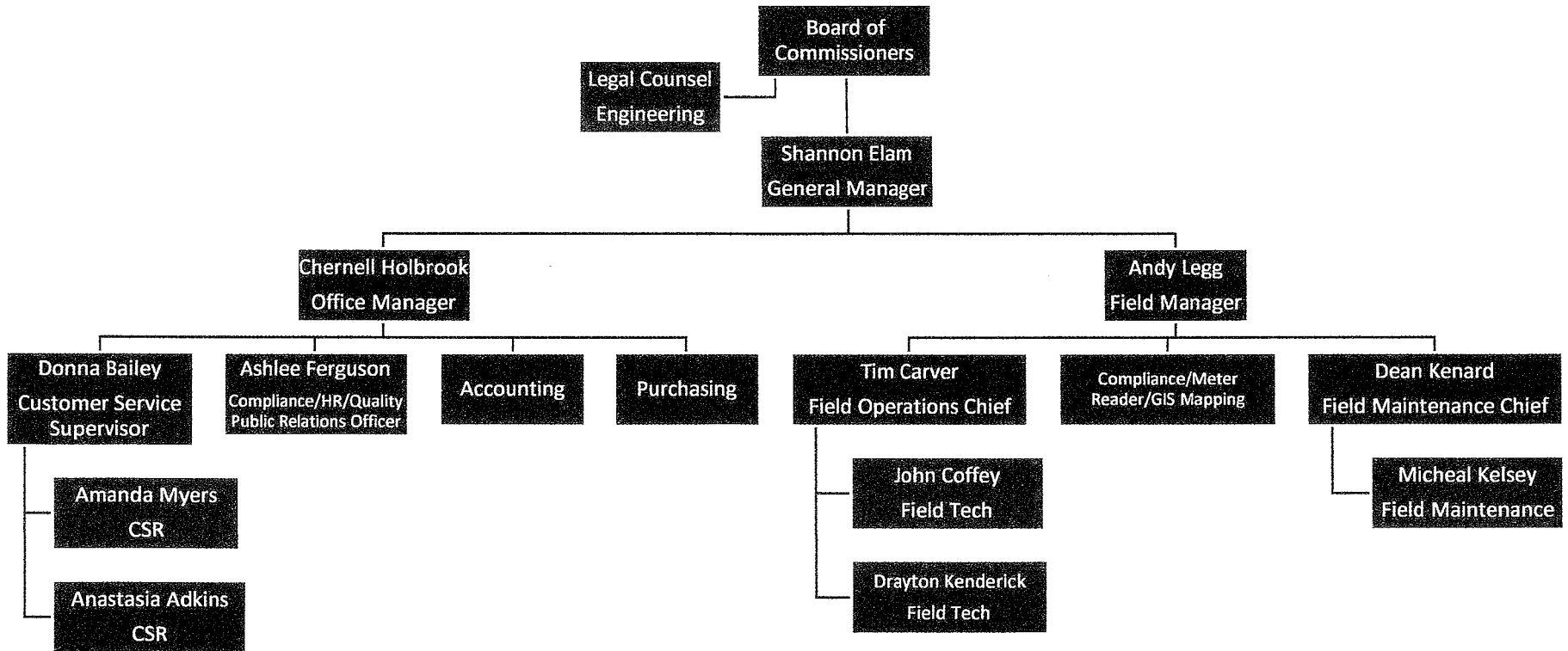
**Morgan County Water District
Work Orders Completed Monthly Report**

2022

Employee	January	February	March	April	May	June	July	August	September	October	November	December		
Andy Legg	25	19	44	31									119	20%
John Coffey	14	8	33	39									94	16%
Tim Carver	13	10	35	48									106	17%
Drayton Kenderick	29	23	73	45									170	28%
Dean Kennard	0	5	8	8									21	3%
Mike Kelsey	23	28	32	13									96	16%
	104	93	225	184	0	0	0	0	0	0	0	0	606	100%



ORGANIZATIONAL CHART



Report Totals

Service	Budget	Final	Active	Inactive	Usage	Deposits	Charge	Sur 1	Sur 2	Local Tax	State Tax	Net	Arrears	Balance	Penalty
WATER	0	16	2925	0	8972030	700.13	143,760.07	17,234.32	0.00	4,311.07	537.17	165,142.50	20,569.03	185,711.53	13,871.72
Service	0	0	2	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Unapp Cash					0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(35,878.64)	(35,878.64)	0.00
	0	16	2927	0	8972030	700.13	143,760.07	17,234.32	0.00	4,311.07	537.17	165,142.50	(15,309.61)	149,832.89	13,871.72

Number of Active Accounts 2941
Number of Inactive Accounts 0

Last month Active Accts. 2941

MORGAN COUNTY WATER DISTRICT

Morgan County Water District Responses to ORR Reg. 2022 Minutes

Regular Board Meeting

July 11, 2022

PERSONS PRESENT:

JRA MAW
SETH MELTON
Cherrill Mellock

REPRESENTING:

NESBITT ENGR.
NESBITT ENGR.
MCWD

Cancelled Meeting

VISITORS PRESENT:

Print

REPRESENTING:



Morgan County Water District

1009 Hwy 172, West Liberty, KY

Board of Commissioners Meeting

AGENDA

July 11th, 2022

Welcome and Introductions

- Welcome and Prayer
- Roll Call
- Review and Approval of Minutes: May 9th, 2022

New Business

- Update on Project – Hwy 191 Line Replacement
- Update on Project – New Office and Shop – Sale Contract
- 2013 Truck purchase – Pd in Full
- City of Campton – Updated Water Purchase Agreement
 - Possible hook-ups with Sandy Hook and Rattlesnake Ridge
- Country Club Line
- QuickBooks-Payroll
- ISO9001-2015 Certification- Customer Satisfaction and Policies
- Filled Annual Water Loss/ Surcharge Report with the PSC
- Partnership with KY Division of Water – Licking River Clean-up Day - July 16

Reporting

- Water Loss Report
- Profit & Loss Report
- Collection Report
- Service Orders
- Review and Approval of Written Checks
- Accounts Payable and Aging Report
- Cut Off / Customer Report
- Next Meeting: August 8th, 2022

Adjournment

Board of Commissioners Meeting

AGENDA

July 11th, 2022

Welcome and Introductions

- Welcome and Prayer
- Roll Call
- Review and Approval of Minutes: May 9th, 2022

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- Profit & Loss Report
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- Next Meeting: August 8th, 2022

Adjournment

Morgan County Water District Customer Satisfaction Scorecard 2022

JULY Goal is Above 80% Number of Surveys	Score					
	Current Month	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Yearly Average
How satisfied are you with our ability to accomplish what needed to be done?	84%			84%	84%	84%
How satisfied are you with the timeliness of our response to your request for service?	60%			60%	60%	60%
How satisfied are you with the courtesy and professionalism of our office staff?	100%			100%	100%	100%
How satisfied are you with the courtesy and professionalism of our field technicians?	100%			100%	100%	100%
Please rate the QUALITY of the water (taste, color, smell) delivered by MCWD?	80%			80%	80%	80%
Please rate the RELIABILITY of the water delivered by MCWD?	72%			72%	72%	72%
Based on your experience with MCWD would you recommend us to someone you know?	60%			60%	60%	60%
You pay a penny or less per gallon of tap water from MCWD. How reasonable do you think this cost is?	44%			44%	44%	44%
How satisfied are you with the outcome and reliability of the service provided?	68%			68%	68%	68%
How satisfied are you with the overall service you received?	40%			40%	40%	40%
Average	71%			71%	71%	71%



CUSTOMER SATISFACTION SURVEY

We want to hear from you! Your comments and input will help us provide our customers with the best possible service. Please let us know how we are doing by completing our satisfaction survey below.

(Please circle your answer)

Nature of the Service Call?

Water Pressure

Water Leak

Water Meter

Other: leak at meter base

What type of water do you drink?

Tap Water

Filtered Tap Water

Bottled Water

Level of Satisfaction Scale: 1 Low / 5 High

How satisfied are you with our ability to accomplish what needed to be done?

1	2	3	4	5
				X

How satisfied are you with the timeliness of our response to your request for service?

1	2	3	4	5
				X

How satisfied are you with the courtesy and professionalism of our office staff?

1	2	3	4	5
				X

How satisfied are you with the courtesy and professionalism of our field technicians?

1	2	3	4	5
				X

Please rate the QUALITY of the water (taste, color, smell) delivered by MCWD?

1	2	3	4	5
				X

Please rate the RELIABILITY of the water delivered by MCWD?

1	2	3	4	5
				X

Based on your experience with MCWD would you recommend us to someone you know?

1	2	3	4	5
				X

You pay a penny or less per gallon of tap water from MCWD. How reasonable do you think this cost is?

1	2	3	4	5
				X

How satisfied are you with the outcome and reliability of the service provided?

1	2	3	4	5
				X

How satisfied are you with the overall service you received?

1	2	3	4	5
				X

Please provide any comments or suggestions on how we can improve our service to you. _____

You do US Great
Thank you

Would you like a follow-up call? Yes No

If yes, when is the best time to reach you? _____

Your name and contact number: Samuel Craig
606-725-4219

Office Use Only	
Work Order #	<u>12426</u>
Date Issued	<u>6-6-22</u>
Date Completed	<u>6-6-22</u>

PUBLIC SERVICE COMMISSION

Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: June Year: 2022

LINE #	ITEM	GALLONS (Omit 000's)
1	WATER PRODUCED AND PURCHASED	
2	Water Produced	
3	Water Purchased	17,837
4	TOTAL PRODUCED AND PURCHASED	17,837
5		
6	WATER SALES	
7	Residential	10,101
8	Commercial	947
9	Industrial	
10	Bulk Loading Stations	
11	Wholesale	289
12	Public Authorities	
13	Other Sales (explain)	
14	TOTAL WATER SALES	11,337
15		
16	OTHER WATER USED	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	1,662
20	Fire Department	8
21	Other Usage (explain)	
22	TOTAL OTHER WATER USED	1,670
23		
24	WATER LOSS	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	4,830
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	TOTAL WATER LOSS	4,830
32		
33	Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4	
34		
35	WATER LOSS PERCENTAGE	
36	(Line 31 divided by Line 4)	27.08%



AMERICAN PROFIT RECOVERY
You'll Profit From Our Difference!

Morgan County Water District
West Liberty, KY

Tier I		
Total Assigned	126	\$19,601.31
Net Assigned	98	\$14,740.03
Recovery	10	\$1,249.28
Recovery Rate on Total Assigned		6.37 %
Recovery Rate on Net Assigned		8.48 %
Resolution	14	\$1,964.77
Resolution Rate on Total Assigned		10.02 %
Resolution Rate on Net Assigned		13.33 %
Cost of Accounts Submitted		\$2,203.74
Collection Cost Percentage		112.16%
Net Money Returned To Client		(\$954.46)
Average Balance		\$155.57
Average Age (Days)		78
Tier II		
Assignments	311	\$47,030.16
Recovery (Collections)	38	\$4,803.51
Recovery Rate		10.21%
Resolution (Collections + Payment Configurations)	38	\$4,803.51
Resolution Rate		10.21%
Average Balance		\$151.22
Average Age (Days)		633
Total		
Assignments	332	\$50,099.91
Resolved	52	\$6,768.28
Resolution Rate		13.51%

**Morgan County Water District
Work Orders Completed Monthly Report**

2022

Employee	January	February	March	April	May	June	July	August	September	October	November	December		
Andy Legg	25	19	44	31	32	21							172	16%
John Coffey	14	8	33	39	53	55							202	19%
Tim Carver	13	10	35	48	51	53							210	20%
Drayton Kenderick	29	23	73	45	63	36							269	25%
Dean Kennard	0	5	8	8	30	13							64	6%
Mike Kelsey	23	28	32	13	47	5							148	14%
	104	93	225	184	276	183	0	0	0	0	0	0	1065	100%

12:56 PM

MORGAN COUNTY WATER DISTRICT

Transactions by Account

As of June 30, 2022

07/08/22

Accrual Basis

Type	Date	Num	Name	Clr	Split	Amount	Balance
O & M Checking							-39,957.74
Transfer	06/01/2022			X	Water Revenue Savi...	618.00	-39,339.74
Transfer	06/02/2022			X	Water Revenue Savi...	11,534.73	-27,805.01
Check	06/02/2022	12689	Payroll Account	X	Payroll Checking 303...	-1,411.78	-29,216.79
Check	06/02/2022	12690	West Liberty Waterworks	X	West Liberty Waterw...	-28,715.92	-57,932.71
Check	06/02/2022	12691	Mountain Telephone	X	Telephone	-557.84	-58,490.55
Check	06/02/2022	12692	American Electric Power	X	American Power	-1,154.15	-59,644.70
Check	06/02/2022	12693	Licking Valley R.E.C.C	X	RECC	-1,694.49	-61,339.19
Check	06/02/2022	12687	Payroll Account	X	Payroll Checking 303...	-11,534.73	-72,873.92
Check	06/02/2022		Authnet Gateway Billing	X	Bank Charge	-22.90	-72,896.82
Check	06/02/2022		KY Environmental Protection Ag...	X	License/Certification ...	-206.00	-73,102.82
Check	06/02/2022		KY Environmental Protection Ag...	X	License/Certification ...	-206.00	-73,308.82
Check	06/02/2022		KY Environmental Protection Ag...	X	License/Certification ...	-206.00	-73,514.82
Check	06/03/2022		Amazon	X	620-Materials and Su...	-182.32	-73,697.14
Check	06/03/2022	12694	American Business Systems, Inc.	X	Office Supplies	-162.98	-73,860.12
Check	06/03/2022	12695	Uni First Corp.	X	Uniforms	-351.51	-74,211.63
Check	06/03/2022	12696	Aflac Insurance	X	604-Employee Pensi...	-221.26	-74,432.89
Check	06/03/2022	12697	Colonial Life	X	604-Employee Pensi...	-273.94	-74,706.83
Check	06/03/2022	12699	Kaco Workers Compensation F...	X	658 - Workers' Comp...	-2,725.01	-77,431.84
Check	06/03/2022	12698	Paradise Custom Graphics	X	Misc Services	-275.00	-77,706.84
Check	06/03/2022	12700	Kaco All Lines Fund	X	657 - Insurance-Gener...	-9,823.50	-87,530.34
Check	06/03/2022	12701	Pace Analytical	X	635-Contractual Se ...	-442.75	-87,973.09
Check	06/03/2022	12702	WEX Fleet	X	Fuel	-2,788.59	-90,761.68
Check	06/03/2022	12703	Enterprise FM Trust	X	650- Enterprise Lease	-2,704.78	-93,466.46
Check	06/03/2022	12704	Bird Dog's Shirts -N- More	X	Safety Supplies	-146.20	-93,612.66
Check	06/03/2022	12705	Tim Carver	X	Reimbursement Reve...	-60.34	-93,673.00
Check	06/03/2022	12706	John Coffey	X	Reimbursement Reve...	-47.69	-93,720.69
Check	06/03/2022	12707	Stationers, Inc.	X	Office Supplies	-438.22	-94,158.91
Transfer	06/06/2022			X	Water Revenue Savi...	182.32	-93,976.59
Check	06/06/2022		Amazon	X	675-Misc	-11.91	-93,988.50
Check	06/08/2022	12708	Anthem Blue Cross	X	604-Employee Pensi...	-8,602.07	-102,590.57
Check	06/08/2022	12709	Appalachian Wireless	X	Cellular	-895.38	-103,485.95
Check	06/08/2022	12710	United Systems Software	X	Office Supplies	-207.00	-103,692.95
Check	06/08/2022	12711	Nesbitt Engineering	X	636-Contractual Servi...	-10,000.00	-113,692.95
Check	06/08/2022	12712	Frederick & May Lumber	X	620-Materials and Su...	-465.36	-114,158.31
Check	06/08/2022	12713	Core & Main	X	620-Materials and Su...	-488.32	-114,646.63
Check	06/08/2022	12714	Micro Comm	X	636-Contractual Servi...	-3,975.00	-118,621.63
Transfer	06/09/2022			X	Water Revenue Savi...	86,530.50	-32,091.13
Check	06/09/2022	12715	Cave Run Water Commission, l...	X	Cave Run Water Co...	-28,121.30	-60,212.43
Check	06/10/2022		Jeffery Fannin Enterprises	X	Office Supplies	-125.00	-60,337.43
Check	06/13/2022	12716	U.S Postal Service	X	Postage	-160.00	-60,497.43
Transfer	06/15/2022			X	Water Revenue Savi...	1,411.78	-59,085.65
Transfer	06/16/2022			X	Water Revenue Savi...	11,398.89	-47,686.76
Check	06/16/2022	12717	Payroll Account	X	Payroll Checking 303...	-11,398.89	-59,085.65
Check	06/20/2022		Dick's Sporting Goods	X	Safety Supplies	-46.62	-59,132.27
Transfer	06/20/2022			X	Water Revenue Savi...	46.62	-59,085.65
Transfer	06/20/2022			X	Water Revenue Savi...	4,594.46	-54,491.19
Transfer	06/21/2022			X	Water Revenue Savi...	666.13	-53,825.06
Check	06/21/2022		Amazon	X	675-Misc	-14.99	-53,840.05
Check	06/22/2022		Amazon	X	620-Materials and Su...	-50.73	-53,890.78
Check	06/22/2022		Amazon	X	620-Materials and Su...	-105.95	-53,996.73
Check	06/22/2022		Kentucky State Treasurer	X	Sales & Use Tax	-666.13	-54,662.86
Check	06/22/2022		Common Wealth of Kentucky	X	Local Taxes	-4,594.46	-59,257.32
Transfer	06/23/2022			X	Water Revenue Savi...	105.95	-59,151.37
Check	06/23/2022	12718	Globe Life Family Heritage Divis...	X	604-Employee Pensi...	-596.60	-59,747.97
Check	06/23/2022		Good Shepherd Printing, Inc.	X	Office Supplies	-129.00	-59,876.97
Check	06/24/2022	12719	U.S Postal Service	X	Postage	-1,013.38	-60,890.35
Check	06/27/2022		Amazon	X	675-Misc	-10.83	-60,901.18
Check	06/28/2022	12720	Payroll Account	X	Payroll Checking 303...	-11,472.03	-72,373.21
Check	06/28/2022		Amazon	X	675-Misc	-150.68	-72,523.89
Transfer	06/30/2022			X	Water Revenue Savi...	14,500.00	-58,023.89
Total O & M Checking						-18,066.15	-58,023.89
TOTAL						-18,066.15	-58,023.89

**LIST OF SAVINGS ACCOUNTS
AS OF JUNE 30, 2022**

Funded Depreciation Reserve ██████████		2,504.52
M.C.W.D. Revenue Sinking Fund ██████████		64,271.01
M.C.W.D. Deposit Savings ██████████		43,407.14
M.C.W.D. Water Revenue Fund ██████████		6,407.49
Region Account ██████████		112.05
Emergency Savings Revenue ██████████		12,546.33
Surcharge Fund ██████████		105,899.59

**LIST OF CHECKING ACCOUNTS
AS OF JUNE 30, 2022**

O & M Checking Account ██████████		1,984.36
Payroll Checking Account ██████████		13,240.22
Deposit Refund Account ██████████		3,408.12
Credit Card Revenue Fund ██████████		11,785.97
Old Hwy 172 Project ██████████	Ask for Motion to Close Account	0.00

12:52 PM

07/08/22

Accrual Basis

MORGAN COUNTY WATER DISTRICT
Profit & Loss Prev Year Comparison
June 2022

	Jun 22	Jun 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
461.6-Sales thru Bulk Loading	120.25	0.00	120.25	100.0%
470-Forfeited Discounts-Late Py	2,524.34	1,940.35	583.99	30.1%
General Revenue				
Reimbursement Revenue	-108.03	0.00	-108.03	-100.0%
Total General Revenue	-108.03	0.00	-108.03	-100.0%
Non-Budget Items				
Interest Income	17.99	5.93	12.06	203.4%
Total Non-Budget Items	17.99	5.93	12.06	203.4%
Tap-on-Fee	13,050.00	15,250.00	-2,200.00	-14.4%
Web Fee	370.75	0.00	370.75	100.0%
461.1 - Meter Sales to Residential Cust	132,163.93	142,851.68	-10,687.75	-7.5%
461.2 - Meter Sale to Commerical Custom	14,511.40	12,939.88	1,571.52	12.1%
471 - Misc. Service Revenues	2,696.71	1,634.69	1,062.02	65.0%
475 - Surcharge	14,430.07	0.00	14,430.07	100.0%
4999 - Uncategorized Income	0.00	458.36	-458.36	-100.0%
Total Income	179,777.41	175,080.89	4,696.52	2.7%
Expense				
408.1-UtilityRegAssessmentFee	0.00	2,848.70	-2,848.70	-100.0%
601-Payroll Expense				
941 Federal Payroll Tax	10,688.07	4,156.04	6,532.03	157.2%
CERS	10,161.79	5,623.81	4,537.98	80.7%
Employee Check	22,933.62	14,136.83	8,796.79	62.2%
Ky State Tax Withholding	1,411.78	851.91	559.87	65.7%
Total 601-Payroll Expense	45,195.26	24,768.59	20,426.67	82.5%
604-Employee Pensions & Benefit				
Uniforms	351.51	609.10	-257.59	-42.3%
604-Employee Pensions & Benefit - Other	9,693.87	5,327.74	4,366.13	82.0%
Total 604-Employee Pensions & Benefit	10,045.38	5,936.84	4,108.54	69.2%
610-Purchased Water				
Water Purchases				
Cave Run Water Commission	28,121.30	24,166.17	3,955.13	16.4%
West Liberty Waterworks	28,715.92	28,320.60	395.32	1.4%
Total Water Purchases	56,837.22	52,486.77	4,350.45	8.3%
Total 610-Purchased Water	56,837.22	52,486.77	4,350.45	8.3%
620-Materials and Supplies				
Office Supplies	1,062.20	1,171.78	-109.58	-9.4%
Postage	1,173.38	1,063.64	109.74	10.3%
Repair & Maint	0.00	130.80	-130.80	-100.0%
Safety Supplies	192.82	154.47	38.35	24.8%
620-Materials and Supplies - Other	1,292.68	1,186.87	105.81	8.9%
Total 620-Materials and Supplies	3,721.08	3,707.56	13.52	0.4%
635-Contractual Se Water Test	442.75	0.00	442.75	100.0%
636-Contractual Services Other	13,975.00	0.00	13,975.00	100.0%
650-Transportation Expense				
Fuel	2,788.59	1,381.29	1,407.30	101.9%
650 - Enterprise Lease	2,704.78	2,704.78	0.00	0.0%
Total 650-Transportation Expense	5,493.37	4,086.07	1,407.30	34.4%
675-Misc				
Bank Charge	379.14	55.97	323.17	577.4%
License/Certification Fees	618.00	0.00	618.00	100.0%
675-Misc - Other	188.41	0.00	188.41	100.0%
Total 675-Misc	1,185.55	55.97	1,129.58	2,018.2%
Insurance Expenses				
657 - Insurance-General Liability	9,823.50	0.00	9,823.50	100.0%
Total Insurance Expenses	9,823.50	0.00	9,823.50	100.0%
Local Taxes	4,594.46	3,913.11	681.35	17.4%
Misc Services	275.00	0.00	275.00	100.0%
Non -Budget Items				
Sales & Use Tax	666.13	427.69	238.44	55.8%
Total Non -Budget Items	666.13	427.69	238.44	55.8%
Travel Expense				
Misc Travel	0.00	94.19	-94.19	-100.0%
Total Travel Expense	0.00	94.19	-94.19	-100.0%

12:52 PM

07/08/22

Accrual Basis

MORGAN COUNTY WATER DISTRICT
Profit & Loss Prev Year Comparison
June 2022

	Jun 22	Jun 21	\$ Change	% Change
Utilities				
615-Purchased Power				
American Power	1,154.15	1,110.37	43.78	3.9%
RECC	1,694.49	1,456.42	238.07	16.4%
Total 615-Purchased Power	2,848.64	2,566.79	281.85	11.0%
Cellular	895.38	389.21	506.17	130.1%
Telephone	557.84	480.14	77.70	16.2%
Total Utilities	4,301.86	3,436.14	865.72	25.2%
658 - Workers' Compensation	2,725.01	0.00	2,725.01	100.0%
Total Expense	159,281.57	101,761.63	57,519.94	56.5%
Net Ordinary Income	20,495.84	73,319.26	-52,823.42	-72.1%
Other Income/Expense				
Other Expense				
Bonds Payable - KRWA 2016	8,205.21	7,955.21	250.00	3.1%
Total Other Expense	8,205.21	7,955.21	250.00	3.1%
Net Other Income	-8,205.21	-7,955.21	-250.00	-3.1%
Net Income	12,290.63	65,364.05	-53,073.42	-81.2%

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07/08/22

Accrual Basis

MORGAN COUNTY WATER DISTRICT
Profit & Loss Budget vs. Actual
June 2022

	Jun 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
461.6-Sales thru Bulk Loading	120.25	83.33	36.92	144.3%
466-Sales for Resale-Wholesale	0.00	833.33	-833.33	0.0%
470-Forfeited Discounts-Late Py	2,524.34	2,916.66	-392.32	86.5%
General Revenue				
Reimbursement Revenue	-108.03			
Total General Revenue	-108.03			
Non-Budget Items				
Interest Income	17.99			
Total Non-Budget Items	17.99			
Tap-on-Fee	13,050.00	3,333.33	9,716.67	391.5%
Web Fee	370.75			
461.1 - Meter Sales to Residential Cust	132,163.93	127,500.00	4,663.93	103.7%
461.2 - Meter Sale to Commercial Custom	14,511.40	20,416.66	-5,905.26	71.1%
471 - Misc. Service Revenues	2,696.71	2,083.33	613.38	129.4%
475 - Surcharge	14,430.07	17,500.00	-3,069.93	82.5%
4999 - Uncategorized Income	0.00	583.33	-583.33	0.0%
Total Income	179,777.41	175,249.97	4,527.44	102.6%
Expense				
101-Utility Plant in Service	0.00	83.33	-83.33	0.0%
408.1-UtilityRegAssessmentFee	0.00	250.00	-250.00	0.0%
601-Payroll Expense				
941 Federal Payroll Tax	10,688.07	5,875.00	4,813.07	181.9%
CERS	10,161.79	7,083.33	3,078.46	143.5%
Employee Check	22,933.62	27,083.33	-4,149.71	84.7%
Ky State Tax Withholding	1,411.78	2,083.33	-671.55	67.8%
Qtrly. Return of License Fee	0.00	416.66	-416.66	0.0%
Total 601-Payroll Expense	45,195.26	42,541.65	2,653.61	106.2%
604-Employee Pensions & Benefit				
Health Insurance	0.00	4,833.33	-4,833.33	0.0%
Uniforms	351.51	250.00	101.51	140.6%
604-Employee Pensions & Benefit - Other	9,693.87			
Total 604-Employee Pensions & Benefit	10,045.38	5,083.33	4,962.05	197.6%
610-Purchased Water				
Water Purchases				
Cave Run Water Commission	28,121.30	20,000.00	8,121.30	140.6%
West Liberty Waterworks	28,715.92	35,833.33	-7,117.41	80.1%
Total Water Purchases	56,837.22	55,833.33	1,003.89	101.8%
Total 610-Purchased Water	56,837.22	55,833.33	1,003.89	101.8%
620-Materials and Supplies				
Office Equip.	0.00	0.00	0.00	0.0%
Office Supplies	1,062.20	833.33	228.87	127.5%
Postage	1,173.38	833.33	340.05	140.8%
Safety Supplies	192.82	41.66	151.16	462.8%
Supplies & Testing	0.00	416.67	-416.67	0.0%
620-Materials and Supplies - Other	1,292.68	4,166.67	-2,873.99	31.0%
Total 620-Materials and Supplies	3,721.08	6,291.66	-2,570.58	59.1%
632-Contractual Services Acct.	0.00	333.33	-333.33	0.0%
635-Contractual Se Water Test	442.75	333.33	109.42	132.8%
636-Contractual Services Other	13,975.00	333.33	13,641.67	4,192.5%
650-Transportation Expense				
Auto Parts	0.00	333.33	-333.33	0.0%
Auto Repair & Maint.	0.00	333.33	-333.33	0.0%
Fuel	2,788.59	3,750.00	-961.41	74.4%
650 - Enterprise Lease	2,704.78	4,583.33	-1,878.55	59.0%
Total 650-Transportation Expense	5,493.37	8,999.99	-3,506.62	61.0%
675-Misc				
Bank Charge	379.14			
License/Certification Fees	618.00	166.67	451.33	370.8%
675-Misc - Other	188.41			
Total 675-Misc	1,185.55	166.67	1,018.88	711.3%
Debt Service	0.00	208.33	-208.33	0.0%
Insurance Expenses				
657 - Insurance-General Liability	9,823.50	1,416.67	8,406.83	693.4%
Total Insurance Expenses	9,823.50	1,416.67	8,406.83	693.4%

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07/08/22

Accrual Basis

MORGAN COUNTY WATER DISTRICT
Profit & Loss Budget vs. Actual
 June 2022

	Jun 22	Budget	\$ Over Budget	% of Budget
Local Taxes	4,594.46	3,166.66	1,427.80	145.1%
Membership Dues	0.00	208.33	-208.33	0.0%
Misc Services	275.00			
Non -Budget Items				
Sales & Use Tax	666.13			
Non -Budget Items - Other	0.00	41.66	-41.66	0.0%
Total Non -Budget Items	666.13	41.66	624.47	1,599.0%
Raining Day Savings	0.00	1,000.00	-1,000.00	0.0%
Travel Expense				
Meals	0.00	83.33	-83.33	0.0%
Travel Expense - Other	0.00	250.00	-250.00	0.0%
Total Travel Expense	0.00	333.33	-333.33	0.0%
UC Tax	0.00	41.66	-41.66	0.0%
Utilities				
615-Purchased Power				
American Power	1,154.15			
RECC	1,694.49			
615-Purchased Power - Other	0.00	2,500.00	-2,500.00	0.0%
Total 615-Purchased Power	2,848.64	2,500.00	348.64	113.9%
Cellular	895.38	833.33	62.05	107.4%
Telephone	557.84	500.00	57.84	111.6%
Trash Disposal	0.00	41.66	-41.66	0.0%
Total Utilities	4,301.86	3,874.99	426.87	111.0%
Water Training	0.00	416.66	-416.66	0.0%
658 - Workers' Compensation	2,725.01	541.67	2,183.34	503.1%
660 - Advertising	0.00	125.00	-125.00	0.0%
Total Expense	159,281.57	131,624.91	27,656.66	121.0%
Net Ordinary Income	20,495.84	43,625.06	-23,129.22	47.0%
Other Income/Expense				
Other Income				
USDA Rural Development	0.00	16,250.00	-16,250.00	0.0%
Total Other Income	0.00	16,250.00	-16,250.00	0.0%
Other Expense				
Bonds Payable - KRWA 2016	8,205.21	8,333.33	-128.12	98.5%
Funded Depreciation Reserve	0.00	1,500.00	-1,500.00	0.0%
Surcharge Fees Account	0.00	17,500.00	-17,500.00	0.0%
Total Other Expense	8,205.21	27,333.33	-19,128.12	30.0%
Net Other Income	-8,205.21	-11,083.33	2,878.12	74.0%
Net Income	12,290.63	32,541.73	-20,251.10	37.8%

Report Totals

Service	Budget	Final	Active	Inactive	Usage	Deposits	Charge	Sur 1	Sur 2	Local Tax	State Tax	Net	Arrears	Balance	Penalty
WATER	0	19	2931	0	11347410	800.15	167,572.70	17,287.15	0.00	4,974.12	548.98	189,582.80	14,788.92	204,371.72	16,084.68
Service	0	0	2	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Unapp Cash					0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(30,362.53)	(30,362.53)	0.00
	<u>0</u>	<u>19</u>	<u>2933</u>	<u>0</u>	<u>11347410</u>	<u>800.15</u>	<u>167,572.70</u>	<u>17,287.15</u>	<u>0.00</u>	<u>4,974.12</u>	<u>548.98</u>	<u>189,582.80</u>	<u>(15,573.61)</u>	<u>174,009.19</u>	<u>16,084.68</u>
								Number of Active Accounts		2950					
								Number of Inactive Accounts		0					

Last month Active Accts.
2946

Morgan County **STREAM** CLEAN UP

Saturday July 16



Licking River
BASIN
TEAM



9am - 1pm

The Licking and Big Sandy River Basin Teams are partnering with Morgan Co. Water District to host a stream clean up!

There will be FREE lunch included and T-shirt for anyone who registers for the event. Kayaks and Canoe's welcome!

Register here: <https://forms.gle/XGTzeihZRfdLnzsY9>



Old Mill Park in West Liberty, KY



Bring a water bottle, snack, a hat, sunscreen, and closed toe shoes



For more questions, please contact:
Michaela Lambert
(michaela.lambert@ky.gov)



MCWD Responses 0 DR Req 2 022 Minutes

Rain date: Saturday, July 23rd @ 9am

MORGAN COUNTY WATER DISTRICT

MCWD Responses to ORR Feb 2, 2022 Minutes

Regular Board Meeting

August 8, 2022

PERSONS PRESENT:

Chernoff Hollbrook
J. C. [unclear]
John Melton
Darrell Harrison
Alan Hummel
Alan Wagon
Ben C. Miller
Ben W. [unclear]

REPRESENTING:

MCWD
NEI
NEI
MCWD
MCWD
MCWD
MCWD

VISITORS PRESENT:

Print

REPRESENTING:



Board of Commissioners Meeting

AGENDA

August 8, 2022

Welcome and Introductions

- Welcome and Prayer
- Roll Call
- Review and Approval of Minutes: May 9th, 2022

New Business

- Update on Project – Hwy 191 Line Replacement
- Update on Project – New Office and Shop – Sale Contract
- Update on Project- \$2,988,000 Clean Water Grant for Water Line Extensions (94 potential customers)
- 2013 Truck purchase – Pd in Full
- City of Campton – Updated Water Purchase Agreement
 - Possible hook-ups with Sandy Hook Water District and Rattlesnake Ridge Water District
 - Magoffin County Water District
 - Possible 2nd hookup with City of Campton around MT Parkway Area
- Flooding – Dean has been helping out and working with KRWA
- KWRA Annual Conference
- Setting up QuickBooks-Payroll
- KY DOW Audit- Passed / no Findings
- ISO9001-2015 Certification- 1st Audit in January / Customer Satisfaction and Policies
- Filled Annual Water Loss/ Surcharge Report with the PSC
- Partnership with KY Division of Water – Licking River Clean-up Day - July 16th
- Chairty Golf Tournament – September 10th Partnership with Citgo+One Foundation
- Close Old Hwy 172 Project bank account
- Setting up ONE CALL System with Mt. Telephone
- Drayton testing Class 1 / Dean testing Class 2 / Andy and Shannon testing Class 3
- Organization Chart
- Long Term Debt

Reporting

- Water Loss Report
- Profit & Loss Report
- Collection Report

- Service Orders Report
- Customer Satisfaction Report
- Review and Approval of Written Checks
- Accounts Payable and Aging Report
- Cut Off / Customer Report
- Next Meeting: September 12th, 2022

Adjournment

**Morgan County Water District
Scheduled Board Meeting
Monday, August 08, 2022**

The scheduled monthly meeting of the Morgan County Water District was held on Monday, August 08, 2022 beginning at 4:30 p.m. at the office. The following were in attendance: Board Members: Brian Wells, Darrell Harvey, Gary Wright and Steve Gunnell, MCWD Staff: Shannon Elam and Chernell Holbrook. Special Guest: Ora Main and Seth Melton of Nesbitt Engineering. Prayer.

Brian called roll, then called the meeting to order and welcomed all present. Brian called for a motion to approve the minutes from the May 09, 2021. Gary made a motion and seconded by Steve. Motion carried.

First on the agenda was the update on the Hwy 191 Replacement Project. The project has been filed with the PSC and the Division of Water. We believe the start date to be December 2022. If the PSC lags, we have the option of going to the contractor and asking them to extend their bid. We may have to change our scope to stay in budget. Those roads cut and be added back in a later project. Shannon told the Board that we will soon need to open a checking account for this (Hwy 191 Waterline Replacement) Project. We will use the same signatures as the other accounts.

Second on the agenda was the update on the new office and shop project. We now have the property under contract. We have paid the 10,000 deposit to Lawson Real Estate. We will discuss it further at the next meeting.

Third on the agenda was the Clean Water Grant for water line extensions. This project is worth \$2,988,000. Jocelyn, told Shannon that it would be at least 90 more days before we could get the money. Shannon provided a list of roads for this project. See the attached.

Fourth on the agenda was the 2013 Ford Truck purchase. We paid for the truck in full. No loans were taken.

Fifth on the agenda was the City of Campton Water Purchase Agreement. The PSC signed off on the purchase agreement with the City of Campton. We are now a permanent supplier for them. We have also sold water to Magoffin County. They are on the emergency rate of \$5.48 per 1000 gallons. Shannon told the Board that he would like to supply water to the Sandy Hook and Rattle Snake Ridge areas: Wrigley and Hwy 706 of Crockett.

Sixth on the agenda was the Flooding. Dean has been helping the Breathitt County Water Company, along with the Kentucky Rural Water Association.

Seventh on the agenda was the KWRA Annual Conference. Shannon told the Board that he intends on attending the conference.

Eighth on the agenda was the setting up the Quick Book Payroll. Brenda Morgan helped with the purchase and set up of the payroll. Shelly Hunter further assisted Chernell in the set up. Chernell will take over at the end of the third quarter.

Ninth on the agenda was the Division of Water Audit. No findings were reported. "Another Good Audit"

Tenth on the agenda was the customer satisfaction score card. Shannon told the Board that we had received two cards back so far. We send these out to people that we have performed a service call for. This does not include Cut Offs.

Eleventh on the agenda was Annual Water Loss/Surcharge report with the PSC. The report was filed on time. No further discussion.

Twelfth on agenda was the Kentucky Division of Water – Licking River Clean-up Day. We had several people to attend, and they pulled out approximately 700 pounds of garbage from the river.

Thirteenth on the agenda was the Charity Golf Tournament. This tournament is being held with Citgo + One Foundation. All the holes have sponsors. The tournament will be held at the Pleasant Valley Country Club.

Fourteenth on the agenda is the closing of the Old Hwy 172 account. Brian called for a motion to close the account. Steve made a motion and Darrell seconded. Motion carried.

Fifteenth on the agenda was the setting up of the One Call System. Ashlee is working on the set up. She is getting the customer information.

Sixteenth on the agenda was Drayton testing for his Class I, Dean testing for his Class II and Andy and Shannon testing for their Class III. Drayton is testing on the 11th.

Seventh on the agenda was the Organization Chart. The chart was provided. Shannon told the Board about the additions he would like to add to the chart.

Eighteenth on the agenda was the Long-Term Debt balances. Shannon provided a handout with the debts listed.

REPORTING:

Water Loss Report: Handouts were provided. We have three months of water loss reports. Shannon told the Board about the new meters we had received. These meters read low flows, such as the water used during the winter time when people let their water dip. They could increase revenue. Steve asked if we have put one in a remote location, to see if it would still work. We have not done that at this

time. Shannon said that he would check with other Water Districts to see if anyone else was using them.

Profit and Loss Report: Shannon told the Board that we had made our RD loan payment.

Collection Report: Handouts were given. We have a 13% resolution rate at this time. It was suggested that we write off old debts after 18 months.

Small Claims: No discussion.

Service Orders: See the attached.

Approval of Written Checks: No questions. Chernelle told the Board that the Clear accounts without the X's were not clear. Shannon provided another list of Payables. He told the Board how he intended on paying them.

Cut Offs: See the attached.

New Setting: See the attached.

List of Accounts: Shannon explained to the Board what we did with the money from the Fiscal Court. We put that money in the Emergency Fund account.

Active Customers: 2959 and last month 2950.

Next Meeting: September 12, 2022

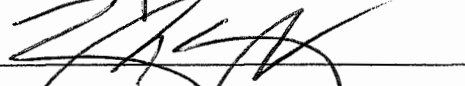
OTHER: We need to make a resolution for Shannon to sign for the up coming projects (see the attached). Brian called for a motion. Darrell made a motion and seconded by Gary. Motion carried. Brian also called for a motion to pay Nesbitt Engineering. Steve made a motion and seconded by Darrell. Motion carried.

The Board agreed on the next monthly meeting to be on September 12, 2022. With there being no further business to come before the board, Brian called for a

motion to adjourn. Darrell made a motion and seconded by Gary. Motion Carried.

Adjournment time was 5:32pm.

IN TESTIMONY WHEREOF, WITNESS MY SIGNATURE this 10th day
of September, 2022.



Zachary Engle, Sec/Treas.

Morgan County Water District Water Line Extension

\$25 per feet

	Roads	Linear Feet	Line Size	Creek Bore	Road Bore	Valves	Hydrant	Auto Flush	Total	Meter Settings
1	Hwy 460 E to Poor Boys Road / Sam Litteral Road	9,500	6	2	1	3	2		\$ 237,500	6
2	Junction at Hwy 705 /Hwy 844 to Pump Station	7,500	6		1	3	1		\$ 187,500	6
3	Old Elam Road off Hwy 460E	3,000	3			2	1		\$ 75,000	12
4	Hwy 844 to Foot of Hill	2,200	3	1	1	2		1	\$ 55,000	6
5	Wilson Prater Road	5,200	4	2	2	3	1		\$ 130,000	12
6	Hog Branch	3,500	3		1	2	1	1	\$ 87,500	8
7	Hoover Road	2,200	3		1	2			\$ 55,000	6
8	Lee Roark Road	2,500	3			2			\$ 62,500	5
9	Cindas Creek Road	5,200	4	1	1	3	1	1	\$ 130,000	12
10	Bolden Branch	3,500	3		1	2		1	\$ 87,500	8
11	Hwy 7 / Indian Creek to Garage	4,500	4		1	2			\$ 112,500	5
12	Dyer Branch	5,500	4		1	3	1		\$ 137,500	6
		54,300	46	6	11	29	8	4	\$ 1,357,500	92
									\$ 133,400	Tap On Fee
									\$ 1,490,900	

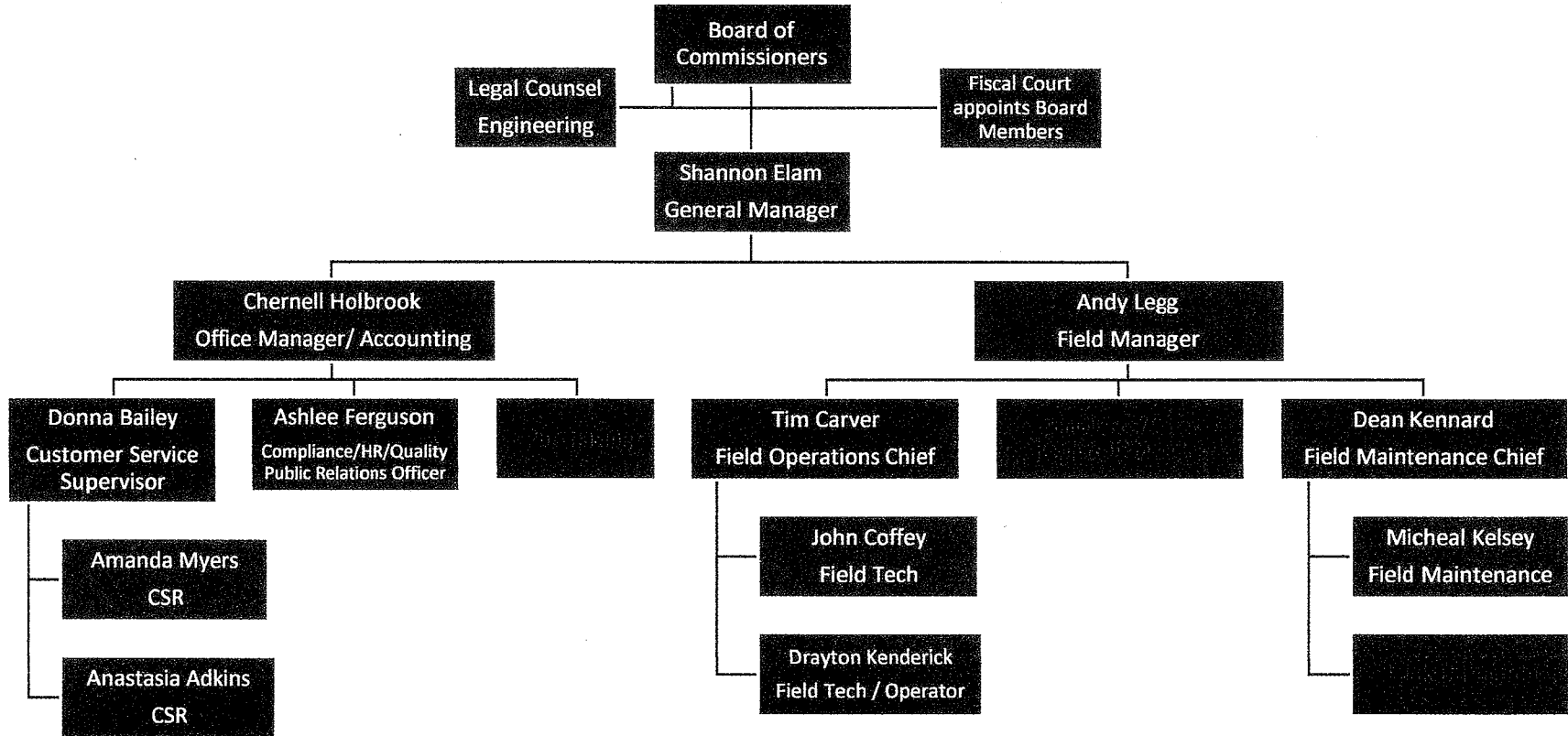
Water Storage Tank (Woodsbend Area)	75,000 Gal	\$ 200,000		203 customers		
Pump Station (Woodsbend Area)		\$ 125,000		839,000 MG	33,000 gal per day	
Water Storage Tank (Cliffview Area)	9,000 Gal	\$ 40,000				
Pump Station (Cliffview Area)		\$ 25,000				
Water Storage Tank (Perkins Cemetery Hill)	9,000 Gal	\$ 40,000				
Water Hook Up (Rattlesnake Ridge) Hwy 172		\$ 50,000				
Water Hook Up (Sandy Hook) Hwy 7		\$ 50,000				
Water Hook Up (Campton) Hwy 205		\$ 50,000				
NEW Pump Station (Ezel Area)		\$ 150,000				
Move ADELE Pump Station to new location		\$ 75,000				
		\$ 805,000				
						\$ 2,988,000
						\$ 2,295,900
						\$ 692,100

Morgan County Water District Customer Satisfaction Scorecard 2022

JULY Goal is Above 80% Number of Surveys	Score					
	Current Month	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Yearly Average
How satisfied are you with our ability to accomplish what needed to be done?	100%			100%	#####	#####
How satisfied are you with the timeliness of our response to your request for service?	100%			100%	#####	#####
How satisfied are you with the courtesy and professionalism of our office staff?	100%			100%	#####	#####
How satisfied are you with the courtesy and professionalism of our field technicians?	100%			100%	#####	#####
Please rate the QUALITY of the water (taste, color, smell) delivered by MCWD?	100%			100%	#####	#####
Please rate the RELIABILITY of the water delivered by MCWD?	100%			100%	#####	#####
Based on your experience with MCWD would you recommend us to someone you know?	100%			100%	#####	#####
You pay a penny or less per gallon of tap water from MCWD. How reasonable do you think this cost is?	100%			100%	#####	#####
How satisfied are you with the outcome and reliability of the service provided?	100%			100%	#####	#####
How satisfied are you with the overall service you received?	100%			100%	#####	#####
Average	100%			100%	#####	#####



ORGANIZATIONAL CHART



Morgan County Water District LONG TERM DEBT and Notes

USDA

Bond	\$ 223,000.00
Bond	\$ 811,000.00
Bond	<u>\$ 1,248,000.00</u>
	\$ 2,282,000.00

KRWA

Refinance Bond	<u>\$ 1,200,000.00</u>
	\$ 1,200,000.00

\$ 3,482,000.00 Bond Total

Gateway AD

CoVid Note	<u>\$ 150,000.00</u>
	\$ 150,000.00

Bank of the Mts.

NOTE 2019	\$ 27,000.00
NOTE 2022	<u>\$ 30,000.00</u>
	\$ 57,000.00

PUBLIC SERVICE COMMISSION

Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: May Year: 2022

LINE #	ITEM	GALLONS (Omit 000's)
1	WATER PRODUCED AND PURCHASED	
2	Water Produced	
3	Water Purchased	17,756
4	TOTAL PRODUCED AND PURCHASED	17,756
5		
6	WATER SALES	
7	Residential	8,925
8	Commercial	1,144
9	Industrial	
10	Bulk Loading Stations	
11	Wholesale	166
12	Public Authorities	
13	Other Sales (explain)	
14	TOTAL WATER SALES	10,235
15		
16	OTHER WATER USED	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	2,328
20	Fire Department	35
21	Other Usage (explain)	
22	TOTAL OTHER WATER USED	2,363
23		
24	WATER LOSS	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	5,158
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	TOTAL WATER LOSS	5,158
32		
33	Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4	
34		
35	WATER LOSS PERCENTAGE	
36	(Line 31 divided by Line 4)	29.05%

PUBLIC SERVICE COMMISSION

Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: June Year: 2022

LINE #	ITEM	GALLONS (Omit 000's)
1	WATER PRODUCED AND PURCHASED	
2	Water Produced	
3	Water Purchased	17,837
4	TOTAL PRODUCED AND PURCHASED	17,837
5		
6	WATER SALES	
7	Residential	10,101
8	Commercial	947
9	Industrial	
10	Bulk Loading Stations	
11	Wholesale	289
12	Public Authorities	
13	Other Sales (explain)	
14	TOTAL WATER SALES	11,337
15		
16	OTHER WATER USED	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	1,662
20	Fire Department	8
21	Other Usage (explain)	
22	TOTAL OTHER WATER USED	1,670
23		
24	WATER LOSS	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	4,830
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	TOTAL WATER LOSS	4,830
32		
33	Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4	
34		
35	WATER LOSS PERCENTAGE	
36	(Line 31 divided by Line 4)	27.08%

PUBLIC SERVICE COMMISSION

Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: July Year: 2022

LINE #	ITEM	GALLONS (Omit 000's)
1	WATER PRODUCED AND PURCHASED	
2	Water Produced	
3	Water Purchased	21,217
4	TOTAL PRODUCED AND PURCHASED	21,217
5		
6	WATER SALES	
7	Residential	10,829
8	Commercial	1,139
9	Industrial	
10	Bulk Loading Stations	
11	Wholesale	1,113
12	Public Authorities	
13	Other Sales (explain)	
14	TOTAL WATER SALES	13,081
15		
16	OTHER WATER USED	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	2,500
20	Fire Department	5
21	Other Usage (explain)	
22	TOTAL OTHER WATER USED	2,505
23		
24	WATER LOSS	
25	Tank Overflows	
26	Line Breaks	5,631
27	Line Leaks	
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	TOTAL WATER LOSS	5,631
32		
33	Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4	
34		
35	WATER LOSS PERCENTAGE	
36	(Line 31 divided by Line 4)	26.54%

1:47 PM

08/05/22

Accrual Basis

MORGAN COUNTY WATER DISTR
Transactions by Account
As of July 31, 2022

Type	Date	Num	Name	Memo	Clr	Amount	Balance
O & M Checking							-58,023.89
Check	07/05/2022		Authnet Gateway Billing	Processing fees	X	-20.75	-58,044.64
Check	07/05/2022		Amazon	Shannon will reimburse	X	-15.89	-58,060.53
Transfer	07/06/2022			CK's 12697 - 12707, 12712 - 12714, 12...	X	21,754.75	-36,305.78
Check	07/06/2022	12721	Kentucky State Treasurer	PSC Assessment 07/1/22 - 06/30/23	X	-2,847.65	-39,153.43
Check	07/06/2022	12722	Cave Run Water Commissi...	Usage thru 4/23 -5/22/22	X	-26,129.00	-65,282.43
Check	07/08/2022		AWWA.ORG	Water Utility Management, Third Editio...	X	-149.00	-65,431.43
Transfer	07/11/2022			CK's 12722 - 12725, 12727 - 12732	X	73,664.99	8,233.56
Check	07/11/2022	12724	Payroll Account	County Payroll Taxes	X	-1,415.36	6,818.20
Check	07/11/2022	12725	West Liberty Waterworks	2-1266.1, 4-640-1, 5-111-1, 5-175-1, 5-...	X	-30,263.00	-23,444.80
Check	07/11/2022	12726	Cave Run Water Commissi...	Usage thru 5/23 -5/22/22	X	-23,234.80	-46,679.60
Check	07/11/2022	12727	Mountain Telephone	Account # [REDACTED]	X	-557.42	-47,237.02
Check	07/11/2022	12728	American Electric Power	[REDACTED]	X	-1,322.48	-48,559.50
Check	07/11/2022	12729	Licking Valley R.E.C.C	Consumption thru 6/12	X	-1,496.74	-50,056.24
Check	07/11/2022	12730	Appalachian Wireless	Acct: [REDACTED]	X	-848.65	-50,904.89
Check	07/11/2022	12731	United Systems Software	Inv.# 91764	X	-207.00	-51,111.89
Check	07/11/2022	12732	Nesbitt Engineering	Invoice 23795	X	-10,000.00	-61,111.89
Check	07/11/2022	12723	Payroll Account	Ky Employers Income Tax Withheld	X	-1,425.34	-62,537.23
Transfer	07/12/2022			CK's 12733, 12734	X	270.00	-62,267.23
Check	07/12/2022	12733	U.S Postal Service	Stamps	X	-220.00	-62,487.23
Check	07/12/2022	12734	City of West Liberty	Shelter Rental	X	-50.00	-62,537.23
Check	07/13/2022	12735	Cash	Mailings, Stamps Etc.	X	-69.43	-62,606.66
Check	07/13/2022	12736	Payroll Account	Pay Period 06/27 - 07/10	X	-11,385.80	-73,992.46
Check	07/13/2022	12737	Aflac Insurance	VOID: Inv. 937909	X	0.00	-73,992.46
Check	07/13/2022	12738	Colonial Life		X	-44.00	-74,036.46
Check	07/13/2022	12739	Micro Comm	Final Payment on Service Contract	X	-3,975.00	-78,011.46
Check	07/13/2022	12740	American Business System...	Inv. 31906658	X	-147.49	-78,158.95
Check	07/13/2022	12741	Waste Management	[REDACTED]	X	-15.95	-78,174.90
Check	07/13/2022	12742	Kaco All Lines Fund	[REDACTED] 2nd payment	X	-3,274.50	-81,449.40
Check	07/13/2022	12743	Kaco Workers Compensatio...	W220596, 2nd payment	X	-908.33	-82,357.73
Check	07/13/2022	12744	Morehead Electric	Customer # 1204	X	-53.30	-82,411.03
Check	07/13/2022	12745	Utility Solutoins, LLC	April & May Invoices	X	-4,600.22	-87,011.25
Check	07/13/2022	12746	J.A. Oldfield & Son Inc	Acct: [REDACTED]	X	-48.22	-87,059.47
Check	07/13/2022	12747	Allans Tire Supply, Inc.	VOID: May Statement	X	0.00	-87,059.47
Check	07/13/2022	12748	Randy Williams	Title Fee	X	-15.00	-87,074.47
Check	07/13/2022	12749	Licking Valley Courier	Rate Notice	X	-252.00	-87,326.47
Check	07/13/2022	12750	Car Quest	Invoice 199825, 200075, 201196	X	-826.35	-88,152.82
Check	07/13/2022	12751	American Profit Recovery	Cust# 0030944	X	-173.67	-88,326.49
Check	07/13/2022	12752	Uline	Inv: 70910345	X	-236.83	-88,563.32
Check	07/13/2022	12753	Sheila Caskey	Reimbursement on Tap on Fee	X	-50.00	-88,613.32
Check	07/13/2022	12754	Citco Water	April & May Invoices	X	-13,670.64	-102,283.96
Check	07/13/2022	12755	Hach	Invoices: 12978823, 13007628	X	-564.99	-102,848.95
Check	07/13/2022	12756	Thompson Tractor & Equip...	Track Hoe Parts	X	-156.96	-103,005.91
Check	07/13/2022	12757	Quality Quick Lube	Oil Changes	X	-125.40	-103,131.31
Check	07/13/2022	12758	Blue Tank & Pump Rental	Generator Rentals	X	-3,600.71	-106,732.02
Check	07/13/2022	12759	kentucky Underground Prot...	April Tickets	X	-18.00	-106,750.02
Check	07/13/2022	12760	Kentucky Rural Water Asso...	Registration Fee	X	-75.00	-106,825.02
Check	07/13/2022	12761	WEX Fleet	[REDACTED]	X	-3,174.93	-109,999.95
Check	07/13/2022	12762	Enterprise FM Trust	[REDACTED]	X	-2,704.78	-112,704.73

MCWD Responses o DR Req 2 022 Minutes

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Accrual Basis

MORGAN COUNTY WATER DISTR
Transactions by Account
As of July 31, 2022

Type	Date	Num	Name	Memo	Clr	Amount	Balance
Check	07/13/2022	12763	Uni First Corp.	Customer # 1584446		-427.76	-113,132.49
Transfer	07/14/2022			CK's 1273	X	18,690.85	-94,441.64
Check	07/15/2022	12764	IGA	Food for River Clean UP	X	-104.90	-94,546.54
Check	07/15/2022		Main Street Checks	Checks for O & M Account	X	-110.43	-94,656.97
Check	07/16/2022	12765	Aflac Insurance	Inv. 937909	X	-177.58	-94,834.55
Transfer	07/18/2022			Ck 12764, Debit Card	X	215.33	-94,619.22
Check	07/18/2022	12766	Mike Kelsey	Reimbursement of Alfac		-43.68	-94,662.90
Check	07/18/2022		Intuit.com	Quick Books Payroll	X	-530.00	-95,192.90
Check	07/19/2022		Dri Signs		X	-21.84	-95,214.74
Check	07/19/2022		eBay	Parts for John's Truck	X	-147.82	-95,362.56
Transfer	07/20/2022			Transfer Utility Tax Payment	X	4,976.30	-90,386.26
Check	07/20/2022		Common Wealth of Kentucky	Payment ID -	X	-4,976.30	-95,362.56
Transfer	07/21/2022			Transfer Funds for Sales & Use Tax	X	574.72	-94,787.84
Check	07/21/2022		Kentucky State Treasurer	Sales & Use Tax, June	X	-574.72	-95,362.56
Check	07/21/2022		Freezer Fresh Dairy	Shannon is reimbursing	X	-35.43	-95,397.99
Transfer	07/26/2022			Transfer Funds	X	10,000.00	-85,397.99
Transfer	07/26/2022			Transfer Funds	X	10,000.00	-75,397.99
Check	07/26/2022		Lowes	Shelves	X	-843.76	-76,241.75
Check	07/26/2022		Habor Freight	Tools	X	-326.38	-76,568.13
Transfer	07/26/2022			Transfer of Funds	X	4,100.71	-72,467.42
Check	07/26/2022		Decals.com	Stickers for Trucks	X	-183.76	-72,651.18
Check	07/27/2022	12767	U.S Postal Service	Bulk Mail		-1,130.88	-73,782.06
Check	07/27/2022	12768	Payroll Account	Pay Period 07/11 - 07/24	X	-13,303.23	-87,085.29
Transfer	07/28/2022			Transfer Funds for Payroll	X	13,500.00	-73,585.29
Total O & M Checking						-15,561.40	-73,585.29
TOTAL						-15,561.40	-73,585.29

MCWD Responses o DR Req 2 022 Minutes

Morgan County Water District
Accounts Payable
Ending July, 2022

VENDOR	CURRENT	30 Days	60 Days	90 Days	Total
Bear Traxx				\$ 33,000.00	\$ 33,000.00
Kentucky State Treasurer (Retirement)				\$ 13,209.56	\$ 13,209.56
Cave Run Water Commission	\$ 23,234.80				\$ 23,234.80
MicroComm		\$ 3,975.00			\$ 3,975.00
American Business System	\$ 147.49				\$ 147.49
Waste Management	\$ 15.95				\$ 15.95
Consolidated Pipe and Supply	\$ 1,393.88	\$ 1,212.91	\$ 1,763.67		\$ 4,370.46
Utility Solutions	\$ 2,124.29				\$ 2,124.29
Carquest Auto Parts	\$ 826.35				\$ 826.35
American Profit Recovery		\$ 173.67			\$ 173.67
Uline		\$ 236.83			\$ 236.83
Hach Company			\$ 564.99		\$ 564.99
Thompson Tractor & Repair		\$ 156.96			\$ 156.96
Quality Quick Lube		\$ 125.40			\$ 125.40
Kentucky Underground		\$ 18.00			\$ 18.00
Kentucky Rural Water Association		\$ 75.00			\$ 75.00
UniFirst Uniforms	\$ 427.76				\$ 427.76
	\$ 28,170.52	\$ 5,973.77	\$ 2,328.66	\$ 46,209.56	\$ 82,682.51
		PAY	\$ 8,302.43	NESBITT \$	



AMERICAN PROFIT RECOVERY
You'll Profit From Our Difference!

Morgan County Water District

West Liberty, KY

Tier I		
Total Assigned	126	\$19,601.31
Net Assigned	100	\$15,117.54
Recovery	10	\$1,249.28
Recovery Rate on Total Assigned		6.37 %
Recovery Rate on Net Assigned		8.26 %
Resolution	14	\$1,964.77
Resolution Rate on Total Assigned		10.02 %
Resolution Rate on Net Assigned		13.00 %
Cost of Accounts Submitted		\$2,203.74
Collection Cost Percentage		112.16%
Net Money Returned To Client		(\$954.46)
Average Balance		\$155.57
Average Age (Days)		78
Tier II		
Assignments	313	\$47,407.67
Recovery (Collections)	38	\$4,803.51
Recovery Rate		10.13%
Resolution (Collections + Payment Configurations)	38	\$4,803.51
Resolution Rate		10.13%
Average Balance		\$151.46
Average Age (Days)		630
Total		
Assignments	332	\$50,099.91
Resolved	52	\$6,768.28
Resolution Rate		13.51%

**Morgan County Water District
Work Orders Completed Monthly Report
2022**

Employee	January	February	March	April	May	June	July	August	September	October	November	December		
Andy Legg	25	19	44	31	32	21	0						172	14%
John Coffey	14	8	33	39	53	55	42						244	20%
Tim Carver	13	10	35	48	51	53	44						254	21%
Drayton Kenderick	29	23	73	45	63	36	42						311	26%
Dean Kennard	0	5	8	8	30	13	3						67	6%
Mike Kelsey	23	28	32	13	47	5	17						165	14%
	104	93	225	184	276	183	148	0	0	0	0	0	1213	100%

**LIST OF SAVINGS ACCOUNTS
AS OF JULY 31, 2022**

Funded Depreciation Reserve ██████████		2,504.63
M.C.W.D. Revenue Sinking Fund ██████████	July 1st Payment 44,546.26	32,725.82
M.C.W.D. Deposit Savings ██████████		43,341.90
M.C.W.D. Water Revenue Fund ██████████		10,413.77
Region Account ██████████		156.84
Emergency Savings Revenue ██████████		24,346.33
Surcharge Fund ██████████		108,946.99

**LIST OF CHECKING ACCOUNTS
AS OF JULY 31, 2022**

O & M Checking Account ██████████		9,910.92
Payroll Checking Account ██████████		12,144.53
Deposit Refund Account ██████████		4,765.02
Credit Card Revenue Fund ██████████		2,633.85
Old Hwy 172 Project ██████████	Ask for Motion to Close Account	0.00

**Morgan Co. Water District
Cut Off List
July 2022**

Account	Customer Name	Arrear	Disconnect	Reconnect	Total	Paid
1-312-23	Ashley Coburn	42.01	45.00	17.40	104.41	
1-375-1	Debbie Burgett	50.60	45.00	17.40	113.00	113.00
1-570-1	William May	23.62	45.00	17.40	86.02	86.02
1-683-1	Billie Caskey	94.28	45.00	17.40	156.68	156.68
1-703-1	Burton Stacy	38.75	45.00	17.40	101.15	101.15
1-1985-1	Mitchell Haney	126.06	45.00	17.40	188.46	188.46
1-2030-2	Hailey Joseph	49.84	45.00	17.40	112.24	112.24
2-50-13	Corey Webb	71.56	45.00	17.40	133.96	133.96
3-372-1	David Moore	42.01	45.00	17.40	104.41	
3-573-1	Jennifer Walton	104.74	45.00	17.40	167.14	167.14
3-574-1	Tina Bates	89.55	45.00	17.40	151.95	151.95
3-885-1	Bobby Jones	97.27	45.00	17.40	159.67	159.67
3-1050-2	Charles Perkins	139.52	45.00	17.40	201.92	201.92
3-1150-2	Charles Perkins	44.11	45.00	17.40	106.51	106.51
3-1364-1	Whitney Carter	180.97	45.00	17.40	243.37	243.37
3-1372-1	Larissa Ratliff	66.19	45.00	17.40	128.59	128.59
3-1760-4	Sherry Smith	42.36	45.00	17.40	104.76	104.76
3-1910-1	Earnest Watkins	42.01	45.00	17.40	104.41	104.41
4-18-1	Jonathan Watson	49.53	45.00	17.40	111.93	111.93
4-180-3	Brian Pierce	49.66	45.00	17.40	112.06	112.06
4-449-2	Steven Lewis	42.01	45.00	17.40	104.41	104.41
4-675-2	Bobby Stacy	61.49	45.00	17.40	123.89	123.89
4-900-2	Charlotte Hunt	104.00	45.00	17.40	166.40	166.40

4-1238-4	Adam Cantrell	52.75	45.00	17.40	115.15	
4-1540-2	Mary Tharp	42.01	45.00	17.40	104.41	
13-4660-2	Joseph Garafalo	42.01	45.00	17.40	104.41	104.41
4-1753-3	Bernice Holbrook	43.22	45.00	17.40	105.62	105.62
4-6177-1	Manford Young	42.01	45.00	17.40	104.41	
4-6710-2	Stephanie Fitch	42.01	45.00	17.40	104.41	
4-6780-2	Ann Wright	131.17	45.00	17.40	193.57	193.57
4-5100-1	Josh O'Neal	42.01	45.00	17.40	104.41	
4-5300-1	James Adkins	42.01	45.00	17.40	104.41	104.41
5-100-5	Sarah Reed	89.32	45.00	17.40	151.72	151.72
6-420-4	David Breedon	114.10	45.00	17.40	176.50	176.50
6-4348-3	Jeffery Wiley	142.70	45.00	17.40	205.10	205.10
9-9208-6	Pamela Elam	42.01	45.00	17.40	104.41	104.41
9-9380-3	Jeffrey Rose	77.61	45.00	17.40	140.01	140.01
9-9408-5	Timothy Stacy	103.98	45.00	17.40	166.38	166.38
9-9615-1	Rodney Derreberry	93.53	45.00	17.40	155.93	155.93
9-9880-4	Channing Dyer	106.49	45.00	17.40	168.89	168.89
9-3513-2	Cameron Potter	71.17	45.00	17.40	133.57	133.57
9-4050-4	Sherry Hodges	88.17	45.00	17.40	150.57	150.57
13-440-4	Chris Blevins	68.34	45.00	17.40	130.74	130.74
13-2220-2	Judy Thompson	113.73	45.00	80.00	238.73	238.73
13-2760-1	Lonnie Howell	42.01	45.00	17.40	104.41	104.41
13-4200-1	Jeffery Lewis	75.60	45.00	17.40	138.00	
13-5260-1	Regina Hopwood	62.86	45.00	17.40	125.26	125.26
14-220-2	Linda Jackson	51.54	45.00	17.40	113.94	113.94
17-140-3	Kristie Wright	78.35	45.00	17.40	140.75	140.75
18-210-2	Barbara Williams	42.01	45.00	17.40	104.41	104.41

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**MORGAN COUNTY WATER DISTRICT
Profit & Loss Prev Year Comparison**

January through July 2022

Accrual Basis

	Jan - Jul 22	Jan - Jul 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
461.6-Sales thru Bulk Loading	363.75	325.00	38.75	11.9%
466-Sales for Resale-Wholesale	7,716.29	1,065.00	6,651.29	624.5%
470-Forfeited Discounts-Late Py	19,527.74	8,868.02	10,659.72	120.2%
AML Grant Funds	0.00	1,025.00	-1,025.00	-100.0%
General Revenue				
Misc Sales	1,200.00	0.00	1,200.00	100.0%
Reimbursement Revenue	-143.46	-3,245.50	3,102.04	95.6%
Total General Revenue	1,056.54	-3,245.50	4,302.04	132.6%
Insurance Settlement	6,600.00	0.00	6,600.00	100.0%
Non-Budget Items				
Interest Income	49.87	24.02	25.85	107.6%
Non-Budget Items - Other	0.00	-500.00	500.00	100.0%
Total Non-Budget Items	49.87	-475.98	525.85	110.5%
Tap-on-Fee	57,188.00	51,770.00	5,418.00	10.5%
Web Fee	2,782.56	0.00	2,782.56	100.0%
461.1 - Meter Sales to Residential Cust	1,003,743.32	814,856.73	188,886.59	23.2%
461.2 - Meter Sale to Commercial Custom	111,666.24	78,439.40	33,226.84	42.4%
471 - Misc. Service Revenues	13,604.30	13,137.45	466.85	3.6%
475 - Surcharge	113,758.00	352.20	113,405.80	32,199.3%
4905 - DR4595	49,137.60	0.00	49,137.60	100.0%
4999 - Uncategorized Income	466.55	150,153.36	-149,686.81	-99.7%
Total Income	1,387,660.76	1,116,270.68	271,390.08	24.3%
Expense				
408.1-UtilityRegAssessmentFee	2,847.65	2,848.70	-1.05	0.0%
601-Payroll Expense				
941 Federal Payroll Tax	54,027.40	32,104.43	21,922.97	68.3%
CERS	72,977.77	44,521.91	28,455.86	63.9%
Employee Check	165,099.41	116,781.34	48,318.07	41.4%
Ky State Tax Withholding	9,695.75	6,544.68	3,151.07	48.2%
Qtrly. Return of License Fee	3,926.31	2,832.42	1,093.89	38.6%
Total 601-Payroll Expense	305,726.64	202,784.78	102,941.86	50.8%
604-Employee Pensions & Benefit				
Uniforms	3,588.71	2,264.30	1,324.41	58.5%
604-Employee Pensions & Benefit - Ot...	43,128.84	37,494.88	5,633.96	15.0%
Total 604-Employee Pensions & Benefit	46,717.55	39,759.18	6,958.37	17.5%
610-Purchased Water				
Water Purchases				
Cave Run Water Commission	198,086.72	166,485.18	31,601.54	19.0%
West Liberty Waterworks	278,580.24	251,694.52	26,885.72	10.7%
Total Water Purchases	476,666.96	418,179.70	58,487.26	14.0%
Total 610-Purchased Water	476,666.96	418,179.70	58,487.26	14.0%
620-Materials and Supplies				
Office Equip.	1,336.40	0.00	1,336.40	100.0%
Office Supplies	13,839.30	19,467.57	-5,628.27	-28.9%
Postage	8,761.30	7,335.01	1,426.29	19.4%
Repair & Maint	826.35	191.56	634.79	331.4%
Safety Supplies	2,423.80	526.47	1,897.33	360.4%
Supplies & Testing	692.26	481.23	211.03	43.9%
Supplies Other	7,909.97	3,329.69	4,580.28	137.6%
620-Materials and Supplies - Other	86,646.02	66,676.24	19,969.78	29.9%
Total 620-Materials and Supplies	122,429.40	98,007.77	24,421.63	24.9%
632-Contractual Services Acct.	2,000.00	11,250.00	-9,250.00	-82.2%
633-Contractual Services-Legal	0.00	8,887.50	-8,887.50	-100.0%
635-Contractual Se Water Test	1,533.00	6,565.00	-5,032.00	-76.7%
636-Contractual Services Other				
Outside Services				
Pump Repair & Service	416.70	6,998.87	-6,582.17	-94.1%
Outside Services - Other	64,280.00	58,300.00	5,980.00	10.3%
Total Outside Services	64,696.70	65,298.87	-602.17	-0.9%
Software Support	0.00	538.63	-538.63	-100.0%
636-Contractual Services Other - Other	50,047.90	29,222.00	20,825.90	71.3%
Total 636-Contractual Services Other	114,744.60	95,059.50	19,685.10	20.7%
650-Transportation Expense				
Auto Parts	297.07	0.00	297.07	100.0%
Auto Repair & Maint.	1,413.37	5,923.33	-4,509.96	-76.1%
Fuel	18,228.88	12,003.54	6,225.34	51.9%
Truck Purchase	17,000.00	0.00	17,000.00	100.0%

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08/08/22

**MORGAN COUNTY WATER DISTRICT
Profit & Loss Prev Year Comparison**

January through July 2022

Accrual Basis

	Jan - Jul 22	Jan - Jul 21	\$ Change	% Change
650 - Enterprise Lease	21,638.24	21,718.96	-80.72	-0.4%
Total 650-Transportation Expense	58,577.56	39,645.83	18,931.73	47.8%
675-Misc				
Bank Charge	1,999.77	701.29	1,298.48	185.2%
License/Certification Fees	1,919.72	163.50	1,756.22	1,074.1%
675-Misc - Other	13,368.66	123.18	13,245.48	10,753.0%
Total 675-Misc	17,288.15	987.97	16,300.18	1,649.9%
Administrative Fees	24.95	24.95	0.00	0.0%
Bank of the Mountains Loan	-30,480.00	0.00	-30,480.00	-100.0%
Collection Expense	222.99	0.00	222.99	100.0%
GADD Loan 2021	1,500.00	0.00	1,500.00	100.0%
Insurance Expenses				
659-Insurance Other				
Official Bond	46.00	0.00	46.00	100.0%
Total 659-Insurance Other	46.00	0.00	46.00	100.0%
657 - Insurance-General Liability	15,770.25	10,598.74	5,171.51	48.8%
Total Insurance Expenses	15,816.25	10,598.74	5,217.51	49.2%
Local Taxes	31,841.61	25,719.41	6,122.20	23.8%
Membership Dues	1,893.00	1,756.40	136.60	7.8%
Misc Services	600.00	0.00	600.00	100.0%
Non -Budget Items				
Sales & Use Tax	4,601.15	2,974.81	1,626.34	54.7%
Total Non -Budget Items	4,601.15	2,974.81	1,626.34	54.7%
Old 172 Project	292,591.05	228,004.72	64,586.33	28.3%
Travel Expense				
Meals	47.01	0.00	47.01	100.0%
Misc Travel	0.00	206.48	-206.48	-100.0%
Travel Expense - Other	767.81	176.56	591.25	334.9%
Total Travel Expense	814.82	383.04	431.78	112.7%
UC Tax				
KACO UI Fund	198.70	0.00	198.70	100.0%
Total UC Tax	198.70	0.00	198.70	100.0%
Utilities				
615-Purchased Power				
American Power	8,930.43	8,886.86	43.57	0.5%
RECC	12,698.52	11,232.46	1,466.06	13.1%
Total 615-Purchased Power	21,628.95	20,119.32	1,509.63	7.5%
Cellular	6,653.59	2,528.13	4,125.46	163.2%
Telephone	4,124.58	3,278.70	845.88	25.8%
Trash Disposal	936.91	0.00	936.91	100.0%
Utilities - Other	0.00	-989.30	989.30	100.0%
Total Utilities	33,344.03	24,936.85	8,407.18	33.7%
Water Training	1,346.99	65.00	1,281.99	1,972.3%
Web Fee Expense	567.78	0.00	567.78	100.0%
5015 - Equipment Expense				
5015A - Equipment Repair	6,406.32	919.78	5,486.54	596.5%
5015 - Equipment Expense - Other	0.00	98.58	-98.58	-100.0%
Total 5015 - Equipment Expense	6,406.32	1,018.36	5,387.96	529.1%
636 - Contractual Services Other -	4,723.88	8,832.16	-4,108.28	-46.5%
658 - Workers' Compensation	3,633.34	2,131.01	1,502.33	70.5%
660 - Advertising	252.00	1,092.05	-840.05	-76.9%
6999 - Uncategorized Expenses	0.00	115.37	-115.37	-100.0%
Total Expense	1,518,430.37	1,231,628.80	286,801.57	23.3%
Net Ordinary Income	-130,769.61	-115,358.12	-15,411.49	-13.4%
Other Income/Expense				
Other Income				
USDA Rural Development	292,591.05	315,000.00	-22,408.95	-7.1%
Total Other Income	292,591.05	315,000.00	-22,408.95	-7.1%
Other Expense				
Bonds Payable - KRWA 2016	57,886.47	56,136.47	1,750.00	3.1%
Total Other Expense	57,886.47	56,136.47	1,750.00	3.1%
Net Other Income	234,704.58	258,863.53	-24,158.95	-9.3%
Net Income	103,934.97	143,505.41	-39,570.44	-27.6%

MORGAN COUNTY WATER DISTR Profit & Loss Budget vs. Actual July 2022

	Jul 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
461.6-Sales thru Bulk Loading	90.50	83.33	7.17	108.6%
466-Sales for Resale-Wholesale	1,583.72	833.33	750.39	190.0%
470-Forfeited Discounts-Late Py	2,816.96	2,916.66	-99.70	96.6%
General Revenue				
Reimbursement Revenue	-35.43			
Total General Revenue	-35.43			
Non-Budget Items				
Interest Income	3.06			
Total Non-Budget Items	3.06			
Tap-on-Fee	21,750.00	3,333.33	18,416.67	652.5%
Web Fee	495.41			
461.1 - Meter Sales to Residential Cust	145,222.82	127,500.00	17,722.82	113.9%
461.2 - Meter Sale to Commerical Custom	14,013.85	20,416.66	-6,402.81	68.6%
471 - Misc. Service Revenues	1,908.39	2,083.33	-174.94	91.6%
475 - Surcharge	15,332.68	17,500.00	-2,167.32	87.6%
4999 - Uncategorized Income	0.00	583.33	-583.33	0.0%
Total Income	203,181.96	175,249.97	27,931.99	115.9%
Expense				
101-Utility Plant in Service	0.00	83.33	-83.33	0.0%
408.1-UtilityRegAssessmentFee	2,847.65	250.00	2,597.65	1,139.1%
601-Payroll Expense				
941 Federal Payroll Tax	3,636.13	5,875.00	-2,238.87	61.9%
CERS	10,237.66	7,083.33	3,154.33	144.5%
Employee Check	36,161.06	27,083.33	9,077.73	133.5%
Ky State Tax Withholding	1,425.34	2,083.33	-657.99	68.4%
Qtrly. Return of License Fee	1,415.36	416.66	998.70	339.7%
Total 601-Payroll Expense	52,875.55	42,541.65	10,333.90	124.3%
604-Employee Pensions & Benefit				
Health Insurance	0.00	4,833.33	-4,833.33	0.0%
Uniforms	427.76	250.00	177.76	171.1%
604-Employee Pensions & Benefit - Other	265.26			
Total 604-Employee Pensions & Benefit	693.02	5,083.33	-4,390.31	13.6%
610-Purchased Water				
Water Purchases				

MORGAN COUNTY WATER DISTR
Profit & Loss Budget vs. Actual
 July 2022

	Jul 22	Budget	\$ Over Budget	% of Budget
Cave Run Water Commission	49,363.80	20,000.00	29,363.80	246.8%
West Liberty Waterworks	30,263.00	35,833.33	-5,570.33	84.5%
Total Water Purchases	79,626.80	55,833.33	23,793.47	142.6%
Total 610-Purchased Water	79,626.80	55,833.33	23,793.47	142.6%
620-Materials and Supplies				
Office Equip.	0.00	0.00	0.00	0.0%
Office Supplies	994.92	833.33	161.59	119.4%
Postage	1,357.58	833.33	524.25	162.9%
Repair & Maint	826.35			
Safety Supplies	0.00	41.66	-41.66	0.0%
Supplies & Testing	627.72	416.67	211.05	150.7%
Supplies Other	120.79			
620-Materials and Supplies - Other	19,743.24	4,166.67	15,576.57	473.8%
Total 620-Materials and Supplies	23,670.60	6,291.66	17,378.94	376.2%
632-Contractual Services Acct.	0.00	333.33	-333.33	0.0%
635-Contractual Se Water Test	0.00	333.33	-333.33	0.0%
636-Contractual Services Other				
Outside Services				
Pump Repair & Service	53.30			
Total Outside Services	53.30			
636-Contractual Services Other - Other	13,993.00	333.33	13,659.67	4,197.9%
Total 636-Contractual Services Other	14,046.30	333.33	13,712.97	4,213.9%
650-Transportation Expense				
Auto Parts	147.82	333.33	-185.51	44.3%
Auto Repair & Maint.	125.40	333.33	-207.93	37.6%
Fuel	3,174.93	3,750.00	-575.07	84.7%
650- Enterprise Lease	2,704.78	4,583.33	-1,878.55	59.0%
Total 650-Transportation Expense	6,152.93	8,999.99	-2,847.06	68.4%
675-Misc				
Bank Charge	375.95			
License/Certification Fees	15.00	166.67	-151.67	9.0%
Total 675-Misc	390.95	166.67	224.28	234.6%
Debt Service	0.00	208.33	-208.33	0.0%
Insurance Expenses				
657 - Insurance-General Liability	3,274.50	1,416.67	1,857.83	231.1%

MCWWD Responses to DR Req 2 022 Minutes

MORGAN COUNTY WATER DISTR Profit & Loss Budget vs. Actual July 2022

	Jul 22	Budget	\$ Over Budget	% of Budget
Total Insurance Expenses	3,274.50	1,416.67	1,857.83	231.1%
Local Taxes	4,976.30	3,166.66	1,809.64	157.1%
Membership Dues	75.00	208.33	-133.33	36.0%
Misc Services	50.00			
Non -Budget Items				
Sales & Use Tax	574.72			
Non -Budget Items - Other	0.00	41.66	-41.66	0.0%
Total Non -Budget Items	574.72	41.66	533.06	1,379.5%
Raining Day Savings	0.00	1,000.00	-1,000.00	0.0%
Travel Expense				
Meals	0.00	83.33	-83.33	0.0%
Travel Expense - Other	0.00	250.00	-250.00	0.0%
Total Travel Expense	0.00	333.33	-333.33	0.0%
UC Tax	0.00	41.66	-41.66	0.0%
Utilities				
615-Purchased Power				
American Power	1,322.48			
RECC	1,496.74			
615-Purchased Power - Other	0.00	2,500.00	-2,500.00	0.0%
Total 615-Purchased Power	2,819.22	2,500.00	319.22	112.8%
Cellular	848.65	833.33	15.32	101.8%
Telephone	557.42	500.00	57.42	111.5%
Trash Disposal	15.95	41.66	-25.71	38.3%
Total Utilities	4,241.24	3,874.99	366.25	109.5%
Water Training	149.00	416.66	-267.66	35.8%
5015 - Equipment Expense				
5015A - Equipment Repair	156.96			
Total 5015 - Equipment Expense	156.96			
636- - Contractual Services Other -	3,774.38			
658 - Workers' Compensation	908.33	541.67	366.66	167.7%
660. - Advertising	252.00	125.00	127.00	201.6%
Total Expense	198,736.23	131,624.91	67,111.32	151.0%
Net Ordinary Income	4,445.73	43,625.06	-39,179.33	10.2%
Other Income/Expense				
Other Income				

MCWCD Responses to DR Req 2 022 Minutes

3:38 PM

08/08/22

Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss Budget vs. Actual
July 2022

	Jul 22	Budget	\$ Over Budget	% of Budget
USDA Rural Development	0.00	16,250.00	-16,250.00	0.0%
Total Other Income	0.00	16,250.00	-16,250.00	0.0%
Other Expense				
Bonds Payable - KRWA 2016	8,205.21	8,333.33	-128.12	98.5%
Funded Depreciation Reserve	0.00	1,500.00	-1,500.00	0.0%
Surcharge Fees Account	0.00	17,500.00	-17,500.00	0.0%
Total Other Expense	8,205.21	27,333.33	-19,128.12	30.0%
Net Other Income	-8,205.21	-11,083.33	2,878.12	74.0%
Net Income	-3,759.48	32,541.73	-36,301.21	-11.6%

Report Totals

Service	Budget	Final	Active	Inactive	Usage	Deposits	Charge	Sur 1	Sur 2	Local Tax	State Tax	Net	Arrears	Balance	Penalty
WATER	0	27	2932	0	13081490	1,100.27	179,900.81	17,334.11	0.00	5,245.68	661.10	202,041.43	13,827.79	215,869.22	17,052.39
Service	0	0	2	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Unapp Cash					0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(23,603.35)	(23,603.35)	0.00
	0	27	2934	0	13081490	1,100.27	179,900.81	17,334.11	0.00	5,245.68	661.10	202,041.43	(9,775.56)	192,265.87	17,052.39

Number of Active Accounts 2959
Number of Inactive Accounts 0

Last month Active Accts. 2950

MORGAN COUNTY WATER DISTRICT

MWD Response to SR 12-2022 Minutes

Regular Board Meeting

September 12, 2022

PERSONS PRESENT:

Kimberly Hallock
James We
Paul Nestor
Brian C. Miller
Zachary F. Engle
Daryll Way

REPRESENTING:

MWD
MWD
NEI
MWD
MWD

VISITORS PRESENT:

Print

Erick Margod

REPRESENTING:

M. 2026. all the rates



Morgan County Water District
1009 Hwy 172, West Liberty, KY

Board of Commissioners Meeting

AGENDA

September 12, 2022

Welcome and Introductions

- Welcome and Prayer
- Roll Call
- Review and Approval of Minutes: August 8th, 2022

New Business

- Update on Project – Hwy 191 Line Replacement
- Update on Project – New Office and Shop Project
- Update on Project - Water Line Extensions Project
- Wooden Bucket Finalist
- Annual Audit Report – Brenda Morgan
- Written policies for Rate Sufficiency and Fully Funded Depreciation Account
- PSC Audit
- DOW Audit
- Chariry Golf Tournament – Raised over \$12,000 for Citgo+One Foundation

Reporting

- Water Loss Report
- Profit & Loss Report
- Collection Report
- Service Orders Report
- Customer Satisfaction Report
- Review and Approval of Written Checks
- Accounts Payable and Aging Report
- Cut Off / Customer Report
- Next Meeting: October 10th, 2022

Adjournment

**Morgan County Water District
Scheduled Board Meeting
Monday, September 12, 2022**

The scheduled monthly meeting of the Morgan County Water District was held on Monday, September 12, 2022 beginning at 4:30 p.m. at the office. The following were in attendance: Board Members: Brian Wells, Gary Wright and Zach Engle, MCWD Staff: Shannon Elam and Chernell Holbrook. Special Guest: Paul Nesbitt of Nesbitt Engineering. Prayer.

Brian called roll, then called the meeting to order and welcomed all present. Brian called for a motion to approve the minutes from the August 08, 2022. Zach made a motion and seconded by Gary. Motion carried.

First on the agenda was Brenda Morgan of Morgan and Associates. She is here to go over the audit with the Board. Brenda gave us a clean opinion which means, there were no findings. Brenda proceeded to go over the Audit with the Board. Brenda has another meeting to go to, so she told the Board that if they had any questions, to please call her. No further discussion.

Second on the agenda was the Hwy 191 project update. Paul told the Board that the PSC had a lot of questions about this project that they wanted answered. Shannon said that they had asked 27 questions about the project. They gave us to the 23rd of this month to get this done. Paul asked for another \$10,000 check to be approved for this month. Brian called for a motion to pay Paul. Zach made a motion and seconded by Gary. Motion carried.

Third on the agenda was the new office and shop building. This project is moving slow for now. Paul said that we should start the bidding by next summer of fall. Paul is going to try to get us some ARC monies for the project.

Fourth on the agenda was the Water Line Extension project. The money could be available in the next 90 days. We could be taking bids by the end of the year. Shannon told the Board in future projects he would like to see at least five more water haul stations across the county. Shannon also told the Board about wanting to connect with Sandy Hook Water and Rattlesnake Ridge Water.

Fifth on the agenda was the Wooden Bucket Award. Shannon told the Board about the award. We were one of the top ten districts in the state. Out of the ten that was recognized, us and Estill County was from the PSC's leaky eleven.

Sixth on the agenda was the written policies for rate sufficiency and a fully funded Depreciation account. Shannon told the Board that he was working on those and will bring those to the Board for their approval.

Seventh on the agenda was the PSC audit. Shannon told the Board that it was coming up soon and that he, Andy and Ashlee were getting ready for it.

Eighth on the agenda was the DOW audit. James Bevins is due to be here by the end of the month. We do not have a specific day he is coming, so we are trying to stay on top of the chlorine levels.

Ninth on the agenda was the Charity Golf Tournament. The tournament raised over \$12,000 for Citgo + One Foundation. They decided to give us back the money. Shannon asked if we could give some of the money to the Utilities that got hit from the flood in July. Maybe a \$2,500 check a piece. The winning team was from Ashland.

REPORTING:

Water Loss Report: Handouts were provided. We were up this month. Shannon told the Board about the leaks we have had. We have had seven leaks just this month and five of them were meter bottoms.

Profit and Loss Report: Not available. Will be emailed.

Collection Report: Not available.

Service Orders: See the attached.

Approval of Written Checks: We told the Board about Dean's health insurance. Zach asked that we set up our own Amazon account. Brian suggested that we get the Amazon credit card.

Cut Offs: See the attached.

New Setting: See the attached.

List of Accounts: See the attached. Shannon told the Board that we need to start funding the Depreciation Reserve account by order of the PSC. Our goal is \$200,000. Shannon told the Board that we are going to do a rate increase case with the PSC maybe around the first of the year. This rate increase would help us to fund our reserve accounts. Shannon suggested to the Board that we put all the Tap on Fees into the Depreciation Reserve account. Brian suggested that we use the monies from Campton and possibly later Sandy Hook and Rattlesnake Ridge for the Depreciation Reserve account. Paul suggested that we take money out of the Surcharge account to pay our bond payments. No further discussion.

Active Customers: 2976 and last month 2959.

Next Meeting: October 10, 2022

The Board agreed on the next monthly meeting to be on October 10, 2022.
With there being no further business to come before the board, Brian called for a motion to adjourn. Gary made a motion and seconded by Zach. Motion Carried.
Adjournment time was 5:39pm.

IN TESTIMONY WHEREOF, WITNESS MY SIGNATURE this 10th day

of October, 2022.

Zachary Engle

Zachary Engle, Sec/Treas.

4:20 PM
 09/12/22
 Accrual Basis

MORGAN COUNTY WATER DISTR
Transactions by Account
As of August 31, 2022

Type	Date	Num	Name	Memo	Clr	Amount
O & M Checking						
Transfer	08/01/2022			Transfer Funds	X	10,000.00
Check	08/01/2022	12769	Lawson Real Estate	Purchase of Land	X	-10,000.00
Check	08/01/2022		Amazon	Laser Printer for Chernell	X	-233.19
Transfer	08/02/2022			Transfer For Debit Cards	X	1,500.00
Check	08/02/2022		Authnet Gateway Bil..	Processing fees	X	-23.60
Check	08/03/2022	12770	Payroll Account	Federal Tax Deposit	X	-7,881.98
Transfer	08/04/2022			CK 12770	X	7,881.98
Check	08/04/2022		U.S Postal Service	Shipping Package	X	-20.95
Check	08/08/2022	12771	West Liberty Water...	2-1266.1, 4-640-1, 5-111-1, 5-175-...	X	-41,053.32
Check	08/08/2022	12772	Cave Run Water Co...	Usage thru 5/23 -6/22/22		-22,875.20
Check	08/08/2022	12773	Mountain Telephone	Account #	X	-629.08
Check	08/08/2022	12774	American Electic Po...	039-156-933-0-7	X	-1,805.20
Check	08/08/2022	12775	Licking Valley R.E....	Consumption thru 6/12	X	-1,540.76
Check	08/09/2022	12776	Appalachian Wireless	Acct:	X	-858.69
Check	08/09/2022	12777	American Business ...	Inv. 31906658	X	-148.96
Check	08/09/2022	12781	Aflac Insurance	Inv. 937909		-177.58
Check	08/09/2022	12782	Globe Life	Invoice 960724	X	-596.60
Check	08/09/2022	12783	Kentucky Rural Wat...	Full Registration Fee	X	-515.00
Check	08/09/2022	12784	American Profit Rec...	Cust# 0030944		-121.37
Check	08/09/2022	12785	American Red Cross	CPR Training, 10 Employees, Invo...		-1,265.00
Check	08/09/2022	12778	United Systems Soft...	Inv.# 91537, 92118, 92271, 92359		-5,648.88
Check	08/09/2022	12779	Enterprise FM Trust			-2,704.78
Check	08/09/2022	12780	Waste Management		X	-149.08
Transfer	08/10/2022			Transfer for Debit Card	X	150.00
Check	08/10/2022	12786	Payroll Account	County Employees Retirement	X	-16,198.88
Transfer	08/10/2022			CK 12786	X	16,198.88
Check	08/10/2022	12787	Payroll Account	Pay Period 07/25 - 08/07	X	-12,166.56
Transfer	08/11/2022			CK's 12726, 12771, 12773, 12774...	X	84,088.41
Check	08/11/2022	12788	U.S Postal Service	.44 x 500 Post Card Stamps	X	-220.00
Transfer	08/11/2022			CH 12788	X	220.00
Check	08/12/2022	12789	Drayton Kendrick	Mileage 242 x 62.5 per mile	X	-151.25
Check	08/12/2022	12790	Chemell Holbrook	Reimbursement for use of Credit ...	X	-134.83
Transfer	08/12/2022			Transfer Funds	X	300.00
Check	08/15/2022	12791	Anthem Blue Cross	Group # D13173	X	-16,525.64
Check	08/15/2022	12792	Colonial Life		X	-44.00
Check	08/15/2022	12793	WEX Fleet	0496-00-326079-1	X	-5,943.34
Transfer	08/15/2022			CK's 12792, 12792, 12793	X	22,512.98
Check	08/15/2022	12794	Nesbitt Engineering	Invoice 23822	X	-10,000.00
Transfer	08/15/2022			Funds Transfer	X	10,000.00
Check	08/16/2022	12795	Robin Keeton		X	-1,450.00
Check	08/17/2022			Stop Payment Fee	X	-23.00
Transfer	08/19/2022			Transfer Funds	X	12,750.00
Transfer	08/19/2022			Transfer Funds	X	500.00
Check	08/19/2022		Commonwealth of K...	Utility Tax, Payment ID 8165797	X	-5,220.83
Check	08/19/2022		Hibachi Express	Company Dinner for Wooden Buc...	X	-234.02
Check	08/19/2022	12796	Shannon Elam	ISO Policy Templates - Reimburse...	X	-516.50
Transfer	08/19/2022			CK 12796	X	516.50
Check	08/19/2022		Kentucky State Trea...	Sales & Use Tax, July	X	-596.93

MCWD Responses o DR Req 2 022 Minutes

4:20 PM
 09/12/22
 Accrual Basis

MORGAN COUNTY WATER DISTR
Transactions by Account
As of August 31, 2022

Type	Date	Num	Name	Memo	Clr	Amount
Check	08/21/2022		Lowes	Quik Concrete for Leak	X	-90.31
Check	08/23/2022	12797	Kentucky Rural Wat...	Utility Exhibit Hall Pass for 6 Empl...		-300.00
Transfer	08/23/2022			Transfer Ck's 12783, 12797	X	815.00
Transfer	08/25/2022			CK's 12777, 12779 - 12785	X	5,163.37
Check	08/25/2022	12799	U.S Postal Service	.44 x 500 Post Card Stamps	X	-1,140.55
Check	08/25/2022		Ditch Witch Mid Stat...	Oil for Bore Machine	X	-166.26
Check	08/26/2022	12800	Payroll Account	Pay Period 08/08 - 08/21	X	-13,314.10
Transfer	08/26/2022			Transfer funds for Payroll	X	13,314.10
Check	08/26/2022	12801	Hyatt Regnecy	Lodging for Shannon, Aug. 28 -3...		-497.95
Transfer	08/26/2022			CK's 12799, 12801	X	1,638.50
Check	08/26/2022	12802	U.S Postal Service	Permit Renewal Fee	X	-275.00
Total O & M Checking						4,290.55
TOTAL						4,290.55

PUBLIC SERVICE COMMISSION

Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: August Year: 2022

LINE #	ITEM	GALLONS (Omit 000's)
1	WATER PRODUCED AND PURCHASED	
2	Water Produced	
3	Water Purchased	20,808
4	TOTAL PRODUCED AND PURCHASED	20,808
5		
6	WATER SALES	
7	Residential	8,573
8	Commercial	1,438
9	Industrial	
10	Bulk Loading Stations	
11	Wholesale	1,043
12	Public Authorities	
13	Other Sales (explain) _____	
14	TOTAL WATER SALES	11,054
15		
16	OTHER WATER USED	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	3,500
20	Fire Department	4
21	Other Usage (explain) _____	
22	TOTAL OTHER WATER USED	3,504
23		
24	WATER LOSS	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	6,250
28	Excavation Damages	
29	Theft	
30	Other Loss (explain) _____	
31	TOTAL WATER LOSS	6,250
32		
33	Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4	
34		
35	WATER LOSS PERCENTAGE	
36	(Line 31 divided by Line 4)	30.04%

**LIST OF SAVINGS ACCOUNTS
AS OF AUGUST 31, 2022**

Funded Depreciation Reserve ██████		2,504.74
M.C.W.D. Revenue Sinking Fund ██████		44,562.71
M.C.W.D. Deposit Savings ██████		42,591.64
M.C.W.D. Water Revenue Fund ██████		8,374.07
Region Account ██████		201.63
Emergency Savings Revenue ██████		4,346.33
Surcharge Fund ██████		123,400.27

**LIST OF CHECKING ACCOUNTS
AS OF AUGUST 31, 2022**

O & M Checking Account ██████		3,837.19
Payroll Checking Account ██████		1,744.69
Deposit Refund Account ██████		4,934.25
Credit Card Revenue Fund ██████		13,963.74
Old Hwy 172 Project ██████	CLOSED	0.00
Hwy 191 Waterline Replacement Project ██████		50.00

**Morgan Co. Water District
Cut Off List
August 2022**

Account	Customer Name	Arrear	Disconnect	Reconnect	Total	Paid
1-278-11	Amy Lumpkins	49.67	45.00	17.40	112.07	112.07
1-284-18	Sonny Ratliff	42.01	45.00	17.40	104.41	104.41
1-298-21	Sarah Perry	91.27	45.00	17.40	153.67	153.67
1-302-22	Melissa Brewer	121.70	45.00	17.40	184.10	184.10
1-314-6	Donna Owens	46.03	45.00	17.40	108.43	108.43
1-710-1	Vernon Peyton	56.24	45.00	17.40	118.64	118.64
2-243-11	James Easterling	60.83	45.00	17.40	123.23	123.23
3-386-2	Miji Xie	42.01	45.00	17.40	104.41	
3-750-6	Brandon Lindon	56.24	45.00	17.40	118.64	118.64
3-973-4	April Hasty	96.52	45.00	17.40	158.92	158.92
3-1364-1	Whitney Carter	59.91	45.00	17.40	122.31	122.31
18-250-1	Ray Brooks	75.19	45.00	17.40	137.59	137.59
4-446-1	Sherrie Johnson	82.31	45.00	17.40	144.71	144.71
4-518-5	Tamera Peyton	35.42	45.00	17.40	97.82	97.82
4-1490-2	Kayla Holbrook	42.01	45.00	17.40	104.41	104.41
4-1660-1	Rodney Moore	50.36	45.00	17.40	112.76	112.76
4-1664-1	Jimmy D. Moore	42.01	45.00	17.40	104.41	104.41
4-1716-1	Marjorie Ferguson	42.01	45.00	17.40	104.41	104.41
5-120-6	Marhonda Hamilton	42.01	45.00	17.40	104.41	104.41
5-155-2	Terry Barker	42.01	45.00	17.40	104.41	104.41
6-540-3	Carleen Arnett	41.45	45.00	17.40	103.85	
6-1980-11	Josephine Howard	74.38	45.00	17.40	136.78	136.78

Morgan County Water District
Accounts Payable
Ending August, 2022

VENDOR	CURRENT	30 Days	60 Days	90 Days	Total
Bear Traxx				\$ 33,000.00	\$ 33,000.00
Kentucky State Treasurer (Retirement)				\$ 13,209.56	\$ 13,209.56
United System & Software	\$ 5,498.88				\$ 5,498.88
Advance Auto					\$ -
Consolidated Pipe and Supply	\$ 6,652.39				\$ 6,652.39
Utility Solutions	\$ 2,600.99				\$ 2,600.99
Carquest Auto Parts	\$ 66.57				\$ 66.57
American Profit Recovery					\$ -
Uline	\$ 50.88				\$ 50.88
Morgan Tire Center	\$ 1,395.34				\$ 1,395.34
Labtron X	\$ 392.50				\$ 392.50
Licking Valley Courier	\$ 927.00				\$ 927.00
Service Office Supply	\$ 83.96				\$ 83.96
Oldfield	\$ 16.47				\$ 16.47
Hutch Ford	\$ 939.07				\$ 939.07
Good Sheperd	\$ 159.00				\$ 159.00
BirdDog	\$ 1,019.72				\$ 1,019.72
The Paisley Posey	\$ 79.50				\$ 79.50
Signature of Heaven	\$ 527.00				\$ 527.00
Frederick and May	\$ 91.25				\$ 91.25
Quality Quick Lube	\$ 161.60				\$ 161.60
Kentucky 811	\$ 19.50				\$ 19.50
Citco Water	\$ 1,774.48				\$ 1,774.48
UniFirst Uniforms	\$ 427.76				\$ 427.76
	\$ 22,883.86	\$ -	\$ -	\$ 46,209.56	\$ 22,883.86
		PAY	\$ -	NESBITT \$	
				\$ 46,209.56	

**Morgan County Water District
Work Orders Completed Monthly Report**

2022

Employee	January	February	March	April	May	June	July	August	September	October	November	December		
Andy Legg	25	19	44	31	32	21	0	28					200	15%
John Coffey	14	8	33	39	53	55	42	29					273	20%
Tim Carver	13	10	35	48	51	53	44	35					289	21%
Drayton Kenderick	29	23	73	45	63	36	42	48					359	26%
Dean Kennard	0	5	8	8	30	13	3	8					75	5%
Mike Kelsey	23	28	32	13	47	5	17	8					173	13%
	104	93	225	184	276	183	148	156	0	0	0	0	1369	100%

MORGAN COUNTY WATER DISTRICT

MCWD Response to SR-1, Rev. 2, 2022 Minutes

Regular Board Meeting

October 10, 2022

PERSONS PRESENT:

Carroll Kilgus
[Signature]
[Signature]
Sam Hummel
Brian C. Teller
Zachary F. Engle

REPRESENTING:

MCWD
MCWD
NEF
MCWD
MCWD
MCWD

VISITORS PRESENT:

Print

REPRESENTING:

Board of Commissioners Meeting

AGENDA

October 10, 2022

Welcome and Introductions

- Welcome and Prayer
- Roll Call
- Review and Approval of Minutes: September 12th, 2022

New Business

- Update on Project – Hwy 191 Line Replacement *con 90 more days*
- Update on Project – New Office and Shop Project *RD Funding – summer of next year*
- Update on Project - Water Line Extensions Project *submitting to DOW this week*
- Written policies for Rate Sufficiency and Fully Funded Depreciation Account
- PSC Audit
- DOW Audit
- 2023 Budget
- New Commissioner Training - December

Reporting

- Water Loss Report
- Profit & Loss Report
- Collection Report
- Service Orders Report
- Customer Satisfaction Report
- Review and Approval of Written Checks
- Accounts Payable and Aging Report
- Cut Off / Customer Report

Adjournment

- Next Meeting: November 14th, 2022

**Morgan County Water District
Scheduled Board Meeting
Monday, October 10, 2022**

The scheduled monthly meeting of the Morgan County Water District was held on Monday, October 10, 2022 beginning at 4:30 p.m. at the office. The following were in attendance: Board Members: Brian Wells, Zach Engle and Steve Gunnell, MCWD Staff: Shannon Elam and Chernell Holbrook. Special Guest: Paul Nesbitt of Nesbitt Engineering. Prayer.

Brian called roll, then called the meeting to order and welcomed all present. Brian called for a motion to approve the minutes from the September 12, 2022. Zach made a motion and seconded by Steve. Motion carried.

First on the agenda was an update on the Hwy 191 Line Replacement. The PSC has till Friday to respond, but they can extend if they wish. The Contractor has extended their bid up to 90 more days. No further discussions.

Second on the agenda was Office and Shop Project. The funding for this project is going to be funded by Rural Development. Paul said that we should start this project by summer of next year.

Third on the agenda was the water line extension project. Paul told the Board that the Project should be submitted to the Division of Water later this week.

Fourth on the agenda was the Written Policies for rate Sufficiency and fully funded Depreciation account. Shannon told the Board that he should have them by the next meeting.

Fifth on the agenda was the PSC Audit. Shannon told the Board that we were ready for them.

Sixth on the agenda was the Division of Water Audit. James has not been here at of yet. We are still waiting for him.

Seventh on the agenda was the 2023 Budget. Shannon told the Board that he should have it ready by the next meeting.

Eighth on the agenda was the Commissioner Training. The training is going to be for Darrell and Gary. Shannon told the Board that he would like to start paying the Commissioners, but that requires them to do extra training. Steve told Shannon that he could not accept payment for being on the Board.

REPORTING:

Water Loss Report: Handouts were provided. The water loss has been under 30 percent for the past 5 months. Shannon told the Board that Dean was now working at night listening for leaks. He is working 9 to 4 in the morning. Shannon told the Board that we should be at 20 percent within a year.

Profit and Loss Report: Handouts were provided. We are running behind on the Cave Run bill a month. Zach questioned the trash bill. Chernell told him that is was for two months.

Collection Report: Handout provided. We have resolved 54 accounts for the total of \$7,270.02.

Service Orders: Handout provided. Shannon told the Board that John, Tim and Drayton were the main one to do the work orders.

Approval of Written Checks: Shannon explained the checks to Gary Prater and the Country Club. Shannon told the Board that the Tourism Board had turned us down. Shannon told the Board that we had done a random drug screening and KACO was going to lower our insurance. Brian wanted to know what our monthly fee was. Shannon told the Board that we were going to do Flagger training. Brian called for a motion to approve the invoices. Steve made a motion to approve and Zach seconded. Motion carried.

Cut Offs: See the attached.

New Setting: See the attached. Zach asked about Brittney Spencer.

List of Accounts: See the attached. Zach asked about the Depreciation account. He wanted to know what our goal amount was for that account. Shannon told the Board that we are going to start using the water haul and the Campton sales to fund the account. Shannon mentioned that he thought about taking some of the Tap on Fees and put that into the Depreciation account, maybe take \$250.00 of the tap and put it back.

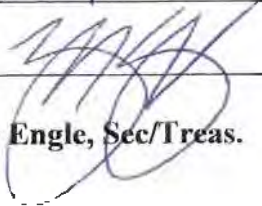
Active Customers: 2968 and last month 2976.

Next Meeting: November 14, 2022

OTHER: Shannon told the Board about the Bobcat that Judge John Will Stacy wants to buy us. Shannon told the Board that we will have to take bids and we will take the lowest bid and turn it into the Judges office. Shannon asked if he could drive the car and have the Water District pay for his room for his upcoming meeting. Shannon told the Board that he had paid for this meeting himself. The Board agreed to cover the cost.

The Board agreed on the next monthly meeting to be on November 14, 2022. With there being no further business to come before the board, Brian called for a motion to adjourn. Steve made a motion and seconded by Zach. Motion Carried. Adjournment time was 5:36pm.

IN TESTIMONY WHEREOF, WITNESS MY SIGNATURE this 12th day of December, 2022.



Zachary Engle, Sec/Treas.

MORGAN COUNTY WATER DISTRICT

2023 BUDGET

General Revenue

461.1 Meter Sales to Resident	\$1,800,000	
461.2 Meter Sales to Commercial	\$185,000	
Contributions (Surcharge)	\$210,000	
461.6 Bulk Loading	\$1,000	
466 Wholesale	\$86,000	
470 Late Payments	\$35,000	
Tap On Fees	\$60,000	
471 Misc. Service Revenues	\$30,000	
4999 Uncategorized Income	\$30,000	
		\$2,437,000

Expenses

101 Utility Plant in Service		\$1,000
408.1 Utility RegAssessment Fee		\$3,000
601 Payroll		
Employee Check	\$235,000	
Federal Payroll Tax	\$105,000	
KY State Payroll Tax	\$20,000	
Qtrly Return of License Fee	\$5,000	
Other	\$500	
		\$365,500
604 Employee Pensions & Benefit		
CERS	\$105,000	
Health Insurance	\$100,000	
Uniform	\$3,000	
Training	\$7,500	
License	\$2,000	
Other	\$1,000	
		\$218,500
610 Purchased Water		
City of WL	\$400,000	
Cave Run	\$350,000	
		\$750,000
620 Materials and Supplies		
Office Supplies	\$20,000	
Postage	\$12,000	
Safety Supplies	\$2,500	
Supplies and Testing	\$5,000	
Water Meter Purchase	\$105,000	
Water System Supplies	\$96,000	
		\$240,500
632 Contractual Services- Distribution System		\$50,000
635 Contractual Water Testing		\$2,000
636 Contractual Services other		\$4,000

650 Transportation Expense	
Fleet Lease	\$36,000
Auto Repair	\$5,000
Auto Parts	\$5,000
Fuel	\$45,000
	<u>\$91,000</u>
659 Insurance other	\$500
675 Misc.	
Local Taxes	\$55,000
Membership Dues	\$2,500
Non-Budget Items	\$500
Collections	\$500
UC Tax	\$500
Utilities	
615 Purchased Power	\$40,000
Cellular	\$12,000
Telephone	\$7,500
Trash Disposal	\$2,000
Other	\$500
	<u>\$62,000</u>
Water Class Fee	\$500
657 Insurance - General Liability	\$22,000
658 Workers' Compensation	\$6,000
660 Advertising	\$1,500
Travel Expense	
Meals	\$1,000
Lodging	\$2,500
Other	\$500
	<u>\$4,000</u>
Depreciation Fund Reserve	\$18,000
Raining Day Savings	\$24,000
Tank Painting Reserve	\$24,000
Contributions (Surcharge)	\$207,000
Commissioner Salary (5)	\$18,000
Debt Service	
USDA	\$165,000
KRWA	\$100,000
	<u>\$265,000</u>
	\$2,437,000

Accepted by the Board of Directors on the 13 day of December 2022

Brian C. Wells

Brian Wells
Chairperson

Zachary Engle

Zachary Engle
Secretary/Treasurer

**LEGAL NOTICE
MORGAN COUNTY WATER DISTRICT
KENTUCKY SOLICITATIONS OF
SEALED BID PROPOSALS FOR PURCHASE
2022 BOBCAT MT 100 MINI TRACK LOADER**

Mogan County Water District is seeking sealed bid proposals to purchase a 2022 Bobcat MT 100 Mini Track Loader with Directional Bore attachment. All bids and proposals in response to this solicitation must be received in sealed envelope at:

Morgan County Water District
1009 Hwy 172
West Liberty, Ky 41472
Attention: Lexi Branscum

All bids must be received by Monday, October 31st before 12 noon, local time. The bids will be opened at the regular scheduled board meeting on Monday, November 14th. The District reserves the right to evaluate all bids for completeness and adherence to all bid specifications, and further reserves the right to reject and all bids and propels for any reason, and may waive informality in the evaluation of the bid. The District may in its sole discretion award a bid to the lowest and or best evaluated bidder, who meets any satisfactory combination of the specifications and conditions set out in this Request for Proposals. Bidding instructions may be picked up at Morgan County Water District.

PUBLIC SERVICE COMMISSION

Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: September Year: 2022

LINE #	ITEM	GALLONS (Omit 000's)
1	WATER PRODUCED AND PURCHASED	
2	Water Produced	
3	Water Purchased	20,073
4	TOTAL PRODUCED AND PURCHASED	20,073
5		
6	WATER SALES	
7	Residential	8,920
8	Commercial	
9	Industrial	
10	Bulk Loading Stations	1,145
11	Wholesale	704
12	Public Authorities	
13	Other Sales (explain)	
14	TOTAL WATER SALES	10,769
15		
16	OTHER WATER USED	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	3,357
20	Fire Department	10
21	Other Usage (explain)	
22	TOTAL OTHER WATER USED	3,367
23		
24	WATER LOSS	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	5,937
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	TOTAL WATER LOSS	5,937
32		
33	Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4	
34		
35	WATER LOSS PERCENTAGE	
36	(Line 31 divided by Line 4)	29.58%

11:31 AM

10/07/22

Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss Budget vs. Actual

September 2022

	Sep 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
461.6-Sales thru Bulk Loading	134.75	83.33	51.42	161.7%
466-Sales for Resale-Wholesale	6,505.63	833.33	5,672.30	780.7%
470-Forfeited Discounts-Late Py	2,850.69	2,916.66	-65.97	97.7%
General Revenue				
Reimbursement Revenue	1,842.51			
Total General Revenue	<u>1,842.51</u>			
Non-Budget Items				
Interest Income	23.45			
Total Non-Budget Items	<u>23.45</u>			
Tap-on-Fee	1,450.00	3,333.33	-1,883.33	43.5%
Web Fee	423.22			
461.1 · Meter Sales to Residential Cust	140,676.90	127,500.00	13,176.90	110.3%
461.2 · Meter Sale to Commerical Custom	15,264.28	20,416.66	-5,152.38	74.8%
471 · Misc. Service Revenues	3,188.91	2,083.33	1,105.58	153.1%
475 · Surcharge	16,761.67	17,500.00	-738.33	95.8%
4999 · Uncategorized Income	0.00	583.33	-583.33	0.0%
Total Income	<u>189,122.01</u>	<u>175,249.97</u>	<u>13,872.04</u>	<u>107.9%</u>
Expense				
101-Utility Plant in Service	0.00	83.33	-83.33	0.0%
408.1-UtilityRegAssessmentFee	0.00	250.00	-250.00	0.0%
601-Payroll Expense				
941 Federal Payroll Tax	8,550.71	5,875.00	2,675.71	145.5%
CERS	11,595.67	7,083.33	4,512.34	163.7%
Employee Check	25,831.92	27,083.33	-1,251.41	95.4%
Ky State Tax Withholding	0.00	2,083.33	-2,083.33	0.0%
Qtrly. Return of License Fee	0.00	416.66	-416.66	0.0%
601-Payroll Expense - Other	208.83			
Total 601-Payroll Expense	<u>46,187.13</u>	<u>42,541.65</u>	<u>3,645.48</u>	<u>108.6%</u>
604-Employee Pensions & Benefit				
Health Insurance	0.00	4,833.33	-4,833.33	0.0%
Uniforms	732.18	250.00	482.18	292.9%
604-Employee Pensions & Benefit - Other	8,484.40			
Total 604-Employee Pensions & Benefit	<u>9,216.58</u>	<u>5,083.33</u>	<u>4,133.25</u>	<u>181.3%</u>
610-Purchased Water				
Water Purchases				
Cave Run Water Commission	0.00	20,000.00	-20,000.00	0.0%
West Liberty Waterworks	36,334.76	35,833.33	501.43	101.4%
Total Water Purchases	<u>36,334.76</u>	<u>55,833.33</u>	<u>-19,498.57</u>	<u>65.1%</u>
Total 610-Purchased Water	<u>36,334.76</u>	<u>55,833.33</u>	<u>-19,498.57</u>	<u>65.1%</u>
620-Materials and Supplies				
Office Equip.	201.10	0.00	201.10	100.0%
Office Supplies	207.00	833.33	-626.33	24.8%
Postage	1,415.72	833.33	582.39	169.9%
Safety Supplies	1,446.91	41.66	1,405.25	3,473.1%
Supplies & Testing	0.00	416.67	-416.67	0.0%
620-Materials and Supplies - Other	<u>8,793.29</u>	<u>4,166.67</u>	<u>4,626.62</u>	<u>211.0%</u>
Total 620-Materials and Supplies	<u>12,064.02</u>	<u>6,291.66</u>	<u>5,772.36</u>	<u>191.7%</u>
632-Contractual Services Acct.	0.00	333.33	-333.33	0.0%
635-Contractual Se Water Test	0.00	333.33	-333.33	0.0%
636-Contractual Services Other	0.00	333.33	-333.33	0.0%
650-Transportation Expense				
Auto Parts	705.46	333.33	372.13	211.6%
Auto Repair & Maint.	1,694.89	333.33	1,361.56	508.5%
Fuel	0.00	3,750.00	-3,750.00	0.0%
650- · Enterprise Lease	2,704.78	4,583.33	-1,878.55	59.0%
Total 650-Transportation Expense	<u>5,105.13</u>	<u>8,999.99</u>	<u>-3,894.86</u>	<u>56.7%</u>
675-Misc				
Bank Charge	539.94			
License/Certification Fees	0.00	166.67	-166.67	0.0%
Total 675-Misc	<u>539.94</u>	<u>166.67</u>	<u>373.27</u>	<u>324.0%</u>
Debt Service	0.00	208.33	-208.33	0.0%
Insurance Expenses				
659-Insurance Other	181.00			
657 · Insurance-General Liability	3,274.50	1,416.67	1,857.83	231.1%

11:31 AM

10/07/22

Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss Budget vs. Actual
September 2022

	Sep 22	Budget	\$ Over Budget	% of Budget
Total Insurance Expenses	3,455.50	1,416.67	2,038.83	243.9%
Local Taxes	4,522.37	3,166.66	1,355.71	142.8%
Membership Dues	0.00	208.33	-208.33	0.0%
Non -Budget Items				
Sales & Use Tax	744.66			
Non -Budget Items - Other	0.00	41.66	-41.66	0.0%
Total Non -Budget Items	744.66	41.66	703.00	1,787.5%
Raining Day Savings	0.00	1,000.00	-1,000.00	0.0%
Travel Expense				
Meals	0.00	83.33	-83.33	0.0%
Travel Expense - Other	0.00	250.00	-250.00	0.0%
Total Travel Expense	0.00	333.33	-333.33	0.0%
UC Tax	0.00	41.66	-41.66	0.0%
Utilities				
615-Purchased Power				
American Power	1,513.94			
RECC	1,676.11			
615-Purchased Power - Other	0.00	2,500.00	-2,500.00	0.0%
Total 615-Purchased Power	3,190.05	2,500.00	690.05	127.6%
Cellular	922.23	833.33	88.90	110.7%
Telephone	617.42	500.00	117.42	123.5%
Trash Disposal	133.13	41.66	91.47	319.6%
Total Utilities	4,862.83	3,874.99	987.84	125.5%
Water Training	0.00	416.66	-416.66	0.0%
658 · Workers' Compensation	908.33	541.67	366.66	167.7%
660 · Advertising	30.97	125.00	-94.03	24.8%
6999 · Uncategorized Expenses	6,750.00			
Total Expense	130,722.22	131,624.91	-902.69	99.3%
Net Ordinary Income	58,399.79	43,625.06	14,774.73	133.9%
Other Income/Expense				
Other Income				
USDA Rural Development	0.00	16,250.00	-16,250.00	0.0%
Total Other Income	0.00	16,250.00	-16,250.00	0.0%
Other Expense				
Bonds Payable - KRWA 2016	8,205.21	8,333.33	-128.12	98.5%
Funded Depreciation Reserve	0.00	1,500.00	-1,500.00	0.0%
Surcharge Fees Account	0.00	17,500.00	-17,500.00	0.0%
Total Other Expense	8,205.21	27,333.33	-19,128.12	30.0%
Net Other Income	-8,205.21	-11,083.33	2,878.12	74.0%
Net Income	50,194.58	32,541.73	17,652.85	154.2%

11:30 AM
10/07/22
Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss YTD Comparison
September 2022

	Sep 22	Jan - Sep 22
Ordinary Income/Expense		
Income		
461.6-Sales thru Bulk Loading	134.75	634.75
466-Sales for Resale-Wholesale	6,505.63	19,258.55
470-Forfeited Discounts-Late Py	2,850.69	25,361.88
General Revenue		
Misc Sales	0.00	1,200.00
Reimbursement Revenue	1,842.51	1,782.21
Total General Revenue	1,842.51	2,982.21
Insurance Settlement	0.00	6,600.00
Non-Budget Items		
Interest Income	23.45	76.81
Total Non-Budget Items	23.45	76.81
Tap-on-Fee	1,450.00	74,588.00
Web Fee	423.22	3,876.68
461.1 · Meter Sales to Residential Cust	140,676.90	1,312,168.41
461.2 · Meter Sale to Commerical Custom	15,264.28	135,973.75
471 · Misc. Service Revenues	3,188.91	18,640.45
475 · Surcharge	16,761.67	147,086.59
4905 - - DR4595	0.00	49,137.60
4999 · Uncategorized Income	0.00	466.55
Total Income	189,122.01	1,796,852.23
Expense		
408.1-UtilityRegAssessmentFee	0.00	2,847.65
601-Payroll Expense		
941 Federal Payroll Tax	8,550.71	79,034.21
CERS	11,595.67	100,772.32
Employee Check	25,831.92	216,137.00
Ky State Tax Withholding	0.00	12,057.10
Qtrly. Return of License Fee	0.00	3,926.31
601-Payroll Expense - Other	208.83	483.82
Total 601-Payroll Expense	46,187.13	412,410.76
604-Employee Pensions & Benefit		
Uniforms	732.18	4,320.89
604-Employee Pensions & Benefit - Other	8,484.40	68,957.06
Total 604-Employee Pensions & Benefit	9,216.58	73,277.95
610-Purchased Water		
Water Purchases		
Cave Run Water Commission	0.00	220,961.92
West Liberty Waterworks	36,334.76	355,968.32
Total Water Purchases	36,334.76	576,930.24
Total 610-Purchased Water	36,334.76	576,930.24
620-Materials and Supplies		
Office Equip.	201.10	1,770.69
Office Supplies	207.00	19,844.14
Postage	1,415.72	11,833.52
Repair & Maint	0.00	992.61
Safety Supplies	1,446.91	3,870.71
Supplies & Testing	0.00	692.26
Supplies Other	0.00	8,426.47
620-Materials and Supplies - Other	8,793.29	95,523.62

11:30 AM
 10/07/22
 Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss YTD Comparison
September 2022

	Sep 22	Jan - Sep 22
Total 620-Materials and Supplies	12,064.02	142,954.02
632-Contractual Services Acct.	0.00	2,000.00
635-Contractual Se Water Test	0.00	1,533.00
636-Contractual Services Other		
Outside Services		
Pump Repair & Service	0.00	416.70
Outside Services - Other	0.00	64,280.00
Total Outside Services	0.00	64,696.70
636-Contractual Services Other - Other	0.00	70,047.90
Total 636-Contractual Services Other	0.00	134,744.60
650-Transportation Expense		
Auto Parts	705.46	1,002.53
Auto Repair & Maint.	1,694.89	3,108.26
Fuel	0.00	24,172.22
Truck Purchase	0.00	17,000.00
650- Enterprise Lease	2,704.78	27,047.80
Total 650-Transportation Expense	5,105.13	72,330.81
675-Misc		
Bank Charge	539.94	3,016.70
License/Certification Fees	0.00	3,184.72
675-Misc - Other	0.00	13,368.66
Total 675-Misc	539.94	19,570.08
Administrative Fees	0.00	24.95
Bank of the Mountains Loan	0.00	-30,480.00
Collection Expense	0.00	222.99
GADD Loan 2021	0.00	1,500.00
Insurance Expenses		
659-Insurance Other		
Offical Bond	0.00	46.00
659-Insurance Other - Other	181.00	181.00
Total 659-Insurance Other	181.00	227.00
657 · Insurance-General Liability	3,274.50	19,044.75
Total Insurance Expenses	3,455.50	19,271.75
Local Taxes	4,522.37	41,584.81
Membership Dues	0.00	1,893.00
Misc Services	0.00	600.00
Non -Budget Items		
Sales & Use Tax	744.66	5,942.74
Total Non -Budget Items	744.66	5,942.74
Old 172 Project	0.00	292,591.05
Travel Expense		
Meals	0.00	281.03
Mileage	0.00	151.25
Misc Travel	0.00	134.83
Travel Expense - Other	0.00	1,265.76
Total Travel Expense	0.00	1,832.87
UC Tax		
KACO UI Fund	0.00	198.70
Total UC Tax	0.00	198.70
Utilities		
615-Purchased Power		
American Power	1,513.94	12,049.57

11:30 AM
 10/07/22
 Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss YTD Comparison
September 2022

RECC	Sep 22	Jan - Sep 22
	1,676.11	15,915.39
Total 615-Purchased Power	3,190.05	27,964.96
Cellular	922.23	8,434.51
Telephone	617.42	5,371.08
Trash Disposal	133.13	1,219.12
Total Utilities	4,862.83	42,989.67
Water Training	0.00	2,161.99
Web Fee Expense	0.00	567.78
5015 · Equipment Expense		
5015A · Equipment Repair	0.00	6,406.32
Total 5015 · Equipment Expense	0.00	6,406.32
636- · Contractual Services Other -	0.00	4,845.25
658 · Workers' Compensation	908.33	4,541.67
660. · Advertising	30.97	282.97
6999 · Uncategorized Expenses	6,750.00	6,750.00
Total Expense	130,722.22	1,842,327.62
Net Ordinary Income	58,399.79	-45,475.39
Other Income/Expense		
Other Income		
USDA Rural Development	0.00	292,591.05
Total Other Income	0.00	292,591.05
Other Expense		
Bonds Payable - KRWA 2016	8,205.21	74,296.89
Total Other Expense	8,205.21	74,296.89
Net Other Income	-8,205.21	218,294.16
Net Income	50,194.58	172,818.77



AMERICAN PROFIT RECOVERY
You'll Profit From Our Difference!

Morgan County Water District

West Liberty, KY

Tier I		
Total Assigned	137	\$22,464.31
Net Assigned	107	\$16,537.98
Recovery	12	\$1,751.02
Recovery Rate on Total Assigned		7.79 %
Recovery Rate on Net Assigned		10.59 %
Resolution	16	\$2,466.51
Resolution Rate on Total Assigned		10.98 %
Resolution Rate on Net Assigned		14.91 %
Cost of Accounts Submitted		\$2,396.13
Collection Cost Percentage		97.15%
Net Money Returned To Client		(\$645.11)
Average Balance		\$163.97
Average Age (Days)		78
Tier II		
Assignments	319	\$48,486.51
Recovery (Collections)	38	\$4,803.51
Recovery Rate		9.91%
Resolution (Collections + Payment Configurations)	38	\$4,803.51
Resolution Rate		9.91%
Average Balance		\$152.00
Average Age (Days)		620
Total		
Assignments	343	\$52,962.91
Resolved	54	\$7,270.02
Resolution Rate		13.73%

**Morgan County Water District
Work Orders Completed Monthly Report**

2022

Employee	January	February	March	April	May	June	July	August	September	October	November	December		
Andy Legg	25	19	44	31	32	21	0	28	16				216	14%
John Coffey	14	8	33	39	53	55	42	29	57				330	21%
Tim Carver	13	10	35	48	51	53	44	35	58				347	22%
Drayton Kenderick	29	23	73	45	63	36	42	48	52				411	26%
Dean Kennard	0	5	8	8	30	13	3	8	7				82	5%
Mike Kelsey	23	28	32	13	47	5	17	8	9				182	12%
	104	93	225	184	276	183	148	156	199	0	0	0	1568	100%

11:35 AM

MORGAN COUNTY WATER DISTR
Transactions by Account

10/07/22

As of September 30, 2022

Accrual Basis

Type	Date	Num	Name	Memo	Cir	Amount
O & M Checking						
Check	09/01/2022	12803	Ison's Insurance Agency, Inc.	Hole In One Insurance	X	-181.00
Check	09/02/2022	12804	Anthem Blue Cross	Group #	X	-8,262.82
Check	09/02/2022	12805	Uni First Corp.	Customer #	X	-732.18
Check	09/02/2022	12806	Consolidated Pipe & Supply Co...	ACCT:	X	-4,370.46
Check	09/02/2022	12807	Advance Auto Parts	Customer #	X	-178.46
Check	09/02/2022	12808	Morgan Tire Center		X	-1,694.89
Check	09/02/2022	12809	Frederick & May Lumber	ACCT:	X	-305.74
Check	09/02/2022	12810	Utility Solutions, LLC	June Invoices	X	-2,124.29
Check	09/02/2022	12811	Kaco All Lines Fund		X	-3,274.50
Check	09/02/2022	12812	Kaco Workers Compensation F...		X	-908.33
Check	09/02/2022	12813	Gateway community Action	Refund on Traci Shackelford and Jeff Litteral	X	-318.87
Check	09/02/2022		Authnet Gateway Billing	Authnet Gateway Billing	X	-24.00
Check	09/06/2022		Face Book	Boosting Facebook Post for the Golf Tournament	X	-10.00
Check	09/07/2022	12814	Tractor Supply	3 Tool Boxes for new Trucks	X	-899.97
Check	09/07/2022	12816	Payroll Account	Pay Period 08/22 - 09/04	X	-12,863.79
Check	09/08/2022		Amazon	Desk Trays and Dividers	X	-81.65
Check	09/08/2022	12817	Pleasant Valley County Club	Greens Fees for Golf Tournament	X	-2,000.00
Check	09/08/2022	12818	Gary Prater	Hole Prises for Golf Tournament	X	-2,500.00
Check	09/08/2022	12819	Gary Prater	Prize Money for Golf Tournament	X	-2,250.00
Transfer	09/08/2022			Transfer Funds	X	2,000.00
Transfer	09/08/2022			CK's 12817 - 12819	X	6,750.00
Check	09/08/2022	12820	West Liberty Waterworks	2-1266.1 4-640-1 5-111-1, 5-175-1, 5-313-1, 5...	X	-36,334.76
Check	09/08/2022	12821	Mountain Telephone	Account #	X	-617.42
Check	09/08/2022	12822	American Electric Power		X	-1,513.94
Check	09/08/2022	12823	Licking Valley R.E.C.C	Consumption thru 8/12	X	-1,676.11
Check	09/08/2022	12824	Appalachian Wireless	Acct:	X	-922.23
Check	09/08/2022	12825	Waste Management	18-60816-82373	X	-133.13
Check	09/08/2022	12815	Tractor Supply	1 Tool Box for new Truck	X	-299.99
Transfer	09/09/2022			CK 12816	X	12,863.79
Transfer	09/09/2022			CK's 12778, 12804 - 12813, 12820 - 12825	X	69,017.01
Transfer	09/13/2022			Transfer for Debit Card	X	119.45
Check	09/13/2022		Amazon	Office Supplies for Alexis	X	-117.84
Check	09/13/2022	12826	U.S Postal Service	500 x .44 , 100 x .60 Stamps	X	-280.00
Check	09/14/2022		Tractor Supply	2 Tool Boxes for new Mike's Truck	X	-635.98
Check	09/14/2022		Face Book	Boosting Facebook Post for the Golf Tournament	X	-20.97
Check	09/15/2022	12827	Bird Dog's Shirts -N- More	Company Shirts for Girls and River Clean up	X	-1,446.91
Check	09/15/2022	12828	Signature of Heaven	Lights for Mike's Truck	X	-527.00
Transfer	09/15/2022			Funds Transfer	X	2,082.89
Check	09/15/2022		Vista Print	Business Cards for Ashlee	X	-77.37
Transfer	09/16/2022			CK's 12772, Debit Card	X	23,402.20
Check	09/16/2022		Factory Outlet Store.com	two way radios	X	-79.49
Check	09/19/2022		Amazon	Office Supplies for Alexis	X	-1.61
Transfer	09/20/2022			Transfer Payment for Utility Tax	X	4,522.37
Transfer	09/20/2022			Transfer Payment for Sales Tax	X	744.66
Check	09/20/2022	12829	Payroll Account	VOID: Pay Period 09/05 - 09/18	X	0.00
Check	09/20/2022	12830	Payroll Account	Pay Period 09/05 - 09/18	X	-13,176.96
Check	09/20/2022		Commonwealth of Kentucky	Utility Tax, Payment ID 8276976	X	-4,522.37
Check	09/20/2022		Kentucky State Treasurer	Sales & Use Tax, August	X	-744.66
Transfer	09/22/2022			Payroll CK 12830	X	13,176.96
Check	09/26/2022	12831	Aflac Insurance	Inv. 682736	X	-177.58
Check	09/26/2022	12832	Colonial Life		X	0.00
Check	09/26/2022	12833	Colonial Life		X	-44.00
Check	09/26/2022	12834	Enterprise FM Trust		X	-2,704.78
Check	09/26/2022	12835	United Systems Software	Inv.# 92972	X	-207.00
Transfer	09/26/2022			CK's 12831 - 12835	X	3,133.36
Check	09/26/2022	12836	U.S Postal Service	Bulk Mailing	X	-1,135.72
Transfer	09/28/2022			CK 12836	X	1,135.72
Total O & M Checking						28,569.64
TOTAL						28,569.64

**LIST OF SAVINGS ACCOUNTS
AS OF SEPTEMBER 30, 2022**

Funded Depreciation Reserve ██████████		2,504.84
M.C.W.D. Revenue Sinking Fund ██████████		44,564.54
M.C.W.D. Deposit Savings ██████████		46,158.47
M.C.W.D. Water Revenue Fund ██████████		11,696.57
Region Account ██████████		264.50
Emergency Savings Revenue ██████████		5,797.64
Surcharge Fund ██████████		142,299.75

**LIST OF CHECKING ACCOUNTS
AS OF SEPTEMBER 30, 2022**

O & M Checking Account ██████████		129.37
Payroll Checking Account ██████████		1,721.19
Deposit Refund Account ██████████		3,358.04
Credit Card Revenue Fund ██████████		10,483.56
Hwy 191 Waterline Replacement Project ██████████	-7.95 Minimum Balance Fee It will be reversed on the next statement.	42.05

**Morgan Co. Water District
Cut Off List
September 2022**

Account	Customer Name	Arrear	Disconnect	Reconnect	Total	Paid
3-250-9	Cody Mills	42.01	45.00	17.40	104.41	104.41
3-1364-1	Whitney Carter	117.57	45.00	17.40	179.97	179.97
3-1498-8	Matthew & Lacy Mulcahey	42.01	45.00	17.40	104.41	104.41
3-1980-1	Douglas Alfrey	76.40	45.00	17.40	138.80	138.80
3-1990-1	Carl Alfrey	91.29	45.00	17.40	153.69	153.69
4-18-1	Jonathan Watson	63.37	45.00	17.40	125.77	125.77
4-120-3	Jennifer Cantrell	42.01	45.00	17.40	104.41	
4-170-3	Alysia Craft	56.24	45.00	17.40	118.64	118.64
4-902-1	Jessica Caudill	87.30	45.00	17.40	149.70	149.70
4-937-3	Tabitha Roland	54.63	45.00	17.40	117.03	117.03
4-1287-1	Tina McKenzie	84.31	45.00	17.40	146.71	146.71
4-1488-1	Timmy Keeton	67.67	45.00	17.40	130.07	130.07
4-1693-1	Fredrick Hutchinson	95.89	45.00	80.00	220.89	200.00
4-5300-1	James Adkins	42.01	45.00	17.40	104.41	104.41
4-5540-6	Johnathan Seagraves	68.34	45.00	17.40	130.74	130.74
4-5711-2	Katrina Rader	244.97	45.00	17.40	307.37	307.37
9-1445-6	Mossa King	273.80	45.00	17.40	336.20	
1-302-22	Melissa Brewer	127.43	45.00	17.40	189.83	
9-9409-1	Jessica Fraley	50.19	45.00	17.40	112.59	112.59
9-9615-1	Rodney Derreberry	82.63	45.00	17.40	145.03	145.03
1-703-1	Burton Stacy	42.01	45.00	17.40	104.41	104.41

1-1140-2	Josh Howard	42.01	45.00	17.40	104.41	
5-100-5	Sarah Reed	42.01	45.00	17.40	104.41	104.41
7-210-5	Martha H. Rowe	38.39	45.00	17.40	100.79	100.79
8-10990-3	Michael Wincelowicz	42.01	45.00	17.40	104.41	104.41
13-4560-2	Sammy Sexton	60.14	45.00	17.40	122.54	122.54
1-1273-6	Brandon Branstutter	73.98	45.00	17.40	136.38	136.38
1-1525-3	Terry Blankenship	88.66	45.00	17.40	151.06	151.06
1-1963-1	Genevieve Nickell	76.81	45.00	17.40	139.21	
1-2030-2	Hailey Joseph	36.14	45.00	17.40	98.54	98.54
5-120-9	Marhonda Hamilton	42.01	45.00	80.00	104.41	104.41
5-239-2	Patrick Henderson	120.45	45.00	17.40	182.85	182.85
13-420-1	Scotty & Patricia Whitt	90.42	45.00	17.40	152.82	152.82
13-540-2	Kimberly Trussell	73.48	45.00	17.40	135.88	135.88
13-1560-2	Jeffrey Blankenship	42.01	45.00	17.40	104.41	104.41
13-2220-2	Judy Thompson	94.22	45.00	17.40	156.62	
6-3330-9	Robert Miller	22.30	45.00	17.40	84.70	
9-9740-2	Dave & Kayla Perdue	69.41	45.00	17.40	131.81	131.81
9-9454-1	Roger Castle	50.60	45.00	17.40	113.00	113.00
12-60-1	Teresa Holbrook	91.66	45.00	17.40	154.06	154.06
13-3380-2	Sahilys Price	89.04	45.00	17.40	151.44	151.44
13-4760-2	William Howell	63.91	45.00	17.40	126.31	126.31
13-5260-1	Regina Hopwood	63.98	45.00	17.40	126.38	126.38
6-3518-7	Robert Keeton	45.30	45.00	17.40	107.70	107.70
1-276-3	Jason Lewis	42.01	45.00	17.40	104.41	

NEW SETTINGS

Date Paid	Customer	Date Set	Hours	Road Bore	Staff
05-02-22	Jeff Lewis	05-10-22	2.5 Hours	Yes	TC, JC, DK
05-04-22	Brian Scarberry	Refund			
05-12-22	Ashley Novak	06-20-21	3.5 Hours	Yes	TC, JC, DK
05-25-22	Lorrie George				
06-09-22	Green Oaks Farm	06-23-22	3 Hours	No	TC, JC, DK
06-21-22	Ashley Oney	07-11-22	3 Hours	No	TC, JC, DK
06-21-22	David McGuire				
06-21-22	Danny Nickell	08-17-22	3.5 Hours	Yes	TC, JC, DK
06-21-22	Wendell Romans	07-05-22	1.5 Hours	No	TC, JC, DK
06-21-22	Bennie Perkins	09-21-22	2 Hours	No	TC, JC, DK
06-21-22	Lena Litteral	07-05-22	2.5 Hours	No	TC, JC, DK
06-21-22	Randy Lewis	07-13-22	2 Hours	No	TC, JC, DK
06-21-22	Austin & Katie Caudell	07-13-22	3.5 Hours	Yes	TC, JC, DK
07-25-22	Sheila Caskey				
07-25-22	Gary Ramey	08-12-22	2 Hours	No	TC, JC, DK
07-25-22	Gage Finch				
07-25-22	Ottis & Tammy Cooper				
08-09-22	Elaine Arnett	10-05-22	4.5 Hours	Yes	TC, JC, DK, DW
08-23-22	Dusti Lewis	08-18-22	8 Hours	Yes	TC, JC, DK, GL
	Patricia Wright	08-19-22	2.5 Hours	No	TC, JC, DK, GL
08-23-22	Cody & Chelsea Hunley				
08-23-22	Brittany Spencer				
08-23-22	Jennifer Adkins	08-25-22	2.5 Hours	Yes	TC, JC, DK
08-23-22	Michael & Debbie Davis				
08-23-22	Joseph Gilliam				
08-23-22	Renee Pack	09-20-22	26 Hours	Yes	TC, JC, DK,
08-23-22	Phillip R. Allen				
08-23-22	Lacy Elam	08-25-22	2.5 Hours	Yes	
	Loretta Ross	09-08-22	2.5 Hours	No	TC, JC, DK, DW
08-11-22	Donna Gail Phipps	09-26-22	1.5 Hours	No	TC, JC, DK, DW
09-26-22	Michael Shawn Davis				

Report totals

Service	Budget	Final	Active	Inactive	Usage	Deposits	Charge	Sur 1	Sur 2	Local Tax	State Tax	Net	Arrears	Balance	Penalty
WATER	0	34	2934	0	10769060	1,350.29	158,733.67	17,386.94	0.00	4,666.67	593.62	180,030.61	16,704.83	196,735.44	15,466.20
Service	0	0	2	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Unapp Cash					0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12,846.22)	(12,846.22)	0.00
	0	34	2936	0	10769060	1,350.29	158,733.67	17,386.94	0.00	4,666.67	593.62	180,030.61	3,858.61	183,889.22	15,466.20
Number of Active Accounts									2968						
Number of Inactive Accounts									0						

Last month Active Accts 2976

MORGAN COUNTY WATER DISTRICT

Regular Board Meeting

January 9, 2023

PERSONS PRESENT:

Alexis Branscum

 Steve Dummell
 Zach Engle
 Brian C. Geller
 Ora C. Main
 Seth Melton
 Cherrill Melton

REPRESENTING:

MCWD

 MCWD

 MCWD

 MCWD

 NESBITT ENGR

 NESBITT ENGR

 MCWD

VISITORS PRESENT:

Print

Jocelyn Gross

 Eric Pelkrey

 Jamie W. Shields

REPRESENTING:

Gateway ADD

 Morgan Co Magistrate

 F+M Construction Co.



Morgan County Water District
1009 Hwy 172, West Liberty, KY

Board of Commissioners Meeting

AGENDA

January 9th, 2023

Welcome and Introductions

- Welcome and Prayer
- Roll Call
- Review and Approval of Minutes: December 12th, 2022

New Business

- Update on Project – Hwy 191 Line Replacement – Preconstruction Meeting/Project Closing
- Update on Project - Water Line Extensions Project
- Update on Project – New Office and Shop Project
- Annual Employee Evaluations - Completed
- Approve Updates to the Employee Handbook
- Approve NEW Purchasing and Procurement Policy - Resolution
- Approve NEW Financial Management Policy
- Close Session

Reporting

- Water Loss Report- Dean
- Collection Report - Ashlee
- Work Orders Report – Donna
- Leak and Maintenance Report - Dean
- Customer Satisfaction Report - Ashlee
- Profit & Loss Report -Chernell
- Review and Approval of Written Checks - Chernell
- Accounts Payable and Aging Report - Chernell
- Cut Off / Customer Report - Donna

Adjournment

- Next Meeting: February 13th, 2023

MORGAN COUNTY WATER DISTRICT
Scheduled Board Meeting
Monday January, 09, 2023

The scheduled monthly meeting of the Morgan County Water District was held on Monday January 09, 2023, beginning at 4:30 p.m. at the office. The following were in attendance: Board Members: Brian Wells, Zach Engle and Steve Gunnell, MCWD Staff: Shannon Elam, Chernell Holbrook and Alexis Branscum. Special Guest: Jocelyn Gross of Gateway ADD, Ora Main and Seth Melton of Nesbitt Engineering, Jamie Shields of F & M Construction Company. Prayer.

Brian called roll then called the meeting to order and welcomed all that was present. Brian called for a motion to approve the minutes from the December 12, 2022. Zach made a motion to approve the minutes and Steve seconded. Motion carried.

First on the agenda was the Hwy 191 Line Replacement Project. The Project was closed just today and we hope to get started soon.

Second on the agenda was the Water Line Extension Project. It has been submitted to the Division of Water for their review. We should be ready to bid in 3 to 4 months.

Third on the agenda was the New Office and Shop Project. Nothing new on this project. No further discussion.

Fourth on the agenda was the Annual Employee Evaluations. They have been completed and Shannon is doing the reviews. Further discussion next month.

Fifth on the agenda was the Update to the Employee Handbook. Shannon provided a handout with the changes he would like to make. The only correction to be made to the changes would be that the Merit Increases be changed to 5% instead of 10%. Brian called for a motion to approve the changes. Steve made a motion to approve and Zach seconded. Motion carried.

Sixth on the agenda was the approval of the new Purchasing and Procurement Policy and Resolution. Shannon provided a handout for review. Shannon introduced Alexis to the Board and explained to them her job duties. The Board decided they needed more time to review this policy. This will be held over till next month.

Seventh on the agenda was the Financial Management Policy. This will be held over till next month.

Eighth on the agenda was the signing of the Resolution for the KIA Assistant Agreement. Brian called for a motion to approve the Agreement. Zach made a motion and seconded by Steve. Motion carried. Jocelyn requested duplicates of all signed documents. On February 5th they will request the funds, but it could be as late as the 20th. Jocelyn is going to send a payment request. We will need another checking account set up for the Clean Water Act Project.

Ninth on the agenda was Eric Pelfrey. Eric came to discuss Lion Apparel located in Hazel Green. They are having problems with their current water supplier. They would like to purchase water from us. They believe we can provide a steady flow of clean water to their facility. They would like us to extend our line approximately 75 feet to their driveway. We will provide a quote for an 1 inch meter and a road bore. Eric gave Shannon a count of toilets and sinks they have in the building. Shannon asked Eric to find out what size meter they currently have.

REPORTING:

Water Loss: Annual water loss is at 34.45% our goal for next year is 25%.

Profit & Loss Reports: See handouts.

Collection Report: See handouts. We have recovered \$8,398.38 to date.

Service Orders Report: We have done 1740 workorders for this year.

Approval of Written Checks: Shannon told Zach that our Amazon credit card is finally settled. Shannon explained the Reno and Giovanni's checks. Brian asked

about the I Pad Mini. Brian called for a motion to approve the checks. Steve made a motion and seconded by Zach. Motion carried.

Cut Off List: See handout.

List of Accounts: We made our Bond payment without having to borrow money. Zach asked about the Depreciation Fund. We are going to start putting money in there this year.

New Settings: We still have 28 meters to set for the Judges office.

Cut Off List: No cut list. We did not cut anyone off in December.

Customer Count: 2961 for this month and 2978 for last month.

Next meeting: February 13th, 2023.

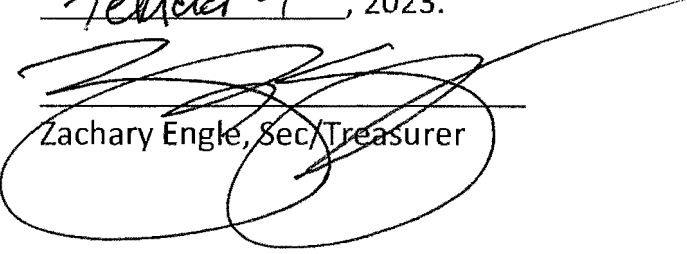
CLOSED SESSION:

Time in: 5:45

A Employee issue was discussed.

Adjournment time: 6:00

IN TESTIMONY WHEREOF, WITNESS MY SIGNATURE this 13th day of February, 2023.


Zachary Engle, Sec/Treasurer

Morgan County Water District
Accounts Payable
 Ending November, 2022

VENDOR	CURRENT	30 Days	60 Days	90 Days	Total	
United System & Software	\$ 1,886.00		\$ 2,702.95		\$ 4,588.95	\$ 2,702.95
Advance Auto			\$ 236.77		\$ 236.77	\$ 236.77
Consolidated Pipe and Supply		\$ 12,869.22			\$ 12,869.22	\$ -
Utility Solutions	\$ 498.89	\$ 4,078.15	\$ 5,852.14	\$ 7,209.26	\$ 17,638.44	\$ 13,061.40
Core and Main	\$ 804.48	\$ 4,529.51		\$ 4,974.81	\$ 10,308.80	\$ 4,974.81
Citco Water	\$ 398.75				\$ 398.75	\$ -
Carquest Auto Parts	\$ 71.52		\$ 66.57		\$ 138.09	\$ 66.57
American Profit Recovery	\$ 33.31				\$ 33.31	\$ -
USA BlueBook	\$ 1,175.35	\$ 650.89	\$ 74.62		\$ 1,900.86	\$ 74.62
Stationers	\$ 255.19	\$ 270.68	\$ 874.81		\$ 1,400.68	\$ 874.81
Pace			\$ 492.85		\$ 492.85	\$ 492.85
WEX					\$ -	\$ -
Uline					\$ -	\$ -
Morgan Tire Center			\$ 1,395.34		\$ 1,395.34	\$ 1,395.34
Labtron X					\$ -	\$ -
Licking Valley Courier			\$ 1,012.50		\$ 1,012.50	\$ 1,012.50
Service Office Supply					\$ -	\$ -
Oldfield	\$ 34.18	\$ 145.99	\$ 16.47		\$ 196.64	\$ 16.47
Hutch Ford	\$ 1,354.14	\$ 174.30	\$ 939.07		\$ 2,467.51	\$ 939.07
ffery Fannin Enterprise -				\$ 159.00	\$ 159.00	\$ 159.00
BirdDog			\$ 1,167.50		\$ 1,167.50	\$ 1,167.50
Morgan and Associates	\$ 220.00		\$ 10,500.00		\$ 10,720.00	\$ 10,500.00
Motor Carrier Solutions	\$ 70.00	\$ 140.00	\$ 1,300.00		\$ 1,510.00	\$ 1,300.00
Gunners Meters		\$ 500.00			\$ 500.00	\$ -
Pardise Custom Graphics	\$ 550.00				\$ 550.00	\$ -
Frederick and May	\$ 296.11	\$ 193.71			\$ 489.82	\$ -
Quality Quick Lube		\$ 462.03	\$ 63.90		\$ 525.93	\$ 63.90
Big State Industrial Supply	\$ 235.62				\$ 235.62	\$ -
KRWA	\$ 1,813.28				\$ 1,813.28	\$ -
UniFirst Uniforms	\$ 620.02				\$ 620.02	\$ -
	\$ 10,316.84	\$ 24,014.48	\$ 26,695.49	\$ 12,343.07	\$ 73,369.88	
					PAY	\$ 39,038.56

15,000 - Hoff
 10,000 -

LIST OF UNPAID INVOICES
As of November 30, 2022

Vendor	Current	30 Days	60 Days	90 Days	Total
Kentucky State Treasurer (Retirement					16,961.06
Gunner's Meters & Parts		500.00			500.00
Morgan & Associates, LLC	220.00		10,500.00		10,720.00
Jeffery Fannin Enterprises				159.00	159.00
Advanced Auto			236.77		236.77
Core & Main	804.48	4,529.51		4,974.81	10,308.80
USA Blue Book	1,175.35	650.89	74.62		1,900.86
Stationers, Inc.	284.93	44.99	270.68	740.23	1,340.83
Courier Publishing Company			1,012.50		1,012.50
Morgan Tire Center			1,395.34		1,395.34
Hutch Ford	1,354.14	174.30	939.07		2,467.51
Car Quest	71.52		66.57		138.09
Motor Carrier Solutions	70.00	140.00	1,300.00		1,510.00
United Systems & Software	1886.00		2,702.95		4,588.95
Bird Dog's Shirts N More			1,167.50		1,167.50
Pace Analytical			492.85		492.85
Quality Quick Lube		462.03	63.90		525.93
J.A. Oldfields	34.18	145.99	16.47		206.20
Utility Solutions		4078.15	5852.14	7209.26	19,740.54
Consolidated Pipe & Supply		12,869.22			12,869.22
Ison's Insurance	381.75				381.75

Kentucky Rural Water Assc.	1,813.28				1,813.28
Shred-It	621.12				621.12
Complete Restoration, LLC	580.00				580.00
NAPA	83.90				83.90
American Profit Recovery	33.31				33.31
Citco Water	398.75				398.75
Barefoot and Wild Creations	530.00				530.00

TOTAL AMOUNT STILL OWED FOR November

Loan Payments: Revenue \$13,000.00 Nov.

New Employee Handbook Changes:

1. Page 10. Number 3. Changed 30 minutes to 60 minutes on reporting time.
2. Page 13. Added, "Random drug testing will be administrated on a quarterly bases and performed by a third party."
3. Page 14. Added, "New employees will be given a physical and drug screen before employment begins. New employees must pass these exams in order to start employment."
4. Page. 15. Added, "after 10 years of employment 4.62 accrued (vacation, and sick pay) in addition to any duty pay and overtime accrued for the pay period.
5. Page 16. Added, "Merit increases above 5% require Board authorization"
6. Page 21. Changed the meal reimbursement rates. Breakfast \$15, lunch \$20, and dinner \$30.
7. Page 22. Changed the voucher/reimbursement amount of footwear from \$150 to \$250
8. Page 22. Added, "When the employee leaves, or retires from the district their vacation bank will be paid out up to 160 hours."
9. Page 25. Added Section J "Pay At Separation"
- 10.



Resolution Number 2301

A RESOLUTION of the Board of Commissioners of Morgan County, Morgan County, Kentucky adopting Financial Management Policies

WHEREAS, the District is entrusted with the receipt of revenues from customers of the District as well as obligating customers to the repayment of appropriate financing in order to operate and maintain its water distribution system; and

WHEREAS, it is prudent to have financial policies in place to provide guidance and consistency in decision making by the Board and management;

WHEREAS, the District had identified policy goals beneficial to the District, set forth in the attached Financial Management Policies;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Morgan County Water District, Morgan County, Kentucky, **as follows:**

SECTION 1: That the District adopts this Resolution adopting the Financial Management Policies attached hereto.

SECTION 2: Nothing herein shall be construed to limit the District's other statutory rights, including those rights set forth in KRS 278 et al.;

SECTION 3: To the extent a previous;-approved resolution is in conflict with this Resolution, any conflict will be resolved with the language of this Resolution.

ADOPTED by the Board of Commissioners of Morgan County Water District, Morgan County, Kentucky, at a regular public meeting thereof on the 9th day of January 2023.

Brian Wells, Chair

Zach Engle, Secretary

PUBLIC SERVICE COMMISSION

Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: Annual Year: 2022

LINE#	ITEM	GALLONS (Omit 000's)
1	WATER PRODUCED AND PURCHASED	
2	Water Produced	-
3	Water Purchased	233,433
4	TOTAL PRODUCED AND PURCHASED	233,433
5		
6	WATER SALES	
7	Residential	103,501
8	Commercial	15,574
9	Industrial	-
10	Bulk Loading Stations	1,145
11	Wholesale	5,889
12	Public Authorities	-
13	Other Sales (explain)	-
14	TOTAL WATER SALES	126,109
15		
16	OTHER WATER USED	
17	Utility and/or Water Treatment Plant	-
18	Wastewater Plant	-
19	System Flushing	31,386
20	Fire Department	192
21	Other Usage (explain)	-
22	TOTAL OTHER WATER USED	31,578
23		
24	WATER LOSS	
25	Tank Overflows	-
26	Line Breaks	-
27	Line Leaks	75,746
28	Excavation Damages	-
29	Theft	-
30	Other Loss	-
31	TOTAL WATER LOSS	75,746
32		
33	Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4	
34		
35	WATER LOSS PERCENTAGE	
36	(Line 31 divided by Line 4)	32.45%



AMERICAN PROFIT RECOVERY
You'll Profit From Our Difference!

Morgan County Water District

West Liberty, KY

<i>Tier I</i>		
Total Assigned	155	\$25,929.22
Net Assigned	119	\$19,246.16
Recovery	13	\$2,704.11
Recovery Rate on Total Assigned		10.43 %
Recovery Rate on Net Assigned		14.05 %
Resolution	18	\$3,487.36
Resolution Rate on Total Assigned		13.45 %
Resolution Rate on Net Assigned		18.12 %
Cost of Accounts Submitted		\$2,710.95
Collection Cost Percentage		77.74%
Net Money Returned To Client		(\$6.84)
Average Balance		\$167.29
Average Age (Days)		78
<i>Tier II</i>		
Assignments	338	\$51,443.71
Recovery (Collections)	40	\$4,911.02
Recovery Rate		9.55%
Resolution (Collections + Payment Configurations)	40	\$4,911.02
Resolution Rate		9.55%
Average Balance		\$152.20
Average Age (Days)		593
<i>Total</i>		
Assignments	365	\$56,782.11
Resolved	58	\$8,398.38
Resolution Rate		14.79%

**Morgan County Water District
Work Orders Completed Monthly Report
2022**

Employee	January	February	March	April	May	June	July	August	September	October	November	December		
Andy Legg	25	19	44	31	32	21	0	28	16	9	3	5	233	13%
John Coffey	14	8	33	39	53	55	42	29	57	39	47	18	434	25%
Dakota Watson	0	0	0	0	0	0	0	0	0	43	77	28	148	9%
Drayton Kenderick	29	23	73	45	63	36	42	48	52	49	65	52	577	33%
Dean Kennard	0	5	8	8	30	13	3	8	7	7	9	1	99	6%
Dylan Stevens												21		
Mike Kelsey	23	28	32	13	47	5	17	8	9	7	19	20	228	13%
	91	83	190	136	225	130	104	121	141	154	220	145	1740	99%

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Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison
January through December 2022

	<u>Jan - Dec 22</u>	<u>Jan - Dec 21</u>
Ordinary Income/Expense		
Income		
461.6-Sales thru Bulk Loading	929.00	439.50
466-Sales for Resale-Wholesale	25,757.74	12,255.68
470-Forfeited Discounts-Late Py	32,430.85	22,027.54
AML Grant Funds	0.00	0.00
General Revenue		
Misc Sales	1,200.00	0.00
Reimbursement Revenue	2,670.39	-3,245.50
Total General Revenue	3,870.39	-3,245.50
Insurance Settlement	6,600.00	0.00
Non-Budget Items		
Interest Income	112.45	72.10
Non-Budget Items - Other	0.00	-500.00
Total Non-Budget Items	112.45	-427.90
Tap-on-Fee	145,288.00	69,220.00
Web Fee	5,534.56	441.15
461.1 · Meter Sales to Residential Cust	1,728,189.72	1,513,693.21
461.2 · Meter Sale to Commerical Custom	186,462.46	162,848.41
471 · Misc. Service Revenues	24,825.95	20,699.37
475 · Surcharge	197,698.56	83,307.58
4904 · FEMA DR4592	709.19	7,910.13
4905 · - DR4595	53,543.04	0.00
4999 · Uncategorized Income	466.55	150,983.01
Total Income	2,412,418.46	2,040,152.18
Expense		
408.1-UtilityRegAssessmentFee	2,847.65	2,848.70
601-Payroll Expense		
941 Federal Payroll Tax	100,924.05	57,817.84
CERS	136,236.47	82,518.23
Employee Check	216,137.00	208,896.79
Ky State Tax Withholding	17,028.24	11,815.16
Qtrly. Return of License Fee	5,797.21	3,972.54
601-Payroll Expense - Other	-302,424.24	0.00
Total 601-Payroll Expense	173,698.73	365,020.56
604-Employee Pensions & Benefit		
Health Insurance	0.00	-252.24
Uniforms	5,143.36	3,933.52
604-Employee Pensions & Benefit - Other	95,507.95	65,613.47
Total 604-Employee Pensions & Benefit	100,651.31	69,294.75
610-Purchased Water		
Water Purchases		
Cave Run Water Commission	290,312.52	248,147.13
West Liberty Waterworks	480,914.68	414,142.96
Total Water Purchases	771,227.20	662,290.09
Total 610-Purchased Water	771,227.20	662,290.09
620-Materials and Supplies		
Office Equip.	2,541.56	0.00
Office Supplies	23,993.52	22,957.15
Postage	15,911.92	13,196.67
Repair & Maint	992.61	7,390.52
Safety Supplies	4,445.80	7,509.84

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Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison
January through December 2022

	Jan - Dec 22	Jan - Dec 21
Supplies & Testing	692.26	958.45
Supplies Other	8,426.47	3,364.95
620-Materials and Supplies - Other	129,831.88	179,055.49
Total 620-Materials and Supplies	186,836.02	234,433.07
632-Contractual Services Acct.	2,000.00	16,500.00
633-Contractual Services-Legal	0.00	13,250.00
635-Contractual Se Water Test	1,925.50	11,673.00
636-Contractual Services Other		
Outside Services		
Pump Repair & Service	416.70	7,428.82
Outside Services - Other	64,280.00	58,300.00
Total Outside Services	64,696.70	65,728.82
Software Support	0.00	538.63
636-Contractual Services Other - Other	79,543.40	49,995.90
Total 636-Contractual Services Other	144,240.10	116,263.35
650-Transportation Expense		
Auto Parts	1,002.53	357.75
Auto Repair & Maint.	3,108.26	7,889.14
Fuel	35,196.22	22,518.39
Truck Purchase	17,000.00	0.00
650- - Enterprise Lease	35,029.85	32,538.08
Total 650-Transportation Expense	91,336.86	63,303.36
675-Misc		
Bank Charge	4,297.17	1,546.01
Clothing Allowances	666.05	0.00
License/Certification Fees	3,692.22	927.50
675-Misc - Other	19,358.66	123.18
Total 675-Misc	28,014.10	2,596.69
Administrative Fees	24.95	219.95
Bank of the Mountains Loan	-27,480.00	3,000.00
Collection Expense	222.99	0.00
GADD Loan 2021	3,000.00	0.00
Insurance Expenses		
659-Insurance Other		
Encroachment Bond	0.00	536.45
Offical Bond	46.00	0.00
659-Insurance Other - Other	715.45	0.00
Total 659-Insurance Other	761.45	536.45
657 - Insurance-General Liability	22,319.25	18,525.25
Total Insurance Expenses	23,080.70	19,061.70
Interest Expense	993.62	1,116.44
Local Taxes	55,436.75	48,793.57
Membership Dues	3,175.00	4,306.80
Misc Services	1,229.50	424.15
Non -Budget Items		
Sales & Use Tax	7,886.51	6,404.33
Total Non -Budget Items	7,886.51	6,404.33
Old 172 Project	292,591.05	880,730.07
Travel Expense		
Meals	739.94	127.50
Mileage	301.70	0.00
Misc Travel	472.57	206.48

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01/09/23

Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison
January through December 2022

	Jan - Dec 22	Jan - Dec 21
Travel Expense - Other	2,875.48	1,269.07
Total Travel Expense	4,389.69	1,603.05
UC Tax		
KACO UI Fund	198.70	230.67
Total UC Tax	198.70	230.67
Utilities		
615-Purchased Power		
American Power	16,904.19	14,672.66
RECC	20,960.83	18,416.48
Total 615-Purchased Power	37,865.02	33,089.14
Cellular	12,324.01	5,014.57
Telephone	7,207.15	5,615.16
Trash Disposal	1,607.56	599.30
Utilities - Other	0.00	-989.30
Total Utilities	59,003.74	43,328.87
Water Training	5,227.17	1,890.00
Web Fee Expense	567.78	0.00
5015 · Equipment Expense		
5015A · Equipment Repair	6,406.32	919.78
5015 · Equipment Expense - Other	0.00	98.58
Total 5015 · Equipment Expense	6,406.32	1,018.36
5020 · Damages paid out	481.67	0.00
636 · Contractual Services Other -	4,845.25	25,624.90
658 · Workers' Compensation	7,063.00	5,700.00
660 · Advertising	316.55	1,193.30
66000 · Payroll Expenses	578,112.22	0.00
6999 · Uncategorized Expenses	6,750.00	115.37
Total Expense	2,536,300.63	2,602,235.10
Net Ordinary Income	-123,882.17	-562,082.92
Other Income/Expense		
Other Income		
Transfers In	0.00	492,103.95
USDA Rural Development	292,591.05	900,475.77
Total Other Income	292,591.05	1,392,579.72
Other Expense		
Bonds Payable - KRWA 2016	98,912.52	95,912.52
Surcharge Fees Account	0.00	492,103.95
Total Other Expense	98,912.52	588,016.47
Net Other Income	193,678.53	804,563.25
Net Income	69,796.36	242,480.33

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01/09/23

Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison
January through December 2022

	\$ Change	% Change
Ordinary Income/Expense		
Income		
461.6-Sales thru Bulk Loading	489.50	111.4%
466-Sales for Resale-Wholesale	13,502.06	110.2%
470-Forfeited Discounts-Late Py	10,403.31	47.2%
AML Grant Funds	0.00	0.0%
General Revenue		
Misc Sales	1,200.00	100.0%
Reimbursement Revenue	5,915.89	182.3%
Total General Revenue	7,115.89	219.3%
Insurance Settlement	6,600.00	100.0%
Non-Budget Items		
Interest Income	40.35	56.0%
Non-Budget Items - Other	500.00	100.0%
Total Non-Budget Items	540.35	126.3%
Tap-on-Fee	76,068.00	109.9%
Web Fee	5,093.41	1,154.6%
461.1 · Meter Sales to Residential Cust	214,496.51	14.2%
461.2 · Meter Sale to Commerical Custom	23,614.05	14.5%
471 · Misc. Service Revenues	4,126.58	19.9%
475 · Surcharge	114,390.98	137.3%
4904 · FEMA DR4592	-7,200.94	-91.0%
4905 · - DR4595	53,543.04	100.0%
4999 · Uncategorized Income	-150,516.46	-99.7%
Total Income	372,266.28	18.3%
Expense		
408.1-UtilityRegAssessmentFee	-1.05	0.0%
601-Payroll Expense		
941 Federal Payroll Tax	43,106.21	74.6%
CERS	53,718.24	65.1%
Employee Check	7,240.21	3.5%
Ky State Tax Withholding	5,213.08	44.1%
Qtrly. Return of License Fee	1,824.67	45.9%
601-Payroll Expense - Other	-302,424.24	-100.0%
Total 601-Payroll Expense	-191,321.83	-52.4%
604-Employee Pensions & Benefit		
Health Insurance	252.24	100.0%
Uniforms	1,209.84	30.8%
604-Employee Pensions & Benefit - Other	29,894.48	45.6%
Total 604-Employee Pensions & Benefit	31,356.56	45.3%
610-Purchased Water		
Water Purchases		
Cave Run Water Commission	42,165.39	17.0%
West Liberty Waterworks	66,771.72	16.1%
Total Water Purchases	108,937.11	16.5%
Total 610-Purchased Water	108,937.11	16.5%
620-Materials and Supplies		
Office Equip.	2,541.56	100.0%
Office Supplies	1,036.37	4.5%
Postage	2,715.25	20.6%
Repair & Maint	-6,397.91	-86.6%
Safety Supplies	-3,064.04	-40.8%

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01/09/23

Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison
January through December 2022

	\$ Change	% Change
Supplies & Testing	-266.19	-27.8%
Supplies Other	5,061.52	150.4%
620-Materials and Supplies - Other	-49,223.61	-27.5%
Total 620-Materials and Supplies	-47,597.05	-20.3%
632-Contractual Services Acct.	-14,500.00	-87.9%
633-Contractual Services-Legal	-13,250.00	-100.0%
635-Contractual Se Water Test	-9,747.50	-83.5%
636-Contractual Services Other		
Outside Services		
Pump Repair & Service	-7,012.12	-94.4%
Outside Services - Other	5,980.00	10.3%
Total Outside Services	-1,032.12	-1.6%
Software Support	-538.63	-100.0%
636-Contractual Services Other - Other	29,547.50	59.1%
Total 636-Contractual Services Other	27,976.75	24.1%
650-Transportation Expense		
Auto Parts	644.78	180.2%
Auto Repair & Maint.	-4,780.88	-60.6%
Fuel	12,677.83	56.3%
Truck Purchase	17,000.00	100.0%
650- Enterprise Lease	2,491.77	7.7%
Total 650-Transportation Expense	28,033.50	44.3%
675-Misc		
Bank Charge	2,751.16	178.0%
Clothing Allowances	666.05	100.0%
License/Certification Fees	2,764.72	298.1%
675-Misc - Other	19,235.48	15,615.8%
Total 675-Misc	25,417.41	978.8%
Administrative Fees	-195.00	-88.7%
Bank of the Mountains Loan	-30,480.00	-1,016.0%
Collection Expense	222.99	100.0%
GADD Loan 2021	3,000.00	100.0%
Insurance Expenses		
659-Insurance Other		
Encroachment Bond	-536.45	-100.0%
Offical Bond	46.00	100.0%
659-Insurance Other - Other	715.45	100.0%
Total 659-Insurance Other	225.00	41.9%
657 - Insurance-General Liability	3,794.00	20.5%
Total Insurance Expenses	4,019.00	21.1%
Interest Expense	-122.82	-11.0%
Local Taxes	6,643.18	13.6%
Membership Dues	-1,131.80	-26.3%
Misc Services	805.35	189.9%
Non -Budget Items		
Sales & Use Tax	1,482.18	23.1%
Total Non -Budget Items	1,482.18	23.1%
Old 172 Project	-588,139.02	-66.8%
Travel Expense		
Meals	612.44	480.4%
Mileage	301.70	100.0%
Misc Travel	266.09	128.9%

1:54 PM

01/09/23

Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison
January through December 2022

	\$ Change	% Change
Travel Expense - Other	1,606.41	126.6%
Total Travel Expense	2,786.64	173.8%
UC Tax		
KACO UI Fund	-31.97	-13.9%
Total UC Tax	-31.97	-13.9%
Utilities		
615-Purchased Power		
American Power	2,231.53	15.2%
RECC	2,544.35	13.8%
Total 615-Purchased Power	4,775.88	14.4%
Cellular	7,309.44	145.8%
Telephone	1,591.99	28.4%
Trash Disposal	1,008.26	168.2%
Utilities - Other	989.30	100.0%
Total Utilities	15,674.87	36.2%
Water Training	3,337.17	176.6%
Web Fee Expense	567.78	100.0%
5015 · Equipment Expense		
5015A · Equipment Repair	5,486.54	596.5%
5015 · Equipment Expense - Other	-98.58	-100.0%
Total 5015 · Equipment Expense	5,387.96	529.1%
5020 · Damages paid out	481.67	100.0%
636- · Contractual Services Other -	-20,779.65	-81.1%
658 · Workers' Compensation	1,363.00	23.9%
660 · Advertising	-876.75	-73.5%
66000 · Payroll Expenses	578,112.22	100.0%
6999 · Uncategorized Expenses	6,634.63	5,750.7%
Total Expense	-65,934.47	-2.5%
Net Ordinary Income	438,200.75	78.0%
Other Income/Expense		
Other Income		
Transfers In	-492,103.95	-100.0%
USDA Rural Development	-607,884.72	-67.5%
Total Other Income	-1,099,988.67	-79.0%
Other Expense		
Bonds Payable - KRWA 2016	3,000.00	3.1%
Surcharge Fees Account	-492,103.95	-100.0%
Total Other Expense	-489,103.95	-83.2%
Net Other Income	-610,884.72	-75.9%
Net Income	-172,683.97	-71.2%

1:51 PM

01/09/23

Accrual Basis

MORGAN COUNTY WATER DISTR
Transactions by Account
As of December 31, 2022

Type	Date	Num	Name	Memo	Clr	Amount
O & M Checking						
Check	12/01/2022	12910	Payroll Account	Pay Period 11/14 - 11/27	X	-13,034.78
Transfer	12/01/2022			Payroll CK 12910	X	13,034.78
Check	12/02/2022	12911	Giovanni's	Pizza for Water Audit	X	-100.00
Check	12/02/2022		Authnet Gateway Bil...	Authnet Gateway Billing	X	-23.80
Check	12/05/2022		Amazon	Lithium Batteries	X	-98.01
Check	12/05/2022		Kentucky Environme...	Mike'e Testing Fee for Class I lic...	X	-257.50
Check	12/06/2022	12912	Auto One Inc.	Shelving for Trailer	X	-3,027.00
Transfer	12/06/2022			Transfer Funds for Ck's 12911, ...	X	4,000.00
Check	12/08/2022	12913	Gateway Area Devel...	Loan Payment	X	-1,500.00
Check	12/08/2022	12914	WEX Fleet		X	-3,546.77
Transfer	12/08/2022			Transfer Funds	X	5,046.77
Check	12/09/2022		Amazon	Mini I Pad Case	X	-21.78
Check	12/09/2022		Work Boots.com	Andy's Boots	X	-162.94
Check	12/09/2022		Apple Fritz Farm	I Pad Mini	X	-499.00
Transfer	12/09/2022			Transfer Funds for Debit Card	X	200.00
Check	12/12/2022	12915	West Liberty Water...	2-1286.1, 4-840-1, 5-111-1, 5-17...	X	-41,487.60
Check	12/12/2022	12916	Cave Run Water Co...	Usage thru 09/23/22 - 10/22/22	X	-19,334.30
Check	12/12/2022		G.M. Supplies, LTD	Toner Cartridge	X	-85.00
Check	12/12/2022	12917	Mountain Telephone	Account #	X	-596.02
Check	12/12/2022	12918	American Electric Po...		X	-1,772.02
Check	12/12/2022	12919	Licking Valley R.E...	Consumption thru 11/12	X	-1,778.45
Check	12/12/2022	12920	Appalachian Wireless	Acct:	X	-1,387.90
Check	12/12/2022	12921	Aflac Insurance	Inv. 828107	X	-135.85
Check	12/12/2022	12922	Colonial Life		X	-44.00
Check	12/12/2022	12923	Globe Life	Invoice 982397	X	-639.80
Check	12/12/2022	12924	United Systems Soft...	Inv.# 94315	X	-207.00
Check	12/12/2022	12925	Waste Management	18-60816-82373	X	-10.95
Check	12/12/2022	12926	kentucky Undergrou...	49 Locations for State	X	-73.50
Check	12/12/2022	12927	Air Med Care Network	1 Membership Dakota Watson	X	-63.00
Check	12/12/2022	12928	Kaco All Lines Fund	K220530, Final Payment	X	-3,274.50
Check	12/12/2022	12929	Kaco Workers Com...	W220596, 3rd payment	X	-908.33
Check	12/12/2022	12930	Kaco Workers Com...	Invoice P210291	X	-1,613.00
Check	12/12/2022	12931	Enterprise FM Trust		X	-7,982.05
Transfer	12/12/2022			Ck's 12915 - 12931	X	81,308.27
Check	12/13/2022	12932	U S Postal Service	500 x .44 Stamps	X	-220.00
Check	12/14/2022		Habor Freight	Tool Box and Tools	X	-529.95
Check	12/15/2022	12933	Barefoot and Wild C...	Pictures of the Water Towers	X	-530.00
Check	12/15/2022		Intuit.com	Quick Books Payroll Charges for...	X	-74.20
Check	12/16/2022		Reno's Roadhouse	Christmas Dinner	X	-444.12
Check	12/20/2022		Kentucky State Trea...	SPGE Fees for Local Governm...	X	-500.00
Check	12/20/2022		Wal-mart	Heaters for Pump Stations	X	-83.70
Transfer	12/20/2022			Debit Card	X	1,222.82
Check	12/20/2022		Common Wealth of ...	Payment ID -	X	-4,574.63
Check	12/20/2022		Rogers Sporting Go...	Hip Waders	X	-111.22
Transfer	12/20/2022			Transfer Funds for Utility Taxes	X	4,574.63
Check	12/21/2022	12934	Dylan Stevens	Reimbursement for Boots	X	-211.90
Check	12/21/2022	12935	U.S Postal Service	Bulk Mailing	X	-1,145.39
Check	12/21/2022		Kentucky State Trea...	Sales Tax, Nov.	X	-624.52
Check	12/21/2022		Wal-mart	Parts for Leak Trailer	X	-51.01
Check	12/21/2022		Lowe's		X	-394.53
Check	12/21/2022		Tractor Supply	Tire Mount for Leak Trailer	X	-130.35
Transfer	12/21/2022			Transfer funds	X	1,769.91
Deposit	12/21/2022		Tractor Supply	Reimbursement	X	55.11
Check	12/22/2022		Double J. Kwik Stop	Diesel Fuel for Heater	X	-25.93
Check	12/22/2022		Advance Auto Parts	Fuel Can for Diesel	X	-27.02
Check	12/27/2022		Face Book	Freeze warning for Customers	X	-25.00
Check	12/28/2022	12936	Ison's Insurance Ag...	Encroachment Permit Bond		-381.75
Total O & M Checking						-2,537.78
TOTAL						-2,537.78

**LIST OF SAVINGS ACCOUNTS
AS OF DECEMBER 31, 2022**

Funded Depreciation Reserve ██████████		2,505.16
M.C.W.D. Revenue Sinking Fund ██████████		57,571.33
M.C.W.D. Deposit Savings ██████████		47,208.67
M.C.W.D. Water Revenue Fund ██████████		18,239.27
Region Account ██████████		80.90
Emergency Savings Revenue ██████████		24,149.24
Surcharge Fund ██████████		143,865.95

**LIST OF CHECKING ACCOUNTS
AS OF DECEMBER 31, 2022**

O & M Checking Account ██████████		31,848.77
Payroll Checking Account ██████████		2,064.01
Deposit Refund Account ██████████		3,208.36
Credit Card Revenue Fund ██████████		23,203.73
Hwy 191 Waterline Replacement Project ██████████		50.00

NEW SETTINGS

Date Paid	Customer	Date Set	Hours	Road Bore	Staff
05-02-22	Jeff Lewis	05-10-22	2.5 Hours	Yes	TC, JC, DK
05-04-22	Brian Scarberry	Refund			
05-12-22	Ashley Novak	06-20-21	3.5 Hours	Yes	TC, JC, DK
05-25-22	Lorrie George	10-24-22	2.5 Hours	Yes	JC, DK, DW, DK
06-09-22	Green Oaks Farm	06-23-22	3 Hours	No	TC, JC, DK
06-21-22	Ashley Oney	07-11-22	3 Hours	No	TC, JC, DK
06-21-22	David McGuire	10-25-22	2 Hours	Yes	JC, DK, DW
06-21-22	Danny Nickell	08-17-22	3.5 Hours	Yes	TC, JC, DK
06-21-22	Wendell Romans	07-05-22	1.5 Hours	No	TC, JC, DK
06-21-22	Bennie Perkins	09-21-22	2 Hours	No	TC, JC, DK
06-21-22	Lena Litteral	07-05-22	2.5 Hours	No	TC, JC, DK
06-21-22	Randy Lewis	07-13-22	2 Hours	No	TC, JC, DK
06-21-22	Austin & Katie Caudell	07-13-22	3.5 Hours	Yes	TC, JC, DK
07-25-22	Sheila Caskey	10-24-22	4 Hours	Yes	JC, DK, DW, AL
07-25-22	Gary Ramey	08-12-22	2 Hours	No	TC, JC, DK
07-25-22	Gage Finch	10-27-22	3 Hours	Yes	JC, DK, DW
07-25-22	Ottis & Tammy Cooper	10-25-22	2.5 Hours	Yes	JC, DK, DW
08-09-22	Elaine Arnett	10-05-22	4.5 Hours	Yes	TC, JC, DK, DW
08-23-22	Dusti Lewis	08-18-22	8 Hours	Yes	TC, JC, DK, GL
11-10-22	Patricia Wright	08-19-22	2.5 Hours	No	TC, JC, DK, GL
08-23-22	Cody & Chelsea Hunley	10-18-22	4.5 Hours	Yes	TC, JC, DK,
08-23-22	Brittany Spencer	10-20-22	4.5 Hours	Yes	TC, JC, DK, DW
08-23-22	Jennifer Adkins	08-25-22	2.5 Hours	Yes	TC, JC, DK
08-23-22	Michael & Debbie Davis	11-01-22	1.5 Hours	No	JC, DK, DW
08-23-22	Joseph Gilliam	10-26-22	1 Hour	No	DK, DW, AL
08-23-22	Renee Pack	09-20-22	26 Hours	Yes	TC, JC, DK,
08-23-22	Phillip R. Allen				
08-23-22	Lacy Elam	08-25-22	2.5 Hours	Yes	TC, JC, DK
11-10-22	Loretta Ross	09-08-22	2.5 Hours	No	TC, JC, DK, DW
08-11-22	Donna Gail Phipps	09-26-22	1.5 Hours	No	TC, JC, DK, DW
09-26-22	Michael Shawn Davis	11-01-22	1.5 Hours	No	JC, DK, DW
11-09-22	Jason Gavlinski	01-09-23	2 Hours	No	JC, DW, LDK
11-10-22	Jacob Hampton				
11-10-22	Donald Hoyle				
11-10-22	Jerry Keeton	12-05-22	3 Hours	No	JC, DK, DW

Report Totals

Service	Budget	Final	Active	Inactive	Usage	Deposits	Charge	Sur 1	Sur 2	Local Tax	State Tax	Net	Arrears	Balance	Penalty
WATER	0	23	2938	0	9744940	600.20	146,826.50	17,351.72	0.00	4,272.13	564.02	168,414.17	21,108.05	189,522.22	14,313.50
Service	0	0	2	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Unapp Cash					0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9,230.07)	(9,230.07)	0.00
	0	23	2940	0	9744940	600.20	146,826.50	17,351.72	0.00	4,272.13	564.02	168,414.17	11,877.98	180,292.15	14,313.50
Number of Active Accounts									2961						
Number of Inactive Accounts									0						

Last month Active Accts. 2978

MORGAN COUNTY WATER DISTRICT

Regular Board Meeting February 13, 2023

PERSONS PRESENT:

[Handwritten signatures]

VISITORS PRESENT:

Print

REPRESENTING:

[Handwritten signatures]

REPRESENTING:

Board of Commissioners Meeting

AGENDA

February 13th, 2023

Welcome and Introductions

- Welcome and Prayer
- Roll Call
- Review and Approval of Minutes: January 9th, 2022

New Business

- Update on Project – Phase 2: Hwy 191 Water Line Replacement – Construction Progress
- Update on Project – Phase 1: Water Line Extensions Project (Clean Water Grant)
- Update on Project – Phase 3: Water Line Replacement and Office Project
- Approve NEW Purchasing and Procurement Policy
- Approve NEW Financial Management Policy

Reporting

- Water Loss Report- Dean
- Collection Report - Ashlee
- Work Orders Report – Donna
- Leak and Maintenance Report - Dean
- Customer Satisfaction Report - Ashlee
- Profit & Loss Report -Chernell
- Review and Approval of Written Checks - Chernell
- Accounts Payable and Aging Report - Chernell
- Cut Off / Customer Report - Donna

Adjournment

- Next Meeting: March 13th, 2023

MORGAN COUNTY WATER DISTRICT
Scheduled Board Meeting
Monday February, 13, 2023

The scheduled monthly meeting of the Morgan County Water District was held on Monday February 13, 2023, beginning at 4:30 p.m. at the office. The following were in attendance: Board Members: Brian Wells, Zach Engle and Steve Gunnell, MCWD Staff: Shannon Elam and Chernell Holbrook. Special Guest: Paul Nesbitt and Ora Main of Nesbitt Engineering. Prayer.

Brian called roll then called the meeting to order and welcomed all that was present. Brian called for a motion to approve the minutes from the January 09, 2023. Zach made a motion to approve the minutes and Steve seconded. Motion carried

First on the agenda was the update on the Phase 2: Hwy 191 Water Line Replacement – Construction Progress. The construction has begun on the project. Ora explained to the board about the change orders on the meters and valves. He also spoke about redirecting the waterline around Lykins Loop, this would pick five additional customers. This would also require an environmental study to be done. Next Wednesday is the Progress meeting. Ora asked if Shannon could sign the Pay Apps. from the progress meeting. Brian called for a motion to allow Shannon to sign for the Pay Apps. Zach made a motion and seconded by Steve. Motion carried.

Second on the agenda was the update on the Phase 1: Water Line Extension Project (Clean Water Grant). Shannon provided the Board the letter from the Division of Water. Ora told the Board that we would require some easements on this project. Shannon told the Board that this project would add an additional 92 customers. No further discussion

Third on the agenda was the Phase 3: Water Line Replacement and Office Project. Shannon told the Board that he had spoke to Teresa Shields concerning the project. Shannon told the Board that it could be a year from now before we see any money for the project. No further discussion.

Fourth on the agenda was the new Purchasing and Procurement Policy. Shannon asked the Board if they had reviewed the Policy. They had not. The Board asked that this be tabled until the next meeting.

Fifth on the agenda was the new Financial Management Policy. This too was table until the next meeting.

REPORTING:

Water Loss: See handouts. Shannon told the Board about the areas of concern. One being the main line starting at Jones Creek to the White Oak Church on Hwy 460 E., the other is on Liberty Street in Ezel. Shannon explained to the Board that we have not been using the automatic flushing hydrants this month, he said that it would give us a truer number as far as water loss. He also told the Board that we would be turning our chlorine boosters back on in April.

Collection Report: See handouts. We have 368 customers in collections. See hand out.

Service Orders Report: We have had 299 work orders

Leak and Maintenance Report: See hand out. Steve asked if Dean was able to do any leak detection lately.

Customer Satisfaction Report: See handouts.

Profit & Loss Reports: See handouts. Chernel explained that she had not completely put the 2023 budget into Quick Books. It should be done by the next meeting.

Approval of Written Checks: Shannon told the Board that he, Andy and Dean are going to test for their Licenses. Zach asked about the Tank Inspection. They found 5 leaks. Shannon explained the invoices that were questioned. No motion made for approval.

List of Accounts. See handout. Shannon told the Board that we made our Bond payment. Shannon also explained why it fully did not get paid.

Cut Off List: See handout.

New Settings: We still have 25 from the Judges office. Shannon told the Board that he signed an agreement with Lion Apparel to set them a new meter base. Steve asked about the meter size. Shannon told them it was going to be a 1 inch.

Cut Off List: We had several cut offs.

Customer Count: 2966 for this month and 2961 for last month.

Next meeting: March 13th, 2023.

Adjournment time: 5:32

Brian called for a motion to adjourn. Steve made a motion and seconded by Zach.

IN TESTIMONY WHEREOF, WITNESS MY SIGNATURE this 13th day of March, 2023.


Zachary Engle, Sec/Treasurer



Established Since 1992

Quality on Tap

CWD Responses o D Board of Commissioners

Brian Wells, Chairman
Zachary Engle, Secretary
Steve Gunnell

February 14, 2023

To Whom It May Concern:

Morgan County Water District held a conference call on February 14, 2023. Purpose of the call was to approve the reopen Old Hwy 172 checking account. There was approximately \$7,000 left over from the project that needed to be deposited.

Shannon Elam, Chernel Holbrook and Zach Engle are authorized signers for the account.

Sincerely,

A handwritten signature in cursive script, appearing to read "Shannon W. Elam".

Shannon W. Elam, MHA
General Manager



Andy Beshear
GOVERNOR

ENERGY AND ENVIRONMENT CABINET
DEPARTMENT FOR ENVIRONMENTAL PROTECTION

300 Sower Boulevard
Frankfort, Kentucky 40601
Phone: (502) 564-2150
Fax: 502-564-4245

Rebecca W. Goodman
SECRETARY

Anthony R. Hatton
COMMISSIONER

February 10, 2023

Shannon Elam
Morgan Co Water District
1009 Old Hwy 172
West Liberty, KY 41472

RE: WLE Phase I
Morgan County, KY
Morgan Co Water District
AI #: 34040, APE20220004
PWSID #: 0880594-22-004

Dear Mr. Elam:

We have reviewed the plans and specifications for the above referenced project. The plans include the construction of approximately 200 LF of 4-inch HDPE, 250 LF of 6-inch HDPE, 2,388 LF of 2-inch PVC, 9,858 LF of 3-inch PVC, 24,320 LF of 4-inch PVC, 19,690 LF of 6-inch PVC (all waterline), the Cliffview Pump Station (Duplex) capable of 339 gpm @ 68 ft. of TDH each, the Woodbend Pump Station (Duplex) capable of 350 gpm @ 412 ft. of TDH each, the 9,000 gal. Cliffview water storage tank (steel) and the 150,000 gal. Woodbend water storage tank (steel). This is to advise that plans and specifications for the above referenced project are APPROVED with respect to sanitary features of design, as of this date with the requirements contained in the attached construction permit.

If you have any questions concerning this project, please contact Michael Snyder at 502-782-1235.

Sincerely,

Terry Humphries, P.E.
Supervisor, Engineering Section
Water Infrastructure Branch
Division of Water

TH:MS

Enclosures

c: Nesbitt Engineering Inc
Morgan County Health Department
Division of Plumbing

PUBLIC SERVICE COMMISSION

Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: January Year: 2023

LINE #	ITEM	GALLONS (Omit 000's)
1	WATER PRODUCED AND PURCHASED	
2	Water Produced	
3	Water Purchased	23,273
4	TOTAL PRODUCED AND PURCHASED	23,273
5		
6	WATER SALES	
7	Residential	10,683
8	Commercial	1,078
9	Industrial	
10	Bulk Loading Stations	
11	Wholesale	2,266
12	Public Authorities	
13	Other Sales (explain)	
14	TOTAL WATER SALES	14,027
15		
16	OTHER WATER USED	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	
20	Fire Department	8
21	Other Usage (explain)	
22	TOTAL OTHER WATER USED	8
23		
24	WATER LOSS	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	9,238
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	TOTAL WATER LOSS	9,238
32		
33	Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4	
34		
35	WATER LOSS PERCENTAGE	
36	(Line 31 divided by Line 4)	39.69%



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You'll Profit From Our Difference!

Morgan County Water District

West Liberty, KY

<i>Tier I</i>		
Total Assigned	158	\$26,197.02
Net Assigned	124	\$20,433.02
Recovery	14	\$2,830.14
Recovery Rate on Total Assigned		10.80 %
Recovery Rate on Net Assigned		13.85 %
Resolution	19	\$3,613.39
Resolution Rate on Total Assigned		13.79 %
Resolution Rate on Net Assigned		17.68 %
Cost of Accounts Submitted		\$2,763.42
Collection Cost Percentage		76.48%
Net Money Returned To Client		\$66.72
Average Balance		\$165.80
Average Age (Days)		77
<i>Tier II</i>		
Assignments	344	\$52,961.17
Recovery (Collections)	40	\$4,911.02
Recovery Rate		9.27%
Resolution (Collections + Payment Configurations)	40	\$4,911.02
Resolution Rate		9.27%
Average Balance		\$153.96
Average Age (Days)		584
<i>Total</i>		
Assignments	368	\$57,049.91
Resolved	59	\$8,524.41
Resolution Rate		14.94%

**Morgan County Water District
Work Orders Completed Monthly Report
2023**

Employee	January	February	March	April	May	June	July	August	September	October	November	December		
Andy Legg	33												33	11%
John Coffey	70												70	23%
Dakota Watson	78												78	26%
Drayton Kenderick	55												55	18%
Dean Kennard	3												3	1%
Dylan Stevens	46												46	15%
Mike Kelsey	14												14	5%
	299	0	0	0	0	0	0	0	0	0	0	0	299	100%



January 2023 LEAK REPORT

Prepared By: Dean Kennard

- 1- Meter Bottom leak at 9946 Hwy 772**
- 2- Ditney Ridge 2" line break**
- 3- Meter Bottom leak at 14699 460 west**
- 4- Meter Bottom leak at 1297 Spaws Creek**
- 5- Brushy Fork Cannel City setter broke causing leak**

TOTAL LEAKS FOR January 2023

Meter Bottoms—3

LINE BREAKS ---- 1

OTHER-- 1



January 2023 Maintenance Report

Prepared by : Dean Kennard

1- Drayton Greased Excavator on 1-10-23

2- Mike Kelsey worked on fixing valves , exercising valves, tank inspections and general maintenance\inspections of pump station.

10:00 AM
02/09/23
Accrual Basis

MORGAN COUNTY WATER DISTR
Transactions by Account
As of January 31, 2023

Type	Date	Num	Name	Memo	Class	Clr	Amount
O & M Checking							
Check	01/03/2023		Authnet Gateway Billing	Authnet Gateway Billing		X	-27.60
Check	01/05/2023		Apple Fritz Farm	I Pad Mini		X	-150.00
Transfer	01/06/2023			Transfer Funds for Debit Card		X	1,500.00
Check	01/09/2023		Kentucky Environment Prof...	Shannon exam for Class III licenses		X	-350.20
Check	01/09/2023		Kentucky Environment Prof...	Andy's exam for Class III licenses		X	-350.20
Check	01/09/2023		Kentucky Environment Prof...	Dean's exam for Class II licenses		X	-350.20
Check	01/10/2023	12937	West Liberty Waterworks	2-1266.1, 4-640-1, 5-111-1, 5-175-...		X	-40,455.80
Check	01/10/2023	12938	American Electric Power			X	-1,936.71
Check	01/10/2023	12939	Mountain Telephone			X	-611.48
Check	01/10/2023	12940	Licking Valley R.E.C.C	Consumption thru 12/12		X	-2,110.55
Check	01/10/2023	12941	Appalachian Wireless	Acct: [REDACTED]		X	-1,283.06
Check	01/10/2023	12942	WEX Fleet	[REDACTED]		X	-2,775.76
Check	01/10/2023	12943	Anthem Blue Cross	Group # [REDACTED] Jan		X	-8,482.97
Check	01/10/2023	12944	Aflac Insurance	Inv. 148599		X	-135.85
Check	01/10/2023	12945	Colonial Life	[REDACTED]		X	-44.00
Check	01/10/2023	12946	Globe Life	Invoice 202465		X	-639.80
Check	01/10/2023	12947	Waste Management	[REDACTED]		X	-143.72
Check	01/10/2023	12948	American Business System...	Agreement # [REDACTED]		X	-327.78
Check	01/10/2023	12949	United Systems Software	93497,93607, 94394, 94395, 95634		X	-4,795.98
Check	01/10/2023	12950	Hach	VOID: Invoices: 13312207		X	0.00
Transfer	01/10/2023			Transfer CK 12937		X	40,455.80
Check	01/11/2023	12951	U.S Postal Service	400 x .44 Stamps		X	-176.00
Check	01/11/2023	12952	Cash	Mailings, Stamps Etc.		X	-80.40
Transfer	01/11/2023			CK's 12937 - 12952, Debit Card		X	26,839.56
Check	01/11/2023	12953	Hach	Invoices: 13312207		X	-295.50
Check	01/11/2023	12954	U.S Postal Service	200 x .60 Stamps		X	-120.00
Check	01/13/2023	12955	Kent Cole	CPR Training for 5 Employees		X	-175.00
Check	01/17/2023	12956	Morgan and Associates, LLC	Account # [REDACTED]		X	-10,720.00
Check	01/17/2023	12957	Cave Run Water Commissi...	Usage thru 10/23/22 - 11/22/22		X	-18,359.90
Check	01/17/2023	12958	Complete Restoration, LLC	Tank Inspections, # 22133-1		X	-580.00
Check	01/17/2023	12959	Core & Main	Acct: [REDACTED]		X	-4,974.81
Transfer	01/17/2023			CK's 12956 - 12958		X	29,659.90
Check	01/17/2023		Intuil.com	Quick Books Payroll Charges for e...		X	-74.20
Check	01/17/2023		Face Book	2nd - Freeze warning for Customers		X	-5.00
Transfer	01/18/2023			CK 12959		X	4,974.81
Check	01/20/2023	12960	U.S Postal Service	Bulk Mail		X	-1,146.88
Transfer	01/20/2023			CK 12960		X	1,146.88
Transfer	01/20/2023			Transfer funds for Sales Tax and ...		X	4,900.11
Check	01/23/2023		Common Wealth of Kentucky	Payment ID -		X	-4,252.43
Check	01/23/2023		Kentucky State Treasurer	Sales Tax, Dec.		X	-647.68
Check	01/25/2023	12961	American Express	Acct # [REDACTED]		X	-407.91
Transfer	01/27/2023			Ck 12961		X	500.00
Transfer	01/30/2023			Transfer Enterprise Payment		X	7,300.00
Check	01/30/2023		Enterprise FM Trust	Customer # [REDACTED] Dodge Truck...		X	-7,252.29
Check	01/31/2023	12962	Stationers, Inc.	ACCT: [REDACTED]		X	-2,392.09
Check	01/31/2023	12963	Jacob's Trade Center	Ratchet Straps		X	-36.00
Check	01/31/2023	12964	West Liberty Auto Parts	Hydraulic Oil		X	-83.90
Check	01/31/2023	12967	American Express	Acct # [REDACTED]		X	-23.62

10:00 AM
02/09/23
Accrual Basis

MORGAN COUNTY WATER DISTR
Transactions by Account
As of January 31, 2023

Type	Date	Num	Name	Memo	Class	Clr	Amount
Check	01/31/2023	12968	Gunners Meters & Parts Inc	Parts for meter repairs, Invoice 10. .			-500.00
Check	01/31/2023	12969	Big State Industrial Supply	Invoice # 1492519 Gloves & Blue ...			-376.35
Check	01/31/2023	12970	Pace Analytical	Inv. 2228949-44			-480.83
Check	01/31/2023	12971	kentucky Underground Prot...	13 Locations for State			-19.50
Check	01/31/2023	12972	American Profit Recovery	Cust# 0030944			-12.86
Check	01/31/2023	12973	Kentucky Rural Water Asso...	Invoices # 5431			-1,813.28
Check	01/31/2023	12974	Jeffery Fannin Enterprises	Banner			-159.00
Check	01/31/2023	12975	United Systems Software	95634			-207.00
Check	01/31/2023	12976	Uni First Corp	Customer # [REDACTED]			-1,028.00
Transfer	01/31/2023			CK's 12962 - 12976		X	7,132.43
Total O & M Checking [REDACTED]							3,037.40
TOTAL							3,037.40

3:33 PM

MORGAN COUNTY WATER DISTR
Profit & Loss YTD Comparison
January 2023

02/13/23

Accrual Basis

	Jan 23	Jan 23
Ordinary Income/Expense		
Income		
461.6-Sales thru Bulk Loading	14.00	14.00
466-Sales for Resale-Wholesale	4,456.72	4,456.72
470-Forfeited Discounts-Late Py	2,756.43	2,756.43
General Revenue		
Reimbursement Revenue	10.59	10.59
Total General Revenue	10.59	10.59
Non-Budget Items		
Interest Income	2.51	2.51
Total Non-Budget Items	2.51	2.51
Tap-on-Fee	3,200.00	3,200.00
Web Fee	484.01	484.01
461.1 · Meter Sales to Residential Cust	146,838.08	146,838.08
461.2 · Meter Sale to Commerical Custom	17,718.56	17,718.56
471 · Misc. Service Revenues	2,375.55	2,375.55
475 · Surcharge	18,370.41	18,370.41
Total Income	196,226.86	196,226.86
Expense		
601-Payroll Expense		
941 Federal Payroll Tax	8,987.20	8,987.20
CERS	18,206.86	18,206.86
Ky State Tax Withholding	2,380.09	2,380.09
Qtrly. Return of License Fee	1,939.08	1,939.08
Total 601-Payroll Expense	31,513.23	31,513.23
604-Employee Pensions & Benefit		
Uniforms	1,028.00	1,028.00
604-Employee Pensions & Benefit - Other	9,302.62	9,302.62
Total 604-Employee Pensions & Benefit	10,330.62	10,330.62
610-Purchased Water		
Water Purchases		
Cave Run Water Commission	18,359.90	18,359.90
West Liberty Waterworks	40,455.80	40,455.80
Total Water Purchases	58,815.70	58,815.70
Total 610-Purchased Water	58,815.70	58,815.70
620-Materials and Supplies		
Office Equip.	150.00	150.00
Office Supplies	8,399.94	8,399.94
Postage	1,459.68	1,459.68
Safety Supplies	412.35	412.35
Supplies & Testing	295.50	295.50
620-Materials and Supplies - Other	5,474.81	5,474.81
Total 620-Materials and Supplies	16,192.28	16,192.28
632-Contractual Services Acct.	10,720.00	10,720.00
635-Contractual Se Water Test	480.83	480.83
636-Contractual Services Other	599.50	599.50
650-Transportation Expense		
Auto Parts	83.90	83.90
Fuel	2,775.76	2,775.76
650 - Enterprise Lease	7,252.29	7,252.29

3:33 PM

MORGAN COUNTY WATER DISTR
Profit & Loss YTD Comparison
January 2023

02/13/23

Accrual Basis

	Jan 23	Jan 23
Total 650-Transportation Expense	10,111.95	10,111.95
675-Misc		
Bank Charge	823.69	823.69
License/Certification Fees	1,050.60	1,050.60
Total 675-Misc	1,874.29	1,874.29
Interest Expense	28.24	28.24
Local Taxes	4,252.43	4,252.43
Membership Dues	1,813.28	1,813.28
Non -Budget Items		
Sales & Use Tax	647.68	647.68
Total Non -Budget Items	647.68	647.68
Utilities		
615-Purchased Power		
American Power	1,936.71	1,936.71
RECC	2,110.55	2,110.55
Total 615-Purchased Power	4,047.26	4,047.26
Cellular	1,283.06	1,283.06
Telephone	611.48	611.48
Trash Disposal	143.72	143.72
Total Utilities	6,085.52	6,085.52
Water Training	175.00	175.00
636- · Contractual Services Other -	12.86	12.86
660. · Advertising	5.00	5.00
66000 · Payroll Expenses	52,798.94	52,798.94
Total Expense	206,457.35	206,457.35
Net Ordinary Income	-10,230.49	-10,230.49
Other Income/Expense		
Other Expense		
Bonds Payable - KRWA 2016	7,976.04	7,976.04
Total Other Expense	7,976.04	7,976.04
Net Other Income	-7,976.04	-7,976.04
Net Income	-18,206.53	-18,206.53

**LIST OF SAVINGS ACCOUNTS
AS OF JANUARY 31, 2023**

Funded Depreciation Reserve ██████████		2,505.27
M.C.W.D. Revenue Sinking Fund ██████████	RD payment was off by \$7,696.17	7,757.36
M.C.W.D. Deposit Savings ██████████		45,408.54
M.C.W.D. Water Revenue Fund ██████████		5,643.52
Region Account ██████████		.86
Emergency Savings Revenue ██████████		0.00
Surcharge Fund ██████████		153,763.02

**LIST OF CHECKING ACCOUNTS
AS OF JANUARY 31, 2023**

O & M Checking Account ██████████		8,011.85
Payroll Checking Account ██████████		3.42
Deposit Refund Account ██████████		3,292.80
Credit Card Revenue Fund ██████████		3,489.14
Hwy 191 Waterline Replacement Project ██████████		50.00

NEW SETTINGS

Date Paid	Customer	Date Set	Hours	Road Bore	Staff
05-02-22	Jeff Lewis	05-10-22	2.5 Hours	Yes	TC, JC, DK
05-04-22	Brian Scarberry	Refund			
05-12-22	Ashley Novak	06-20-21	3.5 Hours	Yes	TC, JC, DK
05-25-22	Lorrie George	10-24-22	2.5 Hours	Yes	JC, DK, DW, DK
06-09-22	Green Oaks Farm	06-23-22	3 Hours	No	TC, JC, DK
06-21-22	Ashley Oney	07-11-22	3 Hours	No	TC, JC, DK
06-21-22	David McGuire	10-25-22	2 Hours	Yes	JC, DK, DW
06-21-22	Danny Nickell	08-17-22	3.5 Hours	Yes	TC, JC, DK
06-21-22	Wendell Romans	07-05-22	1.5 Hours	No	TC, JC, DK
06-21-22	Bennie Perkins	09-21-22	2 Hours	No	TC, JC, DK
06-21-22	Lena Litteral	07-05-22	2.5 Hours	No	TC, JC, DK
06-21-22	Randy Lewis	07-13-22	2 Hours	No	TC, JC, DK
06-21-22	Austin & Katie Caudell	07-13-22	3.5 Hours	Yes	TC, JC, DK
07-25-22	Sheila Caskey	10-24-22	4 Hours	Yes	JC, DK, DW, AL
07-25-22	Gary Ramey	08-12-22	2 Hours	No	TC, JC, DK
07-25-22	Gage Finch	10-27-22	3 Hours	Yes	JC, DK, DW
07-25-22	Ottis & Tammy Cooper	10-25-22	2.5 Hours	Yes	JC, DK, DW
08-09-22	Elaine Arnett	10-05-22	4.5 Hours	Yes	TC, JC, DK, DW
08-23-22	Dusti Lewis	08-18-22	8 Hours	Yes	TC, JC, DK, GL
11-10-22	Patricia Wright	08-19-22	2.5 Hours	No	TC, JC, DK, GL
08-23-22	Cody & Chelsea Hunley	10-18-22	4.5 Hours	Yes	TC, JC, DK,
08-23-22	Brittany Spencer	10-20-22	4.5 Hours	Yes	TC, JC, DK, DW
08-23-22	Jennifer Adkins	08-25-22	2.5 Hours	Yes	TC, JC, DK
08-23-22	Michael & Debbie Davis	11-01-22	1.5 Hours	No	JC, DK, DW
08-23-22	Joseph Gilliam	10-26-22	1 Hour	No	DK, DW, AL
08-23-22	Renee Pack	09-20-22	26 Hours	Yes	TC, JC, DK,
08-23-22	Phillip R. Allen				
08-23-22	Lacy Elam	08-25-22	2.5 Hours	Yes	TC, JC, DK
11-10-22	Loretta Ross	09-08-22	2.5 Hours	No	TC, JC, DK, DW
08-11-22	Donna Gail Phipps	09-26-22	1.5 Hours	No	TC, JC, DK, DW
09-26-22	Michael Shawn Davis	11-01-22	1.5 Hours	No	JC, DK, DW
11-09-22	Jason Gavlinski	01-09-23	2 Hours	No	JC, DW, LDK
11-10-22	Jacob Hampton				
11-10-22	Donald Hoyle				
11-10-22	Jerry Keeton	12-05-22	3 Hours	No	JC, DK, DW

11-10-22	Randy Keeton				
11-10-22	Richie Helton	02-08-23	3.5 Hours	No	JC, DK,DW
11-10-22	Hope Keeton	12-13-22	4 Hours	Yes	JC, DK. DW
11-10-22	Michael Jordan				
11-10-22	Kayla Moore				
11-10-22	Billy Osborne				
11-10-22	Shelia Osborne	11-18-22	3 Hours	Yes	JC, LDK, DW
11-10-22	Alley Faith Kemplin	11-16-22	6 Hours	No	JC, DK, DW
11-10-22	Jeff Montgomery				
11-10-22	Gene Helton				
11-10-22	Latisha Phipps				
11-10-22	Wilma Ferguson				
11-10-22	Stacy Whitaker				
11-10-22	Kiera Shepherd	12-01-22	2.5 Hours	Yes	JC, DK. DW
11-10-22	Grant Holbrook				
11-10-22	Shannon Bailey				
11-10-22	Danny Ball	11-18-22	1.5 Hours	No	JC, LDK, DW
11-10-22	Keith Justice	12-05-22	1.5 Hours	No	JC, DK, DW
11-10-22	Chris & Angela Adkins				
11-10-22	Linda Moore				
11-10-22	Brian Barker				
11-10-22	Johnny Havens				
11-10-22	Andrea Chaney				
11-10-22	Brandon Tharp	09-30-22	3 Hours		TC, JC, DK
11-28-22	David Novak	01-10-23	3 Hours	Yes	JC, DW, DK
11-10-22	Earnest Carter	02-06-23	1.5 Hours	No	JC, DW, DK
12-02-22	Kevin Prater	02-07-23	1.5 Hours	No	JC, DK, DW
12-18-22	Gene & Cheryl Cravens	01-09-23	2.5 Hours	Yes	JC, DW, LDK
12-09-22	Michael Edwards				
12-22-22	Ally Spencer	02-07-23	2.5 Hours	Yes	JC, DK, DW
12-29-22	Dakota Blevins				
01-27-23	Lion				
02-08-23	Leslie Havens				

**Morgan Co. Water District
Cut Off List
January 2023**

Account	Customer Name	Arrear	Disconnect	Reconnect	Total	Paid
1-143-1	Wendell Romans	81.51	45.00	17.40	143.94	143.91
1-280-10	Geraldine Greene	65.64	45.00	17.40	128.04	128.04
1-284-15	Daniel Sparks	132.54	45.00	17.40	194.94	194.94
1-382-1	Rick & Debra Browning	74.13	45.00	17.40	136.53	136.53
1-860-2	Robert Phipps	24.91	45.00	17.40	87.31	87.31
1-1273-6	Brandon Branstutter	139.77	45.00	17.40	202.17	
1-1382-1	Janice Lindon	115.09	45.00	17.40	177.49	177.49
1-1464-6	Carrie Ann King	91.42	45.00	17.40	153.82	153.82
1-1640-3	Darlene Sexton	58.40	45.00	17.40	120.80	120.80
1-1750-1	Arnold Robinson	39.57	45.00	17.40	101.97	101.97
1-1994-1	Kara Potter	46.27	45.00	17.40	108.67	108.67
1-2006-2	Ricky Jones	73.50	45.00	17.40	135.90	
1-2030-2	Hailey Joseph	97.52	45.00	17.40	159.92	159.92
3-137-3	Petrina K. Taulbee	41.60	45.00	17.40	104.00	104.00
3-288-4	James & Alicia Lewis	394.75	45.00	17.40	457.15	
3-363-1	Melissa Wright	62.69	45.00	17.40	125.09	125.09
3-571-4	Cory Flannery	52.48	45.00	17.40	114.88	114.88
3-576-1	Charlene McCarty	117.41	45.00	17.40	179.81	
3-745-1	Barker Farms	48.86	45.00	17.40	111.26	
3-750-6	Brandon Lindon	60.14	45.00	17.40	122.54	122.54

3-912-2	Johnnie Jones	84.02	45.00	17.40	146.42	
3-914-1	Johnnie Jones	126.07	45.00	17.40	188.47	188.47
3-1364-1	Whitney Carter	165.12	45.00	17.40	227.52	227.52
3-1372-1	Larissa Ratliff	42.01	45.00	17.40	104.41	104.41
3-1410-5	Cody Risner	64.57	45.00	17.40	126.97	126.97
3-1648-2	Josh Lumpkins	53.31	45.00	17.40	115.71	115.71
3-1680-5	Jeremy Simoens	57.60	45.00	17.40	120.00	120.00
4-83-3	Kalyn Bryant	71.97	45.00	17.40	134.37	134.37
4-720-1	Valerie Williams	61.49	45.00	17.40	123.89	123.89
7-270-1	Rachel Ainsley	292.54	45.00	17.40	354.94	354.94
4-848-2	Joshua Hastings	91.66	45.00	17.40	154.06	154.06
4-960-1	Herbert & Bernice Holbrook	63.24	45.00	17.40	125.64	125.64
4-1114-2	Matthew Pfalzer	40.60	45.00	17.40	103.00	103.00
4-1319-2	Steven Cantrell	265.52	45.00	17.40	327.92	
4-1597-1	Miranda Barker	56.43	45.00	17.40	118.83	118.83
4-1753-3	Bernice Holbrook	42.01	45.00	17.40	104.41	104.41
4-3200-3	Ronald Adams	59.29	45.00	17.40	121.69	121.69
4-4850-1	Linda Conner	55.30	45.00	17.40	117.70	117.70
4-5240-2	Ray & Marsha Adkins	42.01	45.00	17.40	104.41	104.41
4-5300-1	James Adkins	42.01	45.00	17.40	104.41	104.41
4-5450-3	Evan O'Neal	64.84	45.00	17.40	127.24	127.24
4-5711-2	Katrina Rader	265.06	45.00	17.40	327.46	327.46
4-6175-4	Henry Peters	92.34	45.00	17.40	154.74	154.74
4-6680-2	Trista Maze	100.89	45.00	17.40	163.29	163.29
6-540-4	Melissa Keeton	42.01	45.00	17.40	104.41	
6-1290-4	Woodrow Murrell	42.01	45.00	17.40	104.41	104.41
6-1500-3	Ronald Newsome	44.91	45.00	17.40	107.31	107.31

6-1650-1	Timothy Hembree	42.01	45.00	17.40	104.41	104.41
6-1980-11	Josephine Howard	68.03	45.00	17.40	130.43	130.43
5-2000-1	Josephine Howard	80.73	45.00	17.40	143.13	143.13
6-4310-3	Jordan Vanderpool	42.01	45.00	17.40	104.41	104.41
9-270-4	Nannie Manns	52.48	45.00	17.40	114.88	114.88
9-9380-3	Jeffrey Rose	62.29	45.00	17.40	124.69	124.69
9-9480-1	Derrick & Candice Hollon	64.84	45.00	17.40	127.24	127.24
9-9740-2	Dave Perdue	81.24	45.00	17.40	143.64	143.64
9-9880-4	Channing Dyer	147.18	45.00	17.40	209.58	209.58
16-720-2	Henry & Legotha Ferguson	83.68	45.00	17.40	146.08	146.08
1-140-1	Helen Frederick	44.01	45.00	17.40	106.41	
8-8910-2	Joshua Blair	83.43	45.00	17.40	145.83	145.83
9-3340-3	George Williams	27.69	45.00	17.40	90.09	90.09
-8130-1	Jason Gibbs	42.01	45.00	17.40	104.41	104.41
11-15-2	Michael Adkins	42.01	45.00	17.40	104.41	104.41
13-900-1	Chris Blevins	50.60	45.00	17.40	113.00	113.00
13-900-1	Danny Cox	42.01	45.00	17.40	104.41	104.41
13-1565-3	Robbie Conn	38.72	45.00	17.40	101.12	101.12
13-2760-1	Lonnie Howell	84.02	45.00	17.40	146.42	146.42
13-2890-1	Brittany Spencer	42.01	45.00	17.40	104.41	104.41
13-4200-1	Jeffery Lewis	109.36	45.00	17.40	171.76	171.76
13-4745-1	Ashley Lewis	323.28	45.00	17.40	385.68	385.68
14-120-1	Craig Lasourd	42.01	45.00	17.40	104.41	104.41
17-340-2	Deanna Profit	53.70	45.00	17.40	116.10	116.10

Report Totals

Service	Budget	Final	Active	Inactive	Usage	Deposits	Charge	Sur 1	Sur 2	Local Tax	State Tax	Net	Arrears	Balance	Penalty
WATER	0	7	2958	0	13958320	500.07	180,906.22	17,375.20	0.00	5,119.97	676.36	203,577.68	22,117.09	225,694.77	17,240.67
Service	0	0	2	0	0	0.00	62.40	0.00	0.00	0.00	0.00	62.40	0.00	62.40	0.00
Customer Unapp Cash					0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9,235.41)	(9,235.41)	0.00
	0	7	2960	0	13958320	500.07	180,968.62	17,375.20	0.00	5,119.97	676.36	203,640.08	12,881.68	216,521.76	17,240.67
							Number of Active Accounts								2966
							Number of Inactive Accounts								0

Last month Active Accts. 2961

MORGAN COUNTY WATER DISTRICT

MCWD Responses to SR, Item 1 - 2023 Minutes

Regular Board Meeting

March 13, 2023

PERSONS PRESENT:

Chunell Hellhook
Steve Durrill
Adrian R. Enye
Seth Melton
Paul Butler
David Miller
Brian C. Miller

REPRESENTING:

MCWD
MCWD
MCWD
NESBITT ENGINEERING
Nesbitt Engineering
" "
MCWD
MCWD

VISITORS PRESENT:

Print

REPRESENTING:



Board of Commissioners Meeting

AGENDA

March 13th, 2023

Welcome and Introductions

- Welcome and Prayer
- Welcome new Board Member – Steven Clark
- Roll Call
- Review and Approval of Minutes: February 13th, 2023

New Business

- Update on Project – Phase 2: Hwy 191 Water Line Replacement – Construction Progress
- Update on Project – Phase 1: Water Line Extensions Project (Clean Water Grant)
- Update on Project – Phase 3: Water Line Replacement and Office Project
- Approve NEW Purchasing and Procurement Policy
- Approve NEW Financial Management Policy
- Surcharge Account – PSC Date Request
- New Utility Sales Tax
- Vehicle Log Sheet - Mileage
- Cross-Training District Staff

Reporting

- Water Loss Report- Dean
- Collection Report - Ashlee
- Work Orders Report – Donna
- Leak and Maintenance Report - Dean
- Customer Satisfaction Report - Ashlee
- Profit & Loss Report -Chernell
- Review and Approval of Written Checks - Chernell
- Accounts Payable and Aging Report - Chernell
- Cut Off / Customer Report - Donna

Adjournment

- Next Meeting: April 10th, 2023

MORGAN COUNTY WATER DISTRICT
Scheduled Board Meeting
Monday March, 13, 2023

The scheduled monthly meeting of the Morgan County Water District was held on Monday March 13, 2023, beginning at 4:30 p.m. at the office. The following were in attendance: Board Members: Brian Wells, Zach Engle and Steve Gunnell, MCWD Staff: Shannon Elam and Chernell Holbrook. Guest: Ora Main, Seth Melton and Brandon Bentley (Inspector) of Nesbitt Engineering. Prayer.

Brian called roll then called the meeting to order and welcomed all that was present. Brian called for a motion to approve the minutes from the February 13, 2023. Zach made a motion to approve the minutes and Steve seconded. Motion carried

First on the agenda was the update on Phase 2: Hwy 191 Water Line Replacement – Construction Progress. Ora brought report booklets for the Board to look over. Steve asked if we were recording GPS's on valve. Shannon told him that they would after they finish. Shannon asked Jocelyn for extra money since this project is going over budget. Shannon explained why the project is going over budget it was due to the South Fork Trailer Park and Lykins Loop extension. Ora also explained to the Board for the overages. We have \$239,000 in contingencies. Ora asked for the easements from Jim. There will be a final clean up on this project when they come back and due the taps at the meters.

Second on the agenda was the update on Phase 1: Water Line Extension Project (Clean Water Grant). Ora said that we need the Stream (report). Ora asked if we wanted to pass a resolution to go ahead with the project to bid. Steve made a motion to go forward with the project. Zach seconded the motion. Motion carried.

Third on the agenda was the update on Phase 3: Water Line Replacement and Office Project. Shannon spoke with Joceyln concerning the money for the project. No further discussion.

Fourth on the agenda was the New Purchasing and Procurement Policy. Zach made a motion to approve the Purchasing and Procurement Policy, Steve seconded. Motion carried.

Fifth on the agenda was the New Financial Management Policy. Zach made a motion and Steve seconded. Motion carried.

Sixth on the agenda was the Surcharge Account – PSC Date Request. Shannon provided handouts to explain. Shannon told the Board that we made a deposit just today for the Surcharge. Zach asked if our Surcharge account was completely funded. Shannon told the Board that by the end of March the Surcharge account will be up to date. Shannon told the Board that the Surcharge transfer will be every Monday.

Seventh on the agenda was the New Utility Sales Tax. Chernell spoke with Heather from Ky Rural Water on the State Tax. I am continuing to do the taxes the same way. Zach asked that we do a deep dive on the taxes. Shannon told the Board that he would look more into the taxes.

Eighth on the agenda was the Vehicle Log Sheet – Mileage. Shannon presented the Board with the Vehicle Safety Inspection and repair report. The Board asked about the personal mileage.

Ninth on the agenda was the Cross-Training District Staff. Shannon said that he is going to get Alexis to cross train with Chernell. Shannon explained the Field employees. Shannon also told the Board about the leak that he and Dean found last week. (Hwy 364). Shannon said that it was a \$6,000 leak a month.

REPORTING:

Water Loss: See handouts. Cave Run was less than 1% (.66) water loss. Shannon told the Board that it could be due to the auto flushers being off and fixing leaks. Our leaks are on the Spaws Creek line. We think it is leaking at least 4.8 million gallons.

Collection Report: No hand out.

Service Orders Report: Hand out provided.

Leak and Maintenance Report: No hand out.

Customer Satisfaction Report: See handouts.

Profit & Loss Reports: No handouts. Chernell explained that she had not completely put the 2023 budget into Quick Books. It should be done by the next meeting. Shannon provided a hand out to the Board.

Approval of Written Checks: Shannon explained the checks Written. Brian called for a motion to approve the checks. Zach made a motion and Steve seconded.

Accounts Payable: See hand out. Shannon went over the unpaid accounts with the Board. Zach asked when he (Shannon) thought that we could be current with all the vendors.

Customer Cut Off List: See handout.

List of Accounts and Amounts: See hand out. Shannon told the Board that we should have \$200,000 in the Depreciation account.

New Settings: We have 14 of the Judges meter left to set.

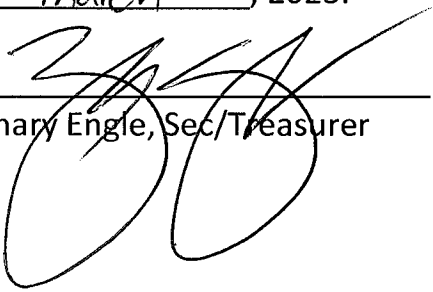
Customer Count: 2969 for this month and 2966 for last month.

Next meeting: April 10th, 2023.

Adjournment time: 6:00

Brian called for a motion to adjourn. Steve made a motion and seconded by Zach. Motion carried.

IN TESTIMONY WHEREOF, WITNESS MY SIGNATURE this 13th day of March, 2023.



Zachary Engle, Sec/Treasurer

Explanation

Morgan County Water District recognizes the oversight shown in attached Exhibit A. This was an accounting oversight that was identified in February 2023. An internal review was immediately conducted and the Board Treasurer was notified. The internal review identified the following:

- When customer payments are received they are deposited into one of two revenue accounts; one revenue account being for cash and check payments and one being for credit card payments.
- Surcharge deposits were intended to be reconciled and made from each of the two revenue accounts on a monthly basis.
- As only one employee was responsible for determining what deposits should be made from the revenue accounts into the surcharge account, not enough oversight was being shared for this task. This resulted in the deposits that should have been made into the surcharge account from one or both of the revenue accounts being overlooked altogether at times and at other times resulted in incorrect calculations as to what should be deposited from each revenue account.
- There was no process or procedure in place to check on whether deposits were being made or to check on whether the correct amount was being deposited.

Corrective Action

Morgan County Water District identified the following corrective actions that have been put in place in March 2023:

- Board Oversight: The board will receive the monthly surcharge report that is filed each month with the PSC.
- Weekly Deposit: The surcharge deposits will be reconciled weekly.
- Monthly Expense Spreadsheet: A monthly expense sheet, on which the required surcharge deposit is represented as an expenditure, has been created to enable a quick reference to see what has been paid throughout the month; said spreadsheet has been attached as Exhibit B.
- Deposits Corrected: All required surcharge deposits have now been made into the surcharge account. A recent bank statement from the surcharge account has been attached as Exhibit C.

Morgan County Water District feels these corrective actions will ensure better controls of the surcharge account and will help eliminate future accounting oversights.

**Morgan County Water District
Attachment A**

	Surcharge	Deposit
October	\$ 16,578.20	\$ -
November	\$ 17,255.76	\$ 20,686.60
December	\$ 16,437.55	\$ 17.24
January	\$ 18,417.58	\$ 9,897.07
February	\$ 14,604.35	\$ 21,524.04
March	\$ 31,168.49	
	<u>\$ 83,293.44</u>	<u>\$ 83,293.44</u>
		<u>\$ -</u>

Vehicle Safety Inspection And Repair Report



To be completed **DAILY** by the operator or authorized person **BEFORE** each use.

Name:	Date:
Make:	Beginning Miles:

For each "Inspection Item," indicate one of the following: P=Pass F=Fail N/A=Not Applicable

Engine Compartments:	M	T	W	Th	F	S	Su	Fluids:	M	T	W	Th	F	S	Su
Battery Cable								Visible Leaks							
Fan Belt								Oil Level/Pressure							
Hoses								Coolant Level (check when COLD)							
Air Filter								Transmission Fluid Level							
Guards								Fuel Level							
Outside:	M	T	W	Th	F	S	Su	Inside Cab:	M	T	W	Th	F	S	Su
Lights								Brakes, Service							
Steps/Hand Rails								Brakes, Parking							
Tires								Fire Extinguisher							
Exhaust								Gauges							
Fenders								Horn							
Hoses								Glass (all sides)							
Wipers								Mirror							
								Seat Belt/Seat							
								Steering							

Explanation of Defects:

Repairs or adjustments needed

Repairs or adjustments NOT needed for safe equipment operation

Operator's Signature _____

Repairs or adjustments if needed COMPLETED by _____

Mechanic's Signature _____

Date: _____

**Morgan County Water District
Office Administration**

Chernell Holbrook
Donna Bailey
Ashlee Ferguson
Lexi Branscum

Office Manager
Customer Service Supervisor
HR / Quality / Compliance Officer
Purchasing Supervisor

Chernell Holbrook OFFICE MANAGER					
Ashlee		Lexi		Chernell	Donna
Human Resources	Quality Management	Compliance	Purchasing	Accounting	Customer Service
Training/Operator Certification Employee Benefits Public Relations / Social Media Employee Orientation Safety	ISO 9001 QMS Six Sigma Performance Improvement Internal Audit	Division of Water Public Service Commission Department of Local Gov KRWA Collections Cyber Security	Order Supplies Approve Vendor List Vendor Evaluations Parts Inventory (2x) Manage Procurement Process Vendor Relationships New Projects Coordinator Emergency Management	Bookkeeping Financial Management Accounts Payable Vendor Relations Payroll Taxes	Phones Payments Bill Processing New Customer Packet Generate Work Orders Meter Reading Prep Meter Controller

Anastasia Mathis
OPEN

Morgan County Water District Field Operations

Andy Legg
John Coffey
Dean Kennard

Field Manager
Operations Crew Chief
Maintenance Crew Chief

Class II
Class I
Class I

Andy Legg Field Manager		
John	Dylan	Dean
Field Operations	Field Compliance	Field Maintenance
Meter Settings Repair Breaks and Leaks Customer Work Orders Customer Cutoffs	All Sampling DOW/PSC Audits 811 Tickets/Line Location Maintain Chlorine Levels Auto Flushers Meter Reader/Rereads IT GIS / Mapping	Leak Detection Flushing Program Valve Exercise Program Pump Station Maintenance Meter Maintenance Program Meter Testing All Asset Maintenance

Drayton Kendrick
Dakota Watson

OPEN

PUBLIC SERVICE COMMISSION

Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: February Year: 2023

LINE #	ITEM	GALLONS (Omit 000's)
1	WATER PRODUCED AND PURCHASED	
2	Water Produced	
3	Water Purchased	19,570
4	TOTAL PRODUCED AND PURCHASED	19,570
5		
6	WATER SALES	
7	Residential	9,090
8	Commercial	1,350
9	Industrial	
10	Bulk Loading Stations	
11	Wholesale	2,630
12	Public Authorities	
13	Other Sales (explain)	
14	TOTAL WATER SALES	13,070
15		
16	OTHER WATER USED	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	105
20	Fire Department	19
21	Other Usage (explain)	
22	TOTAL OTHER WATER USED	124
23		
24	WATER LOSS	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	6,376
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	TOTAL WATER LOSS	6,376
32		
33	Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4	
34		
35	WATER LOSS PERCENTAGE	
36	(Line 31 divided by Line 4)	32.58%

Morgan County Water District
Accounts Payable
Ending March 10, 2023

VENDOR	CURRENT	30 Days	60 Days	90 Days	Total		
United System & Software					\$ -	\$	-
Advance Auto					\$ -	\$	-
Consolidated Pipe and Supply					\$ -	\$	-
Utility Solutions	\$ 1,388.26	\$ 2,458.80	\$ 4,472.59	\$ 1,705.03	\$ 10,024.68	\$	6,177.62
Core and Main					\$ -	\$	-
Citco Water					\$ -	\$	-
Carquest Auto Parts		\$ 858.71		\$ 185.19	\$ 1,043.90	\$	185.19
American Profit Recovery					\$ -	\$	-
USA BlueBook					\$ -	\$	-
Stationers					\$ -	\$	-
Pace	\$ 537.80		\$ 480.83	\$ 480.83	\$ 1,499.46	\$	961.66
WEX					\$ -	\$	-
Uline	\$ 141.93		\$ 452.47		\$ 594.40	\$	452.47
Morgan Tire Center					\$ -	\$	-
Office Solutions					\$ -	\$	-
Licking Valley Courier					\$ -	\$	-
Service Office Supply					\$ -	\$	-
Oldfield					\$ -	\$	-
Hutch Ford					\$ -	\$	-
ifery Fannin Enterprise					\$ -	\$	-
BirdDog					\$ -	\$	-
Shred-It					\$ -	\$	-
Motor Carrier Solutions					\$ -	\$	-
Interteck	\$ 1,413.59				\$ 1,413.59	\$	-
Blue Pump Rental		\$ 1,630.60			\$ 1,630.60	\$	-
Frederick and May					\$ -	\$	-
Quality Quick Lube					\$ -	\$	-
Big State Industrial Supply					\$ -	\$	-
WM Waste Management					\$ -	\$	-
UniFirst Uniforms					\$ -	\$	-
	\$ 3,481.58	\$ 4,948.11	\$ 5,405.89	\$ 2,371.05	\$ 16,206.63		
						PAY	\$ 7,776.94

\$ 5,587.55 \$ 10,024.68

Morgan County Water District
Accounts Payable
 Ending March 10, 2023

VENDOR	CURRENT	30 Days	60 Days	90 Days	Total	
United System & Software					\$ -	\$ -
Advance Auto					\$ -	\$ -
Consolidated Pipe and Supply					\$ -	\$ -
Utility Solutions	\$ 1,388.26	\$ 2,458.80	\$ 4,472.59	\$ 1,705.03	\$ 10,024.68	\$ 6,177.62
Core and Main					\$ -	\$ -
Citco Water					\$ -	\$ -
Carquest Auto Parts		\$ 858.71		\$ 185.19	\$ 1,043.90	\$ 185.19
American Profit Recovery					\$ -	\$ -
USA BlueBook					\$ -	\$ -
Stationers					\$ -	\$ -
Pace	\$ 537.80		\$ 480.83	\$ 480.83	\$ 1,499.46	\$ 961.66
WEX					\$ -	\$ -
Uline	\$ 141.93		\$ 452.47		\$ 594.40	\$ 452.47
Morgan Tire Center					\$ -	\$ -
Office Solutions					\$ -	\$ -
Licking Valley Courier					\$ -	\$ -
Service Office Supply					\$ -	\$ -
Oldfield					\$ -	\$ -
Hutch Ford					\$ -	\$ -
ifery Fannin Enterprise					\$ -	\$ -
BirdDog					\$ -	\$ -
Shred-It					\$ -	\$ -
Motor Carrier Solutions					\$ -	\$ -
Interteck	\$ 1,413.59				\$ 1,413.59	\$ -
Blue Pump Rental		\$ 1,630.60			\$ 1,630.60	\$ -
Frederick and May					\$ -	\$ -
Quality Quick Lube					\$ -	\$ -
Big State Industrial Supply					\$ -	\$ -
WM Waste Management					\$ -	\$ -
UniFirst Uniforms					\$ -	\$ -
	\$ 3,481.58	\$ 4,948.11	\$ 5,405.89	\$ 2,371.05	\$ 16,206.63	
					PAY	\$ 7,776.94

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03/08/23
Accrual Basis

MORGAN COUNTY WATER DISTR
Transactions by Account
As of February 28, 2023

Type	Date	Num	Name	Memo	Clr	Amount	Balance
O & M Checking							-1,760.12
Check	02/01/2023	12977	Hutch Ford	Account Paid in Full	X	-4,041.18	-5,801.30
Check	02/02/2023		Authnet Gateway Billing	Authnet Gateway Billing	X	-23.85	-5,825.15
Transfer	02/03/2023			CK 12977	X	4,041.18	-1,783.97
Check	02/06/2023	12978	Bird Dog's Shirts -N- Mo...	Balance of Account	X	-2,203.01	-3,986.98
Transfer	02/06/2023			CK' 12978	X	2,203.01	-1,783.97
Check	02/06/2023	12979	Bird Dog's Shirts -N- Mo...	Christmas Jackets	X	-1,057.82	-2,841.79
Transfer	02/07/2023			Transfer for CK 12979	X	1,057.82	-1,783.97
Check	02/09/2023		360 Training	Training for Ashlee & Alex...	X	-378.00	-2,161.97
Check	02/09/2023		E-Training, Inc.	Training for John (Trenchl...	X	-89.00	-2,250.97
Check	02/09/2023	12981	West Liberty Waterworks	2-1266.1, 4-640-1. 5-111-	X	-44,937.20	-47,188.17
Check	02/09/2023	12982	Cave Run Water Comm...	Usage thru 11/23/22 - 12/...	X	-21,842.80	-69,030.97
Check	02/09/2023	12983	Mountain Telephone	Account # [REDACTED]	X	-604.08	-69,635.05
Check	02/09/2023	12984	American Electric Power	[REDACTED]	X	-1,586.56	-71,221.61
Check	02/09/2023	12985	Licking Valley R.E.C.C	Consumption thru 1/12	X	2,380.89	-73,602.50
Check	02/09/2023	12986	Appalachian Wireless	Acct: 0 [REDACTED]	X	-1,235.78	-74,838.28
Check	02/09/2023	12987	Anthem Blue Cross	Group # [REDACTED] Feb.	X	-9,303.41	-84,141.69
Check	02/09/2023	12988	Aflac Insurance	Inv. 527218	X	-135.85	-84,277.54
Check	02/09/2023	12989	Globe Life	Invoice 202465	X	-639.80	-84,917.34
Check	02/09/2023	12990	Colonial Life	[REDACTED]	X	-44.00	-84,961.34
Check	02/09/2023	12991	Waste Management	[REDACTED]	X	-143.72	-85,105.06
Check	02/09/2023	12992	WEX Fleet	[REDACTED]	X	-5,369.68	-90,474.74
Check	02/09/2023	12993	American Business Sys ...	Agreement # [REDACTED]	X	-178.41	-90,653.15
Check	02/09/2023	12994	Complete Restoration, ...	Tank Inspections, # 22133	X	-580.00	-91,233.15
Check	02/09/2023	12995	United Systems Software	[REDACTED]	X	-207.00	-91,440.15
Check	02/09/2023	12996	Air Med Care Network	1 Membership Dylan Stev...	X	-65.00	-91,505.15
Check	02/09/2023	12997	American Profit Recovery	Cust# [REDACTED]	X	-12.86	-91,518.01
Check	02/09/2023	12998	Kentucky Emergency O...	Andy's Truck Lights	X	-1,118.98	-92,636.99
Transfer	02/10/2023			CK's 12981 - 12998	X	69,010.22	-23,626.77
Check	02/13/2023	12999	U.S Postal Service	500 x .48 Stamps	X	-240.00	-23,866.77
Check	02/13/2023		Enterprise FM Trust		X	-3,611.78	-27,478.55
Transfer	02/13/2023			CK's ACH , 12999	X	3,900.00	-23,578.55
Check	02/13/2023		Main Street Checks	Checks for O & M Account	X	-117.63	-23,696.18
Transfer	02/14/2023			Checks for O & M Account	X	117.63	-23,578.55
Check	02/14/2023	13000	Jason VanHoose	Bal of overage on account	X	-97.23	-23,675.78
Check	02/14/2023	13001	SE Diving Services, LLC	Leak Repair on Ezel Wate...	X	-7,000.00	-30,675.78
Check	02/14/2023	13002	Keetech Construction H...	Installation of a 8" Gate V...	X	-42,620.00	-73,295.78
Check	02/14/2023	13003	Metron-Famier, LLC	Master Meters	X	-7,825.00	-81,120.78
Transfer	02/15/2023			CK's 13001 - 13003	X	57,445.00	-23,675.78
Check	02/15/2023		Intuit.com	Quick Books Payroll Char ...	X	-74.20	-23,749.98
Check	02/16/2023	13004	Kentucky Rural Water A...	Invoices # 6012, 6250	X	-610.00	-24,359.98
Transfer	02/17/2023			Transfer to cover hotel sta. .	X	275.00	-24,084.98
Check	02/17/2023	13005	Core & Main	Acct [REDACTED]	X	-5,334.02	-29,419.00
Check	02/17/2023	13006	USA Blue Book	Customer Number. [REDACTED]	X	-4,851.10	-34,270.10
Check	02/17/2023	13007	Citco Water	Customer # [REDACTED]	X	-1,141.77	-35,411.87
Check	02/17/2023	13008	Morgan Tire Center	Balance on Account	X	-1,794.24	-37,206.11
Check	02/17/2023	13009	Precision Products, Inc.	GPS - Equipment	X	-6,325.55	-43,531.66
Check	02/17/2023	13010	Consolidated Pipe & Su...	ACCT [REDACTED]	X	-16,600.72	-60,132.38
Check	02/17/2023	13011	Utility Solutoins, LLC	On account	X	-20,000.00	-80,132.38

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03/08/23
Accrual Basis

MORGAN COUNTY WATER DISTR
Transactions by Account
As of February 28, 2023

Type	Date	Num	Name	Memo	Clr	Amount	Balance
Check	02/17/2023	13012	Uline	Invoices 157192316, 157 ...		-452.47	-80,584.85
Check	02/17/2023	13013	Courier Publishing Com...	Stream Clean up, legal no...		-1,197.74	-81,782.59
Check	02/17/2023	13014	Advance Auto Parts	Parts		-310.49	-82,093.08
Check	02/17/2023	13015	Stericycle, Inc.	Customer # [REDACTED]		-935.79	-83,028.87
Check	02/17/2023	13016	Quality Quick Lube	Oil Changes		-665.23	-83,694.10
Check	02/17/2023	13017	Motor Carrier Solutions	Drug Screening		-1,510.00	-85,204.10
Check	02/17/2023	13018	Car Quest	Customer Number [REDACTED]		-185.19	-85,389.29
Check	02/17/2023	13019	J.A. Oldfield & Son Inc	Acct: [REDACTED]		-714.74	-86,104.03
Check	02/17/2023	13020	Frederick & May Lumber	ACCT [REDACTED]		-954.32	-87,058.35
Check	02/17/2023	13021	American Business Sys...	Statement # 12664		-950.00	-88,008.35
Transfer	02/17/2023			Transfer funds for Utility T...	X	5,000.72	-83,007.63
Check	02/21/2023		Holiday Inn Express	Training Shannon	X	-114.19	-83,121.82
Check	02/21/2023		Commonwealth of Kent...	Utility Tax, Payment ID 82...	X	-5,000.72	-88,122.54
Transfer	02/22/2023			Transfer Funds for Sales ...	X	670.00	-87,452.54
Check	02/22/2023		Holiday Inn Express	Breakfast - Shannon	X	-16.91	-87,469.45
Check	02/22/2023			Wire Transfer	X	-25.00	-87,494.45
Check	02/23/2023	13022	U.S Postal Service	Bulk Mail		-1,143.16	-88,637.61
Check	02/23/2023		Holiday Inn Express	Training Shannon	X	-274.43	-88,912.04
Check	02/23/2023		Kentucky State Treasurer	Sales Tax, Jan	X	-669.85	-89,581.89
Check	02/23/2023		Holiday Inn Express	Breakfast - Shannon	X	-16.91	-89,598.80
Check	02/24/2023	13023	U.S Postal Service	Bulk Mail - Balance of Po...		-67.61	-89,666.41
Transfer	02/24/2023			Transfer funds for postag...		1,500.00	-88,166.41
Check	02/24/2023		Holiday Inn Express	Breakfast - Shannon	X	-16.91	-88,183.32
Transfer	02/27/2023			Transfer funds for Ck's 12...	X	43,441.74	-44,741.58
Transfer	02/27/2023			Transfer Funds for Ck's 1...	X	2,900.00	-41,841.58
Total O & M Checking [REDACTED]						-40,081.46	-41,841.58
TOTAL						-40,081.46	-41,841.58

**Morgan County Water District
Work Orders Completed Monthly Report
2023**

Employee	January	February	March	April	May	June	July	August	September	October	November	December		
Andy Legg	33	11											44	9%
John Coffey	70	42											112	24%
Dakota Watson	78	47											125	27%
Drayton Kenderick	55	31											86	18%
Dean Kennard	3	3											6	1%
Dylan Stevens	46	30											76	16%
Mike Kelsey	14	4											18	4%
	299	168	0	0	0	0	0	0	0	0	0	0	467	100%

**LIST OF SAVINGS ACCOUNTS
AS OF FEBRUARY 28, 2023**

Funded Depreciation Reserve ██████████		2,505.37
M.C.W.D. Revenue Sinking Fund ██████████		61.43
M.C.W.D. Deposit Savings ██████████		43,307.16
M.C.W.D. Water Revenue Fund ██████████		8,510.40
Region Account ██████████		24.82
Emergency Savings Revenue ██████████		0.00
Surcharge Fund ██████████		117,842.06

**LIST OF CHECKING ACCOUNTS
AS OF FEBRUARY 28, 2023**

O & M Checking Account ██████████		64,711.68
Payroll Checking Account ██████████		3.42
Deposit Refund Account ██████████		5,013.78
Credit Card Revenue Fund ██████████		7,230.77
Hwy 191 Waterline Replacement Project ██████████		75.00
Old Hwy 172 Project ██████████		0.00
Cleaner Water Grant Project ██████████		50.00

**Morgan Co. Water District
Cut Off List
February 2023**

Account	Customer Name	Arrear	Disconnect	Reconnect	Total	Paid
1-1271-1	David & Donna Howard	52.90	45.00	17.40	115.30	115.30
1-1610-2	David Childers	42.01	45.00	17.40	104.41	
1-1920-5	Trenna Roseberry	58.92	45.00	17.40	121.32	121.32
3-115-3	Brittany Tackett	180.04	45.00	17.40	242.44	242.44
3-136-5	Melissa Stacy	42.01	45.00	17.40	104.41	104.41
3-376-20	James Presley	51.82	45.00	17.40	114.22	
3-465-3	John Moore	282.55	45.00	17.40	344.95	344.95
3-745-1	Barker Family Farms	68.05	45.00	17.40	130.45	
3-914-1	Johnnie Jones	90.04	45.00	17.40	152.44	152.44
3-919-2	Timothy Hanson	42.01	45.00	17.40	104.41	104.41
3-1284-2	Shelly Hunter	149.11	45.00	17.40	211.51	
3-1364-1	Whitney Carter	101.25	45.00	17.40	163.65	163.65
3-2110-3	Kenneth Prater	42.01	45.00	17.40	104.41	104.41
4-83-3	Kalyn Bryant	112.47	45.00	17.40	174.87	174.87
4-1369-1	Sulpher Springs Church	44.11	45.00	17.40	106.51	106.51
4-1540-3	Cindy Tharp	47.11	45.00	17.40	109.51	
4-3340-6	Ronnie Stevens	50.61	45.00	17.40	113.01	113.01
4-5560-1	Matthew Roseberry	814.64	45.00	17.40	877.04	
5-155-2	Terry Barker	44.11	45.00	17.40	106.51	106.51
6-510-3	Jimmy Thornsberry	42.01	45.00	17.40	104.41	104.41

NEW SETTINGS

Date Paid	Customer	Date Set	Hours	Road Bore	Staff
05-02-22	Jeff Lewis	05-10-22	2.5 Hours	Yes	TC, JC, DK
05-04-22	Brian Scarberry	Refund			
05-12-22	Ashley Novak	06-20-21	3.5 Hours	Yes	TC, JC, DK
05-25-22	Lorrie George	10-24-22	2.5 Hours	Yes	JC, DK, DW, DK
06-09-22	Green Oaks Farm	06-23-22	3 Hours	No	TC, JC, DK
06-21-22	Ashley Oney	07-11-22	3 Hours	No	TC, JC, DK
06-21-22	David McGuire	10-25-22	2 Hours	Yes	JC, DK, DW
06-21-22	Danny Nickell	08-17-22	3.5 Hours	Yes	TC, JC, DK
06-21-22	Wendell Romans	07-05-22	1.5 Hours	No	TC, JC, DK
06-21-22	Bennie Perkins	09-21-22	2 Hours	No	TC, JC, DK
06-21-22	Lena Litteral	07-05-22	2.5 Hours	No	TC, JC, DK
06-21-22	Randy Lewis	07-13-22	2 Hours	No	TC, JC, DK
06-21-22	Austin & Katie Caudell	07-13-22	3.5 Hours	Yes	TC, JC, DK
07-25-22	Sheila Caskey	10-24-22	4 Hours	Yes	JC, DK, DW, AL
07-25-22	Gary Ramey	08-12-22	2 Hours	No	TC, JC, DK
07-25-22	Gage Finch	10-27-22	3 Hours	Yes	JC, DK, DW
07-25-22	Ottis & Tammy Cooper	10-25-22	2.5 Hours	Yes	JC, DK, DW
08-09-22	Elaine Arnett	10-05-22	4.5 Hours	Yes	TC, JC, DK, DW
08-23-22	Dusti Lewis	08-18-22	8 Hours	Yes	TC, JC, DK, GL
11-10-22	Patricia Wright	08-19-22	2.5 Hours	No	TC, JC, DK, GL
08-23-22	Cody & Chelsea Hunley	10-18-22	4.5 Hours	Yes	TC, JC, DK,
08-23-22	Brittany Spencer	10-20-22	4.5 Hours	Yes	TC, JC, DK, DW
08-23-22	Jennifer Adkins	08-25-22	2.5 Hours	Yes	TC, JC, DK
08-23-22	Michael & Debbie Davis	11-01-22	1.5 Hours	No	JC, DK, DW
08-23-22	Joseph Gilliam	10-26-22	1 Hour	No	DK, DW, AL
08-23-22	Renee Pack	09-20-22	26 Hours	Yes	TC, JC, DK,
08-23-22	Phillip R. Allen	03-08-23	4 Hours	Yes	JC, DK, DW
08-23-22	Lacy Elam	08-25-22	2.5 Hours	Yes	TC, JC, DK
11-10-22	Loretta Ross	09-08-22	2.5 Hours	No	TC, JC, DK, DW
08-11-22	Donna Gail Phipps	09-26-22	1.5 Hours	No	TC, JC, DK, DW
09-26-22	Michael Shawn Davis	11-01-22	1.5 Hours	No	JC, DK, DW
11-09-22	Jason Gavlinski	01-09-23	2 Hours	No	JC, DW, LDK
11-10-22	Jacob Hampton	02-15-23	2 Hours	Yes	JC, DK, DW
11-10-22	Donald Hoyle				
11-10-22	Jerry Keeton	12-05-22	3 Hours	No	JC, DK, DW

11-10-22	Randy Keeton	03-09-23	2 Hours	Yes	JC, DK, DW
11-10-22	Richie Helton	02-08-23	3.5 Hours	No	JC, DK, DW
11-10-22	Hope Keeton	12-13-22	4 Hours	Yes	JC, DK, DW
11-10-22	Michael Jordan				
11-10-22	Kayla Moore	03-09-23	2.5 Hours	Yes	JC, DK, DW
11-10-22	Billy Osborne				
11-10-22	Shelia Osborne	11-18-22	3 Hours	Yes	JC, LDK, DW
11-10-22	Alley Faith Kemplin	11-16-22	6 Hours	No	JC, DK, DW
11-10-22	Jeff Montgomery	02-15-23	1.5 Hours	No	JC, DK, DW
11-10-22	Gene Helton				
11-10-22	Latisha Phipps	03-07-23	2.5 Hours	Yes	JC, DK, DW
11-10-22	Wilma Ferguson				
11-10-22	Stacy Whitaker				
11-10-22	Kiera Shepherd	12-01-22	2.5 Hours	Yes	JC, DK, DW
11-10-22	Grant Holbrook				
11-10-22	Shannon Bailey				
11-10-22	Danny Ball	11-18-22	1.5 Hours	No	JC, LDK, DW
11-10-22	Keith Justice	12-05-22	1.5 Hours	No	JC, DK, DW
11-10-22	Chris & Angela Adkins	02-14-23	2 Hours	No	JC, DK, DW
11-10-22	Linda Moore	02-14-23	1.5 Hours	No	JC, DK, DW
11-10-22	Brian Barker				
11-10-22	Johnny Havens				
11-10-22	Andrea Chaney	02-15-23	1.5 Hours	No	JC, DK, DW
11-10-22	Brandon Tharp	09-30-22	3 Hours		TC, JC, DK
11-28-22	David Novak	01-10-23	3 Hours	Yes	JC, DW, DK
11-10-22	Earnest Carter	02-06-23	1.5 Hours	No	JC, DW, DK
12-02-22	Kevin Prater	02-07-23	1.5 Hours	No	JC, DK, DW
12-18-22	Gene & Cheryl Cravens	01-09-23	2.5 Hours	Yes	JC, DW, LDK
12-09-22	Michael Edwards	02-14-23	2 Hours	No	JC, DK, DW
12-22-22	Ally Spencer	02-07-23	2.5 Hours	Yes	JC, DK, DW
12-29-22	Dakota Blevins				
01-27-23	Lion				
02-08-23	Leslie Havens				
02-17-23	Terry McGuire				

Report Totals

Service	Budget	Final	Active	Inactive	Usage	Deposits	Charge	Sur 1	Sur 2	Local Tax	State Tax	Net	Arrears	Balance	Penalty
WATER	0	22	2947	0	13069970	1,300.30	171,050.89	17,410.42	0.00	4,776.35	791.75	192,729.11	25,365.97	218,095.08	16,001.61
Service	0	0	2	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Unapp Cash					0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,942.59)	(8,942.59)	0.00
	0	22	2949	0	13069970	1,300.30	171,050.89	17,410.42	0.00	4,776.35	791.75	192,729.11	16,423.38	209,152.49	16,001.61

Number of Active Accounts 2969
Number of Inactive Accounts 0

Last month Active Accts. 2966

MORGAN COUNTY WATER DISTRICT

Water Response to SR-1, Feb. 2, 2023 Minutes

Regular Board Meeting

April 10, 2023

PERSONS PRESENT:

Chenell Malloch
Steve Clark
Brian Wells
Zachary Engle
Seth Melton
ERA Main
Bryan Bentley
Samuel
Steve Sumrell

REPRESENTING:

MCWD
MCWD
MCWD
MCWD
NESBITT ENGINEERING
"
"
"
"
MCWD
MCWD

VISITORS PRESENT:

Print

REPRESENTING:



Morgan County Water District

1009 Hwy 172, West Liberty, KY

Board of Commissioners Meeting

AGENDA

April 10th, 2023

Welcome and Introductions

- Welcome and Prayer
- Welcome new Board Members – Steven Clark and Raina Helton
- Roll Call
- Review and Approval of Minutes: March 13th, 2023

New Business

- Update on Project – Phase 2: Hwy 191 Water Line Replacement – Construction Progress
- Update on Project – Phase 1: Water Line Extensions Project (Clean Water Grant)
- Update on Project – Phase 3: Water Line Replacement and Office Project
- Resolutions for Financial and Purchasing Policies
- PSC Training
- Storm Damage
- Satellite Leak Detection Meeting
- Approval to renew BOM Note
- New Utility Sales Tax Update

Reporting

- Public Service Commission Orders - Shannon
- Audit Reports – Shannon
- Internal Audits – Shannon
- Water Loss Report- Dean
- Leak and Maintenance Report - Dean
- Collection Report - Ashlee
- Customer Satisfaction Report - Ashlee
- Work Orders Report – Donna
- Profit & Loss Report - Chernell
- Review and Approval of Written Checks - Chernell
- Accounts Payable and Aging Report - Chernell
- Cut Offs / Customer Report - Donna

Adjournment

- Next Meeting: May 8th, 2023

MORGAN COUNTY WATER DISTRICT
Scheduled Board Meeting
Monday April, 10, 2023

The scheduled monthly meeting of the Morgan County Water District was held on Monday April 10, 2023, beginning at 4:30 p.m. at the office. The following were in attendance: Board Members: Brian Wells, Zach Engle, Steve Gunnell, Steve Clark and Raina Helton (by phone), MCWD Staff: Shannon Elam and Chernell Holbrook. Guest: Ora Main, Seth Melton and Brandon Bentley of Nesbitt Engineering. Prayer.

Brian called roll then called the meeting to order and welcomed all that was present. Brian called for a motion to approve the minutes from the March 13, 2023. The minutes are not available, will approve in the next meeting.

First on the agenda was an update on Project -Phase 2: Hwy 191 Water Line Replacement - Construction Progress. Ora handed out pamphlets on the work that has been done on the project. The report had pictures. He also had an agenda from the Progress meetings. Brian asked if there had been any complaints from local residents. The Board asked if we are going to be on budget with this project. Ora told them that he was watching it closely. Ora explained the project to the new members and as to why this project is over budget. The bid came in over a million dollars more that the money the grants offered. The contractor only gets paid for the pipe that is in the ground and not in the bone yard. They only buy pipe as it is needed.

Second on the agenda was an update on Project – Phase 1: Water Line Extensions Project (Clean Water Grant). A 3 million project. Ora spoke to Ben Ham today concerning the project. They hope to have the project ready to bid by May.

Third on agenda was an update on Project – Phase 3: Water Line Replacement and Office Project. This is a \$3.6 million project. Good news, Paul knows the RD specialist in the State. We still can't get ahold of Teresa Shields with RD. They discussed going around her or going to a different organization for funding.

Fourth on the agenda was the resolutions for Financial and Purchasing Policies. Shannon asked Zach and Brian to sign on the Resolutions.

Fifth on the agenda was the PSC Training for new Members. Shannon had training schedules starting in July through December. Shannon also had the terms for each of the Board Members.

Sixth on the agenda was storm damage. We put the building back on the concrete slab. We will have to replumb and rewire the building. We are expecting a check from KACO for \$30,000.

Seventh on agenda the Satellite Leak Detection Meeting. Shannon tells the Board about going to Northern Kentucky Water. They told Shannon about a company they use to find leaks. They scan by satellite to find the leaks. He is going back to Northern Kentucky to meet with them. They had charge Northern KY about \$50,000 for their service.

Eighth on the agenda was the approval to renew of the Mountains Note. We owe \$30,000 on the loan. Zach asked the interest. Brian called for a motion to approve the renewal. Reiana made a motion and Steve G. seconded. Motion carried.

Ninth on the agenda was the new Utility Sales Tax Update. Shannon told the Board about working with David Forest with RCap. He is working with us on Quick Books and with the Taxes.

REPORTING:

Water Loss: See handouts. Shannon told the Board that the water loss is best it has been in a while. He also said that our water bills had dropped for the month. We have 14 auto flushers that we use when flushing. He would like to get a better ideal of how much water is actually going through the auto flushers. He said that he would like to put a meter on each of the flushers. Shannon told the Board about a leak he found at a meter base. The meter was in a field and the customer was still getting water. Steve C. asked about the water pressure on the lines. We are still looking for another 13% of leakage.

Service Orders Report: Hand out provided.

Leak and Maintenance Report: Dean's Report.

Customer Satisfaction Report: See handouts.

Profit & Loss Reports: No handouts. Chernell explained that she had not completely put the 2023 budget into Quick Books. It should be done by the next meeting. Shannon provided a hand out to the Board. Shannon provided a statement for the Board. Shannon told them that we were able to meet the bond payment for the month.

Approval of Written Checks. Shannon explained the Amazon Music charge. Shannon handed out a list of expenses from Vendors. Brian called for a motion to approve the written checks. Raina asked about the bills being behind. Steve G. made a motion and seconded by Zach. Motion carried.

Accounts Payable:

Collections Report: No handout available.

Customer Cut Off List: See handout.

List of Accounts and Amounts: See handout.

New Settings: See handout. We are down to four settings.

Customer Count: 2959 for this month and 2969 for last month.

Cut Offs: Handouts

Next meeting: May 8, 2023.

Adjournment time: 5:45

Brian called for a motion to adjourn. Steve C. *made* a motion and seconded by Steve G. Motion carried.

CLOSED SESSION: SEE AGENDA

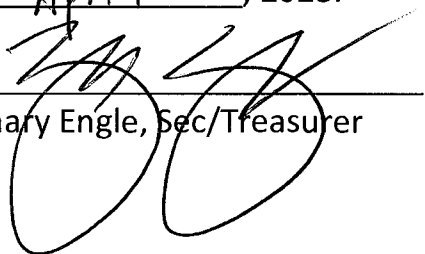
Brian called for a motion to enter into closed session. Steve G. made a motion and seconded by Steve C. Motion carried.

The Board Members discussed all the topics listed in the Closed Meeting Agenda. They were in a closed meeting from 6:00 to 8:00pm. They then ask Shannon to join them for a discussion.

Brian called for a motion to adjourn the Closed Session. Steve G. made a motion and seconded by Steve C. Motion Carried.

Adjournment Time: 8:51 pm

IN TESTIMONY WHEREOF, WITNESS MY SIGNATURE this 10th day of April, 2023.



Zachary Engle, Sec/Treasurer



Resolution Number 2301

A RESOLUTION of the Board of Commissioners of Morgan County, Morgan County, Kentucky adopting Financial Management Policies

WHEREAS, the District is entrusted with the receipt of revenues from customers of the District as well as obligating customers to the repayment of appropriate financing in order to operate and maintain its water distribution system; and

WHEREAS, it is prudent to have financial policies in place to provide guidance and consistency in decision making by the Board and management;

WHEREAS, the District had identified policy goals beneficial to the District, set forth in the attached Financial Management Policies;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Morgan County Water District, Morgan County, Kentucky, as follows:

SECTION 1: That the District adopts this Resolution adopting the Financial Management Policies attached hereto.

SECTION 2: Nothing herein shall be construed to limit the District's other statutory rights, including those rights set forth in KRS 278 et al.;

SECTION 3: To the extent a previous;-approved resolution is in conflict with this Resolution, any conflict will be resolved with the language of this Resolution.

ADOPTED by the Board of Commissioners of Morgan County Water District, Morgan County, Kentucky, at a regular public meeting thereof on the 13th day of March 2023.

Brian Wells, Chair

Zach Engle, Secretary



Resolution Number 2302

A RESOLUTION of the Board of Commissioners of Morgan County, Morgan County, Kentucky adopting Purchasing and Procurement Policies

WHEREAS, the District is entrusted with the receipt of revenues from customers of the District as well as obligating customers to the repayment of appropriate financing in order to operate and maintain its water distribution system; and

WHEREAS, it is prudent to have Purchasing and Procurement policies in place to provide guidance and consistency in decision making by the Board and management;

WHEREAS, the District had identified policy goals beneficial to the District, set forth in the attached Purchasing and Procurement Policies;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Morgan County Water District, Morgan County, Kentucky, **as follows**:

SECTION 1: That the District adopts this Resolution adopting the Purchasing and Procurement Policies attached hereto.

SECTION 2: Nothing herein shall be construed to limit the District's other statutory rights, including those rights set forth in KRS 278 et al.;

SECTION 3: To the extent a previous;-approved resolution is in conflict with this Resolution, any conflict will be resolved with the language of this Resolution.

ADOPTED by the Board of Commissioners of Morgan County Water District, Morgan County, Kentucky, at a regular public meeting thereof on the 13th day of March 2023.

Brian Wells, Chair

Zach Engle, Secretary

2023 PSC WATER TRAININGS

On-line registration will open in May.

KRS 74.020(8) requires newly appointed water district commissioners to complete 12 hours of training that is either provided or conducted by the Public Service Commission within 12 months of their initial appointment.

For questions, please contact the PSC at pscwatertraining@ky.gov.

July 11-12, 2023	In-Person(Two day training)	12	Ky Dam Village	June 20, 2023
September 12-13, 2023	In-Person(Two day training)	12	Jenny Wiley State Park	August 22, 2023
October 10-11, 2023	In-Person(Two day training)	12	Pine Mountain State Park	September 19, 2023
December 5-6, 2023	(In-Person) New Commissioners	12	PSC Offices	November 21, 2023

- Required courses for new commissioners

- Auditing and internal financial controls
- Board operations
- Consumer services
- Cybersecurity
- Ethics
- Inspections, water loss, physical asset management
- Ratemaking basics
- Regulatory requirements
- Transparency: meetings, open meetings, open records
- Workforce recruitment and retention



**Morgan County Water District
Board of Commissioners**

Updated March 2023

Brian Wells, Chairman (2019) 1st Term (2019-2023)

Term Expiration: December 31, 2023

198 Revis Road

West Liberty, KY 41472

(606) 743-4470

brian@wellsgroup.net

Zachary Engle, Secretary (2015) 2nd Term (2019-2023)

Term Expiration: December 31, 2023

282 Yocum Road

West Liberty, KY 41472

(606) 743-4426

zach@alphaarms.com

Steven Gunnell (2018) 2nd Term (2021-2025)

Term Expiration: December 31, 2025

409 Brooks Lane

West Liberty, KY 41472

(606) 743-9598

scgunnell@yahoo.com

Steve Clark (2023) 1st Term (2020-2024)

Term Expiration: December 31, 2024

7254 Hwy 191

West Liberty, KY 41472

(606) 743-3262

Ktuckyragr61@gmail.com

Raina Helton (2023) 1st Term (2020-2024)

Term Expiration: December 31, 2024

6544 Hwy 437

West Liberty, KY 41472

(606) 522-4304

raina_16@hotmail.com

PUBLIC SERVICE COMMISSION

Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: April Year: 2023

LINE #	ITEM	GALLONS (omit 00's)
1	WATER PRODUCED AND PURCHASED	
2	Water Produced	
3	Water Purchased	15,068
4	TOTAL PRODUCED AND PURCHASED	15,068
5		
6	WATER SALES	
7	Residential	7,327
8	Commercial	1,148
9	Industrial	
10	Bulk Loading Stations	
11	Wholesale	2,031
12	Public Authorities	
13	Other Sales (explain)	
14	TOTAL WATER SALES	10,506
15		
16	OTHER WATER USED	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	306
20	Fire Department	8
21	Other Usage (explain)	
22	TOTAL OTHER WATER USED	314
23		
24	WATER LOSS	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	4,248
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	TOTAL WATER LOSS	4,248
32		
33	Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4	
34		
35	WATER LOSS PERCENTAGE	
36	(Line 31 divided by Line 4)	28.19%



2022 LEAK REPORT

March 2023

Prepared By: Dean Kennard

- 1- Spaws Creek- Meter Setter was leaking**
- 2- May Branch- Main line leak that was found with Portable Flow meter**
- 3- Deer Run Road- Main Line Leak**
- 4- Hwy 772 at Greasy Creek intersection- Main Line leak – Keetech and Beartrax Construction directional Bored under roadway and creek because the leak was inside the casing installed under the roadway.**
- 5- Upper Sandlick Road- S-Tube leaking**
- 6- Callahan Road- PRV leaking and Meter Bottom busted**



2022 LEAK REPORT

February 2023

Prepared By: Dean Kennard

- 1- Stingy Fork Road- Service Line Leak**
- 2- Brushy Creek- Meter Setter arm broke**
- 3- Centerville Road- Contractor broke line while installing a valve**
- 4- Hwy 882- State broke line while rocking the ditch line**
- 5- Hwy 946 – Landowner drove a fence post through 4” line while fencing**

**Morgan County Water District
Work Orders Completed Monthly Report
2023**

Employee	January	February	March	April	May	June	July	August	September	October	November	December		
Andy Legg	33	11	8										52	8%
John Coffey	70	42	49										161	25%
Dakota Watson	78	47	52										177	27%
Drayton Kenderick	55	31	49										135	21%
Dean Kennard	3	3	10										16	2%
Dylan Stevens	46	30	9										85	13%
Mike Kelsey	14	4											18	3%
	299	168	177	0	0	0	0	0	0	0	0	0	644	100%

Profit/Loss Statement

MARCH

		\$ 120,000.00			\$ 50,000.00			\$ 20,000.00			\$ 190,000.00
		10th of the Month	Actual	25th of the Month		Actual	30th of the Month		Actual		
Cave Run	\$ 22,000.00	\$ 21,515.10	Regent (KRWA) (Due 20th)	\$ 8,000.00	\$ 7,951.22	Raining Day	\$ 2,500.00	\$ -			
West Liberty	\$ 35,000.00	\$ 43,286.32	KIA Bond-	\$ -	\$ -	Depreciation Reserve	\$ 1,000.00	\$ -			
Surcharge	\$ 5,000.00	\$ 4,368.37	Surcharge	\$ 10,000.00	\$ 37,370.37	Surcharge	\$ 2,000.00	\$ 844.38			
Payroll (3-10)	\$ 12,000.00	\$ 13,360.35	KY Payroll Tax (Due 15th)	\$ 1,500.00	\$ 1,582.05	USDA Bond (Due 30th)	\$ 13,100.00	\$ 13,100.00			
Retirement	\$ 10,000.00	\$ 12,759.19	Gross Utility Tax (Due 20th)	\$ 5,000.00	\$ 4,887.51						
Federal Tax	\$ 4,500.00	\$ 4,388.13	Sales and Use Tax (Due 20th)	\$ 700.00	\$ 583.78						
County Tax (\$300 QRTL)	\$ 100.00	\$ -	Payroll (3-24)	\$ 12,000.00	\$ 12,801.79						
Fleet (Auto)	\$ 4,500.00	\$ 7,961.41	Federal Tax	\$ 4,500.00	\$ 4,235.37						
Wex (Fuel)	\$ 3,000.00	\$ 2,559.62	Stamps	\$ 1,300.00	\$ 1,209.19						
AEP	\$ 1,600.00	\$ 1,576.02	Consolidated Pipe	\$ 2,000.00							
RECC	\$ 2,000.00	\$ 2,177.02	Utility Solutions	\$ 2,000.00	\$ 10,024.68						
MT Telephone	\$ 600.00	\$ 598.35	Core and Main	\$ 2,000.00							
Appalachian Wireless	\$ 1,250.00	\$ 1,229.03	USA Blue Book	\$ 500.00							
Anthem Health	\$ 9,000.00	\$ 9,890.68	Citco Water	\$ 500.00							
Colonial Life	\$ 50.00	\$ 44.00	Hutch	\$ 500.00							
United Systems	\$ 250.00	\$ 207.00	Morgan Tire	\$ 500.00							
Stamps	\$ 300.00	\$ 240.00	Oldfields	\$ 250.00							
American Bus	\$ 200.00	\$ 154.00	Quality Quick	\$ 250.00							
Waste Management	\$ 150.00	\$ 143.72	Frederick and May	\$ 250.00							
Globe Life	\$ 650.00	\$ 718.50	Car Quest	\$ 250.00							
Affac	\$ 150.00	\$ 135.85	Intuit-Payroll Services	\$ 75.00	\$ 74.20						
Uniform First	\$ 400.00	\$ -									
KY Deferred Comp	\$ 150.00	\$ 130.00									
Retirement-Health Insurance	\$ 750.00	\$ -									
Credit Card	\$ 1,000.00	\$ 1,239.43									
Authnet-Web Billing Services	\$ 25.00	\$ 23.85									
Training/Travel	\$ 1,000.00	\$ 303.72									
Stationers/Champion	\$ 500.00	\$ 1,117.05	*Other	\$ 4,000.00	\$ 19,645.02						
\$ 165,911.72	\$ 116,125.00	\$ 130,126.71	\$ 33,355.29	\$ 56,075.00	\$ 100,365.18	\$ 25,999.44	\$ 18,600.00	\$ 13,944.38	REVENUE	BUDGET	EXPENSE
\$ 8,510.40	Revenue	\$35,785.01			(\$67,009.89)			\$12,055.06	\$ 209,525.28	\$ 190,800.00	\$ 244,436.27
\$ 7,230.77	Credit Card							\$ 10,160.00	\$ 15,741.17	Net Income	(\$9,009.82)
\$ 150,170.55	Current Month							\$ 235,426.45			

***Other Expenses**

Precision Control Products	\$ 6,325.55
United Systems	\$ 892.29
Phillip Coty-Deposit Refund	\$ 47.47
Bear Traxx (Surcharge Account)	\$ 10,160.00
Truck Lights	\$ 1,118.98
\$ Store	\$ 22.26
ABS	\$ 950.00
Amazon	\$ 29.95
Amazon	\$ 62.71
Mae's (Lunch)	\$ 35.81

Surcharge - Weekly Deposit

Week	Amount	Date
Week 1	\$ 4,368.37	6-Mar
Week 2	\$ 31,168.49	13-Mar
Week 3	\$ 6,201.88	20-Mar
Week 4	\$ 844.38	27-Mar
Week 5	\$ -	
Total	\$ 42,583.12	

Other Income

Surcharge Account Transfer	\$ 10,160.00
Total	\$ 10,160.00

\$ 19,645.02

Yearly ONE TIME PAYMENTS

KRWA	\$ 1,850.00	pd
KACCO	\$ 8,000.00	
... n & Associates	\$ 10,000.00	pd
BOM Note #1	\$ 3,500.00	pd
BOM Note #2	\$ 3,500.00	
	<u>\$ 26,850.00</u>	

Expenses

Net Income
(\$8,983.77)

	BUDGET	1st Quarter ACTUAL	2nd Quarter ACTUAL	3rd Quarter ACTUAL	4th Quarter ACTUAL	TOTAL
Cave Run	\$ 264,000.00	\$ 61,717.80				\$ 61,717.80
West Liberty	\$ 420,000.00	\$ 128,679.32				\$ 128,679.32
Surcharge	\$ 216,000.00	\$ 74,004.23				\$ 74,004.23
Payroll (4-7)	\$ 312,000.00	\$ 83,606.54				\$ 83,606.54
Retirement	\$ 120,000.00	\$ 44,252.32				\$ 44,252.32
Federal Tax	\$ 108,000.00	\$ 32,108.45				\$ 32,108.45
County Tax (\$300 QRTL)	\$ 1,200.00	\$ 1,939.08				\$ 1,939.08
Fleet (Auto)	\$ 54,000.00	\$ 18,825.48				\$ 18,825.48
Wex (Fuel)	\$ 36,000.00	\$ 10,705.06				\$ 10,705.06
AEP	\$ 19,200.00	\$ 5,099.29				\$ 5,099.29
RECC	\$ 24,000.00	\$ 6,668.46				\$ 6,668.46
MT Telephone	\$ 7,200.00	\$ 1,813.91				\$ 1,813.91
Appalachian Wireless	\$ 15,000.00	\$ 3,747.87				\$ 3,747.87
Anthem Health	\$ 108,000.00	\$ 27,677.06				\$ 27,677.06
Colonial Life	\$ 600.00	\$ 132.00				\$ 132.00
United Systems	\$ 3,000.00	\$ 621.00				\$ 621.00
Stamps	\$ 18,000.00	\$ 4,332.84				\$ 4,332.84
American Bus	\$ 2,400.00	\$ 659.41				\$ 659.41
Waste Management	\$ 1,800.00	\$ 431.16				\$ 431.16
Globe Life	\$ 7,800.00	\$ 1,998.10				\$ 1,998.10
Aflac	\$ 150.00	\$ 407.55				\$ 407.55
Uniform First	\$ 4,800.00	\$ 1,028.00				\$ 1,028.00
KY Deferred Comp	\$ 1,800.00	\$ 130.00				\$ 130.00
Retirement-Health Insurance	\$ 9,000.00	\$ -				\$ -
Card	\$ 12,000.00	\$ 1,647.34				\$ 1,647.34
...-Web Billing Services	\$ 300.00	\$ 71.55				\$ 71.55
Training/Travel	\$ 12,000.00	\$ 2,870.07				\$ 2,870.07
Stationers/Champion	\$ 6,000.00	\$ 3,509.14				\$ 3,509.14
Regent (KRWA) (Due 20th)	\$ 96,000.00	\$ 24,297.22				\$ 24,297.22
KIA Bond	\$ -	\$ -				\$ -
KY Payroll Tax (Due 15th)	\$ 18,000.00	\$ 5,611.18				\$ 5,611.18
Gross Utility Tax (Due 20th)	\$ 60,000.00	\$ 14,140.66				\$ 14,140.66
Sales and Use Tax (Due 20th)	\$ 8,400.00	\$ 1,901.31				\$ 1,901.31
Consolidated Pipe	\$ 24,000.00	\$ 16,600.72				\$ 16,600.72
Utility Solutions	\$ 24,000.00	\$ 10,024.68				\$ 10,024.68
Core and Main	\$ 24,000.00	\$ 4,974.81				\$ 4,974.81
USA Blue Book	\$ 6,000.00	\$ -				\$ -
Citco Water	\$ 6,000.00	\$ -				\$ -
Hutch	\$ 6,000.00	\$ 4,041.18				\$ 4,041.18
Morgan Tire	\$ 6,000.00	\$ -				\$ -
Oldfields	\$ 3,000.00	\$ 714.74				\$ 714.74
Quality Quick	\$ 3,000.00	\$ 665.23				\$ 665.23
Frederick and May	\$ 3,000.00	\$ 954.32				\$ 954.32
Car Quest	\$ 3,000.00	\$ 185.19				\$ 185.19
Intuit-Payroll Services	\$ 900.00	\$ 222.60				\$ 222.60
*Other Expense	\$ 48,000.00	\$ 144,850.14				\$ 144,850.14
Raining Day	\$ 30,000.00	\$ -				\$ -
Depreciation Reserve	\$ 12,000.00	\$ -				\$ -
USDA Bond (Due 30th)	\$ 157,200.00	\$ 13,100.00				\$ 13,100.00
	\$ 2,322,750.00	\$ 760,967.01				\$ 760,967.01

Employee Pay and Benefits	
Pay	\$ 83,606.54
Benefits	\$ 82,242.97
	<u>\$ 165,849.51</u>
Purchased Water	\$ 190,397.12
TAXES	\$ 55,700.68

1:14 PM

04/10/23

Accrual Basis

MORGAN COUNTY WATER DISTR

Transactions by Account

As of March 31, 2023

Type	Date	Num	Name	Memo	Cir	Amount	Balance
O & M Checking							-41,841.58
Check	03/02/2023	13024	Phillip Coty Vanderpool	Balance of Account	X	-47.47	-41,889.05
Check	03/02/2023	13025	Kentucky Emergency Outfi...	Dean's Truck Lights	X	-1,118.98	-43,008.03
Check	03/02/2023	13026	Bear Traxx Construction, Inc.	2- Zone Meter Pits		-10,160.00	-53,168.03
Check	03/02/2023		Dollar General Store	Supplies for office	X	-22.26	-53,190.29
Transfer	03/02/2023			Transfer funds for Bear Trax	X	10,160.00	-43,030.29
Check	03/02/2023		Authnet Gateway Billing	Authnet Gateway Billing	X	-25.40	-43,055.69
Check	03/07/2023		Holiday Inn Express	Training Ash.lee & Donna	X	-303.72	-43,359.41
Transfer	03/07/2023			Transfer for Debit Card	X	303.72	-43,055.69
Check	03/10/2023	13027	West Liberty Waterworks	2-1266.1, 4-640-1, 5-111-1, 5-175-1	X	-43,286.32	-86,342.01
Check	03/10/2023	13028	Cave Run Water Commissi...	Usage thru 12/23/22 - 01/22/23	X	-21,515.10	-107,857.11
Check	03/10/2023	13029	Mountain Telephone	Accout #	X	-598.35	-108,455.46
Check	03/10/2023	13030	American Electric Power		X	-1,576.02	-110,031.48
Check	03/10/2023	13031	Licking Valley R.E.C.C	Consumption thru 2/12	X	-2,177.02	-112,208.50
Check	03/10/2023	13032	Appalachian Wireless	Acct:	X	-1,229.03	-113,437.53
Check	03/10/2023	13033	American Express	Acct #	X	-1,239.43	-114,576.96
Check	03/10/2023	13034	Aflac Insurance	Inv. 890930	X	-135.85	-114,812.81
Check	03/10/2023	13035	Colonial Life		X	-44.00	-114,856.81
Check	03/10/2023	13036	Globe Life	Invoice 998901	X	-718.50	-115,575.31
Check	03/10/2023	13037	WEX Fleet		X	-2,559.62	-118,134.93
Check	03/10/2023	13038	United Systems Software		X	-892.29	-119,027.22
Check	03/10/2023	13039	Waste Management		X	-143.72	-119,170.94
Check	03/10/2023	13040	Anthem Blue Cross	Group #, March	X	-9,890.68	-129,061.62
Transfer	03/10/2023			Transfer Funds for CK's 13027 -13040	X	85,005.93	-43,055.69
Check	03/14/2023	13041	U.S Postal Service	500 x 48 Stamps	X	-240.00	-43,295.69
Transfer	03/14/2023			CK's *3009, 13041	X	6,565.55	-36,730.14
Check	03/14/2023	13042	Enterprise FM Trust	Jan & Feb Statements	X	-7,961.41	-44,691.55
Transfer	03/14/2023			Transfer Funds	X	7,951.41	-36,730.14
Check	03/15/2023	13043	Utliity Solutoins, LLC	On account	X	-10,024.68	-46,754.82
Check	03/15/2023		Intuit.com	Quick Books Payroll Charges for em...	X	-74.20	-46,829.02
Transfer	03/16/2023			Transfer Funds	X	10,024.68	-36,804.34
Check	03/20/2023		Kentucky State Treasurer	Sales Tax, Feb.	X	-583.78	-37,388.12
Check	03/22/2023		Amazon	Therman Tape for Credit Card Machi...	X	-22.72	-37,410.84
Check	03/22/2023		Amazon	Tape for Cash Register	X	-39.99	-37,450.83
Check	03/22/2023		Commonwealth of Kentucky	Utility Tax, Payment ID 8276976	X	-4,887.51	-42,338.34
Check	03/23/2023	13044	U.S Postal Service	Bulk Mailing	X	-1,209.19	-43,547.53
Check	03/23/2023	13045	ABS	Invoice 12664		-950.00	-44,497.53
Transfer	03/24/2023			Transfer Funds for Payroll	X	-3,000.00	-47,497.53
Transfer	03/27/2023			CK 13044 - Postage	X	1,209.19	-46,288.34
Check	03/27/2023		Amazon		X	-29.38	-46,317.72
Check	03/28/2023		Amazon	Music	X	-11.65	-46,329.37
Check	03/30/2023		Moe's Grill	Shannon & Lexis's Lunch	X	-35.81	-46,365.18
Transfer	03/31/2023			Transfer Funds	X	-2,000.00	-48,365.18
Check	03/31/2023			Telephone Transfer Fee	X	-3.00	-48,368.18
Total O & M Checking						-6,526.60	-48,368.18
TOTAL						-6,526.60	-48,368.18



- Thank you for banking with Bank of the Mountains. If you need assistance, contact customer service.

The Federal Reserve Board on April 24, 2020 announced an interim final rule to amend Regulation D, allowing consumers to make an unlimited amount of withdrawals or deposits from savings deposit accounts instead of being capped at six. Bank of the Mountains has permanently suspended this regulation, giving their customers an unlimited number of non in person transfers. However, an "Excessive Activity Fee" may be applied.

Deposits

Account Name	Number	Available Balance
(c) Cleaner Water Grant Account		\$50.00
(c) Credit Card Account		\$15,045.24
(c) Deposit Refund Account		\$3,213.20
(c) Hwy 191 Replacement Project		\$75.00
(c) O & M Account		\$367.63
(c) Old Hwy 172 Project Account		\$0.00
(c) Payroll Account		\$201.63
(s) Deposit Savings Account		\$44,509.02
(s) Depreciation Reserve Account		\$2,505.48
(s) Emergency Savings Account		\$0.00
(s) Region Bond Account		\$3.78
(s) Sinking Fund Account		\$13,161.45
(s) Surcharge Account		\$154,281.42
(s) Water Revenue Account		\$52,036.94

End

NEW SETTINGS

Date Paid	Customer	Date Set	Hours	Road Bore	Staff
05-02-22	Jeff Lewis	05-10-22	2.5 Hours	Yes	TC, JC, DK
05-04-22	Brian Scarberry	Refund			
05-12-22	Ashley Novak	06-20-21	3.5 Hours	Yes	TC, JC, DK
05-25-22	Lorrie George	10-24-22	2.5 Hours	Yes	JC, DK, DW, DK
06-09-22	Green Oaks Farm	06-23-22	3 Hours	No	TC, JC, DK
06-21-22	Ashley Oney	07-11-22	3 Hours	No	TC, JC, DK
06-21-22	David McGuire	10-25-22	2 Hours	Yes	JC, DK, DW
06-21-22	Danny Nickell	08-17-22	3.5 Hours	Yes	TC, JC, DK
06-21-22	Wendell Romans	07-05-22	1.5 Hours	No	TC, JC, DK
06-21-22	Bennie Perkins	09-21-22	2 Hours	No	TC, JC, DK
06-21-22	Lena Litteral	07-05-22	2.5 Hours	No	TC, JC, DK
06-21-22	Randy Lewis	07-13-22	2 Hours	No	TC, JC, DK
06-21-22	Austin & Katie Caudell	07-13-22	3.5 Hours	Yes	TC, JC, DK
07-25-22	Sheila Caskey	10-24-22	4 Hours	Yes	JC, DK, DW, AL
07-25-22	Gary Ramey	08-12-22	2 Hours	No	TC, JC, DK
07-25-22	Gage Finch	10-27-22	3 Hours	Yes	JC, DK, DW
07-25-22	Ottis & Tammy Cooper	10-25-22	2.5 Hours	Yes	JC, DK, DW
08-09-22	Elaine Arnett	10-05-22	4.5 Hours	Yes	TC, JC, DK, DW
08-23-22	Dusti Lewis	08-18-22	8 Hours	Yes	TC, JC, DK, GL
11-10-22	Patricia Wright	08-19-22	2.5 Hours	No	TC, JC, DK, GL
08-23-22	Cody & Chelsea Hunley	10-18-22	4.5 Hours	Yes	TC, JC, DK,
08-23-22	Brittany Spencer	10-20-22	4.5 Hours	Yes	TC, JC, DK, DW
08-23-22	Jennifer Adkins	08-25-22	2.5 Hours	Yes	TC, JC, DK
08-23-22	Michael & Debbie Davis	11-01-22	1.5 Hours	No	JC, DK, DW
08-23-22	Joseph Gilliam	10-26-22	1 Hour	No	DK, DW, AL
08-23-22	Renee Pack	09-20-22	26 Hours	Yes	TC, JC, DK,
08-23-22	Phillip R. Allen	03-08-23	4 Hours	Yes	JC, DK, DW
08-23-22	Lacy Elam	08-25-22	2.5 Hours	Yes	TC, JC, DK
11-10-22	Loretta Ross	09-08-22	2.5 Hours	No	TC, JC, DK, DW
08-11-22	Donna Gail Phipps	09-26-22	1.5 Hours	No	TC, JC, DK, DW
09-26-22	Michael Shawn Davis	11-01-22	1.5 Hours	No	JC, DK, DW
11-09-22	Jason Gavlinski	01-09-23	2 Hours	No	JC, DW, LDK
11-10-22	Jacob Hampton	02-15-23	2 Hours	Yes	JC, DK, DW
11-10-22	Donald Hoyle	04-04-23	2 Hours	No	JC, DK, DW
11-10-22	Jerry Keeton	12-05-22	3 Hours	No	JC, DK, DW

11-10-22	Randy Keeton	03-09-23	2 Hours	Yes	JC, DK, DW
11-10-22	Richie Helton	02-08-23	3.5 Hours	No	JC, DK, DW
11-10-22	Hope Keeton	12-13-22	4 Hours	Yes	JC, DK, DW
11-10-22	Johnny Sexton ✓				
11-10-22	Kayla Moore	03-09-23	2.5 Hours	Yes	JC, DK, DW
11-10-22					
11-10-22	Shelia Osborne	11-18-22	3 Hours	Yes	JC, LDK, DW
11-10-22	Alley Faith Kemplin	11-16-22	6 Hours	No	JC, DK, DW
11-10-22	Jeff Montgomery	02-15-23	1.5 Hours	No	JC, DK, DW
11-10-22	Gene Helton	<i>Hold</i>			
11-10-22	Latisha Phipps	03-07-23	2.5 Hours	Yes	JC, DK, DW
11-10-22	Wilma Ferguson ✓				
11-10-22	Kiera Shepherd	12-01-22	2.5 Hours	Yes	JC, DK, DW
11-10-22	Grant Holbrook	<i>Hold</i>			
11-10-22	Shannon Bailey	<i>Hold</i>			
11-10-22	Danny Ball	11-18-22	1.5 Hours	No	JC, LDK, DW
11-10-22	Keith Justice	12-05-22	1.5 Hours	No	JC, DK, DW
11-10-22	Chris & Angela Adkins	02-14-23	2 Hours	No	JC, DK, DW
11-10-22	Linda Moore	02-14-23	1.5 Hours	No	JC, DK, DW
11-10-22	Brian Barker	03-15-23	2 Hours	No	JC, DK, DW
11-10-22	Johnny Havens	04-04-23	3.5 Hours	Yes	JC, DK, DW
11-10-22	Andrea Chaney	02-15-23	1.5 Hours	No	JC, DK, DW
11-10-22	Brandon Tharp	09-30-22	3 Hours		TC, JC, DK
11-28-22	David Novak	01-10-23	3 Hours	Yes	JC, DW, DK
11-10-22	Earnest Carter	02-06-23	1.5 Hours	No	JC, DW, DK
12-02-22	Kevin Prater	02-07-23	1.5 Hours	No	JC, DK, DW
12-18-22	Gene & Cheryl Cravens	01-09-23	2.5 Hours	Yes	JC, DW, LDK
12-09-22	Michael Edwards	02-14-23	2 Hours	No	JC, DK, DW
12-22-22	Ally Spencer	02-07-23	2.5 Hours	Yes	JC, DK, DW
12-29-22	Dakota Blevins	03-14-23	2 Hours	No	JC, DK, DW
01-27-23	Lion	03-27-23	3 Hours	No	JC, DK, DW
02-08-23	Leslie Havens ✓				
02-17-23	Terry McGuire	03-14-23	1.5 Hours	No	JC, DK, DW

**Morgan Co. Water District
Cut Off List
March 2023**

Account	Customer Name	Arrear	Disconnect	Reconnect	Total	Paid
1-90-1	John Holloway	42.01	45.00	17.40	104.41	104.41
1-298-21	Sarah Perry	62.29	45.00	17.40	124.69	104.41
1-304-24	Patty Perry	42.01	45.00	17.40	104.41	104.41
1-306-12	Sherri Robbins	44.02	45.00	17.40	106.42	106.42
1-381-1	John E. Keeton	42.01	45.00	17.40	104.41	
1-605-2	Ruby Burke	42.01	45.00	17.40	104.41	104.41
1-1382-2	Janice Lindon	122.45	45.00	17.40	184.85	184.85
1-1485-2	Lora Williams	91.78	45.00	17.40	154.18	154.18
1-678-3	Tim & Loretta Bartlett	42.01	45.00	17.40	104.41	104.41
17-270-1	Tia Gray	42.01	45.00	17.40	104.40	104.41
3-939-8	Debbie Cheek	96.03	45.00	17.40	158.43	158.43
3-972-6	Goldie Dunn	90.16	45.00	17.40	152.56	152.56
3-1050-2	Charles Perkins	42.01	45.00	17.40	104.41	104.41
3-1150-2	Charles Perkins	44.11	45.00	17.40	106.51	
3-1284-2	Shelly Hunter	42.01	45.00	17.40	104.41	104.41
3-1364-1	Whitney Carter	81.31	45.00	17.40	143.71	143.71
3-1430-2	Charles Perkins	76.26	45.00	17.40	138.66	138.66
3-1910-1	Earnest Watkins	42.01	45.00	17.40	104.41	104.41
4-83-3	Kalyn Bryant	150.20	45.00	17.40	212.60	212.60
4-462-1	Darren Sursa	42.01	45.00	17.40	104.41	
4-720-1	Valerie Williams	64.71	45.00	17.40	127.11	127.11
4-1341-2	Nathan Holbrook	77.79	45.00	17.40	140.19	140.19

4-1660-1	Rodney Moore	47.90	45.00	17.40	110.30	110.30
4-1664-1	Jimmy D. Moore	38.39	45.00	17.40	100.79	100.79
4-1716-1	Marjorie Ferguson	122.07	45.00	17.40	184.47	184.47
4-3240-1	Marshall & Alecia Jenkins	42.01	45.00	17.40	104.41	104.41
4-3340-6	Ronnie Stevens	42.01	45.00	17.40	104.41	104.41
4-5300-1	James Adkins	42.01	45.00	17.40	104.41	104.41
9-8213-1	Jared Markin	68.03	45.00	17.40	130.43	130.43
17-1140-1	Melissa Stacy	40.43	45.00	17.40	102.83	102.83
20-450-1	Idalia Holland	144.38	45.00	17.40	206.78	
20-10080-1	Tabitha Roland	51.41	45.00	17.40	113.81	
22-600-1	Kevin Kramberg	41.96	45.00	17.40	104.36	104.36
22-660-1	Channing Dyer	103.50	45.00	17.40	165.90	165.90
18-580-1	Rhonda Thornsberry	64.26	45.00	17.40	126.66	
8-10020-1	Phillip McGuire	83.43	45.00	17.40	145.83	145.83
21-550-1	Heather Tassell	78.14	45.00	17.40	140.54	140.54
6-2250-8	Sonny Ratliff	102.38	45.00	17.40	164.78	164.78
6-1290-4	Woodrow Murrell	52.48	45.00	17.40	114.88	114.88
6-4310-3	Jordon Vanderpool	42.01	45.00	17.40	104.41	104.41
13-1565-3	Robbie Conn	42.01	45.00	17.40	104.41	
13-1580-5	William Hay	62.96	45.00	17.40	125.36	125.36
13-4760-2	William Howell	42.01	45.00	17.40	104.41	
13-4810-1	Brian Blair	133.34	45.00	17.40	195.74	195.74
9-9408-6	April Wallace	185.69	45.00	17.40	248.09	248.09
9-3810-1	Edgle Moore Jr.	42.01	45.00	17.40	104.41	104.41

Report Totals

Service	Budget	Final	Active	Inactive	Usage	Deposits	Charge	Sur 1	Sur 2	Local Tax	State Tax	Net	Arrears	Balance	Penalty
WATER	0	19	2940	0	10506010	1,100.29	149,041.69	17,357.59	0.00	4,198.53	687.73	170,185.25	23,110.74	193,295.99	14,029.04
Service	0	0	2	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Unapp Cash					0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,149.50)	(8,149.50)	0.00
	0	19	2942	0	10506010	1,100.29	149,041.69	17,357.59	0.00	4,198.53	687.73	170,185.25	14,961.24	185,146.49	14,029.04
						Number of Active Accounts				2959					
						Number of Inactive Accounts				0					

Last month Active Accts. 2969

Morgan County Water District
April 10, 2023
West Liberty, Ky.
Closed Meeting Agenda

Unpaid Vendors
Unpaid Accounts
Surcharge Fund
Bond Payment
Vehicle Logs
Vehicle Leases
Mileage
Payroll for employees
Appalachian Wireless

- **Adjournment**

MORGAN COUNTY WATER DISTRICT

Special Board Meeting

April 18, 2023

PERSONS PRESENT:

Zachary R Engle
Steve R Owen
Lance Wells
Paula
Collin Anderson

REPRESENTING:

MCWD
MCWD
MCWD
MCWD

VISITORS PRESENT:

Print

REPRESENTING:



1009 Hwy 172, West Liberty, KY

Board of Commissioners Special-Called Meeting

April 18, 2023

11:00am

Welcome and Introductions

- Welcome
- Roll Call

Agenda Items

- Board Resolution – Amendment of the Budget and Authorizing a Representative to sign all related documents (Action Needed)

Adjournment

MORGAN COUNTY WATER DISTRICT
Special Board Meeting
April 18, 2023

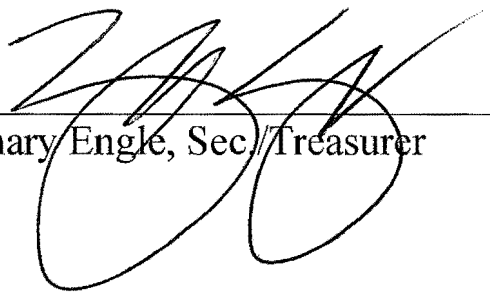
The Special Board Meeting of the Morgan County Water District was held on April 18, 2023, beginning at 11:00 am at the office. The following were in attendance: Board Members: Zach Engle, Steve Clark and Brian Wells (Conference Call). MCWD Staff: Shannon Elam.

Brian called roll and the meeting to order. Brian called for a motion to approve and authorize the Resolution of the Morgan County Water District accepting the grant, approving the Grant Assistance Agreement, authorizing the amendment of the MCWD's Annual Budget and authorizing a representative to sign all related documents. Zach made a motion and Steve C. seconded. Motion carried.

With there being no further business to come before the Board, Brian called for a motion to adjourn. Zach made a motion to adjourn and seconded by Steve C. Motion carried.

Adjournment time: 11:22am

IN TESTIMONY WHEREOF, WITNESS MY SIGNATURE this
18th day of April, 2023.



Zachary Engle, Sec./Treasurer

EXHIBIT 4

RESOLUTION

RESOLUTION OF THE MORGAN COUNTY WATER DISTRICT ACCEPTING THE GRANT, APPROVING THE GRANT ASSISTENCE AGREEMENT, AUTHORIZING THE AMENDMENT OF THE MORGAN COUNTY WATER DISTRICT'S ANNUAL BUDGET, AND AUTHORIZING A REPRESENTATIVE TO SIGN ALL RELATED DOCUMENTS

WHEREAS, the Kentucky General Assembly has appropriated funds for infrastructure projects in Senate Bill 36 of the 2021 Regular Session of the Kentucky General Assembly for the Cleaner Water Program; and

WHEREAS, the Morgan County Water District (the "Grantee") has previously determined that it is in the public interest to acquire and construct certain facilities and improvements to the Grantee's utility system (the "Project"); and

WHEREAS, the Grantee desires funding from the Kentucky Infrastructure Authority (the "Authority") for the purpose of acquisition and construction of the Project; and

WHEREAS, in order to obtain a grant from the Cleaner Water Program for the Project, and administered by the Authority, the Grantee is required to enter into an assistance agreement (the "Agreement") with the Authority.

NOW, THEREFORE, BE IT RESOLVED by the governing body of the Morgan County Water District as follows:

SECTION 1. The Grantee hereby accepts the grant award and approves the Agreement between the Grantee and the Authority to provide the necessary funds to the Grantee for the Project.

SECTION 2. That Brian Wells is hereby designated to be the Grantee's "Authorized Official" for this Project and is hereby directed and empowered by the Grantee to execute the Agreement, related documents and agreements, and to otherwise act on behalf of the Grantee to effect such grant award, and to engage a qualified Project Administrator.

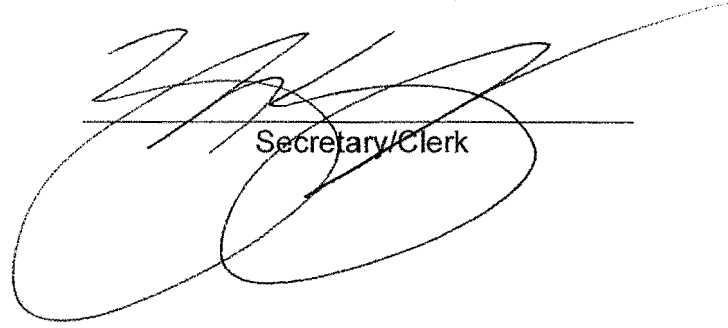
SECTION 3. That the Grantee hereby agrees and commits to include, by amendment to its annual budget and audit process, the receipts and expenditures of funds subject to the Agreement up to and including the date of Project closeout.

21CWW292

CERTIFICATE OF RECORDING OFFICER

I, the undersigned, hereby certify that I am the duly qualified and acting Secretary/Clerk of the Grantee, and that the foregoing is a full, true and correct copy of a Resolution adopted by the governing body of said Grantee at a meeting duly held on April 18th, 2023; and that this official action appears as a matter of public record in the official records or journal of the Grantee; and that said meeting was held in accordance with all applicable requirements of Kentucky law, including Sections 61.810, 61.815, 61.820 and 61.823 of the Kentucky Revised Statutes; and that a quorum was present at the meeting; and that this official action has not been modified, amended, revoked or repealed and is now in full force and effect.

18th IN TESTIMONY WHEREOF, witness my signature, below, on April
18th, 2023.



Secretary/Clerk

21CWW292

SECTION 4. That this resolution shall take effect at the earliest time provided by law.

ADOPTED on April 18th, 2023.

MORGAN COUNTY WATER DISTRICT



Authorized Signatory

MORGAN COUNTY WATER DISTRICT

CVR Responses to PR, Reg 1-2023 Minutes

Regular Board Meeting

May 8, 2023

PERSONS PRESENT:

Alexis Branscum
Cherrill Hallwood
Kimmie
Steve D. Clark
Seth Melton
Paul [unclear]
Brooke Batley
Zaina Heitert
Brian Wells

REPRESENTING:

MCWD
MCWD
MCWD
MCWD
NESBITT ENGINEERING
"
"
MCWD
MCWR

VISITORS PRESENT:

Print

Joshua Tarrow
Dwight K...
John Coffey
Dwayne Keeton

REPRESENTING:

Gateway Area Development Dist
Magistrate



Board of Commissioners Meeting

AGENDA

May 8th, 2023

Welcome and Introductions

- Welcome and Prayer
- Roll Call
- Approval of Minutes: March 13th, April 10th, 2023 and April Special Called Meeting (*action needed*)

New Business

- Donnie Keeton – Magistrate
- Update on Project – Phase 2: Hwy 191 Water Line Replacement – Construction Progress
- Update on Project – Phase 1: Water Line Extensions Project (Clean Water Grant)
- Update on Project – Phase 3: Water Line Replacement and Office Project
- Close Old Hwy 172 Account (*action needed*)
- Gateway Ad – Note (*action needed*)
- Scrap old trucks and old brass and copper
- Land Purchase

Reporting

- Purchase Request – Lexi
- Public Service Commission Orders - Shannon
- Audit Reports – Shannon
- Internal Audits – Shannon
- Water Loss Report- Dean
- Leak and Maintenance Report - Dean
- Collection Report - Ashlee
- Customer Satisfaction Report - Ashlee
- Work Orders Report – Donna
- Profit & Loss Report - Chernell
- Review and Approval of Written Checks – Chernell (*action needed*)
- Accounts Payable and Aging Report - Chernell
- Cut Offs / Customer Report - Donna

Adjournment

- Next Meeting: June 12th, 2023

MORGAN COUNTY WATER DISTRICT
Scheduled Board Meeting
Monday May, 08, 2023

The scheduled monthly meeting of the Morgan County Water District was held on Monday May 08, 2023, beginning at 4:30 p.m. at the office. The following were in attendance: Board Members: Brian Wells, Zach Engle (By Phone), Steve Clark and Raina Helton, MCWD Staff: Shannon Elam, Chernel Holbrook and Alexis Branscum. Guest: Ora Main, Seth Melton and Brandon Bentley of Nesbitt Engineering and Josh Farrow from Gateway Ad. Special Guest Donnie Keeton, Magistrate. Prayer.

Brian called roll then called the meeting to order and welcomed all that was present. Brian called for a motion to approve the minutes from the March 13, April 10 and the Special Meeting April 18, 2023. Steve C. made a motion and Raina seconded. Motion carried.

First on the agenda was Magistrate, Donnie Keeton. Concerning the Field Techs trucks. He is here to speak on their behave for keeping their trucks to drive home. He asked the Board to reconsider their decision. No further discussion.

Second on the agenda was an update on Project -Phase 2: Hwy 191 Water Line Replacement - Construction Progress. Ora provided minutes from the Progress meeting. This gives an update on the project. Brian asked what the percentage of the project is completed, 69% completed. Brandon went over some reports from the project. This report gives the day-by-day progress on the project. Where they are at and how much time they spent. This report also has photos of their work. Ora said that the contractor has submitted a change over request. Ora said that he should hear something back on Lykins Loop soon. We will be picking up additional customers.

Second on the agenda was an update on Project – Phase 1: Water Line Extensions Project (Clean Water Grant). Waiting on a response from the Core of Engineers. Shannon went over the easements with Ora for this project.

Third on agenda was an update on Project – Phase 3: Water Line Replacement and Office Project. Ora said that he has not been able to get a response from

them (USDA) on Funding. We get our money back if the Environmental fails. We have to be working on this by June 2023.

Fourth on the agenda was to close the Old Hwy 172 Project account. Brian called for a motion to close the account. Raina made a motion and seconded by Steve C. Motion carried.

Fifth on the agenda was the Note from Gateway AD. They loaned us \$150,000 on a two-year note thinking that it would roll into a USDA Loan. Gateway has decided to extend our loan with them. They know we have to get the PSC approval for anything over two years. Hand outs were provided. They are giving us a 2% rate on a two year note or 2% for a thirteen years loan (this has to be PSC approved). Josh provided interest rates for RD loans. We can roll this note into the RD loan for the new building and the PSC has only 30 days to approve this loan. Brian called for a motion to approve the two-year note with the balloon payment on the 24th month. Zach recommending paying over the payment. Raina made a motion to approve this loan. Seconded by Steve C. Motion carried.

Sixth on the agenda was scrapping the old trucks along with the brass and copper in the beds of them. It was recommended to auction them off, instead of just taking them to scrap. The Board asked if the trucks were tied to any loans. No further discussion.

Seventh on agenda was the Land Purchase. We are coming up on the one-year goal since we put down \$10,000. The purchase price was \$126,000. They have not submitted applications. But when they do, we are looking at least another year. Shannon gave the Board options on what they could do. One was to take out a 2 year note with the bank of the Mountains and they would give us our \$10,000 back. Or we could pay an additional \$5000,00 for another year. The Board decided to go for the additional year. Brian called for a motion to pay the \$5000,00 to Dr. Smith. Steve C. made a motion, seconded by Zach.

REPORTING:

Purchase Request – Lexi: She provided a list of requested items to purchase for the Board to look over. Brian called for an approval of the requested items. Steve C. made a motion and Raina seconded. Motion carried.

Public Service Commission Orders – Shannon see letter from the PSC extending the report to May 31, 2023.

Audit Reports - Shannon

Water Loss: See handouts. Our loss was up a little this month. Shannon told the Board that we replaced a master meter at the high school. He thought the meter was reading incorrectly and that is why the numbers are so high. Shannon also provided a pump report, showing the water usage by day.

Service Orders Report: Hand out provided. In April we did 178 work orders.

Leak and Maintenance Report: Dean's Report. No reports present.

Customer Satisfaction Report: See handouts.

Profit & Loss Reports: Hand outs were provided. April water loss and profit & loss Previous Year Comparison.

Approval of Written Checks. Brian called for a motion to approve the checks written for last month. Raina made a motion and Steve C. seconded.

Cash Flow Report: Shannon provided the report to the Board for their review. Shannon showed that we made the bond payment along with putting money into the Depreciation and Emergency accounts. Shannon also provided another report showing what we owe, that is currently late.

Surcharge Account Balances: Shannon provided a handout for the Board to review. Shannon predicts that we will meet our goal by August of this year.

Health Insurance Reimbursement Payment Plan: This plan shows the payments that we are going to make to them to repay.

Collections Report: Handouts provided for the Board to review.

Customer Cut Off List: See handout.

List of Accounts and Amounts: See handout. Shannon went over the accounts with the Board.

New Settings: See handout.

Customer Count: 2966 for this month and 2959 for last month.

Cut Offs: See Handout.

OTHER BUSINESS: Shannon asked about the Trucks for the Field Workers. Shannon said that he and Drayton are going to be on 14 days this month. Shannon asked for another month to reconsider. Board asked that this be revisited next month.

Shannon asked the Board to rehire Dillon for flushing. No discussion.

Next meeting: June 12, 2023.

Adjournment time: 6:20

Brian called for a motion to adjourn. Steve C. *made* a motion and seconded by Raina . Motion carried.

IN TESTIMONY WHEREOF, WITNESS MY SIGNATURE this 12th day of JUNE, 2023.


Zachary Engle, Sec/Treasurer

Morgan County Water District
1009 Hwy 172
West Liberty, Ky. 41472
606-743-1204 (Office) 606-743-9585 (Fax)

Brian Wells, Chairman Zachary Engle, Secretary/Treasurer Steven Gunnell Steve Clark Raina Helton
--

Facsimile

Date: 7/6/23
To: Lisa Cole
Company: Bambrytho Muds
Fax #: 743-2429
Reference: Closing Acct.

From: The Desk of Chernell Holbrook

Pages including fax page: 5

Fax #: (606) 743-9585

Comments:

Morgan County Water District Waterline Replacement Project Progress Meeting Agenda

Time/Date: 11:00 AM April 28, 2023
Location: District Office, 1009 Hwy 172, West Liberty, KY 41472
Contractor: Frederick & May Construction, West Liberty, KY 41472

Attendees - Please initial the Sign-in Sheet

A.) Contract Time

- | | |
|--|-------------------|
| 1. Contract Start Date (on or before) | January 23, 2023 |
| 2. Number of Contract Days | 300 days |
| 3. Liquidated Damages Amount | \$750/day. |
| 4. Construction Complete by | November 18, 2023 |
| 5. Days elapsed since Start to PPE # 3 cutoff 4/21/23 | 88 |
| 6. days. Percent of Contract Time elapsed to 4/21/2023 | ~ 29% |

B.) Contract Payments

- | | |
|---|-------------------|
| 1. Contract Bid Amount | \$ 3,696,500.00 |
| 2. Change Orders (# 1) | (\$ 1,064,150.00) |
| 3. Total Bid plus Change Orders | \$ 2,632,350.00 |
| 4. Construction Work Completed thru (PPE # 3 4/17/23) | \$ 1,810,965.75 |
| 5. Stored Materials (as of 4/21/23) | \$ 68,294.04 |
| 6. Total Installed + Stored Matls. (work + stored to 3/17/23) | \$ 1,879,259.79 |
| 7. Retainage | \$ 187,925.98 |
| 8. Total work + Matls - retainage | \$ 1,691,333.81 |
| 9. Total Prior Amount Requested thru Pay Request # 2 | \$ 1,010,047.29 |
| 10. Pay Request Amount this PPE (# 3) | \$ 681,286.52 |
| 11. Percent of Contract Cost (line #4/line #3) | ~ 69% |

C.) Progress Since 3/18/23 thru PPE # 3 April 21, 2023

1. Installed 19,429 LF of 8" waterline (Item # 1 36,077 of 50,000 lf or ~ 72% of the total).
2. Installed 60 LF of 6" waterline (Item # 2 60 of 6,412 lf or ~ 1% of the total).
3. Installed 8 - 8" gate valves (Item #5 **22 of 12 total or ~ 183% of total to be installed**).
4. I Installed 2 - 6" gate valves (Item #6 **3 of 2 total or 150% of total to be installed**)
5. installed 3 - 4" gate valves (Item #7 **11 of 2 total or ~ 550% of total to be installed**)
6. Installed 1 - 3" gate valve (Item #8 **1 of 0 total ` Over total to be installed**)
7. Installed 4 Flush Hydrant (Item #11 **8 of 28 total or ~ 36% of total to be installed**)
8. Installed 170 lf of 14" Steel Casing Bore&Jack (Item # 16 **380 of 289 lf or ~131% of total additional \$12,467.**).
9. Installed 2 CARV Assemb. (Item #19 **7 of 25 total or ~ 28% of total to be installed**)
10. Installed 625 lf of 8" HDPE HDD (Item # 20 **1,633 of 1147 lf or ~ 142% of the total**).

D.) Planned Work until next PPE Cut Off 5/19/23. Contractor response

1. Continue to lay 8-inch PVC, estimated about 6,500 LF to where it turns to 6-inch.
2. Continue cleaning up and seeding.
3. Install two steel casing bores.
4. Pressure test and flush 8-inch line up to the last fire hydrant before Lykin Loop.

Morgan County Water District Waterline Replacement Project Progress Meeting Agenda

Time/Date: 11:00 AM April 28, 2023
Location: District Office, 1009 Hwy 172, West Liberty, KY 41472
Contractor: Frederick & May Construction, West Liberty, KY 41472

Attendees - Please initial the Sign-in Sheet

A.) Contract Time

- | | |
|--|-------------------|
| 1. Contract Start Date (on or before) | January 23, 2023 |
| 2. Number of Contract Days | 300 days |
| 3. Liquidated Damages Amount | \$750/day. |
| 4. Construction Complete by | November 18, 2023 |
| 5. Days elapsed since Start to PPE # 3 cutoff 4/21/23 | 88 |
| 6. days. Percent of Contract Time elapsed to 4/21/2023 | ~ 29% |

B.) Contract Payments

- | | |
|---|-------------------|
| 1. Contract Bid Amount | \$ 3,696,500.00 |
| 2. Change Orders (# 1) | (\$ 1,064,150.00) |
| 3. Total Bid plus Change Orders | \$ 2,632,350.00 |
| 4. Construction Work Completed thru (PPE # 3 4/17/23) | \$ 1,810,965.75 |
| 5. Stored Materials (as of 4/21/23) | \$ 68,294.04 |
| 6. Total Installed + Stored Matls. (work + stored to 3/17/23) | \$ 1,879,259.79 |
| 7. Retainage | \$ 187,925.98 |
| 8. Total work + Matls - retainage | \$ 1,691,333.81 |
| 9. Total Prior Amount Requested thru Pay Request # 2 | \$ 1,010,047.29 |
| 10. Pay Request Amount this PPE (# 3) | \$ 681,286.52 |
| 11. Percent of Contract Cost (line #4/line #3) | ~ 69% |

C.) Progress Since 3/18/23 thru PPE # 3 April 21, 2023

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3. Installed 8 - 8" gate valves (Item #5 **22 of 12 total or ~ 183% of total to be installed**).
4. Installed 2 - 6" gate valves (Item #6 **3 of 2 total or 150% of total to be installed**)
5. installed 3 - 4" gate valves (Item #7 **11 of 2 total or ~ 550% of total to be installed**)
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9. Installed 2 CARV Assemb. (Item #19 7 of 25 total or ~ 28% of total to be installed)
10. Installed 625 lf of 8" HDPE HDD (Item # 20 **1,633 of 1147 lf or ~ 142% of the total**).

D.) Planned Work until next PPE Cut Off 5/19/23. Contractor response

1. Continue to lay 8-inch PVC, estimated about 6,500 LF to where it turns to 6-inch.
2. Continue cleaning up and seeding.
3. Install two steel casing bores.
4. Pressure test and flush 8-inch line up to the last fire hydrant before Lykin Loop.

mcwdshannon@gmail.com

From: Farrow, Joshua A (GWADD) <Joshua.Farrow@ky.gov>
Sent: Wednesday, April 26, 2023 6:12 PM
To: mcwdshannon@gmail.com
Cc: Jim Gazay; Vicci Lewis, Morgan County Fiscal Court; Boggs, Glenn (GWADD); Gross, Jocelyn R (GWADD); Crain-Lawson, Wendy (GWADD)
Subject: Gateway ADD Loan - Morgan County Water District
Attachments: MCWD_Agreement_20230503_13yr.pdf; MCWD_Agreement_20230503_2yr.pdf; KRS 278.300.pdf; Regular Statement with Recent Payment.pdf

Hey Shannon:

Gateway Area Development District's Board of Directors met yesterday. The board agreed to extend the terms of the loan up to 13 years, at the current interest rate of 2.00%, with payments due monthly. Principal and interest payments will begin in June 2023.

Attached are a couple of different options for you to discuss with your board.

1. Change in Terms Agreement, for 13 years, with a corresponding amortization schedule. Mr. Jason Boggs did some research, and we believe that the District would need to obtain PSC approval to fully execute the agreement.
2. Change in Terms Agreement, for two years, with a corresponding amortization schedule. Based on our interpretation of KRS 278.300, the District would not need to obtain PSC approval as GADD is renewing (extending) your existing loan for a period of two additional years. You will notice the monthly payment is the same (\$1,092.75) as the 13 year note. However, there is a "balloon" payment at the end of the term for the balance of the outstanding principal amount. This is depicted in the "Extra Payment" column of the amortization schedule.

The above referenced statute is included as an attachment. Please have your attorney review and advise on the matter.

What time is your board meeting on May 8th? We will have someone attend to answer questions. If you need any additional information, or scenarios, to present to your board, let us know.

Lastly, attached is the invoice for the previous six months interest only payment (\$1,500.00).

Let us know if you have any questions.

Josh



Joshua A. Farrow

Executive Director
Gateway Area Development District
110 Lake Park Drive | Morehead, Kentucky 40351

e. joshua.farrow@ky.gov | w. gwadd.org
c. 606.776.4352 | t. 606.780.0090 ext. 2206



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CHANGE IN TERMS AGREEMENT

Responses o DR- , Req 2- 2023 Minutes

Principal \$150,000.00	Loan Date 05/04/2021	Maturity Date 05/04/2036
----------------------------------	--------------------------------	------------------------------------

Borrower: MORGAN COUNTY WATER DISTRICT
1009 Hwy 172
West Liberty, KY 41472

Lender: GATEWAY AREA DEVELOPMENT DISTRICT, INC.
110 Lake Park Drive
Morehead, KY 40351

Principal Amount: \$150,000.00

Date of Agreement: May 3, 2023

DESCRIPTION OF EXISTING INDEBTEDNESS. Commercial Note from Borrower to Lender dated May 4, 2021, in the original principal amount of \$150,000.00 with a current principal balance of \$150,000.00 (the Note) which Borrower acknowledges and agrees was properly executed and is valid and enforceable, subject to no defenses of any kind.

DESCRIPTION OF CHANGE IN TERMS. Lender and Borrower hereby wish to change the repayment terms of the existing indebtedness. Lender has approved an extension of the maturity date by thirteen (13) years, from May 4, 2023, to May 4, 2036. Commencing on June 4, 2023, and continuing on the 4th day of each month, payments of principal and interest in the amount of \$1,092.75 shall be due and payable until the new maturity date. This agreement does not change the interest rate of the Note. The new maturity date is May 4, 2036. All principal, interest, fees, charges, costs and expenses and all Indebtedness due and unpaid to Lender from Borrower at maturity shall be due and payable in full upon said maturity date.

CONTINUING VALIDITY. Except as expressly changed by this Agreement, the terms of the original obligation or obligations, including all agreements evidence or securing the obligation(s) remain unchanged and in full force and effect. Consent by Lender to this Agreement does not waive Lender's right to strict performance of the obligation(s). It is the intention of the Lender to retain a liable party all makers and endorsers of the original obligation(s), including accommodation parties, unless a party is expressly released by the Lender in writing. Any maker or endorser, including accommodation makers, will not be released by virtue of this Agreement. If any person who signed the original obligation does not sign this Agreement below, then all persons signing below acknowledge that this Agreement is given conditionally, based on the representation to the Lender that the non-signing party consents to the changes and provisions of this Agreement or otherwise will not be released by it. This waiver applies not only to any initial extension, modification or release, but also to all such subsequent actions.

PRIOR TO SIGNING THIS AGREEMENT, EACH BORROWER READ AND UNDERSTOOD ALL THE PROVISIONS OF THIS AGREEMENT. EACH BORROWER AGREES TO THE TERMS OF THE AGREEMENT.

BORROWER:

MORGAN COUNTY WATER DISTRICT

By: _____
SHANNON ELAM, General Manager

LENDER:

GATEWAY AREA DEVELOPMENT DISTRICT, INC.

X _____
JOSHUA A. FARROW, Executive Director

Morgan County Water District

Loan Amortization Schedule

Enter values		Loan Summary	
Loan amount	\$ 150,000.00	Scheduled monthly payment	\$ 1,092.75
Annual interest rate	2.000%	Scheduled number of payments	156
Loan period in years	13.0	Actual number of payments	156
Date of loan	5/4/2023	Total of early payments	\$ -
Optional extra payments		Total interest	\$ 20,468.31

Pay No.	Scheduled Pay Date	Beginning Balance	Scheduled Payment	Extra Payment	Total Payment	Payment Date	Check No.	Principal	Interest	Ending Balance
1	6/4/2023	\$ 150,000.00	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 842.75	\$ 250.00	\$ 149,157.25
2	7/4/2023	\$ 149,157.25	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 844.15	\$ 248.60	\$ 148,313.10
3	8/4/2023	\$ 148,313.10	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 845.56	\$ 247.19	\$ 147,467.55
4	9/4/2023	\$ 147,467.55	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 846.97	\$ 245.78	\$ 146,620.58
5	10/4/2023	\$ 146,620.58	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 848.38	\$ 244.37	\$ 145,772.20
6	11/4/2023	\$ 145,772.20	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 849.79	\$ 242.95	\$ 144,922.41
7	12/4/2023	\$ 144,922.41	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 851.21	\$ 241.54	\$ 144,071.20
8	1/4/2024	\$ 144,071.20	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 852.63	\$ 240.12	\$ 143,218.58
9	2/4/2024	\$ 143,218.58	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 854.05	\$ 238.70	\$ 142,364.53
10	3/4/2024	\$ 142,364.53	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 855.47	\$ 237.27	\$ 141,509.06
11	4/4/2024	\$ 141,509.06	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 856.90	\$ 235.85	\$ 140,652.16
12	5/4/2024	\$ 140,652.16	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 858.33	\$ 234.42	\$ 139,793.83
13	6/4/2024	\$ 139,793.83	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 859.76	\$ 232.99	\$ 138,934.08
14	7/4/2024	\$ 138,934.08	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 861.19	\$ 231.56	\$ 138,072.89
15	8/4/2024	\$ 138,072.89	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 862.62	\$ 230.12	\$ 137,210.27
16	9/4/2024	\$ 137,210.27	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 864.06	\$ 228.68	\$ 136,346.20
17	10/4/2024	\$ 136,346.20	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 865.50	\$ 227.24	\$ 135,480.70
18	11/4/2024	\$ 135,480.70	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 866.94	\$ 225.80	\$ 134,613.76
19	12/4/2024	\$ 134,613.76	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 868.39	\$ 224.36	\$ 133,745.37
20	1/4/2025	\$ 133,745.37	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 869.84	\$ 222.91	\$ 132,875.53
21	2/4/2025	\$ 132,875.53	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 871.29	\$ 221.46	\$ 132,004.24
22	3/4/2025	\$ 132,004.24	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 872.74	\$ 220.01	\$ 131,131.51
23	4/4/2025	\$ 131,131.51	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 874.19	\$ 218.55	\$ 130,257.31
24	5/4/2025	\$ 130,257.31	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 875.65	\$ 217.10	\$ 129,381.66
25	6/4/2025	\$ 129,381.66	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 877.11	\$ 215.64	\$ 128,504.55
26	7/4/2025	\$ 128,504.55	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 878.57	\$ 214.17	\$ 127,625.98
27	8/4/2025	\$ 127,625.98	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 880.04	\$ 212.71	\$ 126,745.95
28	9/4/2025	\$ 126,745.95	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 881.50	\$ 211.24	\$ 125,864.44
29	10/4/2025	\$ 125,864.44	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 882.97	\$ 209.77	\$ 124,981.47
30	11/4/2025	\$ 124,981.47	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 884.44	\$ 208.30	\$ 124,097.03
31	12/4/2025	\$ 124,097.03	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 885.92	\$ 206.83	\$ 123,211.11
32	1/4/2026	\$ 123,211.11	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 887.39	\$ 205.35	\$ 122,323.72
33	2/4/2026	\$ 122,323.72	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 888.87	\$ 203.87	\$ 121,434.85
34	3/4/2026	\$ 121,434.85	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 890.35	\$ 202.39	\$ 120,544.49
35	4/4/2026	\$ 120,544.49	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 891.84	\$ 200.91	\$ 119,652.65
36	5/4/2026	\$ 119,652.65	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 893.32	\$ 199.42	\$ 118,759.33
37	6/4/2026	\$ 118,759.33	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 894.81	\$ 197.93	\$ 117,864.52
38	7/4/2026	\$ 117,864.52	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 896.30	\$ 196.44	\$ 116,968.21
39	8/4/2026	\$ 116,968.21	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 897.80	\$ 194.95	\$ 116,070.41
40	9/4/2026	\$ 116,070.41	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 899.29	\$ 193.45	\$ 115,171.12
41	10/4/2026	\$ 115,171.12	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 900.79	\$ 191.95	\$ 114,270.32
42	11/4/2026	\$ 114,270.32	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 902.30	\$ 190.45	\$ 113,368.03
43	12/4/2026	\$ 113,368.03	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 903.80	\$ 188.95	\$ 112,464.23
44	1/4/2027	\$ 112,464.23	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 905.31	\$ 187.44	\$ 111,558.92
45	2/4/2027	\$ 111,558.92	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 906.81	\$ 185.93	\$ 110,652.11
46	3/4/2027	\$ 110,652.11	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 908.33	\$ 184.42	\$ 109,743.78
47	4/4/2027	\$ 109,743.78	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 909.84	\$ 182.91	\$ 108,833.95
48	5/4/2027	\$ 108,833.95	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 911.36	\$ 181.39	\$ 107,922.59
49	6/4/2027	\$ 107,922.59	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 912.87	\$ 179.87	\$ 107,009.72
50	7/4/2027	\$ 107,009.72	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 914.40	\$ 178.35	\$ 106,095.32
51	8/4/2027	\$ 106,095.32	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 915.92	\$ 176.83	\$ 105,179.40
52	9/4/2027	\$ 105,179.40	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 917.45	\$ 175.30	\$ 104,261.95
53	10/4/2027	\$ 104,261.95	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 918.98	\$ 173.77	\$ 103,342.98
54	11/4/2027	\$ 103,342.98	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 920.51	\$ 172.24	\$ 102,422.47
55	12/4/2027	\$ 102,422.47	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 922.04	\$ 170.70	\$ 101,500.43
56	1/4/2028	\$ 101,500.43	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 923.58	\$ 169.17	\$ 100,576.85
57	2/4/2028	\$ 100,576.85	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 925.12	\$ 167.63	\$ 99,651.73
58	3/4/2028	\$ 99,651.73	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 926.66	\$ 166.09	\$ 98,725.07
59	4/4/2028	\$ 98,725.07	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 928.20	\$ 164.54	\$ 97,796.87

Morgan County Water District

Loan Amortization Schedule

	Enter values
Loan amount	\$ 150,000.00
Annual interest rate	2.000%
Loan period in years	13.0
Date of loan	5/4/2023
Optional extra payments	

Loan Summary	
Scheduled monthly payment	\$ 1,092.75
Scheduled number of payments	156
Actual number of payments	156
Total of early payments	\$ -
Total interest	\$ 20,468.31

Pay No.	Scheduled Pay Date	Beginning Balance	Scheduled Payment	Extra Payment	Total Payment	Payment Date	Check No.	Principal	Interest	Ending Balance
60	5/4/2028	\$ 97,796.87	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 929.75	\$ 162.99	\$ 96,867.12
61	6/4/2028	\$ 96,867.12	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 931.30	\$ 161.45	\$ 95,935.82
62	7/4/2028	\$ 95,935.82	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 932.85	\$ 159.89	\$ 95,002.97
63	8/4/2028	\$ 95,002.97	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 934.41	\$ 158.34	\$ 94,068.56
64	9/4/2028	\$ 94,068.56	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 935.96	\$ 156.78	\$ 93,132.59
65	10/4/2028	\$ 93,132.59	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 937.52	\$ 155.22	\$ 92,195.07
66	11/4/2028	\$ 92,195.07	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 939.09	\$ 153.66	\$ 91,255.98
67	12/4/2028	\$ 91,255.98	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 940.65	\$ 152.09	\$ 90,315.33
68	1/4/2029	\$ 90,315.33	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 942.22	\$ 150.53	\$ 89,373.11
69	2/4/2029	\$ 89,373.11	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 943.79	\$ 148.96	\$ 88,429.32
70	3/4/2029	\$ 88,429.32	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 945.36	\$ 147.38	\$ 87,483.96
71	4/4/2029	\$ 87,483.96	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 946.94	\$ 145.81	\$ 86,537.02
72	5/4/2029	\$ 86,537.02	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 948.52	\$ 144.23	\$ 85,588.50
73	6/4/2029	\$ 85,588.50	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 950.10	\$ 142.65	\$ 84,638.40
74	7/4/2029	\$ 84,638.40	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 951.68	\$ 141.06	\$ 83,686.72
75	8/4/2029	\$ 83,686.72	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 953.27	\$ 139.48	\$ 82,733.45
76	9/4/2029	\$ 82,733.45	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 954.86	\$ 137.89	\$ 81,778.60
77	10/4/2029	\$ 81,778.60	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 956.45	\$ 136.30	\$ 80,822.15
78	11/4/2029	\$ 80,822.15	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 958.04	\$ 134.70	\$ 79,864.11
79	12/4/2029	\$ 79,864.11	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 959.64	\$ 133.11	\$ 78,904.47
80	1/4/2030	\$ 78,904.47	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 961.24	\$ 131.51	\$ 77,943.23
81	2/4/2030	\$ 77,943.23	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 962.84	\$ 129.91	\$ 76,980.39
82	3/4/2030	\$ 76,980.39	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 964.44	\$ 128.30	\$ 76,015.94
83	4/4/2030	\$ 76,015.94	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 966.05	\$ 126.69	\$ 75,049.89
84	5/4/2030	\$ 75,049.89	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 967.66	\$ 125.08	\$ 74,082.23
85	6/4/2030	\$ 74,082.23	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 969.28	\$ 123.47	\$ 73,112.95
86	7/4/2030	\$ 73,112.95	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 970.89	\$ 121.85	\$ 72,142.06
87	8/4/2030	\$ 72,142.06	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 972.51	\$ 120.24	\$ 71,169.55
88	9/4/2030	\$ 71,169.55	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 974.13	\$ 118.62	\$ 70,195.42
89	10/4/2030	\$ 70,195.42	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 975.75	\$ 116.99	\$ 69,219.67
90	11/4/2030	\$ 69,219.67	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 977.38	\$ 115.37	\$ 68,242.29
91	12/4/2030	\$ 68,242.29	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 979.01	\$ 113.74	\$ 67,263.28
92	1/4/2031	\$ 67,263.28	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 980.64	\$ 112.11	\$ 66,282.64
93	2/4/2031	\$ 66,282.64	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 982.27	\$ 110.47	\$ 65,300.37
94	3/4/2031	\$ 65,300.37	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 983.91	\$ 108.83	\$ 64,316.46
95	4/4/2031	\$ 64,316.46	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 985.55	\$ 107.19	\$ 63,330.90
96	5/4/2031	\$ 63,330.90	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 987.19	\$ 105.55	\$ 62,343.71
97	6/4/2031	\$ 62,343.71	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 988.84	\$ 103.91	\$ 61,354.87
98	7/4/2031	\$ 61,354.87	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 990.49	\$ 102.26	\$ 60,364.38
99	8/4/2031	\$ 60,364.38	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 992.14	\$ 100.61	\$ 59,372.25
100	9/4/2031	\$ 59,372.25	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 993.79	\$ 98.95	\$ 58,378.45
101	10/4/2031	\$ 58,378.45	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 995.45	\$ 97.30	\$ 57,383.01
102	11/4/2031	\$ 57,383.01	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 997.11	\$ 95.64	\$ 56,385.90
103	12/4/2031	\$ 56,385.90	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 998.77	\$ 93.98	\$ 55,387.13
104	1/4/2032	\$ 55,387.13	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,000.43	\$ 92.31	\$ 54,386.70
105	2/4/2032	\$ 54,386.70	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,002.10	\$ 90.64	\$ 53,384.59
106	3/4/2032	\$ 53,384.59	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,003.77	\$ 88.97	\$ 52,380.82
107	4/4/2032	\$ 52,380.82	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,005.44	\$ 87.30	\$ 51,375.38
108	5/4/2032	\$ 51,375.38	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,007.12	\$ 85.63	\$ 50,368.26
109	6/4/2032	\$ 50,368.26	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,008.80	\$ 83.95	\$ 49,359.46
110	7/4/2032	\$ 49,359.46	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,010.48	\$ 82.27	\$ 48,348.98
111	8/4/2032	\$ 48,348.98	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,012.16	\$ 80.58	\$ 47,336.82
112	9/4/2032	\$ 47,336.82	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,013.85	\$ 78.89	\$ 46,322.97
113	10/4/2032	\$ 46,322.97	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,015.54	\$ 77.20	\$ 45,307.42
114	11/4/2032	\$ 45,307.42	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,017.23	\$ 75.51	\$ 44,290.19
115	12/4/2032	\$ 44,290.19	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,018.93	\$ 73.82	\$ 43,271.26
116	1/4/2033	\$ 43,271.26	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,020.63	\$ 72.12	\$ 42,250.64
117	2/4/2033	\$ 42,250.64	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,022.33	\$ 70.42	\$ 41,228.31
118	3/4/2033	\$ 41,228.31	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,024.03	\$ 68.71	\$ 40,204.28
119	4/4/2033	\$ 40,204.28	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,025.74	\$ 67.01	\$ 39,178.54

Morgan County Water District

Loan Amortization Schedule

	Enter values
Loan amount	\$ 150,000.00
Annual interest rate	2.000%
Loan period in years	13.0
Date of loan	5/4/2023
Optional extra payments	

Loan Summary	
Scheduled monthly payment	\$ 1,092.75
Scheduled number of payments	156
Actual number of payments	156
Total of early payments	\$ -
Total interest	\$ 20,468.31

Pay No.	Scheduled Pay Date	Beginning Balance	Scheduled Payment	Extra Payment	Total Payment	Payment Date	Check No.	Principal	Interest	Ending Balance
120	5/4/2033	\$ 39,178.54	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,027.45	\$ 65.30	\$ 38,151.09
121	6/4/2033	\$ 38,151.09	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,029.16	\$ 63.59	\$ 37,121.93
122	7/4/2033	\$ 37,121.93	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,030.88	\$ 61.87	\$ 36,091.05
123	8/4/2033	\$ 36,091.05	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,032.59	\$ 60.15	\$ 35,058.46
124	9/4/2033	\$ 35,058.46	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,034.31	\$ 58.43	\$ 34,024.15
125	10/4/2033	\$ 34,024.15	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,036.04	\$ 56.71	\$ 32,988.11
126	11/4/2033	\$ 32,988.11	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,037.77	\$ 54.98	\$ 31,950.34
127	12/4/2033	\$ 31,950.34	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,039.50	\$ 53.25	\$ 30,910.85
128	1/4/2034	\$ 30,910.85	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,041.23	\$ 51.52	\$ 29,869.62
129	2/4/2034	\$ 29,869.62	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,042.96	\$ 49.78	\$ 28,826.66
130	3/4/2034	\$ 28,826.66	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,044.70	\$ 48.04	\$ 27,781.95
131	4/4/2034	\$ 27,781.95	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,046.44	\$ 46.30	\$ 26,735.51
132	5/4/2034	\$ 26,735.51	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,048.19	\$ 44.56	\$ 25,687.33
133	6/4/2034	\$ 25,687.33	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,049.93	\$ 42.81	\$ 24,637.39
134	7/4/2034	\$ 24,637.39	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,051.68	\$ 41.06	\$ 23,585.71
135	8/4/2034	\$ 23,585.71	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,053.44	\$ 39.31	\$ 22,532.27
136	9/4/2034	\$ 22,532.27	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,055.19	\$ 37.55	\$ 21,477.08
137	10/4/2034	\$ 21,477.08	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,056.95	\$ 35.80	\$ 20,420.13
138	11/4/2034	\$ 20,420.13	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,058.71	\$ 34.03	\$ 19,361.42
139	12/4/2034	\$ 19,361.42	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,060.48	\$ 32.27	\$ 18,300.94
140	1/4/2035	\$ 18,300.94	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,062.24	\$ 30.50	\$ 17,238.70
141	2/4/2035	\$ 17,238.70	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,064.01	\$ 28.73	\$ 16,174.68
142	3/4/2035	\$ 16,174.68	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,065.79	\$ 26.96	\$ 15,108.90
143	4/4/2035	\$ 15,108.90	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,067.56	\$ 25.18	\$ 14,041.33
144	5/4/2035	\$ 14,041.33	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,069.34	\$ 23.40	\$ 12,971.99
145	6/4/2035	\$ 12,971.99	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,071.13	\$ 21.62	\$ 11,900.86
146	7/4/2035	\$ 11,900.86	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,072.91	\$ 19.83	\$ 10,827.95
147	8/4/2035	\$ 10,827.95	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,074.70	\$ 18.05	\$ 9,753.25
148	9/4/2035	\$ 9,753.25	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,076.49	\$ 16.26	\$ 8,676.76
149	10/4/2035	\$ 8,676.76	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,078.28	\$ 14.46	\$ 7,598.48
150	11/4/2035	\$ 7,598.48	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,080.08	\$ 12.66	\$ 6,518.40
151	12/4/2035	\$ 6,518.40	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,081.88	\$ 10.86	\$ 5,436.52
152	1/4/2036	\$ 5,436.52	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,083.68	\$ 9.06	\$ 4,352.83
153	2/4/2036	\$ 4,352.83	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,085.49	\$ 7.25	\$ 3,267.34
154	3/4/2036	\$ 3,267.34	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,087.30	\$ 5.45	\$ 2,180.04
155	4/4/2036	\$ 2,180.04	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,089.11	\$ 3.63	\$ 1,090.93
156	5/4/2036	\$ 1,090.93	\$ 1,092.75	\$ -	\$ 1,092.75			\$ 1,090.93	\$ 1.82	\$ (0.00)

CWP Responses o DR- , Req 2- 2023 Minutes

CHANGE IN TERMS AGREEMENT

Principal \$150,000.00	Loan Date 05/04/2021	Maturity Date 05/04/2025
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Borrower: MORGAN COUNTY WATER DISTRICT
1009 Hwy 172
West Liberty, KY 41472

Lender: GATEWAY AREA DEVELOPMENT DISTRICT, INC.
110 Lake Park Drive
Morehead, KY 40351

Principal Amount: \$150,000.00

Date of Agreement: May 3, 2023

DESCRIPTION OF EXISTING INDEBTEDNESS. Commercial Note from Borrower to Lender dated May 4, 2021, in the original principal amount of \$150,000.00 with a current principal balance of \$150,000.00 (the Note) which Borrower acknowledges and agrees was properly executed and is valid and enforceable, subject to no defenses of any kind.

DESCRIPTION OF CHANGE IN TERMS. Lender and Borrower hereby wish to change the repayment terms of the existing indebtedness. Lender has approved an extension of the maturity date by two years, from May 4, 2023, to May 4, 2025. Commencing on June 4, 2023, and continuing on the 4th day of each month, payments of principal and interest in the amount of \$1,092.75 shall be due and payable until the new maturity date. This agreement does not change the interest rate of the Note. The new maturity date is May 4, 2025. All principal, interest, fees, charges, costs and expenses and all Indebtedness due and unpaid to Lender from Borrower at maturity shall be due and payable in full upon said maturity date.

CONTINUING VALIDITY. Except as expressly changed by this Agreement, the terms of the original obligation or obligations, including all agreements evidence or securing the obligation(s) remain unchanged and in full force and effect. Consent by Lender to this Agreement does not waive Lender's right to strict performance of the obligation(s). It is the intention of the Lender to retain a liable party all makers and endorsers of the original obligation(s), including accommodation parties, unless a party is expressly released by the Lender in writing. Any maker or endorser, including accommodation makers, will not be released by virtue of this Agreement. If any person who signed the original obligation does not sign this Agreement below, then all persons signing below acknowledge that this Agreement is given conditionally, based on the representation to the Lender that the non-signing party consents to the changes and provisions of this Agreement or otherwise will not be released by it. This waiver applies not only to any initial extension, modification or release, but also to all such subsequent actions.

PRIOR TO SIGNING THIS AGREEMENT, EACH BORROWER READ AND UNDERSTOOD ALL THE PROVISIONS OF THIS AGREEMENT. EACH BORROWER AGREES TO THE TERMS OF THE AGREEMENT.

BORROWER:

MORGAN COUNTY WATER DISTRICT

By: _____
SHANNON ELAM, General Manager

LENDER:

GATEWAY AREA DEVELOPMENT DISTRICT, INC.

X _____
JOSHUA A. FARROW, Executive Director

Loan Amortization Schedule

Enter values	
Loan amount	\$ 150,000.00
Annual interest rate	2.00 %
Loan period in years	13
Number of payments per year	12
Start date of loan	5/4/2023
Optional extra payments	\$ -

Loan summary	
Scheduled payment	\$ 1,092.75
Scheduled number of payments	156
Actual number of payments	24
Total early payments	\$ 129,381.66
Total interest	\$ 5,607.56

Lender name:

Pmt No.	Payment Date	Beginning Balance	Scheduled Payment	Extra Payment	Total Payment	Principal	Interest	Ending Balance	Cumulative Interest
1	6/4/2023	\$ 150,000.00	\$ 1,092.75	\$ -	\$ 1,092.75	\$ 842.75	\$ 250.00	\$ 149,157.25	\$ 250.00
2	7/4/2023	149,157.25	1,092.75	-	1,092.75	844.15	248.60	148,313.10	498.60
3	8/4/2023	148,313.10	1,092.75	-	1,092.75	845.56	247.19	147,467.55	745.78
4	9/4/2023	147,467.55	1,092.75	-	1,092.75	846.97	245.78	146,620.58	991.56
5	10/4/2023	146,620.58	1,092.75	-	1,092.75	848.38	244.37	145,772.20	1,235.93
6	11/4/2023	145,772.20	1,092.75	-	1,092.75	849.79	242.95	144,922.41	1,478.88
7	12/4/2023	144,922.41	1,092.75	-	1,092.75	851.21	241.54	144,071.20	1,720.42
8	1/4/2024	144,071.20	1,092.75	-	1,092.75	852.63	240.12	143,218.58	1,960.54
9	2/4/2024	143,218.58	1,092.75	-	1,092.75	854.05	238.70	142,364.53	2,199.24
10	3/4/2024	142,364.53	1,092.75	-	1,092.75	855.47	237.27	141,509.06	2,436.51
11	4/4/2024	141,509.06	1,092.75	-	1,092.75	856.90	235.85	140,652.16	2,672.36
12	5/4/2024	140,652.16	1,092.75	-	1,092.75	858.33	234.42	139,793.83	2,906.78
13	6/4/2024	139,793.83	1,092.75	-	1,092.75	859.76	232.99	138,934.08	3,139.77
14	7/4/2024	138,934.08	1,092.75	-	1,092.75	861.19	231.56	138,072.89	3,371.33
15	8/4/2024	138,072.89	1,092.75	-	1,092.75	862.62	230.12	137,210.27	3,601.45
16	9/4/2024	137,210.27	1,092.75	-	1,092.75	864.06	228.68	136,346.20	3,830.13
17	10/4/2024	136,346.20	1,092.75	-	1,092.75	865.50	227.24	135,480.70	4,057.38
18	11/4/2024	135,480.70	1,092.75	-	1,092.75	866.94	225.80	134,613.76	4,283.18
19	12/4/2024	134,613.76	1,092.75	-	1,092.75	868.39	224.36	133,745.37	4,507.53
20	1/4/2025	133,745.37	1,092.75	-	1,092.75	869.84	222.91	132,875.53	4,730.44
21	2/4/2025	132,875.53	1,092.75	-	1,092.75	871.29	221.46	132,004.24	4,951.90
22	3/4/2025	132,004.24	1,092.75	-	1,092.75	872.74	220.01	131,131.51	5,171.91
23	4/4/2025	131,131.51	1,092.75	-	1,092.75	874.19	218.55	130,257.31	5,390.46
24	5/4/2025	130,257.31	1,092.75	129,381.66	130,257.31	130,040.22	217.10	0.00	5,607.56

278.300 Issuance or assumption of securities by utilities.

- (1) No utility shall issue any securities or evidences of indebtedness, or assume any obligation or liability in respect to the securities or evidences of indebtedness of any other person until it has been authorized so to do by order of the commission.
- (2) Application for authority to issue or assume securities or evidences of indebtedness shall be made in such form as the commission prescribes. Every such application shall be made under oath, and shall be signed and filed on behalf of the utility by its president, or by a vice president, auditor, comptroller, or other executive officer having knowledge of the matters set forth and duly designated by the utility. Every such application shall be placed at the head of the docket of the commission and disposed of promptly within sixty (60) days after it is filed with the commission, unless it is necessary for good cause to continue the application for longer time than sixty (60) days, in which case the order making the continuance shall state fully the facts that make it necessary.
- (3) The commission shall not approve any issue or assumption unless, after investigation of the purposes and uses of the proposed issue and the proceeds thereof, or of the proposed assumption of obligation or liability, the commission finds that the issue or assumption is for some lawful object within the corporate purposes of the utility, is necessary or appropriate for or consistent with the proper performance by the utility of its service to the public and will not impair its ability to perform that service, and is reasonably necessary and appropriate for such purpose.
- (4) The commission may grant or deny the application in whole or in part, or may grant it with such modifications and upon such terms and conditions as the commission deems necessary or appropriate. The order of the commission shall specify that the securities or evidences of indebtedness, or the proceeds thereof, shall be used only for the lawful purposes specified in the application, and both the application of the utility and the order of the commission shall state in general terms the purpose of the issuance or assumption.
- (5) A copy of any order made and entered by the commission under this section, duly certified by the executive director of the commission, shall be sufficient evidence for all purposes of full and complete compliance by the utility with all procedural and other matters required precedent to the entry of the order.
- (6) Securities and evidences of indebtedness issued and obligations and liabilities assumed by a utility, for which, under the provisions of this section, the authorization of the commission is required, shall comply with the terms and conditions of the order of authorization entered prior to the issue or assumption, and where the order has been fully complied with the validity of the issue or assumption shall not be affected by a failure to comply with any provision of this section or rule of the commission relating to procedure or other matters preceding the entry of the order of authorization or order supplemental thereto.
- (7) The commission may require periodical or special reports from the utility issuing any security or evidence of indebtedness. The report shall show, in such detail as the commission requires, the disposition made of such securities or evidences of

indebtedness, and the application of the proceeds thereof.

- (8) This section does not apply to notes issued by a utility, for proper purposes and not in violation of law, that are payable at periods of not more than two (2) years from the date thereof, or to like notes, payable at a period of not more than two (2) years from date thereof, that are issued to pay or refund in whole or in part any such notes, or to renewals of such notes from time to time, not exceeding in the aggregate six (6) years from the date of the issue of the original notes so renewed or refunded.
- (9) Nothing in this section implies any guarantee of securities or evidences of indebtedness by the state, or any obligation on the part of the state with respect thereto, and nothing in this section limits the power of any court having jurisdiction to authorize or cause receiver's certificates or debentures to be issued according to the rules and practice obtaining in receivership proceedings in courts of equity.
- (10) This section does not apply in any instance where the issuance of securities or evidences of indebtedness is subject to the supervision or control of the federal government or any agency thereof, but the commission may appear as a party to any proceeding filed or pending before any federal agency if the issuance of the securities or evidences of indebtedness will materially affect any utility over which the commission has jurisdiction.
- (11) This section also does not apply to the issuance of securities or evidence of indebtedness by a utility principally engaged in transportation of gas by pipeline in interstate commerce and subject to the supervision, control or jurisdiction of the federal government or any agency, board or commission thereof.

Effective: July 15, 1994

History: Amended 1994 Ky. Acts ch. 166, sec. 3, effective July 15, 1994. -- Amended 1982 Ky. Acts ch. 82, sec. 34, effective July 15, 1982. -- Amended 1978 Ky. Acts ch. 379, sec. 37, effective April 1, 1979. -- Amended 1972 Ky. Acts ch. 9, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 3952-24.



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
psc.ky.gov

Kent A. Chandler
Chairman

Angie Hatton
Vice Chairman

Mary Pat Regan
Commissioner

May 5, 2023

TRANSMITTED VIA EMAIL

Re: Morgan County Water District's Extension of Time Request for filing the 2022 Annual Financial and Statistical Report

To Whom It May Concern:

The Kentucky Public Service Commission received your request for an extension of time for filing the 2022 Annual Financial and Statistical Report (Annual Report), pursuant to 807 KAR 5:006, Section 4(3)(e). Please be advised you now have until May 31, 2023, to electronically submit the 2022 Annual Report.

This Annual Report extension shall not be cited as precedent in support of future requests and the Commission expects you to make every effort to eliminate the need for an extension for subsequent reports.

If you have questions regarding this matter, please do not hesitate contacting me.

Sincerely,


Linda C. Bridwell
Executive Director

LCB/bb

TEAM
KENTUCKY.

PUBLIC SERVICE COMMISSION

Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: May Year: 2023

LINE#	ITEM	GALLONS (omit 000's)
1	WATER PRODUCED AND PURCHASED	
2	Water Produced	
3	Water Purchased	19,467
4	TOTAL PRODUCED AND PURCHASED	19,467
5		
6	WATER SALES	
7	Residential	7,542
8	Commercial	1,130
9	Industrial	
10	Bulk Loading Stations	
11	Wholesale	1,601
12	Public Authorities	
13	Other Sales (explain)	
14	TOTAL WATER SALES	10,273
15		
16	OTHER WATER USED	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	341
20	Fire Department	12
21	Other Usage (explain)	
22	TOTAL OTHER WATER USED	353
23		
24	WATER LOSS	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	8,841
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	TOTAL WATER LOSS	8,841
32		
33	Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4	
34		
35	WATER LOSS PERCENTAGE	
36	(Line 31 divided by Line 4)	45.42%

Morgan County Water District

M/CWD

Purchase Approvals

Date:

5/8/23

Who's requesting:

John

Who's authorized to make this purchase:

Alexis

Item(s):

Shop towels

Vendor:

Uline

Amazon

Quote:

Uline: \$16 per box (2 box minimum) * Price per box decreases with increase in quantity.

Amazon: \$13 per box (8 box minimum) * has option to save when you subscribe + save

\$14/box
pe 3+

Reason for this part:

Cleaning vents, pipes, tools as needed to enhance work performance.

Board Member Signatures:

Date of Approval:

Morgan County Water District

MCWD

Purchase Approvals

Date:

4/25/23

Who's requesting:

John Coffey

Who's authorized to make this purchase:

Alexis Branscum

Item(s):

O-Rings/gasket (Repeat order)

Vendor:

Utility Solutions ~~quantity~~ quantity 100/box
Consolidated Pipes quantity 100/box

Quote:

Utility Solutions : \$15 / box → \$0.15 / gasket
Consolidated Pipes : \$25 / box → \$0.25 / gasket

Reason for this part:

gaskets are used for setting meters - they are considered a daily need, so we need to keep stock, 100 gaskets (1 box) to keep in stock at all times. We would like to reorder at quantity 25.

Board Member Signatures:

Date of Approval:

Morgan County Water District

MCWD

Purchase Approvals

Date:

5/8/23

Who's requesting:

John Coffey

Who's authorized to make this purchase:

Alexis

Item(s):

PRV-600

Vendor:

Utility Solutions

Consolidated Pipes

Quote:

US: \$92.42 per PRV → can be sold in a box of 6 → \$554.52
CP: \$81.18 per PRV x 6 = \$487.08

Reason for this part:

meter settings

Board Member Signatures:

Date of Approval:

Morgan County Water District

MCWD

Purchase Approvals

Date:

4/24/23

Who's requesting:

John Coffey

Who's authorized to make this purchase:

Alexis Branscum -> Shannon authorized order before board meeting for essential items needed ASAP.

Item(s):

- O-ring/gaskets
- Stiffeners/metal inserts
- double strap saddle 8.99 x 3/4

Vendor:

Utility Solutions

Quote:

- \$.15 per o-ring x 200 = \$30
- \$2.66 per stiffener x 50 = \$133
- \$222.91 per saddle x 2 = \$445.82

Reason for this part:

need these parts to set the meters we bought. All items are essential for everyday work.

Board Member Signatures:

Date of Approval:

 4-24-23

24hr Flow Report for April 20, 2023 to May 31, 2023 (custom log time = 08:00 hrs)

	205 BPS	437 BPS	CAVE RUN MM	HWY 191 MM	BLEVINS MM	KRISTEN LN MM	LEES LN MM	HWY 7 MM	DITNEY BPS	SPAWS CREEK BPS
	24hr TOTAL	24hr TOTAL	24hr TOTAL	24hr TOTAL	24hr TOTAL	24hr TOTAL	24hr TOTAL	24hr TOTAL	24hr TOTAL	24hr TOTAL
Date	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons
04-20-2023	56,000	38,000	311,000	0	3,200	1,700	200	6,400	58,300	230,760
04-21-2023	47,000	38,000	300,000	0	2,600	1,900	400	6,400	58,300	229,420
04-22-2023	54,000	34,000	179,000	0	2,500	2,200	200	6,400	45,400	217,470
04-23-2023	57,000	41,000	269,000	0	2,600	2,000	200	7,600	46,300	236,800
04-24-2023	57,000	41,000	392,000	0	2,400	1,800	300	5,000	52,700	252,930
04-25-2023	59,000	38,000	249,000	0	4,300	2,000	300	7,000	33,800	249,740
04-26-2023	47,000	38,000	233,000	0	4,500	1,900	400	6,500	53,300	202,400
04-27-2023	56,000	32,000	279,000	0	3,000	1,900	300	6,300	64,800	197,480
04-28-2023	60,000	35,000	196,000	0	2,200	1,700	200	6,400	58,700	206,820
04-29-2023	52,000	36,000	0	0	3,100	1,500	300	6,000	41,600	203,400
04-30-2023	42,000	37,000	5,000	0	2,500	1,900	200	4,100	19,500	200,160
05-01-2023	51,000	40,000	0	0	2,500	1,800	500	4,800	70,800	213,360
05-02-2023	61,000	28,000	22,000	0	1,800	2,100	300	7,100	62,900	179,200
05-03-2023	49,000	37,000	0	0	2,900	1,500	400	6,400	58,000	208,140
05-04-2023	30,000	38,000	253,000	0	2,200	1,800	300	9,500	43,900	218,220
05-05-2023	80,000	39,000	270,000	0	2,300	2,100	600	6,300	28,400	221,000
05-06-2023	55,000	40,000	222,000	0	2,200	2,800	200	9,300	54,200	206,350
05-07-2023	45,000	39,000	241,000	0	2,200	2,400	300	7,200	75,300	216,220
05-08-2023	53,000	38,000	76,000	0	2,700	1,800	500	5,800	60,900	225,870
High	80,000	41,000	392,000	0	4,500	2,800	600	9,500	75,300	252,930
Low	30,000	28,000	0	0	1,800	1,500	200	4,100	19,500	179,200
Average	53,211	37,211	184,053	0	2,721	1,937	321	6,553	51,953	216,618
NZAvg	53,211	37,211	218,562	0	2,721	1,937	321	6,553	51,953	216,618
Difference	50,000	13,000	392,000	0	2,700	1,300	400	5,400	55,800	73,730
Total	1,011,000	707,000	3,497,000	0	51,700	36,800	6,100	124,500	987,100	4,115,740

Report Generated: May 8, 2023 8:21:18 AM EDT



AMERICAN PROFIT RECOVERY
You'll Profit From Our Difference!

Morgan County Water District

West Liberty, KY

<i>Tier I</i>		
Total Assigned	167	\$27,706.41
Net Assigned	131	\$21,332.83
Recovery	15	\$2,988.27
Recovery Rate on Total Assigned		10.79 %
Recovery Rate on Net Assigned		14.01 %
Resolution	20	\$3,771.52
Resolution Rate on Total Assigned		13.61 %
Resolution Rate on Net Assigned		17.68 %
Cost of Accounts Submitted		\$2,920.83
Collection Cost Percentage		77.44%
Net Money Returned To Client		\$67.44
Average Balance		\$165.91
Average Age (Days)		76
<i>Tier II</i>		
Assignments	351	\$54,031.09
Recovery (Collections)	47	\$5,659.09
Recovery Rate		10.47%
Resolution (Collections + Payment Configurations)	47	\$5,659.09
Resolution Rate		10.47%
Average Balance		\$153.93
Average Age (Days)		575
<i>Total</i>		
Assignments	377	\$58,559.30
Resolved	67	\$9,430.61
Resolution Rate		16.10%

**Morgan County Water District
Work Orders Completed Monthly Report
2023**

Employee	January	February	March	April	May	June	July	August	September	October	November	December		
Andy Legg	33	11	8	11									63	8%
John Coffey	70	42	49	53									214	26%
Dakota Watson	78	47	52	42									219	27%
Drayton Kenderick	55	31	49	53									188	23%
Dean Kennard	3	3	10	2									18	2%
Dylan Stevens	46	30	9	17									102	12%
Mike Kelsey	14	4											18	2%
	299	168	177	178	0	0	0	0	0	0	0	0	822	100%

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MORGAN COUNTY WATER DISTR**Profit & Loss**

05/08/23

April 2023

Accrual Basis

	Apr 23
Ordinary Income/Expense	
Income	
461.6-Sales thru Bulk Loading	94.00
466-Sales for Resale-Wholesale	16,428.38
470-Forfeited Discounts-Late Py	2,227.79
General Revenue	
Reimbursement Revenue	19.60
Total General Revenue	19.60
Insurance Settlement	29,012.00
Non-Budget Items	
Interest Income	2.52
Payroll Deposit	
Ky Deferred Comp	-690.00
Total Payroll Deposit	-690.00
Total Non-Budget Items	-687.48
Tap-on-Fee	1,455.00
Web Fee	550.24
461.1 · Meter Sales to Residential Cust	130,147.48
461.2 · Meter Sale to Commerical Custom	15,687.14
471 · Misc. Service Revenues	2,915.97
475 · Surcharge	16,882.79
Total Income	214,732.91
Expense	
601-Payroll Expense	
941 Federal Payroll Tax	8,303.96
CERS	14,782.78
Ky State Tax Withholding	1,473.86
Qtrly. Return of License Fee	1,705.80
601-Payroll Expense - Other	1,008.00
Total 601-Payroll Expense	27,274.40
604-Employee Pensions & Benefit	
Uniforms	1,706.28
604-Employee Pensions & Benefit - Other	9,189.26
Total 604-Employee Pensions & Benefit	10,895.54
610-Purchased Water	
Water Purchases	
Cave Run Water Commission	16,480.70
West Liberty Waterworks	33,525.80
Total Water Purchases	50,006.50
Total 610-Purchased Water	50,006.50
620-Materials and Supplies	
Office Equip.	698.99
Office Supplies	1,400.30
Postage	1,404.34
Repair & Maint	858.71
Safety Supplies	378.30
Supplies Other	211.55
620-Materials and Supplies - Other	812.07
Total 620-Materials and Supplies	5,764.26
633-Contractual Services-Legal	587.50
635-Contractual Se Water Test	1,018.63

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MORGAN COUNTY WATER DISTR**Profit & Loss**

April 2023

05/08/23

Accrual Basis

	Apr 23
636-Contractual Services Other	1,663.59
650-Transportation Expense	
Auto Repair & Maint.	252.53
Fuel	2,807.12
Truck Purchase	3,000.00
650- Enterprise Lease	8,938.18
Total 650-Transportation Expense	14,797.83
675-Misc	
Bank Charge	668.77
675-Misc - Other	139.57
Total 675-Misc	808.34
Insurance Expenses	
657 - Insurance-General Liability	2,061.45
Insurance Expenses - Other	2,500.00
Total Insurance Expenses	4,561.45
Interest Expense	1,153.98
Local Taxes	4,171.87
Non -Budget Items	
Sales & Use Tax	747.37
Total Non -Budget Items	747.37
Travel Expense	
Meals	36.20
Mileage	65.09
Misc Travel- Lodging	1,074.29
Travel Expense - Other	98.07
Total Travel Expense	1,273.65
Utilities	
615-Purchased Power	
American Power	929.07
RECC	1,908.33
Total 615-Purchased Power	2,837.40
Cellular	1,210.49
Telephone	657.07
Trash Disposal	287.44
Total Utilities	4,992.40
5015 - Equipment Expense	
5015A - Equipment Repair	3,663.25
Total 5015 - Equipment Expense	3,663.25
636- Contractual Services Other -	1,630.60
66000 - Payroll Expenses	43,809.97
Total Expense	178,821.13
Net Ordinary Income	35,911.78
Other Income/Expense	
Other Income	
KIA Grant	461,775.06
USDA Rural Development	6,933.18
Total Other Income	468,708.24
Other Expense	
Bonds Payable - KRWA 2016	7,976.04
Cleaner Water Grant	160,000.00

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MORGAN COUNTY WATER DISTR

Profit & Loss

05/08/23

April 2023

Accrual Basis

	<u>Apr 23</u>
Hwy 191 Waterline Replacement P	<u>301,775.06</u>
Total Other Expense	<u>469,751.10</u>
Net Other Income	<u>-1,042.86</u>
Net Income	<u><u>34,868.92</u></u>

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05/08/23

MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison

April 2023

Accrual Basis

	Apr 23	Apr 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
461.6-Sales thru Bulk Loading	94.00	94.50	-0.50	-0.5%
466-Sales for Resale-Wholesale	16,428.38	0.00	16,428.38	100.0%
470-Forfeited Discounts-Late Py	2,227.79	2,878.74	-650.95	-22.6%
General Revenue				
Reimbursement Revenue	19.60	0.00	19.60	100.0%
Total General Revenue	19.60	0.00	19.60	100.0%
Insurance Settlement	29,012.00	0.00	29,012.00	100.0%
Non-Budget Items				
Interest Income	2.52	3.58	-1.06	-29.6%
Payroll Deposit				
Ky Deferred Comp	-690.00	0.00	-690.00	-100.0%
Total Payroll Deposit	-690.00	0.00	-690.00	-100.0%
Total Non-Budget Items	-687.48	3.58	-691.06	-19,303.4%
Tap-on-Fee	1,455.00	3,550.00	-2,095.00	-59.0%
Web Fee	550.24	343.65	206.59	60.1%
461.1 · Meter Sales to Residential Cust	130,147.48	144,815.54	-14,668.06	-10.1%
461.2 · Meter Sale to Commerical Custom	15,687.14	15,829.75	-142.61	-0.9%
471 · Misc. Service Revenues	2,915.97	1,835.30	1,080.67	58.9%
475 · Surcharge	16,882.79	16,176.72	706.07	4.4%
Total Income	214,732.91	185,527.78	29,205.13	15.7%
Expense				
601-Payroll Expense				
941 Federal Payroll Tax	8,303.96	6,680.88	1,623.08	24.3%
CERS	14,782.78	9,427.36	5,355.42	56.8%
Employee Check	0.00	21,920.09	-21,920.09	-100.0%
Ky State Tax Withholding	1,473.86	1,336.41	137.45	10.3%
Qtrly. Return of License Fee	1,705.80	1,260.83	444.97	35.3%
601-Payroll Expense - Other	1,008.00	0.00	1,008.00	100.0%
Total 601-Payroll Expense	27,274.40	40,625.57	-13,351.17	-32.9%
604-Employee Pensions & Benefit				
Uniforms	1,706.28	169.38	1,536.90	907.4%
604-Employee Pensions & Benefit - Other	9,189.26	6,788.71	2,400.55	35.4%
Total 604-Employee Pensions & Benefit	10,895.54	6,958.09	3,937.45	56.6%
610-Purchased Water				
Water Purchases				
Cave Run Water Commission	16,480.70	23,278.30	-6,797.60	-29.2%
West Liberty Waterworks	33,525.80	30,448.88	3,076.92	10.1%
Total Water Purchases	50,006.50	53,727.18	-3,720.68	-6.9%
Total 610-Purchased Water	50,006.50	53,727.18	-3,720.68	-6.9%
620-Materials and Supplies				
Office Equip.	698.99	47.15	651.84	1,382.5%
Office Supplies	1,400.30	1,756.80	-356.50	-20.3%
Postage	1,404.34	1,242.68	161.66	13.0%
Repair & Maint	858.71	0.00	858.71	100.0%
Safety Supplies	378.30	264.98	113.32	42.8%
Supplies Other	211.55	177.60	33.95	19.1%
620-Materials and Supplies - Other	812.07	19,187.29	-18,375.22	-95.8%
Total 620-Materials and Supplies	5,764.26	22,676.50	-16,912.24	-74.6%
633-Contractual Services-Legal	587.50	0.00	587.50	100.0%
635-Contractual Se Water Test	1,018.63	0.00	1,018.63	100.0%
636-Contractual Services Other				
Outside Services				
Pump Repair & Service	0.00	45.90	-45.90	-100.0%
Total Outside Services	0.00	45.90	-45.90	-100.0%
636-Contractual Services Other - Other	1,663.59	11,896.90	-10,233.31	-86.0%
Total 636-Contractual Services Other	1,663.59	11,942.80	-10,279.21	-86.1%
650-Transportation Expense				
Auto Parts	0.00	15.00	-15.00	-100.0%
Auto Repair & Maint.	252.53	843.48	-590.95	-70.1%
Fuel	2,607.12	949.65	1,657.47	174.5%
Truck Purchase	3,000.00	0.00	3,000.00	100.0%
650 · Enterprise Lease	8,938.18	2,704.78	6,233.40	230.5%
Total 650-Transportation Expense	14,797.83	4,512.91	10,284.92	227.9%
675-Misc				
Bank Charge	668.77	362.00	306.77	84.7%
License/Certification Fees	0.00	257.50	-257.50	-100.0%

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**MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison**

April 2023

Accrual Basis

	Apr 23	Apr 22	\$ Change	% Change
675-Misc - Other	139.57	9,930.00	-9,790.43	-98.6%
Total 675-Misc	808.34	10,549.50	-9,741.16	-92.3%
GADD Loan 2021	0.00	1,500.00	-1,500.00	-100.0%
Insurance Expenses				
657 - Insurance-General Liability	2,061.45	0.00	2,061.45	100.0%
Insurance Expenses - Other	2,500.00	0.00	2,500.00	100.0%
Total Insurance Expenses	4,561.45	0.00	4,561.45	100.0%
Interest Expense	1,153.98	0.00	1,153.98	100.0%
Local Taxes	4,171.87	4,178.54	-6.67	-0.2%
Misc Services	0.00	275.00	-275.00	-100.0%
Non -Budget Items				
Sales & Use Tax	747.37	759.57	-12.20	-1.6%
Total Non -Budget Items	747.37	759.57	-12.20	-1.6%
Travel Expense				
Meals	36.20	0.00	36.20	100.0%
Mileage	65.09	0.00	65.09	100.0%
Misc Travel- Lodging	1,074.29	0.00	1,074.29	100.0%
Travel Expense - Other	98.07	122.47	-24.40	-19.9%
Total Travel Expense	1,273.65	122.47	1,151.18	940.0%
Utilities				
615-Purchased Power				
American Power	929.07	1,057.06	-127.99	-12.1%
RECC	1,908.33	1,875.94	32.39	1.7%
Total 615-Purchased Power	2,837.40	2,933.00	-95.60	-3.3%
Cellular	1,210.49	883.86	326.63	37.0%
Telephone	657.07	551.77	105.30	19.1%
Trash Disposal	287.44	255.31	32.13	12.6%
Total Utilities	4,992.40	4,623.94	368.46	8.0%
Water Training	0.00	510.30	-510.30	-100.0%
5015 - Equipment Expense				
5015A - Equipment Repair	3,663.25	0.00	3,663.25	100.0%
Total 5015 - Equipment Expense	3,663.25	0.00	3,663.25	100.0%
636- Contractual Services Other -	1,630.60	949.50	681.10	71.7%
66000 - Payroll Expenses	43,809.97	0.00	43,809.97	100.0%
Total Expense	178,821.13	163,911.87	14,909.26	9.1%
Net Ordinary Income	35,911.78	21,615.91	14,295.87	66.1%
Other Income/Expense				
Other Income				
KIA Grant	461,775.06	0.00	461,775.06	100.0%
USDA Rural Development	6,933.18	0.00	6,933.18	100.0%
Total Other Income	468,708.24	0.00	468,708.24	100.0%
Other Expense				
Bonds Payable - KRWA 2016	7,976.04	8,205.21	-229.17	-2.8%
Cleaner Water Grant	160,000.00	0.00	160,000.00	100.0%
Hwy 191 Waterline Replacement P	301,775.06	0.00	301,775.06	100.0%
Total Other Expense	469,751.10	8,205.21	461,545.89	5,625.0%
Net Other Income	-1,042.86	-8,205.21	7,162.35	87.3%
Net Income	34,868.92	13,410.70	21,458.22	160.0%

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Accrual Basis

MORGAN COUNTY WATER DISTR
Transactions by Account
As of April 30, 2023

Type	Date	Num	Name	Memo	Clr	Amount
O & M Checking						
Check	04/04/2023		Authnet Gateway Billing ✓	Authnet Gateway Billing	X	-31.65
Check	04/10/2023		Amazon ✓	Copy Paper	X	-39.99
Check	04/10/2023	13046	West Liberty Waterworks ✓	2-1266,1, 4-640-1, 5-111-1, 5-175-1, 5-313...	X	-33,525.80
Check	04/10/2023	13047	Cave Run Water Commission, Incorporated ✓	Usage thru 2/23/23 - 03/22/23	X	-16,480.70
Check	04/10/2023	13048	Mountain Telephone ✓	Accout # [REDACTED]	X	-657.07
Check	04/10/2023	13049	American Elecic Power ✓	[REDACTED]	X	-929.07
Check	04/10/2023	13050	Licking Valley R.E.C.C ✓	Consumption thru 3/12	X	-1,908.33
Check	04/10/2023	13051	Appalachian Wireless ✓	Acct: [REDACTED]	X	-1,210.49
Check	04/10/2023	13052	American-Express ✓	VOID: Acct # [REDACTED]	X	0.00
Check	04/10/2023	13053	American Business Systems, Inc. ✓	Agreement # [REDACTED]	X	-362.70
Check	04/10/2023	13054	Waste Management ✓	[REDACTED]	X	-287.44
Check	04/10/2023	13055	Kentucky Deferred Compensation ✓	Plan Number 0064748, April 7 Payroll	X	-130.00
Check	04/10/2023	13056	Enterprise FM Trust ✓	Mar. & April Statements	X	-6,699.26
Check	04/10/2023	13057	Aflac Insurance ✓	Inv. 249105	X	-135.85
Check	04/10/2023	13058	Anthem Blue Cross ✓	Group # [REDACTED] April	X	-8,394.81
Check	04/10/2023	13059	Colonial Life ✓	[REDACTED]	X	-66.00
Check	04/10/2023	13060	United Systems Software ✓	Invoice 97495	X	-207.00
Check	04/10/2023	13061	Uni First Corp. ✓	Customer # [REDACTED]	X	-1,706.28
Check	04/10/2023	13062	American Express ✓	Acct # [REDACTED]	X	-2,395.14
Check	04/10/2023	13063	WEX Fleet ✓	[REDACTED]	X	-2,607.12
Transfer	04/10/2023			Transfer for CK's	X	38,230.76
Check	04/11/2023	13064	Globe Life ✓	Invoice 1003921	X	-592.60
Check	04/11/2023	13065	Bank Of The Mountains Mt ✓	Interest on Loan & Principle		-4,078.94
Check	04/11/2023	13066	Chapman Printing Co., Inc. ✓	Late Bills, Invoice 233190	X	-442.05
Check	04/11/2023	13067	U.S Postal Service ✓	400 x .48 Stamps	X	-192.00
Check	04/12/2023	13068	Ashlee Ferguson ✓	Reimbursement for Meals for trips to West...	X	-49.80
Check	04/12/2023	13069	Donna Bailey ✓	Reimbursement for Meals for trips to West...	X	-48.27
Check	04/12/2023	13070	Dylan L. Stevens ✓	Reimbursement on Meal, Training	X	-20.00
Check	04/12/2023	13071	Alexis M. Branscum ✓	Reimbursement of Meals & Gas	X	-81.29
Check	04/12/2023	13072	Amanda Brown ✓	Reimburse Payment made to wrong account	X	-30.00
Transfer	04/13/2023			CK's 13047, 13053 - 13064, 13066 - 13072	X	42,928.31
Check	04/13/2023		Amazon ✓	Receipt Books	X	-12.86
Check	04/13/2023	13073	USA Blue Book ✓	Customer Number: 158421		-211.55
Transfer	04/13/2023			CK's 13005, 13007, 13008, 13006, 13073,	X	13,332.68
Check	04/14/2023	13074	Thompson Tractor & Equipment ✓	Track Hoe Repairs		-3,663.25
Check	04/14/2023	13075	Blue Tank & Pump Rental ✓	Generator Rentals	X	-1,630.60
Check	04/14/2023	13076	KACO Claims ✓	Policy Deductible		-2,500.00
Check	04/14/2023	13077	Pace Analytical ✓	Invoices# 222085444, 230405044	X	-1,018.63
Check	04/14/2023	13078	Uline ✓	Invoice: 159464255	X	-141.93
Check	04/14/2023	13079	Quality Quick Lube ✓	Oil Changes	X	-252.53
Check	04/14/2023	13080	Big State Industrial Supply ✓	Invoice # 1516201	X	-352.66
Check	04/14/2023	13081	Motor Carrier Solutions ✓	Random Drug Screening (3) Employees	X	-250.00
Check	04/14/2023	13082	Campbell & Rogers ✓	Invoice 3318	X	-587.50
Check	04/14/2023	13083	J.A. Oldfield & Son Inc ✓	Invoices: 334832, 337071	X	-271.51
Check	04/14/2023	13084	Advance Auto Parts ✓	Wiper Blades	X	-44.01
Check	04/14/2023	13085	Car Quest ✓	Marine Batteres for Pump Stations	X	-858.71
Check	04/14/2023	13086	Intertek Testing Services NA, Inc. ✓	Invoice # 1007210779	X	-1,413.59
Transfer	04/14/2023			CK's 13074 - 13086	X	15,046.37
Check	04/14/2023	13087	Kaco Insurance Agency ✓	Annual Bond Renewal, [REDACTED]	X	-2,061.45
Check	04/17/2023		Intuit.com ✓	Quick Books Payroll Charges for employees	X	-68.90
Check	04/18/2023	13088	Frederick & May Lumber ✓	ACCT: [REDACTED]	X	-218.21
Check	04/18/2023		Dollar General Store ✓	Supplies for office	X	-68.60
Check	04/20/2023		Commonwealth of Kentucky ✓	Utility Tax, Payment ID 9683301	X	-4,171.87
Check	04/20/2023		Kentucky State Treasurer ✓	Sales Tax, Mar.	X	-747.37
Transfer	04/20/2023			Transfer Funds	X	4,919.24
Check	04/21/2023	13089	U S Postal Service ✓	Bulk Mail	X	-1,212.34
Transfer	04/21/2023			Transfer Funds	X	1,212.34
Check	04/25/2023		Kentucky Deferred Compensation ✓	Plan Number 0064748, April 7 Payroll	X	-130.00
Check	04/25/2023		Kentucky Deferred Compensation ✓	Plan Number 0064748, April 21 Payroll	X	-130.00
Check	04/25/2023		Kentucky Deferred Compensation ✓	Plan Number 0064748, May 10 Payroll	X	-150.00
Check	04/25/2023		Kentucky Deferred Compensation ✓	Plan Number 0064748, May 24 Payroll	X	-150.00
Transfer	04/25/2023			Transfer Funds for ACH payments	X	798.92
Check	04/25/2023		Enterprise FM Trust ✓		X	-238.92
Check	04/26/2023	13090	Morgan County Fiscal Court ✓	County Payroll Taxes	X	-1,705.80
Total O & M Checking						6,908.18
TOTAL						6,908.18

CASH FLOW

CWD Responses o DR- , Req 2- 2023 Minutes

April

		\$ 120,000.00		\$ 60,000.00		\$ 24,000.00				
		10th of the Month	Actual	25th of the Month	Actual	30th of the Month	Actual			
1	Cave Run	\$ 22,000.00	\$ 16,480.70	Regent (KRWA) (Due 20th)	\$ 8,000.00	\$ 7,976.04	Raining Day Reserve	\$ 2,500.00	\$ 2,500.00	
2	West Liberty	\$ 35,000.00	\$ 33,525.80	KIA Bond	\$ —	\$ —	Depreciation Reserve	\$ 1,000.00	\$ 1,000.00	
3	Surcharge	\$ 5,000.00	\$ 16,345.56	Surcharge	\$ 10,000.00	\$ 5,935.36	Surcharge Reserve	\$ 2,000.00	\$ -	
4	Payroll (4-7)	\$ 13,000.00	\$ 12,493.04	KY Payroll Tax (Due 15th)	\$ 1,500.00	\$ 1,473.86	USDA Bond (Due 30th)	\$ 13,100.00	\$ 13,100.00	
5	Retirement	\$ 12,000.00	\$ 11,915.06	Gross Utility Tax (Due 20th)	\$ 5,000.00	\$ 4,171.87	*Other Expenses	\$ 5,200.00	Paid after the 10th	
6	Federal Tax	\$ 4,500.00	\$ 4,129.21	Sales and Use Tax (Due 20th)	\$ 700.00	\$ 747.37	Thompson Tractor & Equip	Service	\$ 3,663.25	
7	County Tax (\$1800 QRTLY)	\$ 600.00	\$ 1,705.80	Payroll (4/21)	\$ 13,000.00	\$ 12,611.86	Pace	Samples	\$ 1,018.63	
8	Fleet (Auto)	\$ 4,500.00	\$ 8,699.26	Federal Tax	\$ 4,500.00	\$ 4,174.75	Blue Pump Rental	Generator	\$ 1,630.60	
9	Wex (Fuel)	\$ 3,000.00	\$ 2,607.12	Stamps	\$ 1,300.00	\$ 1,212.34	Intertek	ISO-9000	\$ 1,413.59	
10	AEP	\$ 1,600.00	\$ 929.07	Consolidated Pipe	\$ 5,000.00	\$ -	Uline	Supplies	\$ 141.93	
11	RECC	\$ 2,000.00	\$ 1,908.33	Utility Solutions	\$ 5,000.00	\$ 20,000.00	KACO BOND RENEWAL	Insurance	\$ 2,061.45	
12	MT Telephone	\$ 600.00	\$ 657.07	Core and Main	\$ 2,000.00	\$ 5,125.77	KACO Deductible	Insurance	\$ 2,500.00	
13	Appalachian Wireless	\$ 1,250.00	\$ 1,210.49	Citco Water	\$ 500.00	\$ 1,158.61	Amanda Brown		\$ 30.00	
14	Anthem Health	\$ 9,000.00	\$ 8,394.81	USA Bluebook	\$ 500.00	\$ 5,062.65	Motor Carrier	Drug Test Fee	\$ 250.00	
15	Colonial Life	\$ 50.00	\$ 66.00	Hutch Ford	\$ 500.00	\$ -	Big State Industrial Supply	Supplies	\$ 352.66	
16	United Systems	\$ 250.00	\$ 207.00	Morgan Tire Center	\$ 250.00	\$ 2,214.73	SignaPay		\$ 39.95	
17	Stamps	\$ 300.00	\$ 192.00	Oldfields	\$ 250.00	\$ 271.51	Dollar Store	Supplies	\$ 56.60	
18	American Business System	\$ 200.00	\$ 362.70	Quality Quick Lube	\$ 250.00	\$ 252.53	Amazon	Supplies	\$ 39.99	
19	Waste Management	\$ 150.00	\$ 287.44	Frederick and May	\$ 250.00	\$ 218.21	Amazon	Supplies	\$ 12.86	
20	Globe Life	\$ 650.00	\$ 592.60	Car Quest	\$ 250.00	\$ 858.71	Campbell, Rogers, and Stacy	Attorney Fee	\$ 587.50	
21	Aflac	\$ 150.00	\$ 135.85	Advance Auto	\$ 250.00	\$ 44.01	American Express	Credit Card	\$ 2,395.14	
22	Uniform First	\$ 400.00	\$ 1,706.28	Intuit-Payroll Services	\$ 75.00	\$ 68.90	Enterprise Fleet	Fee	\$ 238.92	
23	KY Deferred Comp	\$ 150.00	\$ 130.00	KY Deferred Comp	\$ 150.00	\$ 560.00				
24	Retirement-Health Insurance	\$ 750.00	\$ 2,867.72							
25	Authnet-Web Billing Services	\$ 25.00	\$ 31.65							
26	Training/Travel/Food/Mileage	\$ 1,000.00	\$ 199.36							
27	Stationers/Champion	\$ 500.00	\$ 442.05							
		\$ 112,466.57	\$ 118,625.00	\$ 128,221.97	\$ 55,581.00	\$ 59,225.00	\$ 74,139.08	\$ 22,561.85	\$ 23,800.00	\$ 33,033.07
		\$ 108,968.25	1st 10 Days (\$15,755.40)				(\$18,558.08)			(\$10,471.22)
		\$ 849.24	Credit Card Account (1st day of the month)							
		\$ 2,649.08	Revenue Account (1st day of the month)							

Surcharge - Weekly Deposit

	Mondays		
Week 1	\$ 4,022.99	3-Apr	KACO
Week 2	\$ 12,322.57	10-Apr	USDA
Week 3	\$ 4,908.11	17-Apr	
Week 4	\$ 1,027.25	24-Apr	
Week 5			

Other Income

\$ 29,012.00
\$ 6,933.18
\$ 35,945.18

REVENUE

Current Month	\$ 187,111.10
Carry over	\$ 3,498.32
Other Income	\$ 35,945.18
	\$ 226,554.60

BUDGET

\$ 201,650.00
Net Income

EXPENSE

\$ 235,394.12
(\$8,839.52)

\$ 22,280.92

Morgan County Water District
Accounts Payable
 Ending April 30, 2023

VENDOR	over 30 Days	over 60 Days	over 90 Days	Total
Utility Solutions	\$ 5,266.84			\$ 5,266.84
Motor Carriers		\$ 80.00		\$ 80.00
Morgan Tire	\$ 332.54	\$ 87.95		\$ 420.49
KRWA			\$ 1,610.00	\$ 1,610.00
American Profit Recovery		\$ 181.03		\$ 181.03
Morgan and Associates		\$ 2,000.00		\$ 2,000.00
				\$ -
TOTAL	\$ 5,599.38	\$ 2,348.98	\$ 1,610.00	\$ 9,558.36

These invoices will be paid this month

SURCHARGE ACCOUNT BALANCES

		CREDIT		DEBIT	
Required Deposit		Actual Deposit			
21-Aug	\$ 15,726.70	21-Aug	\$ 15,570.14	\$ (156.56)	Nesbit Engineering \$ 14,702.50 11/9/2021
21-Sep	\$ 17,205.06	21-Sep	\$ 16,357.79	\$ (847.27)	McKeand & Creed \$ 26,995.00 12/27/2021
21-Oct	\$ 15,934.86	21-Oct	\$ 16,139.34	\$ 204.48	BearTraxx \$ 30,480.00 3/11/2022
21-Nov	\$ 16,414.32	21-Nov	\$ 16,840.16	\$ 425.84	Gatormade \$ 5,990.00 10/12/2022
21-Dec	\$ 16,401.54	21-Dec	\$ 16,343.23	\$ (58.31)	Hydro-Stop \$ 4,604.00 10/12/2022
22-Jan	\$ 17,642.31	22-Jan	\$ 15,735.94	\$ (1,906.37)	Metron \$ 8,543.64 10/12/2022
22-Feb	\$ 15,388.91	22-Feb	\$ 18,226.67	\$ 2,837.76	SE Diving \$ 7,000.00 2/14/2023
22-Mar	\$ 17,575.83	22-Mar	\$ 14,801.55	\$ (2,774.28)	Metron \$ 7,825.00 2/14/2023
22-Apr	\$ 16,226.55	22-Apr	\$ 16,324.00	\$ 97.45	Keetech \$ 42,620.00 2/14/2023
22-May	\$ 17,366.89	22-May	\$ 16,011.66	\$ (1,355.23)	BearTraxx \$ 50,800.00 3/25/2023 submitted
22-Jun	\$ 14,673.44	22-Jun	\$ 15,725.23	\$ 1,051.79	Metron \$ 18,863.00 3/25/2023 submitted
22-Jul	\$ 15,307.66	22-Jul	\$ 3,047.40	\$ (12,260.26)	Keetech \$ 56,860.70 3/25/2023 submitted
22-Aug	\$ 16,422.24	22-Aug	\$ 14,453.28	\$ (1,968.96)	Metron \$ 14,605.00 3/27/2023 submitted
22-Sep	\$ 17,102.13	22-Sep	\$ 18,899.48	\$ 1,797.35	Metron \$ 9,242.00 4/18/2023 submitted
22-Oct	\$ 16,578.20	22-Oct	\$ -	\$ (16,578.20)	
22-Nov	\$ 17,255.76	22-Nov	\$ 20,686.60	\$ 3,430.84	
22-Dec	\$ 16,437.55	22-Dec	\$ 17.24	\$ (16,420.31)	
23-Jan	\$ 18,417.58	23-Jan	\$ 9,897.07	\$ (8,520.51)	
23-Feb	\$ 14,604.35	23-Feb	\$ 21,524.04		
23-Mar	\$ 17,836.87	23-Mar	\$ 42,576.37		
23-Apr	\$ 16,841.70	23-Apr	\$ 22,280.92		
23-May		23-May	\$ 15,696.92		
23-Jun		23-Jun			
23-Jul		23-Jul			
23-Aug		23-Aug			
<hr/>		<hr/>		<hr/>	
	\$ 347,360.45		\$ 347,155.03	(\$205.42)	\$ 299,130.84
	\$ 399,726.00		\$48,024.19	Account Balance	
	\$ 52,365.55	Still to Collect			

**Health Insurance Reimbursement
Payment Plan**

			Date
	\$	732.26	5/25/2021
	\$	732.26	6/25/2021
	\$	732.26	7/25/2021
	\$	732.26	8/24/2021
	\$	732.26	9/23/2021
May	\$ 4,393.56	\$ 732.26	10/23/2021
	\$	732.26	11/22/2021
	\$	732.26	12/22/2021
	\$	732.26	1/21/2022
	\$	750.30	2/20/2022
	\$	750.30	3/22/2022
June	\$ 4,447.68	\$ 750.30	4/21/2022
	\$	750.30	5/21/2022
	\$	750.30	6/20/2022
	\$	750.30	7/20/2022
	\$	750.30	8/19/2022
	\$	750.30	9/18/2022
July	\$ 4,501.80	\$ 750.30	10/18/2022
	\$	750.30	11/17/2022
	\$	750.30	12/17/2022
	\$	750.30	1/16/2023
	\$	813.02	2/15/2023
	\$	813.02	3/17/2023
August	\$ 4,689.96	\$ 813.02	4/16/2023
	\$	813.02	5/16/2023
	\$	813.02	6/15/2023
	\$	813.02	7/15/2023
	\$	813.02	8/14/2023
September	\$ 4,065.10	\$ 813.02	9/13/2023
	\$	813.02	10/13/2023



Thank you for banking with Bank of the Mountains. If you need assistance, contact customer service.

The Federal Reserve Board on April 24, 2020 announced an interim final rule to amend Regulation D, allowing consumers to make an unlimited amount of withdrawals or deposits from savings deposit accounts instead of being capped at six. Bank of the Mountains has permanently suspended this regulation, giving their customers an unlimited number of non in person transfers. However, an "Excessive Activity Fee" may be applied.

Deposits

Account Name	Number	As Of	Available Balance	Current Balance
(c) Cleaner Water Grant Account	*[REDACTED]	04/28/2023	\$50.00	\$160,050.00
(c) Credit Card Account	*[REDACTED]	04/28/2023	\$3,468.85	\$1,283.41
(c) Deposit Refund Account	*[REDACTED]	04/28/2023	\$3,636.69	\$3,636.69
(c) Hwy 191 Replacement Project	*[REDACTED]	04/28/2023	\$75.00	\$75.00
(c) O & M Account	*[REDACTED]	04/28/2023	\$8,557.77	\$8,581.16
(c) Old Hwy 172 Project Account	*[REDACTED]	04/28/2023	\$0.00	\$0.00
(c) Payroll Account	*[REDACTED]	04/28/2023	\$201.63	\$201.63
(s) Deposit Savings Account	*[REDACTED]	04/28/2023	\$43,508.02	\$43,508.02
(s) Depreciation Reserve Account	*[REDACTED]	04/28/2023	\$3,505.58	\$2,505.58
(s) Emergency Savings Account	*[REDACTED]	04/28/2023	\$2,500.00	\$2,500.00
(s) Region Bond Account	*[REDACTED]	04/28/2023	\$27.74	\$27.74
(s) Sinking Fund Account	*[REDACTED]	04/28/2023	\$26,259.04	\$26,259.04
(s) Surcharge Account	*[REDACTED]	04/28/2023	\$172,539.35	\$172,539.35
(s) Water Revenue Account	*[REDACTED]	04/28/2023	\$11,474.56	\$11,474.56

**LIST OF SAVINGS ACCOUNTS
AS OF APRIL 30, 2023**

Funded Depreciation Reserve [REDACTED]	04/28 \$1000.00 was deposited, but the account was dormant. It was redeposited on 5/1.	2,505.58
M.C.W.D. Revenue Sinking Fund [REDACTED]		26,259.04
M.C.W.D. Deposit Savings [REDACTED]		43,508.02
M.C.W.D. Water Revenue Fund [REDACTED]		11,474.56
Region Account [REDACTED]		27.74
Emergency Savings Revenue [REDACTED]		2,500.00
Surcharge Fund [REDACTED]		172,539.35

**LIST OF CHECKING ACCOUNTS
AS OF APRIL 30, 2023**

O & M Checking Account [REDACTED]		8,581.16
Payroll Checking Account [REDACTED]		201.63
Deposit Refund Account [REDACTED]		3,636.69
Credit Card Revenue Fund [REDACTED]		1,283.41
Hwy 191 Waterline Replacement Project [REDACTED]		75.00
Old Hwy 172 Project [REDACTED]	Motion to reclose account	0.00
Cleaner Water Grant Project [REDACTED]	Originally deposited into the wrong account, transferred on 4/28	160,050.00

**Morgan Co. Water District
Cut Off List
April 2023**

Account	Customer Name	Arrear	Disconnect	Reconnect	Total	Paid
1-230-1	Carter Evans	44.01	45.00	17.40	106.41	
1-276-4	Jacob Young	42.01	45.00	17.40	104.41	104.41
1-288-24	Sabrina Romans	83.56	45.00	17.40	145.96	
1-298-21	Sarah Perry	39.70	45.00	17.40	102.10	102.10
1-304-24	Patty Perry	42.01	45.00	17.40	104.41	104.41
1-306-12	Sherri Robbins	38.72	45.00	17.40	101.12	
1-637-1	James Rowland	64.17	45.00	17.40	126.57	126.57
1-696-1	Timothy Hatton	42.01	45.00	17.40	104.41	104.41
1-703-1	Burton Stacy	42.67	45.00	17.40	105.07	105.17
1-1058-2	Josh Howard	42.01	45.00	17.40	104.41	104.41
1-1640-3	Darlene Sexton	57.72	45.00	17.40	120.12	120.12
1-1691-2	Hannah Williams	61.70	45.00	17.40	124.10	124.10
3-352-11	Charles Manda	42.01	45.00	17.40	104.41	104.41
3-650-2	MJ Power Sports	44.11	45.00	17.40	106.51	106.51
3-972-6	Goldie Dunn	49.71	45.00	17.40	112.11	112.11
3-1050-2	Charles Perkins	73.18	45.00	17.40	135.58	135.58
3-1210-2	Doug Manning	48.99	45.00	17.40	111.39	111.39
3-1364-1	Whitney Carter	75.54	45.00	17.40	137.94	137.94
3-1430-2	Charles Perkins	50.32	45.00	17.40	112.72	112.72
3-1910-1	Earnest Watkins	38.87	45.00	17.40	101.27	101.27
3-2110-3	Kenneth Prater	42.01	45.00	17.40	104.41	
4-502-3	Earl Elliott	136.15	45.00	17.40	198.55	198.55
4-518-5	Tamera Peyton	42.01	45.00	17.40	104.41	104.41

4-1716-1	Marjorie Ferguson	38.72	45.00	17.40	101.12	
4-3700-1	David Bailey	50.07	45.00	17.40	112.47	112.47
4-5240-2	Ray Adkins	42.01	45.00	17.40	104.41	104.41
5-155-2	Terry Barker	44.11	45.00	17.40	106.51	106.51
5-195-1	Yondel Phipps	42.01	45.00	80.00	167.01	167.01
17-1140-1	Melissa Stacy	38.72	45.00	17.40	101.12	101.12
17-920-1	Ruby Lewis	41.06	45.00	17.40	103.46	103.46
20-3100-1	Bruce Bailey	42.01	45.00	17.40	104.41	104.41
20-8300-1	Shelia Hensley	66.59	45.00	17.40	128.99	128.99
20-8520-1	Jessica Caudill	64.12	45.00	17.40	126.52	126.52
20-8630-1	Joanie Jenkins	42.01	45.00	17.40	104.41	104.41
11-15-2	Michael Adkins	42.01	45.00	17.40	104.41	
17-1550-1	Lee Payne	68.74	45.00	17.40	131.14	131.14
17-1950-1	Alesha Weaver	44.02	45.00	17.40	106.42	106.42
21-550-1	Heather Tassell	68.21	45.00	17.40	130.61	130.61
21-1150-1	Peggy Moore	42.39	45.00	17.40	104.79	104.79
13-2760-1	Lonnie Howell	41.95	45.00	17.40	104.35	
13-4040-4	Dennie Lewis	42.01	45.00	17.40	104.41	
6-510-3	Jimmy Thornsberry	42.01	45.00	17.40	104.41	
6-1195-3	Ron Kline	42.01	45.00	17.40	104.41	104.41
6-1980-11	Josephine Howard	55.84	45.00	17.40	118.24	118.24
6-2250-8	Sonny Ratliff	41.76	45.00	17.40	104.16	104.16
8-10020-1	Phillip McGuire	43.72	45.00	17.40	106.12	106.12
8-11010-3	Mindy Eversole	59.34	45.00	17.40	121.74	121.74
9-8130-1	Jason Gibbs	42.01	45.00	17.40	104.41	104.41
9-9408-6	April Wallace	113.10	45.00	17.40	175.50	175.50
12-40-1	Rhonda Lewis	55.58	45.00	80.00	180.58	180.58
14-120-1	Craig Lasourd	42.01	45.00	17.40	104.41	104.41

Report Totals

Service	Budget	Final	Active	Inactive	Usage	Deposits	Charge	Sur 1	Sur 2	Local Tax	State Tax	Net	Arrears	Balance	Penalty
WATER	0	17	2949	0	10272900	500.12	148,967.59	17,398.68	0.00	4,254.49	700.67	170,821.31	20,994.41	191,815.72	14,187.10
Service	0	0	2	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Unapp Cash					0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,436.07)	(8,436.07)	0.00
	0	17	2951	0	10272900	500.12	148,967.59	17,398.68	0.00	4,254.49	700.67	170,821.31	12,558.34	183,379.65	14,187.10
Number of Active Accounts									2966						
Number of Inactive Accounts									0						

Last month Active Accts. 2959

MORGAN COUNTY WATER DISTRICT

Regular Board Meeting

June 12, 2023

PERSONS PRESENT:

Alexis Branscum
Brenda Morgan
Erica Stegman
Cherrell Mathison
D.A.C. MAIA
Jim Sparks
Sandra
Saina Hutton
Zachary F. Enyle
Brian C. Fuller
Steve Arnold

REPRESENTING:

MCWD Purchasing
Morgan + Associates
MCWD
NESBITT ENTER.
Nesbitt Enter
MCWD
MCWD
MCWD
MCWD
MCWD

VISITORS PRESENT:

Print

REPRESENTING:



Morgan County Water District
1009 Hwy 172, West Liberty, KY

Board of Commissioners Meeting

AGENDA

June 12, 2023

Welcome and Introductions

- Welcome and Prayer
- Roll Call
- Approval of Minutes: May 8, 2023

New Business

- Brenda Morgan – 2022 Financial Audit
- Update on Project – Phase 2: Hwy 191 Water Line Replacement – Construction Progress
- Update on Project – Phase 1: Water Line Extensions Project (Clean Water Grant)
- Update on Project – Phase 3: Water Line Replacement and Office Project
- Public sale with Fiscal Court of 2008 pickup trucks (2 F-150s and Chevy Colorado) and scrap metal (*action needed*)
- Building Property
- CLOSED SESSION -On Call Policy

Reporting

- Purchase Request – Lexi
- PSC Orders – Shannon
- Audit Reports – Shannon
- Water Loss Report – Dean
- Leak and Maintenance Report – Dean
- Collection Report – Ashlee
- Customer Satisfaction Report – Ashlee
- Work Orders Report – Donna
- Profit & Loss Report – Chernell
- Review and Approval of Written Checks – Chernell (*action needed*)
- Accounts Payable and Aging Report – Chernell
- Cut Offs / Customer Report – Donna

Adjournment

- Next Meeting: July 10, 2023

They want Bank Statements
They want to know
what we pay on bounced
Checks.
overdrafts fees

Page 44 - 46
Material Weakness

Balance Sheet
Comparison



Morgan County Water District
1009 Hwy 172, West Liberty, KY

Closed **Board of Commissioners Meeting**

AGENDA

June 12, 2023

7:50

Zack - Steve

Closed 5:15

6:48

Closed

Welcome and Introductions

- Welcome and Prayer ✓
- Roll Call ✓
- Approval of Minutes: May 8, 2023 ✓

New Business

- Brenda Morgan – 2022 Financial Audit ✓ ** motion **
- Update on Project – Phase 2: Hwy 191 Water Line Replacement – Construction Progress ✓
- Update on Project – Phase 1: Water Line Extensions Project (Clean Water Grant) ✓
- Update on Project – Phase 3: Water Line Replacement and Office Project ✓
- Public sale with Fiscal Court of 2008 pickup trucks (2 F-150s and Chevy Colorado) and scrap metal (*action needed*) – ✓
- Building Property – ✓
- CLOSED SESSION -On-Call Policy

*- Balance Sheet
Income Statement*

Reporting

- Purchase Request – Lexi ✓
- PSC Orders – Shannon ✓
- Audit Reports – Shannon ✓
- Water Loss Report – Dean ✓
- Leak and Maintenance Report – Dean ✓
- Collection Report – Ashlee ✓
- Customer Satisfaction Report – Ashlee ✓
- Work Orders Report – Donna ✓
- Profit & Loss Report – Chernell ✓
- Review and Approval of Written Checks – Chernell (*action needed*) ✓
- Accounts Payable and Aging Report – Chernell ✓
- Cut Offs / Customer Report – Donna ✓

*- Email -
- Number of*

25,000 - 3 years

*over draft
charges*

Adjournment

- Next Meeting: July 10, 2023

*Collection by
Matter*

MORGAN COUNTY WATER DISTRICT
Scheduled Board Meeting
Monday June 12, 2023

The scheduled monthly meeting of the Morgan County Water District was held on Monday, June 08, 2023, beginning at 4:30 p.m. at the office. The following were in attendance: Board Members: Brian Wells, Zack Engle, Steve Gunnell and Raina Helton, MCWD Staff: Shannon Elam, Chernel Holbrook and Alexis Branscum. Guest: Ora Main and Jim Sparks of Nesbitt Engineering and Erica Stegman of Campbell, Rogers & Stacy. Special Guest Brenda Morgan, Morgan and Associates. Prayer.

Brian called roll then called the meeting to order and welcomed all that was present. Brian called for a motion to approve the minutes from May 8, 2023. Zach made a motion and Raina seconded. Motion carried.

First on the agenda was Brenda Morgan of Morgan and Associates with the 2022 Audit. She has given us a clean opinion on the audit. She had one finding. She considers it a material Weakness. Pages 44 – 46. She discussed the fact that checks were not clearing on time. She recommended bank reciliations for the Board to see at the meetings. Which are provided at this meeting. Copies of Audit were provided to all. Next Brenda went over the audit with the Board members. Brenda answered questions from the Board concerning the audit. Brian called for a motion to accept the audit. Raina made a motion and seconded by Steve G. Motion carried.

Second on the agenda was an update on Project-Phase 2: Hwy 191 Water Line Replacement - Construction Progress. Ora provided the minutes from the preconstruction meeting. He reported that they are now setting the meters on the new line. Ora said that we have 202,000 in contingency monies. 81% of the project has been completed. We have this money because of the roads that were dropped off of this project. We are going to use this money on a 6 inch line. Steve G. asked if the Contractor was going to use their bid price on the Change Order or rebid the price of the Change Order. Shannon told the Board that all of Hwy 191 has been on a Boil Water Advisory since Tuesday, June 6th and how much water we have been flushing to clear the lines. He also told the Board about the City estimating our water bill and that we finally bought us a new master

meter. Zach asked who is responsible for the Master Meter. Shannon told the Board that we have the meter tested. Shannon is going to ask for a hydrant to be put in at the master meter so that we can test the water quality at the purchase point. He also told the Board about the pump station on Hwy 191 on Adele Hill. We are going to move the pump station, so we can buy water off of Cave Run instead of the City. The Board asked how much this would cost. Shannon broke it down for them. He hopes to move the pump station for less than \$10,000. He told the Board that the Pump station has never been operational since it was installed. Shannon proceeded to show the move on the white board for the Board. His only worry is that if the Adele Hill pump will go into low suction. This move would be on the Water Line Extension Project, not the current one. This would require an environmental clearance from the Core of Engineers.

Third on the agenda was an update on Project – Phase 1: Water Line Extensions Project (Clean Water Grant). Waiting on the Core of Engineers.

Fourth on the agenda was an update on Project – Phase 3: Water Line Replacement and Office Project. Shannon and Ora are working on a budget for project. They are going to be using grant monies on the building. No loan required. We are going to ask for 2 million. Zach asked how soon would we know about the grant. Shannon said next year.

Fifth on the agenda was the public sale with the Fiscal Court, this would include the 2008 pickup trucks and the scrap metal. Shannon spoke with Jim Gazay about the trucks and the scrap metal. We would need an approval to sell. Brian called for a motion to approve the sale, Steve made motion and Zach seconded. Motion carried.

Sixth on the agenda was the Building Property. Mr. Smith is not happy that we have not moved on this project. He now wants \$25,000 instead of \$5,000. We will lose the \$10,000. Shannon told the Board he is going to do more work on this. Brian asked if there is a dead line. We would have to pay an extension of \$5,000 that would not come off of the purchase of the land, to get another year. Raina asked why would want to build a new building. Shannon explained the reasons why. We are within 4 days of the contract ending. The Board said that if we pay \$25,000 we should get more than a year to move on the project. Brian asked the Board for a decision on this project. Brian called for a motion take a

note out at the Bank of the Mountains. We will pay 25,000 but only if we get the three year extension. The Board asked for a motion to be made after they know what Mr. Smith says.

REPORTING:

Purchase Request – Lexi: She had a purchase request for toner. She also purchased PRV's that were needed. She asked for a preapproval to order the PRV's in the future. She also asked for Hymaxes to repair leaks. We use 4 boxes a month of PRV. Cost \$2400.00. She has a \$6000.00 a month budget that she staying under. Brian called for a motion to approve the purchase of the PRV's. Zach made a motion and seconded by Raina. Motion carried

PSC Orders – Shannon. No Orders.

Audit Reports – Shannon. None

Water Loss: See handouts. 21.8 water loss the lowest it has ever been. The Goal is 15%.

Service Orders Report: Hand out provided. In April we did 178 work orders.

Leak and Maintenance Report: Dean's Report. There were 6 leaks fixed this past month.

Customer Satisfaction Report: See handouts.

Profit & Loss Reports: Hand outs were provided.

Approval of Written Checks. Brian called for a motion to approve the checks written for last month. Steve made a motion to approve and seconded by Raina. Motion carried.

Cash Flow Report: See handouts.

List of Accounts: Zach asked about the Region account being over drawn. Shannon told the Board that we have all the accounts to the good now. Shannon also put in current amounts for the Board to see. They would like to see the name of whom the check was written and for what for. They asked to have the deposits up to date. They also asked for a list of the accounts that were past due. Shannon provided the list to the Board. Shannon said that we were going to pay off Consolidated and Utility Solutions.

Collections Report: Handouts provided for the Board to review.

Customer Cut Off List: See handout. List of Accounts and Amounts: See handout. Shannon went over the accounts with the Board.

New Settings: See handout.

Cash Flow: See Handout.

Customer Count: 2974 for this month and 2966 for last month.

Cut Offs: See Handout.

Collections: Brian would like to see the collections by month.

Profit Loss: See Handouts: Chernel provided the reconciliations for each account for the Board to view. The Board asked that all bank statements be presented at the Board meetings.

OTHER: Shannon told the Board about how old the Master Meters are and he would like to replace them in the future.

Next meeting: July 10, 2023.

Adjournment time: 6:48.

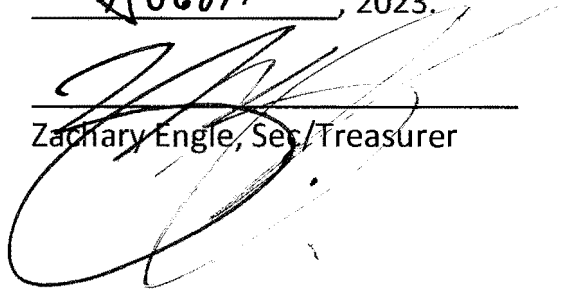
Brian called for a motion to adjourn. Zach made a motion and seconded by Raina . Motion carried.

CLOSED SESSION: On Call Policy

Brian called for a motion to adjourn from the close session. Zach made a motion and seconded by Steve. Motion carried.

Adjournment time: 7:50

IN TESTIMONY WHEREOF, WITNESS MY SIGNATURE this 14th day of AUGUST, 2023.



Zachary Engle, Sec/Treasurer

PUBLIC SERVICE COMMISSION

Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: June Year: 2023

LINE#	ITEM	GALLONS (Omit 000's)
1	WATER PRODUCED AND PURCHASED	
2	Water Produced	
3	Water Purchased	18,423
4	TOTAL PRODUCED AND PURCHASED	18,423
5		
6	WATER SALES	
7	Residential	9,339
8	Commercial	1,396
9	Industrial	
10	Bulk Loading Stations	
11	Wholesale	2,343
12	Public Authorities	
13	Other Sales (explain)	
14	TOTAL WATER SALES	13,078
15		
16	OTHER WATER USED	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	1,320
20	Fire Department	9
21	Other Usage (explain)	
22	TOTAL OTHER WATER USED	1,329
23		
24	WATER LOSS	
25	Tank Overflows	
26	Line Breaks	4,016
27	Line Leaks	
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	TOTAL WATER LOSS	4,016
32		
33	Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4	
34		
35	WATER LOSS PERCENTAGE	
36	(Line 31 divided by Line 4)	21.80%



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The Federal Reserve Board on April 24, 2020 announced an interim final rule to amend Regulation D, allowing consumers to make an unlimited amount of withdrawals or deposits from savings deposit accounts instead of being capped at six. Bank of the Mountains has permanently suspended this regulation, giving their customers an unlimited number of non in person transfers. However, an "Excessive Activity Fee" may be applied.

Deposits

Account Name	Number	As Of	Available Balance	Current Balance
(c) Cleaner Water Grant Account		06/09/2023	\$50.00	\$50.00
(c) Credit Card Account		06/09/2023	\$15,577.88	\$8,004.37
(c) Deposit Refund Account		06/09/2023	\$3,282.64	\$3,282.64
(c) Hwy 191 Replacement Project		06/09/2023	\$75.00	\$75.00
(c) O & M Account		06/09/2023	\$4,450.62	\$4,450.62
(c) Old Hwy 172 Project Account <i>CLOSE</i>		06/09/2023	\$0.00	\$0.00
(c) Payroll Account		06/09/2023	\$202.04	\$202.04
(s) Deposit Savings Account		06/09/2023	\$41,106.11	\$41,106.11
(s) Depreciation Reserve Account		06/09/2023	\$3,505.73	\$3,505.73
(s) Emergency Savings Account		06/09/2023	\$2,500.00	\$2,500.00
(s) Region Bond Account		06/09/2023	\$28.20	\$28.20
(s) Sinking Fund Account		06/09/2023	\$39,360.16	\$39,360.16
(e) Surcharge Account		06/09/2023	\$198,382.35	\$198,382.35
(s) Water Revenue Account		06/09/2023	\$85,186.00	\$85,186.00

**LIST OF SAVINGS ACCOUNTS
AS OF MAY 31, 2023**

Funded Depreciation Reserve ██████████		3,505.73
M.C.W.D. Revenue Sinking Fund ██████████	Deposited 06/05 \$13,100 Actual balance 39,360.16	26,260.16
M.C.W.D. Deposit Savings ██████████		44,809.90
M.C.W.D. Water Revenue Fund ██████████		2,679.95
Region Account ██████████		-7,971.80
Emergency Savings Revenue ██████████		2,500.00
Surcharge Fund ██████████		195,308.01

**LIST OF CHECKING ACCOUNTS
AS OF MAY 31, 2023**

O & M Checking Account ██████████		-7,356.44
Payroll Checking Account ██████████		202.04
Deposit Refund Account ██████████		3,153.67
Credit Card Revenue Fund ██████████		5,105.10
Hwy 191 Waterline Replacement Project ██████████		75.00
Old Hwy 172 Project ██████████	Will be closed in June after Board meeting.	0.00
Cleaner Water Grant Project ██████████		50.00

**Morgan County Water District
Work Orders Completed Monthly Report
2023**

Employee	January	February	March	April	May	June	July	August	September	October	November	December		
Andy Legg	33	11	8	11	8								71	7%
John Coffey	70	42	49	53	58								272	26%
Dakota Watson	78	47	52	42	88								307	29%
Drayton Kenderick	55	31	49	53	69								257	25%
Dean Kennard	3	3	10	2	3								21	2%
Dylan Stevens	46	30	9	17									102	10%
Mike Kelsey	14	4											18	2%
	299	168	177	178	226	0	0	0	0	0	0	0	1048	100%

1:40 PM

06/08/23

Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss Budget vs. Actual
May 2023

	May 23	Budget
Ordinary Income/Expense		
Income		
461.6-Sales thru Bulk Loading	225.00	83.33
466-Sales for Resale-Wholesale	0.00	7,166.67
470-Forfeited Discounts-Late Py	2,434.08	2,916.67
General Revenue		
Reimbursement Revenue	-75.00	
Total General Revenue	-75.00	
Non-Budget Items		
Interest Income	3.15	
Payroll Deposit		
Ky Deferred Comp	-210.00	
Total Payroll Deposit	-210.00	
Non-Budget Items - Other	5,900.00	41.67
Total Non-Budget Items	5,693.15	41.67
Tap-on-Fee	1,450.00	5,000.00
Web Fee	630.58	
461.1 · Meter Sales to Residential Cust	127,014.47	150,000.00
461.2 · Meter Sale to Commerical Custom	15,868.83	15,416.67
471 · Misc. Service Revenues	3,149.56	2,500.00
475 · Surcharge	16,328.66	17,500.00
4999 · Uncategorized Income	0.00	2,500.00
Total Income	172,719.33	203,125.01
Expense		
101-Utility Plant in Service	0.00	83.33
408.1-UtilityRegAssessmentFee	0.00	250.00
601-Payroll Expense		
941 Federal Payroll Tax	7,890.06	8,750.00
CERS	11,419.94	8,750.00
Commissioners Salary	0.00	1,500.00
Employee Check	0.00	19,583.33
Ky State Tax Withholding	1,417.07	1,666.67
Qtrly. Return of License Fee	0.00	416.67
601-Payroll Expense - Other	0.00	
Total 601-Payroll Expense	20,727.07	40,666.67
604-Employee Pensions & Benefit		
Health Insurance	0.00	8,333.33
Uniforms	833.15	250.00
604-Employee Pensions & Benefit - Other	8,243.66	
Total 604-Employee Pensions & Benefit	9,076.81	8,583.33
610-Purchased Water		
Water Purchases		
Cave Run Water Commission	0.00	29,166.67
West Liberty Waterworks	33,485.76	33,333.33
Total Water Purchases	33,485.76	62,500.00
Total 610-Purchased Water	33,485.76	62,500.00
620-Materials and Supplies		
Office Supplies	467.57	1,666.67
Postage	1,468.52	1,000.00
Safety Supplies	0.00	208.33

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06/08/23

Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss Budget vs. Actual
May 2023

	May 23	Budget
Supplies & Testing	0.00	416.67
620-Materials and Supplies - Other	17,416.90	16,750.00
Total 620-Materials and Supplies	19,352.99	20,041.67
632-Contractual Services Acct.	0.00	4,166.67
635-Contractual Se Water Test	0.00	166.67
636-Contractual Services Other	0.00	333.33
650-Transportation Expense		
Auto Parts	0.00	416.67
Auto Repair & Maint.	0.00	416.67
Fuel	2,168.70	3,750.00
650- Enterprise Lease	4,349.63	3,000.00
Total 650-Transportation Expense	6,518.33	7,583.34
675-Misc		
Bank Charge	649.00	
License/Certification Fees	0.00	166.67
Total 675-Misc	649.00	166.67
Collection Expense	0.00	41.67
GADD Loan 2021	1,500.00	
Insurance Expenses		
659-Insurance Other	0.00	41.67
657 - Insurance-General Liability	0.00	1,833.33
Total Insurance Expenses	0.00	1,875.00
Interest Expense	135.98	
Local Taxes	0.00	4,583.33
Membership Dues	0.00	208.33
Non -Budget Items		
Sales & Use Tax	727.10	
Non -Budget Items - Other	5,900.00	
Total Non -Budget Items	6,627.10	
Raining Day Savings	0.00	2,000.00
Travel Expense		
Meals	0.00	83.33
Mileage	0.00	41.67
Misc Travel- Lodging	187.30	208.33
Travel Expense - Other	120.16	
Total Travel Expense	307.46	333.33
UC Tax	0.00	41.67
Utilities		
615-Purchased Power		
American Power	1,269.17	
RECC	1,891.35	
615-Purchased Power - Other	0.00	3,333.33
Total 615-Purchased Power	3,160.52	3,333.33
Cellular	1,264.92	1,166.67
Telephone	-104.13	625.00
Trash Disposal	292.44	166.67
Total Utilities	4,613.75	5,291.67
Water Training	0.00	625.00
658 - Workers' Compensation	0.00	500.00
660. - Advertising	0.00	125.00

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Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss Budget vs. Actual
May 2023

	May 23	Budget
66000 - Payroll Expenses	41,981.10	
Total Expense	144,975.35	160,166.68
Net Ordinary Income	27,743.98	42,958.33
Other Income/Expense		
Other Income		
KIA Grant	719,979.07	
USDA Rural Development	0.00	13,750.00
Total Other Income	719,979.07	13,750.00
Other Expense		
Bonds Payable - KRWA 2016	7,976.04	8,333.33
Funded Depreciation Reserve	0.00	1,500.00
Hwy 191 Waterline Replacement P	719,979.07	
USDA Bonds - Interest	3.00	
USDA Bonds - Principle	0.00	0.00
Total Other Expense	727,958.11	9,833.33
Net Other Income	-7,979.04	3,916.67
Net Income	19,764.94	46,875.00

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Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss Budget vs. Actual
May 2023

	\$ Over Budget	% of Budget
Ordinary Income/Expense		
Income		
461.6-Sales thru Bulk Loading	141.67	270.0%
466-Sales for Resale-Wholesale	-7,166.67	0.0%
470-Forfeited Discounts-Late Py	-482.59	83.5%
General Revenue		
Reimbursement Revenue		
Total General Revenue		
Non-Budget Items		
Interest Income		
Payroll Deposit		
Ky Deferred Comp		
Total Payroll Deposit		
Non-Budget Items - Other	5,858.33	14,158.9%
Total Non-Budget Items	5,651.48	13,662.5%
Tap-on-Fee	-3,550.00	29.0%
Web Fee		
461.1 · Meter Sales to Residential Cust	-22,985.53	84.7%
461.2 · Meter Sale to Commerical Custom	452.16	102.9%
471 · Misc. Service Revenues	649.56	126.0%
475 · Surcharge	-1,171.34	93.3%
4999 · Uncategorized Income	-2,500.00	0.0%
Total Income	-30,405.68	85.0%
Expense		
101-Utility Plant in Service	-83.33	0.0%
408.1-UtilityRegAssessmentFee	-250.00	0.0%
601-Payroll Expense		
941 Federal Payroll Tax	-859.94	90.2%
CERS	2,669.94	130.5%
Commissioners Salary	-1,500.00	0.0%
Employee Check	-19,583.33	0.0%
Ky State Tax Withholding	-249.60	85.0%
Qtrly. Return of License Fee	-416.67	0.0%
601-Payroll Expense - Other		
Total 601-Payroll Expense	-19,939.60	51.0%
604-Employee Pensions & Benefit		
Health Insurance	-8,333.33	0.0%
Uniforms	583.15	333.3%
604-Employee Pensions & Benefit - Other		
Total 604-Employee Pensions & Benefit	493.48	105.7%
610-Purchased Water		
Water Purchases		
Cave Run Water Commission	-29,166.67	0.0%
West Liberty Waterworks	152.43	100.5%
Total Water Purchases	-29,014.24	53.6%
Total 610-Purchased Water	-29,014.24	53.6%
620-Materials and Supplies		
Office Supplies	-1,199.10	28.1%
Postage	468.52	146.9%
Safety Supplies	-208.33	0.0%

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06/08/23

Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss Budget vs. Actual
May 2023

	\$ Over Budget	% of Budget
Supplies & Testing	-416.67	0.0%
620-Materials and Supplies - Other	666.90	104.0%
Total 620-Materials and Supplies	-688.68	96.6%
632-Contractual Services Acct.	-4,166.67	0.0%
635-Contractual Se Water Test	-166.67	0.0%
636-Contractual Services Other	-333.33	0.0%
650-Transportation Expense		
Auto Parts	-416.67	0.0%
Auto Repair & Maint.	-416.67	0.0%
Fuel	-1,581.30	57.8%
650- Enterprise Lease	1,349.63	145.0%
Total 650-Transportation Expense	-1,065.01	86.0%
675-Misc		
Bank Charge		
License/Certification Fees	-166.67	0.0%
Total 675-Misc	482.33	389.4%
Collection Expense	-41.67	0.0%
GADD Loan 2021		
Insurance Expenses		
659-Insurance Other	-41.67	0.0%
657 - Insurance-General Liability	-1,833.33	0.0%
Total Insurance Expenses	-1,875.00	0.0%
Interest Expense		
Local Taxes	-4,583.33	0.0%
Membership Dues	-208.33	0.0%
Non -Budget Items		
Sales & Use Tax		
Non -Budget Items - Other		
Total Non -Budget Items		
Raining Day Savings	-2,000.00	0.0%
Travel Expense		
Meals	-83.33	0.0%
Mileage	-41.67	0.0%
Misc Travel- Lodging	-21.03	89.9%
Travel Expense - Other		
Total Travel Expense	-25.87	92.2%
UC Tax	-41.67	0.0%
Utilities		
615-Purchased Power		
American Power		
RECC		
615-Purchased Power - Other	-3,333.33	0.0%
Total 615-Purchased Power	-172.81	94.8%
Cellular	98.25	108.4%
Telephone	-729.13	-16.7%
Trash Disposal	125.77	175.5%
Total Utilities	-677.92	87.2%
Water Training	-625.00	0.0%
658 - Workers' Compensation	-500.00	0.0%
660. - Advertising	-125.00	0.0%

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MORGAN COUNTY WATER DISTR
Profit & Loss Budget vs. Actual
May 2023

06/08/23

Accrual Basis

	\$ Over Budget	% of Budget
66000 - Payroll Expenses		
Total Expense	-15,191.33	90.5%
Net Ordinary Income	-15,214.35	64.6%
Other Income/Expense		
Other Income		
KIA Grant		
USDA Rural Development	-13,750.00	0.0%
Total Other Income	706,229.07	5,236.2%
Other Expense		
Bonds Payable - KRWA 2016	-357.29	95.7%
Funded Depreciation Reserve	-1,500.00	0.0%
Hwy 191 Waterline Replacement P		
USDA Bonds - Interest		
USDA Bonds - Principle	0.00	0.0%
Total Other Expense	718,124.78	7,403.0%
Net Other Income	-11,895.71	-203.7%
Net Income	-27,110.06	42.2%

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06/08/23

Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison
May 2023

	May 23	May 22
Ordinary Income/Expense		
Income		
461.6-Sales thru Bulk Loading	225.00	0.00
466-Sales for Resale-Wholesale	0.00	893.63
470-Forfeited Discounts-Late Py	2,434.08	3,224.15
General Revenue		
Reimbursement Revenue	-75.00	0.00
Total General Revenue	-75.00	0.00
Non-Budget Items		
Interest Income	3.15	4.08
Payroll Deposit		
Ky Deferred Comp	-210.00	0.00
Total Payroll Deposit	-210.00	0.00
Non-Budget Items - Other	5,900.00	0.00
Total Non-Budget Items	5,693.15	4.08
Tap-on-Fee	1,450.00	4,360.00
Web Fee	630.58	483.22
461.1 · Meter Sales to Residential Cust	127,014.47	144,721.69
461.2 · Meter Sale to Commerical Custom	15,868.83	16,506.22
471 · Misc. Service Revenues	3,149.56	3,343.87
475 · Surcharge	16,328.66	17,490.29
4999 · Uncategorized Income	0.00	466.55
Total Income	172,719.33	191,493.70
Expense		
601-Payroll Expense		
941 Federal Payroll Tax	7,890.06	3,495.96
CERS	11,419.94	13,041.61
Employee Check	0.00	22,822.26
Ky State Tax Withholding	1,417.07	1,339.06
601-Payroll Expense - Other	0.00	0.00
Total 601-Payroll Expense	20,727.07	40,698.89
604-Employee Pensions & Benefit		
Uniforms	833.15	428.86
604-Employee Pensions & Benefit - Other	8,243.66	6,757.01
Total 604-Employee Pensions & Benefit	9,076.81	7,185.87
610-Purchased Water		
Water Purchases		
West Liberty Waterworks	33,485.76	37,064.72
Total Water Purchases	33,485.76	37,064.72
Total 610-Purchased Water	33,485.76	37,064.72
620-Materials and Supplies		
Office Supplies	467.57	285.08
Postage	1,468.52	1,223.43
Supplies & Testing	0.00	43.87
Supplies Other	0.00	899.19
620-Materials and Supplies - Other	17,416.90	661.26
Total 620-Materials and Supplies	19,352.99	3,112.83
636-Contractual Services Other	0.00	10,000.00
650-Transportation Expense		
Fuel	2,168.70	2,931.55

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Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison
May 2023

	May 23	May 22
Truck Purchase	0.00	17,000.00
650- Enterprise Lease	4,349.63	5,409.56
Total 650-Transportation Expense	6,518.33	25,341.11
675-Misc		
Bank Charge	649.00	337.42
Total 675-Misc	649.00	337.42
GADD Loan 2021	1,500.00	0.00
Interest Expense	135.98	0.00
Local Taxes	0.00	4,488.27
Membership Dues	0.00	120.00
Non -Budget Items		
Sales & Use Tax	727.10	654.96
Non -Budget Items - Other	5,900.00	0.00
Total Non -Budget Items	6,627.10	654.96
Travel Expense		
Misc Travel- Lodging	187.30	0.00
Travel Expense - Other	120.16	98.23
Total Travel Expense	307.46	98.23
Utilities		
615-Purchased Power		
American Power	1,269.17	1,160.63
RECC	1,891.35	1,788.75
Total 615-Purchased Power	3,160.52	2,949.38
Cellular	1,264.92	899.52
Telephone	-104.13	558.76
Trash Disposal	292.44	266.26
Total Utilities	4,613.75	4,673.92
Water Training	0.00	272.38
66000 - Payroll Expenses	41,981.10	0.00
Total Expense	144,975.35	134,048.60
Net Ordinary Income	27,743.98	57,445.10
Other Income/Expense		
Other Income		
KIA Grant	719,979.07	0.00
Total Other Income	719,979.07	0.00
Other Expense		
Bonds Payable - KRWA 2016	7,976.04	8,205.21
Hwy 191 Waterline Replacement P	719,979.07	0.00
USDA Bonds - Interest	3.00	0.00
Total Other Expense	727,958.11	8,205.21
Net Other Income	-7,979.04	-8,205.21
Net Income	19,764.94	49,239.89

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MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison
May 2023

06/08/23

Accrual Basis

	\$ Change	% Change
Ordinary Income/Expense		
Income		
461.6-Sales thru Bulk Loading	225.00	100.0%
466-Sales for Resale-Wholesale	-893.63	-100.0%
470-Forfeited Discounts-Late Py	-790.07	-24.5%
General Revenue		
Reimbursement Revenue	-75.00	-100.0%
Total General Revenue	-75.00	-100.0%
Non-Budget Items		
Interest Income	-0.93	-22.8%
Payroll Deposit		
Ky Deferred Comp	-210.00	-100.0%
Total Payroll Deposit	-210.00	-100.0%
Non-Budget Items - Other	5,900.00	100.0%
Total Non-Budget Items	5,689.07	139,438.0%
Tap-on-Fee	-2,910.00	-66.7%
Web Fee	147.36	30.5%
461.1 · Meter Sales to Residential Cust	-17,707.22	-12.2%
461.2 · Meter Sale to Commerical Custom	-637.39	-3.9%
471 · Misc. Service Revenues	-194.31	-5.8%
475 · Surcharge	-1,161.63	-6.6%
4999 · Uncategorized Income	-466.55	-100.0%
Total Income	-18,774.37	-9.8%
Expense		
601-Payroll Expense		
941 Federal Payroll Tax	4,394.10	125.7%
CERS	-1,621.67	-12.4%
Employee Check	-22,822.26	-100.0%
Ky State Tax Withholding	78.01	5.8%
601-Payroll Expense - Other	0.00	0.0%
Total 601-Payroll Expense	-19,971.82	-49.1%
604-Employee Pensions & Benefit		
Uniforms	404.29	94.3%
604-Employee Pensions & Benefit - Other	1,486.65	22.0%
Total 604-Employee Pensions & Benefit	1,890.94	26.3%
610-Purchased Water		
Water Purchases		
West Liberty Waterworks	-3,578.96	-9.7%
Total Water Purchases	-3,578.96	-9.7%
Total 610-Purchased Water	-3,578.96	-9.7%
620-Materials and Supplies		
Office Supplies	182.49	64.0%
Postage	245.09	20.0%
Supplies & Testing	-43.87	-100.0%
Supplies Other	-899.19	-100.0%
620-Materials and Supplies - Other	16,755.64	2,533.9%
Total 620-Materials and Supplies	16,240.16	521.7%
636-Contractual Services Other	-10,000.00	-100.0%
650-Transportation Expense		
Fuel	-762.85	-26.0%

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MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison
May 2023

06/08/23

Accrual Basis

	\$ Change	% Change
Truck Purchase	-17,000.00	-100.0%
650- Enterprise Lease	-1,059.93	-19.6%
Total 650-Transportation Expense	-18,822.78	-74.3%
675-Misc		
Bank Charge	311.58	92.3%
Total 675-Misc	311.58	92.3%
GADD Loan 2021	1,500.00	100.0%
Interest Expense	135.98	100.0%
Local Taxes	-4,488.27	-100.0%
Membership Dues	-120.00	-100.0%
Non -Budget Items		
Sales & Use Tax	72.14	11.0%
Non -Budget Items - Other	5,900.00	100.0%
Total Non -Budget Items	5,972.14	911.8%
Travel Expense		
Misc Travel- Lodging	187.30	100.0%
Travel Expense - Other	21.93	22.3%
Total Travel Expense	209.23	213.0%
Utilities		
615-Purchased Power		
American Power	108.54	9.4%
RECC	102.60	5.7%
Total 615-Purchased Power	211.14	7.2%
Cellular	365.40	40.6%
Telephone	-662.89	-118.6%
Trash Disposal	26.18	9.8%
Total Utilities	-60.17	-1.3%
Water Training	-272.38	-100.0%
66000 · Payroll Expenses	41,981.10	100.0%
Total Expense	10,926.75	8.2%
Net Ordinary Income	-29,701.12	-51.7%
Other Income/Expense		
Other Income		
KIA Grant	719,979.07	100.0%
Total Other Income	719,979.07	100.0%
Other Expense		
Bonds Payable - KRWA 2016	-229.17	-2.8%
Hwy 191 Waterline Replacement P	719,979.07	100.0%
USDA Bonds - Interest	3.00	100.0%
Total Other Expense	719,752.90	8,771.9%
Net Other Income	226.17	2.8%
Net Income	-29,474.95	-59.9%

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06/06/23

MORGAN COUNTY WATER DISTR
Reconciliation Detail

O & M Checking ██████████ **Period Ending 05/31/2023**

Type	Date	Num	Name	Cir	Amount	Balance
Beginning Balance						8,581.16
Cleared Transactions						
Checks and Payments - 38 items						
Check	02/17/2023	13011	Utility Solutoins, LLC	X	-20,000.00	-20,000.00
Check	02/17/2023	13006	USA Blue Book	X	-4,851.10	-24,851.10
Check	03/02/2023	13026	Bear Traxx Construc...	X	-10,160.00	-35,011.10
Check	04/11/2023	13065	Bank Of The Mount...	X	-4,078.94	-39,090.04
Check	04/13/2023	13073	USA Blue Book	X	-211.55	-39,301.59
Check	04/14/2023	13074	Thompson Tractor &...	X	-3,663.25	-42,964.84
Check	04/14/2023	13076	KACO Claims	X	-2,500.00	-45,464.84
Check	05/01/2023	13092	Consolidated Pipe &...	X	-17,393.51	-62,858.35
Check	05/01/2023	13091	Gateway Area Devel...	X	-1,500.00	-64,358.35
Check	05/01/2023		Utility Solutoins Tec...	X	-23.39	-64,381.74
Check	05/02/2023		Authnet Gateway Bil...	X	-31.85	-64,413.59
Check	05/05/2023	13093	Drayton Kendrick	X	-75.00	-64,488.59
Check	05/08/2023		Kentucky Deferred ...	X	-105.00	-64,593.59
Check	05/09/2023	13095	Nesbitt Engineering	X	-5,900.00	-70,493.59
Check	05/09/2023		Kentucky Dam State...	X	-187.30	-70,680.89
Check	05/09/2023	13094	Bank Of The Mount...	X	-135.98	-70,816.87
Check	05/10/2023	13096	West Liberty Water...	X	-33,485.76	-104,302.63
Check	05/10/2023	13098	Licking Valley R.E....	X	-1,891.35	-106,193.98
Check	05/10/2023	13099	American Electric Po...	X	-1,269.17	-107,463.15
Check	05/10/2023	13100	Appalachian Wireless	X	-1,264.92	-108,728.07
Check	05/10/2023	13097	Mountain Telephone	X	-419.29	-109,147.36
Check	05/11/2023	13101	U S Postal Service	X	-255.00	-109,402.36
Check	05/12/2023	13105	Enterprise FM Trust	X	-4,349.63	-113,751.99
Check	05/12/2023	13106	WEX Fleet	X	-2,168.70	-115,920.69
Check	05/12/2023	13109	Uni First Corp.	X	-833.15	-116,753.84
Check	05/12/2023	13104	Globe Life	X	-592.60	-117,346.44
Check	05/12/2023	13106	Waste Management	X	-292.44	-117,638.88
Check	05/12/2023	13110	United Systems Soft...	X	-207.00	-117,845.88
Check	05/12/2023	13107	American Business ...	X	-156.98	-118,002.86
Check	05/12/2023	13102	Aflac Insurance	X	-135.85	-118,138.71
Check	05/12/2023	13103	Colonial Life	X	-44.00	-118,182.71
Check	05/15/2023		Intuit.com	X	-63.60	-118,246.31
Check	05/22/2023	13111	Anthem Blue Cross	X	-7,471.21	-125,717.52
Check	05/22/2023		Kentucky Deferred ...	X	-105.00	-125,822.52
Check	05/24/2023		Amazon	X	-39.99	-125,862.51
Check	05/25/2023		Best Western Hotels	X	-120.16	-125,982.67
Check	05/26/2023		Kentucky State Trea...	X	-10.00	-125,992.67
Check	05/31/2023		Kentucky State Trea	X	-717.10	-126,709.77
Total Checks and Payments					-126,709.77	-126,709.77
Deposits and Credits - 11 items						
Transfer	05/01/2023			X	1,523.39	1,523.39
Transfer	05/02/2023			X	20,000.00	21,523.39
Transfer	05/08/2023			X	21,145.10	42,668.49
Transfer	05/09/2023			X	4,214.92	46,883.41
Transfer	05/09/2023			X	5,900.00	52,783.41
Transfer	05/11/2023			X	38,517.79	91,301.20
Transfer	05/12/2023			X	8,780.35	100,081.55
Transfer	05/22/2023			X	7,500.00	107,581.55
Transfer	05/25/2023			X	1,213.52	108,795.07
Transfer	05/26/2023			X	727.10	109,522.17
Transfer	05/30/2023			X	1,250.00	110,772.17
Total Deposits and Credits					110,772.17	110,772.17
Total Cleared Transactions					-15,937.60	-15,937.60
Cleared Balance					-15,937.60	-7,356.44
Uncleared Transactions						
Checks and Payments - 5 items						
Check	03/13/2019	11350	Pieroy Mullins Electric		-1,560.00	-1,560.00
Check	07/23/2019	11491	U.S Postal Service		-827.40	-2,387.40
Check	08/25/2021	12328	Katie Reynolds		-77.14	-2,464.54
Check	02/13/2023		Enterprise FM Trust		-3,611.78	-6,076.32

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06/06/23

MORGAN COUNTY WATER DISTR Reconciliation Detail

O & M Checking ██████████ **Period Ending 05/31/2023**

Type	Date	Num	Name	Clr	Amount	Balance
Check	05/25/2023	13112	U.S Postal Service		-1,213.52	-7,289.84
Total Checks and Payments					-7,289.84	-7,289.84
Deposits and Credits - 1 item						
Transfer	02/24/2023				1,500.00	1,500.00
Total Deposits and Credits					1,500.00	1,500.00
Total Uncleared Transactions					-5,789.84	-5,789.84
Register Balance as of 05/31/2023					-21,727.44	-13,146.28
New Transactions						
Checks and Payments - 6 items						
Check	06/01/2023		Carbonite Backup		-538.83	-538.63
Check	06/05/2023		Commonwealth of K...		-4,414.89	-4,953.52
Check	06/05/2023	13115	United States Treas...		-3,432.99	-8,386.51
Check	06/05/2023	13113	Kentucky Rural Wat...		-1,620.00	-10,006.51
Check	06/05/2023	13114	Kentucky Infrastruct...		-549.38	-10,555.89
Check	06/05/2023		Kentucky Deferred ...		-105.00	-10,660.89
Total Checks and Payments					-10,660.89	-10,660.89
Deposits and Credits - 2 items						
Transfer	06/05/2023				10,500.00	10,500.00
Transfer	06/06/2023				10,555.89	21,055.89
Total Deposits and Credits					21,055.89	21,055.89
Total New Transactions					10,395.00	10,395.00
Ending Balance					-11,332.44	-2,751.28

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MORGAN COUNTY WATER DISTR

Reconciliation Detail

Payroll Checking Period Ending 05/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						201.63
Cleared Transactions						
Checks and Payments - 26 items						
Paycheck	05/05/2023	5224	Shannon Elam	X	-1,819.27	-1,819.27
Paycheck	05/05/2023	5218	Chernell Holbrook {+}	X	-1,230.90	-3,050.17
Paycheck	05/05/2023	5220	Donna S. Bailey	X	-1,145.70	-4,195.87
Paycheck	05/05/2023	5216	Andy Legg	X	-1,137.39	-5,333.26
Paycheck	05/05/2023	5222	John Coffey	X	-1,106.59	-6,439.85
Paycheck	05/05/2023	5223	Lowell Kennard	X	-1,061.53	-7,501.38
Paycheck	05/05/2023	5221	Drayton Kendrick	X	-952.94	-8,454.32
Paycheck	05/05/2023	5217	Ashlee Mason	X	-891.14	-9,345.46
Paycheck	05/05/2023	5219	Dakota I Watson	X	-817.47	10,162.93
Paycheck	05/05/2023	5214	Alexis M. Branscum	X	-800.49	-10,963.42
Paycheck	05/05/2023	5215	Anastasia Adkins	X	-798.09	-11,761.51
Check	05/10/2023		payroll taxes payable	X	-11,419.94	-23,181.45
Check	05/10/2023		payroll taxes payable	X	-3,938.47	-27,119.92
Check	05/18/2023		payroll taxes payable	X	-1,417.07	-28,536.99
Paycheck	05/19/2023	5235	Shannon Elam	X	-1,819.27	-30,356.26
Paycheck	05/19/2023	5229	Chernell Holbrook {+}	X	-1,230.90	-31,587.16
Paycheck	05/19/2023	5231	Donna S. Bailey	X	-1,145.70	-32,732.86
Paycheck	05/19/2023	5227	Andy Legg	X	-1,137.39	-33,870.25
Paycheck	05/19/2023	5233	John Coffey	X	-1,078.90	-34,949.15
Paycheck	05/19/2023	5234	Lowell Kennard	X	-1,072.18	-36,021.33
Paycheck	05/19/2023	5232	Drayton Kendrick	X	-1,046.82	-37,068.15
Paycheck	05/19/2023	5228	Ashlee Mason	X	-879.44	-37,947.59
Paycheck	05/19/2023	5225	Alexis M. Branscum	X	-800.49	-38,748.08
Paycheck	05/19/2023	5226	Anastasia Adkins	X	-798.09	-39,546.17
Paycheck	05/19/2023	5230	Dakota I Watson	X	-790.98	-40,337.15
Check	05/25/2023		payroll taxes payable	X	-3,951.59	-44,288.74
Total Checks and Payments					-44,288.74	-44,288.74
Deposits and Credits - 5 items						
Transfer	05/05/2023			X	11,761.51	11,761.51
Transfer	05/10/2023			X	15,358.41	27,119.92
Transfer	05/15/2023			X	1,417.07	28,536.99
Transfer	05/18/2023			X	11,800.16	40,337.15
Transfer	05/25/2023			X	3,952.00	44,289.15
Total Deposits and Credits					44,289.15	44,289.15
Total Cleared Transactions					0.41	0.41
Cleared Balance					0.41	202.04
Uncleared Transactions						
Checks and Payments - 15 items						
Check	06/15/2021	1151	payroll taxes payable		-851.91	-851.91
Paycheck	09/30/2022		Shannon Elam		-34,030.31	-34,882.22
Paycheck	09/30/2022		Andy Legg		-21,630.43	-56,512.65
Paycheck	09/30/2022		Chernell Holbrook {+}		-20,443.77	-76,956.42
Paycheck	09/30/2022		Tim Carver		-20,416.37	-97,372.79
Paycheck	09/30/2022		Lowell Kennard		-18,741.22	-116,114.01
Paycheck	09/30/2022		Donna S. Bailey		-17,789.45	-133,903.46
Paycheck	09/30/2022		Drayton Kendrick		-17,095.97	-150,999.43
Paycheck	09/30/2022		John Coffey		-16,385.75	-167,385.18
Paycheck	09/30/2022		Ashlee Mason		-15,668.87	-183,054.05
Paycheck	09/30/2022		Mike Kelsey		-13,616.50	-196,670.55
Paycheck	09/30/2022		Amanda Myers		-10,056.96	-206,727.51
Paycheck	09/30/2022		Anastasia Adkins		-9,839.28	-216,566.79
Paycheck	09/30/2022		Garet Loudemilk		-483.82	-217,050.61
Paycheck	09/30/2022		Alexis M. Branscum		-422.11	-217,472.72
Total Checks and Payments					-217,472.72	-217,472.72
Deposits and Credits - 2 items						
Check	03/24/2022	12610	Payroll Account		0.00	0.00
General Journal	09/30/2022				303,148.06	303,148.06

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MORGAN COUNTY WATER DISTR
Reconciliation Detail
Payroll Checking [REDACTED] Period Ending 05/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Total Deposits and Credits					303,148.06	303,148.06
Total Uncleared Transactions					85,675.34	85,675.34
Register Balance as of 05/31/2023					85,675.75	85,877.38
New Transactions						
Checks and Payments - 11 items						
Paycheck	06/02/2023	5246	Shannon Elam		-1,819.29	-1,819.29
Paycheck	06/02/2023	5240	Chernell Holbrook {+}		-1,230.90	-3,050.19
Paycheck	06/02/2023	5238	Andy Legg		-1,216.39	-4,266.58
Paycheck	06/02/2023	5242	Donna S. Bailey		-1,145.70	-5,412.28
Paycheck	06/02/2023	5245	Lowell Kennard		-1,102.31	-6,514.59
Paycheck	06/02/2023	5243	Drayton Kendrick		-1,089.75	-7,604.34
Paycheck	06/02/2023	5244	John Coffey		-1,003.74	-8,608.08
Paycheck	06/02/2023	5239	Ashlee Mason		-921.46	-9,529.54
Paycheck	06/02/2023	5241	Dakota I Watson		-844.94	-10,374.48
Paycheck	06/02/2023	5236	Alexis M. Branscum		-800.49	-11,174.97
Paycheck	06/02/2023	5237	Anastasia Adkins		-798.09	-11,973.06
Total Checks and Payments					-11,973.06	-11,973.06
Deposits and Credits - 2 items						
Transfer	06/02/2023				11,973.06	11,973.06
Transfer	06/06/2023				4,015.97	15,989.03
Total Deposits and Credits					15,989.03	15,989.03
Total New Transactions					4,015.97	4,015.97
Ending Balance					89,691.72	89,893.35

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MORGAN COUNTY WATER DISTR

Reconciliation Detail

Water Revenue Savings [REDACTED] Period Ending 05/31/2023

Type	Date	Num	Name	Cir	Amount	Balance
Beginning Balance						11,474.56
Cleared Transactions						
Checks and Payments - 27 items						
Transfer	05/01/2023			X	-1,523.39	-1,523.39
Transfer	05/02/2023			X	-20,000.00	-21,523.39
Check	05/04/2023			X	-8.00	-21,531.39
Transfer	05/05/2023			X	-11,761.51	-33,292.90
Transfer	05/05/2023			X	-7,302.89	-40,595.79
Transfer	05/08/2023			X	-21,145.10	-61,740.89
Transfer	05/09/2023			X	-5,900.00	-67,640.89
Transfer	05/09/2023			X	-4,214.92	-71,855.81
Check	05/09/2023			X	-78.78	-71,934.59
Check	05/09/2023			X	-20.00	-71,954.59
Transfer	05/10/2023			X	-15,358.41	-87,313.00
Check	05/10/2023			X	-40.28	-87,353.28
Check	05/10/2023			X	-15.00	-87,368.28
Transfer	05/11/2023			X	-38,517.79	-125,886.07
Transfer	05/12/2023			X	-8,780.35	-134,666.42
Transfer	05/12/2023			X	-8,394.03	-143,060.45
Transfer	05/15/2023			X	-1,417.07	-144,477.52
Transfer	05/18/2023			X	-11,800.16	-156,277.68
Transfer	05/22/2023			X	-7,500.00	-163,777.68
Check	05/22/2023			X	-231.72	-164,009.40
Check	05/22/2023			X	-15.00	-164,024.40
Transfer	05/23/2023			X	-5,971.28	-169,995.68
Transfer	05/25/2023			X	-3,952.00	-173,947.68
Transfer	05/25/2023			X	-1,213.52	-175,161.20
Transfer	05/26/2023			X	-727.10	-175,888.30
Transfer	05/30/2023			X	-1,250.00	-177,138.30
Transfer	05/31/2023			X	-1,100.46	-178,238.76
Total Checks and Payments					-178,238.76	-178,238.76
Deposits and Credits - 34 items						
Deposit	05/01/2023			X	104.00	104.00
Deposit	05/01/2023			X	10,628.00	10,732.00
Deposit	05/02/2023			X	5,020.87	15,752.87
Deposit	05/03/2023			X	5,083.98	20,836.85
Deposit	05/04/2023			X	1,630.79	22,467.64
Deposit	05/04/2023			X	15,466.13	37,933.77
Deposit	05/05/2023			X	6,554.88	44,488.65
Deposit	05/05/2023			X	30,143.94	74,632.59
Deposit	05/08/2023			X	9,553.75	84,186.34
Deposit	05/09/2023			X	4,887.56	89,073.90
Deposit	05/09/2023			X	5,900.00	94,973.90
Deposit	05/10/2023			X	5,185.05	100,158.95
Transfer	05/10/2023			X	15,358.41	115,517.36
Deposit	05/11/2023			X	9,588.65	125,106.01
Deposit	05/12/2023			X	48.00	125,154.01
Deposit	05/12/2023			X	2,083.85	127,237.86
Transfer	05/12/2023			X	9,000.00	136,237.86
Deposit	05/15/2023			X	1,186.53	137,424.39
Deposit	05/17/2023			X	104.00	137,528.39
Deposit	05/17/2023			X	970.88	138,499.27
Deposit	05/18/2023			X	1,138.29	139,637.56
Transfer	05/18/2023			X	7,000.00	146,637.56
Deposit	05/19/2023			X	1,312.61	147,950.17
Transfer	05/22/2023			X	4,000.00	151,950.17
Deposit	05/22/2023			X	5,540.05	157,490.22
Transfer	05/23/2023			X	1,300.00	158,790.22
Deposit	05/23/2023			X	1,410.00	160,200.22
Deposit	05/24/2023			X	104.41	160,304.63
Deposit	05/25/2023			X	1,058.59	161,363.22
Transfer	05/25/2023			X	3,000.00	164,363.22
Deposit	05/26/2023			X	306.72	164,669.94
Deposit	05/30/2023			X	523.42	165,193.36
Deposit	05/30/2023			X	1,992.74	167,186.10
Deposit	05/31/2023			X	2,258.05	169,444.15

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MORGAN COUNTY WATER DISTR
Reconciliation Detail
Water Revenue Savings [REDACTED] Period Ending 05/31/2023

Type	Date	Num	Name	Cir	Amount	Balance
Total Deposits and Credits					169,444.15	169,444.15
Total Cleared Transactions					-8,794.61	-8,794.61
Cleared Balance					-8,794.61	2,679.95
Register Balance as of 05/31/2023					-8,794.61	2,679.95
New Transactions						
Checks and Payments - 5 items						
Transfer	06/02/2023				-11,973.06	-11,973.06
Transfer	06/05/2023				-13,100.00	-25,073.06
Transfer	06/05/2023				-10,500.00	-35,573.06
Transfer	06/06/2023				-10,555.89	-46,128.95
Transfer	06/06/2023				-4,015.97	-50,144.92
Total Checks and Payments					-50,144.92	-50,144.92
Deposits and Credits - 1 item						
Transfer	06/05/2023				10,500.00	10,500.00
Total Deposits and Credits					10,500.00	10,500.00
Total New Transactions					-39,644.92	-39,644.92
Ending Balance					-48,439.53	-36,964.97

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MORGAN COUNTY WATER DISTR
Reconciliation Detail
Credit Card Revenue Fund, Period Ending 05/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,283.41
Cleared Transactions						
Checks and Payments - 9 items						
Check	05/02/2023			X	-495.65	-495.65
Check	05/02/2023			X	-0.05	-495.70
Transfer	05/10/2023			X	-15,358.41	-15,854.11
Check	05/11/2023			X	-39.95	-15,894.06
Transfer	05/12/2023			X	-9,000.00	-24,894.06
Transfer	05/18/2023			X	-7,000.00	-31,894.06
Transfer	05/22/2023			X	-4,000.00	-35,894.06
Transfer	05/23/2023			X	-1,300.00	-37,194.06
Transfer	05/25/2023			X	-3,000.00	-40,194.06
Total Checks and Payments					-40,194.06	-40,194.06
Deposits and Credits - 49 items						
Deposit	04/28/2023		O & M Security Dep...	X	100.00	100.00
Deposit	04/28/2023			X	426.14	526.14
Deposit	04/28/2023			X	544.00	1,070.14
Deposit	05/01/2023			X	761.20	1,831.34
Deposit	05/01/2023			X	1,115.30	2,946.64
Deposit	05/02/2023		O & M Security Dep...	X	100.00	3,046.64
Deposit	05/02/2023			X	954.01	4,000.65
Deposit	05/02/2023			X	1,077.46	5,078.11
Deposit	05/03/2023			X	783.63	5,861.74
Deposit	05/03/2023			X	971.12	6,832.86
Deposit	05/04/2023		O & M Security Dep...	X	100.00	6,932.86
Deposit	05/04/2023			X	628.90	7,561.76
Deposit	05/04/2023			X	1,127.70	8,689.46
Deposit	05/05/2023		O & M Security Dep...	X	100.00	8,789.46
Deposit	05/05/2023			X	912.89	9,702.35
Deposit	05/05/2023			X	1,526.15	11,228.50
Deposit	05/08/2023			X	1,207.51	12,436.01
Deposit	05/08/2023			X	1,963.54	14,399.55
Deposit	05/09/2023		O & M Security Dep...	X	100.00	14,499.55
Deposit	05/09/2023			X	759.60	15,259.15
Deposit	05/09/2023			X	1,547.72	16,806.87
Deposit	05/10/2023			X	1,079.31	17,886.18
Deposit	05/10/2023			X	1,127.93	19,014.11
Deposit	05/11/2023		O & M Security Dep...	X	100.00	19,114.11
Deposit	05/11/2023			X	2,061.30	21,175.41
Deposit	05/11/2023			X	2,665.51	23,840.92
Deposit	05/12/2023			X	1,411.14	25,252.06
Deposit	05/12/2023			X	1,449.56	26,701.62
Deposit	05/15/2023		O & M Security Dep...	X	100.00	26,801.62
Deposit	05/15/2023			X	890.14	27,691.76
Deposit	05/15/2023			X	1,057.64	28,749.40
Deposit	05/17/2023			X	593.15	29,342.55
Deposit	05/17/2023			X	1,418.60	30,761.15
Deposit	05/18/2023			X	169.78	30,930.93
Deposit	05/18/2023			X	832.39	31,763.32
Deposit	05/19/2023			X	408.08	32,171.40
Deposit	05/19/2023			X	1,140.97	33,312.37
Deposit	05/22/2023			X	1,174.88	34,487.25
Deposit	05/22/2023			X	1,465.60	35,952.85
Deposit	05/23/2023			X	144.06	36,096.91
Deposit	05/23/2023			X	1,688.26	37,785.17
Deposit	05/24/2023			X	1,489.16	39,274.33
Deposit	05/25/2023		O & M Security Dep...	X	100.00	39,374.33
Deposit	05/25/2023			X	1,545.92	40,920.25
Deposit	05/26/2023			X	81.80	41,002.05
Deposit	05/26/2023		O & M Security Dep...	X	100.00	41,102.05
Deposit	05/26/2023			X	863.28	41,965.33
Deposit	05/30/2023			X	313.51	42,278.84
Deposit	05/30/2023			X	1,736.91	44,015.75
Total Deposits and Credits					44,015.75	44,015.75

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MORGAN COUNTY WATER DISTR
Reconciliation Detail
Credit Card Revenue Fund, Period Ending 05/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Total Cleared Transactions					3,821.69	3,821.69
Cleared Balance					3,821.69	5,105.10
Uncleared Transactions						
Deposits and Credits - 3 items						
Deposit	05/01/2023				1,083.86	1,083.86
Deposit	05/31/2023				339.08	1,422.94
Deposit	05/31/2023				521.09	1,944.03
Total Deposits and Credits					1,944.03	1,944.03
Total Uncleared Transactions					1,944.03	1,944.03
Register Balance as of 05/31/2023					5,765.72	7,049.13
New Transactions						
Checks and Payments - 1 item						
Transfer	06/05/2023				-10,500.00	-10,500.00
Total Checks and Payments					-10,500.00	-10,500.00
Total New Transactions					-10,500.00	-10,500.00
Ending Balance					-4,734.28	-3,450.87

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MORGAN COUNTY WATER DISTR

Reconciliation Detail

Dep-Refund Acct. Check XXXXXXXXXX Period Ending 05/31/2023

Type	Date	Num	Name	Ctr	Amount	Balance
Beginning Balance						3,636.69
Cleared Transactions						
Checks and Payments - 8 items						
Check	02/28/2023	2783	O & M Security Dep...	X	-61.29	-61.29
Check	04/25/2023	2787	O & M Security Dep...	X	-100.03	-161.32
Check	04/25/2023	2793	O & M Security Dep...	X	-61.33	-222.65
Check	04/25/2023	2792	O & M Security Dep...	X	-61.32	-283.97
Check	04/25/2023	2790	O & M Security Dep...	X	-61.30	-345.27
Check	04/25/2023	2791	O & M Security Dep...	X	-60.21	-405.48
Check	04/25/2023	2794	O & M Security Dep...	X	-58.23	-463.71
Check	04/25/2023	2789	O & M Security Dep...	X	-19.31	-483.02
Total Checks and Payments					-483.02	-483.02
Total Cleared Transactions					-483.02	-483.02
Cleared Balance					-483.02	3,153.67
Uncleared Transactions						
Checks and Payments - 50 items						
Check	04/28/2017	2289	O & M Security Dep...		-22.79	-22.79
Check	05/26/2017	2293	O & M Security Dep...		-5.23	-28.02
Check	11/30/2017	2334	O & M Security Dep...		-24.10	-52.12
Check	01/26/2018	2346	O & M Security Dep...		-19.77	-71.89
Check	06/01/2018	2365	O & M Security Dep...		-24.19	-96.08
Check	03/28/2019	2435	O & M Security Dep...		-23.82	-119.90
Check	05/23/2019	2445	O & M Security Dep...		-23.84	-143.74
Check	06/25/2020	2523	O & M Security Dep...		-22.45	-166.19
Check	08/19/2020	2541	O & M Security Dep...		-47.68	-213.87
Check	12/08/2020	2569	O & M Security Dep...		-6.65	-220.52
Check	01/04/2021	2575	O & M Security Dep...		-47.65	-268.17
Check	02/23/2021	2590	O & M Security Dep...		-9.00	-277.17
Check	04/19/2021	2597	O & M Security Dep...		-45.10	-322.27
Check	06/21/2021	2618	O & M Security Dep...		-42.06	-364.33
Check	06/21/2021	2616	O & M Security Dep...		-2.91	-367.24
Check	08/20/2021	2636	O & M Security Dep...		-100.04	-467.28
Check	08/20/2021	2637	O & M Security Dep...		-11.74	-479.02
Check	09/15/2021	2644	O & M Security Dep...		-11.70	-490.72
Check	11/18/2021	2665	O & M Security Dep...		-12.81	-503.53
Check	12/29/2021	2678	O & M Security Dep...		-61.78	-565.31
Check	02/23/2022	2686	O & M Security Dep...		-59.85	-625.16
Check	02/23/2022	2689	O & M Security Dep...		-56.07	-681.23
Check	02/24/2022	2692	O & M Security Dep...		-20.94	-702.17
Check	05/20/2022	2712	O & M Security Dep...		-61.31	-763.48
Check	06/28/2022	2725	O & M Security Dep...		-100.03	-863.51
Check	07/28/2022	2731	O & M Security Dep...		-19.28	-882.79
Check	08/29/2022	2740	O & M Security Dep...		-61.29	-944.08
Check	10/18/2022	2745	O & M Security Dep...		-3.58	-947.66
Check	12/22/2022	2759	O & M Security Dep...		-3.85	-951.51
Check	02/28/2023	2779	O & M Security Dep...		-1.01	-952.52
Check	04/25/2023	2788	O & M Security Dep...		-1.76	-954.28
Check	05/31/2023	2815	Water Revenue Savi...		-1,600.56	-2,554.84
Check	05/31/2023	2804	Water Revenue Savi...		-1,000.28	-3,555.12
Check	05/31/2023	2814	Water Revenue Savi...		-785.20	-4,340.32
Check	05/31/2023	2802	Water Revenue Savi...		-360.27	-4,700.59
Check	05/31/2023	2807	Jeremy Durst		-61.32	-4,761.91
Check	05/31/2023	2801	Heaven Phipps		-61.32	-4,823.23
Check	05/31/2023	2799	Greg Vance		-61.32	-4,884.55
Check	05/31/2023	2805	Robert Burnett		-61.31	-4,945.86
Check	05/31/2023	2812	Jennifer Roberts		-61.31	-5,007.17
Check	05/31/2023	2813	Lonnie Howell		-61.29	-5,068.46
Check	05/31/2023	2806	Matthew & Madyson...		-19.33	-5,087.79
Check	05/31/2023	2808	Latosha Wireman		-19.30	-5,107.09
Check	05/31/2023	2811	Emma Hicks		-19.28	-5,126.37
Check	05/31/2023	2800	Rhonda Thornsberry		-10.01	-5,136.38
Check	05/31/2023	2809	Courtney Burge		-7.87	-5,144.25
Check	05/31/2023	2798	Corey Webb		-7.20	-5,151.45
Check	05/31/2023	2810	Earl Elliott		-3.97	-5,155.42
Check	05/31/2023	2803	Water Revenue Savi...		-1.55	-5,156.97

12:20 PM

06/06/23

MORGAN COUNTY WATER DISTR Reconciliation Detail

Dep-Refund Acct. Check [REDACTED] Period Ending 05/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Check	05/31/2023	2816	Water Revenue Savi...		-1.10	-5,158.07
Total Checks and Payments					-5,158.07	-5,158.07
Total Uncleared Transactions					-5,158.07	-5,158.07
Register Balance as of 05/31/2023					-5,641.09	-2,004.40
New Transactions						
Deposits and Credits - 2 Items						
Check	06/01/2023		O & M Security Dep...		1,501.95	1,501.95
Check	06/01/2023		O & M Security Dep...		2,701.84	4,203.79
Total Deposits and Credits					4,203.79	4,203.79
Total New Transactions					4,203.79	4,203.79
Ending Balance					-1,437.30	2,199.39

11:21 AM

06/06/23

MORGAN COUNTY WATER DISTR
Reconciliation Detail
Surcharge Fund, Period Ending 05/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						172,539.35
Cleared Transactions						
Deposits and Credits - 4 items						
Transfer	05/05/2023			X	7,302.89	7,302.89
Transfer	05/12/2023			X	8,394.03	15,696.92
Transfer	05/23/2023			X	5,971.28	21,668.20
Transfer	05/31/2023			X	1,100.46	22,768.66
Total Deposits and Credits					<u>22,768.66</u>	<u>22,768.66</u>
Total Cleared Transactions					<u>22,768.66</u>	<u>22,768.66</u>
Cleared Balance					<u>22,768.66</u>	<u>195,308.01</u>
Register Balance as of 05/31/2023					<u>22,768.66</u>	<u>195,308.01</u>
Ending Balance					<u><u>22,768.66</u></u>	<u><u>195,308.01</u></u>

9:48 AM

06/06/23

MORGAN COUNTY WATER DISTR
Reconciliation Detail
Hwy 191 Waterline Replacement, Period Ending 05/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						75.00
Cleared Transactions						
Checks and Payments - 3 items						
Check	05/18/2023	98	Frederick & May Co...	X	-681,286.52	-681,286.52
Check	05/18/2023	97	Nesbitt Engineering	X	-38,105.05	-719,391.57
Check	05/18/2023	99	Campbell, Rogers &...	X	-587.50	-719,979.07
Total Checks and Payments					-719,979.07	-719,979.07
Deposits and Credits - 1 item						
Deposit	05/17/2023			X	719,979.07	719,979.07
Total Deposits and Credits					719,979.07	719,979.07
Total Cleared Transactions					0.00	0.00
Cleared Balance					0.00	75.00
Register Balance as of 05/31/2023					0.00	75.00
Ending Balance					0.00	75.00

1:42 PM

06/08/23

Accrual Basis

MORGAN COUNTY WATER DISTR
Transactions by Account
As of May 31, 2023

Type	Date	Num	Name	Memo	Clr
O & M Checking					
Check	05/01/2023	13091	Gateway Area Development ...	Loan Payment	X
Check	05/01/2023	13092	Consolidated Pipe & Supply ...	ACCT: [REDACTED]	X
Transfer	05/01/2023			Transfer for CK 13091, Debit C...	X
Check	05/01/2023		Utility Solutoins Technology	Repair to Probe	X
Transfer	05/02/2023			Transfer Funds for Utility Soluti...	X
Check	05/02/2023		Authnet Gateway Billing	Authnet Gateway Billing	X
Check	05/05/2023	13093	Drayton Kendrick	Reimbursement on gas	X
Transfer	05/08/2023			Transfer Funds	X
Check	05/08/2023		Kentucky Deferred Compens...	Plan Number [REDACTED] May 5t...	X
Check	05/09/2023	13094	Bank Of The Mountains	Interest on Loan	X
Transfer	05/09/2023			CK's 13065, 13094 Bank of the...	X
Check	05/09/2023	13095	Nesbitt Engineering	KY 191 Bridge Replacement Pr...	X
Check	05/09/2023		Kentucky Dam State Park	Lodging 5/08 - 5/10	X
Transfer	05/09/2023			Transfer Funds	X
Check	05/10/2023	13096	West Liberty Waterworks	2-1266.1, 4-640-1, 5-111-1, 5-1...	X
Check	05/10/2023	13097	Mountain Telephone	Account # [REDACTED]	X
Check	05/10/2023	13098	Licking Valley R.E.C.C	Consumption thru 4/12	X
Check	05/10/2023	13099	American Electric Power	[REDACTED]	X
Check	05/10/2023	13100	Appalachian Wireless	Acct: [REDACTED]	X
Transfer	05/11/2023			CK's 13096 - 13100, Debit Card	X
Check	05/11/2023	13101	U.S Postal Service	400 x .48 Stamps, 100 x .63 St...	X
Check	05/12/2023	13102	Aflac Insurance	Inv. 629269	X
Check	05/12/2023	13103	Colonial Life	[REDACTED]	X
Check	05/12/2023	13104	Globe Life	Invoice 1009977	X
Check	05/12/2023	13105	Enterprise FM Trust	[REDACTED]	X
Check	05/12/2023	13106	WEX Fleet	[REDACTED]	X
Check	05/12/2023	13107	American Business Systems, ...	Agreement # [REDACTED]	X
Check	05/12/2023	13108	Waste Management	[REDACTED]	X
Check	05/12/2023	13109	Uni First Corp.	Customer # 1584446	X
Check	05/12/2023	13110	United Systems Software	Invoice 98207	X
Transfer	05/12/2023			CK's 13102 - 13110	X
Check	05/15/2023		Intuit.com	Quick Books Payroll Charges f...	X
Check	05/22/2023		Kentucky Deferred Compens...	Plan Number [REDACTED] May 19...	X
Check	05/22/2023	13111	Anthem Blue Cross	Group # [REDACTED], May	X
Transfer	05/22/2023			Transfer Funds for CK 13111	X
Check	05/24/2023		Amazon	Copy Paper	X
Check	05/25/2023	13112	U.S Postal Service	Bulk Mailing	X
Transfer	05/25/2023			Transfer Funds for Postage Ck...	X
Check	05/25/2023		Best Western Hotels	Elizabethtown KY	X
Check	05/26/2023		Kentucky State Treasurer	Sales Tax, April	X
Transfer	05/26/2023			Transfer Funds for Sales Tax	X
Transfer	05/30/2023			Transfer funds for Taxes and D...	X
Check	05/31/2023		Kentucky State Treasurer	Sales Tax, April	X

Total O & M Checking [REDACTED]

TOTAL

1:42 PM

MORGAN COUNTY WATER DISTR
Transactions by Account
As of May 31, 2023

06/08/23

Accrual Basis

<u>Amount</u>
-1,500.00
-17,393.51
1,523.39
-23.39
20,000.00
-31.85
-75.00
21,145.10
-105.00
-135.98
4,214.92
-5,900.00
-187.30
5,900.00
-33,485.76
-419.29
-1,891.35
-1,269.17
-1,264.92
38,517.79
-255.00
-135.85
-44.00
-592.60
-4,349.63
-2,168.70
-156.98
-292.44
-833.15
-207.00
8,780.35
-63.60
-105.00
-7,471.21
7,500.00
-39.99
-1,213.52
1,213.52
-120.16
-10.00
727.10
1,250.00
-717.10
<hr/>
28,313.72
<hr/>
28,313.72

CASH FLOW

MCWD Responses to DR-1, Req 2- 2023 Minutes

MAY

	10th of the Month		Actual		25th of the Month		Actual		30th of the Month		Actual	
1	Cave Run	\$ 25,000.00	\$ -	Regent (KRWA) (Due 20th)	\$ 8,000.00		Raining Day Reserve	\$ 1,000.00	\$ -			
2	West Liberty	\$ 35,000.00	\$ 33,485.76	GWAD Note	\$ 1,100.00	\$ -	Depreciation Reserve	\$ 2,500.00	\$ -			
3	Surcharge	\$ 10,000.00	\$ 15,696.92	Surcharge	\$ 5,000.00	\$ 5,971.28	Surcharge Reserve	\$ 2,000.00	\$ 1,100.46			
4	Payroll (5-5)	\$ 12,000.00	\$ 11,761.51	KY Payroll Tax (Due 15th)	\$ 1,500.00	\$ 1,417.07	County Tax (\$1800 QRTL)	\$ 600.00	\$ -			
5	Federal Tax (5-10)	\$ 4,000.00	\$ 3,938.47	KY Utility Tax (Due 20th)	\$ 5,000.00		USDA Bond (Due 30th)	\$ 13,100.00				
6	Fleet (Auto)	\$ 4,500.00	\$ 3,877.76	Sales and Use Tax (Due 20th)	\$ 700.00	\$ 727.10	*Other Expenses	\$ 10,000.00	Paid after the 10th			
7	Wex (Fuel)	\$ 3,000.00	\$ 2,168.70	Payroll (5-19)	\$ 12,000.00	\$ 11,800.16	Utility Solutions	Tool Repair	\$ 23.39			
8	AEP	\$ 1,600.00	\$ 1,269.17	Federal Tax (5-24)	\$ 4,000.00	\$ 3,951.89	Gateway Ad District	Note	\$ 1,500.00			
9	RECC	\$ 2,000.00	\$ 1,891.35	Stamps	\$ 1,300.00	\$ 1,213.52	Bank of the Mts	Note	\$ 4,078.94			
10	MT Telephone	\$ 600.00	\$ 419.29	Consolidated Pipe	\$ 5,000.00	\$ 17,393.51	Bank of the Mts	Note	\$ 135.98			
11	Appalachian Wireless	\$ 1,250.00	\$ 1,264.92	Utility Solutions	\$ 5,000.00	\$ -	Nesbit Engineering	Bridge Project	\$ 5,900.00			
12	Anthem Health	\$ 8,000.00	\$ 7,471.21	Core and Main	\$ 2,000.00	\$ -			\$ 30,100.00			
13	Colonial Life	\$ 50.00	\$ 44.00	Citco Water	\$ 500.00	\$ -						
14	United Systems	\$ 250.00	\$ 207.00	USA Bluebook	\$ 500.00	\$ -						
15	Stamps	\$ 300.00	\$ 255.00	Hutch Ford	\$ 500.00	\$ -						
16	American Business System	\$ 200.00	\$ 156.98	Morgan Tire Center	\$ 500.00	\$ -						
17	Waste Management	\$ 150.00	\$ 292.44	Oldfields	\$ 250.00	\$ -						
18	Globe Life	\$ 650.00	\$ 592.60	Quality Quick Lube	\$ 250.00	\$ -						
19	Aflac	\$ 150.00	\$ 135.85	Frederick and May	\$ 250.00	\$ -						
20	Uniform First	\$ 500.00	\$ 833.15	Car Quest	\$ 250.00	\$ -						
21	KY Deferred Comp	\$ 100.00	\$ 105.00	Advance Auto	\$ 250.00	\$ -						
22	Retirement-Health Insurance	\$ 850.00	\$ -	Intuit-Payroll Services	\$ 75.00	\$ 63.60						
23	Authnet-Web Billing Services	\$ 50.00	\$ 31.85	KY Deferred Comp	\$ 100.00	\$ 105.00						
24	Training/Travel/Food/Mileage	\$ 1,000.00	\$ 262.30	Retirement	\$ 12,000.00	\$ 11,419.94						
25	Stationers/Champion	\$ 500.00	\$ -	SignaPay	\$ 50.00	\$ 39.95						
	\$ 124,901.32	\$ 111,700.00	\$ 86,161.23	\$ 46,333.91	\$ 66,075.00	\$ 54,103.02	\$ 10,074.87	\$ 29,200.00	\$ 42,838.77			
	\$ 112,143.35	1st 10 Days	\$38,740.09			(\$7,769.11)						(\$32,763.90)
	\$ 1,283.41	Credit Card Account (1st day of the month)										
	\$ 11,474.56	Revenue Account (1st day of the month)										

Other Expenses	\$ 41,738.31
Other Expenses (excluding pass thru)	\$ 35,838.31
Billed Revenue	\$ 170,821.31

Surcharge - Weekly Deposit

	Mondays		
Week 1	\$ 7,302.89	1-May	KYDOT
Week 2	\$ 8,394.03	8-May	
Week 3	\$ 4,930.31	15-May	
Week 4	\$ 1,040.97	22-May	
Week 5	\$ 1,100.46	30-May	
	\$ 22,768.66		

Other Income

\$ 5,900.00	Current Month
	Carry over
	Other Income
\$ 5,900.00	

REVENUE

\$ 168,552.13	\$ 206,975.00	\$ 183,103.02
\$ 12,757.97	Net Income	\$4,107.08
\$ 5,900.00		
\$ 187,210.10		



AMERICAN PROFIT RECOVERY
You'll Profit From Our Difference!

Morgan County Water District

West Liberty, KY

Tier I		
Total Assigned	175	\$29,056.82
Net Assigned	132	\$21,834.43
Recovery	16	\$3,489.87
Recovery Rate on Total Assigned		12.01 %
Recovery Rate on Net Assigned		15.98 %
Resolution	21	\$4,273.12
Resolution Rate on Total Assigned		14.71 %
Resolution Rate on Net Assigned		19.57 %
Cost of Accounts Submitted		\$3,060.75
Collection Cost Percentage		71.63%
Net Money Returned To Client		\$429.12
Average Balance		\$166.04
Average Age (Days)		75
Tier II		
Assignments	352	\$54,355.20
Recovery (Collections)	48	\$5,716.74
Recovery Rate		10.52%
Resolution (Collections + Payment Configurations)	48	\$5,716.74
Resolution Rate		10.52%
Average Balance		\$154.42
Average Age (Days)		574
Total		
Assignments	385	\$59,909.71
Resolved	69	\$9,989.86
Resolution Rate		16.67%

**Morgan Co. Water District
Cut Off List
May 2023**

Account	Customer Name	Arrear	Disconnect	Reconnect	Total	Paid
1-90-1	John Holloway	72.37	45.00	17.40	134.77	
1-276-4	Jacob Young	38.72	45.00	17.40	101.12	101.12
1-314-6	Donna Owens	60.87	45.00	17.40	123.27	
1-667-1	Earnest Stacy	42.01	45.00	17.40	104.41	104.41
1-1070-3	Jo Ellen Berry	52.35	45.00	17.40	114.75	114.75
1-1175-2	Sherry Robinson	42.01	45.00	17.40	104.41	
1-1271-1	David & Donna Howard	48.31	45.00	17.40	110.71	110.71
1-1273-7	Sherry Roseberry	42.01	45.00	17.40	104.41	
1-282-12	William Honshul	47.78	45.00	17.40	110.18	
1-1640-3	Darlene Sexton	53.62	45.00	17.40	116.02	116.02
1-1920-5	Trenna Roseberry	42.01	45.00	17.40	104.41	104.41
1-2000-1	Rebecca Dyer	42.01	45.00	17.40	104.41	104.41
1-2011-3	Roderick McCarty	42.01	45.00	17.40	104.41	
3-719-1	Casey Cantrell	62.96	45.00	17.40	125.36	125.36
3-975-2	Kayla Keeton	52.48	45.00	17.40	114.88	
3-1250-1	Paula McGuire	63.63	45.00	17.40	126.03	
3-1364-1	Whitney Carter	59.48	45.00	17.40	121.88	121.88
3-1430-2	Charles Perkins	71.90	45.00	17.40	134.30	134.30
4-40-2	Courtney Burge	43.08	45.00	17.40	105.48	
4-83-3	Kalyn Bryant	70.09	45.00	17.40	132.49	132.49
4-650-1	Bazie Dulen	43.71	45.00	17.40	106.11	106.11
4-1484-2	Richard Hemphill	88.29	45.00	17.40	150.69	150.69

4-1753-3	Bernice Holbrook	42.01	45.00	17.40	104.41	104.41
4-5510-1	Fred Roseberry	74.25	45.00	17.40	136.65	136.65
5-155-2	Terry Barker	40.63	45.00	17.40	103.03	103.03
9-1445-6	Mossa King	42.01	45.00	17.40	104.41	
9-3550-2	Tonya Krieger	79.77	45.00	17.40	142.17	142.17
17-1500-1	Tonya Kidd	105.70	45.00	17.40	168.10	168.10
19-1130-1	Cory Flannery	55.98	45.00	17.40	118.38	118.38
2-280-2	Kayla Dingus	42.01	45.00	17.40	104.41	
2-83-1	Michele Caldwell	95.66	45.00	17.40	158.06	158.06
9-5640-10	Henry & Lagotha Ferguson	88.43	45.00	17.40	150.83	150.83
9-9255-5	Judy Stacy	52.08	45.00	17.40	114.48	114.48
9-9380-3	Jeffrey Rose	64.84	45.00	17.40	127.24	127.24
9-9408-6	April Wallace	133.91	45.00	17.40	196.31	
11-1200-1	Stacey Lewis	67.93	45.00	17.40	130.33	130.33
13-3110-1	Justin McClurg	42.01	45.00	17.40	104.41	104.41
13-4200-1	Jeffrey Lewis	77.74	45.00	17.40	140.14	140.14
13-4690-1	Christin Smith	260.65	45.00	17.40	323.05	323.05
13-5260-1	Regina Hopwood	49.13	45.00	17.40	111.53	111.53
16-340-2	Adrienne Braudis	57.19	45.00	17.40	119.59	119.59
13-1540-4	William Conn	42.01	45.00	17.40	104.41	104.41
13-1580-5	William Hay	47.37	45.00	17.40	109.77	109.77
21-550-1	Heather Tassell	78.07	45.00	17.40	140.47	140.47
21-1950-1	Jeffery Wiley	107.86	45.00	17.40	170.26	170.26
8-11010-3	Mindy Eversole	61.81	45.00	17.40	124.21	124.21
8-10130-1	Stanley J. Risner	65.92	45.00	17.40	128.32	128.32
6-1540-1	Nathaniel & Amanda Sloas	70.89	45.00	17.40	133.29	133.29
6-3330-9	Robert Miller	42.01	45.00	17.40	104.41	104.41

Report Totals

Service	Budget	Final	Active	Inactive	Usage	Deposits	Charge	Sur 1	Sur 2	Local Tax	State Tax	Net	Arrears	Balance	Penalty
WATER	0	21	2953	0	13077780	1,100.18	173,037.38	17,445.64	0.00	4,874.87	823.21	195,080.92	9,971.93	205,052.85	16,292.14
Service	0	0	2	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Unapp Cash					0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,265.44)	(10,265.44)	0.00
	0	21	2955	0	13077780	1,100.18	173,037.38	17,445.64	0.00	4,874.87	823.21	195,080.92	(293.51)	194,787.41	16,292.14

Number of Active Accounts 2974
Number of Inactive Accounts 0

Last month Active Accts. 2966

MORGAN COUNTY WATER DISTRICT

Regular Board Meeting

August 14, 2023

PERSONS PRESENT:

Alexis Bronscaum
Steve Clark
Brandi Bentley
Cynthia Hallmark
Paina Heltzer
Brian C. Hill
Zachary R. Engle
Steve Hummel

REPRESENTING:

MCWD
MCWD
Mebitt
MCWD
MCWD
MCWD
MCWD
MCWD

VISITORS PRESENT:

Print

REPRESENTING:

/

Board of Commissioners Meeting

AGENDA

August 14, 2023

Welcome and Introductions

- Welcome and Prayer
- Roll Call
- Approval of Minutes: June 12, 2023

New Business

- Update on Project – Phase 2: Hwy 191 Water Line Replacement – Construction Progress
- Update on Project – Phase 1: Water Line Extensions Project (Clean Water Grant)
- Update on Project – Phase 3: Water Line Replacement and Office Project
- Land Purchase
- Drayton Kenderick – Cooter Stacy

Reporting

- Purchase/Procurement Report – Lexi
 - Purchase Request
- Finance Report – Chernell
 - Profit & Loss Statement
 - Balance Sheet
 - Income Statement
 - Reconciliation
 - Review and Approval of Written Checks (*action needed*)
 - Accounts Payable and Aging Report
 - Collection Report
 - Work Orders Report – Donna
 - Cut Offs / Customer Report
- General Manager Report – Shannon
 - PSC Orders
 - Audit Reports
 - Water Loss Report
 - Leak and Maintenance Report

Adjournment

- Next Meeting: September 11, 2023

MORGAN COUNTY WATER DISTRICT
Scheduled Board Meeting
Monday August 14, 2023

The scheduled monthly meeting of the Morgan County Water District was held on Monday, August 14, 2023, beginning at 4:30 p.m. at the office. The following were in attendance: Board Members: Brian Wells, Zack Engle, Steve Clark, Steve Gunnell and Raina Helton. MCWD Staff: Shannon Elam, Chernell Holbrook and Alexis Branscum. Guest, Brandon Bentley of Nesbitt Engineering. Prayer.

Brian called roll then called the meeting to order and welcomed all that was present. Brian called for a motion to approve the minutes from May and June, 2023. Steve made a motion and Raina seconded. Motion carried.

First on the agenda was Phase 2: Hwy 191 Water Line Replacement – Construction Progress. The funds for this project are being closely monitored. Brandon told the Board that there are several more roads to be hooked into the main Zach asked for a completion date, Brandon thought possibly next month.

Second on the agenda was Phase 1: Water Line Extensions Project (Clean Water Grant). They are waiting on a State Historical Preservation Office to give their approval to start.

Third on the agenda was Phase 3: Water Line Replacement and Office Project. They are ready to submit applications to all the involved agencies. Shannon said Judge, Jim Gazey has asked for us some more money for this project.

Fourth on the agenda was Land Purchase. Zach asked if the Bank of the Mountains had done a title search on the property. This needs to be done before the bank note is completed. We are putting up the property were the old building stood as collateral for the loan. The Board has agreed to do a one year note for the purchase of the land. This note will be rolled into the future USDA loan for the new office building.

Fifth on the agenda was Drayton Kendrick and Cooter Stacy. Shannon told the Board about Drayton. He also told the Board about calling Erica concerning

Drayton. Erica referred us to Labor Law Attorney. Shannon explained why we would consider an attorney. Shannon he is giving him until the 16th of August and after that we would consider that his departure date. Shannon also told the Board about rehiring Cooter. He is fully trained and a great operator.

REPORTING:

Purchase Request – Lexi: Lexi presented the Board with the requested parts and supplies. She told the Board the cost of the Chlorine pumps would be \$2,000 a piece, Andy needs them to keep the chlorine in the system. Lexi also presented the rest of the parts and supplies she order. Brian called for a motion to approve the July purchases. Zach made a motion and Raina seconded. Raina made a motion on the August purchases and Zach seconded. Motion carried.

Finance Report: See handouts: The bank statements are available on request. The Board reviewed the handouts.

Review and Approval on the Written Checks: Brian called for the approval. Steve C made a motion and seconded by Steve G. Motion carried.

Water Loss: See handouts: Shannon explained that the construction on Hwy 191 is keeping our water loss up. We expect it to get better after we get all the lines properly connected.

Service Orders Report: Hand out provided.

Leak and Maintenance Report: Dean's Report. Shannon told the Board about the two leaks we found. The leaks were on Hwy 460W and Hwy 650 off of Hwy 172.

Collections Report: Handouts provided for the Board to review.

Customer Cut Off List: See handout

New Settings: See handout.

Cash Flow: See Handout.

Audit: Shannon told the Board about the Division of Water Audit today. We had one finding and we corrected the Chlorine levels today but we have to test it daily for the next few days.

PSC Report: We ended our Surcharge Fees.

OTHER:

Eric Pelfrey called in concerning the 1 inch meter for Lion Apparel. He told the Board that he thought we were holding a meter for them, but just found out that we had just order one in July. Shannon took responsibility for the order of the meter. Eric told the Board that it was not good that this has happened. He told the Board that if Campton losing water and they don't have a meter. It would be bad and they may have to consider legal actions with us.

Customer Count: 2993 for this month and 2991 for last month.

Next meeting: September 11, 2023.

Adjournment time: 5:40.

Brian called for a motion to adjourn. Steve C. made a motion and seconded by Zach. Motion carried.

IN TESTIMONY WHEREOF, WITNESS MY SIGNATURE this 11th day of September, 2023.



Zachary Engle, Sec./Treasurer

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Starting Cash (2022)	\$ 41,443.00				
Total Income	\$ 712,338.99	\$ 624,536.93			\$ 1,378,318.92
Total Expense	\$ 759,719.96	\$ 635,204.78			\$ 1,394,924.74
NET INCOME	(\$5,937.97)	(\$10,667.85)			(\$16,605.82)

		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	
1	Cave Run	\$ 264,000.00	\$ 61,717.80	\$ 41,406.20		\$ 103,124.00	39%
2	West Liberty	\$ 420,000.00	\$ 128,679.32	\$ 100,127.72		\$ 228,807.04	54%
3	Surcharge	\$ 204,000.00	\$ 74,004.23	\$ 61,157.30		\$ 135,161.53	66%
4	Payroll	\$ 338,000.00	\$ 83,606.54	\$ 84,522.59		\$ 168,129.13	50%
5	Retirement	\$ 144,000.00	\$ 44,252.32	\$ 34,072.84		\$ 78,325.16	54%
6	Federal Tax	\$ 117,000.00	\$ 32,108.45	\$ 24,270.56		\$ 56,379.01	48%
7	County Tax (\$300 QRTLTY)	\$ 7,200.00	\$ 1,939.08	\$ 1,711.22		\$ 3,650.30	51%
8	Fleet (Auto)	\$ 54,000.00	\$ 18,825.48	\$ 18,026.72		\$ 36,852.20	68%
9	Wex (Fuel)	\$ 36,000.00	\$ 10,705.06	\$ 7,237.24		\$ 17,942.30	50%
10	AEP	\$ 19,200.00	\$ 5,099.29	\$ 3,164.97		\$ 8,264.26	43%
11	RECC	\$ 24,000.00	\$ 6,668.46	\$ 5,437.49		\$ 12,105.95	50%
12	MT Telephone	\$ 7,200.00	\$ 1,813.91	\$ 1,624.79		\$ 3,438.70	48%
12	Appalachian Wireless	\$ 15,000.00	\$ 3,747.87	\$ 3,685.09		\$ 7,432.96	50%
14	Anthem Health	\$ 108,000.00	\$ 27,677.06	\$ 24,253.58		\$ 51,930.64	48%
15	Colonial Life	\$ 600.00	\$ 132.00	\$ 154.00		\$ 286.00	48%
16	United Systems	\$ 3,000.00	\$ 621.00	\$ 654.00		\$ 1,275.00	43%
17	Stamps	\$ 19,200.00	\$ 4,332.84	\$ 4,357.41		\$ 8,690.25	45%
18	American Business System	\$ 2,400.00	\$ 659.41	\$ 668.40		\$ 1,327.81	55%
19	Waste Management	\$ 1,800.00	\$ 431.16	\$ 1,172.48		\$ 1,603.64	89%
20	Globe Life	\$ 7,800.00	\$ 1,998.10	\$ 1,321.05		\$ 3,319.15	43%
21	Aflac	\$ 1,800.00	\$ 407.55	\$ 713.85		\$ 1,121.40	62%
22	Uniform First	\$ 4,800.00	\$ 1,028.00	\$ 2,539.43		\$ 3,567.43	74%
23	KY Deferred Comp	\$ 3,600.00	\$ -	\$ 267.85		\$ 267.85	7%
24	Retirement-Health Insurance	\$ 9,000.00	\$ -	\$ 2,867.72		\$ 2,867.72	32%
25	Authnet-Web Billing Services	\$ 300.00	\$ 71.55	\$ 96.35		\$ 167.90	56%
26	Training/Travel	\$ 12,000.00	\$ 3,045.07	\$ 1,249.14		\$ 4,294.21	36%
27	Stationers/Champion	\$ 6,000.00	\$ 2,392.09	\$ 2,087.90		\$ 4,479.99	75%
28	Regent (KRWA) (Due 20th)	\$ 96,000.00	\$ 24,297.22	\$ 15,950.08		\$ 40,247.30	42%
29	GWAD Note	\$ 6,556.50	\$ -	\$ 1,092.75		\$ 1,092.75	17%
30	KY Payroll Tax (Due 15th)	\$ 18,000.00	\$ 5,611.18	\$ 4,230.16		\$ 9,841.34	55%
31	Gross Utility Tax (Due 20th)	\$ 60,000.00	\$ 14,140.66	\$ 13,403.66		\$ 27,544.32	46%
32	Sales and Use Tax (Due 20th)	\$ 8,400.00	\$ 1,901.31	\$ 2,195.73		\$ 4,097.04	49%
33	Consolidated Pipe	\$ 60,000.00	\$ 16,600.72	\$ 17,393.51		\$ 33,994.23	57%
34	Utility Solutions	\$ 60,000.00	\$ 10,024.68	\$ 20,000.00		\$ 30,024.68	50%
35	Core and Main	\$ 24,000.00	\$ 4,974.81	\$ 6,305.87		\$ 11,280.68	47%
36	Citco Water	\$ 6,000.00	\$ -	\$ 1,158.61		\$ 1,158.61	19%
37	USA Bluebook	\$ 6,000.00	\$ -	\$ 5,062.65		\$ 5,062.65	84%
38	Hutch Ford	\$ 6,000.00	\$ 4,041.18	\$ 187.50		\$ 4,228.68	70%
39	Morgan Tire Center	\$ 3,000.00	\$ -	\$ 2,635.22		\$ 2,635.22	88%
40	Oldfields	\$ 3,000.00	\$ 714.74	\$ 271.51		\$ 986.25	33%
41	Quality Quick Lube	\$ 3,000.00	\$ 665.23	\$ 409.38		\$ 1,074.61	36%
42	Frederick and May	\$ 3,000.00	\$ 954.32	\$ 448.66		\$ 1,402.98	47%
43	Car Quest	\$ 3,000.00	\$ 185.19	\$ 878.44		\$ 1,063.63	35%
44	Advance Auto	\$ 3,000.00	\$ 394.39	\$ 107.59		\$ 501.98	17%
45	Intuit-Payroll Services	\$ 900.00	\$ 222.60	\$ 190.80		\$ 413.40	46%
46	Raining Day Reserve	\$ 30,000.00	\$ -	\$ 2,500.00		\$ 2,500.00	8%
47	Depreciation Reserve	\$ 12,000.00	\$ -	\$ 1,000.00		\$ 1,000.00	8%
48	USDA Bond (Due 30th)	\$ 157,200.00	\$ 13,100.00	\$ 39,300.00		\$ 52,400.00	33%
49	*Other Expenses	\$ 120,000.00	\$ 145,928.09	\$ 70,547.44		\$ 216,475.53	180%
		\$ 2,518,956.50	\$ 759,719.96	\$ 635,204.78		\$ 1,394,924.74	55%

CASH FLO

MCWD Responses to DR-1, Req.2- 2023 Minutes

JULY

10th of the Month		Actual		25th of the Month		Actual		30th of the Month		Actual	
1	Cave Run	\$ 27,000.00	\$ 24,722.50	Regent (KRWA) (Due 20th)	\$ 8,000.00	\$ 8,000.00	Raining Day Reserve	\$ 2,500.00	\$ -		
2	West Liberty	\$ 35,000.00	\$ 35,663.32	KIA Bond	\$ -	\$ -	Depreciation Reserve	\$ 1,000.00	\$ -		
3	Surcharge	\$ 5,000.00	\$ 16,177.30	Surcharge	\$ 10,000.00	\$ -	Surcharge Reserve	\$ 2,000.00	\$ -		
4	Payroll (6-30)			KY Payroll Tax (Due 15th)	\$ 1,500.00	\$ 2,039.59	USDA Bond (Due 30th)	\$ 17,500.00	\$ -		
5	Federal Payroll Tax (6-30)	\$ 4,500.00	\$ 3,940.75	Gross Utility Tax (Due 20th)	\$ 5,000.00	\$ 5,242.89	Payroll (7/28)	\$ 12,000.00	\$ 13,820.11		
6	KY Deferred Comp (7-3)	\$ 105.00	\$ 105.00	Sales and Use Tax (Due 20th)	\$ 700.00	\$ 804.67	Federal Payroll Tax (8-2)		\$ -		
7	AEP	\$ 1,600.00	\$ 1,325.77	Payroll (7-14)	\$ 12,000.00	\$ 11,961.72	KY Deferred Comp (7/31)	\$ 100.00	\$ 105.00		
8	RECC	\$ 2,000.00	\$ 1,520.05	Federal Payroll Tax (7-19)	\$ 4,500.00	\$ 4,013.91	County Tax (\$1800 QRTL)	\$ 600.00	\$ 1,711.22		
9	MT Telephone	\$ 600.00	\$ 559.52	KY Deferred Comp (7-17)	\$ 100.00	\$ 105.00	*Other Expenses	\$ 10,000.00		Paid after the 10th	
10	Appalachian Wireless (Due 1st)	\$ 1,250.00	\$ 1,202.88	Employee Retirement	\$ 10,000.00	\$ 16,324.24	Morgan & Associates	Financial Audit	\$ 8,000.00		
11	Colonial Life	\$ 50.00	\$ 44.00	Intuit-Payroll Services	\$ 75.00	\$ 588.30	American Profit Recovery	Collections	\$ 206.27		
12	United Systems	\$ 250.00	\$ 207.00	SignPay	\$ 50.00	\$ 39.95	ison Insurance	Bond	\$ 152.70		
13	(late) Bill Stamps	\$ 300.00	\$ 255.00	Bill Stamps	\$ 1,300.00	\$ 1,241.49	KRWA	Meeting	\$ 515.00		
14	American Business System	\$ 200.00	\$ 137.28	Training/Travel/Food/Mileage	\$ 1,000.00	\$ 124.31	S&M Contracting	Contractor	\$ 1,000.00		
15	Waste Management	\$ 150.00	\$ -	Wex (Fuel) (Due 20th)	\$ 3,000.00	\$ -	IRS	Tax Adjustment	\$ 348.65		
16	Afiac	\$ 150.00	\$ 135.85	Fleet (Auto) (Due 20th)	\$ 4,500.00	\$ -	Gateway Ad District		\$ 81.40		
17	Uniform First	\$ 400.00	\$ 370.69	Consolidated Pipe	\$ 5,000.00	\$ 14,415.98	PSC Annual		\$ 2,802.20		
18	Retirement-Health Insurance	\$ 850.00	\$ -	Utility Solutions	\$ 5,000.00	\$ 8,514.99	Amazon		\$ 25.17		
19	Authnet-Web Billing Services	\$ 25.00	\$ 32.00	Core and Main	\$ 2,000.00	\$ 1,374.34	Petty Cash		\$ 80.22		
20	Stationers/Champion	\$ 500.00	\$ 475.01	Citco Water	\$ 500.00	\$ 4,790.90	Ashlee Mason		\$ 86.33		
21	GWAD Note (Due 5th)	\$ 1,100.00	\$ 1,092.75	USA Bluebook	\$ 500.00	\$ -	Anastasia Adkins		\$ 16.90		
22	Anthem Health (Due 1st)	\$ 6,000.00	\$ 5,662.51	Hutch Ford	\$ 500.00	\$ -	Asterra	Surcharge	\$ 40,000.00		
23	Globe Life (Due 1st)	\$ 600.00	\$ 592.60	Morgan Tire Center	\$ 500.00	\$ 348.16	Keetech	Surcharge	\$ 56,860.70		
24				Oldfields	\$ 250.00	\$ -	Bear Traxx	Surcharge	\$ 50,800.00		
25				Quality Quick Lube	\$ 250.00	\$ -	Metron Meters	Surcharge	\$ 28,105.00		
26				Frederick and May	\$ 250.00	\$ 71.34	Amazon		\$ 50.46		
27				Car Quest	\$ 250.00	\$ -					
28				Advance Auto	\$ 250.00	\$ 68.25					
		\$ 148,864.77	\$ 82,630.00	\$ 94,221.78	\$ 53,661.56	\$ 76,975.00	\$ 80,070.03	\$ 17,458.48	\$ 45,700.00	\$ 204,767.33	
		\$ 140,554.22	\$54,642.99				(\$26,408.47)			(\$187,308.85)	
		\$ 468.89	Credit Card Account (1st day of the month)								
		\$ 7,841.66	Revenue Account (1st day of the month)								

Other Expenses	\$ 190,947.22	
REVENUE	BUDGET	
Current Month	\$ 211,674.26	\$ 205,305.00
Carry over	\$ 8,310.55	Net Income
Other Income	\$ 175,765.70	\$16,691.37
	\$ 395,750.51	

Surcharge - Weekly Deposit		Mondays		Other Income	
Week 1	\$ 6,962.88	3-Jul	Surcharge	\$ 175,765.70	
Week 2	\$ 9,214.42	10-Jul			
Week 3		17-Jul			
Week 4		24-Jul			
Week 5		31-Jul			
	<u>\$ 16,177.30</u>			<u>\$ 175,765.70</u>	

\$ -

**Morgan County Water District
Work Orders Completed Monthly Report
2023**

Employee	January	February	March	April	May	June	July	August	September	October	November	December		
Andy Legg	33	11	8	11	8	11	21						103	8%
John Coffey	70	42	49	53	58	47	55						374	29%
Dakota Watson	78	47	52	42	88	40	67						414	32%
Drayton Kenderick	55	31	49	53	69	77	1						335	26%
Dean Kennard	3	3	10	2	3	3	18						42	3%
Cooter Stacy							38						38	3%
													0	0%
	239	134	168	161	226	178	200	0	0	0	0	0	1306	100%

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MORGAN COUNTY WATER DISTR**Balance Sheet**

08/14/23

As of August 14, 2023

Accrual Basis

	Aug 14, 23
ASSETS	
Current Assets	
Checking/Savings	
Cleaner Water Grant Project	50.00
Credit Card Revenue Fund	21,882.00
Dep-Refund Acct. Check 5134552	2,199.39
Deposit Savings 0082300	41,504.22
Emergency Savings Revenue	2,500.22
Funded DepreciatReserve Savings	3,506.02
Hwy 191 Waterline Replacement	50.00
MCWD Region Account	26.12
O & M Checking [REDACTED]	-3,883.74
Payroll Checking 3030938	85,810.65
Revenue Fund-Savings 65212	7,904.26
Surcharge Fund	55,040.14
Water Revenue Savings 9490531	12,925.42
Total Checking/Savings	229,514.70
Other Current Assets	
Construction In Progress	
CIP-Phase 11A	1,003,993.62
CIP-PHASE 11b	1,141,200.13
CIP Phase 11 RD	1,867,958.05
Construction In Progress-Coal D	45,495.84
Phase 11	-4,058,647.64
Phase 12 Construction Account	2,759,379.45
Phase 12A Coal Dev. Grant WX211	1,099,212.38
Total Construction In Progress	3,858,591.83
131.2 - Cash on Hand	-863,277.32
Total Other Current Assets	2,995,314.51
Total Current Assets	3,224,829.21
Fixed Assets	
A/D - Building	-19,232.42
A/D - Equipment	-140,319.33
A/D - Office Equipment	-8,410.23
A/D - Vehicles	-53,801.57
A/D - Water Lines	-2,422,484.76
Equipment	165,877.95
Land	74,200.00
Office Building	124,112.00
Office Equipment	
Computer	1,309.98
Office Equipment - Other	7,640.82
Total Office Equipment	6,950.80
Vehicles	106,899.90
Water Line Expansion	
Phase 11 Waterlines	4,073,607.64
Water Lines	3,496,491.00
Water Lines - Ezel Expansion Pr	993,077.97
Water Lines - Hwy 172 Project	1,709,559.46
Water Lines - White Oak Expansi	1,722,021.20
Water Lines Phase 10	4,228,030.45
Total Water Line Expansion	16,222,787.72
Total Fixed Assets	14,058,580.06
Other Assets	
Accounts Receivable Water Colle	63,186.10
Allowance for Doubtful Accounts	-7,425.26
Prepaid Expenses	6,871.39

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MORGAN COUNTY WATER DISTR**Balance Sheet**

As of August 14, 2023

08/14/23

Accrual Basis

	Aug 14, 23
UnBilled Receivables	141,484.51
Total Other Assets	204,116.74
TOTAL ASSETS	17,487,526.01
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
A/P Construction	9,585.90
Accounts Payable	
Payroll Taxes Payable	
CERS/KY Retirement Payable	-4,910.31
City Taxes Payable	-860.00
County Payroll Taxes	-1,234.50
Fed & FICA Payable	-2,470.72
State Withholding Payable	-1,575.97
Payroll Taxes Payable - Other	5,594.06
Total Payroll Taxes Payable	-5,457.44
Sales Tax Payable	431.13
2005 · Retirement Buyback Payable	4,240.79
2010 · Paychecks Payable	10,985.53
Accounts Payable - Other	100,320.82
Total Accounts Payable	110,520.83
O & M Refundable Security Depos	202,575.81
Qtrly. Return of License Fee	243.50
Revenue Sinking Fund	51,000.00
Total Accounts Payable	373,926.04
Other Current Liabilities	
Accrued Expenses	-67,450.96
Accrued Interest	1,412.84
KIA Loan F21-002	-549.38
MCWD Revenue Payable	-16,726.84
MCWD Water Revenue Payable	-138,287.65
N/P - KRWA	1,345,948.67
N/P - KRWFC	-1,586,172.00
Payroll Tax Liability	4,445.21
24000 · Payroll Liabilities	434,940.60
Total Other Current Liabilities	-22,439.51
Total Current Liabilities	351,486.53
Long Term Liabilities	
Bonds Payable	
Bonds Pay-Series A 1993 91-01	186,750.00
Bonds Pay-Series B 1993 91-06	11,109.00
Bonds Payable-Series 1995 91-04	256,850.00
Bonds Payable-Series 1999 91-09	55,974.75
Bonds Payable-Series 2001 91-11	185,892.51
Bonds Payable-Series 2006 91-25	613,816.88
Bonds Payable-Series 91-14	-42,614.75
Bonds Payable-Series 91-27	-505,893.01
Bonds Payable-USDA 91-20	497,831.25
Bonds Payable - Other	1,615,700.00
Total Bonds Payable	2,875,416.63
Bonds Payable-Series 2021 CLSS-	-19,938.86
Due to Morgan Co. Fiscal Court	12,200.00
Loan Payable Bank of the Mounta	30,000.00

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MORGAN COUNTY WATER DISTRICT**Balance Sheet****As of August 14, 2023**

08/14/23

Accrual Basis

	<u>Aug 14, 23</u>
Total Long Term Liabilities	<u>2,897,677.77</u>
Total Liabilities	3,249,164.30
Equity	
Contributed Capital	5,674,422.35
contributions In Aid of Constru	8,351,749.75
Retained Earnings - Restricted	125,614.00
Retained Earnings - Unrestricte	31,673.00
3000 - Opening Bal Equity	87,282.36
3900 - Retained Earnings	248,479.72
Net Income	<u>-280,859.47</u>
Total Equity	14,238,361.71
TOTAL LIABILITIES & EQUITY	<u>17,487,526.01</u>

8:46 AM
 08/14/23
 Accrual Basis

MORGAN COUNTY WATER DISTRICT
Profit & Loss Prev Year Comparison
 January 1 through August 14, 2023

	Jan 1 - Aug 14, 23	Jan 1 - Aug 14, 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
461.6-Sales thru Bulk Loading	1,021.00	363.75	657.25	180.7%
466-Sales for Resale-Wholesale	72,932.97	12,752.92	60,180.05	471.9%
470-Forfeited Discounts-Late Py	18,471.27	19,909.72	-1,438.45	-7.2%
General Revenue				
Misc Sales	0.00	1,200.00	-1,200.00	-100.0%
Reimbursement Revenue	-44.81	-70.30	25.49	36.3%
Total General Revenue	-44.81	1,129.70	-1,174.51	-104.0%
Insurance Settlement	29,012.00	6,600.00	22,412.00	339.6%
Non-Budget Items				
Interest Income	63.54	49.87	13.67	27.4%
Payroll Deposit				
Ky Deferred Comp	-1,425.00	0.00	-1,425.00	-100.0%
Total Payroll Deposit	-1,425.00	0.00	-1,425.00	-100.0%
Non-Budget Items - Other	5,900.00	0.00	5,900.00	100.0%
Total Non-Budget Items	4,538.54	49.87	4,488.67	9,000.7%
Tap-on-Fee	21,720.00	60,088.00	-38,368.00	-63.9%
Tap on Fees-Phase 11	1,450.00	0.00	1,450.00	100.0%
Web Fee	4,754.46	3,178.03	1,576.43	49.6%
461.1 - Meter Sales to Residential Cust	1,108,425.31	1,136,062.74	-27,637.43	-2.4%
461.2 - Meter Sale to Commerical Custom	128,838.59	120,236.23	8,602.36	7.2%
471 - Misc. Service Revenues	17,714.20	14,306.08	3,408.12	23.8%
475 - Surcharge	116,470.03	127,278.69	-10,808.66	-8.5%
4905 - DR4595	0.00	49,137.60	-49,137.60	-100.0%
4999 - Uncategorized Income	2,450.00	3,488.92	-1,038.92	-29.8%
Total Income	1,527,753.56	1,554,582.25	-26,828.69	-1.7%
Expense				
408.1-UtilityRegAssessmentFee	2,802.20	2,847.65	-45.45	-1.6%
601-Payroll Expense				
941 Federal Payroll Tax	75,471.33	81,909.38	13,561.95	21.9%
CERS	97,517.12	89,176.65	8,340.47	9.4%
Employee Check	0.00	177,265.97	-177,265.97	-100.0%
Ky State Tax Withholding	11,880.91	9,695.75	2,185.16	22.5%
Qtrly. Return of License Fee	5,356.10	3,926.31	1,429.79	36.4%
601-Payroll Expense - Other	1,008.00	0.00	1,008.00	100.0%
Total 601-Payroll Expense	191,233.46	341,974.06	-150,740.60	-44.1%
604-Employee Pensions & Benefit				
Uniforms	4,380.27	3,588.71	791.56	22.1%
604-Employee Pensions & Benefit - Other	64,015.05	43,903.02	20,112.03	45.8%
Total 604-Employee Pensions & Benefit	68,395.32	47,491.73	20,903.59	44.0%
610-Purchased Water				

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 08/14/23
 Accrual Basis

MORGAN COUNTY WATER DISTRICT
Profit & Loss Prev Year Comparison
 January 1 through August 14, 2023

	Jan 1 - Aug 14, 23	Jan 1 - Aug 14, 22	\$ Change	% Change
Water Purchases				
Cave Run Water Commission	127,846.50	220,961.92	-93,115.42	-42.1%
West Liberty Waterworks	306,456.92	319,633.56	-13,176.64	-4.1%
Total Water Purchases	434,303.42	540,595.48	-106,292.06	-19.7%
Total 610-Purchased Water	434,303.42	540,595.48	-106,292.06	-19.7%
620-Materials and Supplies				
Office Equip.	2,534.97	1,569.59	965.38	61.5%
Office Supplies	17,442.12	19,637.14	-2,195.02	-11.2%
Postage	10,670.69	9,002.25	1,668.44	18.5%
Repair & Maint	8,063.63	826.35	7,237.28	875.8%
Safety Supplies	4,319.39	2,423.80	1,895.59	78.2%
Supplies & Testing	295.50	692.26	-396.76	-57.3%
Supplies Other	5,062.65	7,909.97	-2,847.32	-36.0%
620-Materials and Supplies - Other	161,871.94	86,040.08	75,831.86	88.1%
Total 620-Materials and Supplies	210,260.89	128,101.44	82,159.45	64.1%
632-Contractual Services Acct.	20,720.00	2,000.00	18,720.00	936.0%
633-Contractual Services-Legal	587.50	0.00	587.50	100.0%
635-Contractual Se Water Test	2,037.26	1,533.00	504.26	32.9%
636-Contractual Services Other				
Outside Services				
Pump Repair & Service	0.00	416.70	-416.70	-100.0%
Outside Services - Other	60,960.00	64,280.00	-3,320.00	-5.2%
Total Outside Services	60,960.00	64,696.70	-3,736.70	-5.8%
Software Support	538.63	0.00	538.63	100.0%
636-Contractual Services Other - Other	48,810.28	60,047.90	-11,237.62	-18.7%
Total 636-Contractual Services Other	110,308.91	124,744.60	-14,435.69	-11.6%
650-Transportation Expense				
Auto Parts	2,321.86	297.07	2,024.79	681.6%
Auto Repair & Maint.	7,866.18	1,413.37	6,452.81	456.6%
Fuel	20,294.80	18,228.88	2,065.92	11.3%
Truck Purchase	3,000.00	17,000.00	-14,000.00	-82.4%
650- Enterprise Lease	30,293.48	24,343.02	5,950.46	24.4%
Total 650-Transportation Expense	63,776.32	61,282.34	2,493.98	4.1%
675-Misc				
Bank Charge	4,629.09	2,417.76	2,211.33	91.5%
License/Certification Fees	1,050.60	2,934.72	-1,884.12	-64.2%
Training	225.00	0.00	225.00	100.0%
675-Misc - Other	139.57	13,368.66	-13,229.09	-99.0%
Total 675-Misc	6,044.26	18,721.14	-12,676.88	-67.7%
Administrative Fees	0.00	24.95	-24.95	-100.0%
Bank of the Mountains Loan	0.00	-30,480.00	30,480.00	100.0%
Collection Expense	0.00	344.36	-344.36	-100.0%
GADD Loan 2021	4,778.25	1,500.00	3,278.25	218.6%
Insurance Expenses				

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 Accrual Basis

MORGAN COUNTY WATER DISTRICT
Profit & Loss Prev Year Comparison
 January 1 through August 14, 2023

	Jan 1 - Aug 14, 23	Jan 1 - Aug 14, 22	\$ Change	% Change
659-Insurance Other				
Official Bond	0.00	46.00	-46.00	-100.0%
659-Insurance Other - Other	152.70	0.00	152.70	100.0%
Total 659-Insurance Other	152.70	46.00	106.70	232.0%
657 - Insurance-General Liability	15,421.95	15,770.25	-348.30	-2.2%
Insurance Expenses - Other	2,500.00	0.00	2,500.00	100.0%
Total Insurance Expenses	18,074.65	15,816.25	2,258.40	14.3%
Interest Expense	1,348.92	0.00	1,348.92	100.0%
Local Taxes	32,783.71	31,841.61	942.10	3.0%
Membership Dues	1,878.28	1,893.00	-14.72	-0.8%
Misc Services	315.00	600.00	-285.00	-47.5%
Non -Budget Items				
Sales & Use Tax	4,901.71	4,601.15	300.56	6.5%
Non -Budget Items - Other	5,900.00	0.00	5,900.00	100.0%
Total Non -Budget Items	10,801.71	4,601.15	6,200.56	134.8%
Old 172 Project	0.00	292,591.05	-292,591.05	-100.0%
Travel Expense				
Meals	209.07	47.01	162.06	344.7%
Mileage	65.09	151.25	-86.16	-57.0%
Misc Travel- Lodging	1,953.93	134.83	1,819.10	1,349.2%
Travel Expense - Other	1,685.20	767.81	917.39	119.5%
Total Travel Expense	3,913.29	1,100.90	2,812.39	255.5%
UC Tax				
KACO UI Fund	217.76	198.70	19.06	9.6%
Total UC Tax	217.76	198.70	19.06	9.6%
Utilities				
615-Purchased Power				
American Power	10,746.35	10,535.63	210.72	2.0%
RECC	15,184.55	14,239.28	945.27	6.6%
Total 615-Purchased Power	25,930.90	24,774.91	1,155.99	4.7%
Cellular	9,790.70	7,512.28	2,278.42	30.3%
Telephone	4,009.66	4,753.66	-744.00	-15.7%
Trash Disposal	1,159.76	1,085.99	73.77	6.8%
Total Utilities	40,891.02	38,126.84	2,764.18	7.3%
Water Training	2,872.00	2,507.67	364.33	14.5%
Web Fee Expense	0.00	567.78	-567.78	-100.0%
5015 - Equipment Expense				
5015A - Equipment Repair	3,663.25	6,406.32	-2,743.07	-42.8%
Total 5015 - Equipment Expense	3,663.25	6,406.32	-2,743.07	-42.8%
636 - Contractual Services Other -	101,578.36	4,723.88	96,854.50	2,050.3%
658 - Workers' Compensation	3,963.00	3,633.34	329.66	9.1%
660 - Advertising	1,250.49	252.00	998.49	396.2%

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Accrual Basis

MORGAN COUNTY WATER DISTRICT
Profit & Loss Prev Year Comparison
January 1 through August 14, 2023

Table with 5 columns: Description, Jan 1 - Aug 14, 23, Jan 1 - Aug 14, 22, \$ Change, % Change. Rows include Payroll Expenses, Total Expense, Net Ordinary Income, Other Income/Expense, Other Income (KIA Grant, USDA Rural Development), Total Other Income, Other Expense (Bonds Payable, Cleaner Water Grant, Hwy 191 Waterline Replacement P, USDA Bonds - Interest, USDA Bonds - Principle), Total Other Expense, Net Other Income, and Net Income.

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MORGAN COUNTY WATER DISTR**Profit & Loss**

July 2023

08/14/23

Accrual Basis

	Jul 23
Ordinary Income/Expense	
Income	
461.6-Sales thru Bulk Loading	125.00
466-Sales for Resale-Wholesale	8,996.01
470-Forfeited Discounts-Late Py	2,959.20
Non-Budget Items	
Interest Income	2.36
Payroll Deposit	
Ky Deferred Comp	-315.00
Total Payroll Deposit	-315.00
Total Non-Budget Items	-312.64
Tap-on-Fee	2,900.00
Tap on Fees-Phase 11	1,450.00
Web Fee	824.14
461.1 · Meter Sales to Residential Cust	159,995.89
461.2 · Meter Sale to Commerical Custom	17,340.67
471 · Misc. Service Revenues	1,573.92
475 · Surcharge	15,622.26
Total Income	211,474.45
Expense	
408.1-UtilityRegAssessmentFee	2,802.20
601-Payroll Expense	
941 Federal Payroll Tax	8,303.31
CERS	16,324.24
Ky State Tax Withholding	2,039.57
Qtrly. Return of License Fee	1,711.22
601-Payroll Expense - Other	0.00
Total 601-Payroll Expense	28,378.34
604-Employee Pensions & Benefit	
Uniforms	370.69
604-Employee Pensions & Benefit - Other	6,434.96
Total 604-Employee Pensions & Benefit	6,805.65
610-Purchased Water	
Water Purchases	
Cave Run Water Commission	24,722.50
West Liberty Waterworks	35,663.32
Total Water Purchases	60,385.82
Total 610-Purchased Water	60,385.82
620-Materials and Supplies	
Office Supplies	1,500.12
Postage	1,566.64
620-Materials and Supplies - Other	57,350.87
Total 620-Materials and Supplies	60,417.63
632-Contractual Services Acct.	8,000.00
636-Contractual Services Other	
Outside Services	50,800.00
636-Contractual Services Other - Other	41,081.40
Total 636-Contractual Services Other	91,881.40
650-Transportation Expense	
Auto Repair & Maint.	348.16

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MORGAN COUNTY WATER DISTRICT**Profit & Loss**

July 2023

08/14/23

Accrual Basis

	Jul 23
Total 650-Transportation Expense	348.16
675-Misc	
Bank Charge	639.34
Total 675-Misc	639.34
GADD Loan 2021	1,092.75
Insurance Expenses	
659-Insurance Other	152.70
Total Insurance Expenses	152.70
Local Taxes	5,242.89
Non -Budget Items	
Sales & Use Tax	804.67
Total Non -Budget Items	804.67
Travel Expense	
Meals	86.33
Travel Expense - Other	515.00
Total Travel Expense	601.33
Utilities	
615-Purchased Power	
American Power	1,325.77
RECC	1,520.05
Total 615-Purchased Power	2,845.82
Cellular	1,202.88
Telephone	559.52
Total Utilities	4,608.22
636- Contractual Services Other -	57,066.97
66000 - Payroll Expenses	46,396.55
Total Expense	375,624.62
Net Ordinary Income	-164,150.17
Other Income/Expense	
Other Income	
KIA Grant	141,987.02
Total Other Income	141,987.02
Other Expense	
Bonds Payable - KRW 2016	7,976.04
Hwy 191 Waterline Replacement P	141,987.02
Total Other Expense	149,963.06
Net Other Income	-7,976.04
Net Income	-172,126.21

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MORGAN COUNTY WATER DISTR
Reconciliation Detail
Surcharge Fund, Period Ending 07/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Transfer	07/06/2023			X	5,121.08	5,121.08
Transfer	07/07/2023			X	1,841.80	6,962.88
Transfer	07/13/2023			X	9,214.42	16,177.30
Transfer	07/06/2023			X	-78,905.00	-62,727.70
Transfer	07/06/2023			X	-56,860.70	-119,588.40
Transfer	07/13/2023			X	-40,000.00	-159,588.40
Cleared Balance					-159,588.40	-159,588.40
Uncleared Transactions						
Deposits and Credits - 1 item						
Transfer	08/04/2023				3,189.74	3,189.74
Total Deposits and Credits					3,189.74	3,189.74
Total Uncleared Transactions					3,189.74	3,189.74
Register Balance as of 07/31/2023					-156,398.66	-156,398.66
Ending Balance					-156,398.66	-156,398.66

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MORGAN COUNTY WATER DISTR

Reconciliation Detail

Revenue Fund-Savings [REDACTED] Period Ending 07/31/2023

Type	Date	Num	Name	Memo	Clr	Amount
Beginning Balance						
Deposit	07/31/2023			Interest	X	0.46
Check	07/03/2023		USDA Rural Development	Principle payment on ...	X	-44,557.98
Cleared Balance						-44,557.52
Register Balance as of 07/31/2023						-44,557.52
Ending Balance						-44,557.52

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MORGAN COUNTY WATER DISTRICT Reconciliation Detail

Hwy 191 Waterline Replacement, Period Ending 07/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Deposit	07/17/2023			X	141,987.02	141,987.02
Check	07/17/2023			X	-25.00	141,962.02
Check	07/18/2023	103	Frederick & May Co...	X	-132,973.78	8,988.24
Check	07/18/2023	102	Nesbitt Engineering	X	-9,013.24	-25.00
Cleared Balance					-25.00	-25.00
Register Balance as of 07/31/2023					-25.00	-25.00
Ending Balance					-25.00	-25.00

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MORGAN COUNTY WATER DISTR
Reconciliation Detail
Payroll Checking [REDACTED] Period Ending 07/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Transfer	07/06/2023			X	3,940.75	3,940.75
Transfer	07/13/2023			X	18,035.46	21,976.21
Transfer	07/14/2023			X	12,000.00	33,976.21
Transfer	07/17/2023			X	2,039.57	36,015.78
Transfer	07/27/2023			X	4,013.91	40,029.69
Transfer	07/28/2023			X	13,820.11	53,849.80
Check	07/05/2023		payroll taxes payable	X	-3,940.75	49,909.05
Check	07/12/2023		payroll taxes payable	X	-16,324.24	33,584.81
Check	07/12/2023	5269	Morgan County Fiscal Court	X	-1,711.22	31,873.59
Paycheck	07/14/2023	5280	Shannon Elam	X	-1,819.27	30,054.32
Paycheck	07/14/2023	5272	Andy Legg	X	-1,401.09	28,653.23
Paycheck	07/14/2023	5274	Chernel Holbrook {+}	X	-1,230.90	27,422.33
Paycheck	07/14/2023	5276	Donna S. Bailey	X	-1,145.70	26,276.63
Paycheck	07/14/2023	5279	Lowell Kennard	X	-1,102.29	25,174.34
Paycheck	07/14/2023	5277	Drayton Kendrick	X	-1,044.48	24,129.86
Paycheck	07/14/2023	5278	John Coffey	X	-1,003.73	23,126.13
Paycheck	07/14/2023	5273	Ashlee Mason	X	-824.69	22,301.44
Paycheck	07/14/2023	5270	Alexis M. Branscum	X	-800.49	21,500.95
Paycheck	07/14/2023	5271	Anastasia Adkins	X	-798.09	20,702.86
Paycheck	07/14/2023	5275	Dakota I Watson	X	-790.99	19,911.87
Check	07/17/2023		payroll taxes payable	X	-2,039.57	17,872.30
Check	07/17/2023		Kentucky Deferred Compensati...	X	-105.00	17,767.30
Check	07/27/2023		payroll taxes payable	X	-4,013.91	13,753.39
Paycheck	07/28/2023	5293	Shannon Elam	X	-1,827.79	11,925.60
Paycheck	07/28/2023	5291	Lowell Kennard	X	-1,525.46	10,400.14
Paycheck	07/28/2023	5290	John Coffey	X	-1,420.44	8,979.70
Paycheck	07/28/2023	5285	Chernel Holbrook {+}	X	-1,257.88	7,721.82
Paycheck	07/28/2023	5283	Andy Legg	X	-1,191.95	6,529.87
Paycheck	07/28/2023	5287	Donna S. Bailey	X	-1,161.56	5,368.31
Paycheck	07/28/2023	5286	Dakota I Watson	X	-1,089.04	4,279.27
Paycheck	07/28/2023	5284	Ashlee Mason	X	-1,007.49	3,271.78
Paycheck	07/28/2023	5281	Alexis M. Branscum	X	-878.08	2,393.70
Paycheck	07/28/2023	5282	Anastasia Adkins	X	-850.84	1,542.86
Paycheck	07/28/2023	5288	Drayton Kendrick	X	-800.37	742.49
Paycheck	07/28/2023	5292	Michael Stacy, Jr.	X	-622.04	120.45
Cleared Balance					120.45	120.45
Uncleared Transactions						
Checks and Payments - 14 items						
Paycheck	07/28/2023	5289	Dylan L. Stevens		-187.17	-187.17
Check	07/31/2023		Kentucky Deferred Compensati...		-105.00	-292.17
Transfer	08/01/2023				105.00	105.00
Transfer	08/02/2023				4,379.15	4,484.15
Transfer	08/10/2023				12,612.62	17,096.77
Check	08/02/2023		payroll taxes payable		-4,379.15	12,717.62
Paycheck	08/11/2023	5305	Shannon Elam		-1,674.57	11,043.05
Paycheck	08/11/2023	5304	Michael Stacy, Jr.		-1,480.27	9,562.78
Paycheck	08/11/2023	5303	Lowell Kennard		-1,363.50	8,199.28
Paycheck	08/11/2023	5299	Chernel Holbrook {+}		-1,230.90	6,968.38
Paycheck	08/11/2023	5297	Andy Legg		-1,191.97	5,776.41
Paycheck	08/11/2023	5301	Donna S. Bailey		-1,127.33	4,649.08
Paycheck	08/11/2023	5302	John Coffey		-1,076.96	3,572.12
Paycheck	08/11/2023	5300	Dakota I Watson		-1,011.24	2,560.88
Total Checks and Payments					-17,283.94	-17,283.94
Deposits and Credits - 3 items						
Transfer	08/01/2023				105.00	105.00
Transfer	08/02/2023				4,379.15	4,484.15
Transfer	08/10/2023				12,612.62	17,096.77
Total Deposits and Credits					17,096.77	17,096.77
Total Uncleared Transactions					-187.17	-187.17
Register Balance as of 07/31/2023					-66.72	-66.72

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MORGAN COUNTY WATER DISTR
Reconciliation Detail
Payroll Checking [REDACTED] Period Ending 07/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Ending Balance					<u>-66.72</u>	<u>-66.72</u>

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MORGAN COUNTY WATER DISTR

Reconciliation Detail

Water Revenue Savings [REDACTED] Period Ending 07/31/2023

Type	Date	Num	Name	Cir	Amount	Balance
Beginning Balance						0.00
Deposit	07/03/2023			X	13,838.69	13,838.69
Deposit	07/05/2023			X	6,997.25	20,835.94
Deposit	07/05/2023			X	37,117.39	57,953.33
Deposit	07/06/2023			X	10,891.18	68,844.51
Deposit	07/07/2023			X	52.33	68,896.84
Deposit	07/07/2023			X	21,364.71	90,261.55
Deposit	07/10/2023			X	1,450.00	91,711.55
Deposit	07/10/2023			X	28,244.54	119,956.09
Deposit	07/11/2023			X	1,450.00	121,406.09
Deposit	07/11/2023			X	8,557.90	129,963.99
Deposit	07/12/2023			X	1,861.91	131,825.90
Deposit	07/13/2023			X	9.00	131,834.90
Deposit	07/13/2023			X	1,234.42	133,069.32
Deposit	07/14/2023			X	57.00	133,126.32
Deposit	07/14/2023			X	1,725.89	134,852.21
Transfer	07/14/2023			X	10,000.00	144,852.21
Deposit	07/17/2023			X	1,293.23	146,145.44
Deposit	07/18/2023			X	714.77	146,860.21
Deposit	07/18/2023			X	1,450.00	148,310.21
Deposit	07/19/2023			X	434.78	148,744.99
Deposit	07/20/2023			X	989.74	149,734.73
Deposit	07/21/2023			X	59.00	149,793.73
Deposit	07/21/2023			X	1,137.63	150,931.36
Deposit	07/24/2023			X	3,417.98	154,349.34
Deposit	07/25/2023			X	4,358.79	158,708.13
Deposit	07/26/2023			X	1,943.29	160,651.42
Deposit	07/27/2023			X	914.70	161,566.12
Deposit	07/27/2023			X	1,668.12	163,234.24
Deposit	07/28/2023			X	726.18	163,960.42
Deposit	07/31/2023			X	5,491.89	169,452.31
Check	07/03/2023			X	-8.00	169,444.31
Transfer	07/05/2023			X	-8,000.00	161,444.31
Transfer	07/05/2023			X	-1,200.00	160,244.31
Check	07/05/2023			X	-0.30	160,244.01
Transfer	07/06/2023			X	-5,121.08	155,122.93
Transfer	07/07/2023			X	-31,988.28	123,134.65
Transfer	07/07/2023			X	-1,841.80	121,292.85
Check	07/07/2023			X	-77.44	121,215.41
Check	07/07/2023			X	-20.00	121,195.41
Transfer	07/11/2023			X	-42,434.37	78,761.04
Transfer	07/13/2023			X	-9,214.42	69,546.62
Transfer	07/14/2023			X	-36,198.84	33,347.78
Transfer	07/14/2023			X	-12,000.00	21,347.78
Transfer	07/17/2023			X	-2,039.57	19,308.21
Transfer	07/21/2023			X	-6,047.56	13,260.65
Transfer	07/26/2023			X	-1,321.71	11,938.94
Transfer	07/27/2023			X	-4,790.90	7,148.04
Transfer	07/27/2023			X	-4,013.91	3,134.13
Cleared Balance					3,134.13	3,134.13
Uncleared Transactions						
Checks and Payments - 9 items						
Transfer	08/01/2023				-6,582.17	-6,582.17
Transfer	08/01/2023				-105.00	-6,687.17
Transfer	08/04/2023				-7,950.00	-14,637.17
Transfer	08/04/2023				-3,189.74	-17,826.91
Transfer	08/07/2023				-200.00	-18,026.91
Transfer	08/09/2023				-3,000.00	-21,026.91
Check	08/09/2023		Hyatt Regnecy		-141.74	-21,168.65
Transfer	08/10/2023				-74,507.08	-95,675.73
Transfer	08/11/2023				-463.30	-96,139.03
Total Checks and Payments					-96,139.03	-96,139.03
Deposits and Credits - 13 items						
Transfer	08/01/2023				2,000.00	2,000.00
Deposit	08/01/2023				4,096.83	6,096.83

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**MORGAN COUNTY WATER DISTR
Reconciliation Detail**

Water Revenue Savings [REDACTED] Period Ending 07/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	08/02/2023				5,308.76	11,405.59
Deposit	08/03/2023				8,518.01	19,923.60
Deposit	08/04/2023				750.00	20,673.60
Deposit	08/04/2023				7,982.09	28,655.69
Deposit	08/07/2023				29,101.90	57,757.59
Deposit	08/07/2023				29,209.11	86,966.70
Deposit	08/08/2023				3,235.28	90,201.98
Deposit	08/09/2023				115.18	90,317.16
Deposit	08/09/2023				4,057.45	94,374.61
Deposit	08/10/2023				66.11	94,440.72
Deposit	08/11/2023				3,647.94	98,088.66
Total Deposits and Credits					98,088.66	98,088.66
Total Uncleared Transactions					1,949.63	1,949.63
Register Balance as of 07/31/2023					5,083.76	5,083.76
Ending Balance					5,083.76	5,083.76

8:32 AM

08/14/23

MORGAN COUNTY WATER DISTR Reconciliation Detail

O & M Checking ██████████ Period Ending 07/31/2023

Type	Date	Num	Name	Memo	Clr
Beginning Balance					
Transfer	07/05/2023			Transfer Funds	X
Transfer	07/06/2023			Transfer Funds for Ck 13156 - Ke...	X
Transfer	07/06/2023			Transfer Funds for Ck's 13157, 13...	X
Transfer	07/07/2023			CK's 13159 - 13163	X
Transfer	07/11/2023			CK's 13164 - 13175	X
Check	07/12/2023	13176	U.S Postal Service	VOID: 500 x .48 Stamps	X
Transfer	07/13/2023			Transfer Funds for CK's 13178, 1...	X
Transfer	07/14/2023			CK's 13180 - 13194	X
Transfer	07/21/2023			Transfer Funds	X
Transfer	07/26/2023			CK's 13195, 13196	X
Transfer	07/27/2023			CK 13186	X
Check	07/05/2023	13156	Keetech Construction HDD & Uti...	Invoice 1088	X
Check	07/05/2023		Gateway Area Development Dist...	Loan 2021	X
Check	07/05/2023		Kentucky Deferred Compensation	Plan Number 0064748, June Pay...	X
Check	07/05/2023		Authnet Gateway Billing	Authnet Gateway Billing	X
Check	07/06/2023	13158	Metron-Farnier, LLC	Invoices # 37005, 37253, 37568	X
Check	07/06/2023	13162	Consolidated Pipe & Supply Co....	ACCT: 280639	X
Check	07/06/2023	13163	Utility Solutions, LLC	On account	X
Check	07/06/2023	13160	Anthem Blue Cross	Group # D13173, July	X
Check	07/06/2023	13159	Kentucky State Treasurer	Annual PSC Assessment for 07/0...	X
Check	07/06/2023	13161	Globe Life	Invoice 1020419	X
Check	07/07/2023	13164	West Liberty Waterworks	2-1266.1, 4-640-1, 5-111-1, 5-175...	X
Check	07/07/2023	13168	Licking Valley R.E.C.C	Consumption thru 6/12	X
Check	07/07/2023	13167	American Electric Power	039-156-933-0-7	X
Check	07/07/2023	13169	Appalachian Wireless	Acct: 002000046559	X
Check	07/07/2023	13174	S & M Contracting	Leak on Hwy 172	X
Check	07/07/2023	13165	Mountain Telephone	Accout # 825700	X
Check	07/07/2023	13173	Uni First Corp.	Customer # 1584446	X
Check	07/07/2023	13175	Stationers, Inc.	ACCT: S062314	X
Check	07/07/2023	13166	Chapman Printing Co., Inc.	Laser Checks, Invoice 235619	X
Check	07/07/2023	13172	American Business Systems, Inc.	Agreement # 015-1530006-000	X
Check	07/07/2023	13171	Aflac Insurance	Inv. 325937	X
Check	07/07/2023	13170	Colonial Life	BCN: E5331324	X
Check	07/12/2023	13178	Asterra	Annual Subscription fee for Packa...	X
Check	07/12/2023	13177	U.S Postal Service	500 x .51 Stamps	X
Check	07/12/2023		Amazon	Pens and White Out	X
Check	07/13/2023	13180	Cave Run Water Commission, I...	Usage thru 4/23/23 - 05/22/23	X
Check	07/13/2023	13181	Morgan & Associates, LLC	Final Payment On Account: 2216	X
Check	07/13/2023	13187	Core & Main	Acct: 194402	X
Check	07/13/2023	13192	Kentucky Rural Water Assosiation	Annual Conference	X
Check	07/13/2023	13190	United States Treasury	Employer ID: 61-1222066	X
Check	07/13/2023	13194	Morgan Tire Center	Balance on Account	X
Check	07/13/2023	13182	United Systems Software	Invoice 99468	X
Check	07/13/2023	13188	American Profit Recovery	Cust# 0030944	X
Check	07/13/2023	13185	Ison's Insurance Agency, Inc.	Surety Bond	X
Check	07/13/2023	13193	Ashlee Mason	Reimbursement for Meals for trips...	X
Check	07/13/2023	13184	Gateway Area Development Dist...	Preliminary Site Check	X
Check	07/13/2023	13189	Frederick & May Lumber	ACCT: 31630	X
Check	07/13/2023	13183	Advance Auto Parts	Seat Covers	X
Check	07/13/2023	13191	Anastasia Adkins	Reimbursement on Trash Bags	X
Check	07/15/2023		Intuit.com	Quick Books Payroll Charges for e...	X
Check	07/24/2023		Commonwealth of Kentucky	Utility Tax, Payment ID 9683301	X
Check	07/24/2023		Kentucky State Treasurer	Sales & Use Tax, June	X
Check	07/25/2023	13195	Petty Cash	Mailings, Stamps Etc.	X
Check	07/27/2023		Amazon	Banker Boxes, Batteries	X

Cleared Balance

Uncleared Transactions

Checks and Payments - 27 items

Check	07/06/2023	13157	Bear Traxx Construction, Inc.	Zone Meter Pits
Check	07/12/2023	13179	Asterra	Annual Subscription fee, July
Check	07/13/2023	13186	Citco Water	Customer #: 5582
Check	07/25/2023	13196	U.S Postal Service	Bulk Mail
Transfer	08/01/2023			Ck's 13197, 13198
Transfer	08/07/2023			Transfer Funds for Hyatt & Amazon
Transfer	08/09/2023			Transfer Funds
Transfer	08/10/2023			CK's 13201 - 13223

8:32 AM

08/14/23

MORGAN COUNTY WATER DISTR

Reconciliation Detail

O & M Checking [REDACTED] Period Ending 07/31/2023

Type	Date	Num	Name	Memo	Clr
Transfer	08/11/2023			Transfer Funds for Hotel & Food	
Check	08/01/2023	13198	Enterprise FM Trust	FBN4789349	
Check	08/01/2023	13197	WEX Fleet	0496-00-326079-1	
Check	08/01/2023		Amazon	Dewalt Battery Pack	
Check	08/02/2023		Authnet Gateway Billing	Authnet Gateway Billing	
Check	08/03/2023	13199	U.S Postal Service	.66 x 200 stamps	
Check	08/04/2023	13212	West Liberty Waterworks	2-1266.1, 4-640-1, 5-111-1, 5-175...	
Check	08/04/2023	13201	Kaco All Lines Fund	K230097 First Payment	
Check	08/04/2023	13213	ePanel Plus	Inv# 4443	
Check	08/04/2023	13202	Kaco Workers Compensation Fu...	WC2023-1288, First Payment	
Check	08/04/2023	13205	Licking Valley R.E.C.C	Consumption thru 7/12	
Check	08/04/2023	13204	American Electric Power	039-156-933-0-7	
Check	08/04/2023	13206	Appalachian Wireless	Acct: 002000046559	
Check	08/04/2023		Gateway Area Development Dist...	Loan Payment 2021	
Check	08/04/2023	13209	Globe Life	Invoice 202465	
Check	08/04/2023	13203	Mountain Telephone	Accout # 825700	
Check	08/04/2023	13200	Kentucky State Treasurer	PSC Training for 3	
Check	08/04/2023	13210	United Systems Software	Invoice 100057	
Check	08/04/2023	13211	American Business Systems, Inc.	Agreement # 015-1530006-000	

Total Checks and Payments

Deposits and Credits - 5 items

Transfer	08/01/2023			Ck's 13197, 13198	
Transfer	08/07/2023			Transfer Funds for Hyatt & Amazon	
Transfer	08/09/2023			Transfer Funds	
Transfer	08/10/2023			CK's 13201 - 13223	
Transfer	08/11/2023			Transfer Funds for Hotel & Food	

Total Deposits and Credits

Total Uncleared Transactions

Register Balance as of 07/31/2023

Ending Balance

8:32 AM

08/14/23

MORGAN COUNTY WATER DISTR
Reconciliation Detail
O & M Checking [REDACTED] Period Ending 07/31/2023

Amount

1,200.00
 56,860.70
 78,905.00
 31,988.28
 42,434.37
 0.00
 40,000.00
 36,198.84
 6,047.56
 1,321.71
 4,790.90
 -56,860.70
 -1,092.75
 -105.00
 -32.00
 -28,105.00
 -14,415.98
 -8,514.99
 -5,662.51
 -2,802.20
 -592.60
 -35,663.32
 -1,520.05
 -1,325.77
 -1,202.88
 -1,000.00
 -559.52
 -370.69
 -237.91
 -237.10
 -137.28
 -135.85
 -44.00
 -20,000.00
 -255.00
 -25.17
 -24,722.50
 -8,000.00
 -1,374.34
 -515.00
 -348.65
 -348.16
 -207.00
 -206.27
 -152.70
 -86.33
 -81.40
 -71.34
 -68.25
 -16.90
 -588.30
 -5,242.89
 -804.67
 -80.22
 -50.46

75,883.71

-50,800.00
 -20,000.00
 -4,790.90
 -1,241.49
 6,582.17
 200.00
 3,000.00
 74,507.08

8:32 AM

08/14/23

MORGAN COUNTY WATER DISTR
Reconciliation Detail
O & M Checking [REDACTED] Period Ending 07/31/2023

<u>Amount</u>
463.30
-4,229.67
-2,352.50
-64.98
-34.90
-132.00
-41,986.56
-13,360.50
-9,652.14
-3,963.00
-1,558.55
-1,156.32
-1,154.86
-1,092.75
-592.60
-534.86
-225.00
-207.00
-160.84
<hr/>
-159,943.52
6,582.17
200.00
3,000.00
74,507.08
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463.30
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84,752.55
<hr/>
-75,190.97
<hr/>
692.74
<hr/>
692.74
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**LIST OF SAVINGS ACCOUNTS
AS OF JULY 31, 2023**

Funded Depreciation Reserve ██████████		3,506.02
M.C.W.D. Revenue Sinking Fund ██████████		7,904.26
M.C.W.D. Deposit Savings ██████████		41,504.22
M.C.W.D. Water Revenue Fund ██████████		10,975.79
Region Account ██████████		-7,923.88
Emergency Savings Revenue ██████████		2,500.22
Surcharge Fund ██████████		51,850.40

**LIST OF CHECKING ACCOUNTS
AS OF JULY 31, 2023**

O & M Checking Account ██████████		75,883.55
Payroll Checking Account ██████████		322.48
Deposit Refund Account ██████████		3,446.92
Credit Card Revenue Fund ██████████		4,615.30
Hwy 191 Waterline Replacement Project ██████████		50.00
Cleaner Water Grant Project ██████████		50.00



AMERICAN PROFIT RECOVERY
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Morgan County Water District

West Liberty, KY

<i>Tier I</i>		
Total Assigned	175	\$29,056.82
Net Assigned	147	\$23,868.52
Recovery	17	\$3,584.50
Recovery Rate on Total Assigned		12.34 %
Recovery Rate on Net Assigned		15.02 %
Resolution	22	\$4,367.75
Resolution Rate on Total Assigned		15.03 %
Resolution Rate on Net Assigned		18.30 %
Cost of Accounts Submitted		\$3,060.75
Collection Cost Percentage		70.08%
Net Money Returned To Client		\$523.75
Average Balance		\$166.04
Average Age (Days)		75
<i>Tier II</i>		
Assignments	367	\$56,491.29
Recovery (Collections)	52	\$6,483.18
Recovery Rate		11.48%
Resolution (Collections + Payment Configurations)	52	\$6,483.18
Resolution Rate		11.48%
Average Balance		\$153.93
Average Age (Days)		555
<i>Total</i>		
Assignments	386	\$60,106.34
Resolved	74	\$10,850.93
Resolution Rate		18.05%

**Morgan Co. Water District
Cut Off List
July 2023**

Account	Customer	Arrear	Disconnect	Reconnect	Total	Paid
1-266-12	Lavonda Medley	43.89	45.00	17.40	106.29	106.29
1-276-4	Jacob Young	42.01	45.00	17.40	104.41	
1-306-12	Sherri Robbins	42.01	45.00	17.40	104.41	
1-375-1	Debbie Burgett	78.28	45.00	17.40	140.68	140.68
3-972-6	Goldie Dunn	70.35	45.00	17.40	132.75	132.75
4-1114-2	Matthew Pfalzer	42.01	45.00	17.40	104.41	104.41
4-5300-1	James Adkins	42.01	45.00	17.40	104.41	104.41
5-155-2	Terry Barker	40.58	45.00	17.40	102.98	102.98
6-2000-1	Josephine Howard	42.01	45.00	17.40	104.41	
8-11010-3	Mindy Eversole	62.43	45.00	17.40	124.83	124.83
9-3540-2	Jeremy Cassity	51.14	45.00	17.40	113.54	113.54
9-5280-2	Shawn McDavid	42.81	45.00	17.40	105.21	105.21
9-8070-1	David Manning	67.74	45.00	17.40	130.14	130.14
11-1200-1	Stacey Lewis	63.37	45.00	17.40	125.77	125.77
13-900-1	Danny & Kathy Cox	42.01	45.00	17.40	104.41	104.41
13-1880-1	Haley Meade	74.79	45.00	17.40	137.19	137.19
13-5260-1	Regina Hopwood	63.37	45.00	17.40	125.77	125.77
17-1140-1	Melissa Stacy	42.01	45.00	17.40	104.41	104.41
17-1150-1	Petrina Taulbee	73.70	45.00	17.40	136.10	136.10
17-2460-1	Pamela Elam	42.01	45.00	17.40	104.41	104.41
18-250-1	Ray Brooks	42.01	45.00	17.40	104.41	104.41
20-1550-1	Melissa Ferguson	62.56	45.00	17.40	124.96	

Report Totals

Service	Budget	Final	Active	Inactive	Usage	Deposits	Charge	Sur 1	Sur 2	Local Tax	State Tax	Net	Arrears	Balance	Penalty
WATER	0	22	2971	0	12034780	700.17	164,542.52	0.00	0.00	4,628.53	711.56	169,182.44	15,402.61	184,585.05	15,424.43
Service	0	0	2	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Unapp Cash					0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9,990.47)	(9,990.47)	0.00
	0	22	2973	0	12034780	700.17	164,542.52	0.00	0.00	4,628.53	711.56	169,182.44	5,412.14	174,594.58	15,424.43

Number of Active Accounts 2993
 Number of Inactive Accounts 0

Last month Active Accts. 2991

**LIST OF SAVINGS ACCOUNTS
AS OF JUNE 30, 2023**

Funded Depreciation Reserve ██████		3,505.87
M.C.W.D. Revenue Sinking Fund ██████		52,461.78
M.C.W.D. Deposit Savings ██████		38,604.93
M.C.W.D. Water Revenue Fund ██████		7,841.66
Region Account ██████		-7,947.84
Emergency Savings Revenue ██████		2,500.22
Surcharge Fund ██████		211,438.80

**LIST OF CHECKING ACCOUNTS
AS OF JUNE 30, 2023**

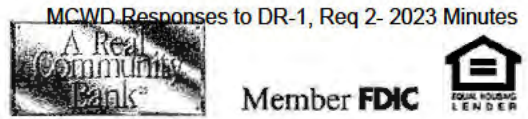
O & M Checking Account ██████		1,431.89
Payroll Checking Account ██████		9,901.43
Deposit Refund Account ██████		3,732.39
Credit Card Revenue Fund ██████		468.89
Hwy 191 Waterline Replacement Project ██████		75.00
Cleaner Water Grant Project ██████		50.00

**Morgan Co. Water District
Cut Off List
June 2023**

Account	Customer Name	Arrear	Disconnect	Reconnect	Total	Paid
1-375-1	Debbie Burgett	42.53	45.00	17.40	104.93	104.93
1-703-1	Burton Stacy	48.86	45.00	17.40	111.26	111.26
1-1250-2	Jackie Keeton	42.01	45.00	17.40	104.41	
1-1410-3	Lisa Gibson	81.90	45.00	17.40	144.30	144.30
1-1640-3	Darlene Sexton	77.89	45.00	17.40	140.29	140.29
1-1920-5	Trenna Roseberry	42.01	45.00	17.40	104.41	
2-121-2	Chad Howard	62.96	45.00	17.40	125.36	125.36
3-914-1	Annelle Lord	43.61	45.00	17.40	106.01	106.01
3-1364-1	Whitney Carter	67.24	45.00	17.40	129.64	129.64
4-1336-1	Elzie Keeton	42.01	45.00	17.40	104.41	
4-1400-2	James Hamilton	42.01	45.00	17.40	104.41	
4-1440-3	Barry & Lisa Gilliam	89.79	45.00	17.40	152.19	152.19
4-1716-1	Marjorie Ferguson	42.01	45.00	17.40	104.41	
4-1770-4	Lynn Myers	125.94	45.00	17.40	188.34	188.34
5-80-2	Autumn Chaney	42.01	45.00	17.40	104.41	104.41
5-155-2	Terry Barker	40.63	45.00	17.40	103.03	103.03
5-226-2	Gera Spencer	141.27	45.00	17.40	203.67	203.67
6-1650-1	Timothy Hembree	42.01	45.00	17.40	104.41	104.41
6-2910-18	Kelsey Shelton	42.01	45.00	17.40	104.41	
6-5020-9	Keista Bond	45.49	45.00	17.40	107.89	107.89
9-2130-2	Kennie Helton	41.96	45.00	17.40	104.36	104.36
9-5640-10	Henry Ferguson	85.05	45.00	17.40	147.45	147.45



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Member **FDIC**



WEST LIBERTY/ INDEX 606-743-3141
 EZEL 606-725-4555
 EXPRESS BANKING 606-743-3332

**MORGAN COUNTY WATER DISTRICT
 O & M ACCOUNT
 1009 HWY 172
 WEST LIBERTY, KY 41472**

Page Number
Account Number:
Date

1 of 13
 [REDACTED]
06/30/23

***** Hold drive thru

Customer Account Summary

ACCOUNT NUMBER	IMAGES	ACCOUNT NAME	CURRENT BALANCE
[REDACTED]	51	BUSINESS CHECKING	1,431.89
[REDACTED]	11	PASSBOOK SAVINGS BUSINESS	38,604.93

BUSINESS CHECKING

Summary of Activity Since Your Last Statement

Balance Forward From 06/01/2023	-7,356.44	Images Enclosed.....	51
12 Deposits/Credits.....	118,825.47 +	Minimum Balance.....	-9,141.44
52 Withdrawals/Debits.....	110,037.14 -	Average Balance.....	12,221.74
Ending Balance As Of 06/30/2023	1,431.89	Average Available Balance.....	12,221.74

DEPOSITS

DATE	AMOUNT	DESCRIPTION	DATE	AMOUNT	DESCRIPTION
06/05/2023	10,500.00	Regular Deposit	06/16/2023	9,307.78	Regular Deposit
06/06/2023	10,555.89	Regular Deposit	06/21/2023	4,813.40	Regular Deposit
06/08/2023	198.03	Regular Deposit	06/22/2023	826.26	Regular Deposit
06/12/2023	78,452.98	Regular Deposit	06/27/2023	1,244.55	Regular Deposit
06/13/2023	240.00	Regular Deposit	06/30/2023	105.00	Regular Deposit
06/13/2023	2,461.42	Regular Deposit			

OTHER CREDITS

DATE	AMOUNT	DESCRIPTION
06/06/2023	120.16	Debit Card Transaction Best Western Elizabeth ELIZABETHTOWN KY Terminal ID: 34545635 Serial #: 977588367

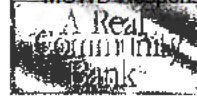
CHECKS

CHECK NO	DATE	AMOUNT	CHECK NO	DATE	AMOUNT
13112	06/01/2023	1,213.52	13126	06/20/2023	135.85
13113	06/09/2023	1,620.00	13127	06/23/2023	44.00
13114	06/09/2023	549.38	13128	06/20/2023	592.60
13115	06/14/2023	3,432.99	13129	06/26/2023	5,449.70
13117 *	06/13/2023	80.00	13130	06/15/2023	207.00
13118	06/13/2023	118.03	13131	06/16/2023	442.15
13119	06/14/2023	33,116.16	13132	06/20/2023	181.24
13120	06/16/2023	24,925.50	13133	06/16/2023	386.30
13121	06/14/2023	548.43	13134	06/15/2023	73.55
13122	06/16/2023	966.73	13135	06/20/2023	2,461.42
13123	06/13/2023	1,637.81	13136	06/20/2023	240.00
13124	06/14/2023	1,209.68	13137	06/21/2023	2,000.00
13125	06/20/2023	148.72	13138	06/21/2023	180.00

OK



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Member **FDIC**



WEST LIBERTY/ INDEX 606-743-3141
 EZEL 606-725-4555
 EXPRESS BANKING 606-743-3332

**MORGAN COUNTY WATER DISTRICT
 O & M ACCOUNT
 1009 HWY 172
 WEST LIBERTY, KY 41472**

Page Number
Account Number:
Date

2 of 13
 [REDACTED]
06/30/23

CHECKS

CHECK NO	DATE	AMOUNT	CHECK NO	DATE	AMOUNT
13139	06/26/2023	315.00	13148 *	06/21/2023	1,180.10
13140	06/21/2023	2,180.00	13149	06/22/2023	420.49
13141	06/30/2023	537.80	13150	06/23/2023	19.73
13142	06/22/2023	217.76	13151	06/30/2023	230.45
13143	06/22/2023	235.09	13152	06/21/2023	156.85
13144	06/23/2023	47.75	13153	06/21/2023	63.58
13145	06/23/2023	218.63	13154	06/22/2023	1,117.05

* - denotes missing check number in sequence

OTHER DEBITS

DATE	AMOUNT	DESCRIPTION
06/01/2023	538.63	Debit Card Transaction CRB*CARBONITE BACKUP BOSTON MA Terminal ID: 61050470 Serial #: 836948483
06/02/2023	32.85	Ach withdrawal AUTHNET GATEWAY BILLING
06/05/2023	1,092.75	Ach withdrawal Gateway Area Dev MCWD GADD Loan Pmt
06/06/2023	105.00	Ach withdrawal NATIONWIDE PAYMENTS
06/06/2023	4,414.89	Ach withdrawal Dept of Revenue KY TAXPMNT
06/13/2023	78.98	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000101 Serial #: 000133902
06/13/2023	8,387.56	Ach withdrawal ANTHEM BLUE II 90 CORP PYMT
06/15/2023	58.30	Debit Card Transaction INTUIT *PayrollEE usag CL.INTUIT.COM Terminal ID: 99999999 Serial #: 336770712
06/16/2023	787.48	Debit Card Transaction CCI*HOTEL RES 800-468-3578 Terminal ID: 99999999 Serial #: 777520291
06/21/2023	105.00	Ach withdrawal NATIONWIDE PAYMENTS
06/22/2023	4,813.40	Ach withdrawal Dept of Revenue KY TAXPMNT
06/23/2023	721.26	Ach withdrawal Dept of Revenue KY TAXPMNT

DAILY BALANCE INFORMATION

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
05/31/2023	-7,356.44	06/06/2023	6,421.97	06/13/2023	75,302.64
06/01/2023	-9,108.59	06/08/2023	6,620.00	06/14/2023	36,995.38
06/02/2023	-9,141.44	06/09/2023	4,450.62	06/15/2023	36,656.53
06/05/2023	265.81	06/12/2023	82,903.60	06/16/2023	18,456.15



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MCWD Responses to DR-1, Req 2- 2023 Minutes



WEST LIBERTY/ INDEX 606-743-3141
 EZEL 606-725-4555
 EXPRESS BANKING 606-743-3332

**MORGAN COUNTY WATER DISTRICT
 O & M ACCOUNT
 1009 HWY 172
 WEST LIBERTY, KY 41472**

Page Number 3 of 13
Account Number: [REDACTED]
Date 06/30/23

DAILY BALANCE INFORMATION

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
06/20/2023	14,696.32	06/23/2023	6,615.29	06/30/2023	1,431.89
06/21/2023	13,644.19	06/26/2023	850.59		
06/22/2023	7,666.66	06/27/2023	2,095.14		

82300 PASSBOOK SAVINGS BUSINESS

Summary of Activity Since Your Last Statement

Balance Forward From 06/01/2023	44,809.90	Images Enclosed.....	0
9 Deposits/Credits.....	901.68 +	Minimum Balance.....	38,603.25
3 Withdrawals/Debits.....	7,106.65 -	Average Balance.....	40,992.58
Ending Balance As Of 06/30/2023	38,604.93	Average Available Balance.....	40,992.58
Interest Earned From.....	06/01/2023	Interest Paid This Period.....	1.68
Interest Earned Through.....	06/30/2023	Interest Paid YTD	10.91
Days In Earnings Period.....	30	Annual Percentage Yield Earned	0.05%

DEPOSITS

DATE	AMOUNT	DESCRIPTION	DATE	AMOUNT	DESCRIPTION
06/02/2023	200.00	Regular Deposit	06/13/2023	100.00	Regular Deposit
06/05/2023	100.00	Regular Deposit	06/15/2023	100.00	Regular Deposit
06/06/2023	100.00	Regular Deposit	06/26/2023	100.00	Regular Deposit
06/09/2023	100.00	Regular Deposit	06/27/2023	100.00	Regular Deposit

OTHER CREDITS

DATE	AMOUNT	DESCRIPTION
06/30/2023	1.68	Interest Credit

OTHER DEBITS

DATE	AMOUNT	DESCRIPTION
06/01/2023	1,501.95	DDA Withdrawal
06/01/2023	2,701.84	DDA Withdrawal
06/29/2023	2,902.86	DDA Withdrawal

DAILY BALANCE INFORMATION

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
05/31/2023	44,809.90	06/06/2023	41,006.11	06/26/2023	41,406.11
06/01/2023	40,606.11	06/09/2023	41,106.11	06/27/2023	41,506.11
06/02/2023	40,806.11	06/13/2023	41,206.11	06/29/2023	38,603.25
06/05/2023	40,906.11	06/15/2023	41,306.11	06/30/2023	38,604.93



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**MORGAN COUNTY WATER DISTRICT
O & M ACCOUNT
1009 HWY 172
WEST LIBERTY, KY 41472**

MCWD Responses to DR-1, Req 2- 2023 Minutes



Member **FDIC**



WEST LIBERTY/ INDEX 606-743-3141
EZEL 606-725-4555
EXPRESS BANKING 606-743-3332

Page Number
Account Number:
Date

4 of 13
[REDACTED]
06/30/23

NOTES

DATE	DESCRIPTION
06/01/2023	Effective Interest Rate 0.05%



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Bank of the Mountains
CHECKING DEPOSIT
DATE: 6/16/23
NAME: MCWD
AMOUNT: 9307.78
NET DEPOSIT: \$ 9307.78

06/16/2023 \$9,307.78

Bank of the Mountains
CHECKING DEPOSIT
DATE: 6/21/23
NAME: Morgan Co. Water
AMOUNT: 4813.40
NET DEPOSIT: \$ 4813.40

06/21/2023 \$4,813.40

Bank of the Mountains
CHECKING DEPOSIT
DATE: 6-22-23
NAME: MCWD O+M
AMOUNT: 826.26
NET DEPOSIT: \$ 826.26

06/22/2023 \$826.26

Bank of the Mountains
CHECKING DEPOSIT
DATE: 6/27/23
NAME: MCWD
AMOUNT: 1244.55
NET DEPOSIT: \$ 1244.55

06/27/2023 \$1,244.55

Bank of the Mountains
CHECKING DEPOSIT
DATE: 6/30/23
NAME: MCWD
AMOUNT: 105.00
NET DEPOSIT: \$ 105.00

06/30/2023 \$105.00

MORGAN COUNTY WATER
1009 HWY 172 BOX 1204
WEST LIBERTY, KY 41472
DATE: 6/25/2023
AMOUNT: \$1,213.52
Signature: [Signature]

06/01/2023 13112 \$1,213.52

CHECKS LISTED
TOTAL: 9307.78

CHECKS LISTED
TOTAL: 4813.40

CHECKS LISTED
TOTAL: 826.26

CHECKS LISTED
TOTAL: 1244.55

CHECKS LISTED
TOTAL: 105.00

Bank of the Mountains
MORGAN COUNTY WATER
Signature: [Signature]



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 Return Service Requested

MORGAN COUNTY WATER
 1009 HWY 172 (905) 743-1204
 WEST LIBERTY, KY 41472

013113
 73179921

DATE: 06/09/2023

AMOUNT: \$ 1,620.00

TO THE ORDER OF: Kentucky Rural Water Association

One Thousand Six Hundred Twenty and 00/100

Kentucky Rural Water Association
 1151 Old Pearle Pike
 Bowling Green, KY 42102

Invoice # 0420, 5971

Charles H. Hildner

06/09/2023 13113 \$1,620.00

FOR DEPOSIT ONLY
 Kentucky Rural Water Association
 To the Account of 5015737

06/09/2023

04563-64928400050 06/09/2023

MORGAN COUNTY WATER
 1009 HWY 172 (905) 743-1204
 WEST LIBERTY, KY 41472

013114
 73179921

DATE: 06/09/2023

AMOUNT: \$ 549.38

TO THE ORDER OF: Kentucky Infrastructure Authority

Five Hundred Forty Nine and 38/100

Kentucky Infrastructure Authority
 US Bank KY Florida Checks
 P.O. Box 84342
 Cincinnati, OH 45204-3422

Invoice # F1107

Charles H. Hildner

06/09/2023 13114 \$549.38

FOR DEPOSIT ONLY
 Kentucky Infrastructure Authority
 To the Account of 5015737

06/09/2023

MORGAN COUNTY WATER
 1009 HWY 172 (905) 743-1204
 WEST LIBERTY, KY 41472

013115
 73179921

DATE: 06/14/2023

AMOUNT: \$ 3,432.99

TO THE ORDER OF: United States Treasury

Three Thousand Four Hundred Thirty-Two and 99/100

United States Treasury
 Internal Revenue Service
 Ogden, UT 84201-0899

Employee ID: 411372204

Charles H. Hildner

06/14/2023 13115 \$3,432.99

FOR DEPOSIT ONLY
 US TREASURY
 TO THE ACCOUNT OF 5015737

FRE CLEVELAND
 > 041036033 <
 US Treas DG - OTCNET
 06/13/2023

MORGAN COUNTY WATER
 1009 HWY 172 (905) 743-1204
 WEST LIBERTY, KY 41472

013117
 73179921

DATE: 06/13/2023

AMOUNT: \$ 80.00

TO THE ORDER OF: Motor Carrier Solutions

Eighty and 00/100

Motor Carrier Solutions
 P.O. Box 551
 Grayson, KY 41143

Invoice # 001000

Charles H. Hildner

06/13/2023 13117 \$80.00

FOR DEPOSIT ONLY
 Motor Carrier Solutions
 To the Account of 5015737

06/13/2023

MORGAN COUNTY WATER
 1009 HWY 172 (905) 743-1204
 WEST LIBERTY, KY 41472

013118
 73179921

DATE: 06/13/2023

AMOUNT: \$ 118.03

TO THE ORDER OF: American Express

One Hundred Eighteen and 03/100

American Express
 P.O. Box 8031
 Card Stream, 4, 60197-0031

Account # Ending 7-41000

Charles H. Hildner

06/13/2023 13118 \$118.03

FOR DEPOSIT TO
 BANK OF AMERICA - POWER
 00132203 - 0000170571
 \$ BANK # 316099 SEQ # 20

MORGAN COUNTY WATER
 1009 HWY 172 (905) 743-1204
 WEST LIBERTY, KY 41472

013119
 73179921

DATE: 06/14/2023

AMOUNT: \$ 33,116.16

TO THE ORDER OF: West Liberty Waterworks

Thirty-Three Thousand One Hundred Sixteen and 16/100

West Liberty Waterworks
 805 Main Street
 West Liberty, KY 41472

Charles H. Hildner

06/14/2023 13119 \$33,116.16

FOR DEPOSIT ONLY
 West Liberty Waterworks
 To the Account of 5015737

06/14/2023



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MORGAN COUNTY WATER
 1009 HWY 172 (R06) 743-1204
 WEST LIBERTY, KY 41472

013120
 75-175021

DATE 06/12/2023

AMOUNT DEDUCTED \$ 34,925.50

Cave Run Water Commission, Incorporated
 Twenty-Four Thousand Nine Hundred Twenty-Five and 50/100

Cave Run Water Commission, Incorporated
 C/O: Jon's Fax Service
 1044 Hopwood Drive
 Mt Sterling, KY 40263

Useage thru 06/23/23 - 04/23/23

Shirley Haddock

06/16/2023 13120 \$24,925.50

ENDORSE HERE

Account # [REDACTED]

06/16/2023 13120 \$24,925.50

MORGAN COUNTY WATER
 1009 HWY 172 (R06) 743-1204
 WEST LIBERTY, KY 41472

013121
 75-175021

DATE 06/12/2023

AMOUNT DEDUCTED \$ 840.45

Mountain Telephone
 Five Hundred Fifty-Eight and 43/100

Mountain Telephone
 P.O. Box 280
 West Liberty, KY 41472

Account # 625700

Shirley Haddock

06/14/2023 13121 \$548.43

ENDORSE HERE

Account # [REDACTED]

06/14/2023 13121 \$548.43

MORGAN COUNTY WATER
 1009 HWY 172 (R06) 743-1204
 WEST LIBERTY, KY 41472

013122
 75-175021

DATE 06/12/2023

AMOUNT DEDUCTED \$ 966.73

American Electric Power
 Nine Hundred Sixty-Six and 73/100

American Electric Power
 P.O. Box 373020
 Pittsburgh, PA 15250-7420

029 150-033-07

Shirley Haddock

06/16/2023 13122 \$966.73

ENDORSE HERE

Account # [REDACTED]

06/16/2023 13122 \$966.73

MORGAN COUNTY WATER
 1009 HWY 172 (R06) 743-1204
 WEST LIBERTY, KY 41472

013123
 75-175021

DATE 06/12/2023

AMOUNT DEDUCTED \$ 1,637.81

Licking Valley R.E.C.C.
 One Thousand Six Hundred Thirty-Six and 81/100

Licking Valley R.E.C.C.
 P.O. Box 600
 West Liberty, KY 41472

029 150-033-07

Shirley Haddock

06/13/2023 13123 \$1,637.81

ENDORSE HERE

Account # [REDACTED]

06/13/2023 13123 \$1,637.81

MORGAN COUNTY WATER
 1009 HWY 172 (R06) 743-1204
 WEST LIBERTY, KY 41472

013124
 75-175021

DATE 06/12/2023

AMOUNT DEDUCTED \$ 1,209.68

Appalachian Wireless
 One Thousand Two Hundred Nine and 80/100

Appalachian Wireless
 P.O. Box 630734
 Cincinnati, OH 45203-0735

Acc: 00000001476

Shirley Haddock

06/14/2023 13124 \$1,209.68

ENDORSE HERE

Account # [REDACTED]

06/14/2023 13124 \$1,209.68

MORGAN COUNTY WATER
 1009 HWY 172 (R06) 743-1204
 WEST LIBERTY, KY 41472

013125
 75-175021

DATE 06/12/2023

AMOUNT DEDUCTED \$ 148.72

Waste Management
 One Hundred Forty-Eight and 72/100

Waste Management Corporate Services, Inc.
 P.O. Box 6540
 Carol Stream, IL 60107-4540

19-00010-02373

Shirley Haddock

06/20/2023 13125 \$148.72

ENDORSE HERE

Account # [REDACTED]

06/20/2023 13125 \$148.72



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MORGAN COUNTY WATER
1009 HWY 172 (506) 743-1204
WEST LIBERTY, KY 41472

013126
73-176421

DATE: 06/20/2023

AMOUNT: \$135.85

Pay to the order of: Allac Insurance
One Hundred Thirty-Five and 85/100

Allac Insurance
1032 Veterans Road
Columbus, GA 31906

Invoice # 068281

Raymond S. Caldwell
Raymond S. Caldwell
Allied Trust

06/20/2023 13126 \$135.85

ENDORSE HERE

DATE: 06/20/2023

AMOUNT: \$135.85

Pay to the order of: Allac Insurance

One Hundred Thirty-Five and 85/100

Allac Insurance
1032 Veterans Road
Columbus, GA 31906

Invoice # 068281

Raymond S. Caldwell
Raymond S. Caldwell
Allied Trust

MORGAN COUNTY WATER
1009 HWY 172 (506) 743-1204
WEST LIBERTY, KY 41472

013127
73-176421

DATE: 06/23/2023

AMOUNT: \$44.00

Pay to the order of: Colonial Life
Forty-Four and 00/100

Colonial Life
P.O. Box 903
Columbia, SC 29702-0903

ECN: E5331324

Raymond S. Caldwell
Raymond S. Caldwell
Allied Trust

06/23/2023 13127 \$44.00

ENDORSE HERE

DATE: 06/23/2023

AMOUNT: \$44.00

Pay to the order of: Colonial Life

Forty-Four and 00/100

Colonial Life
P.O. Box 903
Columbia, SC 29702-0903

ECN: E5331324

Raymond S. Caldwell
Raymond S. Caldwell
Allied Trust

MORGAN COUNTY WATER
1009 HWY 172 (506) 743-1204
WEST LIBERTY, KY 41472

013128
73-176421

DATE: 06/20/2023

AMOUNT: \$592.60

Pay to the order of: Globe Life
Five Hundred Ninety-Two and 60/100

Globe Life
P.O. Box 472206
Cleveland, OH 44147

Invoice 1024928

Raymond S. Caldwell
Raymond S. Caldwell
Allied Trust

06/20/2023 13128 \$592.60

ENDORSE HERE

DATE: 06/20/2023

AMOUNT: \$592.60

Pay to the order of: Globe Life

Five Hundred Ninety-Two and 60/100

Globe Life
P.O. Box 472206
Cleveland, OH 44147

Invoice 1024928

Raymond S. Caldwell
Raymond S. Caldwell
Allied Trust

MORGAN COUNTY WATER
1009 HWY 172 (506) 743-1204
WEST LIBERTY, KY 41472

013129
73-176421

DATE: 06/26/2023

AMOUNT: \$5,449.70

Pay to the order of: Enterprise FM Trust
Five Thousand Four Hundred Forty-Nine and 70/100

Enterprise FM Trust
P.O. Box 200380
Kansas City, MO 64110-0380

FBM4703514

Raymond S. Caldwell
Raymond S. Caldwell
Allied Trust

06/26/2023 13129 \$5,449.70

ENDORSE HERE

DATE: 06/26/2023

AMOUNT: \$5,449.70

Pay to the order of: Enterprise FM Trust

Five Thousand Four Hundred Forty-Nine and 70/100

Enterprise FM Trust
P.O. Box 200380
Kansas City, MO 64110-0380

FBM4703514

Raymond S. Caldwell
Raymond S. Caldwell
Allied Trust

MORGAN COUNTY WATER
1009 HWY 172 (506) 743-1204
WEST LIBERTY, KY 41472

013130
73-176421

DATE: 06/15/2023

AMOUNT: \$207.00

Pay to the order of: United Systems Software
Two Hundred Seven and 00/100

United Systems Software
P.O. Box 547
Benton, KY 42025

Invoice 18785

Raymond S. Caldwell
Raymond S. Caldwell
Allied Trust

06/15/2023 13130 \$207.00

ENDORSE HERE

DATE: 06/15/2023

AMOUNT: \$207.00

Pay to the order of: United Systems Software

Two Hundred Seven and 00/100

United Systems Software
P.O. Box 547
Benton, KY 42025

Invoice 18785

Raymond S. Caldwell
Raymond S. Caldwell
Allied Trust

MORGAN COUNTY WATER
1009 HWY 172 (506) 743-1204
WEST LIBERTY, KY 41472

013131
73-176421

DATE: 06/22/2023

AMOUNT: \$442.15

Pay to the order of: Uni First Corp.
Four Hundred Forty-Two and 15/100

Uni First Corporation
P.O. Box 930401
Dallas, TX 75293-0401

Customer # 1056440

Raymond S. Caldwell
Raymond S. Caldwell
Allied Trust

06/16/2023 13131 \$442.15

ENDORSE HERE

DATE: 06/22/2023

AMOUNT: \$442.15

Pay to the order of: Uni First Corp.

Four Hundred Forty-Two and 15/100

Uni First Corporation
P.O. Box 930401
Dallas, TX 75293-0401

Customer # 1056440

Raymond S. Caldwell
Raymond S. Caldwell
Allied Trust



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Page
 Account:
 Date

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 [Redacted]
 06/30/23

MORGAN COUNTY WATER
 1009 HWY 172 (500) 743-1204
 WEST LIBERTY, KY 41472

013132
 7517821

DATE: 06/20/2023

AMOUNT: \$ 181.24

MEMORANDUM: American Business Systems, Inc.
 One Hundred Eighty-One and 24/100

American Business Systems, Inc.
 P.O. Box 660871
 Dallas, TX 75266-0871

Name: [Redacted]

Agreement # 0164530095000

Shirley M. Haddock

06/20/2023 13132 \$181.24

ORDER REF: 0-4145 2
 06/20/2023
 58 ON 181611

3111 0600025-
 CR JAMES ACCO
 JACK TND 020
 BANK OF AMERICA

FOR DEPOSIT ONLY

MORGAN COUNTY WATER
 1009 HWY 172 (500) 743-1204
 WEST LIBERTY, KY 41472

013133
 7517821

DATE: 06/16/2023

AMOUNT: \$ 386.30

MEMORANDUM: Chapman Printing Co., Inc.
 Three Hundred Eighty-Six and 30/100

Chapman Printing Co., Inc.
 2430 1ST Avenue
 Huntington, WV 25703

Name: [Redacted]

Shirley M. Haddock

06/16/2023 13133 \$386.30

ORDER REF: 0-4145 2
 06/16/2023
 58 ON 181611

3111 0600025-
 CR JAMES ACCO
 JACK TND 020
 BANK OF AMERICA

FOR DEPOSIT ONLY

MORGAN COUNTY WATER
 1009 HWY 172 (500) 743-1204
 WEST LIBERTY, KY 41472

013134
 7517821

DATE: 06/15/2023

AMOUNT: \$ 73.55

MEMORANDUM: Stationers, Inc.
 Seventy-Three and 53/100

Stationers, Inc.
 P.O. Box 2727
 Huntington, WV 25702

Name: [Redacted]

ACCT: 0087316

Shirley M. Haddock

06/15/2023 13134 \$73.55

ORDER REF: 0-4145 2
 06/15/2023
 58 ON 181611

3111 0600025-
 CR JAMES ACCO
 JACK TND 020
 BANK OF AMERICA

FOR DEPOSIT ONLY

MORGAN COUNTY WATER
 1009 HWY 172 (500) 743-1204
 WEST LIBERTY, KY 41472

013135
 7517821

DATE: 06/20/2023

AMOUNT: \$ 2,461.42

MEMORANDUM: WSX Fleet
 Two Thousand Four Hundred Only One and 42/100

WSX Fleet
 P.O. Box 6293
 Carol Stream, IL 60197-6293

Name: [Redacted]

0485-00-318079 1

Shirley M. Haddock

06/20/2023 13135 \$2,461.42

ORDER REF: 0-4145 2
 06/20/2023
 58 ON 181611

3111 0600025-
 CR JAMES ACCO
 JACK TND 020
 BANK OF AMERICA

FOR DEPOSIT ONLY

MORGAN COUNTY WATER
 1009 HWY 172 (500) 743-1204
 WEST LIBERTY, KY 41472

013136
 7517821

DATE: 06/20/2023

AMOUNT: \$ 240.00

MEMORANDUM: U.S. Postal Service
 Two Hundred Forty and 00/100

U.S. Postal Service
 West Liberty KY 41472

Name: [Redacted]

506 x 48 Station

Shirley M. Haddock

06/20/2023 13136 \$240.00

ORDER REF: 0-4145 2
 06/20/2023
 58 ON 181611

3111 0600025-
 CR JAMES ACCO
 JACK TND 020
 BANK OF AMERICA

FOR DEPOSIT ONLY

MORGAN COUNTY WATER
 1009 HWY 172 (500) 743-1204
 WEST LIBERTY, KY 41472

013137
 7517821

DATE: 06/21/2023

AMOUNT: \$ 2,000.00

MEMORANDUM: Morgan & Associates, LLC
 Two Thousand and 00/100

Morgan & Associates, LLC
 749 Broadway Street
 West Liberty, KY 41472

Name: [Redacted]

On Account: 0216

Shirley M. Haddock

06/21/2023 13137 \$2,000.00

ORDER REF: 0-4145 2
 06/21/2023
 58 ON 181611

3111 0600025-
 CR JAMES ACCO
 JACK TND 020
 BANK OF AMERICA

FOR DEPOSIT ONLY



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MORGAN COUNTY WATER
1000 HWY 172 (800) 743-1204
WEST LIBERTY, KY 41472

013138
72-178621

DATE 07/18/2023

AMOUNT \$ 180.00

MEMO: Motor Center Solutions

One Hundred Eighty and 00/100

Motor Center Solutions
P.O. Box 500
Gayson, KY 41143

Random Drug Screening (2) Employees

Charles H. Haddock

06/21/2023 13138 \$180.00

MEMO: Motor Center Solutions

013138

06/21/2023

180.00

Motor Center Solutions

Gayson, KY 41143

MORGAN COUNTY WATER
1000 HWY 172 (800) 743-1204
WEST LIBERTY, KY 41472

013139
72-178621

DATE 07/18/2023

AMOUNT \$ 315.00

MEMO: Paradise Custom Graphics

Three Hundred Fifteen and 00/100

Paradise Custom Graphics
142 Main Street
West Liberty, KY 41472

Decks for Schools Trust

Charles H. Haddock

06/26/2023 13139 \$315.00

MEMO: Paradise Custom Graphics

013139

07/18/2023

315.00

Paradise Custom Graphics

West Liberty, KY 41472

MORGAN COUNTY WATER
1000 HWY 172 (800) 743-1204
WEST LIBERTY, KY 41472

013140
72-178621

DATE 07/18/2023

AMOUNT \$ 2,180.00

MEMO: Service Specialists, LLC

Two Thousand One Hundred Eighty and 00/100

Service Specialists, LLC
1201 Thorpe Drive West
Windsor, KY 40391

Drain #12040, 200 Alexander Station, Plum 3

Charles H. Haddock

06/21/2023 13140 \$2,180.00

MEMO: Service Specialists, LLC

013140

07/18/2023

2,180.00

Service Specialists, LLC

Windsor, KY 40391

MORGAN COUNTY WATER
1000 HWY 172 (800) 743-1204
WEST LIBERTY, KY 41472

013141
72-178621

DATE 07/30/2023

AMOUNT \$ 537.80

MEMO: Dawn Analytical

Five Hundred Thirty Seven and 80/100

Dawn Analytical
P.O. Box 607
Madisonville, KY 42431

Charles H. Haddock

06/30/2023 13141 \$537.80

MEMO: Dawn Analytical

013141

07/30/2023

537.80

Dawn Analytical

Madisonville, KY 42431

MORGAN COUNTY WATER
1000 HWY 172 (800) 743-1204
WEST LIBERTY, KY 41472

013142
72-178621

DATE 07/15/2023

AMOUNT \$ 217.76

MEMO: Kaul U. I. Fund

Two Hundred Seventeen and 76/100

Kaul U. I. Fund
480 Englewood Drive
Frankfort, KY 42201

2023 Unemployed Payments

Charles H. Haddock

06/22/2023 13142 \$217.76

MEMO: Kaul U. I. Fund

013142

07/15/2023

217.76

Kaul U. I. Fund

Frankfort, KY 42201

MORGAN COUNTY WATER
1000 HWY 172 (800) 743-1204
WEST LIBERTY, KY 41472

013143
72-178621

DATE 07/19/2023

AMOUNT \$ 235.09

MEMO: American Profit Recovery

Two Hundred Thirty Five and 09/100

American Profit Recovery
24105 W. 12 Mile Road, Ste. 033
Farmington Hills, MI 48331

Conf 02/2023

Charles H. Haddock

06/22/2023 13143 \$235.09

MEMO: American Profit Recovery

013143

07/19/2023

235.09

American Profit Recovery

Farmington Hills, MI 48331



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MORGAN COUNTY WATER
1009 HWY 172 (606) 743-1204
WEST LIBERTY, KY 41472

013144
06/18/2023

Customer: Courier Publishing Company
Address: Forty-Seven and 76100
City: West Liberty, KY 41472

Amount: \$47.76

Raymond C. Churchill
Raymond C. Churchill

06/23/2023 13144 \$47.75

06620825202830421017566 DCYM 0605

1009 HWY 172 (606) 743-1204
WEST LIBERTY, KY 41472

MORGAN COUNTY WATER
1009 HWY 172 (606) 743-1204
WEST LIBERTY, KY 41472

013145
06/18/2023

Customer: Big State Industrial Supply
Address: Two Hundred Eighteen and 83100
City: Roseville, CA 95607

Amount: \$218.63

Raymond C. Churchill
Raymond C. Churchill

06/23/2023 13145 \$218.63

Seq: 23
Dep: 001230
Date: 06/22/23

1009 HWY 172 (606) 743-1204
WEST LIBERTY, KY 41472

MORGAN COUNTY WATER
1009 HWY 172 (606) 743-1204
WEST LIBERTY, KY 41472

013148
06/18/2023

Customer: Core & Main
Address: One Thousand One Hundred Eighty and 10700
City: St Louis, MO 63146

Amount: \$1,180.10

Raymond C. Churchill
Raymond C. Churchill

06/21/2023 13148 \$1,180.10

Core & Main Place - 06/20/2023 - 033867 - 24 - 02:21 PM

1009 HWY 172 (606) 743-1204
WEST LIBERTY, KY 41472

MORGAN COUNTY WATER
1009 HWY 172 (606) 743-1204
WEST LIBERTY, KY 41472

013149
06/18/2023

Customer: Morgan Tax Center
Address: Four Hundred Twenty and 42100
City: West Liberty, KY 41472

Amount: \$420.49

Raymond C. Churchill
Raymond C. Churchill

06/22/2023 13149 \$420.49

1009 HWY 172 (606) 743-1204
WEST LIBERTY, KY 41472

MORGAN COUNTY WATER
1009 HWY 172 (606) 743-1204
WEST LIBERTY, KY 41472

013150
06/18/2023

Customer: Car Quat
Address: Nineteen and 72100
City: West Liberty, KY 41472

Amount: \$19.73

Raymond C. Churchill
Raymond C. Churchill

06/23/2023 13150 \$19.73

1009 HWY 172 (606) 743-1204
WEST LIBERTY, KY 41472

MORGAN COUNTY WATER
1009 HWY 172 (606) 743-1204
WEST LIBERTY, KY 41472

013151
06/18/2023

Customer: Frederick & May Lumber
Address: Two Hundred Thirty and 45100
City: West Liberty, KY 41472

Amount: \$230.45

Raymond C. Churchill
Raymond C. Churchill

06/30/2023 13151 \$230.45

1009 HWY 172 (606) 743-1204
WEST LIBERTY, KY 41472



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MCWD Responses to DR-1, Req 2- 2023 Minutes

Member **FDIC**



WEST LIBERTY/ INDEX 606-743-3141
 EZEL 606-725-4555
 EXPRESS BANKING 606-743-3332

**MORGAN COUNTY WATER DISTRICT
 CREDIT CARD REVENUE FUND
 1009 HWY 172
 WEST LIBERTY, KY 41472**

Page Number
Account Number:
Date

1 of 5
 [REDACTED]
06/30/23

***** Hold West Liberty

If your business does engage in the Internet gambling business, your business must give a written commitment to Bank of the Mountains of any changes in its legal authority to engage in such transaction(s) and will remain within the licensed or otherwise lawful limits.

BUSINESS CHECKING

Summary of Activity Since Your Last Statement

Balance Forward From 06/01/2023	5,105.10	Images Enclosed.....	9
50 Deposits/Credits.....	47,388.16 +	Minimum Balance.....	39.31
11 Withdrawals/Debits.....	52,024.37 -	Average Balance.....	4,830.36
Ending Balance As Of 06/30/2023	468.89	Average Available Balance.....	4,830.36

OTHER CREDITS

DATE	AMOUNT	DESCRIPTION
06/01/2023	339.11	Ach deposit MERCH SERV MERCH DEP
06/01/2023	521.09	Ach deposit MERCHANT SERVICE MERCH DEP
06/02/2023	0.01	Ach deposit MERCH SERV MERCH FEES
06/02/2023	353.09	Ach deposit MERCHANT SERVICE MERCH DEP
06/02/2023	536.17	Ach deposit MERCH SERV MERCH DEP
06/05/2023	472.43	Ach deposit MERCHANT SERVICE MERCH DEP
06/05/2023	820.29	Ach deposit MERCHANT SERVICE MERCH DEP
06/05/2023	977.21	Ach deposit MERCHANT SERVICE MERCH DEP
06/05/2023	1,188.20	Ach deposit MERCHANT SERVICE MERCH DEP
06/05/2023	1,662.45	Ach deposit MERCH SERV MERCH DEP
06/06/2023	1,874.77	Ach deposit MERCH SERV MERCH DEP
06/07/2023	624.45	Ach deposit MERCHANT SERVICE MERCH DEP
06/07/2023	1,378.69	Ach deposit MERCH SERV MERCH DEP
06/08/2023	783.24	Ach deposit MERCHANT SERVICE MERCH DEP
06/08/2023	1,177.04	Ach deposit MERCH SERV MERCH DEP
06/09/2023	592.64	Ach deposit

OK
06/23



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MCWDT Responses to DR-1, Req 2- 2023 Minutes

Member **FDIC**



WEST LIBERTY/ INDEX 606-743-3141
 EZEL 606-725-4555
 EXPRESS BANKING 606-743-3332

**MORGAN COUNTY WATER DISTRICT
 CREDIT CARD REVENUE FUND
 1009 HWY 172
 WEST LIBERTY, KY 41472**

Page Number
Account Number:
Date

2 of 5
 [REDACTED]
06/30/23

OTHER CREDITS

DATE	AMOUNT	DESCRIPTION
		MERCHANT SERVICE MERCH DEP
06/09/2023	602.32	Ach deposit
		MERCH SERV MERCH DEP
06/12/2023	425.75	Ach deposit
		MERCHANT SERVICE MERCH DEP
06/12/2023	1,065.54	Ach deposit
		MERCHANT SERVICE MERCH DEP
06/12/2023	1,751.35	Ach deposit
		MERCH SERV MERCH DEP
06/12/2023	1,889.64	Ach deposit
		MERCHANT SERVICE MERCH DEP
06/12/2023	2,441.23	Ach deposit
		MERCHANT SERVICE MERCH DEP
06/13/2023	2,679.32	Ach deposit
		MERCH SERV MERCH DEP
06/14/2023	1,230.79	Ach deposit
		MERCHANT SERVICE MERCH DEP
06/14/2023	1,322.97	Ach deposit
		MERCH SERV MERCH DEP
06/15/2023	257.55	Ach deposit
		MERCHANT SERVICE MERCH DEP
06/15/2023	1,095.83	Ach deposit
		MERCH SERV MERCH DEP
06/16/2023	215.43	Ach deposit
		MERCHANT SERVICE MERCH DEP
06/16/2023	1,533.30	Ach deposit
		MERCH SERV MERCH DEP
06/20/2023	70.31	Ach deposit
		MERCHANT SERVICE MERCH DEP
06/20/2023	463.52	Ach deposit
		MERCHANT SERVICE MERCH DEP
06/20/2023	805.58	Ach deposit
		MERCHANT SERVICE MERCH DEP
06/20/2023	809.72	Ach deposit
		MERCHANT SERVICE MERCH DEP
06/20/2023	1,011.70	Ach deposit
		MERCH SERV MERCH DEP
06/20/2023	1,535.67	Ach deposit
		MERCH SERV MERCH DEP
06/21/2023	162.83	Ach deposit
		MERCHANT SERVICE MERCH DEP
06/22/2023	1,053.95	Ach deposit
		MERCHANT SERVICE MERCH DEP
06/22/2023	1,826.56	Ach deposit
		MERCH SERV MERCH DEP
06/23/2023	257.65	Ach deposit
		MERCHANT SERVICE MERCH DEP
06/23/2023	266.87	Ach deposit



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Responses to DR-1, Req 2- 2023 Minutes

Member FDIC



WEST LIBERTY/ INDEX 606-743-3141
 EZEL 606-725-4555
 EXPRESS BANKING 606-743-3332

**MORGAN COUNTY WATER DISTRICT
 CREDIT CARD REVENUE FUND
 1009 HWY 172
 WEST LIBERTY, KY 41472**

Page Number
Account Number:
Date

3 of 5
 [REDACTED]
06/30/23

OTHER CREDITS

DATE	AMOUNT	DESCRIPTION
06/23/2023	937.92	MERCHANT SERVICE MERCH DEP Ach deposit
06/26/2023	128.54	MERCH SERV MERCH DEP Ach deposit
06/26/2023	207.38	MERCHANT SERVICE MERCH DEP Ach deposit
06/26/2023	303.74	MERCHANT SERVICE MERCH DEP Ach deposit
06/26/2023	2,222.02	MERCHANT SERVICE MERCH DEP Ach deposit
06/27/2023	1,017.47	MERCH SERV MERCH DEP Ach deposit
06/28/2023	441.03	MERCH SERV MERCH DEP Ach deposit
06/28/2023	941.98	MERCHANT SERVICE MERCH DEP Ach deposit
06/29/2023	2,682.24	MERCH SERV MERCH DEP Ach deposit
06/30/2023	429.58	MERCH SERV MERCH DEP Ach deposit

CHECKS

CHECK NO	DATE	AMOUNT	CHECK NO	DATE	AMOUNT
	06/05/2023	10,500.00		06/22/2023	826.26
	06/12/2023	5,000.00		06/22/2023	2,846.95
	06/13/2023	2,461.42		06/27/2023	7,500.00
	06/15/2023	13,432.46		06/29/2023	4,100.00
	06/21/2023	4,813.40			

* - denotes missing check number in sequence

OTHER DEBITS

DATE	AMOUNT	DESCRIPTION
06/02/2023	503.93	Ach withdrawal MERCHANT SERVICE MERCH FEE
06/13/2023	39.95	Ach withdrawal SIGNAPAY LTD PCI FEES

DAILY BALANCE INFORMATION

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
05/31/2023	5,105.10	06/08/2023	6,809.41	06/16/2023	2,979.24
06/01/2023	5,965.30	06/09/2023	8,004.37	06/20/2023	7,675.74
06/02/2023	6,350.64	06/12/2023	10,577.88	06/21/2023	3,025.17
06/05/2023	971.22	06/13/2023	10,755.83	06/22/2023	2,232.47
06/06/2023	2,845.99	06/14/2023	13,309.59	06/23/2023	3,694.91
06/07/2023	4,849.13	06/15/2023	1,230.51	06/26/2023	6,556.59



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MCWD Responses to DR-1, Req 2- 2023 Minutes

Member **FDIC**



WEST LIBERTY/ INDEX 606-743-3141
 EZEL 606-725-4555
 EXPRESS BANKING 606-743-3332

**MORGAN COUNTY WATER DISTRICT
 CREDIT CARD REVENUE FUND
 1009 HWY 172
 WEST LIBERTY, KY 41472**

Page Number
Account Number:
Date

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 [REDACTED]
06/30/23

DAILY BALANCE INFORMATION

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
06/27/2023	74.06	06/29/2023	39.31		
06/28/2023	1,457.07	06/30/2023	468.89		

CREDIT/DEBIT *Bank of the Mountains* **CHECKING TRANSACTION**

MCWD Credit Card Fund 6/5/23 APPROVED BY [Signature]

Transfer to Water Revenue Fund 9490531
 Ten thousand five hundred and no/100

* [REDACTED] * 37 \$ 10,500.00

06/05/2023 \$10,500.00

CREDIT/DEBIT *Bank of the Mountains* **CHECKING TRANSACTION**

MCWD Credit Card Fund 6/22/23 APPROVED BY [Signature]

Transfer to Sunbarger Fund 9490531
 Two thousand eight hundred forty six and no/100

* [REDACTED] * 37 \$ 2,846.95

06/22/2023 \$2,846.95

CREDIT/DEBIT *Bank of the Mountains* **CHECKING TRANSACTION**

MCWD Credit Card Fund 6/12/23 APPROVED BY [Signature]

Transfer to Payroll 3030938
 Five thousand and no/100

* [REDACTED] * 37 \$ 5,000.00

06/12/2023 \$5,000.00

CREDIT/DEBIT *Bank of the Mountains* **CHECKING TRANSACTION**

MCWD Credit Card Fund 6/27/23 APPROVED BY [Signature]

Transfer to Water Revenue 9490531
 Seven thousand five hundred and no/100

* [REDACTED] * 37 \$ 7,500.00

06/27/2023 \$7,500.00

CREDIT/DEBIT *Bank of the Mountains* **CHECKING TRANSACTION**

MCWD Credit Card Fund 6/13/23 APPROVED BY [Signature]

Transfer to O's Mat Act 302-070-3
 Two thousand four hundred sixty one and no/100

* [REDACTED] * 37 \$ 2,461.42

06/13/2023 \$2,461.42

CREDIT/DEBIT *Bank of the Mountains* **CHECKING TRANSACTION**

MCWD Credit Card Fund 6/29/23 APPROVED BY [Signature]

Transfer to Water Revenue 9490531
 Four thousand one hundred and no/100

* [REDACTED] * 37 \$ 4,100.00

06/29/2023 \$4,100.00

CREDIT/DEBIT *Bank of the Mountains* **CHECKING TRANSACTION**

MCWD Credit Card Fund 6/15/23 APPROVED BY [Signature]

Cherrill Hellock
 Transfer Water Revenue Fund 9490531
 Thirteen thousand four hundred thirty two and no/100

* [REDACTED] * 37 \$ 13,432.46

06/15/2023 \$13,432.46

CREDIT/DEBIT *Bank of the Mountains* **CHECKING TRANSACTION**

MCWD Credit Card Fund 6/21/23 APPROVED BY [Signature]

Cherrill Hellock
 Four thousand eight hundred thirteen and no/100

* [REDACTED] * 37 \$ 4,813.40

06/21/2023 \$4,813.40

CREDIT/DEBIT *Bank of the Mountains* **CHECKING TRANSACTION**

MCWD Credit Card Fund 6/22/23 APPROVED BY [Signature]

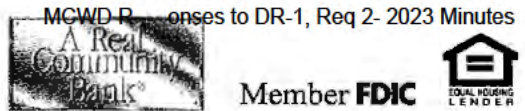
Cherrill Hellock
 Transfer to O's Mat Act 302-070-3
 Eight hundred twenty six and no/100

* [REDACTED] * 37 \$ 826.26

06/22/2023 \$826.26



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Member **FDIC**
 WEST LIBERTY/ INDEX 606-743-3141
 EZEL 606-725-4555
 EXPRESS BANKING 606-743-3332

**MORGAN COUNTY WATER DISTRICT
 PAYROLL ACCOUNT
 1009 HWY 172
 WEST LIBERTY, KY 41472**

Page Number **1 of 8**
 Account Number: [REDACTED]
 Date **06/30/23**

***** Hold drive thru

If your business does engage in the Internet gambling business, your business must give a written commitment to Bank of the Mountains of any changes in its legal authority to engage in such transaction(s) and will remain within the licensed or otherwise lawful limits.

BUSINESS CHECKING

Summary of Activity Since Your Last Statement

Balance Forward From 06/01/2023	202.04	Images Enclosed.....	31
7 Deposits/Credits.....	56,009.32 +	Minimum Balance.....	-5,535.80
28 Withdrawals/Debits.....	46,309.93 -	Average Balance.....	3,308.54
Ending Balance As Of 06/30/2023	9,901.43	Average Available Balance.....	3,308.54

DEPOSITS

DATE	AMOUNT	DESCRIPTION	DATE	AMOUNT	DESCRIPTION
06/02/2023	11,973.06	Regular Deposit	06/15/2023	13,432.45	Regular Deposit
06/06/2023	4,015.97	Regular Deposit	06/21/2023	4,060.27	Regular Deposit
06/12/2023	5,000.00	Regular Deposit	06/30/2023	11,789.73	Regular Deposit
06/15/2023	5,737.84	Regular Deposit			

CHECKS

CHECK NO	DATE	AMOUNT	CHECK NO	DATE	AMOUNT
5236	06/05/2023	800.49	5248	06/20/2023	798.09
5237	06/05/2023	798.09	5249	06/16/2023	1,216.40
5238	06/02/2023	1,216.39	5250	06/20/2023	921.46
5239	06/05/2023	921.46	5251	06/20/2023	1,230.90
5240	06/05/2023	1,230.90	5252	06/20/2023	962.34
5241	06/05/2023	844.94	5253	06/21/2023	1,145.70
5242	06/05/2023	1,145.70	5254	06/16/2023	935.96
5243	06/05/2023	1,089.75	5255	06/20/2023	1,160.33
5244	06/05/2023	1,003.74	5256	06/20/2023	1,102.29
5245	06/05/2023	1,102.31	5257	06/16/2023	1,819.27
5246	06/02/2023	1,819.29	5260 *	06/30/2023	1,137.38
5247	06/20/2023	800.49	5265 *	06/30/2023	952.95

* - denotes missing check number in sequence

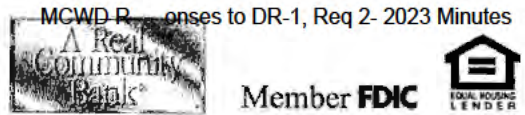
OTHER DEBITS

DATE	AMOUNT	DESCRIPTION
06/06/2023	4,015.97	Ach withdrawal IRS USATAXPYMT
06/14/2023	10,737.84	Ach withdrawal KY RETIRE S MEMBERSHIP
06/20/2023	1,339.23	Ach withdrawal Dept of Revenue KY TAXPMNT
06/21/2023	4,060.27	Ach withdrawal

OK
[Signature]



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WEST LIBERTY/ INDEX 606-743-3141
 EZEL 606-725-4555
 EXPRESS BANKING 606-743-3332

**MORGAN COUNTY WATER DISTRICT
 PAYROLL ACCOUNT
 1009 HWY 172
 WEST LIBERTY, KY 41472**

Page Number
Account Number:
Date

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 [REDACTED]
06/30/23

OTHER DEBITS

DATE	AMOUNT	DESCRIPTION
		IRS USATAXPYMT

DAILY BALANCE INFORMATION

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
05/31/2023	202.04	06/12/2023	5,202.04	06/20/2023	1,347.73
06/02/2023	9,139.42	06/14/2023	-5,535.80	06/21/2023	202.03
06/05/2023	202.04	06/15/2023	13,634.49	06/30/2023	9,901.43
06/06/2023	202.04	06/16/2023	9,662.86		



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**MORGAN COUNTY WATER DISTRICT
 PAYROLL ACCOUNT**
 1009 HIGHWAY 172 PH: (800) 743-1204
 WEST LIBERTY, KY 41472

NO TO THE ORDER OF: **Dakota Watson**

Eight Hundred Forty-Four and 84/100

Dakota Watson
 18-Sagey Fork Road
 West Liberty, KY 41472

Pay Period: 06/05/2023 - 06/09/2023

06/05/2023 5241 \$844.94

06/05/2023 5241 \$844.94

06/05/2023 5241 \$844.94

**MORGAN COUNTY WATER DISTRICT
 PAYROLL ACCOUNT**
 1009 HIGHWAY 172 PH: (800) 743-1204
 WEST LIBERTY, KY 41472

NO TO THE ORDER OF: **Donna S. Bailey**

One Thousand One Hundred Forty-Five and 70/100

Donna S. Bailey
 167 Oak Forest Road
 Ellettsville, KY 41421

Pay Period: 06/05/2023 - 06/09/2023

06/05/2023 5242 \$1,145.70

06/05/2023 5242 \$1,145.70

06/05/2023 5242 \$1,145.70

**MORGAN COUNTY WATER DISTRICT
 PAYROLL ACCOUNT**
 1009 HIGHWAY 172 PH: (800) 743-1204
 WEST LIBERTY, KY 41472

NO TO THE ORDER OF: **Doreen Kendrick**

One Thousand Eighty-Nine and 75/100

Doreen Kendrick
 891 Hwy 191
 West Liberty, KY 41472

Pay Period: 06/05/2023 - 06/09/2023

06/05/2023 5243 \$1,089.75

06/05/2023 5243 \$1,089.75

06/05/2023 5243 \$1,089.75

**MORGAN COUNTY WATER DISTRICT
 PAYROLL ACCOUNT**
 1009 HIGHWAY 172 PH: (800) 743-1204
 WEST LIBERTY, KY 41472

NO TO THE ORDER OF: **John Coffey**

One Thousand Three and 74/100

John Coffey
 975 Laurel Park Road
 Ellettsville, KY 41421

Pay Period: 06/05/2023 - 06/09/2023

06/05/2023 5244 \$1,003.74

06/05/2023 5244 \$1,003.74

06/05/2023 5244 \$1,003.74

**MORGAN COUNTY WATER DISTRICT
 PAYROLL ACCOUNT**
 1009 HIGHWAY 172 PH: (800) 743-1204
 WEST LIBERTY, KY 41472

NO TO THE ORDER OF: **Lorell Korman**

One Thousand One Hundred Two and 11/100

Lorell Korman
 101 Knight Road
 West Liberty, KY 41472

Pay Period: 06/05/2023 - 06/09/2023

06/05/2023 5245 \$1,102.31

06/05/2023 5245 \$1,102.31

06/05/2023 5245 \$1,102.31

**MORGAN COUNTY WATER DISTRICT
 PAYROLL ACCOUNT**
 1009 HIGHWAY 172 PH: (800) 743-1204
 WEST LIBERTY, KY 41472

NO TO THE ORDER OF: **Sharon Elm**

One Thousand Eight Hundred Nineteen and 20/100

Sharon Elm
 822 Centerville Road
 West Liberty, KY 41472

Pay Period: 06/05/2023 - 06/09/2023

06/02/2023 5246 \$1,819.29

06/02/2023 5246 \$1,819.29

06/02/2023 5246 \$1,819.29



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Return Service Requested

**MORGAN COUNTY WATER DISTRICT
PAYROLL ACCOUNT**
1000 HIGHWAY 172 PH: (606) 743-1204
WEST LIBERTY, KY 41472

005247
73-179431

DATE 6/16/2023

NO. TO THE ORDER: **Alexis M. Orndean**

Eight Hundred and Eighty

Address: Alexis M. Orndean
437 Shady Lane
West Liberty, KY 41472

Pay Period: 06/20/2023 - 06/11/2023

Cheryl L. Hildner

06/20/2023 5247 \$800.49

For Deposit Only - PMC

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

Cheryl L. Hildner

**MORGAN COUNTY WATER DISTRICT
PAYROLL ACCOUNT**
1000 HIGHWAY 172 PH: (606) 743-1204
WEST LIBERTY, KY 41472

005248
73-179431

DATE 6/16/2023

NO. TO THE ORDER: **Arnellia Adams**

Seven Hundred Ninety-Eight and 09/100

Address: Arnellia Adams
400 Russell Lewis Road
West Liberty, KY 41472

Pay Period: 06/20/2023 - 06/11/2023

Cheryl L. Hildner

06/20/2023 5248 \$798.09

For Deposit Only - PMC

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

Cheryl L. Hildner

**MORGAN COUNTY WATER DISTRICT
PAYROLL ACCOUNT**
1000 HIGHWAY 172 PH: (606) 743-1204
WEST LIBERTY, KY 41472

005249
73-179431

DATE 6/16/2023

NO. TO THE ORDER: **Andy Lagg**

One Thousand Two Hundred Sixteen and 40/100

Address: Andy Lagg
511 Kears Ave
West Liberty, KY 41472

Pay Period: 06/20/2023 - 06/11/2023

Cheryl L. Hildner

06/16/2023 5249 \$1,216.40

For Deposit Only - PMC

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

Cheryl L. Hildner

**MORGAN COUNTY WATER DISTRICT
PAYROLL ACCOUNT**
1000 HIGHWAY 172 PH: (606) 743-1204
WEST LIBERTY, KY 41472

005250
73-179431

DATE 6/16/2023

NO. TO THE ORDER: **Ashlee Muson**

Nine Hundred Twenty-One and 46/100

Address: Ashlee Muson
12 Crow Court
West Liberty, KY 41472

Pay Period: 06/20/2023 - 06/11/2023

Cheryl L. Hildner

06/20/2023 5250 \$921.46

For Deposit Only - PMC

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

Cheryl L. Hildner

**MORGAN COUNTY WATER DISTRICT
PAYROLL ACCOUNT**
1000 HIGHWAY 172 PH: (606) 743-1204
WEST LIBERTY, KY 41472

005251
73-179431

DATE 6/16/2023

NO. TO THE ORDER: **Cheryl Hildner**

One Thousand Two Hundred Thirty and 80/100

Address: Cheryl Hildner
15 May Branch Road
West Liberty, KY 41472

Pay Period: 06/20/2023 - 06/11/2023

Cheryl L. Hildner

06/20/2023 5251 \$1,230.90

For Deposit Only - PMC

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

Cheryl L. Hildner

**MORGAN COUNTY WATER DISTRICT
PAYROLL ACCOUNT**
1000 HIGHWAY 172 PH: (606) 743-1204
WEST LIBERTY, KY 41472

005252
73-179431

DATE 6/16/2023

NO. TO THE ORDER: **Dakota I. Winters**

Nine Hundred Sixty-Two and 34/100

Address: Dakota I. Winters
15 Snigg Fox Road
West Liberty, KY 41472

Pay Period: 06/20/2023 - 06/11/2023

Cheryl L. Hildner

06/20/2023 5252 \$962.34

For Deposit Only - PMC

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

I have authorized my agent to cash this check for me.

Cheryl L. Hildner



PO Box 309 • West Liberty, KY 41472
 www.bankofthemountains.com
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MORGAN COUNTY WATER DISTRICT
 PAYROLL ACCOUNT
 1000 HIGHWAY 172 P.O. BOX 309 WEST LIBERTY, KY 41472

5265
 73-08401

DATE 06/30/2023

MEMO OR
 ORDER Drayton Kendrick 57252.95

Five Hundred Fifty-Two and 95/100

Drayton Kendrick
 302 Hwy 172
 West Liberty, KY 41472

Drayton Kendrick

City State 0630/2023 5265

063023 0040 8057170470421017504 BOTM 9004

DO NOT WRITE IN THESE SPACES

Drayton Kendrick

06/30/2023 5265 \$952.95



PO Box 309 • West Liberty, KY 41472
 www.bankofthemountains.com
 Return Service Requested

MCWD Responses to DR-1, Req 2- 2023 Minutes



Member **FDIC**



WEST LIBERTY/ INDEX 606-743-3141
 EZEL 606-725-4555
 EXPRESS BANKING 606-743-3332

**MORGAN COUNTY WATER DISTRICT
 DEPOSIT REFUND ACCOUNT
 1009 HWY 172
 WEST LIBERTY, KY 41472**

Page Number
Account Number:
Date

1 of 5
 [REDACTED]
06/30/23

***** Hold drive thru

If your business does engage in the Internet gambling business, your business must give a written commitment to Bank of the Mountains of any changes in its legal authority to engage in such transaction(s) and will remain within the licensed or otherwise lawful limits.

BUSINESS CHECKING

Summary of Activity Since Your Last Statement

Balance Forward From 06/01/2023	3,153.67	Images Enclosed.....	20
3 Deposits/Credits.....	7,106.65 +	Minimum Balance.....	3,255.49
17 Withdrawals/Debits.....	6,527.93 -	Average Balance.....	3,361.36
Ending Balance As Of 06/30/2023	3,732.39	Average Available Balance.....	3,361.36

DEPOSITS

DATE	AMOUNT	DESCRIPTION	DATE	AMOUNT	DESCRIPTION
06/01/2023	1,501.95	Regular Deposit	06/29/2023	2,902.86	Regular Deposit
06/01/2023	2,701.84	Regular Deposit			

CHECKS

CHECK NO	DATE	AMOUNT	CHECK NO	DATE	AMOUNT
2799	06/07/2023	61.32	2811 *	06/23/2023	19.28
2801 *	06/05/2023	61.32	2813 *	06/05/2023	61.29
2802	06/01/2023	360.27	2814	06/01/2023	785.20
2803	06/01/2023	1.55	2815	06/01/2023	1,600.56
2804	06/01/2023	1,000.28	2816	06/01/2023	1.10
2805	06/07/2023	61.31	2826 *	06/29/2023	2.00
2807 *	06/06/2023	61.32	2827	06/29/2023	1,023.47
2808	06/07/2023	19.30	2828	06/29/2023	1,400.49
2809	06/20/2023	7.87			

* - denotes missing check number in sequence

DAILY BALANCE INFORMATION

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
05/31/2023	3,153.67	06/06/2023	3,424.57	06/23/2023	3,255.49
06/01/2023	3,608.50	06/07/2023	3,282.64	06/29/2023	3,732.39
06/05/2023	3,485.89	06/20/2023	3,274.77		

*OK
GWC*



PO Box 309 • West Liberty, KY 41472
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Return Service Requested

MCWD R onses to DR-1, Req 2- 2023 Minutes
Page 3 of 5
Account: [REDACTED]
Date 06/30/23

MORGAN COUNTY WATER DISTRICT
DEPOSIT REFUND ACCOUNT
1803 HWY 172, BOX 309, W
WEST LIBERTY, KY 41472

BANK OF THE MOUNTAINS
WEST LIBERTY, KENTUCKY 41472
73-175-421

2803

5/31/2023
\$ 1.55 DOLLARS

PAY TO THE ORDER OF Water Revenue Savings Acct.
One and 55/100

Water Revenue Savings Acct

MEMO Annual Interest Acct

Chavell McLeod

06/01/2023 2803 \$1.55

060123 106Z 00520002559264>042161758< BOTM 0011

MORGAN COUNTY WATER DISTRICT
DEPOSIT REFUND ACCOUNT
1803 HWY 172, BOX 309, W
WEST LIBERTY, KY 41472

BANK OF THE MOUNTAINS
WEST LIBERTY, KENTUCKY 41472
73-175-421

2804

5/31/2023
\$ 1,000.28 DOLLARS

PAY TO THE ORDER OF Water Revenue Savings Acct.
One Thousand and 28/100

Water Revenue Savings Acct

MEMO Annual Interest Acct

Chavell McLeod

06/01/2023 2804 \$1,000.28

060123 106Z 00520002559264>042161758< BOTM 0011

MORGAN COUNTY WATER DISTRICT
DEPOSIT REFUND ACCOUNT
1803 HWY 172, BOX 309, W
WEST LIBERTY, KY 41472

BANK OF THE MOUNTAINS
WEST LIBERTY, KENTUCKY 41472
73-175-421

2805

5/31/2023
\$ 61.31 DOLLARS

PAY TO THE ORDER OF Robert Burnett
Sixty-One and 31/100

Robert Burnett
12350 Hwy 191
Harrel Green, KY 41332

MEMO Release of Robert A. Burnett

Chavell McLeod

06/07/2023 2805 \$61.31

060723 25 2023-06-06

MEMO Bank of the Mountains
1803 HWY 172, BOX 309, W
WEST LIBERTY, KY 41472

MORGAN COUNTY WATER DISTRICT
DEPOSIT REFUND ACCOUNT
1803 HWY 172, BOX 309, W
WEST LIBERTY, KY 41472

BANK OF THE MOUNTAINS
WEST LIBERTY, KENTUCKY 41472
73-175-421

2807

5/31/2023
\$ 61.32 DOLLARS

PAY TO THE ORDER OF Jeremy Duss
Sixty-One and 32/100

Jeremy Duss
2025 Floral Grove Lane
Age 109
Gardner, MO 22218

MEMO Release of Jeremy A. Burnett

Chavell McLeod

06/06/2023 2807 \$61.32

060623 00 56 PMA CDT

06/06/2023 00:56 PMA CDT

MEMO Bank of the Mountains
1803 HWY 172, BOX 309, W
WEST LIBERTY, KY 41472

MORGAN COUNTY WATER DISTRICT
DEPOSIT REFUND ACCOUNT
1803 HWY 172, BOX 309, W
WEST LIBERTY, KY 41472

BANK OF THE MOUNTAINS
WEST LIBERTY, KENTUCKY 41472
73-175-421

2808

5/31/2023
\$ 19.30 DOLLARS

PAY TO THE ORDER OF Latasha Wreman
Nineteen and 30/100

Latasha Wreman
78 McCondo Ave
Auklet, KY 41602

MEMO Balance

Chavell McLeod

06/07/2023 2808 \$19.30

MEMO Bank of the Mountains
1803 HWY 172, BOX 309, W
WEST LIBERTY, KY 41472

MORGAN COUNTY WATER DISTRICT
DEPOSIT REFUND ACCOUNT
1803 HWY 172, BOX 309, W
WEST LIBERTY, KY 41472

BANK OF THE MOUNTAINS
WEST LIBERTY, KENTUCKY 41472
73-175-421

2809

5/31/2023
\$ 7.87 DOLLARS

PAY TO THE ORDER OF Courtney Budge
Seven and 87/100

Courtney Budge
2025 Hwy 173
Steady Hook, KY 41371

MEMO Release of Courtney A. Burnett

Chavell McLeod

06/20/2023 2809 \$7.87

MEMO Bank of the Mountains
1803 HWY 172, BOX 309, W
WEST LIBERTY, KY 41472



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2827

MORGAN COUNTY WATER DISTRICT
 DEPOSIT REFUND ACCOUNT
 WEST LIBERTY, KY 41472

BANK OF THE MOUNTAINS
 WEST LIBERTY, KENTUCKY 41472
 75-170481

06/29/2023

PAY TO THE ORDER OF Water Revenue Savings Acct \$ 1,023.47 DOLLARS

One Thousand Twenty-Three and 47/100

Water Revenue Savings Acct

MEMO [Redacted]

David H. Hines

06/29/2023 2827 \$1,023.47

062023 6652 50520002579418042101750< 80TM 0801

OPTIONAL FORM NO. 10
 MAY 1962 EDITION
 UNITED STATES GOVERNMENT
 GSA FPMR (41 CFR) 101-11.6

2828

MORGAN COUNTY WATER DISTRICT
 DEPOSIT REFUND ACCOUNT
 WEST LIBERTY, KY 41472

BANK OF THE MOUNTAINS
 WEST LIBERTY, KENTUCKY 41472
 75-170481

06/29/2023

PAY TO THE ORDER OF Water Revenue Savings Acct \$ 1,400.49 DOLLARS

One Thousand Four Hundred and 49/100

Water Revenue Savings Acct

MEMO [Redacted]

David H. Hines

06/29/2023 2828 \$1,400.49

062023 5462 66520002478420042101750< 80TM 0802

OPTIONAL FORM NO. 10
 MAY 1962 EDITION
 UNITED STATES GOVERNMENT
 GSA FPMR (41 CFR) 101-11.6



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courses to DR-1, Req 2- 2023 Minutes

Member **FDIC**



WEST LIBERTY/ INDEX 606-743-3141
 EZEL 606-725-4555
 EXPRESS BANKING 606-743-3332

**MORGAN COUNTY WATER DISTRICT
 HWY 191 WATERLINE REPLACEMENT
 1009 HWY 172
 WEST LIBERTY, KY 41472**

Page Number 1 of 2
Account Number: [REDACTED]
Date 06/30/23

***** Hold West Liberty

If your business does engage in the Internet gambling business, your business must give a written commitment to Bank of the Mountains of any changes in its legal authority to engage in such transaction(s) and will remain within the licensed or otherwise lawful limits.

BUSINESS CHECKING

Summary of Activity Since Your Last Statement

Balance Forward From 06/01/2023	75.00	Images Enclosed.....	2
1 Deposits/Credits.....	276,133.47 +	Minimum Balance.....	75.00
2 Withdrawals/Debits.....	276,133.47 -	Average Balance.....	81,613.12
Ending Balance As Of 06/30/2023	75.00	Average Available Balance.....	81,613.12

OTHER CREDITS

DATE	AMOUNT	DESCRIPTION
06/21/2023	276,133.47	Ach deposit KY FINANCE KYPAYMENTS NTE*2300100262 *1210-005-01 *KIA F21-002 REQ5

CHECKS

CHECK NO	DATE	AMOUNT	CHECK NO	DATE	AMOUNT
100	06/28/2023	19,528.68	101	06/30/2023	256,604.79

* - denotes missing check number in sequence

DAILY BALANCE INFORMATION

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
05/31/2023	75.00	06/28/2023	256,679.79		
06/21/2023	276,208.47	06/30/2023	75.00		

*OK
6/30/23*



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MORGAN CO. WATER DISTRICT
 1009 HWY 112
 WEST LIBERTY, KY 41472

DATE: 6/28/23

PAY TO THE ORDER OF: *Nestled Engineering* \$ 19,528.68
Twenty thousand five hundred twenty eight and 68/100

MEMO: *Item # 23980*

Signature: *Samuel Hilliard*

06/28/2023 100 \$19,528.68

MORGAN COUNTY WATER DISTRICT
 WEST LIBERTY, KY 41472

DATE: 6/30/23

PAY TO THE ORDER OF: *Fredrick May Construction* \$ 256,604.79
Two hundred fifty six thousand six hundred four and 79/100

MEMO: *Item # 4*

Signature: *Samuel Hilliard*

06/30/2023 101 \$256,604.79



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MCWD Responses to DR-1, Req 2- 2023 Minutes
 A Real Community Bank
 Member FDIC
 WEST LIBERTY/ INDEX 606-743-3141
 EZEL 606-725-4555
 EXPRESS BANKING 606-743-3332



**MORGAN COUNTY WATER DISTRICT
 REGION ACCOUNT
 1009 HWY 172
 WEST LIBERTY, KY 41472**

Page Number **1 of 2**
 Account Number: **[REDACTED]**
 Date **06/30/23**

***** Hold drive thru

PASSBOOK SAVINGS BUSINESS

Summary of Activity Since Your Last Statement

Balance Forward From 06/01/2023	-7,971.80	Images Enclosed.....	0
2 Deposits/Credits.....	15,976.04 +	Minimum Balance.....	-15,923.88
2 Withdrawals/Debits.....	15,952.08 -	Average Balance.....	-3,428.88
Ending Balance As Of 06/30/2023	-7,947.84	Average Available Balance.....	-3,428.88
Interest Earned From.....	06/01/2023	Interest Paid This Period.....	0.00
Interest Earned Through.....	06/30/2023	Interest Paid YTD	0.00
Days In Earnings Period.....	30	Annual Percentage Yield Earned	0.00%

DEPOSITS

DATE	AMOUNT	DESCRIPTION	DATE	AMOUNT	DESCRIPTION
06/02/2023	8,000.00	Regular Deposit			

OTHER CREDITS

DATE	AMOUNT	DESCRIPTION
06/21/2023	7,976.04	Ach deposit REGIONS TRANSFERS RETURN OF SINKING FUND PAYMENT 6.20.23

OTHER DEBITS

DATE	AMOUNT	DESCRIPTION
06/20/2023	7,976.04	Ach withdrawal REGIONS TRANSFERS
06/20/2023	7,976.04	Ach withdrawal REGIONS TRANSFERS

DAILY BALANCE INFORMATION

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
05/31/2023	-7,971.80	06/02/2023	28.20	06/21/2023	-7,947.84
06/01/2023	-7,971.80	06/20/2023	-15,923.88		

SUMMARY OF FEES FOR PAYING AND RETURNING ITEMS

Reporting Period	Total Overdraft Fees	Total Returned Item Fees	Refunded Fees For	
			Total Overdraft Fees	Total Returned Item Fees
TOTAL YEAR TO DATE	23.50			

Handwritten initials/signature



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**MORGAN COUNTY WATER DISTRICT
REGION ACCOUNT
1009 HWY 172
WEST LIBERTY, KY 41472**

MCWD Responses to DR-1, Req 2- 2023 Minutes



Member **FDIC**



WEST LIBERTY/ INDEX 606-743-3141
EZEL 606-725-4555
EXPRESS BANKING 606-743-3332

Page Number
Account Number:
Date

2 of 2
[REDACTED]
06/30/23

NOTES

DATE	DESCRIPTION
06/01/2023	Effective Interest Rate 0.05%



PO Box 309 • West Liberty, KY 41472
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 Return Service Requested

MCWD Responses to DR-1, Req 2- 2023 Minutes



Member **FDIC**



WEST LIBERTY/ INDEX 606-743-3141
 EZEL 606-725-4555
 EXPRESS BANKING 606-743-3332

**MORGAN COUNTY WATER DISTRICT
 WATER REVENUE FUND
 1009 HWY 172
 WEST LIBERTY, KY 41472**

Page Number
 Account Number:
 Date

1 of 2
 [Redacted]
 06/30/23

***** Hold drive thru

PASSBOOK SAVINGS BUSINESS

Summary of Activity Since Your Last Statement

Balance Forward From 06/01/2023	2,679.95	Images Enclosed.....	0
38 Deposits/Credits.....	219,250.94 +	Minimum Balance.....	2,533.09
26 Withdrawals/Debits.....	214,089.23 -	Average Balance.....	19,592.20
Ending Balance As Of 06/30/2023	7,841.66	Average Available Balance.....	19,592.20
Interest Earned From.....	06/01/2023	Interest Paid This Period.....	2.06
Interest Earned Through.....	06/30/2023	Interest Paid YTD	5.48
Days In Earnings Period.....	30	Annual Percentage Yield Earned	0.05%

DEPOSITS

DATE	AMOUNT	DESCRIPTION	DATE	AMOUNT	DESCRIPTION
06/01/2023	3,748.96	Regular Deposit	06/15/2023	13,432.46	Regular Deposit
06/01/2023	8,175.00	Regular Deposit	06/16/2023	1,231.82	Regular Deposit
06/02/2023	2,450.00	Regular Deposit	06/20/2023	2,937.83	Regular Deposit
06/02/2023	10,056.83	Regular Deposit	06/21/2023	841.83	Regular Deposit
06/05/2023	10.00	Regular Deposit	06/21/2023	4,813.40	Regular Deposit
06/05/2023	10,500.00	Regular Deposit	06/22/2023	1,422.06	Regular Deposit
06/05/2023	15,829.92	Regular Deposit	06/23/2023	1,172.28	Regular Deposit
06/06/2023	4,595.05	Regular Deposit	06/26/2023	2,998.13	Regular Deposit
06/07/2023	6,016.02	Regular Deposit	06/27/2023	1,450.00	Regular Deposit
06/08/2023	8,173.00	Regular Deposit	06/27/2023	2,816.97	Regular Deposit
06/08/2023	11,584.18	Regular Deposit	06/27/2023	7,500.00	Regular Deposit
06/09/2023	29,226.22	Regular Deposit	06/28/2023	345.77	Regular Deposit
06/12/2023	10,169.63	Regular Deposit	06/29/2023	1,474.55	Regular Deposit
06/13/2023	921.68	Regular Deposit	06/29/2023	2,425.96	Regular Deposit
06/14/2023	976.35	Regular Deposit	06/29/2023	4,100.00	Regular Deposit
06/14/2023	1,450.00	Regular Deposit	06/30/2023	155.00	Regular Deposit
06/15/2023	1,450.00	Regular Deposit	06/30/2023	6,997.75	Regular Deposit
06/15/2023	4,234.07	Regular Deposit			

OTHER CREDITS

DATE	AMOUNT	DESCRIPTION
06/02/2023	2.00	Miscellaneous Credit
06/05/2023	33,564.16	Ach deposit
		Morgan County Wa UMS DRAFTS
06/30/2023	2.06	Interest Credit

OTHER DEBITS

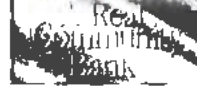
DATE	AMOUNT	DESCRIPTION
06/02/2023	8.00	Miscellaneous Debit
		ACH FILE ORIGATION FEE

[Handwritten signature]



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 Return Service Requested

MCWD Responses to DR-1, Req 2- 2023 Minutes



Member **FDIC**



WEST LIBERTY/ INDEX 606-743-3141
 EZEL 606-725-4555
 EXPRESS BANKING 606-743-3332

**MORGAN COUNTY WATER DISTRICT
 WATER REVENUE FUND
 1009 HWY 172
 WEST LIBERTY, KY 41472**

Page Number
 Account Number:
 Date

2 of 2
 [REDACTED]
06/30/23

OTHER DEBITS

DATE	AMOUNT	DESCRIPTION
06/02/2023	8,000.00	DDA Withdrawal
06/02/2023	11,973.06	DDA Withdrawal
06/05/2023	10,500.00	DDA Withdrawal
06/05/2023	13,100.00	DDA Withdrawal
06/06/2023	4,015.97	DDA Withdrawal
06/06/2023	10,555.89	DDA Withdrawal
06/08/2023	198.03	DDA Withdrawal
06/08/2023	3,074.34	DDA Withdrawal
06/12/2023	78,452.98	DDA Withdrawal
06/13/2023	240.00	DDA Withdrawal
06/13/2023	9,067.26	DDA Withdrawal
06/15/2023	5,737.84	DDA Withdrawal
06/15/2023	13,432.45	DDA Withdrawal
06/16/2023	9,307.78	DDA Withdrawal
06/21/2023	4,060.27	DDA Withdrawal
06/21/2023	4,813.40	DDA Withdrawal
06/27/2023	1,119.17	DDA Withdrawal
06/27/2023	1,244.55	DDA Withdrawal
06/27/2023	13,100.00	DDA Withdrawal
06/29/2023	15.00	Miscellaneous Debit Charged Back Checks
06/29/2023	15.00	Miscellaneous Debit Charged Back Checks
06/29/2023	50.33	Miscellaneous Debit Chargeback by Phyllis Howard
06/29/2023	113.18	Miscellaneous Debit Chargeback by Debra K Browning
06/30/2023	105.00	DDA Withdrawal
06/30/2023	11,789.73	DDA Withdrawal

DAILY BALANCE INFORMATION

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
05/31/2023	2,679.95	06/12/2023	16,902.65	06/23/2023	5,127.43
06/01/2023	14,603.91	06/13/2023	8,517.07	06/26/2023	8,125.56
06/02/2023	7,131.68	06/14/2023	10,943.42	06/27/2023	4,428.81
06/05/2023	43,435.76	06/15/2023	10,889.66	06/28/2023	4,774.58
06/06/2023	33,458.95	06/16/2023	2,813.70	06/29/2023	12,581.58
06/07/2023	39,474.97	06/20/2023	5,751.53	06/30/2023	7,841.66
06/08/2023	55,959.78	06/21/2023	2,533.09		
06/09/2023	85,186.00	06/22/2023	3,955.15		

NOTES

DATE	DESCRIPTION
06/16/2023	Effective Interest Rate 0.05%



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 Return Service Requested

MCWD Responses to DR-1, Req 2- 2023 Minutes



Member **FDIC**



WEST LIBERTY/ INDEX 606-743-3141
 EZEL 606-725-4555
 EXPRESS BANKING 606-743-3332

**MORGAN COUNTY WATER DISTRICT
 REVENUE SINKING FUND
 1009 HWY 172
 WEST LIBERTY, KY 41472**

Page Number 1 of 1
Account Number: [REDACTED]
Date 06/30/23

***** Hold drive thru

PASSBOOK SAVINGS BUSINESS

Summary of Activity Since Your Last Statement

Balance Forward From 06/01/2023	26,260.16	Images Enclosed.....	0
3 Deposits/Credits.....	26,201.62 +	Minimum Balance.....	26,260.16
0 Withdrawals/Debits.....	0 -	Average Balance.....	39,360.16
Ending Balance As Of 06/30/2023	52,461.78	Average Available Balance.....	39,360.16
Interest Earned From.....	06/01/2023	Interest Paid This Period.....	1.62
Interest Earned Through.....	06/30/2023	Interest Paid YTD	4.06
Days In Earnings Period.....	30	Annual Percentage Yield Earned	0.05%

DEPOSITS

DATE	AMOUNT	DESCRIPTION	DATE	AMOUNT	DESCRIPTION
06/05/2023	13,100.00	Regular Deposit	06/27/2023	13,100.00	Regular Deposit

OTHER CREDITS

DATE	AMOUNT	DESCRIPTION
06/30/2023	1.62	Interest Credit

DAILY BALANCE INFORMATION

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
05/31/2023	26,260.16	06/05/2023	39,360.16	06/30/2023	52,461.78
06/01/2023	26,260.16	06/27/2023	52,460.16		

NOTES

DATE	DESCRIPTION
06/01/2023	Effective Interest Rate 0.05%

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 Return Service Requested

MCWD Responses to DR-1, Req 2- 2023 Minutes



Member **FDIC**



WEST LIBERTY/ INDEX 606-743-3141
 EZEL 606-725-4555
 EXPRESS BANKING 606-743-3332

**MORGAN COUNTY WATER DISTRICT
 FUNDED DEPRECIATION RESERVE
 1009 HWY 172
 WEST LIBERTY, KY 41472**

Page Number
Account Number:
Date

1 of 1
 [REDACTED]
06/30/23

***** Hold drive thru

PASSBOOK SAVINGS BUSINESS

Summary of Activity Since Your Last Statement

Balance Forward From 06/01/2023	3,505.73	Images Enclosed.....	0
1 Deposits/Credits.....	.14 +	Minimum Balance.....	3,505.73
0 Withdrawals/Debits.....	0 -	Average Balance.....	3,505.73
Ending Balance As Of 06/30/2023	3,505.87	Average Available Balance.....	3,505.73
Interest Earned From.....	06/01/2023	Interest Paid This Period.....	0.14
Interest Earned Through.....	06/30/2023	Interest Paid YTD	0.71
Days In Earnings Period.....	30	Annual Percentage Yield Earned	0.05%

OTHER CREDITS

DATE	AMOUNT	DESCRIPTION
06/30/2023	0.14	Interest Credit

DAILY BALANCE INFORMATION

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
05/31/2023	3,505.73	06/01/2023	3,505.73	06/30/2023	3,505.87

NOTES

DATE	DESCRIPTION
06/01/2023	Effective Interest Rate 0.05%



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 Return Service Requested



MCWD Responses to DR-1, Req 2- 2023 Minutes

Member **FDIC**



WEST LIBERTY/ INDEX 606-743-3141
 EZEL 606-725-4555
 EXPRESS BANKING 606-743-3332

**MORGAN COUNTY WATER DISTRICT
 EMERGENCY SAVINGS REVENUE
 1009 HWY 172
 WEST LIBERTY, KY 41472**

Page Number
Account Number:
Date

1 of 1
06/30/23

***** Hold West Liberty

PASSBOOK SAVINGS BUSINESS

Summary of Activity Since Your Last Statement

Balance Forward From 06/01/2023	2,500.00	Images Enclosed.....	0
1 Deposits/Credits.....	.22 +	Minimum Balance.....	2,500.00
0 Withdrawals/Debits.....	0 -	Average Balance.....	2,500.00
Ending Balance As Of 06/30/2023	2,500.22	Average Available Balance.....	2,500.00
Interest Earned From.....	06/01/2023	Interest Paid This Period.....	0.22
Interest Earned Through.....	06/30/2023	Interest Paid YTD	0.22
Days In Earnings Period.....	30	Annual Percentage Yield Earned	0.05%

OTHER CREDITS

DATE	AMOUNT	DESCRIPTION
06/30/2023	0.22	Interest Credit

DAILY BALANCE INFORMATION

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
05/31/2023	2,500.00	06/01/2023	2,500.00	06/30/2023	2,500.22

NOTES

DATE	DESCRIPTION
06/01/2023	Effective Interest Rate 0.05%

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PO Box 309 • West Liberty, KY 41472
 www.bankofthemountains.com
 Return Service Requested



MCWD Responses to DR-1, Req 2- 2023 Minutes

Member **FDIC**



WEST LIBERTY/ INDEX 606-743-3141
 EZEL 606-725-4555
 EXPRESS BANKING 606-743-3332

**MORGAN COUNTY WATER DISTRICT
 CLEANER WATER GRANT PROJECT
 1009 HWY 172
 WEST LIBERTY, KY 41472**

Page Number
Account Number:
Date

1 of 1
 [REDACTED]
06/30/23

***** Hold West Liberty

If your business does engage in the Internet gambling business, your business must give a written commitment to Bank of the Mountains of any changes in its legal authority to engage in such transaction(s) and will remain within the licensed or otherwise lawful limits.

BUSINESS CHECKING

Summary of Activity Since Your Last Statement

Balance Forward From 06/01/2023	50.00	Images Enclosed.....	0
0 Deposits/Credits.....	0 +	Minimum Balance.....	50.00
0 Withdrawals/Debits.....	0 -	Average Balance.....	50.00
Ending Balance As Of 06/30/2023	50.00	Average Available Balance.....	50.00

DAILY BALANCE INFORMATION

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
05/31/2023	50.00	06/30/2023	50.00		

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PO Box 309 • West Liberty, KY 41472
 www.bankofthemountains.com
 Return Service Requested



MCWD Responses to DR-1, Req 2- 2023 Minutes

Member **FDIC**



WEST LIBERTY/ INDEX 606-743-3141
 EZEL 606-725-4555
 EXPRESS BANKING 606-743-3332

**MORGAN COUNTY WATER DISTRICT
 SURCHARGE FUND
 1009 HWY 172
 WEST LIBERTY, KY 41472**

Page Number
Account Number:
Date

1 of 1
 [REDACTED]
06/30/23

***** Hold West Liberty

PASSBOOK SAVINGS BUSINESS

Summary of Activity Since Your Last Statement

Balance Forward From 06/01/2023	195,308.01	Images Enclosed.....	0
5 Deposits/Credits.....	16,130.79 +	Minimum Balance.....	195,308.01
0 Withdrawals/Debits.....	0 -	Average Balance.....	204,108.66
Ending Balance As Of 06/30/2023	211,438.80	Average Available Balance.....	204,108.66
Interest Earned From.....	06/01/2023	Interest Paid This Period.....	23.07
Interest Earned Through.....	06/30/2023	Interest Paid YTD	39.80
Days In Earnings Period.....	30	Annual Percentage Yield Earned	0.05%

DEPOSITS

DATE	AMOUNT	DESCRIPTION	DATE	AMOUNT	DESCRIPTION
06/08/2023	3,074.34	Regular Deposit	06/22/2023	2,846.95	Regular Deposit
06/13/2023	9,067.26	Regular Deposit	06/27/2023	1,119.17	Regular Deposit

OTHER CREDITS

DATE	AMOUNT	DESCRIPTION
06/30/2023	23.07	Interest Credit

DAILY BALANCE INFORMATION

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
05/31/2023	195,308.01	06/13/2023	207,449.61	06/30/2023	211,438.80
06/01/2023	195,308.01	06/22/2023	210,296.56		
06/08/2023	198,382.35	06/27/2023	211,415.73		

NOTES

DATE	DESCRIPTION
06/01/2023	Effective Interest Rate 0.05%

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07/19/23

MORGAN COUNTY WATER DISTR

Reconciliation Detail

O & M Checking [REDACTED] Period Ending 06/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Transfer	06/05/2023			X	10,500.00	10,500.00
Deposit	06/06/2023			X	120.16	10,620.16
Transfer	06/06/2023			X	10,555.89	21,176.05
Transfer	06/08/2023			X	198.03	21,374.08
Transfer	06/12/2023			X	78,452.98	99,827.06
Transfer	06/13/2023			X	240.00	100,067.06
Transfer	06/13/2023			X	2,461.42	102,528.48
Check	06/16/2023	13147	Advance Auto Parts	X	0.00	102,528.48
Transfer	06/16/2023			X	9,307.78	111,836.26
Transfer	06/21/2023			X	4,813.40	116,649.66
Transfer	06/22/2023			X	825.26	117,475.92
Transfer	06/27/2023			X	1,244.55	118,720.47
Transfer	06/30/2023			X	105.00	118,825.47
Check	06/01/2023		Carbonite Backup	X	-538.83	118,286.64
Check	06/02/2023		Authnet Gateway Bil...	X	-32.85	118,253.99
Check	06/05/2023		Commonwealth of K...	X	-4,414.89	113,839.10
Check	06/05/2023	13115	United States Treas...	X	-3,432.99	110,406.11
Check	06/05/2023	13113	Kentucky Rural Wat...	X	-1,620.00	108,786.11
Check	06/05/2023		Gateway Area Devel...	X	-1,092.75	107,693.36
Check	06/05/2023		The Gate House	X	-787.48	106,905.88
Check	06/05/2023	13114	Kentucky Infrastruct...	X	-549.38	106,356.50
Check	06/05/2023		Kentucky Deferred ...	X	-105.00	106,251.50
Check	06/08/2023	13118	American Express	X	-118.03	106,133.47
Check	06/08/2023	13117	Motor Carrier Soluti.	X	-80.00	106,053.47
Check	06/12/2023	13119	West Liberty Water...	X	-33,116.16	72,937.31
Check	06/12/2023	13120	Cave Run Water Co...	X	-24,925.50	48,011.81
Check	06/12/2023		Anthem Blue Cross	X	-8,387.56	39,624.25
Check	06/12/2023	13129	Enterprise FM Trust	X	-5,449.70	34,174.55
Check	06/12/2023	13123	Licking Valley R.E....	X	-1,637.61	32,536.94
Check	06/12/2023	13124	Appalachian Wireless	X	-1,209.68	31,327.06
Check	06/12/2023	13122	American Electric Po...	X	-866.73	30,360.33
Check	06/12/2023	13128	Globe Life	X	-592.60	29,767.73
Check	06/12/2023	13121	Mountain Telephone	X	-548.43	29,219.30
Check	06/12/2023	13131	Uni First Corp.	X	-442.15	28,777.15
Check	06/12/2023	13133	Chapman Printing C...	X	-386.30	28,390.85
Check	06/12/2023	13130	United Systems Soft...	X	-207.00	28,183.85
Check	06/12/2023	13132	American Business ...	X	-181.24	28,002.61
Check	06/12/2023	13125	Waste Management	X	-148.72	27,853.89
Check	06/12/2023	13126	Aflac Insurance	X	-135.85	27,718.04
Check	06/12/2023	13134	Stationers, Inc.	X	-73.55	27,644.49
Check	06/12/2023	13127	Colonial Life	X	-44.00	27,600.49
Check	06/13/2023	13135	WEX Fleet	X	-2,461.42	25,139.07
Check	06/13/2023	13136	U.S Postal Service	X	-240.00	24,899.07
Check	06/13/2023		Amazon	X	-78.98	24,820.09
Check	06/15/2023		Intuit.com	X	-58.30	24,761.79
Check	06/16/2023	13140	Service Specialties, ...	X	-2,180.00	22,581.79
Check	06/16/2023	13137	Morgan & Associate...	X	-2,000.00	20,581.79
Check	06/16/2023	13148	Core & Main	X	-1,180.10	19,401.69
Check	06/16/2023	13154	Chapman Printing C...	X	-1,117.05	18,284.64
Check	06/16/2023	13141	Pace Analytical	X	-537.80	17,746.84
Check	06/16/2023	13149	Morgan Tire Center	X	-420.49	17,326.35
Check	06/16/2023	13139	Paradise Custom Gr...	X	-315.00	17,011.35
Check	06/16/2023	13143	American Profit Rec...	X	-235.09	16,776.26
Check	06/16/2023	13151	Frederick & May Lu...	X	-230.45	16,545.81
Check	06/16/2023	13145	Big State Industrial ...	X	-218.63	16,327.18
Check	06/16/2023	13142	Kaco U. I. Fund	X	-217.76	16,109.42
Check	06/16/2023	13138	Motor Carrier Soluti...	X	-180.00	15,929.42
Check	06/16/2023	13152	Quality Quick Lube	X	-156.85	15,772.57
Check	06/16/2023	13153	Advance Auto Parts	X	-63.58	15,708.99
Check	06/16/2023	13144	Courier Publishing C...	X	-47.75	15,661.24
Check	06/16/2023	13150	Car Quest	X	-19.73	15,641.51
Check	06/20/2023		Common Wealth of ...	X	-4,813.40	10,828.11
Check	06/20/2023		Kentucky Deferred ...	X	-105.00	10,723.11
Check	06/22/2023		Kentucky State Trea...	X	-721.26	10,001.85
Cleared Balance					10,001.85	10,061.85

Uncleared Transactions

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07/19/23

MORGAN COUNTY WATER DISTR
Reconciliation Detail
O & M Checking [REDACTED] Period Ending 06/30/2023

Type	Date	Num	Name	Cir	Amount	Balance
Checks and Payments - 42 items						
Check	06/16/2023	13146	Hutch Ford		-187.50	-187.50
Check	06/26/2023	13155	U.S Postal Service		-1,244.55	-1,432.05
Transfer	07/05/2023				1,200.00	1,200.00
Transfer	07/06/2023				56,860.70	58,060.70
Transfer	07/06/2023				78,905.00	136,965.70
Transfer	07/07/2023				31,988.28	168,953.98
Transfer	07/11/2023				42,434.37	211,388.35
Transfer	07/13/2023				40,000.00	251,388.35
Transfer	07/14/2023				36,198.84	287,587.19
Check	07/05/2023	13156	Keetech Constructio...		-56,860.70	230,726.49
Check	07/06/2023	13157	Bear Traxx Construc...		-50,800.00	179,926.49
Check	07/06/2023	13158	Metron-Farnier, LLC		-28,105.00	151,821.49
Check	07/06/2023	13162	Consolidated Pipe &...		-14,415.98	137,405.51
Check	07/06/2023	13163	Utility Solutions, LLC		-8,514.99	128,890.52
Check	07/06/2023	13160	Anthem Blue Cross		-5,662.51	123,228.01
Check	07/06/2023	13159	Kentucky State Trea...		-2,802.20	120,425.81
Check	07/06/2023	13161	Globe Life		-592.60	119,833.21
Check	07/07/2023	13164	West Liberty Water...		-35,663.32	84,169.89
Check	07/07/2023	13168	Licking Valley R.E....		-1,520.05	82,649.84
Check	07/07/2023	13167	American Electric Po...		-1,325.77	81,324.07
Check	07/07/2023	13169	Appalachian Wireless		-1,202.88	80,121.19
Check	07/07/2023	13174	S & M Contracting		-1,000.00	79,121.19
Check	07/07/2023	13165	Mountain Telephone		-559.52	78,561.67
Check	07/07/2023	13173	Uni First Corp.		-370.69	78,190.98
Check	07/07/2023	13175	Stationers, Inc.		-237.91	77,953.07
Check	07/07/2023	13166	Chapman Printing C...		-237.10	77,715.97
Check	07/07/2023	13172	American Business ...		-137.28	77,578.69
Check	07/07/2023	13171	Aflac Insurance		-135.85	77,442.84
Check	07/07/2023	13170	Colonial Life		-44.00	77,398.84
Check	07/12/2023	13178	Asterra		-20,000.00	57,398.84
Check	07/12/2023	13179	Asterra		-20,000.00	37,398.84
Check	07/12/2023	13177	U.S Postal Service		-255.00	37,143.84
Check	07/12/2023		Amazon		-25.17	37,118.67
Check	07/13/2023	13180	Cave Run Water Co...		-24,722.50	12,396.17
Check	07/13/2023	13181	Morgan & Associate...		-8,000.00	4,396.17
Check	07/13/2023	13186	Citco Water		-4,790.90	-394.73
Check	07/13/2023	13187	Core & Main		-1,374.34	-1,769.07
Check	07/13/2023	13192	Kentucky Rural Wat...		-515.00	-2,284.07
Check	07/13/2023	13190	United States Treas...		-348.65	-2,632.72
Check	07/13/2023	13194	Morgan Tire Center		-348.16	-2,980.88
Check	07/13/2023	13182	United Systems Soft...		-207.00	-3,187.88
Check	07/13/2023	13188	American Profit Rec...		-206.27	-3,394.15
Total Checks and Payments					-293,478.61	-293,478.61
Deposits and Credits - 7 items						
Transfer	07/05/2023				1,200.00	1,200.00
Transfer	07/06/2023				56,860.70	58,060.70
Transfer	07/06/2023				78,905.00	136,965.70
Transfer	07/07/2023				31,988.28	168,953.98
Transfer	07/11/2023				42,434.37	211,388.35
Transfer	07/13/2023				40,000.00	251,388.35
Transfer	07/14/2023				36,198.84	287,587.19
Total Deposits and Credits					287,587.19	287,587.19
Total Uncleared Transactions					-5,891.42	-5,891.42
Register Balance as of 06/30/2023					4,110.43	4,110.43
Ending Balance					4,110.43	4,110.43

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07/19/23

MORGAN COUNTY WATER DISTRICT

Reconciliation Detail

Water Revenue Savings Period Ending 06/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Deposit	06/01/2023			X	3,748.96	3,748.96
Deposit	06/01/2023			X	8,175.00	11,923.96
Deposit	06/02/2023			X	2.00	11,925.96
Deposit	06/02/2023			X	2,450.00	14,375.96
Deposit	06/02/2023			X	10,056.83	24,432.79
Deposit	06/05/2023			X	10.00	24,442.79
Transfer	06/05/2023			X	10,500.00	34,942.79
Deposit	06/05/2023			X	15,829.92	50,772.71
Deposit	06/05/2023			X	33,564.16	84,336.87
Deposit	06/06/2023			X	4,595.05	88,931.92
Deposit	06/07/2023			X	6,016.02	94,947.94
Deposit	06/08/2023			X	8,173.00	103,120.94
Deposit	06/08/2023			X	11,584.18	114,705.12
Deposit	06/09/2023			X	29,226.22	143,931.34
Deposit	06/12/2023			X	10,169.63	154,100.97
Deposit	06/13/2023			X	921.68	155,022.65
Deposit	06/14/2023			X	976.35	155,999.00
Deposit	06/14/2023			X	1,450.00	157,449.00
Deposit	06/15/2023			X	1,450.00	158,899.00
Deposit	06/15/2023			X	4,234.07	163,133.07
Transfer	06/15/2023			X	13,432.46	176,565.53
Deposit	06/16/2023			X	1,231.82	177,797.35
Deposit	06/20/2023			X	2,937.83	180,735.18
Deposit	06/21/2023			X	841.83	181,577.01
Transfer	06/21/2023			X	4,813.40	186,390.41
Deposit	06/22/2023			X	1,422.06	187,812.47
Deposit	06/23/2023			X	1,172.28	188,984.75
Deposit	06/26/2023			X	2,998.13	191,982.88
Deposit	06/27/2023			X	1,450.00	193,432.88
Deposit	06/27/2023			X	2,816.97	196,249.85
Transfer	06/27/2023			X	7,500.00	203,749.85
Deposit	06/28/2023			X	345.77	204,095.62
Deposit	06/29/2023			X	1,474.55	205,570.17
Deposit	06/29/2023			X	2,425.96	207,996.13
Transfer	06/29/2023			X	4,100.00	212,096.13
Deposit	06/30/2023			X	2.06	212,098.19
Deposit	06/30/2023			X	155.00	212,253.19
Deposit	06/30/2023			X	6,997.75	219,250.94
Transfer	06/02/2023			X	-11,973.06	207,277.88
Transfer	06/02/2023			X	-8,000.00	199,277.88
Check	06/02/2023			X	-8.00	199,269.88
Transfer	06/05/2023			X	-13,100.00	186,169.88
Transfer	06/05/2023			X	-10,500.00	175,669.88
Transfer	06/06/2023			X	-10,555.89	165,113.99
Transfer	06/06/2023			X	-4,015.97	161,098.02
Transfer	06/08/2023			X	-3,074.34	158,023.68
Transfer	06/08/2023			X	-198.03	157,825.65
Transfer	06/12/2023			X	-78,452.98	79,372.67
Transfer	06/12/2023			X	-5,737.84	73,634.83
Transfer	06/13/2023			X	-9,067.26	64,567.57
Transfer	06/13/2023			X	-240.00	64,327.57
Transfer	06/15/2023			X	-13,432.45	50,895.12
Transfer	06/16/2023			X	-9,307.78	41,587.34
Transfer	06/21/2023			X	-4,813.40	36,773.94
Transfer	06/21/2023			X	-4,060.27	32,713.67
Transfer	06/27/2023			X	-13,100.00	19,613.67
Transfer	06/27/2023			X	-1,244.55	18,369.12
Transfer	06/27/2023			X	-1,119.17	17,249.95
Check	06/29/2023			X	-113.18	17,136.77
Check	06/29/2023			X	-50.33	17,086.44
Check	06/29/2023			X	-30.00	17,056.44
Transfer	06/30/2023			X	-11,789.73	5,266.71
Transfer	06/30/2023			X	-105.00	5,161.71
Cleared Balance					5,161.71	5,161.71

Uncleared Transactions
Checks and Payments - 10 items

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07/19/23

MORGAN COUNTY WATER DISTR

Reconciliation Detail

Water Revenue Savings [REDACTED] Period Ending 06/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Transfer	07/05/2023				-8,000.00	-8,000.00
Transfer	07/05/2023				-1,200.00	-9,200.00
Transfer	07/06/2023				-5,121.08	-14,321.08
Transfer	07/07/2023				-31,988.28	-46,309.36
Transfer	07/07/2023				-1,841.80	-48,151.16
Transfer	07/11/2023				-42,434.37	-90,585.53
Transfer	07/13/2023				-9,214.42	-99,799.95
Transfer	07/14/2023				-36,198.84	-135,998.79
Transfer	07/14/2023				-12,000.00	-147,998.79
Transfer	07/17/2023				-2,039.57	-150,038.36
Total Checks and Payments					-150,038.36	-150,038.36
Deposits and Credits - 19 items						
Deposit	07/03/2023				13,838.69	13,838.69
Deposit	07/05/2023				6,997.25	20,835.94
Deposit	07/05/2023				37,117.39	57,953.33
Deposit	07/06/2023				10,891.18	68,844.51
Deposit	07/07/2023				52.33	68,896.84
Deposit	07/07/2023				21,364.71	90,261.55
Deposit	07/10/2023				1,450.00	91,711.55
Deposit	07/10/2023				28,244.54	119,956.09
Deposit	07/11/2023				1,450.00	121,406.09
Deposit	07/11/2023				8,557.90	129,963.99
Deposit	07/12/2023				1,861.91	131,825.90
Deposit	07/13/2023				9.00	131,834.90
Deposit	07/13/2023				1,234.42	133,069.32
Deposit	07/14/2023				57.00	133,126.32
Deposit	07/14/2023				1,725.89	134,852.21
Transfer	07/14/2023				10,000.00	144,852.21
Deposit	07/17/2023				1,293.23	146,145.44
Deposit	07/18/2023				1,450.00	147,595.44
Deposit	07/19/2023				714.77	148,310.21
Total Deposits and Credits					148,310.21	148,310.21
Total Uncleared Transactions					-1,728.15	-1,728.15
Register Balance as of 06/30/2023					3,433.56	3,433.56
Ending Balance					3,433.56	3,433.56

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07/19/23

MORGAN COUNTY WATER DISTR
Reconciliation Detail
Payroll Checking [REDACTED] Period Ending 06/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Transfer	06/02/2023			X	11,973.06	11,973.06
Transfer	06/06/2023			X	4,015.97	15,989.03
Transfer	06/12/2023			X	5,000.00	20,989.03
Transfer	06/12/2023			X	5,737.84	26,726.87
Transfer	06/15/2023			X	13,432.45	40,159.32
Transfer	06/21/2023			X	4,060.27	44,219.59
Transfer	06/30/2023			X	11,789.73	56,009.32
Paycheck	06/02/2023	5246	Shannon Elam	X	-1,819.29	54,190.03
Paycheck	06/02/2023	5240	Chernell Holbrook {+}	X	-1,230.90	52,959.13
Paycheck	06/02/2023	5238	Andy Legg	X	-1,216.39	51,742.74
Paycheck	06/02/2023	5242	Donna S. Bailey	X	-1,145.70	50,597.04
Paycheck	06/02/2023	5245	Lowell Kennard	X	-1,102.31	49,494.73
Paycheck	06/02/2023	5243	Drayton Kendrick	X	-1,089.75	48,404.98
Paycheck	06/02/2023	5244	John Coffey	X	-1,003.74	47,401.24
Paycheck	06/02/2023	5239	Ashlee Mason	X	-921.46	46,479.78
Paycheck	06/02/2023	5241	Dakota I Watson	X	-844.94	45,634.84
Paycheck	06/02/2023	5236	Alexis M. Branscum	X	-800.49	44,834.35
Paycheck	06/02/2023	5237	Anastasia Adkins	X	-798.09	44,036.26
Check	06/06/2023		payroll taxes payable	X	-4,015.97	40,020.29
Check	06/12/2023		payroll taxes payable	X	-10,737.84	29,282.45
Paycheck	06/16/2023	5257	Shannon Elam	X	-1,819.27	27,463.18
Paycheck	06/16/2023	5251	Chernell Holbrook {+}	X	-1,230.90	26,232.28
Paycheck	06/16/2023	5249	Andy Legg	X	-1,216.40	25,015.88
Paycheck	06/16/2023	5255	John Coffey	X	-1,160.33	23,855.55
Paycheck	06/16/2023	5253	Donna S. Bailey	X	-1,145.70	22,709.85
Paycheck	06/16/2023	5256	Lowell Kennard	X	-1,102.29	21,607.56
Paycheck	06/16/2023	5252	Dakota I Watson	X	-962.34	20,645.22
Paycheck	06/16/2023	5254	Drayton Kendrick	X	-935.96	19,709.26
Paycheck	06/16/2023	5250	Ashlee Mason	X	-921.46	18,787.80
Paycheck	06/16/2023	5247	Alexis M. Branscum	X	-800.49	17,987.31
Paycheck	06/16/2023	5248	Anastasia Adkins	X	-798.09	17,189.22
Check	06/20/2023		payroll taxes payable	X	-1,339.23	15,849.99
Check	06/21/2023		payroll taxes payable	X	-4,060.27	11,789.72
Paycheck	06/30/2023	5260	Andy Legg	X	-1,137.38	10,652.34
Paycheck	06/30/2023	5265	Drayton Kendrick	X	-952.95	9,699.39
Cleared Balance					9,699.39	9,699.39

Uncleared Transactions

Checks and Payments - 24 items

Paycheck	06/30/2023	5268	Shannon Elam		-1,819.28	-1,819.28
Paycheck	06/30/2023	5262	Chernell Holbrook {+}		-1,230.90	-3,050.18
Paycheck	06/30/2023	5267	Lowell Kennard		-1,188.74	-4,238.92
Paycheck	06/30/2023	5264	Donna S. Bailey		-1,145.70	-5,384.62
Paycheck	06/30/2023	5266	John Coffey		-1,003.75	-6,388.37
Paycheck	06/30/2023	5261	Ashlee Mason		-921.46	-7,309.83
Paycheck	06/30/2023	5258	Alexis M. Branscum		-800.49	-8,110.32
Paycheck	06/30/2023	5259	Anastasia Adkins		-798.09	-8,908.41
Paycheck	06/30/2023	5263	Dakota I Watson		-790.99	-9,699.40
Transfer	07/06/2023				3,940.75	3,940.75
Transfer	07/13/2023				18,035.46	21,976.21
Transfer	07/14/2023				12,000.00	33,976.21
Transfer	07/17/2023				2,039.57	36,015.78
Check	07/12/2023		payroll taxes payable		-16,324.24	19,691.54
Check	07/12/2023	5269	Morgan County Fisc...		-1,711.22	17,980.32
Paycheck	07/14/2023	5280	Shannon Elam		-1,819.27	16,161.05
Paycheck	07/14/2023	5272	Andy Legg		-1,401.09	14,759.96
Paycheck	07/14/2023	5274	Chernell Holbrook {+}		-1,230.90	13,529.06
Paycheck	07/14/2023	5276	Donna S. Bailey		-1,145.70	12,383.36
Paycheck	07/14/2023	5279	Lowell Kennard		-1,102.29	11,281.07
Paycheck	07/14/2023	5277	Drayton Kendrick		-1,044.48	10,236.59
Paycheck	07/14/2023	5278	John Coffey		-1,003.73	9,232.86
Paycheck	07/14/2023	5273	Ashlee Mason		-824.89	8,408.17
Paycheck	07/14/2023	5270	Alexis M. Branscum		-800.49	7,607.68

Total Checks and Payments

-41,841.15

-41,841.15

Deposits and Credits - 4 items

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07/19/23

MORGAN COUNTY WATER DISTR
Reconciliation Detail
Payroll Checking [REDACTED] Period Ending 06/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Transfer	07/06/2023				3,940.75	3,940.75
Transfer	07/13/2023				18,035.46	21,976.21
Transfer	07/14/2023				12,000.00	33,976.21
Transfer	07/17/2023				2,039.57	36,015.78
Total Deposits and Credits					36,015.78	36,015.78
Total Uncleared Transactions					-5,825.37	-5,825.37
Register Balance as of 06/30/2023					3,874.02	3,874.02
Ending Balance					3,874.02	3,874.02

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07/19/23

MORGAN COUNTY WATER DISTR
Reconciliation Detail
Credit Card Revenue Fund, Period Ending 06/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Deposit	06/01/2023			X	0.01	0.01
Deposit	06/01/2023			X	353.09	353.10
Deposit	06/01/2023			X	536.17	889.27
Deposit	06/02/2023		O & M Security Dep...	X	100.00	989.27
Deposit	06/02/2023			X	1,188.20	2,177.47
Deposit	06/02/2023			X	1,562.45	3,739.92
Deposit	06/05/2023			X	1,874.77	5,614.69
Deposit	06/05/2023			X	2,269.93	7,884.62
Deposit	06/06/2023			X	624.45	8,509.07
Deposit	06/06/2023			X	1,378.69	9,887.76
Deposit	06/07/2023		O & M Security Dep...	X	100.00	9,987.76
Deposit	06/07/2023			X	783.24	10,771.00
Deposit	06/07/2023			X	1,077.04	11,848.04
Deposit	06/08/2023			X	592.64	12,440.68
Deposit	06/08/2023			X	602.32	13,043.00
Deposit	06/09/2023		O & M Security Dep...	X	200.00	13,243.00
Deposit	06/09/2023			X	1,065.54	14,308.54
Deposit	06/09/2023			X	1,551.35	15,859.89
Deposit	06/12/2023		O & M Security Dep...	X	100.00	15,959.89
Deposit	06/12/2023			X	2,579.32	18,539.21
Deposit	06/12/2023			X	4,756.62	23,295.83
Deposit	06/13/2023			X	1,230.79	24,526.62
Deposit	06/13/2023			X	1,322.97	25,849.59
Deposit	06/14/2023		O & M Security Dep...	X	100.00	25,949.59
Deposit	06/14/2023			X	257.55	26,207.14
Deposit	06/14/2023			X	995.83	27,202.97
Deposit	06/15/2023		O & M Security Dep...	X	100.00	27,302.97
Deposit	06/15/2023			X	215.43	27,518.40
Deposit	06/15/2023			X	1,433.30	28,951.70
Deposit	06/16/2023			X	805.58	29,757.28
Deposit	06/16/2023			X	1,011.70	30,768.98
Deposit	06/20/2023			X	1,506.38	32,275.36
Deposit	06/20/2023			X	1,535.67	33,811.03
Deposit	06/21/2023			X	1,053.95	34,864.98
Deposit	06/21/2023			X	1,826.56	36,691.54
Deposit	06/22/2023		O & M Security Dep...	X	200.00	36,891.54
Deposit	06/22/2023			X	266.87	37,158.41
Deposit	06/22/2023			X	737.92	37,896.33
Deposit	06/23/2023		O & M Security Dep...	X	200.00	38,096.33
Deposit	06/23/2023			X	257.65	38,353.98
Deposit	06/23/2023			X	2,022.02	40,376.00
Deposit	06/26/2023			X	639.66	41,015.66
Deposit	06/26/2023			X	1,017.47	42,033.13
Deposit	06/27/2023		O & M Security Dep...	X	100.00	42,133.13
Deposit	06/27/2023			X	441.03	42,574.16
Deposit	06/27/2023			X	841.98	43,416.14
Deposit	06/28/2023			X	2,682.24	46,098.38
Deposit	06/29/2023		O & M Security Dep...	X	100.00	46,198.38
Deposit	06/29/2023			X	329.58	46,527.96
Check	06/02/2023			X	-503.93	46,024.03
Transfer	06/05/2023			X	-10,500.00	35,524.03
Transfer	06/12/2023			X	-5,000.00	30,524.03
Transfer	06/13/2023			X	-2,461.42	28,062.61
Check	06/13/2023			X	-39.95	28,022.66
Transfer	06/15/2023			X	-13,432.46	14,590.20
Transfer	06/21/2023			X	-4,813.40	9,776.80
Transfer	06/22/2023			X	-2,846.95	6,929.85
Transfer	06/22/2023			X	-826.26	6,103.59
Transfer	06/27/2023			X	-7,500.00	-1,396.41
Transfer	06/29/2023			X	-4,100.00	-5,496.41
Cleared Balance					-5,496.41	-5,496.41
Uncleared Transactions						
Checks and Payments - 4 items						
Transfer	07/06/2023				-3,940.75	-3,940.75
Transfer	07/06/2023				-2,000.00	-5,940.75
Transfer	07/13/2023				-18,035.46	-23,976.21

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07/19/23

MORGAN COUNTY WATER DISTR
Reconciliation Detail
Credit Card Revenue Fund, Period Ending 06/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Transfer	07/14/2023				-10,000.00	-33,976.21
Total Checks and Payments					-33,976.21	-33,976.21
Deposits and Credits - 31 items						
Deposit	06/30/2023		O & M Security Dep...		100.00	100.00
Deposit	06/30/2023				741.85	841.85
Deposit	06/30/2023				1,181.54	2,023.39
Deposit	07/03/2023				1,822.07	3,845.46
Deposit	07/03/2023				3,466.13	7,311.59
Deposit	07/05/2023				1,468.90	8,780.49
Deposit	07/05/2023				1,841.42	10,621.91
Deposit	07/06/2023		O & M Security Dep...		100.00	10,721.91
Deposit	07/06/2023				668.09	11,390.00
Deposit	07/06/2023				1,526.96	12,916.96
Deposit	07/07/2023				1,803.29	14,720.25
Deposit	07/07/2023				2,009.22	16,729.47
Deposit	07/10/2023				2,168.24	18,897.71
Deposit	07/10/2023				3,556.48	22,454.19
Deposit	07/11/2023		O & M Security Dep...		100.00	22,554.19
Deposit	07/11/2023				3,676.02	26,230.21
Deposit	07/11/2023				4,272.41	30,502.62
Deposit	07/12/2023				1,170.72	31,673.34
Deposit	07/12/2023				1,178.47	32,851.81
Deposit	07/13/2023		O & M Security Dep...		100.00	32,951.81
Deposit	07/13/2023				742.35	33,694.16
Deposit	07/13/2023				802.82	34,496.98
Deposit	07/14/2023				683.12	35,180.10
Deposit	07/14/2023				877.36	36,057.46
Deposit	07/17/2023				1,420.09	37,477.55
Deposit	07/17/2023				1,773.34	39,250.89
Deposit	07/18/2023				104.46	39,355.35
Deposit	07/19/2023		O & M Security Dep...		100.00	39,455.35
Deposit	07/19/2023				269.54	39,724.89
Deposit	07/19/2023				655.11	40,380.00
Deposit	07/19/2023				727.13	41,107.13
Total Deposits and Credits					41,107.13	41,107.13
Total Uncleared Transactions					7,130.92	7,130.92
Register Balance as of 06/30/2023					1,634.51	1,634.51
Ending Balance					1,634.51	1,634.51

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07/19/23

MORGAN COUNTY WATER DISTR
Reconciliation Detail
Hwy 191 Waterline Replacement, Period Ending 06/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Deposit	06/21/2023			X	276,133.47	276,133.47
Check	06/23/2023	100	Nesbitt Engineering	X	-19,528.68	256,604.79
Check	06/26/2023	101	Frederick & May Co...	X	-256,604.79	0.00
Cleared Balance					0.00	0.00
Uncleared Transactions						
Checks and Payments - 2 items						
Check	07/18/2023	103	Frederick & May Co...		-132,973.78	-132,973.78
Check	07/18/2023	102	Nesbitt Engineering		-9,013.24	-141,987.02
Total Checks and Payments					-141,987.02	-141,987.02
Deposits and Credits - 1 item						
Deposit	07/19/2023				141,987.02	141,987.02
Total Deposits and Credits					141,987.02	141,987.02
Total Uncleared Transactions					0.00	0.00
Register Balance as of 06/30/2023					0.00	0.00
Ending Balance					0.00	0.00

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MORGAN COUNTY WATER DISTR

Reconciliation Detail

Dep-Refund Acct. Check ██████████ Period Ending 06/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Check	06/01/2023		O & M Security Dep...	X	1,501.95	1,501.95
Check	06/01/2023		O & M Security Dep...	X	2,701.84	4,203.79
Check	06/29/2023		O & M Security Dep...	X	2,902.86	7,106.65
Check	06/29/2023	2828	Water Revenue Savi...	X	-1,400.49	5,706.16
Check	06/29/2023	2827	Water Revenue Savi...	X	-1,023.47	4,682.69
Check	06/29/2023	2826	Water Revenue Savi...	X	-2.00	4,680.69
Cleared Balance					4,680.69	4,680.69
Uncleared Transactions						
Checks and Payments - 9 items						
Check	06/29/2023	2825	Garold Snyder		-100.01	-100.01
Check	06/29/2023	2822	Vincent & Kelly Bizij		-63.89	-163.90
Check	06/29/2023	2821	Jordan Vanderpool		-61.29	-225.19
Check	06/29/2023	2818	Linda Kemplin		-61.29	-286.48
Check	06/29/2023	2820	American Quick Mar...		-59.39	-345.87
Check	06/29/2023	2819	Carey Herbert		-52.89	-398.76
Check	06/29/2023	2817	Sabrina Davis		-51.78	-450.54
Check	06/29/2023	2824	Ginger Wilcutt		-23.05	-473.59
Check	06/29/2023	2823	Justin Rose		-3.31	-476.90
Total Checks and Payments					-476.90	-476.90
Total Uncleared Transactions					-476.90	-476.90
Register Balance as of 06/30/2023					4,203.79	4,203.79
Ending Balance					4,203.79	4,203.79

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07/19/23
Accrual Basis

MORGAN COUNTY WATER DISTR
Summary Balance Sheet
As of July 19, 2023

	<u>Jul 19, 23</u>
ASSETS	
Current Assets	
Checking/Savings	248,528.62
Other Current Assets	2,995,314.51
Total Current Assets	<u>3,243,843.13</u>
Fixed Assets	14,058,580.06
Other Assets	204,116.74
TOTAL ASSETS	<u><u>17,506,539.93</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	374,728.50
Other Current Liabilities	-44,561.81
Total Current Liabilities	<u>330,166.69</u>
Long Term Liabilities	2,942,235.75
Total Liabilities	<u>3,272,402.44</u>
Equity	14,234,137.49
TOTAL LIABILITIES & EQUITY	<u><u>17,506,539.93</u></u>

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MORGAN COUNTY WATER DISTR**Profit & Loss**

07/19/23

June 2023

Accrual Basis

	Jun 23
Ordinary Income/Expense	
Income	
461.6-Sales thru Bulk Loading	240.00
466-Sales for Resale-Wholesale	10,591.49
470-Forfeited Discounts-Late Py	2,736.49
Non-Budget Items	
Interest Income	28.79
Payroll Deposit	
Ky Deferred Comp	-210.00
Total Payroll Deposit	-210.00
Total Non-Budget Items	-181.21
Tap-on-Fee	6,810.00
Web Fee	644.45
461.1 · Meter Sales to Residential Cust	156,676.61
461.2 · Meter Sale to Commerical Custom	17,736.23
471 · Misc. Service Revenues	1,750.40
475 · Surcharge	17,204.00
Total Income	214,208.46
Expense	
601-Payroll Expense	
941 Federal Payroll Tax	11,509.23
CERS	10,737.84
Ky State Tax Withholding	1,339.23
601-Payroll Expense - Other	0.00
Total 601-Payroll Expense	23,586.30
604-Employee Pensions & Benefit	
Uniforms	442.15
604-Employee Pensions & Benefit - Other	9,160.01
Total 604-Employee Pensions & Benefit	9,602.16
610-Purchased Water	
Water Purchases	
Cave Run Water Commission	24,925.50
West Liberty Waterworks	33,116.16
Total Water Purchases	58,041.66
Total 610-Purchased Water	58,041.66
620-Materials and Supplies	
Office Supplies	2,189.73
Postage	1,484.55
Repair & Maint	19.73
Safety Supplies	218.63
620-Materials and Supplies - Other	1,474.13
Total 620-Materials and Supplies	5,386.77
632-Contractual Services Acct.	2,000.00
635-Contractual Se Water Test	537.80
636-Contractual Services Other	
Software Support	538.63
636-Contractual Services Other - Other	2,440.00
Total 636-Contractual Services Other	2,978.63
650-Transportation Expense	
Auto Repair & Maint.	764.84
Fuel	2,461.42

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MORGAN COUNTY WATER DISTRICT**Profit & Loss**

June 2023

07/19/23

Accrual Basis

	Jun 23
650- Enterprise Lease	-6,049.48
Total 650-Transportation Expense	-2,823.22
675-Misc	
Bank Charge	612.72
Total 675-Misc	612.72
GADD Loan 2021	1,092.75
Interest Expense	30.72
Local Taxes	9,228.29
Misc Services	315.00
Non -Budget Items	
Sales & Use Tax	721.26
Total Non -Budget Items	721.26
Travel Expense	667.32
UC Tax	
KACO UI Fund	217.76
Total UC Tax	217.76
Utilities	
615-Purchased Power	
American Power	966.73
RECC	1,637.81
Total 615-Purchased Power	2,604.54
Cellular	1,209.68
Telephone	548.43
Trash Disposal	148.72
Total Utilities	4,511.37
Water Training	1,620.00
636- Contractual Services Other -	235.09
660. Advertising	47.75
66000 Payroll Expenses	63,884.52
Total Expense	182,494.65
Net Ordinary Income	31,713.81
Other Income/Expense	
Other Income	
KIA Grant	276,133.47
Total Other Income	276,133.47
Other Expense	
Bonds Payable - KRWA 2016	7,976.04
Hwy 191 Waterline Replacement P	276,133.47
Total Other Expense	284,109.51
Net Other Income	-7,976.04
Net Income	23,737.77

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07/19/23

Accrual Basis

MORGAN COUNTY WATER DISTRICT Balance Sheet Prev Year Comparison As of July 19, 2023

	Jul 19, 23	Jul 19, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cleaner Water Grant Project	50.00	0.00	50.00	100.0%
Credit Card Revenue Fund	7,599.81	8,293.55	-693.74	-8.4%
Dep-Refund Acct. Check	2,199.39	2,299.39	-100.00	-4.4%
Deposit Savings	41,404.93	44,442.14	-3,037.21	-6.8%
Emergency Savings Revenue	2,500.22	12,546.33	-10,046.11	-80.1%
Funded DepreciatReserve Savings	3,505.87	2,504.52	1,001.35	40.0%
Hwy 191 Waterline Replacement	75.00	0.00	75.00	100.0%
MCWD Region Account	52.16	8,362.05	-8,309.89	-99.4%
O & M Checking	-9,035.85	-92,135.93	83,100.08	90.2%
Payroll Checking	89,751.40	892.78	88,858.62	9,953.0%
Revenue Fund-Savings	52,461.78	32,724.75	19,737.03	60.3%
Surcharge Fund	51,850.40	108,946.99	-57,096.59	-52.4%
Water Revenue Savings	6,113.51	13,087.45	-6,973.94	-53.3%
Total Checking/Savings	248,528.62	141,964.02	106,564.60	75.1%
Other Current Assets				
Construction In Progress				
CIP-Phase 11A	1,003,993.62	1,003,993.62	0.00	0.0%
CIP-PHASE 11b	1,141,200.13	1,141,200.13	0.00	0.0%
CIP Phase 11 RD	1,867,958.05	1,867,958.05	0.00	0.0%
Construction In Progress-Coal D	45,495.84	45,495.84	0.00	0.0%
Phase 11	-4,058,647.64	-4,058,647.64	0.00	0.0%
Phase 12 Construction Account	2,759,379.45	2,759,379.45	0.00	0.0%
Phase 12A Coal Dev. Grant WX211	1,099,212.38	1,099,212.38	0.00	0.0%
Total Construction In Progress	3,858,591.83	3,858,591.83	0.00	0.0%
131.2 - Cash on Hand	-883,277.32	-883,277.32	0.00	0.0%
Total Other Current Assets	2,995,314.51	2,995,314.51	0.00	0.0%
Total Current Assets	3,243,843.13	3,137,278.53	106,564.60	3.4%
Fixed Assets				
A/D - Building	-19,232.42	-19,232.42	0.00	0.0%
A/D - Equipment	-140,319.33	-140,319.33	0.00	0.0%
A/D - Office Equipment	-8,410.23	-8,410.23	0.00	0.0%
A/D - Vehicles	-53,801.57	-53,801.57	0.00	0.0%
A/D - Water Lines	-2,422,484.76	-2,422,484.76	0.00	0.0%
Equipment	165,877.95	165,877.95	0.00	0.0%
Land	74,200.00	74,200.00	0.00	0.0%
Office Building	124,112.00	124,112.00	0.00	0.0%
Office Equipment				
Computer	1,309.98	1,309.98	0.00	0.0%
Office Equipment - Other	7,640.82	7,640.82	0.00	0.0%
Total Office Equipment	8,950.80	8,950.80	0.00	0.0%
Vehicles	106,899.90	106,899.90	0.00	0.0%
Water Line Expansion				
Phase 11 Waterlines	4,073,607.64	4,073,607.64	0.00	0.0%
Water Lines	3,496,491.00	3,496,491.00	0.00	0.0%
Water Lines - Ezal Expansion Pr	993,077.97	993,077.97	0.00	0.0%

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Accrual Basis

MORGAN COUNTY WATER DISTRICT
Balance Sheet Prev Year Comparison
 As of July 19, 2023

	Jul 19, 23	Jul 19, 22	\$ Change	% Change
Water Lines - Hwy 172 Project	1,709,559.46	1,709,559.46	0.00	0.0%
Water Lines - White Oak Expansi	1,722,021.20	1,722,021.20	0.00	0.0%
Water Lines Phase 10	4,228,030.45	4,228,030.45	0.00	0.0%
Total Water Line Expansion	16,222,787.72	16,222,787.72	0.00	0.0%
Total Fixed Assets	14,058,580.06	14,058,580.06	0.00	0.0%
Other Assets				
Accounts Receivable Water Colle	63,186.10	63,186.10	0.00	0.0%
Allowance for Doubtful Accounts	-7,425.26	-7,425.26	0.00	0.0%
Prepaid Expenses	6,871.39	6,871.39	0.00	0.0%
UnBilled Receivables	141,484.51	141,484.51	0.00	0.0%
Total Other Assets	204,116.74	204,116.74	0.00	0.0%
TOTAL ASSETS	17,506,539.93	17,399,975.33	106,564.60	0.6%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
A/P Construction	9,585.90	9,585.90	0.00	0.0%
Accounts Payable				
Payroll Taxes Payable				
CERS/KY Retirement Payable	-4,910.31	-4,910.31	0.00	0.0%
City Taxes Payable	-860.00	-860.00	0.00	0.0%
County Payroll Taxes	-1,234.50	-1,234.50	0.00	0.0%
Fed & FICA Payable	-2,470.72	-2,470.72	0.00	0.0%
State Withholding Payable	-1,575.97	-1,575.97	0.00	0.0%
Payroll Taxes Payable - Other	5,594.05	5,594.06	0.00	0.0%
Total Payroll Taxes Payable	-5,457.44	-5,457.44	0.00	0.0%
Sales Tax Payable	431.13	431.13	0.00	0.0%
2005 - Retirement Buyback Payable	4,240.79	4,240.79	0.00	0.0%
2010 - Paychecks Payable	10,985.53	10,985.53	0.00	0.0%
Accounts Payable - Other	100,320.82	100,320.82	0.00	0.0%
Total Accounts Payable	110,520.83	110,520.83	0.00	0.0%
O & M Refundable Security Depos	203,376.27	187,109.19	16,269.08	8.7%
Qtrly. Return of License Fee	243.50	243.50	0.00	0.0%
Revenue Sinking Fund	51,000.00	51,000.00	0.00	0.0%
Total Accounts Payable	374,728.50	358,459.42	16,269.08	4.5%
Other Current Liabilities				
Accrued Expenses	-67,450.96	-67,450.96	0.00	0.0%
Accrued Interest	1,412.84	1,412.84	0.00	0.0%
KIA Loan F21-002	-549.38	0.00	-549.38	-100.0%
MCWD Revenue Payable	-16,726.84	-16,726.84	0.00	0.0%
MCWD Water Revenue Payable	-138,287.65	-125,794.09	-12,493.56	-9.9%
N/P - KRWA	1,345,948.67	1,345,948.67	0.00	0.0%
N/P - KRWFC	-1,586,172.00	-1,586,172.00	0.00	0.0%
Payroll Tax Liability	4,445.21	4,445.21	0.00	0.0%
24000 - Payroll Liabilities	412,618.30	0.00	412,618.30	100.0%

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Accrual Basis

MORGAN COUNTY WATER DISTRICT
Balance Sheet Prev Year Comparison
 As of July 19, 2023

	Jul 19, 23	Jul 19, 22	\$ Change	% Change
Total Other Current Liabilities	-44,561.81	-444,337.17	399,775.36	90.0%
Total Current Liabilities	330,166.69	-85,877.75	416,044.44	484.5%
Long Term Liabilities				
Bonds Payable				
Bonds Pay-Series A 1993 91-01	186,750.00	186,750.00	0.00	0.0%
Bonds Pay-Series B 1993 91-06	11,109.00	11,109.00	0.00	0.0%
Bonds Payable-Series 1995 91-04	256,850.00	256,850.00	0.00	0.0%
Bonds Payable-Series 1999 91-09	55,974.75	55,974.75	0.00	0.0%
Bonds Payable-Series 2001 91-11	189,110.01	189,110.01	0.00	0.0%
Bonds Payable-Series 2006 91-25	629,306.26	629,306.26	0.00	0.0%
Bonds Payable-Series 91-14	-42,614.75	-42,614.75	0.00	0.0%
Bonds Payable-Series 91-27	-481,726.70	-481,726.70	0.00	0.0%
Bonds Payable-USDA 91-20	497,831.25	497,831.25	0.00	0.0%
Bonds Payable - Other	1,615,700.00	1,615,700.00	0.00	0.0%
Total Bonds Payable	2,918,289.82	2,918,289.82	0.00	0.0%
Bonds Payable-Series 2021 CLSS- Due to Morgan Co. Fiscal Court	-18,254.07	-9,393.26	-8,860.81	-94.3%
Loan Payable Bank of the Mounta	12,200.00	12,200.00	0.00	0.0%
Loan Payable Bank of the Mounta	30,000.00	30,000.00	0.00	0.0%
Total Long Term Liabilities	2,942,235.75	2,951,096.56	-8,860.81	-0.3%
Total Liabilities	3,272,402.44	2,865,218.81	407,183.63	14.2%
Equity				
Contributed Capital	5,674,422.35	5,674,422.35	0.00	0.0%
contributions In Aid of Constru	8,351,749.75	8,351,749.75	0.00	0.0%
Retained Earnings - Restricted	125,614.00	125,614.00	0.00	0.0%
Retained Earnings - Unrestricte	31,673.00	31,673.00	0.00	0.0%
3000 - Opening Bal Equity	87,282.36	87,282.36	0.00	0.0%
3900 - Retained Earnings	248,479.72	175,660.99	72,818.73	41.5%
Net income	-285,083.69	88,354.07	-373,437.76	-422.7%
Total Equity	14,234,137.49	14,534,756.52	-300,619.03	-2.1%
TOTAL LIABILITIES & EQUITY	17,506,539.93	17,399,975.33	106,564.60	0.6%

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 07/19/23
 Accrual Basis

MORGAN COUNTY WATER DISTRICT
Profit & Loss Prev Year Comparison
 January through June 2023

	Jan - Jun 23	Jan - Jun 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
461.6-Sales thru Bulk Loading	896.00	273.25	622.75	227.9%
466-Sales for Resale-Wholesale	53,618.25	6,132.57	47,485.68	774.3%
470-Forfeited Discounts-Late Py	15,226.52	16,710.78	-1,484.26	-8.9%
General Revenue				
Misc Sales	0.00	1,200.00	-1,200.00	-100.0%
Reimbursement Revenue	-44.81	-108.03	63.22	58.5%
Total General Revenue	-44.81	1,091.97	-1,136.78	-104.1%
Insurance Settlement	29,012.00	6,600.00	22,412.00	339.6%
Non-Budget Items				
Interest Income	61.18	46.81	14.37	30.7%
Payroll Deposit				
Ky Deferred Comp	-1,110.00	0.00	-1,110.00	-100.0%
Total Payroll Deposit	-1,110.00	0.00	-1,110.00	-100.0%
Non-Budget Items - Other	5,900.00	0.00	5,900.00	100.0%
Total Non-Budget Items	4,851.18	46.81	4,804.37	10,263.6%
Tap-on-Fee	18,065.00	35,438.00	-17,373.00	-49.0%
Web Fee	3,550.16	2,267.15	1,263.01	55.2%
461.1 - Meter Sales to Residential Cust	844,229.52	858,520.50	-14,290.98	-1.7%
461.2 - Meter Sale to Commerical Custom	96,960.91	97,652.39	-691.48	-0.7%
471 - Misc. Service Revenues	15,791.43	11,695.91	4,095.52	35.0%
475 - Surcharge	100,764.66	98,425.32	2,339.34	2.4%
4905 - DR4595	0.00	49,137.60	-49,137.60	-100.0%
4999 - Uncategorized Income	2,450.00	3,488.92	-1,038.92	-29.8%
Total Income	1,185,370.82	1,187,501.17	-2,130.35	-0.2%
Expense				
601-Payroll Expense				
941 Federal Payroll Tax	62,788.87	50,391.27	12,397.60	24.6%
CERS	81,192.88	62,740.11	18,452.77	29.4%
Employee Check	0.00	128,938.35	-128,938.35	-100.0%
Ky State Tax Withholding	9,841.34	8,270.41	1,570.93	19.0%
Qtrly. Return of License Fee	3,644.88	2,510.95	1,133.93	45.2%
601-Payroll Expense - Other	1,008.00	0.00	1,008.00	100.0%
Total 601-Payroll Expense	158,475.97	252,851.09	-94,375.12	-37.3%
604-Employee Pensions & Benefit				
Uniforms	4,009.58	3,160.95	848.63	26.9%
604-Employee Pensions & Benefit - Other	56,807.64	42,863.58	13,944.06	32.5%
Total 604-Employee Pensions & Benefit	60,817.22	46,024.53	14,792.69	32.1%
610-Purchased Water				
Water Purchases				
Cave Run Water Commission	103,124.00	148,722.92	-45,598.92	-30.7%

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 Accrual Basis

MORGAN COUNTY WATER DISTRICT
Profit & Loss Prev Year Comparison
 January through June 2023

	Jan - Jun 23	Jan - Jun 22	\$ Change	% Change
West Liberty Waterworks	228,807.04	248,317.24	-19,510.20	-7.9%
Total Water Purchases	331,931.04	397,040.16	-65,109.12	-16.4%
Total 610-Purchased Water	331,931.04	397,040.16	-65,109.12	-16.4%
620-Materials and Supplies				
Office Equip.	2,534.97	1,336.40	1,198.57	89.7%
Office Supplies	15,509.18	12,844.38	2,664.80	20.8%
Postage	8,717.05	7,403.72	1,313.33	17.7%
Repair & Maint	8,063.63	0.00	8,063.63	100.0%
Safety Supplies	4,319.39	2,423.80	1,895.59	78.2%
Supplies & Testing	295.50	64.54	230.96	357.9%
Supplies Other	5,062.65	7,789.18	-2,726.53	-35.0%
620-Materials and Supplies - Other	94,868.93	66,296.84	28,572.09	43.1%
Total 620-Materials and Supplies	139,371.30	98,158.86	41,212.44	42.0%
632-Contractual Services Acct.	12,720.00	2,000.00	10,720.00	536.0%
633-Contractual Services-Legal	587.50	0.00	587.50	100.0%
635-Contractual Se Water Test	2,037.26	1,533.00	504.26	32.9%
636-Contractual Services Other				
Outside Services				
Pump Repair & Service	0.00	363.40	-363.40	-100.0%
Outside Services - Other	10,160.00	64,280.00	-54,120.00	-84.2%
Total Outside Services	10,160.00	64,643.40	-54,483.40	-84.3%
Software Support	538.63	0.00	538.63	100.0%
636-Contractual Services Other - Other	7,728.88	36,054.90	-28,326.02	-78.6%
Total 636-Contractual Services Other	18,427.51	100,698.30	-82,270.79	-81.7%
650-Transportation Expense				
Auto Parts	2,321.86	149.25	2,172.61	1,455.7%
Auto Repair & Maint.	7,518.02	1,287.97	6,230.05	483.7%
Fuel	17,942.30	15,053.95	2,888.35	19.2%
Truck Purchase	3,000.00	17,000.00	-14,000.00	-82.4%
650- Enterprise Lease	26,063.81	18,933.46	7,130.35	37.7%
Total 650-Transportation Expense	56,845.99	52,424.63	4,421.36	8.4%
675-Misc				
Bank Charge	3,880.51	1,623.82	2,256.69	139.0%
License/Certification Fees	1,050.60	1,654.72	-604.12	-36.5%
675-Misc - Other	139.57	13,368.66	-13,229.09	-99.0%
Total 675-Misc	5,070.68	16,647.20	-11,576.52	-69.5%
Administrative Fees	0.00	24.95	-24.95	-100.0%
Bank of the Mountains Loan	0.00	-30,480.00	30,480.00	100.0%
Collection Expense	0.00	222.99	-222.99	-100.0%
GADD Loan 2021	2,592.75	1,500.00	1,092.75	72.9%
Insurance Expenses				
659-Insurance Other				
Official Bond	0.00	46.00	-46.00	-100.0%

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 Accrual Basis

MORGAN COUNTY WATER DISTRICT
Profit & Loss Prev Year Comparison
 January through June 2023

	Jan - Jun 23	Jan - Jun 22	\$ Change	% Change
Total 659-Insurance Other	0.00	46.00	-46.00	-100.0%
657 - Insurance-General Liability	2,061.45	12,495.75	-10,434.30	-83.5%
Insurance Expenses - Other	2,500.00	0.00	2,500.00	100.0%
Total Insurance Expenses	4,561.45	12,541.75	-7,980.30	-63.6%
Interest Expense	1,348.92	0.00	1,348.92	100.0%
Local Taxes	27,540.82	26,865.31	675.51	2.5%
Membership Dues	1,878.28	1,818.00	60.28	3.3%
Misc Services	315.00	550.00	-235.00	-42.7%
Non -Budget Items				
Sales & Use Tax	4,097.04	4,026.43	70.61	1.8%
Non -Budget Items - Other	5,900.00	0.00	5,900.00	100.0%
Total Non -Budget Items	9,997.04	4,026.43	5,970.61	148.3%
Old 172 Project	0.00	292,591.05	-292,591.05	-100.0%
Travel Expense				
Meals	122.74	47.01	75.73	161.1%
Mileage	65.09	0.00	65.09	100.0%
Misc Travel- Lodging	1,953.93	0.00	1,953.93	100.0%
Travel Expense - Other	885.55	767.81	117.74	15.3%
Total Travel Expense	3,027.31	814.82	2,212.49	271.5%
UC Tax				
KACO UF Fund	217.76	198.70	19.06	9.6%
Total UC Tax	217.76	198.70	19.06	9.6%
Utilities				
615-Purchased Power				
American Power	8,264.26	7,607.95	656.31	8.6%
RECC	12,105.95	11,201.78	904.17	8.1%
Total 615-Purchased Power	20,370.21	18,809.73	1,560.48	8.3%
Cellular	7,432.96	5,804.94	1,628.02	28.1%
Telephone	2,915.28	3,567.16	-651.88	-18.3%
Trash Disposal	1,159.76	920.96	238.80	25.9%
Total Utilities	31,878.21	29,102.79	2,775.42	9.5%
Water Training	2,872.00	1,843.67	1,028.33	55.8%
Web Fee Expense	0.00	567.78	-567.78	-100.0%
5015 - Equipment Expense				
5015A - Equipment Repair	3,663.25	6,249.36	-2,586.11	-41.4%
Total 5015 - Equipment Expense	3,663.25	6,249.36	-2,586.11	-41.4%
636 - Contractual Services Other -	44,511.41	949.50	43,561.91	4,587.9%
658 - Workers' Compensation	0.00	2,725.01	-2,725.01	-100.0%
660 - Advertising	1,250.49	0.00	1,250.49	100.0%
66000 - Payroll Expenses	299,910.96	0.00	299,910.96	100.0%
Total Expense	1,221,850.12	1,319,489.88	-97,639.76	-7.4%

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 07/19/23
 Accrual Basis

MORGAN COUNTY WATER DISTRICT
Profit & Loss Prev Year Comparison
 January through June 2023

	Jan - Jun 23	Jan - Jun 22	\$ Change	% Change
Net Ordinary Income	-36,479.30	-131,988.71	95,509.41	72.4%
Other Income/Expense				
Other Income				
KIA Grant	2,418,578.55	0.00	2,418,578.55	100.0%
USDA Rural Development	6,933.18	292,591.05	-285,657.87	-97.6%
Total Other Income	2,425,511.73	292,591.05	2,132,920.68	729.0%
Other Expense				
Bonds Payable - KRWA 2016	48,306.24	49,681.26	-1,375.02	-2.8%
Cleaner Water Grant	160,000.00	0.00	160,000.00	100.0%
Hwy 191 Waterline Replacement P	2,208,578.55	0.00	2,208,578.55	100.0%
USDA Bonds - Interest	43,995.85	0.00	43,995.85	100.0%
USDA Bonds - Principle	56,643.41	0.00	56,643.41	100.0%
Total Other Expense	2,517,524.05	49,681.26	2,467,842.79	4,967.4%
Net Other Income	-92,012.32	242,909.79	-334,922.11	-137.9%
Net Income	-128,491.62	110,921.08	-239,412.70	-215.8%

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08/14/23
Accrual Basis

MORGAN COUNTY WATER DISTR
Transactions by Account
As of August 14, 2023

Type	Date	Num	Name	Memo	Clr	Split	Amount
O & M Checking							
Transfer	07/05/2023			Transfer Funds	X	Water Revenu...	1,200.00
Check	07/05/2023	13156	Keetech Construction HDD...	Invoice 1088	X	636- Contract...	-56,860.70
Check	07/05/2023		Kentucky Deferred Compe...	Plan Number June Payr...	X	Ky Deferred C...	-105.00
Check	07/05/2023		Gateway Area Developme...	Loan 2021	X	GADD Loan 20...	-1,092.75
Check	07/05/2023		Authnet Gateway Billing	Authnet Gateway Billing	X	Bank Charge	-32.00
Transfer	07/06/2023			Transfer Funds for Ck 13156 - Kee...	X	Surcharge Fund	56,860.70
Check	07/06/2023	13157	Bear Traxx Construction, Inc.	Zone Meter Pits	X	Outside Services	-50,800.00
Check	07/06/2023	13158	Metron-Farnier, LLC	Invoices # 37005, 37253, 37568	X	620-Materials ...	-28,105.00
Transfer	07/06/2023			Transfer Funds for Ck's 13157, 13...	X	Surcharge Fund	78,905.00
Check	07/06/2023	13159	Kentucky State Treasurer	Annual PSC Assessment for 07/01...	X	408.1-UtilityRe...	-2,802.20
Check	07/06/2023	13160	Anthem Blue Cross	Group # July	X	604-Employee ...	-5,662.51
Check	07/06/2023	13161	Globe Life	Invoice 1020419	X	604-Employee ...	-592.60
Check	07/06/2023	13162	Consolidated Pipe & Suppl...	ACCT: [REDACTED]	X	620-Materials ...	-14,415.98
Check	07/06/2023	13163	Utility Solutions, LLC	On account	X	620-Materials ...	-8,514.99
Transfer	07/07/2023			Ck's 13159 - 13163	X	Water Revenu...	31,988.28
Check	07/07/2023	13164	West Liberty Waterworks	2-1266.1, 4-640-1, 5-111-1, 5-175-...	X	West Liberty ...	-35,663.32
Check	07/07/2023	13165	Mountain Telephone	Account # [REDACTED]	X	Telephone	-559.52
Check	07/07/2023	13167	American Elecdic Power	[REDACTED]	X	American Power	-1,325.77
Check	07/07/2023	13168	Licking Valley R.E.C.C	Consumption thru 6/12	X	RECC	-1,520.05
Check	07/07/2023	13169	Appalachian Wireless	Acct: [REDACTED]	X	Cellular	-1,202.88
Check	07/07/2023	13170	Colonial Life	[REDACTED]	X	604-Employee ...	-44.00
Check	07/07/2023	13171	Aflac Insurance	Inv. 325937	X	604-Employee ...	-135.85
Check	07/07/2023	13172	American Business Syste...	Agreement # [REDACTED]	X	Office Supplies	-137.28
Check	07/07/2023	13173	Uni First Corp.	Customer # [REDACTED]	X	Uniforms	-370.69
Check	07/07/2023	13174	S & M Contracting	Leak on Hwy 172	X	636-Contractu...	-1,000.00
Check	07/07/2023	13175	Stationers, Inc	ACCT: [REDACTED]	X	Office Supplies	-237.91
Check	07/07/2023	13166	Chapman Printing Co., Inc.	Laser Checks, Invoice 235619	X	Office Supplies	-237.10
Transfer	07/11/2023			CK's 13164 - 13175	X	Water Revenu...	42,434.37
Check	07/12/2023	13176	U.S Postal Service	VOID: 500 x 48 Stamps	X	Postage	0.00
Check	07/12/2023		Amazon	Pens and White Out	X	Office Supplies	-25.17
Check	07/12/2023	13177	U.S Postal Service	500 x 51 Stamps	X	Postage	-255.00
Check	07/12/2023	13178	Asterra	Annual Subscription fee for Packa...	X	636-Contractu...	-20,000.00
Check	07/12/2023	13179	Asterra	Annual Subscription fee, July	X	636-Contractu...	-20,000.00
Check	07/13/2023	13180	Cave Run Water Commissi...	Usage thru 4/23/23 - 05/22/23	X	Cave Run Wat...	-24,722.50
Check	07/13/2023	13181	Morgan & Associates, LLC	Final Payment On Account: 2216	X	632-Contractu...	-8,000.00
Check	07/13/2023	13182	United Systems Software	Invoice 99468	X	Office Supplies	-207.00
Check	07/13/2023	13183	Advance Auto Parts	Seat Covers	X	620-Materials ...	-68.25
Check	07/13/2023	13184	Gateway Area Developme...	Preliminary Site Check	X	636-Contractu...	-81.40
Check	07/13/2023	13185	Ison's Insurance Agency, I...	Surety Bond	X	659-Insurance ...	-152.70
Check	07/13/2023	13186	Citco Water	Customer #: [REDACTED]	X	620-Materials ...	-4,790.90
Check	07/13/2023	13187	Core & Main	Acct: [REDACTED]	X	620-Materials ...	-1,374.34
Check	07/13/2023	13188	American Profit Recovery	Cust# [REDACTED]	X	636- Contract...	-206.27
Check	07/13/2023	13189	Frederick & May Lumber	ACC [REDACTED]	X	620-Materials ...	-71.34
Check	07/13/2023	13190	United States Treasury	Employer ID: [REDACTED]	X	941 Federal P...	-348.65
Check	07/13/2023	13191	Anastasia Adkins	Reimbursement on Trash Bags	X	Office Supplies	-15.90
Check	07/13/2023	13192	Kentucky Rural Water Ass...	Annual Conference	X	Travel Expense	-515.00
Check	07/13/2023	13193	Ashlee Mason	Reimbursement for Meals for trips ...	X	Meals	-86.33
Check	07/13/2023	13194	Morgan Tire Center	Balance on Account	X	Auto Repair & ...	-348.16

8:43 AM
08/14/23
Accrual Basis

MORGAN COUNTY WATER DISTRICT Transactions by Account As of August 14, 2023

Type	Date	Num	Name	Memo	Clr	Split	Amount
Transfer	07/13/2023			Transfer Funds for CK's 13178, 13194	X	Surcharge Fund	40,000.00
Transfer	07/14/2023			CK's 13180 - 13194	X	Water Revenue...	36,198.84
Check	07/15/2023 ✓		Intuit.com	Quick Books Payroll Charges for e...	X	Office Supplies	-588.30
Transfer	07/21/2023			Transfer Funds	X	Water Revenue...	6,047.56
Check	07/24/2023 ✓		Commonwealth of Kentucky	Utility Tax, Payment ID [REDACTED]	X	Local Taxes	-5,242.89
Check	07/24/2023 ✓		Kentucky State Treasurer	Sales & Use Tax, June	X	Sales & Use Tax	-804.67
Check	07/25/2023 ✓	13195	Petty Cash	Mailings, Stamps Etc.	X	-SPLIT-	-80.22
Check	07/25/2023 ✓	13196	U.S Postal Service	Bulk Mail		Postage	-1,241.49
Transfer	07/26/2023			CK's 13195, 13196	X	Water Revenue...	1,321.71
Transfer	07/27/2023			CK 13186	X	Water Revenue...	4,790.90
Check	07/27/2023 ✓		Amazon	Banker Boxes, Batteries	X	Office Supplies	-50.46
Check	08/01/2023 ✓	13197	WEX Fleet	[REDACTED]		Fuel	-2,352.50
Check	08/01/2023 ✓	13198	Enterprise FM Trust	[REDACTED]		650- Enterpri...	-4,229.67
Transfer	08/01/2023			CK's 13197, 13198		Water Revenue...	6,582.17
Check	08/01/2023 ✓		Amazon	Dewalt Battery Pack		Office Supplies	-64.98
Check	08/02/2023 ✓		Authnet Gateway Billing	Authnet Gateway Billing		Bank Charge	-34.90
Check	08/03/2023 ✓	13199	U.S Postal Service	.66 x 200 stamps		Postage	-132.00
Check	08/04/2023 ✓	13200	Kentucky State Treasurer	PSC Training for 3		Training	-225.00
Check	08/04/2023 ✓	13201	Kaco All Lines Fund	[REDACTED] First Payment		657 - Insuranc...	-13,360.50
Check	08/04/2023 ✓	13202	Kaco Workers Compensati...	[REDACTED], First Payment		658 - Workers' ...	-3,963.00
Check	08/04/2023 ✓	13203	Mountain Telephone	Accout # [REDACTED]		Telephone	-534.86
Check	08/04/2023 ✓	13204	American Electric Power	[REDACTED]		American Power	-1,156.32
Check	08/04/2023 ✓	13205	Licking Valley R.E.C.C	Consumption thru 7/12		RECC	-1,558.55
Check	08/04/2023 ✓	13206	Appalachian Wireless	Acct: [REDACTED]		Cellular	-1,154.86
Check	08/04/2023 ✓	13207	Colonial Life	[REDACTED]		604-Employee ...	-44.00
Check	08/04/2023 ✓	13208	Aflac Insurance	Inv. 681479		604-Employee ...	-135.85
Check	08/04/2023 ✓	13209	Globe Life	Invoice 202465		604-Employee ...	-592.60
Check	08/04/2023 ✓	13210	United Systems Software	Invoice 100057		Office Supplies	-207.00
Check	08/04/2023 ✓	13211	American Business Syste...	Agreement # [REDACTED]		Office Supplies	-160.84
Check	08/04/2023 ✓	13212	West Liberty Waterworks	2-1266.1, 4-640-1, 5-111-1, 5-175-...		West Liberty ...	-41,986.56
Check	08/04/2023 ✓	13213	ePanel Plus	Inv# 4443		620-Materials ...	-9,652.14
Check	08/04/2023 ✓		American Express	Accct # [REDACTED]		-SPLIT-	-74.34
Check	08/04/2023 ✓		Gateway Area Developme...	Loan Payment 2021		GADD Loan 20...	-1,092.75
Check	08/07/2023 ✓		Hyatt Regnecy	Lodging for Ashlee, for Training		Travel Expense	-142.91
Transfer	08/07/2023			Transfer Funds for Hyatt & Amazon		Water Revenue...	200.00
Transfer	08/09/2023			Transfer Funds		Water Revenue...	3,000.00
Transfer	08/10/2023			CK's 13201 - 13223		Water Revenue...	74,507.08
Transfer	08/11/2023			Transfer Funds for Hotel & Food		Water Revenue...	463.30
Check	08/14/2023 ✓	13214	U.S Postal Service	.51 x 500 stamps		Postage	-255.00
Total O & M Checking [REDACTED]							692.74
TOTAL							692.74

Report Totals

Service	Budget	Final	Active	Inactive	Usage	Deposits	Charge	Sur 1	Sur 2	Local Tax	State Tax	Net	Arrears	Balance	Penalty
WATER	0	23	2968	0	13874970	1,400.36	184,611.90	17,545.43	0.00	5,270.03	782.95	206,809.95	14,560.33	221,370.28	17,550.45
Service	0	0	2	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Unapp Cash					0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(11,596.82)	(11,596.82)	0.00
	0	23	2970	0	13874970	1,400.36	184,611.90	17,545.43	0.00	5,270.03	782.95	206,809.95	2,963.51	209,773.46	17,550.45

Number of Active Accounts 2991
 Number of Inactive Accounts 0

Last month Active Accts. 2974



Board of Commissioners Meeting

AGENDA

September 11, 2023

Welcome and Introductions

- Welcome and Prayer
- Roll Call
- Approval of Minutes: August 14, 2023

New Business

- Update on Project – Phase 2: Hwy 191 Water Line Replacement – Construction Progress
- Update on Project – Phase 1: Water Line Extensions Project (Clean Water Grant)
- Update on Project – Phase 3: Water Line Replacement and Office Project
- 2023 KRWA Wooden Bucket Award Winner
- Land Purchase - Complete
- Health Insurance – Rates are going down 6.5% (save around \$6,000 per year)
- Adele Pump Station move – Save \$20,000 per year
- PSC Rate Case – KRWA should be concluded by next board meeting (additional staff)
- Lexi Branscum and Ashlee Mason add to Checking Account signature cards

Reporting

- Purchase/Procurement Report – Lexi
 - Purchase Request
- Finance Report – Chernell
 - Profit & Loss Statement
 - Balance Sheet
 - Income Statement
 - Reconciliation
 - Review and Approval of Written Checks (*action needed*)
 - Accounts Payable and Aging Report
 - Collection Report
 - Work Orders Report – Donna
 - Cut Offs / Customer Report
- General Manager Report – Shannon
 - PSC Orders
 - Audit Reports
 - Water Loss Report – Adding zone meters and blow-off meters
 - Leak and Maintenance Report

Adjournment

- Next Meeting: October 9, 2023

MORGAN COUNTY WATER DISTRICT
Scheduled Board Meeting
September 11, 2023

The scheduled monthly meeting of the Morgan County Water District was held on Monday, September 11, 2023, beginning at 4:30 p.m. at the office. The following were in attendance: Board Members: Brian Wells, Zack Engle, Steve Clark, Steve Gunnell and Raina Helton. MCWD Staff: Shannon Elam, Chernell Holbrook and Alexis Branscum. Other MCWD staff included: Donna Bailey, Ashlee Mason and Anastasia Adkins. Guest, Ora Main and Brandon Bentley of Nesbitt Engineering. Prayer.

Brian called roll then called the meeting to order and welcomed all that was present. Brian called for a motion to approve the minutes from August 14, 2023. Zach made motion to approve and Steve C. seconded. Motion carried

First on the agenda was the Phase 2: Hwy 191 Water Line Replacement – Construction Progress. Ora gave the board a copy of the progress meeting notes. Ora said the project was near closing in a month or two. There are still some lines to be tied in. There will be some contingency money left over. There is a plan to replace some flush hydrants. These last items would cost around \$75,000. Shannon has also put Southfork Trailer Park on the project. He would like to move some lines and change out some of the meter bases, so we can lock them down. Steve C. asked about repairing the drive ways and the asphalt on Hwy 191.

Second on the agenda was the Phase 1: Water Line Extensions Project (Cleaner Water Grant). Ora said that they have submitted the paperwork. He hopes to bid it in two months. We still need the permission from the PSC and they are running behind on their reviews. Construction probably will not start until the Spring of next year.

Third on the agenda was the Phase 3: Water Line Replacement and Office Project. This is a \$10,000,000 project. We are getting ARC grant and he is looking for USDA Rural Development Grant. Judge, Jim Gazey called and asked if we could use some money for water line development.

Fourth on the agenda was the 2023 KRWA Wooden Bucket Award Winner. Ora congratulated Shannon and the Board for such an honorable award. Shannon gave the Board a handout concerning the award to put in the paper. They asked Shannon to speak about how far we came from the leaky 11 to the Wooden Bucket award. Shannon told the Board that the State talked about merging water districts in the future. Sandy Hook, Campton and Magoffin County are all in trouble with getting their own water. They want good districts to take over the bad ones. Shannon told the Board that we would have to increase our line size to offer these other water districts water. Shannon said that he is going to set up some meetings with these other districts. Steve G. said it would be better to take over some but not all of the districts areas. They are 365 water districts in KY.

Fifth on the agenda was the Land Purchase. Shannon told the Board that they have closed on the property. Shannon is having the City dump their dirt on our property, it will help level out the back side of the property. We got a rate of 5.5% on the loan. We are also getting back the \$10,000 from Lawson Realty. Shannon told the Board about the parking lot by the Judges office is ours.

Sixth on the agenda was the health insurance. Rates are going down 6.5% (saving around \$6000,00). Shannon told the Board that there were no decreases in benefits. The Board asked for him to review this some more before they discussed it at the next meeting.

Seventh on the agenda was the Adele Pump Station. (Save 20,000 per year) We will start buying more water off of Cave Run and saving money. Shannon told the Board he is going to turn it on Thursday.

Eighth on the agenda was PSC Rate Case – KRWA should be concluded by the next board meeting (additional staff). Shannon wants to do a rate case and have the cost of hiring more people included. Shannon gave the Board a handout showing where we need extra help. He would like to hire someone for up front and outside. Shannon told the Board that he would cut his salary by 12,000, to hire more people. The Board asked if we could hire a contractor to do the mapping work for us instead of hiring a new person. Brian asked that we table this until the next meeting.

Ninth on the agenda was adding Lexi Branscum and Ashlee Mason to the Checking Account signature cards. Zach made a motion and Raina seconded. Motion carried

REPORTING:

Purchase Request – Lexi: Lexi presented Board the with the requested parts and supplies. Our monthly budget is 6000.00 a month. Brian asked for a motion to purchase the 3,000 in parts. Steve C. made a motion and Zach seconded. Motion carried.

Finance Report: See handouts: Shannon asked if the Board received the bank statements. Lexis told the Board that we are not supposed to be charging a fee to use a debit card. It is a KY law that debit cards are not to be charge fees. Brian said to check with a local bank to see if they do the credit cards.

Shannon passed out his spread sheet to the Board for their review. Shannon told the Board that the Surcharge Fee is over with and we paid off the remaining balance. We cut it off when we reach the amount of \$399,726.00 or 48 months. We have had no response from the PSC on shutting off the charges.

Checks written: No discussion.

New Settings: Cooter is doing a great job getting the new settings done.

PSC Orders: none

Water loss: It is higher this month due to all of the auto flushers running and we have had several leaks.

Customer Count: 3005 for this month and 2993 for last month.

Next meeting: October 9, 2023.

Adjournment time: 6:00.

Brian called for a motion to adjourn. Steve C. made a motion and seconded by Zach. Motion carried.

CLOSED SESSION:

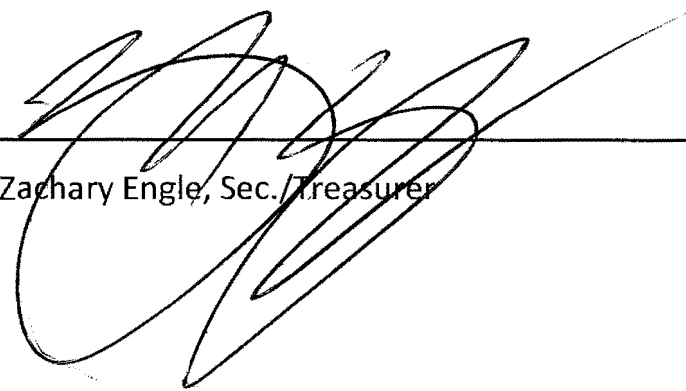
First on the Agenda, was hiring a part time employee. The part time employee would work for only 30 hours a week. Brian asked for a motion to approve the hiring of the part time employee. Steve G. made a motion and Steve C. seconded. Motion carried.

Second on the Agenda was the unpaid invoices. The invoices were discussed.

Brian called for a motion to adjourn. Zach made a motion and seconded by Steve C. Motion carried.

Adjournment time: 6:34

IN TESTIMONY WHEREOF, WITNESS MY SIGNATURE this 9th day of October, 2023.



Zachary Engle, Sec./Treasurer

Morgan County Water District

Waterline Replacement Project

Progress Meeting Agenda

Time/Date: 2:30 PM **September 7, 2023**
Location: District Office, 1009 Hwy 172, West Liberty, KY 41472
Contractor: Frederick & May Construction, West Liberty, KY 41472

Attendees - Please initial the Sign-in Sheet

A.) Contract Time

1. Contract Start Date (on or before)	January 23, 2023
2. Number of Contract Days	300 days
3. Liquidated Damages Amount	\$750/day.
4. Construction Complete by	November 18, 2023
5. Days elapsed since Start to PPE # 7 cutoff 9/1/23	221 days
6. Percent of Contract Time elapsed to 9/1/2023	~ 74%

B.) Contract Payments

1. Contract Bid Amount	\$ 3,696,500.00
2. Change Orders (# 1 & # 2)	(\$ 1,104,949.84)
3. Total Bid plus Change Orders	\$ 2,591,550.16
4. Construction Work Completed thru (PPE # 7 9/1/23)	\$ 2,574,595.25
5. Stored Materials (as of 9/1/23)	\$ 00.00
6. Total Installed + Stored Matls. (work + stored to 9/1/23)	\$ 2,574,595.25
7. Retainage	\$ 257,459.53
8. Total Installed + Stored Matls - retainage	\$ 2,165,313.48
9. Total Prior Amount Requested thru Pay Request # 6	\$ 2,165,912.38
10. Pay Request Amount this PPE (# 7)	\$ 151,822.25
11. Percent of Contract Cost (line #4/line #3)	~ 99%

C.) Progress Since 7/22/23 thru PPE # 7 September 1, 2023

- Installed 4,110 LF of 8" waterline (Item # 1 49,403 of 50,000 lf or ~ 99% of the total)
- Installed 30 LF of 3" waterline (Item # 4 70 of 0 to install)
- Installed 2 - 8" gate valve (Item #5 **31 of 12 total or ~ 258% of total to be installed**).
- Installed 1 - 6" gate valve (Item #6 **4 of 2 total or ~ 200% of total to be installed**)
- Installed 2 - 3" gate valve (Item #8 **3 of 0 total to be installed**)
- Installed 1 Flushing Hydrant (Item #11 11 of 28 of total or 39% to be installed)
- Installed 72 LF of 14" Stl casing B&J (Item #16 **487 of 289 or 169%** total to be installed)
Item # 16 is over by **\$27,126**
- Installed 364 LF of 8" HDPE Dir Drill (Item #20 **2,39912 of 1,147 total or ~209%** of total)
- Installed 2 2" Tie In (CO#2 2 of 2 or 100% pf total to be installed)
- Installed 5 Opposite side meter conn. (Item CO#2 51 of 60 or ~ 85% of the total)
- Installed 200 lf of 3/4" PE pipe (Item CO #2 2,754 of 3,225 or ~85% pf the total)
- Installed 120 lf of Crk or HW Xing for meter serv (CO#2 637 of 1 or ~ **63,700%** of total)
1 lf @ \$39/lf = \$39 in CO ~ 637 lf x \$39/lf = **\$24,843.00-39 overage**
- Installed 1 new meter box/lid furn by MCWD (Item CO #2 47 of 1 or **4,700%** of total)
1 EA @ \$89/ea. = \$89 in CO ~ 46 x \$89/ea. = **\$4,183.00 -89 overage**

Morgan County Water District

Waterline Replacement Project

Progress Meeting Agenda

Time/Date: 2:30 PM **September 7, 2023**

Location: District Office, 1009 Hwy 172, West Liberty, KY 41472

Contractor: Frederick & May Construction, West Liberty, KY 41472

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1 EA @ \$89/ea. = \$89 in CO ~ 46 x \$89/ea. = **\$4,183.00 -89 overage**

Morgan County Water District Receives Rural Water's Highest Honor!

Date posted September 7, 2023

in [News](#)

(September 7, 2023 - Bowling Green) Each year, ten water and wastewater utilities are announced during Kentucky Rural Water Association's (KRWA) Member Appreciation Breakfast as Wooden Bucket finalists and honored for their outstanding service during the past year. Dr. Thomas Carew, State Director, USDA-Rural Development, was on hand to present all the honorees with plaques of recognition. Utilities honored included: Barbourville Utilities; Cannonsburg Water District; City of Cynthiana; City of Eddyville; Hardin County Water District #2; Harrison County Water Association; City of Leitchfield; Letcher County Water & Sewer District; Morgan County Water District; and City of Morganfield. From this list one utility is singled out to receive Rural Water's highest honor, the prestigious Wooden Bucket Award.

The Wooden Bucket Award is presented to a water and/or wastewater utility that has made substantial and lasting improvements in providing high levels of customer service and high-quality drinking water and wastewater services in its community. Also included in the list of achievements are having shown exceptional efforts in meeting the needs of their communities, enhancing their operations, and complying with regulatory requirements. During Wednesday's Awards Luncheon, Morgan County Water District was named as the utility most deserving of this year's award!

General Manager Shannon Elam stated, "Winning the wooden bucket award from KRWA is a true honor. The board and staff at MCWD have worked so hard over the last three years to turn things around, so to be recognized for that hard work by the staff of KRWA is truly humbling and rewarding. The MCWD staff is dedicated to their customers to provide the most affordable, safe, and accessible drinking water in the state."

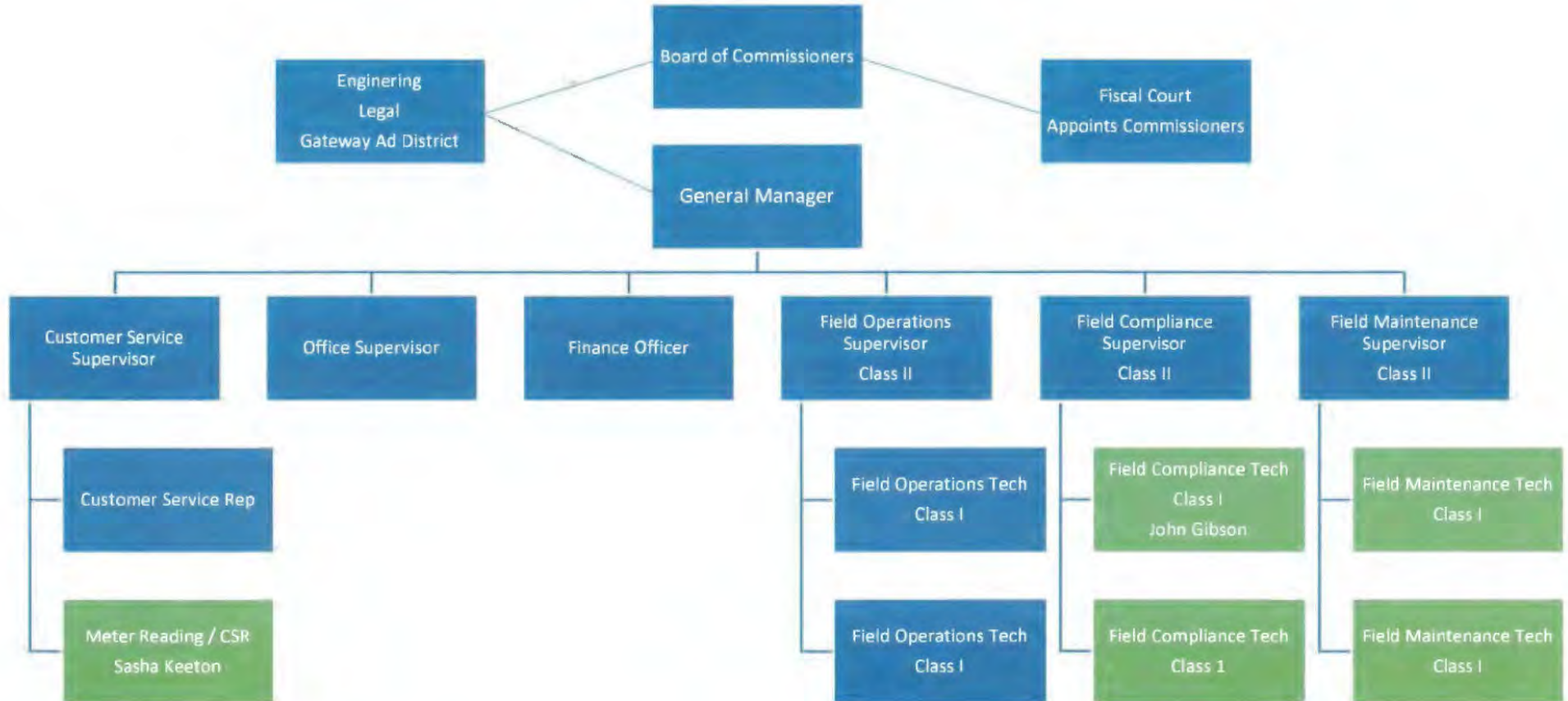
The Awards Ceremony was held during KRWA's Annual Conference & Exhibition, August 28-30 at the Galt House Hotel & Suites in Louisville, Kentucky celebrating 44 years of Helping Utilities...Help Themselves. Over 850 representatives of Kentucky's public drinking water and wastewater utilities gathered for this annual event which provides attendees great opportunities to network with their peers, tour Kentucky's largest exhibition of products and services available to public utilities and hear from informed speakers on issues impacting the water industry.

The Kentucky Rural Water Association is a statewide, non-profit association that provides training, on-site technical assistance, advocacy, and other services to all utilities, including over 365-member public drinking water and wastewater utilities, in Kentucky. With offices in Bowling Green and Frankfort, KRWA has been fulfilling its mission of helping water and wastewater utilities help themselves since 1979.



Morgan County Water District

Organizational Chart



August

10th of the Month		Actual	25th of the Month		Actual	30th of the Month		Actual	
1	Cave Run	\$ 22,000.00	\$ -	Regent (KRWA) (Due 20th)	\$ 8,000.00	\$ 15,950.00	Raining Day Reserve	\$ 2,500.00	\$ -
2	West Liberty	\$ 35,000.00	\$ 41,986.56	KIA Bond	\$ -		Depreciation Reserve	\$ 1,000.00	\$ -
3	Surcharge		\$ 9,579.48						
4	Payroll		\$ -	KY Payroll Tax (Due 15th)	\$ 1,500.00	\$ 1,433.14	USDA Bond (Due 30th)	\$ 17,500.00	
5	Federal Payroll Tax (7/28)	\$ 4,500.00	\$ 4,379.15	Gross Utility Tax (Due 20th)	\$ 5,000.00	\$ 4,615.75	Payroll (8-25)	\$ 12,000.00	\$ 13,127.31
6	KY Deferred Comp		\$ -	Sales and Use Tax (Due 20th)	\$ 700.00	\$ 764.35	Federal Payroll Tax (8-30)		\$ 4,264.91
7	AEP	\$ 1,600.00	\$ 1,156.32	Payroll (8-11)	\$ 12,000.00	\$ 12,612.62	KY Deferred Comp (8-28)	\$ 100.00	\$ 105.00
8	RECC	\$ 2,000.00	\$ 1,558.55	Federal Payroll Tax (8-16)	\$ 4,500.00	\$ 4,071.93	County Tax (\$1800 QRTLTY)	\$ 600.00	\$ -
9	MT Telephone	\$ 600.00	\$ 534.86	KY Deferred Comp (8-14)	\$ 100.00	\$ 105.00	*Other Expenses	\$ 10,000.00	Paid after the 10th
10	Appalachian Wireless (Due 1st)	\$ 1,250.00	\$ 1,154.86	Employee Retirement	\$ 10,000.00	\$ 10,256.88	KACO Insurance	Liability Insurance	\$ 13,360.50
11	Colonial Life	\$ 50.00	\$ 44.00	Intuit-Payroll Services	\$ 75.00	\$ 68.90	KACO Work Comp	Work Comp	\$ 3,963.00
12	United Systems	\$ 250.00	\$ 207.00	SignPay	\$ 50.00	\$ 39.95	American Express	Credit Card	\$ 74.34
13	(late) Bill Stamps	\$ 300.00	\$ 132.00	Bill Stamps	\$ 1,300.00	\$ 255.00	Courier Publishing	Public Meeting Notice	\$ 57.00
14	American Business System	\$ 200.00	\$ 160.34	Training/Travel/Food/Mileage	\$ 1,000.00	\$ 142.91	American Profit Recovery	Collections	\$ 96.04
15	Waste Management	\$ 150.00	\$ -	Wex (Fuel) (Due 20th)	\$ 3,000.00	\$ 2,352.50	KY State Treasurer	PSC Training	\$ 225.00
16	Aflac	\$ 150.00	\$ 135.85	Fleet (Auto) (Due 20th)	\$ 4,500.00	\$ 4,229.67	E panel	Repair	\$ 9,652.14
17	Uniform First	\$ 400.00	\$ -	Consolidated Pipe	\$ 5,000.00	\$ 7,028.15	Amazon	Supplies	\$ 64.98
18	Retirement-Health Insurance	\$ 850.00	\$ -	Utility Solutions	\$ 5,000.00	\$ 3,493.47			
19	Authnet-Web Billing Services	\$ 25.00	\$ 34.90	Core and Main	\$ 2,000.00				
20	Stationers/Champion	\$ 500.00	\$ 475.01	Citco Water	\$ 500.00				
21	GWAD Note (Due 5th)	\$ 1,100.00	\$ 1,092.75	USA Bluebook	\$ 500.00				
22	Anthem Health (Due 1st)	\$ 6,000.00	\$ 7,479.21	Hutch Ford	\$ 500.00				
23	Globe Life (Due 1st)	\$ 600.00	\$ 592.60	Morgan Tire Center	\$ 500.00	\$ 54.95			
24				Oldfields	\$ 250.00				
25				Quality Quick Lube	\$ 250.00	\$ 164.55			
26				Frederick and May	\$ 250.00	\$ 99.87			
27				Car Quest	\$ 250.00				
28				Advance Auto	\$ 250.00				
\$ 129,409.31		\$ 77,525.00	\$ 70,703.44	\$ 41,581.85	\$ 66,975.00	\$ 67,739.59	\$ 26,348.07	\$ 43,700.00	\$ 44,990.22
\$ 113,818.22		1st 10 Days \$58,705.87				(\$26,157.74)		(\$18,642.15)	
\$ 4,615.30		Credit Card Account (1st day of the month)							
\$ 10,975.79		Revenue Account (1st day of the month)							

Surcharge - Weekly Deposit
Week 1
Mondays
\$ 9,579.48 7-Aug

Other Income

Other Expenses	\$ 31,862.91		
REVENUE	BUDGET EXPENSE		
Current Month	\$ 181,748.14	\$ 188,200.00	\$ 183,433.25
Carry over	\$ 15,591.09	Net Income	\$13,905.98
Other Income	\$ -		
	\$ 197,339.23		

\$ 9,579.48

\$ -

Adele Pump Station

	City of West Liberty		\$3.08 per 1000
Flushing	400,000	Monthly	Yearly
	400	\$ 1,232.00	\$ 14,784.00

Purchase	2,500,000		
	2,500	\$ 7,700.00	\$ 92,400.00
		<u>\$ 8,932.00</u>	<u>\$ 107,184.00</u>

	Cave Run		\$2.90 per 1000
	No Flushing		

Purchase	2,500,000		
	2,500	\$ 7,250.00	\$ 87,000.00

\$ 20,184.00 Savings per Year

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Accrual Basis

MORGAN COUNTY WATER DISTRICT
Balance Sheet
As of September 8, 2023

	Sep 8, 23
ASSETS	
Current Assets	
Checking/Savings	
Cleaner Water Grant Project	50.00
Credit Card Revenue Fund	3,076.60
Dep-Refund Acct. Check	2,199.39
Deposit Savings	41,503.75
Emergency Savings Revenue	100.22
Funded DepreciatReserve Savings	3,506.17
Hwy 191 Waterline Replacement	25.00
MCWD Region Account	50.08
O & M Checking	-3,106.29
Payroll Checking	85,810.65
Revenue Fund-Savings	7,904.60
Surcharge Fund	46,824.88
Water Revenue Savings	88,780.00
Total Checking/Savings	276,725.05
Other Current Assets	
Construction In Progress	
CIP-Phase 11A	1,003,993.62
CIP-PHASE 11b	1,141,200.13
CIP Phase 11 RD	1,867,958.05
Construction In Progress-Coal D	45,495.84
Phase 11	-4,058,647.64
Phase 12 Construction Account	2,759,379.45
Phase 12A Coal Dev. Grant WX211	1,099,212.38
Total Construction In Progress	3,858,591.83
131.2 - Cash on Hand	-863,277.32
Total Other Current Assets	2,995,314.51
Total Current Assets	3,272,039.56
Fixed Assets	
A/D - Building	-19,232.42
A/D - Equipment	-140,319.33
A/D - Office Equipment	-8,410.23
A/D - Vehicles	-53,801.57
A/D - Water Lines	-2,422,484.76
Equipment	165,877.95
Land	74,200.00
Office Building	124,112.00
Office Equipment	
Computer	1,309.98
Office Equipment - Other	7,640.82
Total Office Equipment	8,950.80
Vehicles	106,899.90
Water Line Expansion	
Phase 11 Waterlines	4,073,607.64
Water Lines	3,496,491.00
Water Lines - Ezel Expansion Pr	993,077.87
Water Lines - Hwy 172 Project	1,709,559.46
Water Lines - White Oak Expansi	1,722,021.20
Water Lines Phase 10	4,228,030.45
Total Water Line Expansion	16,222,787.72
Total Fixed Assets	14,058,580.06
Other Assets	
Accounts Receivable Water Colle	63,186.10
Allowance for Doubtful Accounts	-7,425.26
Prepaid Expenses	6,871.39

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Accrual Basis

MORGAN COUNTY WATER DISTRICT
Balance Sheet
As of September 8, 2023

	Sep 8, 23
UnBilled Receivables	141,484.51
Total Other Assets	204,116.74
TOTAL ASSETS	17,534,736.36
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
A/P Construction	9,585.90
Accounts Payable	
Payroll Taxes Payable	
CERS/KY Retirement Payable	-4,910.31
City Taxes Payable	-860.00
County Payroll Taxes	-1,234.50
Fed & FICA Payable	-2,470.72
State Withholding Payable	-1,575.97
Payroll Taxes Payable - Other	5,594.06
Total Payroll Taxes Payable	-5,457.44
Sales Tax Payable	431.13
2005 - Retirement Buyback Payable	4,240.79
2010 - Paychecks Payable	10,985.53
Accounts Payable - Other	100,320.82
Total Accounts Payable	110,520.83
O & M Refundable Security Depos	203,673.57
Qtrly. Return of License Fee	243.50
Revenue Sinking Fund	51,000.00
Total Accounts Payable	375,023.80
Other Current Liabilities	
Accrued Expenses	-67,450.96
Accrued Interest	1,412.84
KIA Loan F21-002	-549.38
MCWD Revenue Payable	-16,726.84
MCWD Water Revenue Payable	-138,287.65
N/P - KRWA	1,345,948.67
N/P - KRWFC	-1,586,172.00
Payroll Tax Liability	4,445.21
24000 - Payroll Liabilities	457,517.03
Total Other Current Liabilities	136.92
Total Current Liabilities	375,160.72
Long Term Liabilities	
Bonds Payable	
Bonds Pay-Series A 1993 91-01	186,750.00
Bonds Pay-Series B 1993 91-06	11,109.00
Bonds Payable-Series 1995 91-04	256,850.00
Bonds Payable-Series 1999 91-09	55,974.75
Bonds Payable-Series 2001 91-11	185,892.51
Bonds Payable-Series 2006 91-25	613,816.88
Bonds Payable-Series 91-14	-42,614.75
Bonds Payable-Series 91-27	-505,893.01
Bonds Payable-USDA 91-20	497,831.25
Bonds Payable - Other	1,615,700.00
Total Bonds Payable	2,875,416.63
Bonds Payable-Series 2021 CLSS-	-19,938.86
Due to Morgan Co. Fiscal Court	12,200.00
Loan Payable Bank of the Mounta	30,000.00
	30,000.00

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MORGAN COUNTY WATER DISTRICT

Balance Sheet

As of September 8, 2023

09/11/23

Accrual Basis

	<u>Sep 8, 23</u>
Total Long Term Liabilities	<u>2,897,677.77</u>
Total Liabilities	3,272,838.49
Equity	
Contributed Capital	5,674,422.35
contributions In Aid of Constru	8,351,749.75
Retained Earnings - Restricted	125,614.00
Retained Earnings - Unrestricte	31,673.00
3000 · Opening Bal Equity	87,282.36
3900 · Retained Earnings	248,479.72
Net Income	<u>-257,323.31</u>
Total Equity	14,261,897.87
TOTAL LIABILITIES & EQUITY	<u>17,534,736.36</u>

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09/11/23

MORGAN COUNTY WATER DISTR
Reconciliation Detail
O & M Checking [REDACTED] Period Ending 08/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Transfer	08/01/2023			X	6,582.17	6,582.17
Transfer	08/07/2023			X	200.00	6,782.17
Transfer	08/09/2023			X	3,000.00	9,782.17
Transfer	08/10/2023			X	74,507.08	84,289.25
Transfer	08/11/2023			X	463.30	84,752.55
Transfer	08/14/2023			X	255.00	85,007.55
Transfer	08/14/2023			X	7,479.21	92,486.76
Transfer	08/16/2023			X	5,000.00	97,486.76
Transfer	08/22/2023			X	5,380.10	102,866.86
Deposit	08/23/2023			X	59.36	102,926.22
Transfer	08/23/2023			X	9,322.85	112,249.07
Check	08/01/2023	13198	Enterprise FM Trust	X	-4,229.67	108,019.40
Check	08/01/2023	13197	WEX Fleet	X	-2,352.50	105,666.90
Check	08/01/2023		Amazon	X	-64.98	105,601.92
Check	08/02/2023		Authnet Gateway Bil...	X	-34.90	105,567.02
Check	08/03/2023	13189	U.S Postal Service	X	-132.00	105,435.02
Check	08/04/2023	13212	West Liberty Water...	X	-41,986.56	63,448.46
Check	08/04/2023	13201	Kaco All Lines Fund	X	-13,360.50	50,087.96
Check	08/04/2023	13213	ePanel Plus	X	-9,652.14	40,435.82
Check	08/04/2023	13202	Kaco Workers Com...	X	-3,963.00	36,472.82
Check	08/04/2023	13205	Licking Valley R.E...	X	-1,558.55	34,914.27
Check	08/04/2023	13204	American Electric Po...	X	-1,156.32	33,757.95
Check	08/04/2023	13206	Appalachian Wireless	X	-1,154.86	32,603.09
Check	08/04/2023		Gateway Area Devel...	X	-1,092.75	31,510.34
Check	08/04/2023	13209	Globe Life	X	-592.60	30,917.74
Check	08/04/2023	13203	Mountain Telephone	X	-534.86	30,382.88
Check	08/04/2023	13200	Kentucky State Trea...	X	-225.00	30,157.88
Check	08/04/2023	13210	United Systems Sofl...	X	-207.00	29,950.88
Check	08/04/2023	13211	American Business ...	X	-160.84	29,790.04
Check	08/04/2023	13208	Aflac Insurance	X	-135.85	29,654.19
Check	08/04/2023		American Express	X	-74.34	29,579.85
Check	08/04/2023	13207	Colonial Life	X	-44.00	29,535.85
Check	08/07/2023		Bluegrass Inn	X	-391.31	29,144.54
Check	08/07/2023		Hyatt Regnecy	X	-141.74	29,002.80
Check	08/07/2023		China Buffett	X	-15.36	28,987.44
Check	08/08/2023		Amazon	X	-7.41	28,980.03
Check	08/09/2023		Amazon	X	-26.67	28,953.36
Check	08/09/2023			X	-23.50	28,929.86
Check	08/09/2023		Garcia's Mexican Re...	X	-20.90	28,908.96
Check	08/10/2023		Garcia's Mexican Re...	X	-24.08	28,884.88
Check	08/10/2023		China Buffett	X	-11.65	28,873.23
Check	08/11/2023		City King Buffett	X	-12.95	28,860.28
Check	08/14/2023		Anthem Blue Cross	X	-7,479.21	21,381.07
Check	08/14/2023	13214	U.S Postal Service	X	-255.00	21,126.07
Check	08/15/2023		Intuit com	X	-68.90	21,057.17
Check	08/16/2023	13215	Eddie Davis	X	-2,500.00	18,557.17
Check	08/16/2023	13216	Marcella Davis	X	-2,500.00	16,057.17
Check	08/17/2023		Amazon	X	-59.36	15,997.81
Check	08/21/2023		Commonwealth of K...	X	-4,615.75	11,382.06
Check	08/21/2023		Kentucky State Trea...	X	-764.35	10,617.71
Check	08/23/2023		Amazon	X	-264.29	10,353.42
Check	08/24/2023	13219	U.S Postal Service	X	-1,243.11	9,110.31
Check	08/30/2023		Old Spaghetti Factory	X	-36.80	9,073.51
Cleared Balance					9,073.51	9,073.51
Uncleared Transactions						
Checks and Payments - 7 Items						
Check	08/22/2023	13218	Enterprise FM Trust		-4,643.36	-4,643.36
Check	08/22/2023	13217	WEX Fleet		-4,415.20	-9,058.56
Transfer	09/06/2023				4,556.28	-4,502.28
Transfer	09/07/2023				9,100.00	4,597.72
Transfer	09/08/2023				2,000.00	6,597.72
Transfer	09/08/2023				14,605.00	21,202.72
Check	09/05/2023	13220	Licking Valley R.E ...		-3,429.38	17,773.34
Total Checks and Payments					-36,915.92	-36,915.92

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MORGAN COUNTY WATER DISTR
Reconciliation Detail
O & M Checking [REDACTED] Period Ending 08/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Deposits and Credits - 4 items						
Transfer	09/06/2023				4,556.28	4,556.28
Transfer	09/07/2023				9,100.00	13,656.28
Transfer	09/08/2023				2,000.00	15,656.28
Transfer	09/08/2023				14,605.00	30,261.28
Total Deposits and Credits					30,261.28	30,261.28
Total Uncleared Transactions					-6,654.64	-6,654.64
Register Balance as of 08/31/2023					2,418.87	2,418.87
Ending Balance					2,418.87	2,418.87

9:01 AM

09/11/23

MORGAN COUNTY WATER DISTR

Reconciliation Detail

Water Revenue Savings [REDACTED] Period Ending 08/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Transfer	08/01/2023			X	2,000.00	2,000.00
Deposit	08/01/2023			X	4,096.83	6,096.83
Deposit	08/02/2023			X	5,308.76	11,405.59
Deposit	08/03/2023			X	8,518.01	19,923.60
Deposit	08/04/2023			X	750.00	20,673.60
Deposit	08/04/2023			X	7,982.09	28,655.69
Deposit	08/07/2023			X	29,101.90	57,757.59
Deposit	08/07/2023			X	29,209.11	86,966.70
Deposit	08/08/2023			X	3,235.28	90,201.98
Deposit	08/09/2023			X	115.18	90,317.16
Deposit	08/09/2023			X	4,057.45	94,374.61
Deposit	08/10/2023			X	66.11	94,440.72
Deposit	08/10/2023			X	12,824.44	107,265.16
Deposit	08/11/2023			X	3,647.94	110,913.10
Deposit	08/14/2023			X	258.00	111,171.10
Deposit	08/14/2023			X	2,466.09	113,637.19
Deposit	08/15/2023			X	835.67	114,472.86
Deposit	08/16/2023			X	365.14	114,838.00
Deposit	08/17/2023			X	1,164.59	116,002.59
Deposit	08/17/2023			X	1,450.00	117,452.59
Deposit	08/18/2023			X	787.39	118,239.98
Deposit	08/21/2023			X	1,589.05	119,829.03
Deposit	08/21/2023			X	2,017.28	121,846.31
Deposit	08/22/2023			X	372.96	122,219.27
Deposit	08/22/2023			X	1,580.00	123,799.27
Deposit	08/23/2023			X	270.14	124,069.41
Deposit	08/24/2023			X	1,055.59	125,125.00
Deposit	08/24/2023			X	1,216.61	126,341.61
Transfer	08/24/2023			X	12,000.00	138,341.61
Deposit	08/25/2023			X	752.92	139,094.53
Deposit	08/25/2023			X	2,953.00	142,047.53
Deposit	08/28/2023			X	3,577.44	145,624.97
Deposit	08/29/2023			X	2,759.14	148,384.11
Deposit	08/30/2023			X	3,650.49	152,034.60
Deposit	08/31/2023			X	1,450.00	153,484.60
Deposit	08/31/2023			X	6,047.06	159,531.66
Transfer	08/01/2023			X	-6,582.17	152,949.49
Transfer	08/01/2023			X	-6,389.74	146,559.75
Transfer	08/01/2023			X	-105.00	146,454.75
Transfer	08/04/2023			X	-7,950.00	138,504.75
Transfer	08/04/2023			X	-3,189.74	135,315.01
Check	08/04/2023			X	-8.00	135,307.01
Transfer	08/07/2023			X	-200.00	135,107.01
Transfer	08/09/2023			X	-3,000.00	132,107.01
Check	08/09/2023			X	-91.96	132,015.05
Check	08/09/2023			X	-20.00	131,995.05
Check	08/09/2023			X	-3.00	131,992.05
Transfer	08/10/2023			X	-74,507.08	57,484.97
Transfer	08/11/2023			X	-463.30	57,021.67
Transfer	08/14/2023			X	-7,479.21	49,542.46
Transfer	08/14/2023			X	-255.00	49,287.46
Transfer	08/14/2023			X	-105.00	49,182.46
Transfer	08/16/2023			X	-5,000.00	44,182.46
Transfer	08/16/2023			X	-4,071.93	40,110.53
Transfer	08/22/2023			X	-5,380.10	34,730.43
Transfer	08/23/2023			X	-9,322.85	25,407.58
Transfer	08/25/2023			X	-13,127.31	12,280.27
Transfer	08/30/2023			X	-8,000.00	4,280.27
Check	08/31/2023			X	-49.92	4,230.35
Check	08/31/2023			X	-15.00	4,215.35
Cleared Balance					4,215.35	4,215.35
Uncleared Transactions						
Checks and Payments - 2 items						
Transfer	09/06/2023				-4,556.28	-4,556.28
Transfer	09/07/2023				-9,100.00	-13,656.28

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09/11/23

MORGAN COUNTY WATER DISTR
Reconciliation Detail
Water Revenue Savings [REDACTED] Period Ending 08/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Total Checks and Payments					-13,656.28	-13,656.28
Deposits and Credits - 7 items						
Deposit	09/01/2023				8,343.07	8,343.07
Deposit	09/05/2023				718.74	9,061.81
Deposit	09/05/2023				20,508.78	29,570.59
Deposit	09/05/2023				30,938.37	60,508.96
Deposit	09/06/2023				2,530.58	63,039.54
Deposit	09/07/2023				3,440.23	66,479.77
Deposit	09/08/2023				20,765.37	87,245.14
Total Deposits and Credits					87,245.14	87,245.14
Total Uncleared Transactions					73,588.86	73,588.86
Register Balance as of 08/31/2023					77,804.21	77,804.21
Ending Balance					77,804.21	77,804.21

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09/11/23

MORGAN COUNTY WATER DISTR

Reconciliation Detail

Payroll Checking [REDACTED] Period Ending 08/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Transfer	08/01/2023			X	105.00	105.00
Transfer	08/02/2023			X	4,379.15	4,484.15
Transfer	08/10/2023			X	12,612.62	17,096.77
Transfer	08/14/2023			X	105.00	17,201.77
Transfer	08/14/2023			X	10,256.88	27,458.65
Transfer	08/15/2023			X	1,433.14	28,891.79
Transfer	08/16/2023			X	4,071.93	32,963.72
Transfer	08/25/2023			X	13,127.31	46,091.03
Transfer	08/30/2023			X	4,369.91	50,460.94
Check	08/02/2023		payroll taxes payable	X	-4,379.15	46,081.79
Paycheck	08/11/2023	5305	Shannon Elam	X	-1,674.57	44,407.22
Paycheck	08/11/2023	5304	Michael Stacy, Jr.	X	-1,480.27	42,926.95
Paycheck	08/11/2023	5303	Lowell Kennard	X	-1,363.50	41,563.45
Paycheck	08/11/2023	5299	Chernell Holbrook {+}	X	-1,230.90	40,332.55
Paycheck	08/11/2023	5297	Andy Legg	X	-1,191.97	39,140.58
Paycheck	08/11/2023	5301	Donna S. Bailey	X	-1,127.33	38,013.25
Paycheck	08/11/2023	5302	John Coffey	X	-1,076.96	36,936.29
Paycheck	08/11/2023	5300	Dakota I Watson	X	-1,011.24	35,925.05
Paycheck	08/11/2023	5298	Ashlee Mason	X	-885.31	35,039.74
Paycheck	08/11/2023	5296	Anastasia Adkins	X	-813.54	34,226.20
Paycheck	08/11/2023	5295	Alexis M. Branscum	X	-757.03	33,469.17
Check	08/14/2023		payroll taxes payable	X	-10,256.88	23,212.29
Check	08/14/2023		Kentucky Deferred ...	X	-105.00	23,107.29
Check	08/16/2023		payroll taxes payable	X	-4,071.93	19,035.36
Check	08/17/2023		payroll taxes payable	X	-1,433.14	17,602.22
Paycheck	08/25/2023	5316	Shannon Elam	X	-1,674.57	15,927.65
Paycheck	08/25/2023	5315	Michael Stacy, Jr.	X	-1,533.81	14,393.84
Paycheck	08/25/2023	5314	Lowell Kennard	X	-1,431.23	12,962.61
Paycheck	08/25/2023	5308	Andy Legg	X	-1,401.08	11,561.53
Paycheck	08/25/2023	5310	Chernell Holbrook {+}	X	-1,230.90	10,330.63
Paycheck	08/25/2023	5312	Donna S. Bailey	X	-1,127.33	9,203.30
Paycheck	08/25/2023	5313	John Coffey	X	-1,095.97	8,107.33
Paycheck	08/25/2023	5311	Dakota I Watson	X	-1,065.80	7,041.53
Paycheck	08/25/2023	5309	Ashlee Mason	X	-897.02	6,144.51
Paycheck	08/25/2023	5306	Alexis M. Branscum	X	-856.06	5,288.45
Paycheck	08/25/2023	5307	Anastasia Adkins	X	-813.54	4,474.91
Check	08/30/2023		payroll taxes payable	X	-4,264.91	210.00
Check	08/30/2023		Kentucky Deferred ...	X	-105.00	105.00
Cleared Balance					105.00	105.00
Uncleared Transactions						
Checks and Payments - 11 items						
Paycheck	09/08/2023	5327	Shannon Elam		-1,674.58	-1,674.58
Paycheck	09/08/2023	5325	Lowell Kennard		-1,508.88	-3,183.46
Paycheck	09/08/2023	5326	Michael Stacy, Jr.		-1,362.85	-4,546.31
Paycheck	09/08/2023	5324	John Coffey		-1,254.99	-5,801.30
Paycheck	09/08/2023	5319	Andy Legg		-1,254.60	-7,055.90
Paycheck	09/08/2023	5321	Chernell Holbrook {+}		-1,230.90	-8,286.80
Paycheck	09/08/2023	5323	Donna S. Bailey		-1,127.33	-9,414.13
Paycheck	09/08/2023	5322	Dakota I Watson		-902.11	-10,316.24
Paycheck	09/08/2023	5317	Alexis M. Branscum		-856.06	-11,172.30
Paycheck	09/08/2023	5320	Ashlee Mason		-849.14	-12,021.44
Paycheck	09/08/2023	5318	Anastasia Adkins		-813.54	-12,834.98
Total Checks and Payments					-12,834.98	-12,834.98
Deposits and Credits - 1 item						
Transfer	09/08/2023				12,834.98	12,834.98
Total Deposits and Credits					12,834.98	12,834.98
Total Uncleared Transactions					0.00	0.00
Register Balance as of 08/31/2023					105.00	105.00
Ending Balance					105.00	105.00

9:03 AM

09/11/23

MORGAN COUNTY WATER DISTR
Reconciliation Detail
Credit Card Revenue Fund, Period Ending 08/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Deposit	08/01/2023			X	773.54	773.54
Deposit	08/01/2023			X	838.52	1,612.06
Deposit	08/01/2023			X	908.91	2,520.97
Deposit	08/01/2023			X	1,251.39	3,772.36
Deposit	08/03/2023			X	532.10	4,304.46
Deposit	08/03/2023			X	688.97	4,993.43
Deposit	08/04/2023			X	983.14	5,976.57
Deposit	08/04/2023			X	1,519.64	7,496.21
Deposit	08/07/2023		O & M Security Dep...	X	100.00	7,596.21
Deposit	08/07/2023			X	1,275.15	8,871.36
Deposit	08/07/2023			X	1,868.56	10,739.92
Deposit	08/08/2023			X	668.21	11,408.13
Deposit	08/08/2023			X	1,201.07	12,609.20
Deposit	08/09/2023			X	477.49	13,086.69
Deposit	08/09/2023			X	825.64	13,912.33
Deposit	08/10/2023			X	1,244.59	15,156.92
Deposit	08/10/2023			X	1,755.07	16,911.99
Deposit	08/11/2023			X	2,185.58	19,097.57
Deposit	08/11/2023			X	2,997.77	22,095.34
Deposit	08/14/2023		O & M Security Dep...	X	200.00	22,295.34
Deposit	08/14/2023			X	1,406.23	23,701.57
Deposit	08/14/2023			X	1,909.08	25,610.65
Deposit	08/15/2023			X	92.67	25,703.32
Deposit	08/16/2023			X	656.02	26,359.34
Deposit	08/16/2023			X	816.84	27,176.18
Deposit	08/16/2023			X	1,090.36	28,266.54
Deposit	08/17/2023		O & M Security Dep...	X	100.00	28,366.54
Deposit	08/17/2023			X	300.55	28,667.09
Deposit	08/17/2023			X	455.70	29,122.79
Deposit	08/18/2023			X	208.95	29,331.74
Deposit	08/18/2023			X	530.08	29,861.82
Deposit	08/21/2023		O & M Security Dep...	X	200.00	30,061.82
Deposit	08/21/2023			X	560.06	30,621.88
Deposit	08/21/2023			X	1,025.43	31,647.31
Deposit	08/22/2023			X	499.42	32,146.73
Deposit	08/22/2023			X	1,427.06	33,573.79
Deposit	08/23/2023			X	193.75	33,767.54
Deposit	08/23/2023			X	449.19	34,216.73
Deposit	08/24/2023			X	421.38	34,638.11
Deposit	08/24/2023			X	528.15	35,166.26
Transfer	08/24/2023			X	2,400.00	37,566.26
Deposit	08/25/2023			X	555.44	38,121.70
Deposit	08/25/2023			X	889.67	39,011.37
Deposit	08/28/2023		O & M Security Dep...	X	100.00	39,111.37
Deposit	08/28/2023			X	1,323.53	40,434.90
Deposit	08/28/2023			X	2,142.62	42,577.52
Deposit	08/29/2023			X	181.13	42,758.65
Deposit	08/29/2023			X	3,766.71	46,525.36
Deposit	08/30/2023			X	1,700.67	48,226.03
Transfer	08/01/2023			X	-2,000.00	46,226.03
Transfer	08/02/2023			X	-4,379.15	41,846.88
Check	08/02/2023			X	-619.52	41,227.36
Check	08/02/2023			X	-0.01	41,227.35
Transfer	08/10/2023			X	-12,612.62	28,614.73
Check	08/11/2023			X	-39.95	28,574.78
Transfer	08/14/2023			X	-10,256.88	18,317.90
Transfer	08/15/2023			X	-1,433.14	16,884.76
Transfer	08/24/2023			X	-12,000.00	4,884.76
Transfer	08/30/2023			X	-4,369.91	514.85
Cleared Balance					514.85	514.85
Uncleared Transactions						
Checks and Payments - 2 items						
Transfer	09/08/2023				-12,834.98	-12,834.98
Transfer	09/08/2023				-2,000.00	-14,834.98

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MORGAN COUNTY WATER DISTR
Reconciliation Detail
Credit Card Revenue Fund, Period Ending 08/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Total Checks and Payments					-14,834.98	-14,834.98
Deposits and Credits - 16 items						
Deposit	08/31/2023		O & M Security Dep...		200.00	200.00
Deposit	08/31/2023				531.74	731.74
Deposit	08/31/2023				533.55	1,265.29
Deposit	09/01/2023		O & M Security Dep...		100.00	1,365.29
Deposit	09/01/2023				348.59	1,713.88
Deposit	09/01/2023				787.68	2,501.56
Deposit	09/05/2023		O & M Security Dep...		100.00	2,601.56
Deposit	09/05/2023				2,113.38	4,714.94
Deposit	09/05/2023				2,217.29	6,932.23
Deposit	09/06/2023		O & M Security Dep...		100.00	7,032.23
Deposit	09/06/2023				354.78	7,387.01
Deposit	09/06/2023				1,131.75	8,518.76
Deposit	09/07/2023				667.97	9,186.73
Deposit	09/07/2023				926.87	10,113.60
Deposit	09/08/2023				143.35	10,256.95
Deposit	09/08/2023				1,185.60	11,442.55
Total Deposits and Credits					11,442.55	11,442.55
Total Uncleared Transactions					-3,392.43	-3,392.43
Register Balance as of 08/31/2023					-2,877.58	-2,877.58
Ending Balance					-2,877.58	-2,877.58

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Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison
January 1 through September 8, 2023

	Jan 1 - Sep 8, 23	Jan 1 - Sep 8, 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
461.6-Sales thru Bulk Loading	1,332.00	500.00	832.00	166.4%
466-Sales for Resale-Wholesale	81,776.76	19,258.55	62,518.21	324.6%
470-Forfeited Discounts-Late Py	21,108.22	22,820.48	-1,712.26	-7.5%
General Revenue				
Misc Sales	0.00	1,200.00	-1,200.00	-100.0%
Reimbursement Revenue	-44.81	-60.30	15.49	25.7%
Total General Revenue	-44.81	1,139.70	-1,184.51	-103.9%
Insurance Settlement	29,012.00	6,600.00	22,412.00	339.6%
Non-Budget Items				
Interest income	65.80	53.36	12.44	23.3%
Payroll Deposit				
Ky Deferred Comp	-1,635.00	0.00	-1,635.00	-100.0%
Total Payroll Deposit	-1,635.00	0.00	-1,635.00	-100.0%
Non-Budget Items - Other	5,900.00	0.00	5,900.00	100.0%
Total Non-Budget Items	4,330.80	53.36	4,277.44	8,016.2%
Tap-on-Fee	31,870.00	73,138.00	-41,268.00	-56.4%
Web Fee	5,227.46	3,561.67	1,665.79	46.8%
461.1 - Meter Sales to Residential Cust	1,230,064.88	1,250,038.88	-19,974.00	-1.6%
461.2 - Meter Sale to Commerical Custom	142,072.84	125,497.08	16,575.76	13.2%
471 - Misc. Service Revenues	18,723.90	16,691.56	2,032.34	12.2%
475 - Surcharge	116,568.28	140,259.87	-23,691.59	-16.9%
4905 - DR4595	0.00	49,137.60	-49,137.60	-100.0%
4999 - Uncategorized Income	3,298.74	3,488.82	-190.18	-5.5%
Total Income	1,685,341.07	1,712,185.67	-26,844.60	-1.6%
Expense				
101-Utility Plant in Service				
303 Land & Landrights Easements	5,000.00	0.00	5,000.00	100.0%
Total 101-Utility Plant in Service	5,000.00	0.00	5,000.00	100.0%
408.1-UtilityRegAssessmentFee	2,802.20	2,847.65	-45.45	-1.6%
601-Payroll Expense				
941 Federal Payroll Tax	83,808.17	70,483.50	13,324.67	18.9%
CERS	107,774.00	89,176.65	18,597.35	20.9%
Employee Check	0.00	190,305.08	-190,305.08	-100.0%
Ky State Tax Withholding	13,314.05	12,057.10	1,256.95	10.4%
Qtrly. Return of License Fee	5,356.10	3,926.31	1,429.79	36.4%
601-Payroll Expense - Other	1,008.00	274.99	733.01	266.6%
Total 601-Payroll Expense	211,260.32	366,223.63	-154,963.31	-42.3%
604-Employee Pensions & Benefit				
Uniforms	4,380.27	4,320.89	59.38	1.4%
604-Employee Pensions & Benefit - Other	78,973.47	68,735.48	10,237.99	14.9%

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Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison
 January 1 through September 8, 2023

	Jan 1 - Sep 8, 23	Jan 1 - Sep 8, 22	\$ Change	% Change
Total 604-Employee Pensions & Benefit	83,353.74	73,056.37	10,297.37	14.1%
610-Purchased Water				
Water Purchases				
Cave Run Water Commission	127,846.50	220,961.82	-93,115.42	-42.1%
West Liberty Waterworks	306,456.92	355,968.32	-49,511.40	-13.9%
Total Water Purchases	434,303.42	576,930.24	-142,626.82	-24.7%
Total 610-Purchased Water	434,303.42	576,930.24	-142,626.82	-24.7%
620-Materials and Supplies				
Office Equip.	2,534.97	1,651.24	883.73	53.5%
Office Supplies	19,669.69	19,637.14	32.55	0.2%
Postage	11,913.80	10,417.80	1,496.00	14.4%
Repair & Maint	8,063.63	992.61	7,071.02	712.4%
Safety Supplies	4,319.39	2,423.80	1,895.59	78.2%
Supplies & Testing	295.50	692.26	-396.76	-57.3%
Supplies Other	5,062.65	8,426.47	-3,363.82	-39.9%
620-Materials and Supplies - Other	176,476.94	94,130.84	82,346.10	87.5%
Total 620-Materials and Supplies	228,336.57	138,372.16	89,964.41	65.0%
632-Contractual Services Acct.	20,720.00	2,000.00	18,720.00	936.0%
633-Contractual Services-Legal	587.50	0.00	587.50	100.0%
635-Contractual Se Water Test	2,037.26	1,533.00	504.26	32.9%
636-Contractual Services Other				
Outside Services				
Pump Repair & Service	0.00	416.70	-416.70	-100.0%
Outside Services - Other	60,960.00	64,260.00	-3,320.00	-5.2%
Total Outside Services	60,960.00	64,696.70	-3,736.70	-5.8%
Software Support	538.63	0.00	538.63	100.0%
636-Contractual Services Other - Other	46,810.28	70,047.90	-21,237.62	-30.3%
Total 636-Contractual Services Other	110,308.91	134,744.60	-24,435.69	-18.1%
650-Transportation Expense				
Auto Parts	2,321.86	475.53	1,846.33	388.3%
Auto Repair & Maint.	7,866.18	3,108.26	4,757.92	153.1%
Fuel	24,710.00	24,172.22	537.78	2.2%
Truck Purchase	3,000.00	17,000.00	-14,000.00	-82.4%
650- - Enterprise Lease	34,936.84	24,343.02	10,593.82	43.5%
Total 650-Transportation Expense	72,834.88	69,099.03	3,735.85	5.4%
675-Misc				
Bank Charge	5,383.07	2,869.85	2,513.22	87.6%
License/Certification Fees	1,050.60	2,934.72	-1,884.12	-64.2%
Training	225.00	0.00	225.00	100.0%
675-Misc - Other	139.57	13,368.66	-13,229.09	-99.0%
Total 675-Misc	6,798.24	19,173.23	-12,374.99	-64.5%
Administrative Fees	0.00	24.95	-24.95	-100.0%
Bank of the Mountains Loan	0.00	-30,480.00	30,480.00	100.0%

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Accrual Basis

MORGAN COUNTY WATER DISTR Profit & Loss Prev Year Comparison January 1 through September 8, 2023

	Jan 1 - Sep 8, 23	Jan 1 - Sep 8, 22	\$ Change	% Change
Collection Expense	0.00	344.36	-344.36	-100.0%
GADD Loan 2021	4,778.25	1,500.00	3,278.25	218.6%
Insurance Expenses				
659-Insurance Other				
Offical Bond	0.00	46.00	-46.00	-100.0%
659-Insurance Other - Other	152.70	181.00	-28.30	-15.6%
Total 659-Insurance Other	152.70	227.00	-74.30	-32.7%
657 - Insurance-General Liability	15,421.95	19,044.75	-3,622.80	-19.0%
Insurance Expenses - Other	2,500.00	0.00	2,500.00	100.0%
Total Insurance Expenses	18,074.65	19,271.75	-1,197.10	-6.2%
Interest Expense	1,348.92	0.00	1,348.92	100.0%
Local Taxes	37,399.46	37,062.44	337.02	0.9%
Membership Dues	1,878.28	1,893.00	-14.72	-0.8%
Misc Services	315.00	600.00	-285.00	-47.5%
Non -Budget Items				
Sales & Use Tax	5,666.06	5,198.08	467.98	9.0%
Non -Budget Items - Other	5,900.00	0.00	5,900.00	100.0%
Total Non -Budget Items	11,566.06	5,198.08	6,367.98	122.5%
Old 172 Project	0.00	292,591.05	-292,591.05	-100.0%
Travel Expense				
Meals	814.28	281.03	533.25	189.8%
Mileage	65.09	151.25	-86.16	-57.0%
Misc Travel- Lodging	2,345.24	134.83	2,210.41	1,639.4%
Travel Expense - Other	1,542.29	1,265.76	276.53	21.9%
Total Travel Expense	4,766.90	1,832.87	2,934.03	160.1%
UC Tax				
KACO UI Fund	217.76	198.70	19.06	9.6%
Total UC Tax	217.76	198.70	19.06	9.6%
Utilities				
615-Purchased Power				
American Power	10,746.35	12,049.57	-1,303.22	-10.8%
RECC	18,613.93	15,915.39	2,698.54	17.0%
Total 615-Purchased Power	29,360.28	27,964.96	1,395.32	5.0%
Cellular	9,790.70	8,434.51	1,358.19	16.1%
Telephone	4,009.66	5,371.08	-1,361.42	-25.4%
Trash Disposal	1,159.76	1,219.12	-59.36	-4.9%
Total Utilities	44,320.40	42,989.67	1,330.73	3.1%
Water Training	2,872.00	2,807.67	64.33	2.3%
Web Fee Expense	0.00	567.78	-567.78	-100.0%
5015 - Equipment Expense				
5015A - Equipment Repair	3,663.25	6,406.32	-2,743.07	-42.8%
Total 5015 - Equipment Expense	3,663.25	6,406.32	-2,743.07	-42.8%

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Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison
January 1 through September 8, 2023

	Jan 1 - Sep 8, 23	Jan 1 - Sep 8, 22	\$ Change	% Change
636- · Contractual Services Other -	101,578.38	4,723.88	96,854.50	2,050.3%
658 · Workers' Compensation	3,963.00	4,541.67	-578.67	-12.7%
860 · Advertising	1,250.49	262.00	988.49	377.3%
66000 · Payroll Expenses	418,364.14	0.00	418,364.14	100.0%
6999 · Uncategorized Expenses	0.00	6,750.00	-6,750.00	-100.0%
Total Expense	1,834,699.98	1,783,056.10	51,633.88	2.9%
Net Ordinary Income	-149,358.91	-70,860.43	-78,478.48	-110.7%
Other Income/Expense				
Other Income				
KIA Grant	2,650,975.50	0.00	2,650,975.50	100.0%
USDA Rural Development	6,933.18	292,591.05	-265,657.87	-97.6%
Total Other Income	2,657,908.68	292,591.05	2,365,317.63	808.4%
Other Expense				
Bonds Payable - KRWA 2016	84,258.32	66,091.68	-1,833.36	-2.8%
Cleaner Water Grant	160,000.00	0.00	160,000.00	100.0%
Hwy 191 Waterline Replacement P	2,440,975.50	0.00	2,440,975.50	100.0%
USDA Bonds - Interest	43,995.85	0.00	43,995.85	100.0%
USDA Bonds - Principle	56,643.41	0.00	56,643.41	100.0%
Total Other Expense	2,765,873.08	66,091.68	2,699,781.40	4,084.9%
Net Other Income	-107,964.40	226,499.37	-334,463.77	-147.7%
Net Income	-257,323.31	155,618.94	-412,942.25	-265.4%

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Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss
August 1 through September 8, 2023

	<u>Aug 1 - Sep 8, 23</u>
Ordinary Income/Expense	
Income	
461.6-Sales thru Bulk Loading	311.00
466-Sales for Resale-Wholesale	19,162.50
470-Forfeited Discounts-Late Py	2,922.50
Non-Budget Items	
Interest Income	2.26
Payroll Deposit	
Ky Deferred Comp	-210.00
Total Payroll Deposit	<u>-210.00</u>
Total Non-Budget Items	-207.74
Tap-on-Fee	9,455.00
Web Fee	853.16
461.1 · Meter Sales to Residential Cust	225,839.43
461.2 · Meter Sale to Commerical Custom	27,771.26
471 · Misc. Service Revenues	1,358.55
475 · Surcharge	181.36
4999 · Uncategorized Income	848.74
Total Income	<u>288,495.76</u>
Expense	
101-Utility Plant in Service	
303 Land & Landrights Easements	5,000.00
Total 101-Utility Plant in Service	5,000.00
601-Payroll Expense	
941 Federal Payroll Tax	12,715.99
CERS	10,256.88
Ky State Tax Withholding	1,433.14
601-Payroll Expense - Other	0.00
Total 601-Payroll Expense	<u>24,406.01</u>
604-Employee Pensions & Benefit	15,730.87
610-Purchased Water	
Water Purchases	
West Liberty Waterworks	41,986.56
Total Water Purchases	<u>41,986.56</u>
Total 610-Purchased Water	41,986.56
620-Materials and Supplies	
Office Supplies	2,660.39
Postage	1,630.11
620-Materials and Supplies - Other	24,257.14
Total 620-Materials and Supplies	<u>28,547.64</u>
650-Transportation Expense	
Fuel	6,767.70
650- · Enterprise Lease	8,873.03
Total 650-Transportation Expense	<u>15,640.73</u>
675-Misc	
Bank Charge	863.22
Training	225.00
Total 675-Misc	<u>1,088.22</u>
GADD Loan 2021	1,092.75
Insurance Expenses	

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Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss
August 1 through September 8, 2023

	<u>Aug 1 - Sep 8, 23</u>
657 · Insurance-General Liability	13,360.50
Total Insurance Expenses	13,360.50
Local Taxes	4,615.75
Non -Budget Items	
Sales & Use Tax	764.35
Total Non -Budget Items	764.35
Travel Expense	
Meals	605.21
Misc Travel- Lodging	391.31
Travel Expense - Other	141.74
Total Travel Expense	1,138.26
Utilities	
615-Purchased Power	
American Power	1,156.32
RECC	4,987.93
Total 615-Purchased Power	6,144.25
Cellular	1,154.86
Telephone	534.86
Total Utilities	7,833.97
658 · Workers' Compensation	3,963.00
66000 · Payroll Expenses	72,056.63
Total Expense	237,225.24
Net Ordinary Income	51,270.52
Other Income/Expense	
Other Income	
KIA Grant	90,409.93
Total Other Income	90,409.93
Other Expense	
Bonds Payable - KRWA 2016	7,976.04
Hwy 191 Waterline Replacement P	90,409.93
Total Other Expense	98,385.97
Net Other Income	-7,976.04
Net Income	<u>43,294.48</u>

**LIST OF SAVINGS ACCOUNTS
AS OF AUGUST 31, 2023**

Funded Depreciation Reserve ██████████		3,506.17
M.C.W.D. Revenue Sinking Fund ██████████		7,904.60
M.C.W.D. Deposit Savings ██████████		41,303.75
M.C.W.D. Water Revenue Fund ██████████		15,191.14
Region Account ██████████		50.08
Emergency Savings Revenue ██████████		100.22
Surcharge Fund ██████████		61,429.88

**LIST OF CHECKING ACCOUNTS
AS OF AUGUST 31, 2023**

O & M Checking Account ██████████		8,124.67
Payroll Checking Account ██████████		240.31
Deposit Refund Account ██████████		3,435.51
Credit Card Revenue Fund ██████████		6,469.03
Hwy 191 Waterline Replacement Project ██████████		25.00
Cleaner Water Grant Project ██████████		50.00



AMERICAN PROFIT RECOVERY
You'll Profit From Our Difference!

Morgan County Water District

West Liberty, KY

<i>Tier I</i>		
Total Assigned	177	\$29,246.89
Net Assigned	147	\$23,868.52
Recovery	17	\$3,584.50
Recovery Rate on Total Assigned		12.26 %
Recovery Rate on Net Assigned		15.02 %
Resolution	22	\$4,367.75
Resolution Rate on Total Assigned		14.93 %
Resolution Rate on Net Assigned		18.30 %
Cost of Accounts Submitted		\$3,095.73
Collection Cost Percentage		70.88%
Net Money Returned To Client		\$488.77
Average Balance		\$165.24
Average Age (Days)		75
<i>Tier II</i>		
Assignments	368	\$56,555.33
Recovery (Collections)	53	\$6,674.57
Recovery Rate		11.80%
Resolution (Collections + Payment Configurations)	53	\$6,674.57
Resolution Rate		11.80%
Average Balance		\$153.68
Average Age (Days)		554
<i>Total</i>		
Assignments	388	\$60,296.41
Resolved	75	\$11,042.32
Resolution Rate		18.31%

**Morgan County Water District
Work Orders Completed Monthly Report
2023**

Employee	January	February	March	April	May	June	July	August	September	October	November	December		
Andy Legg	33	11	8	11	8	11	21	2					105	7%
John Coffey	70	42	49	53	58	47	55	53					427	29%
Dakota Watson	78	47	52	42	88	40	67	50					464	32%
Drayton Kenderick	55	31	49	53	69	77	1						335	23%
Dean Kennard	3	3	10	2	3	3	18	4					46	3%
Cooter Stacy							38	49					87	6%
													0	0%
	239	134	168	161	226	178	200	158	0	0	0	0	1464	100%

NEW SETTINGS

Date Paid	Customer	Date Set	Hours	Road Bore	Staff
11-10-22	Janice Williams	06-15-23	2 Hours	No	JC, DW, DK, TN
11-10-22	Gene Helton				
11-10-22	Erica Porter	07-12-23	10 Hours	No	JC, DK, DW, TN
11-10-22	Grant Holbrook				
11-10-22	(Judge Meter)				
02-08-23	Leslie Havens	04-20-23	2 Hour	Yes	JC, DK, DW
03-31-23	Cindy Murphy	04-14-23	1.5 Hours	No	JC, DK, DW
04-12-23	Melinda Carty	04-13-23	2 Hours	No	JC, DK, DW
Project-free	Terry & Georgia Frisby				
Project-free	Ballard Fannin				
Project-free	Daniel Sparks				
Project-free	Shannon Bailey				
05-03-23	Jackie Vance	06-13-23	4 Hours	Yes	JC, DK, DW, TN
06-02-23	Jacob Henry Cantrell	06-14-23	2 Hours	No	JC, DK, DW, TN
Project-free	Brian Hayes				
06-13-23	Brian Murphy	06-14-23	1.5 Hours	No	JC, DK, DW, TN
06-15-23	Jimmy & Stacey Stacy	06-29-23	2.5 Hours	No	JC, DW, TN, DK
06-26-23	Larry & Brenda Charleson	08-01-23	1.5 Hours	No	JC, DW, CS
07-07-23	Dixie Monaghan	07-13-23	2 Hours	No	JC, DW, DK, TN
07-10-23	Michelle Tolson	07-11-23	2 Hours	No	JC, DW, DK, TN
07-17-23	Michael Whisman	07-20-23	2 Hours	Yes	JC, DW, CS
08-04-23	Douglas Wilcox	08-15-23	3.5 Hours	No	JC, DW, CS
08-16-23	Royetta Smith	09-06-23	2 Hours	Yes	JC, DW, CS
08-21-23	Wanda Kelsey	09-06-23	1.5 Hours	Yes	JC, DW, CS
08-21-23	Tim & Tammy Gross	08-22-23	4 Hours	Yes	JC, DW, CS
08-25-23	Clayton Cantrell				
08-25-23	Patricia Bayless	09-11-23	1.5 Hours	No	JC, DW, CS
08-30-23	Daniel Ferguson				

**Morgan Co. Water District
Cut Off List
August 2023**

Account	Customer	Arrear	Disconnect	Reconnect	Total	Paid
1-304-24	Patty Perry	36.09	45.00	17.40	98.49	
1-314-7	Amanda Mullins	36.14	45.00	17.40	98.54	
1-375-1	Debbie Burgett	67.05	45.00	17.40	129.45	129.45
1-380-1	Callis Keeton	79.05	45.00	17.40	141.45	
1-495-6	Kenton Taulbee	36.14	45.00	17.40	98.54	98.54
2-187-1	Barrett Francis	36.14	45.00	17.40	98.54	
3-85-1	Sheets Body Shop	38.24	45.00	17.40	100.64	100.64
3-750-6	Brandon Lindon	56.16	45.00	17.40	118.56	118.56
3-1364-1	Whitney Carter	60.16	45.00	17.40	122.56	122.56
4-83-3	Kalyn Bryant	49.16	45.00	17.40	111.56	111.56
4-1120-3	Courtney Conley	80.18	45.00	17.40	142.58	142.58
4-1435-1	Brain Barker	39.43	45.00	17.40	101.83	101.83
4-1750-4	Joseph Back	36.14	45.00	17.40	98.54	98.54
4-3355-1	Rebecca Thalenfeld	36.14	45.00	17.40	98.54	
6-2250-8	Sonny Ratliff	57.75	45.00	17.40	120.15	120.15
6-4335-1	Rhoda Smith	36.14	45.00	17.40	98.54	
9-6030-1	Glenn Ross	36.14	45.00	17.40	98.54	98.54
9-9615-1	Rodney Derreberry	36.14	45.00	17.40	98.54	
14-60-1	Willie Justice	82.80	45.00	17.40	145.20	145.20
14-340-1	Charles Lewis	36.14	45.00	17.40	98.54	
17-950-1	Eddie Sheets	36.14	45.00	17.40	98.54	98.54
17-2120-1	Dustin Benton	70.39	45.00	17.40	132.79	

PUBLIC SERVICE COMMISSION

Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: September Year: 2023

LINE #	ITEM	GALLONS (omit 000's)
1	WATER PRODUCED AND PURCHASED	
2	Water Produced	
3	Water Purchased	25,988
4	TOTAL PRODUCED AND PURCHASED	25,988
5		
6	WATER SALES	
7	Residential	8,708
8	Commercial	1,957
9	Industrial	1,157
10	Bulk Loading Stations	
11	Wholesale	
12	Public Authorities	
13	Other Sales (explain)	
14	TOTAL WATER SALES	11,822
15		
16	OTHER WATER USED	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	3,641
20	Fire Department	6
21	Other Usage (explain)	
22	TOTAL OTHER WATER USED	3,647
23		
24	WATER LOSS	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	10,519
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	TOTAL WATER LOSS	10,519
32		
33	Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4	
34		
35	WATER LOSS PERCENTAGE	
36	(Line 31 divided by Line 4)	40.48%

Report Totals

Service	Budget	Final	Active	Inactive	Usage	Deposits	Charge	Sur 1	Sur 2	Local Tax	State Tax	Net	Arrears	Balance	Penalty
WATER	0	17	2988	0	11820480	500.11	164,172.38	0.00	0.00	4,661.81	762.35	169,096.43	20,261.00	189,357.43	15,524.12
Service	0	0	2	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Unapp Cash					0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9,345.49)	(9,345.49)	0.00
	0	17	2990	0	11820480	500.11	164,172.38	0.00	0.00	4,661.81	762.35	169,096.43	10,915.51	180,011.94	15,524.12

Number of Active Accounts 3005
 Number of Inactive Accounts 0

Last month Active ACCTs. 2993

MORGAN COUNTY WATER DISTRICT

Regular Board Meeting

October 9, 2023

PERSONS PRESENT:

REPRESENTING:

Alexis Branscum

Brandon Bentley

STEVE CLARK

SETH MELTON

Raina Helton

Steve Small

John Ward

Brian C. Miller

MCWD

Nesbitt

MCWD

NESBITT ENGINEERING

MCWD

MCWD

NET

MCWD

VISITORS PRESENT:

Print

REPRESENTING:



Morgan County Water District
1009 Hwy 172, West Liberty, KY

Board of Commissioners Meeting

AGENDA

October 9, 2023

Welcome and Introductions

- Welcome and Prayer
- Roll Call
- Approval of Minutes: September 11, 2023

New Business

- Update on Project – Phase 2: Hwy 191 Water Line Replacement – Construction Progress
- Update on Project – Phase 1: Water Line Extensions Project (Clean Water Grant)
- Update on Project – Phase 3: Water Line Replacement and Office Project

Reporting

- Purchase/Procurement Report – Lexi
 - Purchase Request
- Finance Report – Chernell
 - Profit & Loss Statement
 - Balance Sheet
 - Income Statement
 - Reconciliation
 - Review and Approval of Written Checks (*action needed*)
 - Accounts Payable and Aging Report
 - Collection Report
 - Work Orders Report – Donna
 - Cut Offs / Customer Report
- General Manager Report – Shannon
 - PSC Orders – 2nd Request for Information Case #2021-00206
 - Audit Reports
 - Water Loss Report
 - Leak and Maintenance Report – Dean

Adjournment

- Next Meeting: November 13, 2023

MORGAN COUNTY WATER DISTRICT
Scheduled Board Meeting
October 9th, 2023

The scheduled monthly meeting of the Morgan County Water District was held on Monday, October 9th, 2023, beginning at 4:35 p.m. at the office. The following were in attendance: Board Members: Brian Wells, Steve Clark, Steve Gunnell and Raina Helton. MCWD Staff: Shannon Elam and Alexis Branscum. Guest: Ora Main, Seth Melton, and Brandon Bentley of Nesbitt Engineering. Prayer.

Brian called roll then called the meeting to order and welcomed all that was present. Brian called for a motion to approve the minutes from August 14, 2023. Steve C. made motion to approve and Steve G. seconded. Motion carried.

First on the agenda was the Phase 2: Hwy 191 Water Line Replacement – Construction Progress. Ora gave the board a copy of the progress meeting notes. Ora said the project was near closing in the next 2 weeks. There are still some lines to be tied in. There will be some contingency money left over. Ora wants to use the extra money to do some more branch lines. The lines will be chosen next board meeting and they plan to pick the branch lines that will not include road bores.

Second on the agenda was the Phase 1: Water Line Extensions Project (Cleaner Water Grant). We still need the permission from the PSC and they are running behind on their reviews. Shannon talked about adding master meters to Rattlesnake Ridge, Campton and Sandy Hook. He also mentioned wanting to talk to Magoffin Country Water District about potential for master meters there as well. Morgan County Water District asked for \$5 million in grants for this \$7.2 million project. Ora stated that any remaining grant application will be due by the end of October.

Third on the agenda was the Phase 3: No update.

REPORTING:

Purchase Request – Lexi: Lexi presented Board the with the requested parts and supplies. Our monthly budget is 6000.00 a month. Brian asked for a motion to purchase the \$2,813.98 in parts with a potential of \$600 maximum add on for a part still waiting for a second quote. Raina made a motion and Steve C. seconded. Motion carried.

Finance Report: See handouts: Purchasing from West Liberty are up and are expecting to stay overbudget until Project 191 is complete due to water being purchased for the new and old line. Once the tank is fully tied in, we are expected to purchase less from West Liberty. Shannon mentioned an error on the Profit & Loss statement: “Other Income” was missing. This caused the statement to show a negative Net Income, instead of the positive Net Income Shannon calculated at \$3,918.11.

Checks written: Discussed charges for Cattleman’s, Giovanni’s, both Jenny Wiley’s, and the Vacation Package. Cattleman’s was the staffs Wooden Bucket Award Dinner, Giovanni’s was the Board’s Wooden Bucket Award Dinner, Jenny Wiley’s charges was for Shannon and Lexi’s PSC training meals, and the vacation package was purchased for Shannon to get 10 free nights at future hotel stays for business purposes only. Brain made a motion for written checks approval. Steve G. made a motion and Steve C. seconded. Motion carried.

New Settings: We are up-to-date on all of our new settings.

Cut-Offs/ Customer Reports: MCWD had less cut-offs this month, however, there were a few new cut-off customers who reported complaints to the PSC.

PSC Orders: none

Water loss: It is higher this month (34%) due to all of the auto flushers running and we have had several leaks. Shannon and Ora discussed compensation for the special samples we needed to pull for the 191 project, as written in the specs for the contractor to pay.

Customer Count: 3,005 customers

Next meeting: November 13th, 2023.

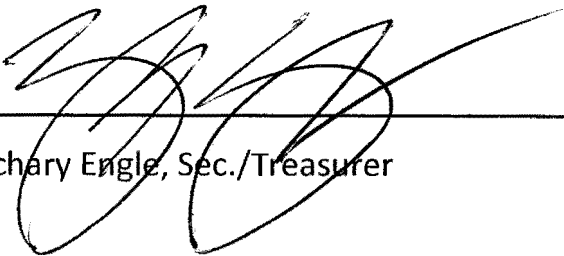
Adjournment time: 5:40 p.m.

Brian called for a motion to adjourn. Raina made a motion and seconded by Steve G. Motion carried.

CLOSED SESSION:

No closed session.

IN TESTIMONY WHEREOF, WITNESS MY SIGNATURE this 11th day of December, 2023.



Zachary Engle, Sec./Treasurer

**LIST OF SAVINGS ACCOUNTS
AS OF SEPTEMBER 30, 2023**

Funded Depreciation Reserve ██████████		3,506.31
M.C.W.D. Revenue Sinking Fund ██████████		37,905.32
M.C.W.D. Deposit Savings ██████████		42,003.48
M.C.W.D. Water Revenue Fund ██████████		5,391.26
Region Account ██████████		24.04
Emergency Savings Revenue ██████████		100.41
Surcharge Fund ██████████		46,833.13

**LIST OF CHECKING ACCOUNTS
AS OF SEPTEMBER 30, 2023**

O & M Checking Account ██████████		15,359.03
Payroll Checking Account ██████████		135.31
Deposit Refund Account ██████████		3,596.03
Credit Card Revenue Fund ██████████		87.74
Hwy 191 Waterline Replacement Project ██████████		0.00
Cleaner Water Grant Project ██████████		50.00

Report Totals

Service	Budget	Final	Active	Inactive	Usage	Deposits	Charge	Sur 1	Sur 2	Local Tax	State Tax	Net	Arrears	Balance	Penalty
WATER	0	23	2980	0	13307890	1,000.24	177,605.85	0.00	0.00	5,076.66	823.19	182,505.46	8,266.06	190,771.52	16,883.75
Service	0	0	2	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Unapp Cash					0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,423.71)	(10,423.71)	0.00
	0	23	2982	0	13307890	1,000.24	177,605.85	0.00	0.00	5,076.66	823.19	182,505.46	(2,157.65)	180,347.81	16,883.75

Number of Active Accounts 3003
 Number of Inactive Accounts 0

Last month Active Accts, 3005

CASH FLOW

September

	10th of the Month	Actual	25th of the Month	Actual	30th of the Month	Actual
1 Cave Run	\$ 22,000.00	\$ 27,497.80	Regent (KRWA) (Due 20th) \$ 8,000.00	\$ 8,000.00	Raining Day Reserve \$ 2,500.00	\$ -
2 West Liberty	\$ 35,000.00	\$ 50,062.32	KIA Bond \$ -	\$ -	Depreciation Reserve \$ 1,000.00	\$ -
3 Payroll (9-8)	\$ 12,000.00	\$ 12,834.98	KY Payroll Tax (Due 15th) \$ 1,500.00	\$ 1,459.77	USDA Bond (Due 30th) \$ 17,500.00	\$ 30,000.00
4 Federal Payroll Tax (9-13)	\$ 4,500.00	\$ 4,259.47	Gross Utility Tax (Due 20th) \$ 5,000.00	\$ 4,641.61		
5 KY Deferred Comp (9-11)	\$ 100.00	\$ 105.00	Sales and Use Tax (Due 20th) \$ 700.00	\$ 714.06		
6 AEP	\$ 1,600.00	\$ 1,396.99	Payroll (9-22) \$ 12,000.00	\$ 12,306.28		
7 RECC	\$ 2,000.00	\$ 1,500.49	Federal Payroll Tax (9-27) \$ 4,500.00	\$ 4,144.21	County Tax (\$1800 QRTL) \$ 600.00	\$ -
8 MT Telephone	\$ 600.00	\$ 628.49	KY Deferred Comp (9-25) \$ 100.00	\$ 210.00	*Other Expenses \$ 10,000.00	Paid after the 10th
9 Appalachian Wireless (Due 1st)	\$ 1,250.00	\$ 1,172.18	Employee Retirement \$ 10,000.00	\$ 10,344.45	KACO Insurance Annual	\$ 4,453.50
10 Colonial Life	\$ 50.00	\$ 66.00	Intuit-Payroll Services \$ 75.00	\$ 68.90	KACO Worker Comp Annual	\$ 1,321.00
12 United Systems	\$ 250.00	\$ 207.00	SignPay \$ 50.00	\$ 39.95	Licking Valley RECC Pole Setting	\$ 3,429.38
12 (late) Bill Stamps	\$ 300.00	\$ 204.00	Bill Stamps \$ 1,300.00	\$ 1,244.72	Nesbitt Engineering	\$ 8,700.00
13 American Business System	\$ 200.00	\$ 340.55	Training/Travel/Food/Mileage \$ 1,000.00			
14 Waste Management	\$ 150.00	\$ 143.72	Wex (Fuel) (Due 20th) \$ 3,000.00	\$ 613.99		
15 Aflac	\$ 150.00	\$ 135.85	Fleet (Auto) (Due 20th) \$ 4,500.00	\$ 4,782.68		
16 Uniform First	\$ 400.00	\$ 573.09	Consolidated Pipe \$ 5,000.00			
17 Retirement-Health Insurance	\$ 850.00	\$ -	Utility Solutions \$ 5,000.00			
18 Authnet-Web Billing Services	\$ 25.00	\$ 34.15	Core and Main \$ 2,000.00			
19 Stationers/Champion	\$ 500.00	\$ 44.47	Citco Water \$ 500.00	\$ 1,000.00		
20 GWAD Note (Due 5th)	\$ 1,100.00	\$ 1,092.75	USA Bluebook \$ 500.00			
21 Anthem Health (Due 1st)	\$ 6,000.00	\$ 7,479.21	Hutch Ford \$ 500.00			
22 Globe Life (Due 1st)	\$ 600.00	\$ 542.20	Morgan Tire Center \$ 500.00			
23			Oldfields \$ 250.00			
24			Quality Quick Lube \$ 250.00			
25			Frederick and May \$ 250.00			
26			Car Quest \$ 250.00			
27			Advance Auto \$ 250.00			
	\$ 117,337.95	\$ 89,625.00 \$ 110,320.71	\$ 49,852.46	\$ 66,975.00	\$ 49,570.62	\$ 20,799.31 \$ 31,600.00 \$ 47,903.88
	\$ 95,677.78	1st 10 Days \$7,017.24			\$281.84	(\$27,104.57)
	\$ 6,469.03	Credit Card Account (1st day of the month)				
	\$ 15,191.14	Revenue Account (1st day of the month)				

Other Expenses	\$ 17,903.88		
REVENUE	BUDGET EXPENSE		
Current Month	\$ 166,329.55	\$ 188,200.00	\$ 207,795.21
Carry over	\$ 21,660.17	Net Income	\$3,918.11
Other Income	\$ 23,723.60		
	\$ 211,713.32		

\$ 23,723.60

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10/06/23

Accrual Basis

MORGAN COUNTY WATER DISTR
Summary Balance Sheet
As of September 30, 2023

	Sep 30, 23
ASSETS	
Current Assets	
Checking/Savings	214,160.89
Other Current Assets	2,995,314.51
Total Current Assets	3,209,475.40
Fixed Assets	14,058,580.06
Other Assets	204,116.74
TOTAL ASSETS	17,472,172.20
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	374,321.79
Other Current Liabilities	11,041.60
Total Current Liabilities	385,363.39
Long Term Liabilities	2,897,677.77
Total Liabilities	3,283,041.16
Equity	14,189,131.04
TOTAL LIABILITIES & EQUITY	17,472,172.20

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 10/06/23
 Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss
September 2023

	Sep 23
Ordinary Income/Expense	
Income	
461.6-Sales thru Bulk Loading	213.00
466-Sales for Resale-Wholesale	8,843.79
470-Forfeited Discounts-Late Py	3,222.03
General Revenue	
Reimbursement Revenue	10,000.00
Total General Revenue	10,000.00
Non-Budget Items	
Interest Income	13.83
Payroll Deposit	
Ky Deferred Comp	-315.00
Total Payroll Deposit	-315.00
Total Non-Budget Items	-301.17
Tap-on-Fee	1,450.00
Web Fee	620.20
461.1 · Meter Sales to Residential Cust	135,343.67
461.2 · Meter Sale to Commerical Custom	15,254.35
471 · Misc. Service Revenues	1,161.08
475 · Surcharge	138.33
4999 · Uncategorized Income	9,610.22
Total Income	185,555.50
Expense	
601-Payroll Expense	
941 Federal Payroll Tax	8,403.68
CERS	10,344.45
Ky State Tax Withholding	1,459.77
601-Payroll Expense - Other	320.00
Total 601-Payroll Expense	20,527.90
604-Employee Pensions & Benefit	
Uniforms	573.09
604-Employee Pensions & Benefit - Other	8,223.26
Total 604-Employee Pensions & Benefit	8,796.35
610-Purchased Water	
Water Purchases	
Cave Run Water Commission	27,497.80
West Liberty Waterworks	50,062.32
Total Water Purchases	77,560.12
610-Purchased Water - Other	-573.31
Total 610-Purchased Water	76,986.81
620-Materials and Supplies	
Office Equip.	205.00
Office Supplies	2,470.52
Postage	1,448.72
620-Materials and Supplies - Other	15,605.00
Total 620-Materials and Supplies	19,729.24
650-Transportation Expense	
Fuel	613.99
650- · Enterprise Lease	4,782.68
Total 650-Transportation Expense	5,396.67

**needs
 "Other income"
 included **

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 10/06/23
 Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss
September 2023

	<u>Sep 23</u>
675-Misc	
Bank Charge	730.21
Training	150.00
Total 675-Misc	880.21
GADD Loan 2021	1,092.75
Insurance Expenses	
657 - Insurance-General Liability	4,453.50
Insurance Expenses - Other	-4,304.86
Total Insurance Expenses	148.64
Local Taxes	4,641.61
Non -Budget Items	
Sales & Use Tax	714.06
Non -Budget Items - Other	8,700.00
Total Non -Budget Items	9,414.06
Travel Expense	
Meals	728.75
Travel Expense - Other	360.11
Total Travel Expense	1,088.86
Utilities	
615-Purchased Power	
American Power	1,396.99
RECC	4,929.82
Total 615-Purchased Power	6,326.81
Cellular	1,172.18
Telephone	628.49
Trash Disposal	143.72
Total Utilities	8,271.20
658 - Workers' Compensation	1,321.00
66000 - Payroll Expenses	46,952.77
Total Expense	205,248.07
Net Ordinary Income	-19,692.57
Other Income/Expense	
Other Income	
KIA Grant	163,839.91
Total Other Income	163,839.91
Other Expense	
Bonds Payable - KRWA 2016	7,976.04
Hwy 191 Waterline Replacement P	163,839.91
Total Other Expense	171,815.95
Net Other Income	-7,976.04
Net Income	-27,668.61

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10/06/23

Accrual Basis

MORGAN COUNTY WATER DISTR
Transactions by Account
As of September 30, 2023

Type	Date	Num	Name	Memo	Cir	Amount
O & M Checking						
Check	09/01/2023		Galt House Hotel & Suites	KRWA Conference - Shannon	X	-161.11
Check	09/05/2023	13220	Licking Valley R.E.C.C	Electric Pole at Pump Station	X	-3,429.38
Check	09/05/2023		Gateway Area Development Dist..	Loan Payment 2021	X	-1,092.75
Check	09/05/2023		Authnet Gateway Billing	Authnet Gateway Billing	X	-34.15
Transfer	09/06/2023			Transfer Ck 13220 & Gateway Loan	X	4,556.28
Check	09/07/2023		Anthem Blue Cross	Group # [REDACTED] Sept	X	-7,479.21
Transfer	09/07/2023			Anthem Insurance & Cattlesman's Rest.	X	9,100.00
Check	09/07/2023		Intuit.com	Quick Books Renew	X	-1,860.30
Check	09/07/2023		Cattlesman's Roadhouse	Award Dinner for Wooden Bucket	X	-483.47
Transfer	09/08/2023			Transfer Funds	X	2,000.00
Transfer	09/08/2023			Transfer Funds for Payment to Metron-Far...	X	14,605.00
Check	09/08/2023	13221	Metron-Farnier, LLC	Invoice # 6581	X	-14,605.00
Check	09/11/2023	13222	West Liberty Waterworks	2-1266.1, 4-640-1, 5-111-1, 5-175-1, 5-313...	X	-50,062.32
Check	09/11/2023	13223	Cave Run Water Commission, In...	Usage thru 6/23/23 - 07/22/23	X	-27,497.80
Check	09/11/2023	13224	Licking Valley R.E.C.C	Usage thru 08/12/2023	X	-1,500.44
Check	09/11/2023	13225	American Electric Power	[REDACTED]	X	-1,396.99
Check	09/11/2023	13226	Mountain Telephone	Account # [REDACTED]	X	-628.49
Check	09/11/2023	13227	Appalachian Wireless	Acct. 0 [REDACTED]	X	-1,172.18
Check	09/11/2023	13228	Waste Management	[REDACTED]	X	-143.72
Check	09/11/2023	13229	United Systems Software	Invoice 100735	X	-207.00
Check	09/11/2023	13230	Aflac Insurance	Inv. 036309	X	-135.85
Check	09/11/2023	13231	Colonial Life	[REDACTED]	X	-66.00
Check	09/11/2023	13232	ABS	Invoice 54701	X	-205.00
Check	09/11/2023	13233	Globe Life	Invoice 1031071	X	-542.20
Check	09/11/2023	13234	Stationers, Inc.	ACCT: [REDACTED]	X	-44.47
Check	09/11/2023	13235	American Business Systems, Inc.	Agreement # [REDACTED]	X	-135.55
Transfer	09/11/2023			Transfer Funds for 13222 - 13235	X	83,738.01
Check	09/12/2023	13236	U.S Postal Service	400 x .51 Stamps	X	-204.00
Check	09/12/2023		Jenny Wiley State Resort Park	Shannon & Lexi PSC Training	X	-39.34
Check	09/12/2023		Giovanni's Pizza	Pizza for Board Meeting	X	-171.60
Check	09/14/2023	13237	Uni First Corp.	Customer # [REDACTED]	X	-573.09
Check	09/14/2023	13238	Kentucky State Treasurer	PSC Training for 2 Commissioners	X	-150.00
Transfer	09/14/2023			CK's 13237, 13238	X	723.09
Check	09/14/2023		Jenny Wiley State Resort Park	Shannon & Lexi PSC Training	X	-34.34
Check	09/15/2023		Intuit.com	Quick Books Payroll Charges	X	-58.30
Check	09/18/2023		Vacation Package (HICV)	10 Day Hotel Package	X	-199.00
Check	09/20/2023	13239	Citco Water	Customer #: [REDACTED]	X	-1,000.00
Check	09/20/2023		Commonwealth of Kentucky	Utility Tax, Payment ID 9683301	X	-4,641.61
Check	09/20/2023		Kentucky State Treasurer	Sales & Use Tax, Aug.	X	-714.06
Transfer	09/21/2023			Transfer Funds for Sales & Use Tax and Ut...	X	8,355.67
Check	09/26/2023	13240	Enterprise FM Trust	FBN4843495	X	-4,782.68
Check	09/26/2023	13241	U.S Postal Service	Bulk Mail	X	-1,244.72
Transfer	09/27/2023			CK's 13240, 13241	X	6,027.40
Check	09/28/2023	13242	WEX Fleet	[REDACTED]	X	-613.99
Check	09/28/2023		Amazon	Shop Towels	X	-164.90
Check	09/28/2023	13243	Nesbitt Engineering	KY 191 Bridge Replacement Project, Invoic...	X	-8,700.00
Check	09/29/2023	13244	Kaco Workers Compensation Fu...	[REDACTED]	X	-1,321.00
Check	09/29/2023	13245	Kaco All Lines Fund	[REDACTED]	X	-4,453.50
Transfer	09/29/2023			CK 13243	X	8,700.00
Transfer	09/29/2023			Transfer Funds	X	613.99
Total O & M Checking						-5,530.07
TOTAL						-5,530.07

PUBLIC SERVICE COMMISSION

Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: October Year: 2023

LINE #	ITEM	GALLONS (0mil 000's)
1	WATER PRODUCED AND PURCHASED	
2	Water Produced	
3	Water Purchased	26,088
4	TOTAL PRODUCED AND PURCHASED	26,088
5		
6	WATER SALES	
7	Residential	9,992
8	Commercial	1,452
9	Industrial	
10	Bulk Loading Stations	
11	Wholesale	1,865
12	Public Authorities	
13	Other Sales (explain)	
14	TOTAL WATER SALES	13,309
15		
16	OTHER WATER USED	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	3,691
20	Fire Department	10
21	Other Usage (explain)	
22	TOTAL OTHER WATER USED	3,701
23		
24	WATER LOSS	
25	Tank Overflows	
26	Line Breaks	9,078
27	Line Leaks	
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	TOTAL WATER LOSS	9,078
32		
33	Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4	
34		
35	WATER LOSS PERCENTAGE	
36	(Line 31 divided by Line 4)	34.80%



2023 LEAK REPORT

August\September 2023

Prepared By: Dean Kennard

- 1- 6" main line leak on Jones Creek**
- 2- Service line leak 460E**
- 3- 4" off Hwy 705 After Gevedon Branch Rd**
- 4- 4' Hwy 1081**
- 5- 172 Water Haul Station leaking through electronic Valve**
- 6- Service line leak Hwy 203**
- 7- Hwy 437 main line leak**
- 8- 8" main line leak Old Hwy 460 W Ezel**

NEW SETTINGS

Date Paid	Customer	Date Set	Hours	Road Bore	Staff
11-10-22	Janice Williams	06-15-23	2 Hours	No	JC, DW, DK, TN
11-10-22	Gene Helton				
11-10-22	Erica Porter	07-12-23	10 Hours	No	JC, DK, DW, TN
11-10-22	Grant Holbrook				
11-10-22	Harold Barker	09-13-23	2 Hour	No	JC, DW, CS
02-08-23	Leslie Havens	04-20-23	2 Hour	Yes	JC, DK, DW
03-31-23	Cindy Murphy	04-14-23	1.5 Hours	No	JC, DK, DW
04-12-23	Melinda Carty	04-13-23	2 Hours	No	JC, DK, DW
Project-free	Terry & Georgia Frisby				
Project-free	Ballard Fannin				
Project-free	Daniel Sparks				
Project-free	Shannon Bailey				
05-03-23	Jackie Vance	06-13-23	4 Hours	Yes	JC, DK, DW, TN
06-02-23	Jacob Henry Cantrell	06-14-23	2 Hours	No	JC, DK, DW, TN
Project-free	Brian Hayes				
06-13-23	Brian Murphy	06-14-23	1.5 Hours	No	JC, DK, DW, TN
06-15-23	Jimmy & Stacey Stacy	06-29-23	2.5 Hours	No	JC, DW, TN, DK
06-26-23	Larry & Brenda Charleson	08-01-23	1.5 Hours	No	JC, DW, CS
07-07-23	Dixie Monaghan	07-13-23	2 Hours	No	JC, DW, DK, TN
07-10-23	Michelle Tolson	07-11-23	2 Hours	No	JC, DW, DK, TN
07-17-23	Michael Whisman	07-20-23	2 Hours	Yes	JC, DW, CS
08-04-23	Douglas Wilcox	08-15-23	3.5 Hours	No	JC, DW, CS
08-16-23	Royetta Smith	09-06-23	2 Hours	Yes	JC, DW, CS
08-21-23	Wanda Kelsey	09-06-23	1.5 Hours	Yes	JC, DW, CS
08-21-23	Tim & Tammy Gross	08-22-23	4 Hours	Yes	JC, DW, CS
08-25-23	Clayton Cantrell	09-14-23	2 Hours	Yes	JC, DW, CS
08-25-23	Patricia Bayless	09-11-23	1.5 Hours	No	JC, DW, CS
08-30-23	Daniel Ferguson	09-13-23	2.5 Hours	Yes	JC, DW, CS
09-27-23	Devin Hampton				

**Morgan County Water District
Work Orders Completed Monthly Report
2023**

Employee	January	February	March	April	May	June	July	August	September	October	November	December		
Andy Legg	33	11	8	11	8	11	21	2	3				108	7%
John Coffey	70	42	49	53	58	47	55	53	37				464	29%
Dakota Watson	78	47	52	42	88	40	67	50	33				497	32%
Drayton Kenderick	55	31	49	53	69	77	1						335	21%
Dean Kennard	3	3	10	2	3	3	18	4	1				47	3%
Cooter Stacy							38	49	37				124	8%
													0	0%
	239	134	168	161	226	178	200	158	111	0	0	0	1575	100%

**Morgan Co. Water District
Cut Off List
September 2023**

Account	Customer	Arrear	Disconnect	Reconnect	Total	Paid
1-7-1	Lee & April Hampton	36.14	45.00	17.40	98.54	98.54
1-288-25	Mary Mullins	213.22	45.00	17.40	275.62	275.62
1-300-9	Anthony Beamon	146.82	45.00	17.40	209.22	209.22
1-304-24	Patty Perry	36.14	45.00	17.40	98.54	98.54
1-330-6	Kristie Wright	38.15	45.00	17.40	100.55	100.55
1-1090-2	Patty Barker	332.77	45.00	17.40	395.17	395.17
1-1260-2	Diana Howard	46.08	45.00	17.40	108.48	108.48
1-1640-3	Darlene Sexton	70.26	45.00	17.40	132.66	132.66
1-2011-3	Roderick McCarty	36.14	45.00	17.40	98.54	
3-1364-1	Whitney Carter	55.44	45.00	17.40	117.84	117.84
3-1521-1	Donnie Ward	36.14	45.00	17.40	98.54	
4-1341-2	Nathan Holbrook	55.48	45.00	17.40	117.88	117.88
4-1472-1	Boyd Conley	50.64	45.00	17.40	112.88	112.88
4-1660-1	Rodney Moore	54.93	45.00	17.40	117.33	117.33
6-450-9	Melissa Campbell Long	36.14	45.00	17.40	98.54	98.54
6-540-5	James Stiddom	211.40	45.00	17.40	273.80	273.80
6-3330-9	Robert Miller	26.42	45.00	17.40	88.82	
9-5030-1	Randy Maxey	36.14	45.00	17.40	98.54	98.54
9-9255-5	Judy Stacy	73.35	45.00	17.40	135.75	
13-780-1	Paul Tussey	54.41	45.00	17.40	116.81	116.81
13-900-1	Danny Cox	43.66	45.00	17.40	106.06	106.06

Morgan County Water District Waterline Replacement Project Progress Meeting Agenda

Time/Date: 2:30 PM **September 28, 2023**
Location: District Office, 1009 Hwy 172, West Liberty, KY 41472
Contractor: Frederick & May Construction, West Liberty, KY 41472

Attendees - Please initial the Sign-in Sheet

A.) Contract Time

- | | |
|---|-------------------|
| 1. Contract Start Date (on or before) | January 23, 2023 |
| 2. Number of Contract Days | 300 days |
| 3. Liquidated Damages Amount | \$750/day. |
| 4. Construction Complete by | November 18, 2023 |
| 5. Days elapsed since Start to PPE # 8 cutoff 9/22/23 | 242 days |
| 6. Percent of Contract Time elapsed to 9/22/2023 | ~ 81% |

B.) Contract Payments

- | | |
|---|---|
| 1. Contract Bid Amount | \$ 3,696,500.00 |
| 2. Change Orders (# 1 & # 2) | (\$ 1,104,949.84) |
| 3. Total Bid plus Change Orders | \$ 2,591,550.16 |
| 4. Construction Work Completed thru (PPE # 8 9/22/23) | \$ 2,601,340.25 -> little over 100% |
| 5. Stored Materials (as of 9/22/23) | \$ 00.00 |
| 6. Total Installed + Stored Matls. (work + stored to 9/22/23) | \$ 2,601,340.25 |
| 7. Retainage | \$ 260,134.03 |
| 8. Total Installed + Stored Matls - retainage | \$ 2,341,206.22 |
| 9. Total Prior Amount Requested thru Pay Request # 7 | \$ 2,317,135.73 |
| 10. Pay Request Amount this PPE (# 8) | \$ 24,070.50 |
| 11. Percent of Contract Cost (line #4/line #3) | ~ 100% |

C.) Progress Since 9/2/23 thru PPE # 8 September 22, 2023

1. Installed 12 LF of 8" waterline (Item # 1 49,415 of 50,000 lf or ~ 99% of the total)
2. Installed 760 LF of 4" waterline (Item # 3 6,815 of 9,608 or 71% of total to install)
3. Installed 40 LF of 12 3/4" Stl casing B&J (Item #18 40 of 37 or 108% total to be installed)
4. Installed 1 3" Tie In (CO#2 2 of 5 or 40% pf total to be installed)
5. Installed 1 6" Tie In (CO#2 2 of 2 or 100% pf total to be installed)
6. Installed 1 Opposite side meter conn. (Item CO#2 52 of 60 or ~ 87% of the total)
7. Installed 2 Same side meter conn. (Item CO#2 59 of 60 or ~ 98% of the total)
8. Installed 48 lf of 3/4" PE pipe (Item CO #2 2,802 of 3,225 or ~87% pf the total)
9. Installed 32 lf of Crk or HW Xing for meter serv (CO#2 669 of 1 or ~ **66,900%** of total)
 1 lf @ \$39/lf = \$39 in CO ~ 669lf of x \$39/lf = **\$26,091.00-39 overage**
10. Installed 1 new meter box/lid furn by MCWD (Item CO #2 48 of 1 or **4,800%** of total)
 1 EA @ \$89/ea. = \$89 in CO ~ 48 x \$89/ea. = **\$4,272.00 -89 overage**

D.) Work until next PPE Cut Off 10/20/23, Contractor's response.

1. Complete all construction items.
2. Continue to tie in meter and services.
3. Continue cleaning up, surface restoration (driveways, County & State Roads and seeding

Ora suggested connecting all customers to the new lines after disinfection of those lines. Shannon will provide meter box and lid and he suggested using existing meter setters Ora will prepare an adjusted Itemized total of each item to determine funds remaining. He will prepare CO #3 for any remaining amount agreed to by the District, the Contractor along with the Project Administrator.

E.) NEI Discussion Items/Construction or Project Issues

1. NEI discussed completion date of project versus money spent to date (PPE # 8.
2. NEI discussed items that are **over original bid quantities/\$.**
3. Jobsite safety is solely the responsibility of the Contractor.
4. Water customers must always be kept in service.
5. Change Order #'s 1 & 2 approved by DOW.

F.) Construction Concerns

1. Shop drawings must be submitted and approved on all materials, prior to installation.
2. Other utilities - Natural gas lines, Water, Telephone, Cable TV.
3. Cleanup shall be completed as the project progresses.
4. NOI form (in contract book).
5. KTC encroachment approval – (in contract book). Release of DOT Bond must be completd.

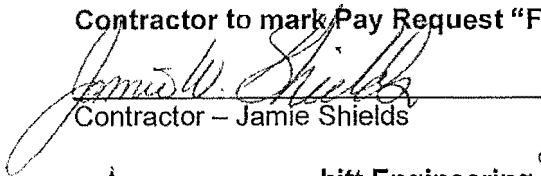
G.) Project Concerns

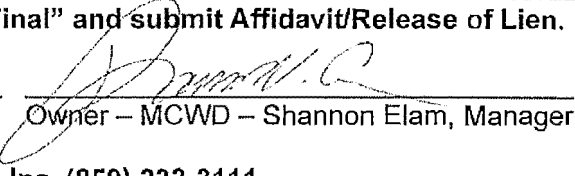
1. District's concerns
2. Contractor's concerns
3. Nesbitt's concerns – tight budget on project

H.) Project Administrator, Funding Agency Requirements

1. Wage Rates –No State but Federal Davis Bacon prevailing wage rates required on this project (Specs. section 820) plus revision.
2. American Iron and Steel Materials Tracking.
3. Shannon Elam to sign/date **Progress Meeting Forms**
4. Jamie Shields to sign/date **Progress Mtg Form**
5. Other/Miscellaneous

- I.) Next Meeting – October 26, 2023, at 2:30 PM, District's Office/Zoom. Cut off 10/20/2023.
Close out PM November 22, 2023, at 2:30 PM, Dist's Office/Zoom. Cut off 11/18/2023.
Contractor to mark Pay Request "Final" and submit Affidavit/Release of Lien.


Contractor – Jamie Shields


Owner – MCWD – Shannon Elam, Manager



nesbitt engineering, inc.
providing professional services since 1926
227 North Upper Street
Lexington, KY 40507-1016

bitt Engineering, Inc. (859) 233-3111



Morgan County Water District
1009 Hwy 172, West Liberty, KY

Board of Commissioners Meeting

AGENDA

December 11, 2023

Welcome and Introductions

- Welcome and Prayer
- Roll Call
- Approval of Minutes: October 9, 2023

New Business

- Update on Project – Phase 1: Water Line Extensions Project (Clean Water Grant)
- Update on Project – Phase 3: Water Line Replacement and Office Building Project (USDA/ARC)
- Update on Project – Phase 4: Water Line Replacement – White Oak (KIA)
- Update PSC Rate Case
- Consolidation of Bank Accounts
- Gateway Community Action - Employees
- Organizational Chart – Realignment of Employees
- Cell Phone Stipend
- Truck Lease
- KRWA Compensation Survey / Health Insurance Benefits / Employee Salary
- Commissioner Terms
- 2024 Budget / 2024 Board Meetings / 2024 Holiday Schedule

Reporting

- Purchase/Procurement Report – Lexi
 - Purchase Request
- Finance Report – Lexi
 - Profit & Loss Statement (Email)
 - Balance Sheet (Email)
 - Income Statement (Email)
 - Reconciliation (Email)
 - Review and Approval of Written Checks (*action needed*)
 - Accounts Payable and Aging Report
- General Manager Report – Shannon
 - PSC Orders / Released from Surcharge Case #2021-00206
 - Audit Reports
 - Water Loss Report
 - Leak and Maintenance Report – Dean
 - Collection Report
 - Work Orders Report – Donna
 - Cut Offs / Customer Report

Adjournment

- Next Meeting: January 8, 2024

MORGAN COUNTY WATER DISTRICT

Regular Board Meeting

December 11, 2023

PERSONS PRESENT:

Alexis Branscum
Steve Clark
Zachary R. Engle
Jeff Melton
[Signature]
Haina Helton
Brian C. Miller
[Signature]
[Signature]

REPRESENTING:

MCWID
MCWD
MCWD
Nesbitt Engineering
" "
MCWD
MCWD
MCWD
MCWD

VISITORS PRESENT:

Print

REPRESENTING:

MORGAN COUNTY WATER DISTRICT
Scheduled Board Meeting
December 11, 2023

The scheduled monthly meeting of the Morgan County Water District was held on Monday, December 11, 2023, beginning at 4:35 p.m. at the office. The following were in attendance: Board Members: Brian Wells, Steve Clark, Steve Gunnell, Zach Engle and Raina Helton. MCWD Staff: Shannon Elam and Alexis Branscum. Guest: Ora Main and Seth Melton of Nesbitt Engineering. Prayer.

Brian called roll then called the meeting to order and welcomed all that was present. Brian called for a motion to approve the minutes from October 9, 2023. Steve G. made a motion to approve, and Steve C. seconded. Motion carried.

First discussed, but not on the agenda: Hwy 191 Water Line Replacement – Construction Progress. Ora gave the board a copy of the progress meeting notes. Ora discussed that the project has reached its contracted days, however he talked about getting two change orders for the project. Change order 1: Changing the contract amount. There is more money to be used than the original amount and Ora wants to use the total sum of all the money provided so we won't have to return it. Change order 2: Extending the contract days so the project will not end until February 18th.

First on the agenda was Phase 1: Water Line Extensions Project (Cleaner Water Grant). This is a \$2.9 million project and is a project with potential to bid.

Second on the agenda was Phase 3: Water Line Extension Project and Office Building Project. This is a \$7.4 million project with \$5 million was promised by Rocky as an ARC Grant. We still need to get the funds. The grant will need to be divided between the water line extensions and the building funds.

Third on the agenda was Phase 4: Water Line Extension Project- White Oak. This is a \$3.3 million project that will help with a significant amount of water loss. We will have to replace all the water lines in this area with the funds provided to lessen the water loss we see in the area.

Fourth on the agenda was the Rate Case: We hadn't received the updates from Mark Frost, so this will be further discussed next month.

Fifth on the agenda was the Consolidation of Bank Accounts: Shannon discussed how we were able to reach our bond payment amount a month before it was due, showing that we were able to put \$100,000 into our sinking funds account since July of this year, while still making our payments on time for other accounts and vendors. Shannon wants to join the Water Revenue and Credit Card accounts into one single revenue account and Sinking Funds and Regions into one account. Board members agreed that we needed to talk to the auditors to make sure there wasn't a reason for the accounts being separated before combining them. More to be discussed at the next meeting. Shannon also talked about starting direct deposit for payroll. Brain called for a motion to approve starting direct deposit. Raina made a motion and Zach seconded. Motion carried.

Sixth on the agenda was Gateway Community Action- Employees. Shannon discussed the progress we have been able to make since we have five extra employees from Gateway. Jason was able to locate a major region of lines that shows a \$4 million/ year leak. This was able to be located by having four of our employees work a night shift to test the lines. We were not able to do this before because then we wouldn't have any employees left for the day shift the next day. They were also successful during this night shift because we were able to send Richie out for the days before the night shift to exercise all the valves in the area so they wouldn't have to do it before testing. Johnny will be able to do the meter readings and GPSing to keep Shannon from needing to go out and do it. Nick has been able to help keep the work orders and meter settings on schedule. Jimmy will be helping more with leak detection and meter testing. More is discussed in detail on the District Operations paper and Organization Chart that Shannon provides.

Seventh on the agenda was Cell Phone Stipend. Shannon wants to pay the employees who get an extra phone (field workers) \$50 a month for their own phone bill instead of providing a second phone for them to keep track of. Raina wants to see a report on how much we currently spend on phone plans and service to be able to compare this data with the new proposed. This will be discussed further next month.

Eighth on the agenda was Truck Lease. Shannon wants to trade in our current truck (F350) for a new one for lease through Fleet. We will be able to get \$26,000 for our current truck and the new one will cost \$55,000. Zach read that there may be more to the agreement with Fleet than originally discussed, so there needs to be more research done on the cost of the new truck. This will be discussed further next month.

Ninth on the agenda was Compensation Survey, Health Insurance, and Employee Salaries: Shannon wants to start giving bonuses based on employee evaluations, he found out that you are able to give bonuses as long as they aren't named as "Christmas Bonus," etc. Shannon also provided a list of compensation rates for each position we have and wants to compensate the employees closer to the average compensation. Shannon provided an excel sheet showing what we are currently paying for health insurance and how we can change it up to pay less. The board members agreed that there are better options to have and that there needs to be more research done and that Shannon needs to shop around. This will be discussed further next month.

Tenth on the agenda was Commissioner Terms: Brain and Zach have been renewed for another four-year term. Shannon discussed compensation rates for board members who are going to yearly training. Noting that you only get paid for the meeting you are in attendance for.

Eleventh on the agenda was the 2024 budget, board meetings, and holiday schedule. The budget provided matched too closely to last year's budget and there were no motions for approval. Shannon will need to update the budget and present it again at the next meeting.

REPORTING:

Purchase Request – Lexi: Lexi presented Board the with the requested parts and supplies. Our monthly budget is 6000.00 a month. Lexi shows that for preventative measures, the district needs to spend \$6,000 more over budget for the month. Lexi provided a report for the whole year, showing that even with going \$6,000 over budget for December, we are still \$3,000 under budget for the entire year. Brain called for a motion to approve purchases over budget. Zach made a motion and Steve C. seconded. Motion carried.

Finance Report: See handouts: Profit Loss Statement had been the closest to Shannon's excel sheet report than ever. Raina and Zach discuss what reports they

want to see next month. Brian calls for a motion to approve Financial Reports. Steve G. makes a motion and Raina seconded. Motion carried.

Checks written: Lexi did not provide a report of checks needing to be written for the month.

New Settings: We are up to date on all our new settings.

Cut-Offs/ Customer Reports: Lion Apparel was cut off this month, Shannon believes it is because their bill gets sent to headquarters instead of their location.

PSC Orders: MCWD has been released from the Surcharge case #2021-00206.

Water loss: Water loss has been going down each year for the last four years. MCWD has had 32% water loss for the year.

Customer Count: 3,005 customers

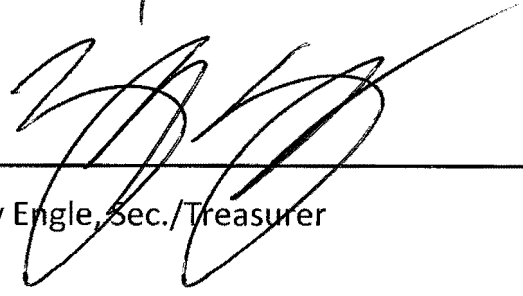
Next meeting: January 8th, 2023.

Adjournment time: 7:18 p.m.

Brian called for a motion to adjourn. Zach made a motion and seconded by Raina. Motion carried.

CLOSED SESSION:

IN TESTIMONY WHEREOF, WITNESS MY SIGNATURE this 8th day of January, 2023.



Zachary Engle, Sec./Treasurer

Morgan County Water District

Waterline Replacement Project

Progress Meeting Agenda

Time/Date: 2:30 PM **November 29, 2023**

Location: District Office, 1009 Hwy 172, West Liberty, KY 41472

Contractor: Frederick & May Construction, West Liberty, KY 41472

Attendees - Please initial the Sign-in Sheet

A.) Contract Time

1. Contract Start Date (on or before)	January 23, 2023
2. Number of Contract Days	300 days
3. Liquidated Damages Amount	\$750/day.
4. Construction Complete by	November 18, 2023
5. Days elapsed since Start to PPE # 10 cutoff 11/17/23	299 days
6. Percent of Contract Time elapsed to 11/17/23	~ 100%

B.) Contract Payments

1. Contract Bid Amount	\$ 3,696,500.00
2. Change Orders (# 1 & # 2)	(\$ 1,104,949.84)
3. Total Bid plus Change Orders	\$ 2,591,550.16
4. Construction Work Completed thru (PPE # 10 11/17/23)	\$ 2,807,996.25
5. Stored Materials (as of 11/17/23)	\$ 00.00
6. Total Installed + Stored Matls. (work + stored to 11/17/23)	\$ 2,807,996.25
7. Retainage	\$ 140,399.81
8. Total Installed + Stored Matls - retainage	\$ 2,667,596.44
9. Total Prior Amount Requested thru Pay Request # 9	\$ 2,625,991.19
10. Pay Request Amount this PPE (# 10)	\$ 41,605.25
11. Percent of Contract Cost (line #4/line #3)	~ 108.4%

C.) Progress Since 10/20/23 thru PPE #10 November 17, 2023

1. Installed 20 LF of 8" waterline (Item # 1 49,503 of 50,000 lf or ~ 99% of the total).
2. Removed 15 Flushing Hyd (Item # 12 16 of 30 or 53% of total to install)
3. Installed 1 8"Tie In (CO#2 3 of 2 or 150% of total to be installed)
4. Installed 12 Opposite side meter conn. (Item CO#2 101 of 60 or ~ 168% of the total)
5. Installed 11 Same side meter conn. (Item CO#2 97 of 60 or ~ 162% of the total)
6. Installed 625 lf of 3/4" PE pipe (Item CO #2 4,652 of 3,225 or ~144% pf the total)
7. Installed 355 lf of Crk or HW Xing for meter serv (CO#2 2,224 of 1 or ~ 222400% of total) **1 lf @ \$39/lf = \$39 in CO ~ 128224 lf x \$39/lf = \$86,697.00-39 overage**
8. Installed 10 new meter box/lid furn by MCWD (Item CO #2 70 of 1 or 700% of total)
1 EA @ \$89/ea. = \$89 in CO ~ 70 x \$89/ea. = **\$6,141.00 overage**

Construction Total to 11/17/23 PPE #10 is \$216,446.09 over Agreed Contract Total

D.) Work until next PPE Cut Off 1/1/15/20 , Contractor's response.

1. Complete all remaining construction items.
2. Continue to tie in meters and services.
3. Continue cleaning up, surface restoration (driveways, County & State Roads and seeding

Ora suggested connecting all customers to the new lines after disinfection of those lines. Shannon will provide meter boxes and lids and he suggested using existing meter setters. Ora will prepare an adjusted Itemized total of each item to determine funds remaining. **He will prepare CO #3 for any remaining amount agreed to by the District, the Contractor along with the Project Administrator.**

E.) NEI Discussion Items/Construction or Project Issues

1. NEI discussed completion date of project versus money spent to date (PPE #10).
2. NEI discussed items that are **over original bid quantities/\$.**
3. Jobsite safety is solely the responsibility of the Contractor.
4. Water customers must always be kept in service.
5. Change Order #'s 1 & 2 approved by DOW.

F.) Construction Concerns

1. Shop drawings must be submitted and approved on all materials, prior to installation.
2. Other utilities - Natural gas lines, Water, Telephone, Cable TV.
3. Cleanup shall be completed as the project progresses.
4. NOI form (in contract book).
5. KTC encroachment approval – (in contract book). Release of DOT Bond must be completed.

G.) Project Concerns

1. District's concerns
2. Contractor's concerns
3. Nesbitt's concerns -- tight budget on project

H.) Project Administrator, Funding Agency Requirements

1. Wage Rates –No State but Federal Davis Bacon prevailing wage rates required on this project (Specs. section 820) plus revision.
2. American Iron and Steel Materials Tracking.
3. Shannon Elam to sign/date **Progress Meeting Forms**
4. Jamie Shields to sign/date **Progress Mtg Form**
5. Other/Miscellaneous

**I.) Next Meeting – 12/20/23 (if needed), at 2:30 PM, District's Office/Zoom. Cut off 12/15/2023.
Future PM 1/26/2024, at 2:30 PM, Dist's Office/Zoom. Cut off 1/19/2024.
Contractor to mark Pay Request "Final" and submit Affidavit/Release of Lien.**

Contractor – Jamie Shields

Owner – MCWD – Shannon Elam, Manager



nesbitt engineering, inc.
providing proven solutions since 1976
227 North Upper Street
Lexington, KY 40507-1016

bitt Engineering, Inc. (859) 233-3111



Thank you for banking with Bank of the Mountains. If you need assistance, contact customer service.

The Federal Reserve Board on April 24, 2020 announced an interim final rule to amend Regulation D, allowing consumers to make an unlimited amount of withdrawals or deposits from savings deposit accounts instead of being capped at six. Bank of the Mountains has permanently suspended this regulation, giving their customers an unlimited number of non in person transfers. However, an "Excessive Activity Fee" may be applied.

Deposits

Account Name	Number	As Of	Available Balance	Current Balance
(c) Cleaner Water Grant Account		12/08/2023	\$50.00	\$50.00
(c) Credit Card Account		12/08/2023	\$18,927.94	\$12,158.25
(c) Deposit Refund Account		12/08/2023	\$3,395.54	\$3,395.54
<i>close</i> - (c) Hwy 191 Replacement Project		12/08/2023	\$0.00	\$0.00
(c) O & M Account		12/08/2023	\$38,922.96	\$39,469.70
(c) Payroll Account		12/08/2023	\$98.65	\$98.65
(s) Deposit Savings Account		12/08/2023	\$42,803.03	\$42,803.03
(s) Depreciation Reserve Account		12/08/2023	\$3,506.60	\$3,506.60
(s) Emergency Savings Account		12/08/2023	\$100.41	\$100.41
(s) Region Bond Account - <i>Auto - REV</i>		12/08/2023	\$31.96	\$31.96
(s) Sinking Fund Account - <i>Auto - REV</i>		12/08/2023	\$107,910.44	\$107,910.44
<i>close</i> - (s) Surcharge Account		12/08/2023	\$7,333.13	\$7,333.13
(s) Water Revenue Account <i>MOVE TO CREDIT CARD</i>		12/08/2023	\$43,854.10	\$43,854.10

**MORGAN COUNTY WATER DISTRICT
DISTRICT OPERATIONS**

CWD Responses to DR- , Req.2- 2023 Minutes

	DEPARTMENT	Title	Job Duties
OFFICE OPERATIONS	Administration		
	Shannon Elam	General Manager, Class III	Oversee Daily District Operations, Engineering Contracts, Gateway Ad, Strategic Planning, Capital Project Planning, Six Sigma Black Belt
	Ashlee Mason	Compliance/HR Officer	DOW/PSC/DLG/KRWA Compliance, Human Resources, Employee Benefits, Public Relations, Employee Training, Operator Recertification, Collections, Internal Auditor, Office & Benefit Contractors, IT and Cyber Security, Six Sigma Yellow Belt
	Lexi Branscum	Finance/Purchasing Officer	Bookkeeping, Payroll, Annual Finance Audit, Rate Case Admin, Accounts Payable, Accounts Receivable, Purchasing, Bidding, Quotes, Project Procurement, Inventory
	Customer Service		
	Donna Bailey	Customer Service Supervisor	Oversee Customer Service, Chief Meter & Work Order Controller, Internal Auditor
Chernell Holbrook	Customer Service Specialist	Customer Interaction, Phones, Customer Billing, Collect Payments, Process Payments, Issue Work Orders, Mail	
Anna Mathis	Customer Service Representative	Customer Interaction, Phones, Customer Billing, Collect Payments, Process Payments, Issue Work Orders, Mail	
FIELD OPERATIONS	Field Operations		
	Cooter Stacy	Field Operations Supervisor, Class	Oversee Field Operations, Chief Excavator Operator, Call 811, System, Project & Engineering Contractors, Six Sigma Yellow Belt
	Dakota Watson	Field Operations Technician, Class	Meter Settings, Fix Leaks, Service Work Orders, Meter Install, Replacement, Locate
	Nick Smith	Field Operations Labor	Meter Settings, Fix Leaks, Service Work Orders, Meter Install, Replacement, Locate
	Field Compliance		
	Andy Legg	Field Compliance Supervisor, Class II	Oversee Field Compliance, Chief DOW/PSC Audits, Lab and Compliance Contractors, All Water Sampling
	John Coffey	Field Compliance Operator, Class I	Water Samples, Call 811 Locates, Chlorine Maintenance, Auto Flusher Maintenance, Compliance Flushing, Issue Boil Water Advisories
	Johnny Absher	Field Compliance Labor	Meter Reader, Meter Re-Reads, GIS Mapping & ARC PRO, Water Samples, Call 811 Locates, Chlorine Maintenance, Auto Flusher Maintenance, Compliance Flushing
	Field Maintenance		
	Dean Kennard	Field Maintenance Supervisor, Class II	Oversee Asset Management & Field Maintenance, Chief Asset & Vehicle Maintenance & Leak Detection, Maintenance Contractors, Internal Auditor, Six Sigma Yellow Belt
	Jason Finley	Field Maintenance Labor	Leak Detection, Safety Program and Training, Quality Management System, ISO 9001 Audits, Six Sigma Green Belt, Chief Internal Auditor, Emergency Preparedness
	Richie Gilliam	Field Maintenance Labor	Flushing, Valve Exercise, Leak Detection, Vehicle & Equipment Preventive Maintenance, Meter Repair
Jimmy Keeton	Field Maintenance Labor	Meter Testing & PSC Reporting, Leak Detection, Vehicle & Equipment Preventive Maintenance, Meter Repair, Flushing, Valve Exercise	

(3) Field Levels
 Field Labor (Probation)
 Field Technician (Full Time)
 Field Operator (Class I, II, III Certification)
 Performance Improvement Team (Quarterly) - Shannon, Ashlee, Donna, Cooter, Dean, Jason
 Safety Committee (Monthly) - Andy, Jason, Dakota, Anna, Ashlee
 Leadership Meeting (Monthly) - Shannon, Ashlee, Lexi, Donna, Cooter, Andy, Dean
 Management Review (Annual) - Shannon, Lexi, Board of Commissioners
 Leadership Training (Monthly) - Shannon, Ashlee, Lexi, Donna, Cooter, Andy, Dean

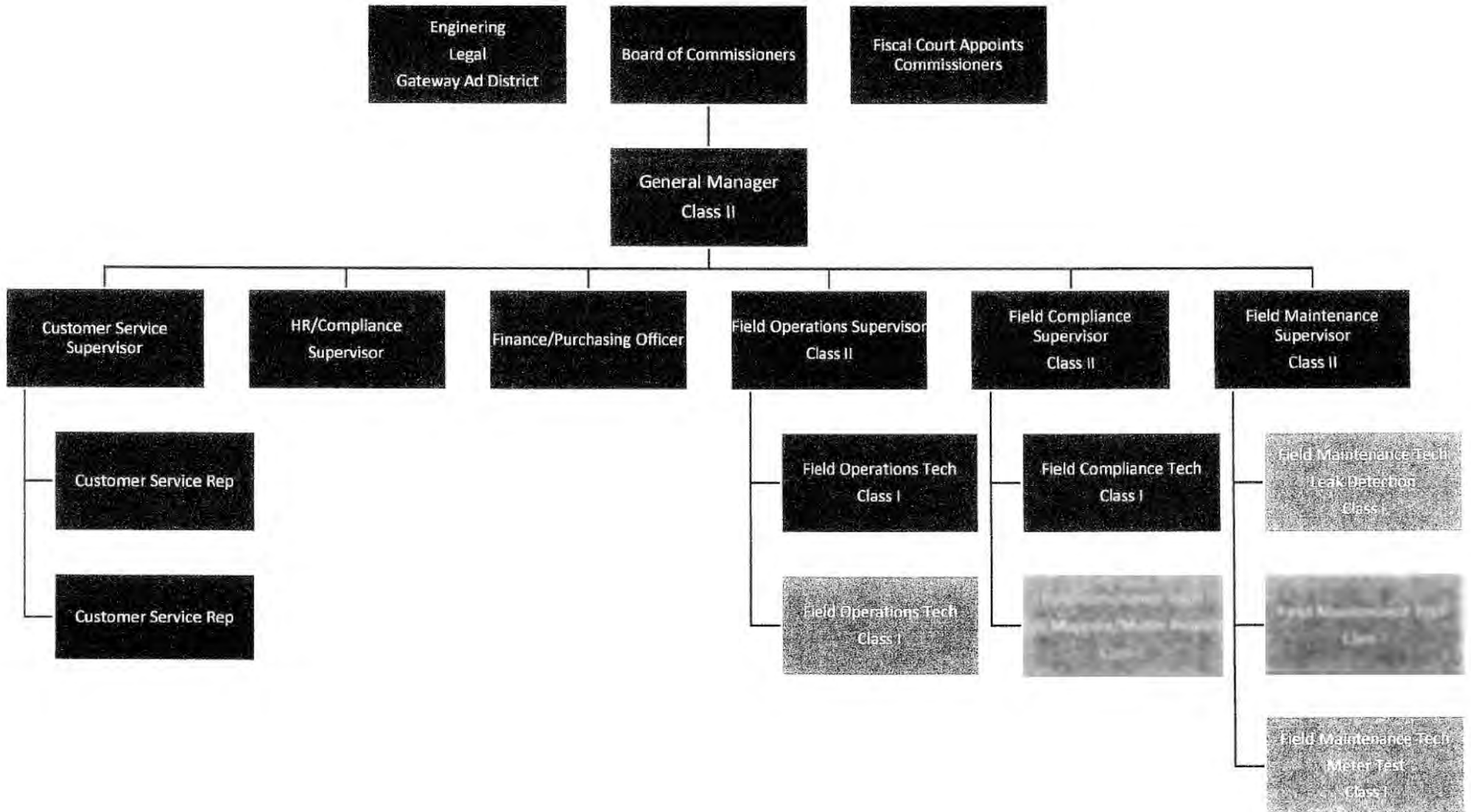
(3) Office Levels
 Customer Service Clerk (Probation)
 Customer Service Representative (Full Time)
 Customer Service Specialist (10 Years)

Field Supervisor required to have Class II
 All Supervisors required to have Training

All Employees Six Sigma White Belt
 All Employees HR Videos (Annual)



Organizational Chart





CELL PHONE STIPEND AGREEMENT

Employee Name: _____ Stipend Start Date*: _____

Job Title: _____ Monthly Stipend Amount (flat fee): \$50

Agency: _____ Unit: _____ Account: 5180

Cell Phone #: _____ Cellular Carrier: _____

*Stipend payment will begin with the next payroll period.

Policy Summary

Employees who hold positions that include the need for a cell phone may receive a monthly cell phone stipend of \$50 to compensate for business-related costs incurred when using their individually-owned cell phones. The stipend will be considered a non-taxable fringe benefit to the employee. Approval will be determined by a person’s job duties as it relates to cell phone use and access.

Employee Responsibilities

Recipients of a cell phone stipend have the following responsibilities:

- Purchase cellular phone service and equipment and assume responsibility for vendor terms and conditions. The employee is responsible for plan choices, calling areas, service features, terminations clauses, and paying all charges associated with the cellular service and device.
- Select a service provider, plan, and features that meet the requirements of the job and the level of service that the stipend is intended to cover; and ensure the carrier selected has service in required usage areas, such as at home and/or as required by the agency.
- Maintain an active service contract for the duration of the stipend.
- Promptly report any cell phone number or plan charges, as well as if a phone is stolen or missing.
- Comply with all Federal and State data maintenance and protection laws (FERPA, records retention requirements), as well as all MCWD policies, including those pertaining to data security, acceptable computing use, and email.
- Delete all MCWD data from the cell phone when employment with MCWD is severed, except when required to maintain the data in compliance with a litigation hold notice.
- Ensure that only “state issued” cell phones are carried into a MCWD secure care facility.

Employee Certification By signing below, I certify that I have read, understand, and agree to MCWD Policy and my responsibilities under the policy. I further certify that the above stipend will be used toward expenses that I incur for cell phone usage for business purposes. I understand that MCWD is not responsible for the business use of my personal cellular device.

Employee Signature/Date _____

HR Signature/Date _____

All Water Districts, Sanitation Districts and Water Associations

Position	Count	Annual Salary Range		
		Minimum	Average	Maximum
Admin Assistant	1	\$31,221.00	\$31,221.00	\$31,221.00
Asst. Manager/Asst. Superintendent	15	\$33,634.00	\$67,537.33	\$127,000.00
Asst. Office Manager/Asst. City Clerk	11	\$29,120.00	\$49,060.00	\$72,925.00
Bookkeeper	29	\$24,960.00	\$48,026.77	\$81,251.00
Customer Service Rep (CSR)	93	\$24,565.00	\$39,609.78	\$63,000.00
Distribution Supervisor/Foreman	37	\$36,000.00	\$61,643.10	\$101,680.00
Engineer	4	\$95,142.00	\$109,303.00	\$124,000.00
Equipment Operator	38	\$20,500.00	\$50,377.89	\$77,000.00
Finance Director/Accountant	9	\$38,000.00	\$92,012.89	\$156,211.00
GIS Specialist	2	\$57,000.00	\$69,039.00	\$81,078.00
IT Specialist	2	\$55,120.00	\$56,045.50	\$56,971.00
Lab Technician	6	\$35,381.00	\$56,053.17	\$72,426.00
Laborer	66	\$24,960.00	\$41,526.83	\$61,173.00
Maintenance Supervisor/Foreman	13	\$37,440.00	\$61,064.38	\$103,755.00
Manager/Superintendent	43	\$46,000.00	\$86,716.23	\$183,000.00
Mechanic/Electrician	13	\$28,600.00	\$54,517.31	\$87,000.00
Meter Reader	40	\$24,960.00	\$39,481.60	\$54,392.00
Meter Reading Foreman	10	\$37,000.00	\$50,932.80	\$76,357.00
Office Manager/City Clerk	33	\$31,000.00	\$52,671.55	\$75,000.00
Wastewater Collection Operator	12	\$27,040.00	\$41,407.83	\$61,000.00
Wastewater Collection Supervisor	1	\$31,200.00	\$31,200.00	\$31,200.00
Wastewater Plant Operator	25	\$24,960.00	\$44,521.28	\$63,000.00
Wastewater Plant Supt./Foreman	7	\$52,748.00	\$68,197.29	\$95,000.00
Water Distribution Operator	73	\$27,000.00	\$46,190.63	\$68,000.00
Water Plant Operator	79	\$20,974.00	\$49,640.62	\$80,371.00
Water Plant Superintendent/Foreman	14	\$42,640.00	\$68,112.50	\$107,097.00
Total Count	676			

100%
 \$ 813.93 Each employee who has health Insurance
 \$ 6,511.44 8
\$ 78,137.28

	Health	MTHLY COST		80% District	Yearly 12	Month Employee	Per check	Yearly 26	
		Total	Yearly						
7	Single	\$ 813.93	\$ 78,137.28	\$ 651.14	\$ 62,509.82	\$ 162.79	\$ 81.39	\$ 2,116.22	7 \$ 15,627.46
	Spouse	\$ 1,746.74	\$ -	\$ 1,397.39	\$ 16,768.70	\$ 349.35	\$ 174.67	\$ 4,541.57	
	Child	\$ 1,615.77	\$ -	\$ 1,292.62	\$ 15,511.39	\$ 323.15	\$ 161.58	\$ 4,201.00	
1	Family	\$ 2,489.10	\$ 29,869.20	\$ 1,991.78	\$ 23,895.36	\$ 497.82	\$ 248.91	\$ 6,471.66	1 \$ 5,973.84
			<u>\$ 108,006.48</u>						\$ 21,285.19 Employee Cost
		Cost with Adjustment \$	86,405.18						
		Cost without Adjustment \$	78,137.28						
				-813.93	Spouse	\$ 932.81	\$ 466.41	\$ 12,126.53	\$ 7,585.01
				813.93	Child	\$ 801.84	\$ 400.92	\$ 10,423.92	\$ 6,222.92
				-813.93	Family	\$ 1,675.17	\$ 837.59	\$ 21,777.21	\$ 15,305.55
		\$ (8,267.90)							Savings to Employee

PSC wants employee to contribute to Health Insurance 15%
 We will be able to recoup the entire Benefit Cost for Rates
 8

District Pay %	Health	MTHLY COST		District	Yearly 12	Month Employee	Per check	Yearly 26	
		Total	Yearly						
85%	7 Single	\$ 813.93	\$ 78,137.28	\$ 691.84	\$ 66,416.69	\$ 122.09	\$ 61.04	\$ 1,587.16	7
75%	Spouse	\$ 1,746.74		\$ 1,310.06		\$ 436.69	\$ 218.34		
70%	Child	\$ 1,615.77		\$ 1,131.04		\$ 484.73	\$ 242.37		
65%	1 Family	\$ 2,489.10		\$ 1,617.92	\$ 19,414.98	\$ 871.19	\$ 435.59	\$ 11,325.41	1
		\$ 85,831.67			\$ 85,831.67				\$ 22,435.55 Employee Cost
		\$ 78,137.28							
		\$ (7,694.39)							
		Savings to District							Savings to Employee
					\$ 108,267.22				

Employee Benefits Summary 2023

All Utilities (74)	
Health Insurance	92%
Life Insurance	85%
Retirement	92%
Vacation	97%
Sick Leave	93%
Incentive Pay	31%

Utilities 0 to 2500 Connections (24)	
Health Insurance	75%
Life Insurance	63%
Retirement	75%
Vacation	92%
Sick Leave	92%
Incentive Pay	25%

Utilities 2501 to 4999 Connections (18)	
Health Insurance	100%
Life Insurance	100%
Retirement	100%
Vacation	100%
Sick Leave	100%
Incentive Pay	28%

Large Utilities Over 5000 Connections (32)	
Health Insurance	100%
Life Insurance	94%
Retirement	100%
Vacation	100%
Sick Leave	91%
Incentive Pay	38%



**Morgan County Water District
Board of Commissioners**

Updated January 2024

Brian Wells, Chairman (2019) 2nd Term (2024-2028)

Term Expiration: December 31, 2028

198 Revis Road

West Liberty, KY 41472

(606) 743-4470

brian@wellsgroup.net

Zachary Engle, Treasurer (2015) 3rd Term (2024-2028)

Term Expiration: December 31, 2028

282 Yocum Road

West Liberty, KY 41472

(606) 743-4426

zach@alphaarms.com

Steven Gunnell (2018) 2nd Term (2021-2025)

Term Expiration: December 31, 2025

409 Brooks Lane

West Liberty, KY 41472

(606) 743-9598

scgunnell@yahoo.com

Steve Clark (2023) 1st Term (2020-2024)

Term Expiration: December 31, 2024

7254 Hwy 191

West Liberty, KY 41472

(606) 743-3262

Ktuckyragr61@gmail.com

Raina Helton (2023) 1st Term (2020-2024)

Term Expiration: December 31, 2024

6544 Hwy 437

West Liberty, KY 41472

(606) 522-4304

raina_16@hotmail.com



Water District Commissioner Salary Term Range

1st Term Water District Commissioner

\$100 per month

\$100 per month (Public Service Commissioner New Training – 12 hours) *Required

2nd Term Water District Commissioner

\$150 per month

\$250 per month (Yearly Public Service Commissioner Training – 6 hours)

3rd Term Water District Commissioner

\$200 per month

\$300 per month (Yearly Public Service Commissioner Training – 6 hours)

4th Term Water District Commissioner

\$300 per month

\$400 per month (Yearly Public Service Commissioner Training – 6 hours)

5th Term+ Water District Commissioner

\$300 per month

\$500 per month (Yearly Public Service Commissioner Training – 6 hours)

- Water District Commissioner Term is 4 years appointed by the Fiscal Court
- All Water District Commissioners are required to complete NEW Commissioner Training by the PSC within one year of being appointed
- Public Service Commission pay limit on Commissioners is \$300 per month without yearly CEU's or \$500 per month with yearly CEU's *KRS 74.020(6)*
- Water District Commissioner must be present for monthly board meeting to receive payment for that month
- Water District is responsible for budget and payment of Commissioner's salary
- Fiscal Court has 90 days to fill vacancies

MORGAN COUNTY WATER DISTRICT

2024 BUDGET

General Revenue

461.1	1	Meter Sales to Resident	\$1,900,000	
461.2	2	Meter Sales to Commercial	\$200,000	
461.6	3	Bulk Loading	\$1,000	
466	4	Wholesale	\$125,000	
470	5	Late Payments	\$30,000	
	6	Tap On Fees	\$28,000	
471	7	Utility Service Revenues	\$24,000	
4999	8	Uncategorized Income	\$100,000	
			<u>\$2,408,000</u>	\$0

Expenses

101	9	Utility Plant in Service	\$1,000	
408.1	10	Utility RegAssesment Fee	\$3,000	
601	11	Employee Payroll and Retirement		
	12	Employee Check	\$365,000	
	13	CERS	\$145,000	
	14	Federal Payroll Tax	\$125,000	
	15	KY State Payroll Tax	\$25,000	
	16	Qtrly Return of License Fee	\$5,000	
	17	Other	\$1,000	
			<u>\$666,000</u>	
604	18	Employee Benefit		
	19	Health Insurance	\$100,000	
	20	Uniform / Boots	\$4,000	
	21	Training	\$8,000	
	22	License Renewal	\$2,000	
	23	Other	\$1,000	
			<u>\$115,000</u>	
610	24	Purchased Water		
	25	City of WL	\$420,000	
	26	Cave Run	\$336,000	
			<u>\$756,000</u>	
620	27	Materials and Supplies		
	28	Office Supplies	\$30,000	
	29	Postage	\$15,000	
	30	Safety Supplies	\$3,500	
	31	Supplies and Testing	\$5,000	
	32	Water System Supplies	\$140,000	
			<u>\$193,500</u>	
632	33	Contractual Services- Distribution System	\$75,000	
635	34	Contractual Water Testing	\$2,000	
636	35	Contractual Services other	\$5,000	

650	36	Transportation Expense		
	37	Fleet Lease	\$60,000	
	38	Auto Repair	\$5,000	
	39	Auto Parts	\$5,000	
	40	Fuel	\$30,000	
				\$100,000
659	41	Insurance other		\$500
675	42	Misc.		
	43	Local Taxes	\$60,000	
	44	Membership Dues	\$3,000	
	45	Non-Budget Items	\$1,000	
	46	Collections	\$2,000	
	47	UC Tax	\$500	
	48	Utilities		
615	49	Purchased Power	\$40,000	
	50	Cellular	\$12,000	
	51	Telephone	\$8,000	
	52	Trash Disposal	\$2,000	
	53	Other	\$1,000	
				\$63,000
	54	Water Class Fee	\$500	
657	55	Insurance - General Liability	\$25,000	
658	56	Workers' Compensation	\$8,000	
660	57	Advertising	\$2,000	
	58	Travel Expense		
	59	Meals	\$2,000	
	60	Lodging	\$4,000	
	61	Other	\$1,000	
				\$7,000
	62	Depreciation Fund Reserve	\$30,000	
	63	Raining Day Savings	\$24,000	
	64	Debt Service		
	65	USDA	\$165,000	
	66	KRWA	\$100,000	
				\$265,000
				\$2,408,000

Accepted by the Board of Directors on the _____ day of

December 2023

 Brian Wells
 Chairperson

 Zachary Engle
 Secretary/Treasurer



2024 Board Meeting Schedule

Monday, January 8th @ 4:30pm

Monday, February 12th @ 4:30pm

Monday, March 11th @ 4:30pm

Monday, April 8th @ 4:30pm

Monday, May 13th @ 4:30pm

Monday, June 10th @ 4:30pm

Monday, July 8th @ 4:30pm

Monday, August 12th @ 4:30pm

Monday, September 9th @ 4:30pm

Monday, October 14th @ 4:30pm

Monday, November 18th @ 4:30pm

Monday, December 9th @ 4:30pm



2024 Holiday Schedule

Monday, January 1st – New Year’s Day observed

Monday, January 15th – Martin Luther King Jr.’s Birthday

Monday, February 19th – President’s Day

Friday, March 29th – Good Friday

Monday, May 27th – Memorial Day

Wednesday, June 19th – Juneteenth Day

Thursday, July 4th – Independence Day

Monday, September 2nd – Labor Day

Friday, September 27th – Sorghum Festival

Monday, November 12th – Veterans Day

Thursday and Friday November 28th – 29th – Thanksgiving Holiday

Tuesday and Wednesday December 25th - 26th – Christmas Holiday

Tuesday, December 31st – New’s Year Eve

Purchase List					
	Item	Quantity	Price	Total Cost	Vender
Needs	Lids with Holes	40	\$ 54.00	\$ 2,160.00	Utility Solutions
	Risers	25	\$ 85.33	\$ 2,133.25	Consolidated Pipes
	Corp Stops	10	\$ 54.95	\$ 549.50	Utility Solutions
	Adaptors	24	\$ 13.30	\$ 319.20	Consolidated Pipes
	PRV-600	12	\$ 81.18	\$ 974.16	Consolidated Pipes
	PRV-70	6	\$ 89.10	\$ 534.60	Utility Solutions
	Cut-off Valves	10	\$ 65.91	\$ 659.10	Consolidated Pipes
				\$ 7,329.81	

needs to get

Purchased	Setters	10	\$ 336.14	\$ 3,361.40	Consolidated Pipes
	Straight Bars	20	\$ 66.82	\$ 1,336.40	Consolidated Pipes
				\$ 4,697.80	

already purchased

\$ 12,027.61

Over Budget: \$ 6,027.61

January	1037.91
February	187
March	444.71
April	4389.21
May	584.28
June	-4552.04
July	5564.75
August	139.32
September	-856.08
October	588.82
November	2252.44
December	-
	9780.32

Morgan and Associates, LLC
Brenda K. Morgan, CPA

749 Broadway Street
P.O. Box 428
West Liberty, KY 41472

Phone: (606) 743-1884
Fax: (606) 743-1895
www.bkmorgancpa.com

December 6, 2023

Board of Directors
Morgan County Water District
1009 Highway 172
West Liberty, KY 41472

We are pleased to confirm our understanding of the services we are to provide Morgan County Water District for the year ended December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the business-type activities, and the disclosures, which collectively comprise the basic financial statements of Morgan County Water District as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Morgan County Water District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Morgan County Water District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient, appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, if presented, but will not be audited:

1. Management's Discussion and Analysis.
2. Schedule of the District's Proportionate Share of Net Pension Liability.
3. Schedule of the District's Pension Contributions.
4. Schedule of the District's Proportionate Share of Net OPEB Liability.
5. Schedule of the District's OPEB Contributions.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly

presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Morgan County Water District and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgement and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Audit Procedures – Compliance

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

Other Services

We will also assist in preparing the financial statements and related notes of Morgan County Water District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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

Responsibilities of Management for the Financial Statements

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

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

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

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

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

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

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as retrieving supporting documents. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee.

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

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

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

Brenda K. Morgan, CPA is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately February 1, 2024. We will issue our reports by March 31, 2024, contingent on the availability of the required GASB 68 and 75 information. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Our fee for these services will be \$10,000 if a single audit is **not** required and an additional \$3,000 for each major program if a single audit **is** required. We require a 25% retainer upon the execution of this engagement letter. The remainder of our fees will be billed at the beginning of each month for work completed at that time. In accordance with our firm policies, work may be

suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. If circumstances should occur requiring Morgan and Associates, LLC to seek legal services for the purpose of collecting fees owed for this engagement, the cost of said legal services become your responsibility and will be added to the cost of this engagement.

We will assist with the submission of the 2023 electronic annual report required by the Public Service Commission (PSC) for an additional fee of \$2,000. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee this nonaudit service we provide and for evaluating the adequacy and results of this service and accepting responsibility for it.

Reporting

We will issue a written report upon completion of our audit of Morgan County Water District's financial statements. Our report will be addressed to the Board of Directors of Morgan County Water District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Morgan County Water District is subject to an audit requirement that is not encompassed in the terms of this

engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

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

Very truly yours,

Morgan and Associates, LLC
Morgan and Associates, LLC

RESPONSE:

This letter correctly sets forth the understanding of Morgan County Water District.

Signature

Printed Name

Title

Date



Monthly Leak and Valve exercising report

Prepared By Dean Kennard

Month:

Main Line \ Service Line Leaks

- 1- Hwy 1081 6" mainline**
- 2- Spaws Crk 6" Mian Line**
- 3- Spaws Crk Pressure Relief Valve Leak**
- 4- Walnut Street 4" Main Line**
- 5- Hwy 1000 Service Line**
- 6- Hwy 460 East Service Line**
- 7- Asa Kemplin Rd Service Line**
- 8- Stinson Br Service Line**

Acoustic logger Placements, Portable Flow Meter

Jason Finley

- 1- 92 Acoustic Logger Placements This month.**
- 2- 3 leaks found on our side of the meter base**
- 3- 4 leaks found on customer side of Meter base**

- 4- Roadways covered in this deployment cycle were: 460 East, Jones Crk, Hwy 1081, Spring Br and Hwy 1162

Valves Exercised with adjustments

Ritchie Gilliam

- 1- 136 Valves Exercised with numerous valve found that need to be either replaced or worked on to be considered usable for breaks and Leak Detection

**Morgan Co. Water District
Cut Off List
November 2023**

Account	Customer	Arrear	Disconnect	Reconnect	Total	Paid
1-284-15	Daniel Sparks	84.17	45.00	17.40	146.57	
1-288-25	Mary Mullins	124.90	45.00	17.40	187.30	187.30
1-300-9	Anthony Beamon	122.67	45.00	17.40	185.07	185.07
1-304-24	Patty Perry	36.14	45.00	17.40	98.54	98.54
1-312-24	Jessica Bayless	36.14	45.00	17.40	98.54	98.54
1-375-1	Debbie Burgett	103.74	45.00	17.40	166.14	166.14
13-3140-3	Matthew Sexton	36.14	45.00	17.40	98.54	98.54
1-735-1	Lewis Gregory	36.14	45.00	17.40	98.54	98.54
1-860-2	Robert Phipps	101.07	45.00	17.40	163.47	163.47
1-1382-1	Janice Lindon	181.76	45.00	17.40	244.16	244.16
1-1840-6	Tony Sink	36.14	45.00	17.40	98.54	
1-1970-4	Cheyenne Haney	42.58	45.00	17.40	104.98	104.98
2-295-3	Keisha Cantrell	168.41	45.00	17.40	230.81	230.81
3-352-11	Charles Manda	36.14	45.00	17.40	98.54	98.54
3-722-4	Ricky Ratliff	60.46	45.00	17.40	122.86	122.86
3-963-5	Cheryl Hamrick	47.96	45.00	17.40	110.36	110.36
3-1364-1	Whitney Carter	48.40	45.00	17.40	110.80	110.80
3-1410-6	Nella Smothers	49.16	45.00	17.40	111.56	
3-2110-4	Kayla Harvey	36.14	45.00	17.40	98.54	98.54
4-1524-1	Joe Lester	36.14	45.00	17.40	98.54	98.54
4-2775-2	Sasha Keeton	36.14	45.00	17.40	98.54	98.54
4-5240-2	Ray & Marsha Adkins	48.49	45.00	17.40	110.89	110.89

4-5340-1	Brandon Tharp	57.38	45.00	17.40	119.78	119.78
9-40-8	Brain Peyton	36.14	45.00	17.40	98.54	98.54
9-3390-5	Jared Sexton	45.14	45.00	17.40	107.54	107.54
17-1550-1	Lee Payne	80.26	45.00	17.40	142.66	142.66
20-1800-1	Katrina Rader	90.16	45.00	17.40	152.56	152.56
13-1880-1	Haley Meade	118.18	45.00	17.40	180.58	180.58
3-1430-2	Amber Davis	36.14	45.00	17.40	98.54	98.54
9-9405-1	Michelle Tolson	36.14	45.00	17.40	98.54	
9-9540-1	Alexandra Carty	198.26	45.00	17.40	260.66	260.66
9-300-4	Samual Howard	76.57	45.00	17.40	138.97	138.97
6-2055-1	Johnny Bolin	49.71	45.00	17.40	112.11	112.11
8-11010-3	Mindy Eversole	55.35	45.00	17.40	117.75	117.75
13-280-3	Darlene Sexton	35.19	45.00	17.40	97.59	97.59
13-1020-1	Alma Fairchild	36.94	45.00	17.40	99.34	99.34
13-1040-1	Mark Fairchild	36.14	45.00	17.40	98.54	98.54
14-380-2	James Davis	36.14	45.00	17.40	98.54	98.54
14-410-1	Courtney Blanton	28.89	45.00	17.40	91.29	91.29
21-1400-1	Destanee Brewer	36.14	45.00	17.40	98.54	98.54
21-1950-1	Jeffery Wiley	94.51	45.00	17.40	156.91	156.91
5-155-2	Terry Barker	38.24	45.00	17.40	100.64	100.64
2-590-1	David Adkins	59.92	45.00	17.40	122.32	122.32
4-3-1	Kim Sparkman	36.07	45.00	17.40	98.47	98.47
16-800-2	Jamie Mirabile	42.87	45.00	17.40	105.27	105.27
22-485-1	Lion Apparel	81.08	45.00	17.40	143.48	

Report Totals

Service	Budget	Final	Active	Inactive	Usage	Deposits	Charge	Sur 1	Sur 2	Local Tax	State Tax	Net	Arrears	Balance	Penalty
WATER	0	13	2996	0	12470670	400.11	169,759.82	0.00	0.00	4,862.85	724.29	174,946.85	22,701.78	197,648.63	15,926.75
Service	0	0	2	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Unapp Cash					0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(15,156.13)	(15,156.13)	0.00
	0	13	2998	0	12470670	400.11	169,759.82	0.00	0.00	4,862.85	724.29	174,946.85	7,545.65	182,492.50	15,926.75
Number of Active Accounts									3009						
Number of Inactive Accounts									0						

Last month Active ACcts. 3002

Board of Commissioners Meeting

AGENDA

January 8, 2024

Welcome and Introductions

- Welcome and Prayer
- Roll Call
- Approval of Minutes: December 11, 2023

New Business

- Update on Project – Phase 1: Water Line Extensions Project (Clean Water Grant) FULLY FUNDED
- Update on Project – Phase 3: Water Line Replacement and Office Building Project (USDA/ARC)
- Update on Project – Phase 4: Water Line Replacement – White Oak (KIA)
- Zoom Call with Muni-Link - Donna
- Mark Frost (KRWA) – Adjusted Rate Approval
- Renew BOM Note 2019
- Cell Phone Stipend – \$50 or \$75
- 2024 Budget Approval

Reporting

- Purchase/Procurement Report – Lexi → 10) 15 gallon drums of Chlorine \$1150.00
 - Purchase Request
- Finance Report – Lexi
 - Profit & Loss Statement (Email)
 - Balance Sheet (Email)
 - Income Statement (Email)
 - Reconciliation (Email)
 - Review and Approval of Written Checks (*action needed*)
 - Accounts Payable and Aging Report
- General Manager Report – Shannon
 - PSC Orders
 - Audit Reports
 - Water Loss Report
 - Leak and Maintenance Report – Dean
 - Collection Report
 - Work Orders Report – Donna
 - Cut Offs / Customer Report

Adjournment

- Next Meeting: February 12, 2024

MORGAN COUNTY WATER DISTRICT

Regular Board Meeting

January 8, 2024

PERSONS PRESENT:

Alexis Branscum
Raina Helton
Ashlee Mason
Brandon Bentley
ERA MAIN
Brian Wells
KARA BARRETT
Star Damm

REPRESENTING:

MCWD
mcwd
MCWD
Nesbitt Engineering
" "
MCWD
MCWD
MCWD
MCWD

VISITORS PRESENT:

Print

Mark Frost

REPRESENTING:

KRWA

MORGAN COUNTY WATER DISTRICT
Scheduled Board Meeting
January 8, 2024

The scheduled monthly meeting of the Morgan County Water District was held on Monday, January 8, 2024, beginning at 4:50 p.m. at the office. The following were in attendance: Board Members: Brian Wells, Steve Gunnell, and Raina Helton. MCWD Staff: Shannon Elam, Alexis Branscum, Ashlee Mason, and Donna Bailey. Guest: Ora Main and Brandon Bentley of Nesbitt Engineering, Mark Front of KWRA and Pete Jones via Zoom for Muni-Link. Prayer.

Brian called roll then called the meeting to order and welcomed all that was present. Brian called for a motion to approve the minutes from December 11, 2023. Raina H. made a motion to approve, and Steve G. seconded. Motion carried.

First on the agenda was Phase 1: Water Line Extensions Project (Cleaner Water Grant). AD District needs to do the environmentals before this project can begin. To start the environmental processes, MCWD needs to select an archaeologist. Ora believes the project will not begin until 2025.

Second on the agenda was Phase 3: Water Line Extension Project and Office Building Project. This project is waiting for funding. MCWD and Nesbitt are waiting to hear from the ARC Grant.

Third on the agenda was Phase 4: Water Line Replacement- White Oak. This is considered the water loss project. MCWD will be putting in new lines all over White Oak and are looking into the pressure issues that are present due to the large hills the water lines must travel.

HWY 191 Project was discussed next, but not on the agenda. Nesbitt is still waiting for approval on the change order before they can continue with the project. This project is expected to be completed in February or March 2024.

Fourth on the agenda was the Zoom call with Muni-Link. Shannon let the board members know that we will need a decision on the program update by Fall

2024 and that this meeting with Muni-Link is just for information purposes. With Muni-Link, customers will be able to manage their accounts online. Online is set up as one page, so it is easy for customers to be able to navigate the website and pay their bills with ease. Muni-Link has one program to handle all processes, this way they can see issues faster and be able to fix them just as fast. An example of how up to date they keep their system is that their program already has a process to help companies with their lead and copper projects. Muni-Link prides itself on their set standard prices, you pay one monthly fee and have access to everything, no additional charges. This includes online support and live chat with real people, and cloud-based storage. Data conversion and training fees were quoted at \$14,000 (one-time fee) and then we were quoted for \$1,160 as the monthly fee for our estimated number of bills to be sent out. Board members want to hear about more possible programs MCWD can use at the next board meeting.

Fifth on the agenda was Mark Frost's discussion on the Rate Case. Mark looked through our budget and accounts to see that we had been recording items in the wrong places and it caused our numbers to be inaccurate. Mark suggested with the rate increase that MCWD adds another surcharge to help with funding adjustments to insurance, meter sales, labor, salary & wages, and purchased water. Suggested surcharge amount being \$3.88. Mark and Shannon discussed the new rate be an increase of 40.8%, making the new minimum bill \$44.88 for 3/8" meters. The process to get this increase approved is estimated to take 6 months and there is a possibility that the PSC will change the increase.

Sixth on the agenda was the Bank of the Mountain Note from 2019. Shannon told the board that this note needs to be paid off in full by the end of 2024. Brian made a motion to approve this note being paid off by years end. Raina H. made a motion to approve; Steve G. seconded. Motion carried.

Seventh on the agenda was Cell Phone Stipend. No new changes were made, Shannon needs to get a total of how much this will cost compared to what we are paying now.

Eighth on the agenda was Truck Lease. Not discussed.

Ninth on the agenda was Health Insurance Benefits. Not discussed.

Tenth on the agenda was 2024 Budget. Board agreed that Shannon needed to make a few more changes to the budget and he could email the new budget to

the board for electronic approval. Changes include increasing the Bank of the Mountain Note to \$25,000 and fixing the Federal Tax budget to match the Wage/Salary budget.

REPORTING:

Purchase Request – Lexi: No new requests. Lexi discussed that she just purchased chlorine for \$1,150.00 Friday before the meeting.

Finance Report: See handouts. The board wants Lexi to reach out to Brenda Morgan for training in Quick Books.

Checks written: See handouts: Brian made a motion to approve checks to be written. Raina H. made a motion to approve. Steve G. seconded. Motion carried.

New Settings: See handouts. Gene Helton should be able to get his new setting his month, he was included in the Judge's meters.

Cut-Offs/ Customer Reports: Nothing discussed.

PSC Orders: Nothing discussed.

Water loss: See handouts. 15 main line leaks found and fixed. 95 data loggers placed, 5 service line leaks on our side found and fixed. 99 valves exercised. 10 valves repaired. Multiple flushings on HWY 191 due to air in lines.

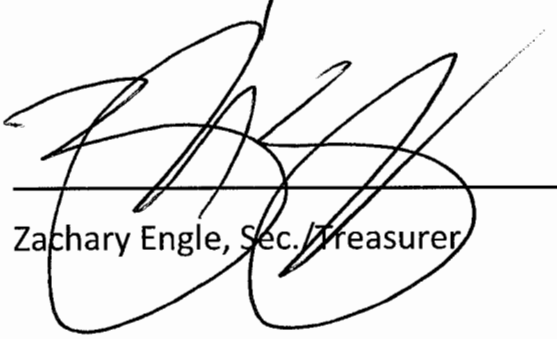
Next meeting: February 12, 2024.

Adjournment time: 6:32 p.m.

Brian called for a motion to adjourn. Raina H. made a motion to approve. Steve G. seconded. Motion carried.

CLOSED SESSION:

IN TESTIMONY WHEREOF, WITNESS MY SIGNATURE this 12th day of February, 2024.



Zachary Engle, Sec./Treasurer

***ANALYSIS AND RECOMMENDATIONS
FOR
WATER RATES***

MORGAN COUNTY WATER DISTRICT

December 15, 2023

Prepared by
Mark C. Frost



Kentucky Rural Water Association

1151 Old Porter Pike • Bowling Green, KY 42101 • 270.843.2291 • www.krwa.org

EXECUTIVE SUMMARY

Morgan County Water District requested that Kentucky Rural Water Association perform a water rate study and assist with an application to the Public Service Commission using Alternative Rate Filing procedures. The study is complete, and the results are presented in this report.

In accordance with Commission regulations, the study is based on the most recent Annual Report on file with the Commission; in this case, the test period is calendar year 2022. The Schedule of Adjusted Operations (SAO) lists the revenues and expenses for 2022 and applies required adjustments. The adjustments are to recognize any changes in operations after the test year and include certain other items that are commonly required by the Commission. The specific adjustments for Morgan County Water District are shown in the SAO with notes for each provided on the Reference pages. Total pro forma operating revenues for the District are \$1,944,599 and total pro forma operating expenses are \$2,412,954.

The SAO also shows the computations for Revenue Requirements. Utilizing the Debt Service Coverage method that has been accepted by the Commission. The total Revenue Required from Sales of Water comes to \$2,648,854, requiring an increase above existing pro forma sales of \$767,513 and indicates an overall rate increase of 40.80 percent is needed.

Computations from this study are included in the Schedule of Adjusted Operations with details provided in the Reference pages and Tables A and B. The current and recommended water rates are presented in Table C and a comparison of existing and proposed bills is shown in Table D.

SCHEDULE OF ADJUSTED OPERATIONS
Morgan County Water District

	Test Year	Adjustments	Ref.	Pro Forma
Operating Revenues				
Total Retail Metered Sales	\$ 1,922,574	\$ (32,431)	A	
		(8,802)	B	1,881,341
Other Water Revenues:				
Forfeited Discounts		32,431	A	32,431
Misc. Service Revenues				
Other Water Revenues	229,652	(198,825)	C	30,827
Total Operating Revenues	2,152,226	(207,627)		1,944,599
Operating Expenses				
Operation and Maintenance				
Salaries and Wages - Employees	444,858	209,648	D	
		(32,805)	E	621,701
Salaries and Wages - Officers				0
Employee Pensions and Benefits	293,806	33,265	F	
		(53,127)	G	273,944
Purchased Water	717,565	(127,294)	H	590,271
Purchased Power	59,385	(10,535)	H	48,850
Materials and Supplies	231,172	(76,545)	E	154,627
Contractual Services - Water Testing	123,570			123,570
Transportation Expenses	58,562			58,562
Insurance - General Liab.	22,319			22,319
Insurance - Workers Comp.	6,175			6,175
Advertising	1,519			1,519
Miscellaneous Expenses	29,948			29,948
Total Operation and Mnt. Expenses	1,988,879	(57,393)		1,931,486
Depreciation Expense	519,891	(88,493)	I	431,398
Taxes Other Than Income	33,243	16,827	J	50,070
Total Operating Expenses	2,542,013	(129,059)		2,412,954
Net Utility Operating Income	\$ (389,787)	\$ (78,568)		\$ (468,355)
REVENUE REQUIREMENTS				
Pro Forma Operating Expenses				\$ 2,412,954
Plus: Avg. Annual Principal and Interest Payments			K	249,358
Additional Working Capital				49,872
Total Revenue Requirement				\$ 2,712,184
Less: Other Operating Revenue				(30,827)
Interest Income				(72)
Forfeited Discounts				(32,431)
Nonutility Income	353,443	(353,443)	L	-
Revenue Required From Water Sales				\$ 2,648,854
Revenue from Sales at Present Rates				(1,881,341)
Surplus Revenue With Required Adjustments				\$ 767,513
				40.80%

REFERENCES

- A. Morgan District recorded its forfeited discounts as Revenues from Metered Water Sales. To correct the misclassification error Revenue from Meter Water Sales is being decreased by \$32,431 and Forfeited Discounts increased by that amount.
- B. The Current Billing Analysis results in pro forma metered sales revenue of \$1,881,341. This reflects a full year at the retail rates that were effective during the calendar year 2022 and indicates a decrease to reported Metered Water Sale revenues of \$8,802 is required.
- C. In Case No. 2020-00836 the Commission authorized Morgan to assess a monthly surcharge of \$5.87 per meter for 48 months to fund its water loss control efforts. The Commission required Morgan District to consider its water loss surcharge collections as Contributions In Aid of Construction and to record the collections in the manner that the Uniform System of Accounts for Class A and B Water Districts and Associations prescribes. Morgan District recorded its water loss surcharge collections as Other Water Revenues. To correct the misclassification error Revenues from Other Water Revenues are being decreased by \$198,525.
- D. Subsequent to the test year, several of Morgan District's employees resigned. In 2023 Morgan District increased its Staff level to 16 employees by hiring seven new employees. Morgan District is increasing Employee Salaries and Wages expense by \$209,648 to reflect each employee working the 2,080 regular hours, test year actual overtime hours, and the current staff level of 16 employees.
- E. In 2022, Morgan installed 73 3/4-Inch by 5/8-Inch meters and a single 1-Inch meter. Morgan collected total tap-on fees of \$109,350 for installing the 74 new meters. The test-year taps were installed by Morgan District employees and were recorded as labor and materials expenses. To correct the reporting errors, Morgan is reducing Employee Salaries and Wages expense by \$32,805 or 30 percent of the tapping fees while Materials and Supplies expense by \$76,545 or 70 percent of the tapping fees.

- F. In the test-year, Morgan District reported Employee Benefit expense of \$87,335. Using the employee staff level of 16 and the current employee insurance premiums, Morgan District calculates a pro forma level of Employee benefit expense of \$153,791. Morgan pays 100 percent of its employees' insurance premiums, however the premium paid to Anthem is for the following coverages: health, dental and vision. The PSC requires that expenses associated with this level of employer-funded employee benefit premiums be adjusted to be consistent with the Bureau of Labor Statistics' national average for an employer's share of health insurance premiums. Average employer shares from BLS are currently 79 percent for single coverage and 40 percent for dental. Applying the BLS limitations to the pro forma employee benefit expense of \$153,791 results in an increase of \$33,265 to the reported test-year level.
- G. The County Employee Retirement System's (CERS) employer contribution rate that became effective on July 1, 2023 is 23.34 percent. Applying the pro forma salaries for the qualifying employees of \$654,506 to the current employer CERS rate of 23.34 percent results in a decrease to Employee Pensions and Benefit expense of \$53,127.
- H. Morgan District reported a test year water loss of 32.74 percent, which is 17.74 percent above the Commission's maximum allowable loss for rate-making purposes of 15 percent. To comply with the 15 percent limitation on water loss, the expenses for Purchased Water and Power related to water purchased and pumped above the 15 percent limit are being deducted.
- I. The PSC requires adjustments to a water utility's depreciation expense when asset lives fall outside the ranges recommended by NARUC in its publication titled "Depreciation Practices for Small Utilities". Therefore, adjustments are included to bring asset lives to the midpoint of the recommended ranges. An adjustment is also included for the new meters installed in 2022. See Table A.
- J. Applying the Federal Insurance Contributions Act (FICA) tax rate of 7.65 percent to pro forma Salaries and Wages expense subject to the withholdings of \$654,506 results in an increase of \$16,827 to test-year payroll tax.

- κ. The annual debt service payments for Morgan District's Rural Development bonds and Kentucky Rural Finance Corporation loan are shown in Table B. The five-year averages of the debt service payments are used in the calculation of Morgan District's revenue requirement calculation.
- L. Morgan District incorrectly recorded payments received from Rural Development for a construction project, payments from FEMA for natural disasters and an insurance reimbursement as Nonutility Income. For this reason, Nonutility Income is being eliminated from the Revenue Requirement calculation.

USDA Rural Development Project Old HWY 172	\$	(292,591)
4905-DR4595 FEMA Ice Storm		(53,543)
4904-FEMA DR 4592 Flood		(709)
Insurance Settlement		(6,600)
Total	\$	<u>(353,443)</u>

**Table A
DEPRECIATION EXPENSE ADJUSTMENTS
Morgan County Water District**

Property Description	Book Cost	Test-Year Depreciation	Depreciation Lives		NARUC Lives Mid-Range	Pro Forma Adjustment
			District	NARUC		
Building Improvement:						
Remodel Building - Test Bench	16,296.00	814.80	20.00	37.50	434.56	(380.24)
	<u>16,296.00</u>	<u>814.80</u>			<u>434.56</u>	<u>(380.24)</u>
Equipment:						
Telemetry System	15,600.00	0.00	5.00	10.00	0.00	0.00
Telemetry System	3,900.00	0.00	5.00	10.00	0.00	0.00
Phase 12 Telmetry	270,375.00	0.00	10.00	10.00	0.00	0.00
Kubota Excavator w/trailer	26,500.00	5,300.00	5.00	12.50	2,120.00	(3,180.00)
Boring Equipment 21	6,967.35	696.74	10.00	12.50	557.39	(139.35)
Trench Box	5,855.00	585.50	10.00	12.50	468.40	(117.10)
Leak Detection Equipment	26,995.00	1,349.75	20.00	12.50	2,159.60	809.85
2022 Gator-Made Leak Trailer	9,277.00	128.85	12.00	12.50	742.16	613.31
2022 Gator-Made Trailer	12,430.00	776.88	12.00	12.50	994.40	217.52
Ford Meter Test Bench	62,000.00	4,650.00	10.00	17.50	3,542.86	(1,107.14)
Portable Flow Meter	17,000.00	1,275.00	10.00	17.50	971.43	(303.57)
Total Equipment	<u>456,899.35</u>	<u>14,762.72</u>			<u>11,556.24</u>	<u>(3,206.48)</u>
Furniture/Office Equipment:						
Laser Printer	1,089.00	0.00	5.00	10.00	0.00	0.00
Computers	23,330.74	3,332.96	7.00	10.00	2,333.07	(999.89)
Total Furniture/Office Equipment:	<u>24,429.74</u>	<u>3,332.96</u>			<u>2,333.07</u>	<u>(999.89)</u>
Hydrants:						
Hydrants	20,800.00	312.00	50.00	50.00	416.00	104.00
	<u>20,800.00</u>	<u>312.00</u>			<u>416.00</u>	<u>104.00</u>
PRV Pits						
PRV Pit	39,069.00	651.15	45.00	45.00	868.20	217.05
	<u>39,069.00</u>	<u>651.15</u>			<u>868.20</u>	<u>217.05</u>
Vehicles:						
2008 F150 Pickup	16,326.00	0.00	5.00	7.00	27.00	27.00
2008 F150 Pickup 2	16,326.00	0.00	5.00	7.00	18.00	18.00
2008 Chevy Colorado	15,498.00	0.00	5.00	7.00	38.00	38.00
Leased 2018 Ford F-150	21,894.52	4,378.92	5.00	7.00	3,127.79	(1,251.13)
Leased 2018 Ford F-150	28,531.88	5,706.36	5.00	7.00	4,075.98	(1,630.36)
Leased 2018 Ford F-350	32,952.35	6,590.47	5.00	7.00	4,707.48	(1,882.99)
Leased 2018 Ford F- 250	20,897.62	4,179.54	5.00	7.00	2,985.37	(1,194.17)
Leased - 2020 Ford Escape	20,337.03	4,067.41	5.00	7.00	2,905.29	(1,162.12)
2016 Ford F-150	30,500.00	4,575.00	5.00	7.00	4,357.14	(217.86)
2013 Ford F-150	17,000.00	2,266.67	5.00	7.00	2,428.57	161.90
2022 Dodge Ram Vn #3284	37,987.80	2,532.52	5.00	7.00	5,426.83	2,894.31
2023 Dodge Ram Vn #3285	37,987.80	2,532.52	5.00	7.00	5,426.83	2,894.31
Total Vehicles	<u>296,239.00</u>	<u>36,829.41</u>			<u>35,524.28</u>	<u>(1,305.13)</u>
Water Lines:						
Water Lines	1,060,000.00	21,200.00	50.00	62.50	16,960.00	(4,240.00)
Water Lines	2,047,065.00	40,941.30	50.00	62.50	32,753.04	(8,188.26)
Water Lines 203 Project	285,223.00	5,704.46	50.00	62.50	4,563.57	(1,140.89)
Water Lines 303 Extension	83,203.00	1,664.06	50.00	62.50	1,331.25	(332.81)
Water Haul Station	18,000.00	0.00	20.00	62.50	0.00	0.00
Water Lines - HWY 172 Project	1,709,559.00	34,191.18	50.00	62.50	27,352.94	(6,838.24)
Water Lines Ezel Expansion Proj	993,078.00	19,861.56	50.00	62.50	15,889.25	(3,972.31)
Water Lines White Oak Expansion	1,722,021.00	34,440.42	50.00	62.50	27,552.34	(6,888.08)
Water Lines - Liberty St/Havens Branch	3,000.00	0.00	5.00	62.50	0.00	0.00
Phase 10 Water Lines	4,228,030.00	84,560.60	50.00	62.50	67,648.48	(16,912.12)
Water Lines- Phase 11	4,073,608.00	81,472.16	50.00	62.50	85,177.73	(16,294.43)
Phase 12 Water Lines	2,632,374.00	52,647.48	50.00	62.50	42,117.98	(10,529.50)
Phase 12A Water Lines	1,317,000.00	26,340.00	50.00	62.50	21,072.00	(5,268.00)
Water Lines Phase 14	1,623,704.00	32,474.08	50.00	62.50	25,979.26	(6,494.82)
Water Lines - MCWD System Improv	729,990.84	14,599.82	50.00	62.50	11,679.85	(2,919.97)
Red Bird Replacement Line	81,160.00	973.92	62.50	62.50	1,298.56	324.64
Old 172 Water Line Project	953,292.12	11,439.51	62.50	62.50	15,252.67	3,813.16
Total Water Lines	<u>23,580,307.96</u>	<u>462,510.55</u>			<u>376,628.92</u>	<u>(85,881.63)</u>
Zone Pit Meters:						
Zone Pit Meters	30,480.00	508.00	45.00	45.00	877.33	169.33
Zone Meter Pits (2)	10,160.00	169.33	45.00	45.00	225.78	56.45
Total Zone Pit Meters	<u>40,640.00</u>	<u>677.33</u>			<u>903.11</u>	<u>225.78</u>
Meter Installations in 2022:						
New Meters	109,350.00	0.00	0.00	40.00	2,733.75	2,733.75
Total Test-Year Depreciation Expense	<u>24,564,031.05</u>	<u>519,890.92</u>			<u>431,398.13</u>	<u>(88,492.79)</u>

Table B
DEBT SERVICE SCHEDULE
Morgan County Water District
 CY 2024 - 2028

CY	CY 2024		CY 2025		CY 2026		CY 2027		CY 2028		5-Year Debt Service
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
Series 2002	\$ 9,000	\$ 6,435	\$ 9,000	\$ 6,143	\$ 9,500	\$ 5,850	\$ 10,000	\$ 5,541	\$ 10,000	\$ 5,216	\$ 76,685
Series 2003	22,000	30,979	22,000	30,271	23,000	29,164	24,000	28,215	25,000	27,225	261,654
Series 2006	27,680	48,333	28,820	47,191	28,820	46,002	31,250	44,764	32,540	43,475	380,065
Series 2021	6,500	3,361	6,500	3,288	6,500	3,215	6,500	3,142	6,500	3,068	48,574
KRWFC Series 2019	55,000	40,062	60,000	37,762	60,000	35,062	65,000	32,262	65,000	29,662	479,810
5-Year Totals	<u>\$ 120,180</u>	<u>\$ 129,170</u>	<u>\$ 126,320</u>	<u>\$ 124,455</u>	<u>\$ 127,820</u>	<u>\$ 119,293</u>	<u>\$ 136,750</u>	<u>\$ 113,924</u>	<u>\$ 139,040</u>	<u>\$ 108,646</u>	<u>\$1,246,788</u>
5-Year Avg	<u>\$ 24,036</u>	<u>\$ 25,834</u>	<u>\$ 25,264</u>	<u>\$ 24,891</u>	<u>\$ 25,564</u>	<u>\$ 23,859</u>	<u>\$ 27,350</u>	<u>\$ 22,785</u>	<u>\$ 27,808</u>	<u>\$ 21,729</u>	<u>\$ 249,358</u>

Table C
CURRENT AND PROPOSED RATES
Morgan County Water District

			Current Monthly Rates		Proposed Monthly Rates		Differences	
							Dollar	Percentage
<u>3/4-Inch x 5/8-Inch Meter</u>								
First	2,000	Gallons	\$ 31.89	Min. Bill	\$ 44.88	Min. Bill	\$ 12.99	40.734%
Next	3,000	Gallons	\$ 0.01186	per Gallon	\$ 0.01668	per Gallon	\$ 0.00482	40.641%
Next	5,000	Gallons	\$ 0.01100	per Gallon	\$ 0.01547	per Gallon	\$ 0.00447	40.636%
Next	5,000	Gallons	\$ 0.01015	per Gallon	\$ 0.01427	per Gallon	\$ 0.00412	40.591%
Over	15,000	Gallons	\$ 0.00929	per Gallon	\$ 0.01306	per Gallon	\$ 0.00377	40.581%
<u>1-Inch Meter</u>								
First	5,000	Gallons	\$ 67.62	Min. Bill	\$ 95.19	Min. Bill	\$ 27.57	40.772%
Next	5,000	Gallons	\$ 0.01100	per Gallon	\$ 0.01547	per Gallon	\$ 0.00447	40.636%
Next	5,000	Gallons	\$ 0.01015	per Gallon	\$ 0.01427	per Gallon	\$ 0.00412	40.591%
Over	15,000	Gallons	\$ 0.00929	per Gallon	\$ 0.01306	per Gallon	\$ 0.00377	40.581%
<u>2-Inch Meter</u>								
First	15,000	Gallons	\$ 171.93	Min. Bill	\$ 242.06	Min. Bill	\$ 70.13	40.790%
Over	15,000	Gallons	\$ 0.00929	per Gallon	\$ 0.01306	per Gallon	\$ 0.00377	40.581%
<u>6-Inch Meter</u>								
First	100,000	Gallons	\$ 963.03	Min. Bill	\$ 1,355.93	Min. Bill	\$ 392.90	40.798%
Over	100,000	Gallons	\$ 0.00929	per Gallon	\$ 0.01306	per Gallon	\$ 0.00377	40.581%
<u>4-Inch Meter Wholesale</u>								
			\$ 0.00452	per Gallon	\$ 0.00634	per Gallon	\$ 0.00182	40.265%

Table D
Existing and Proposed Bills
Morgan County Water District

	Existing Bill	Proposed Bill	Change	Percentage
<u>3/4-Inch x 5/8-Inch Meter</u>				
2,000	\$ 31.89	\$ 44.88	\$ 12.99	40.734%
4,000	\$ 55.61	\$ 78.24	\$ 22.63	40.694%
6,000	\$ 78.47	\$ 110.39	\$ 31.92	40.678%
8,000	\$ 100.47	\$ 141.33	\$ 40.86	40.669%
10,000	\$ 122.47	\$ 172.27	\$ 49.80	40.663%
12,000	\$ 142.77	\$ 200.81	\$ 58.04	40.653%
14,000	\$ 163.07	\$ 229.35	\$ 66.28	40.645%
16,000	\$ 183.37	\$ 257.89	\$ 74.52	40.639%
18,000	\$ 201.09	\$ 282.80	\$ 81.71	40.634%
20,000	\$ 219.67	\$ 308.92	\$ 89.25	40.629%
<u>1-Inch Meter</u>				
2,000	67.62	95.19	\$ 27.57	40.772%
4,000	67.62	95.19	\$ 27.57	40.772%
6,000	78.62	111.87	\$ 33.25	42.292%
8,000	100.62	145.23	\$ 44.61	44.335%
10,000	122.62	178.59	\$ 55.97	45.645%
12,000	142.92	209.53	\$ 66.61	46.606%
14,000	163.22	240.47	\$ 77.25	47.329%
16,000	173.37	255.94	\$ 82.57	47.626%
18,000	201.24	298.75	\$ 97.51	48.455%
20,000	219.82	327.29	\$ 107.47	48.890%
<u>2-Inch Meter</u>				
5,000	171.93	240.58	\$ 68.65	39.929%
10,000	171.93	240.58	\$ 68.65	39.929%
15,000	171.93	240.58	\$ 68.65	39.929%
20,000	218.38	305.83	\$ 87.45	40.045%
25,000	264.83	371.08	\$ 106.25	40.120%
30,000	311.28	436.33	\$ 125.05	40.173%
<u>6-Inch Meter</u>				
60,000	963.03	1,347.33	\$ 384.30	39.905%
80,000	963.03	1,347.33	\$ 384.30	39.905%
100,000	963.03	1,347.33	\$ 384.30	39.905%
120,000	1,148.83	1,608.33	\$ 459.50	39.997%
140,000	1,334.63	1,869.33	\$ 534.70	40.064%
<u>4-Inch Meter Wholesale</u>				
523,333	2,365.47	3,317.93	\$ 952.46	40.265%

January __, 2024

Ms. Linda Bridwell
Executive Director
Public Service Commission
211 Sower Blvd
Frankfort, KY 40601

RE: Morgan County Water District

Dear Ms. Bridwell:

Morgan County Water District gives notice of its intent to apply to the Public Service Commission for an adjustment of water rates using alternative rate filing procedures. Enclosed is a completed Notice of Election of Use of Electronic Filing Procedures for that application.

Sincerely,

Shannon Elam
General Manager

Enclosure

NOTICE OF ELECTION OF USE OF ELECTRONIC FILING PROCEDURES

(Complete All Shaded Areas and Check Applicable Boxes)

In accordance with 807 KAR 5:001, Section 8, Morgan County Water District gives notice of its intent to file an application for a rate adjustment pursuant to 807 KAR 5:076 with the Public Service Commission no later than January, 2024 and to use the electronic filing procedures set forth in that regulation.

Morgan County Water District further states that:

- | | | |
|--|-------------------------------------|-------------------------------------|
| | Yes | No |
| 1. It requests that the Public Service Commission assign a case number to the intended application and advise it of that number as soon as possible; | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. It or its authorized representatives have registered with the Public Service Commission and are authorized to make electronic filings with the Public Service Commission; | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. Neither it nor its authorized representatives have registered with the Public Service Commission for authorization to make electronic filings but will do so no later than seven days before the date of its filing of its application for rate adjustment; | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4. It or its authorized agents possess the facilities to receive electronic transmissions; | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. The following persons are authorized to make filings on its behalf and to receive electronic service of Public Service Commission orders and any pleadings filed by any party or the Public Service Commission Staff: | | |

Name	Electronic Mail Address
Shannon Elam	mcwdshannon@gmail.com
Mark Frost	markfrost111760@gmail.com

- | | | |
|--|-------------------------------------|--------------------------|
| 6. It and its authorized representatives listed above have read and understand the procedures for electronic filing set forth in 807 KAR 5:001 and will fully comply with those procedures unless the Public Service Commission directs otherwise. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|--|-------------------------------------|--------------------------|

Signed

Name: Shannon Elam

Title: General Manager

Address: 1009 Hwy 172
West Liberty, KY 41472

Telephone Number: (859) 498-0521

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE MORGAN COUNTY WATER DISTRICT PROPOSING ADJUSTMENTS TO ITS WATER RATES AND CHARGES AND AUTHORIZING ITS CHAIRMAN TO FILE AN APPLICATION WITH THE PSC SEEKING APPROVAL OF THE PROPOSED RATE ADJUSTMENT

WHEREAS, the Morgan County Water District (“District”) is a water district created and organized under the provisions of KRS Chapter 74. The District is subject to the jurisdiction of the Kentucky Public Service Commission (“PSC”);

WHEREAS, prudent financial management dictates that the District take appropriate action to adjust its water rates and charges; and

WHEREAS, KRS 278.180 and 807 KAR 5:076 provide the legal mechanism for the District to propose adjustments to its water rates and charges;

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE BOARD OF COMMISSIONERS OF MORGAN COUNTY WATER DISTRICT AS FOLLOWS:

Section 1. The facts, recitals, and statements contained in the foregoing preamble of this Resolution are true and correct and are hereby affirmed and incorporated as a part of this Resolution.

Section 2. The District proposes to adjust its monthly water rates and charges as set forth in **Appendix A**, which is attached hereto and is incorporated herein by reference as a part of this Resolution. The proposed rates and charges set forth in **Appendix A** are subject to any minor adjustments that may be made by the PSC. The proposed rate adjustment shall not become effective until PSC approval has been obtained.

Appendix A
Current and Proposed Rates
Morgan County Water District

			<u>Current Monthly Rates</u>		<u>Current Monthly Rates</u>		<u>Differences</u>
3/4-Inch x 5/8-Inch Meter							
First	2,000	Gallons	\$ 31.89	Min. Bill	\$ 44.95	Min. Bill	\$ 13.06
Next	3,000	Gallons	\$ 0.01186	per Gallon	\$ 0.01675	per Gallon	\$ 0.00489
Next	5,000	Gallons	\$ 0.01100	per Gallon	\$ 0.01554	per Gallon	\$ 0.00454
Next	15,000	Gallons	\$ 0.01015	per Gallon	\$ 0.01434	per Gallon	\$ 0.00419
Over	15,000	Gallons	\$ 0.00929	per Gallon	\$ 0.01313	per Gallon	\$ 0.00384
1-Inch Meter							
First	5,000	Gallons	\$ 31.89	Min. Bill	\$ 44.95	Min. Bill	\$ 13.06
Next	5,000	Gallons	\$ 0.01100	per Gallon	\$ 0.01554	per Gallon	\$ 0.00454
Next	5,000	Gallons	\$ 0.01015	per Gallon	\$ 0.01434	per Gallon	\$ 0.00419
Over	15,000	Gallons	\$ 0.00929	per Gallon	\$ 0.01313	per Gallon	\$ 0.00384
2-Inch Meter							
First	15,000	Gallons	\$ 171.93	Min. Bill	\$ 242.13	Min. Bill	\$ 70.20
Over	15,000	Gallons	\$ 0.00929	per Gallon	\$ 0.01313	per Gallon	\$ 0.00384
6-Inch Meter							
First	100,000	Gallons	\$ 963.03	Min. Bill	\$ 1,356.00	Min. Bill	\$ 392.97
Over	100,000	Gallons	\$ 0.00929	per Gallon	\$ 0.01313	per Gallon	\$ 0.00384
4-Inch Meter Wholesale							
			\$ 0.00452	per Gallon	\$ 0.00642	per Gallon	\$ 0.00190

MORGAN COUNTY WATER DISTRICT

2023 BUDGET

General Revenue

461.1 Meter Sales to Resident	\$1,800,000
461.2 Meter Sales to Commercial	\$185,000
Contributions (Surcharge)	\$210,000
461.6 Bulk Loading	\$1,000
466 Wholesale	\$86,000
470 Late Payments	\$35,000
Tap On Fees	\$60,000
471 Misc. Service Revenues	\$30,000
4999 Uncategorized Income	\$30,000
	\$2,437,000

Expenses

101 Utility Plant in Service	\$1,000
408.1 Utility RegAssessment Fee	\$3,000
601 Payroll	
Employee Check	\$235,000
Federal Payroll Tax	\$105,000
KY State Payroll Tax	\$20,000
Qtrly Return of License Fee	\$5,000
Other	\$500
	\$365,500
604 Employee Pensions & Benefit	
CERS	\$105,000
Health Insurance	\$100,000
Uniform	\$3,000
Training	\$7,500
License	\$2,000
Other	\$1,000
	\$218,500
610 Purchased Water	
City of WL	\$400,000
Cave Run	\$350,000
	\$750,000
620 Materials and Supplies	
Office Supplies	\$20,000
Postage	\$12,000
Safety Supplies	\$2,500
Supplies and Testing	\$5,000
Water Meter Purchase	\$105,000
Water System Supplies	\$96,000
	\$240,500
632 Contractual Services- Distribution System	\$50,000
635 Contractual Water Testing	\$2,000
636 Contractual Services other	\$4,000

650 Transportation Expense		
Fleet Lease	\$36,000	
Auto Repair	\$5,000	
Auto Parts	\$5,000	
Fuel	\$45,000	
		<u>\$91,000</u>
659 Insurance other		\$500
675 Misc.		
Local Taxes		\$55,000
Membership Dues		\$2,500
Non-Budget Items		\$500
Collections		\$500
UC Tax		\$500
Utilities		
615 Purchased Power	\$40,000	
Cellular	\$12,000	
Telephone	\$7,500	
Trash Disposal	\$2,000	
Other	\$500	
		<u>\$62,000</u>
Water Class Fee		\$500
657 Insurance - General Liability		\$22,000
658 Workers' Compensation		\$6,000
660 Advertising		\$1,500
Travel Expense		
Meals	\$1,000	
Lodging	\$2,500	
Other	\$500	
		<u>\$4,000</u>
Depreciation Fund Reserve		\$18,000
Raining Day Savings		\$24,000
Tank Painting Reserve		\$24,000
Contributions (Surcharge)		\$207,000
Commissioner Salary (5)		\$18,000
Debt Service		
USDA	\$165,000	
KRWA	\$100,000	
		<u>\$265,000</u>
		\$2,437,000

Accepted by the Board of Directors on the _____ day of December 2022

 Brian Wells
 Chairperson

 Zachary Engle
 Secretary/Treasurer

MORGAN COUNTY WATER DISTRICT

2024 BUDGET

General Revenue

Water Revenue

1	Resident Meter Sales	\$1,950,000
2	Commercial Meter Sales	\$185,000
3	Bulk Loading Station	\$2,000
4	Wholesale	\$100,000
		<u>\$ 2,237,000</u>

Non Water Revenue

5	Late Payments	\$30,000
6	Tap On Fees	\$28,000
7	Utility Service Revenues	\$25,000
8	Uncategorized Income	\$100,000
		<u>\$183,000</u>

\$2,420,000

Expenses

Employee Payroll and Retirement

9	Employee Check	\$375,000
10	CERS	\$150,000
		<u>\$525,000</u>

Employee Fringe Benefit

11	Health&Supplemental Insurance	\$150,000
	Uniform / Boots	\$5,000
	Training	\$8,000
14	License Renewal	\$2,000
15	Incentive Pay	\$25,000
		<u>\$190,000</u>

Purchased Water

16	City of WL	\$360,000
17	Cave Run	\$340,000
		<u>\$700,000</u>

Materials and Supplies

18	Office Supplies	\$30,000
19	Postage	\$15,000
20	Safety Supplies	\$4,000
21	Water System Supplies	\$125,000
		<u>\$174,000</u>

Contractual Services

22	Contractual Services- Distribution System	\$75,000
23	Contractual Water Testing	\$2,000
24	Contractual Services-Office	\$5,000
		<u>\$82,000</u>

Transportation Expense

25	Fleet Lease	\$60,000
26	Auto Service/Repair	\$10,000
	Fuel	\$30,000
		<u>\$100,000</u>

Misc.

28	Membership Dues	\$3,000
29	Utility Reg-(PSC)Assessment Fee	\$3,000
30	Advertising	\$2,000

31 Non-Budget Items	\$1,000	
32 Collections	\$2,000	
		\$11,000

Taxes

Federal Payroll Tax	\$135,000	
34 KY State Payroll Tax	\$25,000	
35 County Payroll Tax	\$6,000	
36 Gross Utility Tax	\$60,000	
37 Sales & Use Tax	\$10,000	
		\$236,000

257.000 of increase employee check

Utilities

38 Purchased Power	\$40,000	
39 Cellular	\$12,000	
40 Telephone	\$8,000	
41 Trash Disposal	\$2,000	
		\$62,000

Insurance

42 Insurance - General Liability	\$25,000	
43 Workers' Compensation	\$8,000	
		\$33,000

Travel Expense

44 Meals	\$4,000	
45 Mileage	\$1,000	
46 Lodging	\$8,000	
		\$13,000

Debt Service (Bonds&Notes)

47 USDA	\$165,000	
GWAD (Note)	\$14,000	Short Term
49 BOM (Note)	\$3,000	Short Term
50 KIA	\$12,000	
51 KRWA	\$100,000	
		\$294,000
		\$2,420,000

INCREASE

25,000

Accepted by the Board of Directors on the _____ day January 2024

Brian Wells
Chairperson

Zachary Engle
Secretary/Treasurer

**LIST OF SAVINGS ACCOUNTS
AS OF December 31, 2023**

Funded Depreciation Reserve ██████████		3,506.75
M.C.W.D. Revenue Sinking Fund ██████████		109770.40
M.C.W.D. Deposit Savings ██████████		43404.86
M.C.W.D. Water Revenue Fund ██████████		3808.62
Region Account ██████████		32.00
Emergency Savings Revenue ██████████		100.42
Surcharge Fund ██████████		7337.57

**LIST OF CHECKING ACCOUNTS
AS OF December 31, 2023**

O & M Checking Account ██████████		72511.19
Payroll Checking Account ██████████		2150.07
Deposit Refund Account ██████████		3297.31
Credit Card Revenue Fund ██████████		2580
Hwy 191 Waterline Replacement Project ██████████		0.00
Cleaner Water Grant Project ██████████		50.00

4:11 PM

01/08/24

Accrual Basis

MORGAN COUNTY WATER DISTR

Summary Balance Sheet

As of December 31, 2023

	<u>Dec 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	245,095.34
Other Current Assets	2,995,314.51
Total Current Assets	<u>3,240,409.85</u>
Fixed Assets	14,058,580.06
Other Assets	204,116.74
TOTAL ASSETS	<u><u>17,503,106.65</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	375,503.82
Other Current Liabilities	87,403.07
Total Current Liabilities	<u>462,906.89</u>
Long Term Liabilities	2,897,677.77
Total Liabilities	<u>3,360,584.66</u>
Equity	<u>14,142,521.99</u>
TOTAL LIABILITIES & EQUITY	<u><u>17,503,106.65</u></u>

8:05 AM

01/08/24

Accrual Basis

MORGAN COUNTY WATER DISTR

Transaction Detail by Account

December 2023

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
O & M Checking									
Transfer	12/01/2023			Transfer Fund...		X	Water Revenu...	8,310.34	8,310.34
Check	12/01/2023	13320	Hayes Pipe Supply, ...	Invoice #1034...		X	620-Materials ...	-263.80	8,046.54
Check	12/01/2023	13321	Stericycle, Inc.	Customer # 1...		X	636-Contractu...	-319.37	7,727.17
Check	12/01/2023	13322	Nesbitt Engineering	KY 191 Bridg...		X	Non -Budget It...	-2,500.00	5,227.17
Check	12/01/2023	13323	United Systems Soft...	Invoice 10219...		X	Office Supplies	-1,811.00	3,416.17
Check	12/01/2023	13324	USA Blue Book	Customer Nu...		X	Supplies Other	-866.36	2,549.81
Check	12/01/2023	13325	Hutch Ford	Job 08426		X	Auto Repair & ...	-577.80	1,972.01
Check	12/01/2023	13326	Morgan Tire Center	Statement 9/1...		X	Auto Repair & ...	-640.40	1,331.61
Check	12/01/2023	13327	Hach	Invoice: 1377...		X	Supplies & Tes...	-260.00	1,071.61
Check	12/01/2023	13328	Stationers, inc.	ACCT: [REDACTED]		X	Office Supplies	-25.21	1,046.40
Check	12/01/2023	13329	Core & Main	Acct: [REDACTED]		X	620-Materials ...	-32.97	1,013.43
Check	12/01/2023	13330	The Paisley Posey	October Invoi...		X	Misc Services	-121.90	891.53
Check	12/01/2023	13331	Car Quest	Customer No:...		X	Repair & Maint	-8.32	883.21
Check	12/01/2023	13332	Motor Carrier Soluti...	Random Drug...		X	636-Contractu...	-280.00	603.21
Check	12/01/2023	13333	Advance Auto Parts	October State...		X	620-Materials ...	-28.59	574.62
Check	12/01/2023	13334	Quality Quick Lube	October State...		X	Auto Repair & ...	-75.40	499.22
Check	12/01/2023	13335	Frederick & May Co...	VOID: Octobe...		X	620-Materials ...	0.00	499.22
Check	12/01/2023		Google Suite	Google Suites		X	Office Supplies	-83.23	415.99
Check	12/04/2023	13336	Frederick & May Lu...	ACCT: [REDACTED]		X	620-Materials ...	-212.82	203.17
Check	12/04/2023		Gateway Area Devel...	Loan Paymen...		X	GADD Loan 20...	-1,092.75	-889.58
Check	12/04/2023		Authnet Gateway Bil...	Authnet Gate...		X	Bank Charge	-35.85	-925.43
Transfer	12/05/2023			Transfer Fund...		X	Water Revenu...	11,000.00	10,074.57
Transfer	12/05/2023			Transfer Fund...		X	Surcharge Fund	39,500.00	49,574.57
Check	12/05/2023	13337	Asterra	Subscription ...		X	636-Contractu...	-39,500.00	10,074.57
Deposit	12/05/2023		Intuit.com	Payroll Subsc...		X	Subscriptions	543.46	10,618.03
Transfer	12/06/2023			Transfer Fund...		X	Water Revenu...	150.00	10,768.03
Check	12/06/2023		Amazon	4-line stamp		X	Office Supplies	-16.78	10,751.25
Check	12/06/2023		Amazon	Date Stamps		X	Office Supplies	-94.50	10,656.75
Check	12/06/2023		Anthem Blue Cross	Group # D131...		X	604-Employee ...	-11,742.23	-1,085.48
Check	12/06/2023		Amazon	Plastic Envelo...		X	Office Supplies	-30.96	-1,116.44
Check	12/06/2023		Amazon	[REDACTED]		X	Office Supplies	-71.70	-1,188.14
Transfer	12/07/2023			Transfer Fund...		X	Water Revenu...	110.00	-1,078.14
Check	12/08/2023		Miro.com	Subscription		X	620-Materials ...	-96.00	-1,174.14
Check	12/11/2023	13339	Licking Valley R.E....	Usage thru 11...		X	RECC	-1,555.90	-2,730.04
Check	12/11/2023	13340	West Liberty Water...	2-1266.1, 4-6...		X	West Liberty ...	-36,879.92	-39,609.96
Check	12/11/2023	13341	Appalachian Wireless	Acci: [REDACTED]		X	Cellular	-1,131.45	-40,741.41
Check	12/11/2023	13342	Mountain Telephone	Account # [REDACTED]		X	Telephone	-577.73	-41,319.14
Check	12/11/2023	13343	American Electic Po...	[REDACTED]		X	American Power	-1,536.23	-42,855.37
Check	12/11/2023	13344	Waste Management	[REDACTED]		X	Trash Disposal	-143.72	-42,999.09
Check	12/11/2023	13345	Globe Life	Group # [REDACTED]		X	604-Employee ...	-691.40	-43,690.49
Check	12/11/2023	13346	Colonial Life	[REDACTED]		X	604-Employee ...	-44.00	-43,734.49
Check	12/11/2023	13347	United Systems Soft...	Invoice 102816		X	Office Supplies	-207.00	-43,941.49
Check	12/11/2023	13348	Citco Water	Customer #: ...		X	620-Materials ...	-1.54	-43,943.03
Check	12/11/2023	13349	Uni First Corp.	Customer # 1...		X	Uniforms	-127.26	-44,070.29
Check	12/11/2023	13350	Ison's Insurance Ag...	Invoice # 746		X	659-Insurance ...	-381.75	-44,452.04
Transfer	12/11/2023			Transfer Fund...		X	Water Revenu...	43,535.00	-917.04
Check	12/11/2023		Sortly Subscription	Subscription f...		X	636-Contractu...	-546.74	-1,463.78
Check	12/12/2023	13352	U.S Postal Service	Stamps 400 x...		X	Postage	-204.00	-1,667.78

8:05 AM
 01/08/24
 Accrual Basis

MORGAN COUNTY WATER DISTR
Transaction Detail by Account
December 2023

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Check	12/12/2023	13353	American Business ...	Agreement # ...		X	Office Supplies	-177.40	-1,845.18
Check	12/12/2023	13354	Bird Dog's Shirts -N...	November Inv...		X	Safety Supplies	-443.77	-2,288.96
Check	12/12/2023	13355	Big State Industrial ...	Invoice # 154...		X	Safety Supplies	-277.30	-2,566.25
Check	12/12/2023	13356	Common Wealth of ...	Notice # 1118...		X	Local Taxes	-40.00	-2,606.25
Check	12/12/2023	13357	Consolidated Pipe &...	ACCT: 2806...		X	620-Materials ...	-13,579.56	-16,185.81
Check	12/12/2023	13358	COX's Tree Trimming	Stump Removal		X	Building Renov...	-3,750.00	-19,935.81
Check	12/12/2023	13359	Campbell & Rogers	Invoice 3642		X	633-Contractu...	-625.00	-20,560.81
Check	12/12/2023	13360	Engineered Solution...	Inv. # 4856		X	620-Materials ...	-1,133.77	-21,694.58
Check	12/12/2023	13361	Hutch Ford	Job 08902		X	Auto Repair & ...	-838.73	-22,533.31
Check	12/12/2023	13362	Kentucky Rural Wat...	KRWA Award...		X	Meals	-255.00	-22,788.31
Check	12/12/2023	13363	Utility Solutions, LLC	November St...		X	620-Materials ...	-3,023.14	-25,811.45
Check	12/12/2023	13364	Ronald Stacy	Tap-on Reim...		X	Tap-on-Fee	-1,450.00	-27,261.45
Transfer	12/12/2023			Transfer Fund...		X	Water Revenu...	2,300.00	-24,961.45
Transfer	12/12/2023			Transfer Fund...		X	Credit Card Re...	10,000.00	-14,961.45
Deposit	12/12/2023		Sortly Subscription	Refund		X	636-Contractu...	59.00	-14,902.45
Deposit	12/12/2023		Sortly Subscription	Refund		X	636-Contractu...	546.74	-14,355.71
Check	12/12/2023		Dollar General Store	Toiletries		X	-SPLIT-	-28.89	-14,384.60
Check	12/12/2023		Amazon	Shannon's Pu...		X	-SPLIT-	-86.80	-14,471.40
Transfer	12/14/2023			Transfer Fund...		X	Water Revenu...	13,667.00	-804.40
Check	12/14/2023		Amazon	Plastic Envelo...		X	-SPLIT-	-86.69	-891.09
Check	12/18/2023	13365	Afiac Insurance	Inv. 125381		X	604-Employee ...	-167.15	-1,058.24
Transfer	12/18/2023			Transfer Fund...		X	Water Revenu...	167.15	-891.09
Transfer	12/19/2023			Transfer Fund...		X	Water Revenu...	4,570.92	3,679.83
Check	12/19/2023		Amazon	PO 2900		X	Office Supplies	-9.49	3,670.34
Transfer	12/20/2023			Transfer Fund...		X	Credit Card Re...	2,174.77	5,845.11
Check	12/20/2023	13366	Frederick & May Lu...	November St...		X	620-Materials ...	-404.88	5,440.23
Check	12/20/2023	13367	Morgan Tire Center	Invoice 99496		X	Auto Repair & ...	-763.91	4,676.32
Check	12/20/2023	13368	J.A. Oldfield & Son I...	November St...		X	620-Materials ...	-132.99	4,543.33
Check	12/20/2023	13369	Uni First Corp.	Customer # 1...		X	Uniforms	-127.26	4,416.07
Check	12/20/2023	13370	Advance Auto Parts	November St...		X	620-Materials ...	-33.69	4,382.38
Check	12/20/2023	13371	Stationers, Inc.	ACCT: ██████		X	Office Supplies	-58.76	4,323.62
Check	12/20/2023	13372	U.S Postal Service	Bulk Mailing		X	Postage	-1,247.15	3,076.47
Transfer	12/20/2023			Transfer Fund...		X	Water Revenu...	1,247.15	4,323.62
Check	12/20/2023		Amazon	Machetes x3		X	Office Supplies	-65.97	4,257.65
Transfer	12/21/2023			Transfer Fund...		X	Hwy 191 Wate...	56,157.98	60,415.63
Check	12/21/2023	13373	Nesbitt Engineering	KY 191 Bridg...		X	Non -Budget It...	-14,552.73	45,862.90
Check	12/21/2023	13374	Frederick & May Co...	Invoice #10		X	Non-Budget lte...	-41,605.25	4,257.65
Check	12/21/2023		Common Wealth of ...	Utility Tax		X	Local Taxes	-4,570.92	-313.27
Check	12/21/2023		Kentucky Infrastruct...	Loan # ██████		X	KIA Loan F21-...	-5,745.91	-6,059.18
Check	12/22/2023		Kentucky State Trea...	Sales & Use ...		X	Sales & Use Tax	-653.28	-6,712.46
Check	12/22/2023		Intuit.com	Quick Books ...		X	Office Supplies	-139.92	-6,852.38
Check	12/22/2023		Amazon	Laptop		X	Office Supplies	-366.29	-7,218.67
Check	12/22/2023		Amazon	Post-it Easee ...		X	Office Supplies	-48.85	-7,267.52
Check	12/22/2023		Six Sigma Global In...	Shannon's Tr...		X	Training	-399.00	-7,666.52
Check	12/26/2023		Amazon	000144998		X	Office Supplies	-69.90	-7,736.42
Check	12/27/2023		Amazon	Amazon Kids+		X	675-Misc	-5.29	-7,741.71
Total O & M Checking ██████								-7,741.71	-7,741.71

8:05 AM
01/08/24
Accrual Basis

MORGAN COUNTY WATER DISTR
Transaction Detail by Account
December 2023

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
TOTAL								<u>-7,741.71</u>	<u>-7,741.71</u>

3:57 PM

01/08/24

Accrual Basis

MORGAN COUNTY WATER DISTR

Transaction Detail by Account

December 2023

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
O & M Checking									
Transfer	12/01/2023			Transfer Fund...		X	Water Revenu...	8,310.34	8,310.34
Check	12/01/2023	13320	Hayes Pipe Supply, ...	Invoice #1034...		X	620-Materials ...	-263.80	8,046.54
Check	12/01/2023	13321	Stericycle, Inc.	Customer # 1...		X	636-Contractu...	-319.37	7,727.17
Check	12/01/2023	13322	Nesbitt Engineering	KY 191 Bridg...		X	Non -Budget It...	-2,500.00	5,227.17
Check	12/01/2023	13323	United Systems Soft...	Invoice 10219...		X	Office Supplies	-1,811.00	3,416.17
Check	12/01/2023	13324	USA Blue Book	Customer Nu...		X	Supplies Other	-866.36	2,549.81
Check	12/01/2023	13325	Hutch Ford	Job 08426		X	Auto Repair & ...	-577.80	1,972.01
Check	12/01/2023	13326	Morgan Tire Center	Statement 9/1...		X	Auto Repair & ...	-640.40	1,331.61
Check	12/01/2023	13327	Hach	Invoice: 1377...		X	Supplies & Tes...	-260.00	1,071.61
Check	12/01/2023	13328	Stationers, Inc.	ACCT: [REDACTED]		X	Office Supplies	-25.21	1,046.40
Check	12/01/2023	13329	Core & Main	Acct: [REDACTED]		X	620-Materials ...	-32.97	1,013.43
Check	12/01/2023	13330	The Paisley Posey	October Invoi...		X	Misc Services	-121.90	891.53
Check	12/01/2023	13331	Car Quest	Customer No:...		X	Repair & Maint	-8.32	883.21
Check	12/01/2023	13332	Motor Carrier Soluti...	Random Drug...		X	636-Contractu...	-280.00	603.21
Check	12/01/2023	13333	Advance Auto Parts	October State...		X	620-Materials ...	-28.59	574.62
Check	12/01/2023	13334	Quality Quick Lube	October State...		X	Auto Repair & ...	-75.40	499.22
Check	12/01/2023	13335	Frederick & May Co...	VOID: Octobe...		X	620-Materials ...	0.00	499.22
Check	12/01/2023		Google Suite	Google Suites		X	Office Supplies	-83.23	415.99
Check	12/04/2023	13336	Frederick & May Lu...	ACCT: [REDACTED]		X	620-Materials ...	-212.82	203.17
Check	12/04/2023		Gateway Area Devel...	Loan Paymen...		X	GADD Loan 20...	-1,092.75	-889.58
Check	12/04/2023		Authnet Gateway Bil...	Authnet Gate...		X	Bank Charge	-35.85	-925.43
Transfer	12/05/2023			Transfer Fund...		X	Water Revenu...	11,000.00	10,074.57
Transfer	12/05/2023			Transfer Fund...		X	Surcharge Fund	39,500.00	49,574.57
Check	12/05/2023	13337	Asterra	Subscription ...		X	636-Contractu...	-39,500.00	10,074.57
Deposit	12/05/2023		Intuit.com	Payroll Subsc...		X	Subscriptions	543.46	10,618.03
Transfer	12/06/2023			Transfer Fund...		X	Water Revenu...	150.00	10,768.03
Check	12/06/2023		Amazon	4-line stamp		X	Office Supplies	-16.78	10,751.25
Check	12/06/2023		Amazon	Date Stamps		X	Office Supplies	-94.50	10,656.75
Check	12/06/2023		Anthem Blue Cross	Group # [REDACTED]		X	604-Employee ...	-11,742.23	-1,085.48
Check	12/06/2023		Amazon	Plastic Envelo...		X	Office Supplies	-30.96	-1,116.44
Check	12/06/2023		Amazon	[REDACTED]		X	Office Supplies	-71.70	-1,188.14
Transfer	12/07/2023			Transfer Fund...		X	Water Revenu...	110.00	-1,078.14
Transfer	12/07/2023			Transfer Fund...		X	Water Revenu...	121.49	-956.65
Check	12/08/2023		Miro.com	Subscription		X	620-Materials ...	-96.00	-1,052.65
Check	12/11/2023	13339	Licking Valley R.E....	Usage thru 11...		X	RECC	-1,555.90	-2,608.55
Check	12/11/2023	13340	West Liberty Water...	2-1266.1, 4-6...		X	West Liberty ...	-36,879.92	-39,488.47
Check	12/11/2023	13341	Appalachian Wireless	Acct: [REDACTED]		X	Cellular	-1,131.45	-40,619.92
Check	12/11/2023	13342	Mountain Telephone	Account # [REDACTED]		X	Telephone	-577.73	-41,197.65
Check	12/11/2023	13343	American Electric Po...	[REDACTED]		X	American Power	-1,536.23	-42,733.88
Check	12/11/2023	13344	Waste Management	[REDACTED]		X	Trash Disposal	-143.72	-42,877.60
Check	12/11/2023	13345	Globe Life	Group # [REDACTED]		X	604-Employee ...	-691.40	-43,569.00
Check	12/11/2023	13346	Colonial Life	[REDACTED]		X	604-Employee ...	-44.00	-43,613.00
Check	12/11/2023	13347	United Systems Soft...	Invoice 102816		X	Office Supplies	-207.00	-43,820.00
Check	12/11/2023	13348	Cltco Water	Customer #: ...		X	620-Materials ...	-1.54	-43,821.54
Check	12/11/2023	13349	Uni First Corp.	Customer # 1...		X	Uniforms	-127.26	-43,948.80
Check	12/11/2023	13350	Ison's Insurance Ag...	Invoice # 746		X	659-Insurance ...	-381.75	-44,330.55
Transfer	12/11/2023			Transfer Fund...		X	Water Revenu...	43,535.00	-795.55
Check	12/11/2023		Sortly Subscription	Subscription f...		X	636-Contractu...	-546.74	-1,342.29

MORGAN COUNTY WATER DISTR

Transaction Detail by Account

December 2023

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Check	12/12/2023	13352	U.S Postal Service	Stamps 400 x...		X	Postage	-204.00	-1,546.29
Check	12/12/2023	13353	American Business ...	Agreement # ...		X	Office Supplies	-177.40	-1,723.69
Check	12/12/2023	13354	Bird Dog's Shirts -N...	November Inv...		X	Safety Supplies	-443.77	-2,167.46
Check	12/12/2023	13355	Big State Industrial ...	Invoice # 154...		X	Safety Supplies	-277.30	-2,444.76
Check	12/12/2023	13356	Common Wealth of ...	Notice # 1118...		X	Local Taxes	-40.00	-2,484.76
Check	12/12/2023	13357	Consolidated Pipe &...	ACCT: ██████████		X	620-Materials ...	-13,579.56	-16,064.32
Check	12/12/2023	13358	COX's Tree Trimming	Stump Removal		X	Building Renov...	-3,750.00	-19,814.32
Check	12/12/2023	13359	Campbell & Rogers	Invoice 3642		X	633-Contractu...	-625.00	-20,439.32
Check	12/12/2023	13360	Engineered Solution...	Inv. # 4856		X	620-Materials ...	-1,133.77	-21,573.09
Check	12/12/2023	13361	Hutch Ford	Job 08902		X	Auto Repair & ...	-838.73	-22,411.82
Check	12/12/2023	13362	Kentucky Rural Wat...	KRWVA Award...		X	Meals	-255.00	-22,666.82
Check	12/12/2023	13363	Utility Solutions, LLC	November St...		X	620-Materials ...	-3,023.14	-25,689.96
Check	12/12/2023	13364	Ronald Stacy	Tap-on Reim...		X	Tap-on-Fee	-1,450.00	-27,139.96
Transfer	12/12/2023			Transfer Fund...		X	Water Revenu...	2,300.00	-24,839.96
Transfer	12/12/2023			Transfer Fund...		X	Credit Card Re...	10,000.00	-14,839.96
Deposit	12/12/2023		Sortly Subscription	Refund		X	636-Contractu...	59.00	-14,780.96
Deposit	12/12/2023		Sortly Subscription	Refund		X	636-Contractu...	546.74	-14,234.22
Check	12/12/2023		Dollar General Store	Toiletries		X	-SPLIT-	-28.89	-14,263.11
Check	12/12/2023		Amazon	Shannon's Pu...		X	-SPLIT-	-86.80	-14,349.91
Transfer	12/14/2023			Transfer Fund...		X	Water Revenu...	13,667.00	-682.91
Check	12/14/2023		Amazon	Plastic Envelo...		X	-SPLIT-	-86.69	-769.60
Check	12/18/2023	13365	Aflac Insurance	Inv. 125361			604-Employee ...	-167.15	-936.75
Transfer	12/18/2023			Transfer Fund...		X	Water Revenu...	167.15	-769.60
Transfer	12/19/2023			Transfer Fund...		X	Water Revenu...	4,570.92	3,801.32
Check	12/19/2023		Amazon	PO 2900		X	Office Supplies	-9.49	3,791.83
Transfer	12/20/2023			Transfer Fund...		X	Credit Card Re...	2,174.77	5,966.60
Check	12/20/2023	13366	Frederick & May Lu...	November St...		X	620-Materials ...	-404.88	5,561.72
Check	12/20/2023	13367	Morgan Tire Center	Invoice 99496		X	Auto Repair & ...	-763.91	4,797.81
Check	12/20/2023	13368	J.A. Oldfield & Son I...	November St...		X	620-Materials ...	-132.99	4,664.82
Check	12/20/2023	13369	Uni First Corp.	Customer # 1...		X	Uniforms	-127.26	4,537.56
Check	12/20/2023	13370	Advance Auto Parts	November St...		X	620-Materials ...	-33.69	4,503.87
Check	12/20/2023	13371	Stationers, Inc.	ACCT: ██████████		X	Office Supplies	-58.76	4,445.11
Check	12/20/2023	13372	U.S Postal Service	Bulk Mailing		X	Postage	-1,247.15	3,197.96
Transfer	12/20/2023			Transfer Fund...		X	Water Revenu...	1,247.15	4,445.11
Check	12/20/2023		Amazon	Machetes x3		X	Office Supplies	-65.97	4,379.14
Transfer	12/21/2023			Transfer Fund...		X	Hwy 191 Wate...	56,157.98	60,537.12
Check	12/21/2023	13373	Nesbitt Engineering	KY 191 Bridg...		X	Non -Budget it...	-14,552.73	45,984.39
Check	12/21/2023	13374	Frederick & May Co...	Invoice #10			Non-Budget lte...	-41,605.25	4,379.14
Check	12/21/2023		Common Wealth of ...	Utility Tax		X	Local Taxes	-4,570.92	-191.78
Check	12/21/2023		Kentucky Infrastruct...	Loan # ██████████		X	KIA Loan F21-...	-5,745.91	-5,937.69
Check	12/22/2023		Kentucky State Trea...	Sales & Use ...		X	Sales & Use Tax	-653.28	-6,590.97
Check	12/22/2023		intuit.com	Quick Books ...		X	Office Supplies	-139.92	-6,730.89
Check	12/22/2023		Amazon	Laptop		X	Office Supplies	-366.29	-7,097.18
Check	12/22/2023		Amazon	Post-it Easel ...		X	Office Supplies	-48.85	-7,146.03
Check	12/22/2023		Six Sigma Global In...	Shannon's Bl...		X	Training	-399.00	-7,545.03
Check	12/26/2023		Amazon	Office Supplies		X	-SPLIT-	-69.90	-7,614.93
Check	12/27/2023		Amazon	Amazon Kids+		X	675-Misc	-5.29	-7,620.22

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Accrual Basis

MORGAN COUNTY WATER DISTR
Transaction Detail by Account
December 2023

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Total O & M Checking								-7,620.22	-7,620.22
TOTAL								-7,620.22	-7,620.22

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Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison
January through December 2023

	Jan - Dec 23	Jan - Dec 22
Ordinary Income/Expense		
Income		
461.6-Sales thru Bulk Loading	1,625.00	929.00
466-Sales for Resale-Wholesale	98,181.02	25,757.74
470-Forfeited Discounts-Late Py	32,607.78	32,430.85
General Revenue		
Misc Sales	0.00	1,200.00
Reimbursement Revenue	9,955.19	2,670.39
Total General Revenue	9,955.19	3,870.39
Insurance Settlement	29,012.00	6,600.00
Non-Budget Items		
Interest Income	101.57	112.45
Payroll Deposit		
Ky Deferred Comp	-2,775.00	0.00
Total Payroll Deposit	-2,775.00	0.00
Non-Budget Items - Other	-35,705.25	0.00
Total Non-Budget Items	-38,378.68	112.45
Tap-on-Fee	52,570.01	145,288.00
Web Fee	8,086.49	5,534.56
461.1 · Meter Sales to Residential Cust	1,734,434.68	1,728,189.72
461.2 · Meter Sale to Commerical Custom	202,294.26	186,462.46
471 · Misc. Service Revenues		
Returned Checks	2.00	0.00
471 · Misc. Service Revenues - Other	25,696.23	24,825.95
Total 471 · Misc. Service Revenues	25,698.23	24,825.95
475 · Surcharge	116,740.54	197,698.56
4904 · FEMA DR4592	0.00	709.19
4905 · - DR4595	0.00	53,543.04
4999 · Uncategorized Income	14,757.67	3,488.92
Total Income	2,287,584.19	2,415,440.83
Expense		
101-Utility Plant in Service		
303 Land & Landrights Easements	5,000.00	0.00
Total 101-Utility Plant in Service	5,000.00	0.00
408.1-UtilityRegAssessmentFee	2,802.20	2,847.65
601-Payroll Expense		
941 Federal Payroll Tax	113,604.04	100,924.05
CERS	148,514.81	136,236.47
Employee Check	0.00	216,137.00
Ky State Tax Withholding	19,161.97	17,028.24
Qtrly. Return of License Fee	6,896.15	5,797.21
601-Payroll Expense - Other	1,488.00	-302,424.24
Total 601-Payroll Expense	289,664.97	173,698.73
604-Employee Pensions & Benefit		
Uniforms	6,383.00	5,143.36
604-Employee Pensions & Benefit - Other	109,649.64	95,507.95
Total 604-Employee Pensions & Benefit	116,032.64	100,651.31
610-Purchased Water		
Water Purchases		
Cave Run Water Commission	155,344.30	290,312.52
West Liberty Waterworks	490,998.20	480,914.68

MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison
January through December 2023

	Jan - Dec 23	Jan - Dec 22
Total Water Purchases	646,342.50	771,227.20
610-Purchased Water - Other	-573.31	0.00
Total 610-Purchased Water	645,769.19	771,227.20
620-Materials and Supplies		
Office Equip.	2,739.97	2,541.56
Office Supplies	26,000.78	23,993.52
Postage	18,078.59	15,911.92
Protection Plans	7.99	0.00
Repair & Maint	8,208.99	992.61
Safety Supplies	5,040.46	4,445.80
Subscriptions	-543.46	0.00
Supplies & Testing	555.50	692.26
Supplies Other	6,587.83	8,426.47
620-Materials and Supplies - Other	229,026.32	129,831.88
Total 620-Materials and Supplies	295,702.97	186,836.02
632-Contractual Services Acct.	20,720.00	2,000.00
633-Contractual Services-Legal	1,212.50	0.00
635-Contractual Se Water Test	3,076.93	1,925.50
636-Contractual Services Other		
Outside Services		
Pump Repair & Service	0.00	416.70
Outside Services - Other	63,510.00	64,280.00
Total Outside Services	63,510.00	64,696.70
Software Support	538.63	0.00
636-Contractual Services Other - Other	91,652.38	79,543.40
Total 636-Contractual Services Other	155,701.01	144,240.10
650-Transportation Expense		
Auto Parts	2,321.86	1,002.53
Auto Repair & Maint.	11,341.77	3,108.26
Fuel	30,199.69	35,196.22
Truck Purchase	3,000.00	17,000.00
650- Enterprise Lease	49,000.40	35,029.85
Total 650-Transportation Expense	95,863.72	91,336.86
675-Misc		
Bank Charge	8,560.57	4,297.17
Clothing Allowances	0.00	666.05
License/Certification Fees	1,420.80	3,692.22
Shipping and Handling	2.99	0.00
Training	979.60	0.00
675-Misc - Other	144.86	19,358.66
Total 675-Misc	11,108.82	28,014.10
Administrative Fees	0.00	24.95
Bank of the Mountains Loan	0.00	-27,480.00
Building Renovations	3,750.00	0.00
Collection Expense	0.00	344.36
GADD Loan 2021	9,149.25	3,000.00
Insurance Expenses		
659-Insurance Other		
Official Bond	0.00	46.00
659-Insurance Other - Other	534.45	715.45
Total 659-Insurance Other	534.45	761.45
657 - Insurance-General Liability	28,782.45	22,319.25
Insurance Expenses - Other	-1,804.86	0.00

MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison
January through December 2023

	Jan - Dec 23	Jan - Dec 22
Total Insurance Expenses	27,512.04	23,080.70
Interest Expense	1,348.92	993.62
Local Taxes	56,490.04	55,436.75
Membership Dues	2,057.28	3,175.00
Misc Services	436.90	1,229.50
Non -Budget Items		
Sales & Use Tax	8,485.57	7,886.51
Non -Budget Items - Other	31,652.73	0.00
Total Non -Budget Items	40,138.30	7,886.51
Old 172 Project	0.00	292,591.05
Property Tax	1,095.44	0.00
Travel Expense		
Meals	1,355.90	739.94
Mileage	65.09	301.70
Misc Travel- Lodging	3,078.66	472.57
Travel Expense - Other	3,295.40	2,875.48
Total Travel Expense	7,795.05	4,389.69
UC Tax		
KACO UI Fund	217.76	198.70
Total UC Tax	217.76	198.70
Utilities		
615-Purchased Power		
American Power	16,723.58	16,904.19
RECC	24,652.77	20,960.83
Total 615-Purchased Power	41,376.35	37,865.02
Cellular	14,398.22	12,324.01
Telephone	6,380.64	7,207.15
Trash Disposal	1,729.64	1,607.56
Total Utilities	63,884.85	59,003.74
Water Training	2,872.00	5,227.17
Web Fee Expense	0.00	567.78
5015 · Equipment Expense		
5015A · Equipment Repair	3,663.25	6,406.32
Total 5015 · Equipment Expense	3,663.25	6,406.32
5020 · Damages paid out	0.00	481.67
636- · Contractual Services Other -	101,645.60	4,723.88
658 · Workers' Compensation	7,926.00	7,063.00
660 · Advertising	1,307.49	316.55
66000 · Payroll Expenses	606,627.68	578,112.22
6999 · Uncategorized Expenses	0.00	6,750.00
Total Expense	2,580,572.80	2,536,300.63
Net Ordinary Income	-292,988.61	-120,859.80
Other Income/Expense		
Other Income		
KIA Grant	3,190,795.01	0.00
USDA Rural Development	6,933.18	292,591.05
Total Other Income	3,197,728.19	292,591.05
Other Expense		
Bonds Payable - KRWA 2016	96,162.48	98,912.52
Cleaner Water Grant	160,000.00	0.00
Hwy 191 Waterline Replacement P	2,924,637.03	0.00
USDA Bonds - Interest	43,995.85	0.00

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Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison
January through December 2023

	<u>Jan - Dec 23</u>	<u>Jan - Dec 22</u>
USDA Bonds - Principle	56,643.41	0.00
Total Other Expense	3,281,438.77	98,912.52
Net Other Income	-83,710.58	193,678.53
Net Income	<u>-376,699.19</u>	<u>72,818.73</u>

MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison
January through December 2023

	\$ Change	% Change
Ordinary Income/Expense		
Income		
461.6-Sales thru Bulk Loading	696.00	74.9%
466-Sales for Resale-Wholesale	72,423.28	281.2%
470-Forfeited Discounts-Late Py	176.93	0.6%
General Revenue		
Misc Sales	-1,200.00	-100.0%
Reimbursement Revenue	7,284.80	272.8%
Total General Revenue	6,084.80	157.2%
Insurance Settlement	22,412.00	339.6%
Non-Budget Items		
Interest Income	-10.88	-9.7%
Payroll Deposit		
Ky Deferred Comp	-2,775.00	-100.0%
Total Payroll Deposit	-2,775.00	-100.0%
Non-Budget Items - Other	-35,705.25	-100.0%
Total Non-Budget Items	-38,491.13	-34,229.6%
Tap-on-Fee	-92,717.99	-63.8%
Web Fee	2,551.93	46.1%
461.1 · Meter Sales to Residential Cust	6,244.96	0.4%
461.2 · Meter Sale to Commerical Custom	15,831.80	8.5%
471 · Misc. Service Revenues		
Returned Checks	2.00	100.0%
471 · Misc. Service Revenues - Other	870.28	3.5%
Total 471 · Misc. Service Revenues	872.28	3.5%
475 · Surcharge	-80,958.02	-41.0%
4904 · FEMA DR4592	-709.19	-100.0%
4905 · - DR4595	-53,543.04	-100.0%
4999 · Uncategorized Income	11,268.75	323.0%
Total Income	-127,856.64	-5.3%
Expense		
101-Utility Plant in Service		
303 Land & Landrights Easements	5,000.00	100.0%
Total 101-Utility Plant in Service	5,000.00	100.0%
408.1-UtilityRegAssessmentFee	-45.45	-1.6%
601-Payroll Expense		
941 Federal Payroll Tax	12,679.99	12.6%
CERS	12,278.34	9.0%
Employee Check	-216,137.00	-100.0%
Ky State Tax Withholding	2,133.73	12.5%
Qtrly. Return of License Fee	1,098.94	19.0%
601-Payroll Expense - Other	303,912.24	100.5%
Total 601-Payroll Expense	115,966.24	66.8%
604-Employee Pensions & Benefit		
Uniforms	1,239.64	24.1%
604-Employee Pensions & Benefit - Other	14,141.69	14.8%
Total 604-Employee Pensions & Benefit	15,381.33	15.3%
610-Purchased Water		
Water Purchases		
Cave Run Water Commission	-134,968.22	-46.5%
West Liberty Waterworks	10,083.52	2.1%

MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison
January through December 2023

	\$ Change	% Change
Total Water Purchases	-124,884.70	-16.2%
610-Purchased Water - Other	-573.31	-100.0%
Total 610-Purchased Water	-125,458.01	-16.3%
620-Materials and Supplies		
Office Equip.	198.41	7.8%
Office Supplies	2,007.26	8.4%
Postage	2,166.67	13.6%
Protection Plans	7.99	100.0%
Repair & Maint	7,216.38	727.0%
Safety Supplies	594.66	13.4%
Subscriptions	-543.46	-100.0%
Supplies & Testing	-136.76	-19.8%
Supplies Other	-1,838.64	-21.8%
620-Materials and Supplies - Other	99,194.44	76.4%
Total 620-Materials and Supplies	108,866.95	58.3%
632-Contractual Services Acct.	18,720.00	936.0%
633-Contractual Services-Legal	1,212.50	100.0%
635-Contractual Se Water Test	1,151.43	59.8%
636-Contractual Services Other		
Outside Services		
Pump Repair & Service	-416.70	-100.0%
Outside Services - Other	-770.00	-1.2%
Total Outside Services	-1,186.70	-1.8%
Software Support	538.63	100.0%
636-Contractual Services Other - Other	12,108.98	15.2%
Total 636-Contractual Services Other	11,460.91	8.0%
650-Transportation Expense		
Auto Parts	1,319.33	131.6%
Auto Repair & Maint.	8,233.51	264.9%
Fuel	-4,996.53	-14.2%
Truck Purchase	-14,000.00	-82.4%
650- Enterprise Lease	13,970.55	39.9%
Total 650-Transportation Expense	4,526.86	5.0%
675-Misc		
Bank Charge	4,263.40	99.2%
Clothing Allowances	-666.05	-100.0%
License/Certification Fees	-2,271.42	-61.5%
Shipping and Handling	2.99	100.0%
Training	979.60	100.0%
675-Misc - Other	-19,213.80	-99.3%
Total 675-Misc	-16,905.28	-60.4%
Administrative Fees	-24.95	-100.0%
Bank of the Mountains Loan	27,480.00	100.0%
Building Renovations	3,750.00	100.0%
Collection Expense	-344.36	-100.0%
GADD Loan 2021	6,149.25	205.0%
Insurance Expenses		
659-Insurance Other		
Offical Bond	-46.00	-100.0%
659-Insurance Other - Other	-181.00	-25.3%
Total 659-Insurance Other	-227.00	-29.8%
657 - Insurance-General Liability	6,463.20	29.0%
Insurance Expenses - Other	-1,804.86	-100.0%

MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison
January through December 2023

	\$ Change	% Change
Total Insurance Expenses	4,431.34	19.2%
Interest Expense	355.30	35.8%
Local Taxes	1,053.29	1.9%
Membership Dues	-1,117.72	-35.2%
Misc Services	-792.60	-64.5%
Non -Budget Items		
Sales & Use Tax	599.06	7.6%
Non -Budget Items - Other	31,652.73	100.0%
Total Non -Budget Items	32,251.79	409.0%
Old 172 Project	-292,591.05	-100.0%
Property Tax	1,095.44	100.0%
Travel Expense		
Meals	615.96	83.2%
Mileage	-236.61	-78.4%
Misc Travel- Lodging	2,606.09	551.5%
Travel Expense - Other	419.92	14.6%
Total Travel Expense	3,405.36	77.6%
UC Tax		
KACO UI Fund	19.06	9.6%
Total UC Tax	19.06	9.6%
Utilities		
615-Purchased Power		
American Power	-180.61	-1.1%
RECC	3,691.94	17.6%
Total 615-Purchased Power	3,511.33	9.3%
Cellular	2,074.21	16.8%
Telephone	-826.51	-11.5%
Trash Disposal	122.08	7.6%
Total Utilities	4,881.11	8.3%
Water Training	-2,355.17	-45.1%
Web Fee Expense	-567.78	-100.0%
5015 · Equipment Expense		
5015A · Equipment Repair	-2,743.07	-42.8%
Total 5015 · Equipment Expense	-2,743.07	-42.8%
5020 · Damages paid out	-481.67	-100.0%
636- · Contractual Services Other -	96,921.72	2,051.7%
658 · Workers' Compensation	863.00	12.2%
660 · Advertising	990.94	313.0%
66000 · Payroll Expenses	28,515.46	4.9%
6999 · Uncategorized Expenses	-6,750.00	-100.0%
Total Expense	44,272.17	1.8%
Net Ordinary Income	-172,128.81	-142.4%
Other Income/Expense		
Other Income		
KIA Grant	3,190,795.01	100.0%
USDA Rural Development	-285,657.87	-97.6%
Total Other Income	2,905,137.14	992.9%
Other Expense		
Bonds Payable - KRWA 2016	-2,750.04	-2.8%
Cleaner Water Grant	160,000.00	100.0%
Hwy 191 Waterline Replacement P	2,924,637.03	100.0%
USDA Bonds - Interest	43,995.85	100.0%

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Accrual Basis

MORGAN COUNTY WATER DISTR
Profit & Loss Prev Year Comparison
January through December 2023

	<u>\$ Change</u>	<u>% Change</u>
USDA Bonds - Principle	56,643.41	100.0%
Total Other Expense	3,182,526.25	3,217.5%
Net Other Income	-277,389.11	-143.2%
Net Income	<u><u>-449,517.92</u></u>	<u><u>-617.3%</u></u>



MCWD
Morgan County Water District

Monthly Leak and Valve Exercising Report

Prepared By: Dean Kennard

Month: December 2023

Last Board Meeting we had leaks totaling 20 gpm on Hwy 364 and 80 gpm on Hwy 460 East.

We have found 20gpm on Hwy 364 with 5gpm still to be found and 30gpm on Hwy 460 E with 50gpm still to be found.

Main Line\ Service Line Leaks

15 Leaks Found and Fixed

- 1- Jones Creek Road 6"**
- 2- Meeting House Rd, 460East Service line**
- 3- Highway 437 Service line**
- 4- Jones Crk Service line**
- 5- Lykins Loop RD service line**
- 6- 2 Meter Bottoms, 4 PRV and 3 S-Tubes leaking**

Acoustic Logger Placement and Portable Flow Meter Utilizations

Jason Finley

- 1- 95 Data Logger placements**
- 2- 5 our side service line leaks found and fixed**
- 3- 0 customer side leaks**

**Roadways covered with Data Loggers were Hwy 364, Lacy Crk, Hwy 3333,
Finishing up Hwy's 364 and Jones Crk rd.**

Valves exercised and adjustments

Ritchie Gilliam

- 1- 99 Valves exercised this month**
- 2- 10 valve that were repaired and able to be used for Leak Detection and Repairing Leaks.**
- 3- Flushing on Hwy 191 and all side roads several times due to air being in the lines.**

Meter Testing and Maintaince

Jimmy Keeton

- 1- Waiting to be trained in testing meters. Will be trained in the coming weeks. He is learning to work in all aspects of the water district day to day operations.**
- 2- He has helped change out 2" meters at Ezel Elementary, East Valley Elementary and Rod & Staff Publishing. There are 4 more Meters to be replaced in the system that he will be helping to replace.**

PUBLIC SERVICE COMMISSION

Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: Annual Year: 2023

LINE #	ITEM	GALLONS (Omit 000's)
1	WATER PRODUCED AND PURCHASED	
2	Water Produced	-
3	Water Purchased	249,099
4	TOTAL PRODUCED AND PURCHASED	249,099
5		
6	WATER SALES	
7	Residential	108,413
8	Commercial	14,210
9	Industrial	1,157
10	Bulk Loading Stations	-
11	Wholesale	20,174
12	Public Authorities	-
13	Other Sales (explain)	-
14	TOTAL WATER SALES	143,954
15		
16	OTHER WATER USED	
17	Utility and/or Water Treatment Plant	-
18	Wastewater Plant	-
19	System Flushing	20,236
20	Fire Department	86
21	Other Usage (explain)	-
22	TOTAL OTHER WATER USED	20,322
23		
24	WATER LOSS	
25	Tank Overflows	-
26	Line Breaks	13,101
27	Line Leaks	71,722
28	Excavation Damages	-
29	Theft	-
30	Other Loss	-
31	TOTAL WATER LOSS	84,823
32		
33	Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4	
34		
35	WATER LOSS PERCENTAGE	
36	(Line 31 divided by Line 4)	

Report Totals

Service	Budget	Final	Active	Inactive	Usage	Deposits	Charge	Sur 1	Sur 2	Local Tax	State Tax	Net	Arrears	Balance	Penalty
WATER	0	13	2998	0	8983900	800.21	141,688.33	0.00	0.00	4,062.61	576.50	145,527.23	18,904.19	164,431.42	13,224.11
Service	0	0	2	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Unapp Cash					0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(11,818.19)	(11,818.19)	0.00
	0	13	3000	0	8983900	800.21	141,688.33	0.00	0.00	4,062.61	576.50	145,527.23	7,086.00	152,613.23	13,224.11
Number of Active Accounts									3011						
Number of Inactive Accounts									0						

Last month Active Accts. 3009

MORGAN COUNTY WATER DISTRICT

Regular Board Meeting

February 12, 2024

PERSONS PRESENT:

Alexis Bronscom
Zachary F. Edge
Brian C. Nelson
Stan Dummell
J.C. [unclear]
Ben Hamm
Ethan Brown

REPRESENTING:

MCWD
MCWD
MCWD
MCWD
NEI
Gateway ADD
Gateway ADD

VISITORS PRESENT:

Print

Kathy Marshall
Jim Sparks

REPRESENTING:

KAC Insurance
NEI.

Board of Commissioners Meeting

AGENDA

February 12, 2024

Welcome and Introductions

- Welcome and Prayer
- Roll Call
- Approval of Minutes: January 8, 2024

New Business

- Update on Project – Phase 1: Water Line Extensions Project (Clean Water Grant) FULLY FUNDED
- Update on Project – Phase 2: Water Line Replacement Project – Hwy 191 (Change Order #3 and Final)
- Update on Project – Phase 3: Water Line Replacement and Office Building Project (USDA/ARC)
- Update on Project – Phase 4: Water Line Replacement – White Oak (KIA)
- Gateway Ad – Selection of archeology firm (action needed)
- Kathy Marshall – KACO (Policy Review)
- Vehicle Use Policy
- Budget Approval

Reporting

- Finance Report – Lexi
 - Balance Sheet (Email)
 - Profit & Loss Statement (Email)
 - Income Statement (Email)
 - Reconciliation (Email)
 - Review and Approval of Written Checks (*action needed*)
 - Future Month Purchase Request (*action needed*)
- General Manager Report – Shannon
 - PSC Orders – Rate Case, Signatures, Newspaper
 - Audit Reports – PSC Audit
 - Water Loss Report
 - Leak and Maintenance Report – Dean
 - Collection Report – Ashlee
 - Work Orders Report – Donna
 - Cut Offs / Customer Report

Closed Session

- HR and Employment

Adjournment

- Next Meeting: March 11, 2024

MORGAN COUNTY WATER DISTRICT
Scheduled Board Meeting
February 12, 2024

The scheduled monthly meeting of the Morgan County Water District was held on Monday, February 12, 2024, beginning at 4:30 p.m. at the office. The following were in attendance: Board Members: Brian Wells, Steve Gunnell, and Zach Engle. MCWD Staff: Shannon Elam and Alexis Branscum. Guests: Ora Main and Jim Sparks of Nesbitt Engineering, Kathy Marshall of KACo Insurance, and Ben Hemm and Ethan Brown of Gateway ADD. Prayer.

Brian called roll then called the meeting to order and welcomed all that was present. Brian called for a motion to approve the minutes from January 8, 2024. Zach made a motion to approve, and Steve G. seconded. Motion carried.

First on the agenda was Phase 1 (Cleaner Water Grant): Archeologist needs to be picked before this project can be started. The archeologists that gave quotes were discussed 6th on the agenda with Gateway ADD.

Second on the agenda was Phase 2 (HWY 191): The parts were ordered to finish up this project and is projected to begin back up next Monday, February 19th. Hopeful completion of this project should be the beginning of March.

Third on the agenda was Phase 3 (USDA and ARC): This is a \$7.535 million project. \$3 million of that budget is to be allocated to the office building and the remaining will go toward the water line replacement. The ARC application has been submitted and we are just awaiting approval. Ora discussed possibly being able to get extra money from Frankfort to fund the project.

Fourth on the agenda was Phase 4 (White Oak KIA): This project is projected for next year, 2025.

Fifth on the agenda was KACO insurance: KACO's All Lines Fund Policy covers general liability, natural disasters, cyber attacks and more. However, MCWD does not have errors and omission coverage. Kathy discussed that it is imperative to have errors and omission coverage, since if someone were to sue

the company, they would be suing everyone associated. She quoted \$4,000 to start basic coverage that could start immediately. The Board had a few questions and wanted more clarification before making a decision. The decision is to be held via email once Kathy is able to send Shannon the information desired.

Sixth on the agenda was Gateway ADD: An Archeologist is required to start the environmental on the Cleaner Water Project. Ben presented two quotes, one from CRA at \$24,286, which covers 3 sites with an additional charge of \$3,000 for an additional site. The other quote was from HMB for \$29,785, this quote did not have any additional site charges noted. The money to pay the Archeologist will come out of the project budget. As the budget stands currently, we show a loss of \$8,000 if we choose the lowest archeologist. Ben discussed the possibility of a 10% budget increase on the project, which, if approved, would help cover the remaining \$8,000 needed for the archeologist. Brain made a motion to approve accept CRA as the archeologist choice. Zach made a motion to approve, and Steve seconded. Motion carried.

Seventh on the agenda was Vehicle Use Policy: Shannon presented a new policy for the employees using a work vehicle. Brain made a motion to approve the policy. Steve made a motion to approve, and Zach seconded. Motion carried.

Eighth on the agenda was Budget Approval: Brian made a motion to approve the 2024 Budget. Zach made a motion to approve, and Steve seconded. Motion carried.

REPORTING:

Finance Report: See handouts. Lexi presented two new handouts, not included on the agenda. One showed outstanding checks the company has, going as far back as 2004. The second handout showed where the income came from. This handout showed how much revenue was received in January from the web, credit card payments and cash and checks, along with a breakdown of what the revenue was from (water usage or additional fees the costumers had to pay). After seeing how many outstanding checks we have Zach wants Lexi to look into getting a "90-day void" stamp to put on the checks and get with the bank to make sure checks are void after the 90 days.

Purchase Request – Lexi: See handouts. \$8,353.36 is needed to be approved to purchase tapping saddles, adaptors, prv, compressions, valves, o-rings, and hymax.

Checks written: See handouts: Brian made a motion to approve checks and purchases to be written/ bought. Steve made a motion to approve. Zach seconded. Motion carried.

New Settings: See handouts. 3 new settings.

Cut-Offs/ Customer Reports: Thomas Standafer being cutoff was discussed.

PSC Orders: Shannon gave Zach and Brain a sheet to sign from the PSC stating they would like the PSC to look into giving MCWD a rate increase.

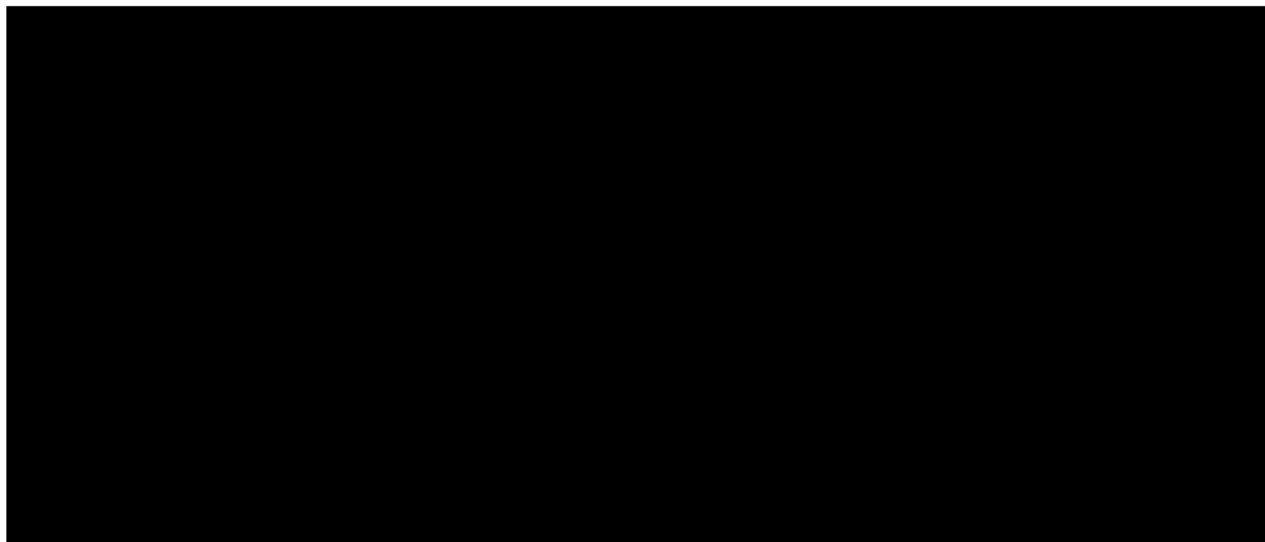
Water loss: Water loss is at 35%

Next meeting: March 11, 2024.

Adjournment time: 7:00 p.m.


Brian called for a motion to adjourn. Steve. made a motion to approve. Zach seconded. Motion carried.

CLOSED SESSION:



Closed session adjourned time: 7:26 pm

IN TESTIMONY WHEREOF, WITNESS MY SIGNATURE this 1~~st~~ day of March, 2023.



Zachary Engle, Sec/Treasurer



DISTRICT VEHICLE POLICY

Overview

As an authorized driver of a District vehicle, you have been given certain privileges. You assume the duty of obeying all motor vehicle laws, maintaining the vehicle properly at all times and, otherwise, following the policies and procedures outlined in the following.

Vehicle Fleet Purpose

District vehicles are provided to support business activities and are to be used only by qualified and authorized employees. They are not to be considered a part of an employee's compensation and must not be used as an inducement for employment. In all cases, these vehicles are to be operated in strict compliance with motor vehicle laws of the jurisdiction in which they are driven and with the utmost regard for their care and cost-efficient use.

Driver Licensing

District drivers and anyone authorized to drive the District vehicles must have a valid driver's license issued in the state of residence for the class of the vehicle being operated and must be able to drive a vehicle. Obtaining a driver's license is a personal expense.

Driver Qualifications

1. Authorized employee of District.
2. Must be at least 21 years of age.
3. Have at least one year of experience in the class of vehicle operated.
4. Must meet licensing requirements.
5. If, during the last 12 months, the driver had any of the following experiences:
 - Been convicted of a felony.
 - Been convicted of sale, handling or use of drugs.
 - Has automobile insurance canceled, declined or not renewed by a District.
 - Been convicted of an alcohol- or drug-related offense while driving.
 - Had driver's license suspended or revoked.
 - Been convicted of three or more speeding violations.
 - Been involved in three or more chargeable accidents.

General Manager may determine if employee will or will not qualify for a District vehicle.

Review of Motor Vehicle Record

State Motor Vehicle Records (MVRs) will be used as the source for verifying driver history. MVRs will be obtained and reviewed at least annually on employee. (The insurance District requires that we provide them with the driver's license number and date of birth for anyone who may drive a District vehicle.) Driving privileges maybe withdrawn or suspended and/or the District vehicle removed from any authorized driver not meeting the above requirements. In addition, appropriate disciplinary action may be taken, up to and including termination of employment.

Personal Use

District vehicles are provided primarily for business purposes, however, occasional personal use is permitted. **The privilege of personal use may be withdrawn at any time by the district.**

Rules Applying to Use of District Vehicles:

- Personal trailers, including boat and recreational vehicles, are not to be pulled.
- District vehicle is not to be driven while under the influence of alcohol or any controlled substance.
- Possession, transportation or consumption of alcohol or illegal drugs by anyone in the vehicle is not allowed.
- Driver and all passengers must wear available personal restraints.
- Report any accident immediately to police and your Supervisor.

Any exceptions to these rules require advance approval by the General Manager. Violation of these rules will result in disciplinary action from removal of driving privileges to termination of employment.

Maintenance

Authorized drivers are required to properly maintain their District vehicles at all times. Vehicles should not be operated with any defect that would inhibit safe operation during current and foreseeable weather and lighting conditions. Preventive maintenance such as, but not limited to regular oil changes, lubrication, tire pressure, tire replacement, brake pad & rotor replacement and fluid checks determine to a large extent whether you will have a reliable, safe vehicle to drive and support work activities. You should have preventive maintenance on your vehicle, as required in the owner's manual, performed by a certified dealer. Employees will be provided 4 hours per month, during their normal work shift, to clean the inside and outside of their vehicle

Traffic Violations

Fines for parking or moving violations, towing storage or impoundment are the personal responsibility of the assigned operator. The District will not condone nor excuse ignorance of any motor vehicle violations that result in court summons being directed to itself as owner of the vehicle.

Each driver is required to report all moving violations to their immediate supervisor within 24 hours. This requirement applies to violations involving the use of any vehicle (District, personal or other) while on District business. Failure to report violations will result in appropriate disciplinary action, including revoking of driver privileges and possible termination of employment.

Please be aware that motor vehicle violations incurred during non-business (personal use) hours will also affect your driving status as well and are subject to review.

Cellular/mobile phones

Cellular/mobile phones should not be used while operating a vehicle. Using a cell phone while driving leads to an increased risk of having an accident through a lack of attention to driving. Inattention is the #1 cause of vehicle accidents in America. Inattention can also involve adjusting the radio, eating, smoking, daydreaming, talking to passengers, things outside the vehicle, and other distractions.

Researchers at the University of Toronto found that the risk of having a traffic accident while using a cell phone is the same as that while driving drunk. In eleven countries and several US cities it is illegal to use a cell phone while operating a vehicle. Regulation of the use of phones in vehicles have been the subject of more than one hundred bills in thirty-seven states.

- Allow voice mail to handle your calls and return them at your safe convenience.
- If you need to place or receive a call pull off the road to a safe location.
- Ask a passenger to make or take the call.
- Inform regular callers your driving schedule, and when you will be available to talk.
- Keep your hands on the wheel and your eyes and mind on the road while driving.
- In the event of an accident:
- Call the police on all accidents and obtain a copy of the police report.
- Do not admit negligence or liability.
- Do not attempt settlement, regardless of how minor.
- Get name, address and phone number of injured person and witnesses if possible.
- Exchange vehicle identification, insurance District name and policy numbers with the other driver.
- Take a photograph of the scene of accident if possible.

Thefts

In the event of the theft of a District vehicle, notify local police and Immediate Supervisor immediately.

Driver Responsibilities

Each driver is responsible for the actual possession, care and use of the District vehicle in their possession. Therefore, a driver's responsibilities include, but are not limited to, the following:

- Operation of the vehicle in a manner consistent with reasonable practices that avoid abuse, theft, neglect or disrespect of the equipment.
- Obey all traffic laws.
- The use of seat belts and shoulder harness is mandatory for driver and passengers.
- Adhering to manufacturer's recommendations regarding service, maintenance and inspection. Vehicles should not be operated with any defect that would prevent safe operation.
- Attention to and practice of safe driving techniques and adherence to current safety requirements.
- Restricting the use of vehicles to authorized drivers.
- Reporting the occurrence of moving violations.
- Accurate, comprehensive and timely reporting of all accidents by an authorized driver and thefts of a District vehicle to the Immediate Supervisor.

Failure to comply with any of these responsibilities will result in disciplinary action, up to and including termination of employment.

Preventable Accidents

A preventable accident is defined as any accident involving a District vehicle – whether being used for District or personal use – or any vehicle while being used on District business that results in property damage and/or personal injury, and in which the driver in question failed to exercise every reasonable precaution to prevent the accident.

Safety Guidelines to Prevent Accidents

- Do Not Follow too close
- Do Not Drive too fast for conditions
- Do Not Fail to observe clearances
- Do Not Fail to obey signs
- Do Not Make Improper turns
- Do Not Fail to observe signals from other drivers
- Do Not Fail to reduce speed
- Do Not Park improperly
- Do Not Pass improperly
- Do Not Fail to yield
- Do Not Back up improperly
- Do Not Fail to obey traffic signals or directions
- Do Not Exceed the posted speed limit
- Do Not Drive While Intoxicated (DWI) or Drive Under the Influence (DUI) or similar charges.

I have read and will abide by the conditions as stated in this document regarding the operation of any vehicle for District business.

Name (printed) _____

Signature _____ Today's date _____

HR Dept. _____ Today's date _____

EMPLOYEE AUTHORIZATION FOR MVR REVIEW

As a prospective employee or current employee, I understand a Motor Vehicle Abstract will be ordered and reviewed to assess minimum eligibility to determine driving privileges. As a driver of a District vehicle or my own vehicle on the District's behalf, I understand that it is my responsibility to operate the vehicle in a safe manner and to drive defensively to prevent injuries and property damage. Drivers must have a valid driver's license for the type of vehicle to be operated and keep the licenses(s) with them at all times while driving. All drivers must comply with all applicable regulations.

I also understand that my employer will periodically review my Motor Vehicle Record to determine continued eligibility to drive a District vehicle or operate my own vehicle on the District's behalf. In accordance with the Fair Credit Reporting Act, I have been informed that a Motor Vehicle Record will be periodically obtained on me for continued employment purposes.

I acknowledge the receipt of the above disclosure and authorize my employer or its designated agent to obtain a Motor Vehicle Record Report up on hire and thereafter annually. This authorization is valid as long as I am an employee or employee candidate and may only be rescinded in writing.

Employee Name (Print): _____

Driver's License Number: _____

Employee's Signature Date: _____

HR Reviewer's Signature Date: _____
(Sign and retain the original copy in the employee's file)

MORGAN COUNTY WATER DISTRICT

2024 ANNUAL OPERATING BUDGET

General Revenue

CODE			Percent of Budget
461	Water Revenue		
1 461.1	Resident Meter Sales	\$1,950,000	
2 461.2	Commercial Meter Sales	\$214,000	
3 461.3	Bulk Loading Station	\$1,000	
4 464	Wholesale	\$120,000	
		\$ 2,285,000	
	Non Water Revenue		
5 470	Fortified Discounts - Late Payments	\$24,000	
6 471	Utility Service Fee	\$36,000	
7 472	Interest Income	\$1,000	
8 473	Tap On Fees	\$30,000	
9 474	Reimbursements / Grants	\$0	
		\$91,000	
		\$2,376,000	\$0

General Expenses

	Employee Payroll		Percent of Budget
10 601	Salaries and Wages - Employee	\$230,000	
11 603	Salaries and Wages - Officers & Commissioners	\$145,000	
		\$375,000	15.78%
	604 Employee Pensions and Benefits		
12 604.1	Health & Supplemental Insurance	\$150,000	
13 604.2	CERS	\$75,000	
14 604.3	KY Comp	\$0	
15 604.4	Uniforms / Boots	\$5,000	
16 604.5	Training / Conference / Expo	\$8,000	
17 604.6	License/Certification	\$2,000	
18 604.7	Incentive Pay	\$25,000	
19 604.8	Employee Benefit - Other	\$2,000	
		\$267,000	11.24%
			27.02%
			2
	610 Purchased Water		
20 610.1	City of WL	\$360,000	
21 610.2	Cave Run	\$340,000	
		\$700,000	29.46%
			1
	615 Utilities		
22 615.1	Purchased Power	\$40,000	
23 615.2	Cellular	\$12,000	
24 615.3	Telephone	\$8,000	
25 615.4	Trash Disposal	\$2,000	
		\$62,000	2.61%
	620 Materials and Supplies		
26 620.1	Office Supplies	\$30,000	
27 620.2	Postage	\$15,000	
28 620.3	Water System Parts/Supplies	\$125,000	
29 620.4	Chlorine Chemicals	\$4,000	
30 620.5	Safety Supplies	\$8,000	
31 620.6	Office Subscriptions	\$4,000	
32 620.7	Water Sample Supplies	\$2,000	
33 620.8	Water Meters	\$80,000	
		\$268,000	11.28%
			4
	Contractual Services		
34 631	Contractual Services - Engineering	\$5,000	
35 632	Contractual Services - Accounting	\$10,000	
36 633	Contractual Services - Legal	\$3,000	
37 634	Contractual Services - Office	\$5,000	
38 635	Contractual Service - Water Testing Lab	\$2,000	

39	636	Contractual Services - Field	\$75,000		
				\$100,000	4.21%
	650	Transportation Expense			
40	650.1	Fleet Lease	\$60,000		
41	650.2	Auto Service/Repair	\$10,000		
42	650.3	Fuel	\$30,000		
				\$100,000	4.21%
		Insurance			
43	657	Insurance - General Liability	\$28,000		
44	658	Insurance - Workers' Compensation	\$8,000		
45	658	Insurance - Payroll Audit	\$2,000		
46	659	Insurance - Bond on Officers	\$2,000		
				\$40,000	1.68%
		Misc.			
47	660	Advertising	\$2,000		
48	665	Membership Dues	\$5,000		
49	666	Utility Reg-(PSC)Assessment Fee	\$3,000		
50	670	Bad Debt - Collections	\$2,000		
51	671	Bank Charges	\$500		
52	675	Non-Budget Items	\$2,500		
				\$15,000	0.63%
	680	Taxes			
53	680.1	Federal Payroll Tax	\$30,000		
54	680.2	KY State Payroll Tax	\$0		
55	680.3	County Payroll Tax	\$0		
56	680.4	Gross Utility Tax	\$60,000		
57	680.5	Sales & Use Tax	\$10,000		
58	680.6	Tax Penalty	\$0		
				\$100,000	4.21%
	690	Travel Expense			
59	690.1	Meals	\$4,000		
60	690.2	Mileage	\$1,000		
61	690.3	Lodging	\$8,000		
				\$13,000	0.55%
	695	Cash Reserve			
62	695.1	Depreciation	\$5,000		
63	695.2	Emergency	\$5,000		
64	695.3	Short-Lived Assets	\$5,000		
65	695.4	Capital Improvement	\$5,000		
66	695.5	Contributions in Aid of Construction	\$0 (Surcharge)		
				\$20,000	0.84%
	699	Debt Service (Bonds & Notes)			
67	699.1	Sinking Fund - USDA Bond	\$165,000		
68	699.2	KIA Bond	\$12,000		
69	699.3	KRWA Bond	\$100,000		
70	699.4	GWAD (Note)	\$14,000	Short Term	
71	699.5	BOM (Note)	\$25,000	Short Term	
				\$316,000	13.30%
					\$2,376,000

Accepted by the Board of Directors on the _____ day of January 2024

Brian Wells, Chairman

Zachary Engle, Secretary/Treasurer

Appendix A
Current and Proposed Rates
Morgan County Water District

			<u>Current Monthly Rates</u>		<u>Current Monthly Rates</u>		<u>Differences</u>
3/4-Inch x 5/8-Inch Meter							
First	2,000	Gallons	\$ 31.89	Min. Bill	\$ 44.95	Min. Bill	\$ 13.06
Next	3,000	Gallons	\$ 0.01186	per Gallon	\$ 0.01675	per Gallon	\$ 0.00489
Next	5,000	Gallons	\$ 0.01100	per Gallon	\$ 0.01554	per Gallon	\$ 0.00454
Next	15,000	Gallons	\$ 0.01015	per Gallon	\$ 0.01434	per Gallon	\$ 0.00419
Over	15,000	Gallons	\$ 0.00929	per Gallon	\$ 0.01313	per Gallon	\$ 0.00384
1-Inch Meter							
First	5,000	Gallons	\$ 31.89	Min. Bill	\$ 44.95	Min. Bill	\$ 13.06
Next	5,000	Gallons	\$ 0.01100	per Gallon	\$ 0.01554	per Gallon	\$ 0.00454
Next	5,000	Gallons	\$ 0.01015	per Gallon	\$ 0.01434	per Gallon	\$ 0.00419
Over	15,000	Gallons	\$ 0.00929	per Gallon	\$ 0.01313	per Gallon	\$ 0.00384
2-Inch Meter							
First	15,000	Gallons	\$ 171.93	Min. Bill	\$ 242.13	Min. Bill	\$ 70.20
Over	15,000	Gallons	\$ 0.00929	per Gallon	\$ 0.01313	per Gallon	\$ 0.00384
6-Inch Meter							
First	100,000	Gallons	\$ 963.03	Min. Bill	\$ 1,356.00	Min. Bill	\$ 392.97
Over	100,000	Gallons	\$ 0.00929	per Gallon	\$ 0.01313	per Gallon	\$ 0.00384
4-Inch Meter Wholesale							
			\$ 0.00452	per Gallon	\$ 0.00642	per Gallon	\$ 0.00190

PUBLIC SERVICE COMMISSION

Monthly Water Loss Report

Water Utility:

Morgan County Water District

For the Month of:

January

Year: 2024

LINE #	ITEM	GALLONS (Omit 000's)
1	WATER PRODUCED AND PURCHASED	
2	Water Produced	
3	Water Purchased	22,363
4	TOTAL PRODUCED AND PURCHASED	22,363
5		
6	WATER SALES	
7	Residential	10,138
8	Commercial	1,759
9	Industrial	
10	Bulk Loading Stations	
11	Wholesale	2,032
12	Public Authorities	
13	Other Sales (explain)	
14	TOTAL WATER SALES	13,929
15		
16	OTHER WATER USED	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	508
20	Fire Department	30
21	Other Usage (explain)	
22	TOTAL OTHER WATER USED	538
23		
24	WATER LOSS	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	7,896
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	TOTAL WATER LOSS	7,896
32		
33	Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4	
34		
35	WATER LOSS PERCENTAGE	
36	(Line 31 divided by Line 4)	35.31%



Morgan County Water District

West Liberty , KY

Tier I		
Total Assigned	190	\$31,058.93
Net Assigned	163	\$25,987.95
Recovery	17	\$3,584.50
Recovery Rate on Total Assigned		11.54%
Recovery Rate on Net Assigned		13.79%
Resolution	22	\$4,367.75
Resolution Rate on Total Assigned		14.06%
Resolution Rate on Net Assigned		16.81%
Cost of Accounts Submitted		\$3,323.10
Resolution Cost Percentage		76.08%
Net Money Returned To Client		\$261.40
Average Balance		\$163.47
Average Age (Days)		119
Tier II		
Assignments	369	\$55,628.69
Recovery (Collections)	55	\$6,956.85
Recovery Rate		12.51%
Resolution (Collections + Payment Configurations)	55	\$6,956.85
Resolution Rate		12.51%
Average Balance		\$150.76
Average Age (Days)		573
Total		
Assignments	391	\$61,400.74
Resolved	77	\$11,324.60
Resolution Rate		18.44%

**Morgan Co. Water District
Cut Off List
January 2024**

Account	Customer	Arrear	Disconnect	Reconnect	Total	Paid
1-7-1	Lee & April Hampton	41.24	45.00	17.40	103.64	103.64
1-298-21	Sarah Perry	36.09	45.00	17.40	98.49	98.47
1-304-24	Patty Perry	36.14	45.00	17.40	98.54	98.54
1-380-1	Ginger Browning	85.70	45.00	17.40	148.10	148.10
1-423-5	Amber Lewis	72.28	45.00	17.40	134.68	134.68
1-553-1	Gage Finch	36.60	45.00	17.40	99.00	99.00
1-703-1	Burton Stacy	75.89	45.00	17.40	138.29	138.29
1-1653-1	Charles Blankenship	39.90	45.00	17.40	102.30	102.30
1-1920-6	Cynthia Kennedy	416.25	45.00	17.40	478.65	
3-27-4	Joseph Singer	33.13	45.00	17.40	95.53	95.53
3-975-1	Kayla Keeton	41.91	45.00	17.40	104.31	104.31
3-1050-2	Kenderly Martin	34.00	45.00	17.40	96.40	96.40
3-1950-1	Claudell Nickell	36.14	45.00	17.40	98.54	98.54
3-1876-13	Keith Wayne Keaton	36.14	45.00	17.40	98.54	
4-1120-3	Courtney Conley	77.97	45.00	17.40	140.37	104.37
4-1244-1	James Keeton	81.81	45.00	17.40	144.21	
4-1596-2	Johnny Dulin	72.28	45.00	17.40	134.68	
4-1660-1	Rodney Moore	144.22	45.00	17.40	206.62	206.62
6-1980-11	Josephine Howard	42.44	45.00	17.40	104.84	104.84

MORGAN COUNTY WATER DISTR

Profit & Loss

02/12/24

Accrual Basis

January 2024

	Jan 24
Ordinary Income/Expense	
Income	
Non-Budget Items	
Interest Income	2.17
Void Check	0.00
Total Non-Budget Items	2.17
Non Water Revenue	
470 · Forfeited Discounts	
470.1 · Late Fee	2,176.01
470.2 · Web Fees	677.98
Total 470 · Forfeited Discounts	2,853.99
471 · Utility Service Revenues	
471.1 · Disconnect Fee	392.85
471.2 · Reconnect Fee	173.73
471.3 · Return Check Fee	8.00
471.4 · Service Trip Fee	97.40
Total 471 · Utility Service Revenues	671.98
473 · Tap-on-Fee	7,250.00
Total Non Water Revenue	10,775.97
461 · Water Revenue	
461.1 · Residential Meter Sales	123,857.78
461.2 · Commercial Meter Sales	19,137.83
461.4 · Chargeback	-121.27
Total 461 · Water Revenue	142,874.34
Total Income	153,652.48
Gross Profit	153,652.48
Expense	
610-Purchased Water	
610.1 · Cave Run Water Commission	29,701.80
610.2 · West Liberty Waterworks	34,622.28
Total 610-Purchased Water	64,324.08
Contractual Services	
634 · Office	
634.1 · United Systems	207.00
Total 634 · Office	207.00
635 · Water Testing Labs	68.00
Total Contractual Services	275.00
Insurance	
657 · General Liability	1,778.00
Total Insurance	1,778.00
Miscellaneous Expenses	
671 · Bank Charge	1,056.33
Total Miscellaneous Expenses	1,056.33
601 · Payroll Expenses	49,092.14
604 · Employee Pensions and Benefit	
604.1 · Health & Supplemental Insurance	
604.1.1 · Aflac	167.15
604.1.2 · Colonial Life	44.00
604.1.3 · Anthem	9,410.72

MORGAN COUNTY WATER DISTR
Profit & Loss
January 2024

	<u>Jan 24</u>
650.2.3 · Morgan Tire Center	15.00
650.2.5 · Car Quest	139.22
650.2.6 · Kentucky Emergency Outfitters	<u>1,443.69</u>
Total 650.2 · Auto Service and Repair	1,597.91
650.3 · Fuel	<u>5,302.31</u>
Total 650 · Transportation Expense	10,968.83
675 · Non-Budget Expense	
675.4 · Non-Budget Items	<u>934.20</u>
Total 675 · Non-Budget Expense	934.20
680 · Taxes	
680.1 · 941 Federal Payroll Tax	12,810.47
680.4 · Gross Utility Tax	4,044.67
680.5 · Sales & Use Tax	<u>679.05</u>
Total 680 · Taxes	17,534.19
699 · Debt Service (Bonds & Notes)	
699.3 · KRWA Bond	7,976.04
699.4 · GWADD Note	1,092.75
699.5 · BOTM Note	<u>5,916.66</u>
Total 699 · Debt Service (Bonds & Notes)	14,985.45
Total Expense	<u>211,930.16</u>
Net Ordinary Income	<u>-58,277.68</u>
Net Income	<u><u>-58,277.68</u></u>

Bills to be Paid	
Company	Amount Due
Kentucky Emergency Outfitters	\$ 757.39
Cave Run	\$ 26,282.70
Cave Run	\$ 28,240.20
Mountain Telephone	\$ 581.80
Appalachian Wireless	\$ 1,148.61
Colonial Life	\$ 44.00
Anthem Blue Cross	\$ 6,744.10
Licking Valley	\$ 2,107.63
Anthem Life	\$ 160.50
Globe Life	\$ 1,382.80
West Liberty Utilities	\$ 35,466.20
Kentucky 811	\$ 52.50
Waster Management	\$ 143.72
Aflac	\$ 167.15
KRWA	\$ 300.00
LabtronX	\$ 602.50
American Business Systems	\$ 147.47
American Electric Power	\$ 1,467.43
UniFirst	\$ 818.73
WEX	\$ 2,453.24
United System	\$ 207.00
KACo Insurance	\$ 2,061.45

Vendors to be Paid	
Vendor	Amount Due
Usa Bluebook	\$ 494.09
Consolidated	\$ 5,771.76
Google Workspace	\$ 118.16
James Family Outfitters	\$ 179.96
The Flower Basket	\$ 65.00
Stationers	\$ 368.39
Morgan Tire	\$ 441.83
CITCO	\$ 1,047.26
Uline	\$ 29.25
CarQuest	\$ 278.11
Advanced Auto	\$ 54.39
Oldfields	\$ 158.99
Frederick and May	\$ 490.29
Utility Solutions	\$ 5,225.66
Conference Registration + Fees	\$ 1,150.00

Taxes to be Paid	
Tax	Amount Due
Federal 1.14.24	\$ 4,668.29
Kentucky Withholding	\$ 1,307.77
Sales and Use	~ \$ 700
Gross Utility	~ \$ 4,500
Federal 1.28.24	~ \$ 4,000

Other Upcoming Expenses	
Expense	Amount Due
Payroll	\$ 14,338.53
Deferred Comp	\$ 220.00
Retirement	\$ 10,583.17
Retirement Insurance	\$ 1,545.28
Payroll	~ \$ 14,000
Deferred Comp	\$ 220.00



\$ 40,906.98

Product	Quantity	Total Cost
4x3/4 Tapping Saddle	3	\$ 155.33
3x3/4 Tapping Saddle	2	\$ 88.00
1x3/4 Adaptor	6	\$ 129.28
1" PRV	1	\$ 199.15
3/4" Compressions	8	\$ 249.55
8" Valve	2	\$ 3,700.50
6" Valve	2	\$ 2,502.20
O-rings	100	\$ 13.50
8" Hymax Long	2	\$ 1,315.85
		\$ 8,353.36

MORGAN COUNTY WATER DISTR

Checks Written

January 2024

Type	Date	Num	Name	Memo	Account	Split	Amount	Balance
Jan 24								
Check	01/02/2024	13375	WEX Fleet	0496-00-326079-1	O&M Chec...	650.3 · Fuel	-2,838.08	-2,838.08
Check	01/02/2024	13376	Enterprise FM Trust	FBN4892932	O&M Chec...	650.1 · Enterprise Lea...	-4,068.61	-6,906.69
Check	01/02/2024	13377	Citco Water	Customer #: 5582 Invoice S100232962...	O&M Chec...	620.3.4 · CITCO Water	-102.74	-7,009.43
Check	01/02/2024	13378	Kentucky Emergency ...	Invoice 110	O&M Chec...	650.2.6 · Kentucky E...	-1,443.69	-8,453.12
Check	01/02/2024		Google Suite	Google Suites Subscription	O&M Chec...	620.6.5 · Google Suite	-107.07	-8,560.19
Check	01/02/2024		Authnet Gateway Billing	Authnet Gateway Billing	O&M Chec...	620.6.1 · Authnet-We...	-40.90	-8,601.09
Check	01/03/2024	13379	Shannon Elam	Reimbursing Cattleman's from Shannon'	O&M Chec...	675.4 · Non-Budget It...	-635.36	-9,236.45
Check	01/03/2024		Amazon	Tire Pump Air Compressor	O&M Chec...	620.1.4 · Amazon	-34.97	-9,271.42
Check	01/03/2024		Etsy	20-Year Anniversary Plaque for Chernel	O&M Chec...	675.4 · Non-Budget It...	-105.95	-9,377.37
Check	01/03/2024		Plow Right	Field Supplies	O&M Chec...	620.3.8 · Non- Reoccu...	-456.39	-9,833.76
Check	01/04/2024		Galway Area Develo...	Loan Payment #12	O&M Chec...	699.4 · GWADD Note	-1,092.75	-10,926.51
Check	01/08/2024	13381	Cave Run Water Com...	Invoice # 226 1/31/23	O&M Chec...	610.1 · Cave Run Wat...	-29,701.80	-40,628.31
Check	01/10/2024	13382	Anthem Blue Cross	Group # D13173, Invoice # 0202312307...	O&M Chec...	604.1.3 · Anthem	-9,410.72	-50,039.03
Check	01/10/2024	13383	West Liberty Waterwo...	2-1266.1, 4-840-1, 5-111-1, 5-175-1, 5-3...	O&M Chec...	610.2 · West Liberty ...	-34,622.28	-84,661.31
Check	01/10/2024	13384	Globe Life	Group # 202465 Invoice # 1050397	O&M Chec...	604.1.4 · Globe Life	-691.40	-85,352.71
Check	01/10/2024		Family Dollar Store	Toilet Paper & Paper Towels	O&M Chec...	620.1.7 · Non-Reoccu...	-23.27	-85,375.98
Check	01/11/2024	13385	Licking Valley R.E.C.C	Usage thru 12/12/23	O&M Chec...	615.1.2 · Licking Valle...	-1,767.44	-87,143.42
Check	01/11/2024	13386	Colonial Life	BCN: E5331324	O&M Chec...	604.1.2 · Colonial Life	-44.00	-87,187.42
Check	01/11/2024	13387	American Electric Power	039-156-933-0-7	O&M Chec...	615.1.1 · American El...	-1,551.71	-88,739.13
Check	01/11/2024	13388	Mountain Telephone	Accout # 825700	O&M Chec...	615.3 · Telephone	-581.69	-89,320.82
Check	01/11/2024	13389	Appalachian States A...	VOID: ACC. # 00200046559 Invoice # 1...	O&M Chec...	635 · Water Testing L...	0.00	-89,320.82
Check	01/11/2024	13390	Appalachian Wireless	Acct: 002000046559	O&M Chec...	615.2 · Cellular	-1,148.42	-90,469.24
Check	01/11/2024	13391	Citco Water	Customer #: 5582 January Statement	O&M Chec...	620.3.4 · CITCO Water	-7,261.23	-97,730.47
Check	01/11/2024	13392	U.S Postal Service	Stamps 400 x .51	O&M Chec...	620.2.1 · Stamps	-204.00	-97,934.47
Check	01/11/2024	13393	Michael Stacy, Jr.	Boot Reimbursement	O&M Chec...	604.4.2 · Clothing Allo...	-250.00	-98,184.47
Check	01/11/2024	13394	Uni First Corp.	Customer # 1584446 Statement 12.31.23	O&M Chec...	604.4.1 · UniFirst	-1,847.08	-100,031.55
Check	01/11/2024	13395	Waste Management	VOID: 18-60816-82373 GJE, RGJE crea...	O&M Chec...	615.4 · Trash Disposal	-100,031.55	-100,031.55
Check	01/11/2024	13396	American Business S...	Agreement # 015-1530006-000	O&M Chec...	620.1.1 · American Bu...	-164.27	-100,195.82
Check	01/11/2024	13397	Kentucky Rural Water...	Compliance Check	O&M Chec...	620.6.4 · KWRA	-1,680.00	-101,875.82
Check	01/11/2024	13398	Kentucky Rural Water...	Membership Dues	O&M Chec...	620.6.4 · KWRA	-1,813.28	-103,689.10
Check	01/11/2024	13399	Frederick & May Cons...	VOID: Statement 12.25.23	O&M Chec...	Void Check		-103,689.10
Check	01/11/2024	13400	Quill Corporation	9787195 Invoice # 36130324	O&M Chec...	620.1.5 · Quill	-38.15	-103,727.25
Check	01/11/2024	13401	Morgan Tire Center	Statement 11.01.23-12.31.23	O&M Chec...	650.2.3 · Morgan Tire ...	-15.00	-103,742.25
Check	01/11/2024	13402	USA Blue Book	Customer Number: 158421 Invoice # IN...	O&M Chec...	620.3.5 · USA Bluebook	-179.80	-103,922.05
Check	01/11/2024	13403	Bird Dog's Shirts -N- ...	Boys Shirts	O&M Chec...	604.4.2 · Clothing Allo...	-1,209.02	-105,131.07
Check	01/11/2024	13404	WEX Fleet	VOID: 0496-00-326079-1 GJE, RGJE cr...	O&M Chec...	650.3 · Fuel	0.00	-105,131.07
Check	01/11/2024	13405	J.A. Oldfield & Son Inc	January Statement	O&M Chec...	620.3.6 · Oldfields	-148.99	-105,280.06
Check	01/11/2024	13406	Car Quest	Customer No: 300416 Statement 1.1.24	O&M Chec...	650.2.5 · Car Quest	-139.22	-105,419.28
Check	01/11/2024	13407	United Systems Softw...	Invoice 103509	O&M Chec...	634.1 · United Systems	-207.00	-105,626.28
Check	01/11/2024	13408	Kaco All Lines Fund	22-23 Payroll Audit Premium	O&M Chec...	657 · General Liability	-1,778.00	-107,404.28
Check	01/11/2024	13409	Mineral Labs, inc.	#3129176	O&M Chec...	635 · Water Testing L...	-68.00	-107,472.28
Check	01/11/2024	13410	Bank Of The Mountains	Interest on Loan	O&M Chec...	699.5 · BOTM Note	-5,916.66	-113,388.94
Check	01/11/2024	13411	WEX Fleet	0496-00-326079-1	O&M Chec...	650.3 · Fuel	-2,464.23	-115,853.17
Check	01/11/2024	13412	Waste Management	18-60816-82373	O&M Chec...	615.4 · Trash Disposal	-143.72	-115,996.89
Check	01/11/2024	13413	Frederick & May Lum...	November Statement	O&M Chec...	620.3.7 · Frederick an...	-421.46	-116,418.35
Check	01/12/2024		Amazon	Black Belt Handbook	O&M Chec...	620.1.4 · Amazon	-69.31	-116,487.66
Check	01/16/2024		Intuit.com	Quick Books Payroll	O&M Chec...	620.6.2 · Intuit- Payroll...	-69.96	-116,557.62
Check	01/16/2024		Kentucky State Treas...	Sales & Use Tax, Dec.	O&M Chec...	680.5 · Sales & Use Tax	-679.05	-117,236.67
Check	01/16/2024		Common Wealth of K...	Utility Tax	O&M Chec...	680.4 · Gross Utility Tax	-4,044.67	-121,281.34
Check	01/17/2024	13414	Cash	Mailings, Stamps Etc.	O&M Chec...	-SPLIT-	-80.59	-121,361.93
Check	01/18/2024		Affac Insurance	Inv. 475097	O&M Chec...	604.1.1 · Affac	-167.15	-121,529.08
Check	01/22/2024		Amazon	8 Reams of Paper	O&M Chec...	620.1.4 · Amazon	-39.99	-121,569.07
Check	01/23/2024		U.S Postal Service	First Class Mailing	O&M Chec...	620.2.3 · Mailing Expe...	-30.48	-121,599.55
Check	01/23/2024		U.S Postal Service	Mailing	O&M Chec...	620.2.3 · Mailing Expe...	-5.70	-121,605.25
Check	01/25/2024		Kindle Unlimited	Accidental Card Mix-Up	O&M Chec...	675.4 · Non-Budget It...	-12.71	-121,618.96

WEB																
Date:	1.2.24	1.3.24	1.4.24	1.5.24	1.8.24	1.9.24	1.10.24	1.11.24	1.12.24	1.17.24	1.18.24	1.22.24	1.23.24	1.24.24	1.25.24	
Deposits																
Commercial Sales 461.2	\$ 32.85			\$ 32.25		\$ 48.98			\$ 34.76							
Reconnect Fees 471.2								\$ 17.13								
Disconnect Fees 471.1																
Surcharge 475																
Return Payment 471.3																
Service Fees 471.4																
Late Fees 470.1	\$ 19.49	\$ 3.09	\$ 14.26		\$ 11.12			\$ 9.72	\$ 20.03	\$ 206.16	\$ 27.52	\$ 45.39	\$ 18.04	\$ 25.86	\$ 20.44	
Web Fees 470.2	\$ 86.31	\$ 32.51	\$ 36.52	\$ 22.32	\$ 76.93	\$ 28.95	\$ 28.65	\$ 102.85	\$ 46.96	\$ 72.55	\$ 10.58	\$ 17.44	\$ 6.94	\$ 9.93	\$ 7.86	
Residential Sales 461.1	\$ 2,417.39	\$ 926.09	\$ 1,028.77	\$ 605.35	\$ 2,186.63	\$ 778.10	\$ 818.53	\$ 2,311.27	\$ 1,287.37	\$ 1,868.16	\$ 275.01	\$ 493.71	\$ 180.40	\$ 238.38	\$ 204.31	
Total	\$ 2,551.64	\$ 961.69	\$ 1,079.55	\$ 659.92	\$ 2,274.68	\$ 856.03	\$ 847.18	\$ 3,040.97	\$ 1,389.08	\$ 2,146.87	\$ 313.11	\$ 516.54	\$ 205.38	\$ 294.17	\$ 232.61	

Credit Card																
Date:	12.28.23	1.2.24	#20 1.3.24	1.4.24	1.5.24	1.8.24	#25 #26 1.9.24	1.10.24	1.11.24	1.12.24	1.17.24	1.18.24	#33 1.22.24	1.23.24	1.24.24	
Deposits			\$ 100.00				\$ 1,550.00						\$ 57.57	\$ 40.24		
Commercial Sales 461.2											\$ 38.24		\$ 38.24		\$ 38.24	
Reconnect Fees 471.2	\$ 29.37	\$ 34.80	\$ 17.40													
Disconnect Fees 471.1	\$ 105.45	\$ 122.85	\$ 45.00													
Surcharge 475																
Return Payment 471.3																
Service Fees 471.4															\$ 17.40	
Late Fees 470.1	\$ 175.01	\$ 70.31	\$ 16.99	\$ 10.08	\$ 7.14		\$ 1.90	\$ 32.28	\$ 32.66	\$ 108.42	\$ 86.06	\$ 95.50	\$ 79.63	\$ 37.70		
Web Fees 470.2																
Residential Sales 461.1	\$ 2,121.98	\$ 1,389.50	\$ 1,367.28	\$ 1,220.33	\$ 964.90	\$ 1,041.35	\$ 1,513.40	\$ 1,039.78	\$ 1,952.40	\$ 643.05	\$ 1,258.69	\$ 892.78	\$ 1,234.77	\$ 693.21	\$ 358.58	
Total	\$ 2,491.81	\$ 1,617.56	\$ 1,516.67	\$ 1,230.41	\$ 972.04	\$ 1,041.35	\$ 3,063.40	\$ 1,041.68	\$ 1,964.68	\$ 677.81	\$ 1,405.35	\$ 978.84	\$ 1,430.08	\$ 819.08	\$ 446.89	

Water Revenue																
Date:	1.2.24	1.2.24	1.3.24	1.4.24	1.4.24	1.5.24	1.5.24	1.5.24	1.8.24	1.8.24	1.9.24	1.10.24	1.11.24	1.11.24	1.12.24	
Deposits		\$ 58.06			\$ 1,450.00					\$ 1,450.00			\$ 1,450.00			
Commercial Sales 461.2	\$ 7,189.61		\$ 38.24	\$ 643.31			\$ 454.59	\$ 782.83	\$ 5,614.36		\$ 69.52	\$ 2,279.27		\$ 519.29	\$ 76.48	
Reconnect Fees 471.2																
Disconnect Fees 471.1																
Surcharge 475																
Return Payment 471.3																
Service Fees 471.4																
Late Fees 470.1	\$ 55.14		\$ 10.72	\$ 12.47				\$ 12.28	\$ 11.25		\$ 6.38	\$ 14.82		\$ 6.29	\$ 118.16	
Web Fees 470.2																
Residential Sales 461.1	\$ 3,672.56		\$ 3,084.29	\$ 3,467.69		\$ 1,308.33	\$ 23,155.70	\$ 5,752.16	\$ 3,199.21		\$ 3,286.79	\$ 5,749.32		\$ 4,313.96	\$ 1,812.47	
Total	\$ 16,917.71	\$ 58.06	\$ 3,133.25	\$ 10,118.47	\$ 1,450.00	\$ 1,308.33	\$ 23,610.29	\$ 6,547.27	\$ 13,824.82	\$ 1,450.00	\$ 3,362.19	\$ 8,043.61	\$ 1,450.00	\$ 4,841.54	\$ 2,007.06	
															\$ 24,918.62	

Deposits														
Date:	1.2.24	1.3.24	1.4.24	1.8.24	1.9.24	1.9.24	1.11.24	1.12.24	1.22.24	1.23.24	1.23.24	1.30.24	1.31.24	
Name:	American Profit Recovery	Ernestine Ness	Chris Thomas	Karen Hutchinson	Jody Castle	Jody Castle	David Foster	Southern Brothers Clubhouse	Darren & Katrina Montgomery	Tina Wright	Little Country Curls (Kayla Harvey)	Larelle Todd	Water Haul (Ezel)	
Amount:	\$ 58.06	\$ 100.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 100.00	\$ 1,450.00	\$ 1,450.00	\$ 57.57	\$ 97.25	\$ 40.24	\$ 100.00	\$ 144.75	
Receipt Number:	-	20	21	24	25	26	29	30	33	36		39		
Type:	APR	Deposit	Tap-On	Tap-On	Tap-On	Deposit	Tap-On	Tap-On	Return Check	Return Check	Return Check	Deposit	Water Haul	

1.26.24	1.29.24	1.30.24															
			\$ 100.02														
\$ 21.04	\$ 29.62	\$ 35.45															
\$ 28.77	\$ 32.86	\$ 29.02															
\$ 850.67	\$ 972.31	\$ 858.02	\$ 100.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,150.44

1.25.24	1.26.24	1.29.24	1.30.24	1.31.24													
			\$ 100.00														
				\$ 93.09													
				\$ 228.00													
\$ 17.51	\$ 46.59	\$ 63.78	\$ 74.01	\$ 137.34													
\$ 192.63	\$ 915.92	\$ 1,143.69	\$ 1,414.78	\$ 2,985.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,349.77

1.12.24	1.17.24	1.18.24	1.22.24	1.23.24	1.23.24	1.24.24	1.25.24	1.25.24	1.26.24	1.29.24	1.30.24	1.31.24	1.31.24				
\$1,450.00					\$ 97.25			\$ 40.28					\$144.75				
	\$ 456.29	\$ 38.30	\$ 325.47			\$ 317.19				\$ 34.76	\$ 34.76						
						\$ 17.40						\$ 69.66					
						\$ 45.00						\$ 135.00					
												\$ 80.00					
	\$ 59.14	\$ 34.78	\$ 121.09	\$ 10.10		\$ 28.60	\$ 39.12		\$ 52.40	\$ 278.88	\$ 4.84	\$ 16.63					
\$ 1,450.00	\$ 1,114.34	\$ 521.79	\$ 1,607.09	\$ 221.98	\$ 97.25	\$ 548.55	\$ 876.33	\$ 40.28	\$ 608.51	\$ 3,429.78	\$ 2,706.96	\$ 802.69	\$ 144.75	\$ -	\$ -	\$ -	\$ 112,292.90

MORGAN COUNTY WATER DISTR

Custom Transaction Detail Report

January 2000 through December 2023

Type	Date	Num	Name	Memo	Account	Class	Clr	Split	Amount	Balance
Jan '00 - Dec 23										
Check	06/07/2004	1026	Void	Cert #8	RD Construction Ditne...			CIP-RD Constr/...	0.00	0.00
Check	07/28/2004	1034	Cann-Tech LLC	Cert #8	RD Construction Ditne...			CIP-RD Constr/...	-5,376.88	-5,376.88
General Journal	12/31/2004	183	Misc	Adj To Audit Bal	RD Construction Ditne...			1000 - Coal Dev...	-12,791.28	-18,168.16
Transfer	12/31/2006			adj to audit	RD Construction Ditne...			3900 - Retained ...	2,052.60	-16,115.56
Check	10/31/2007	24			White Oak Water Line...			General Revenue	-5,260.45	-21,376.01
General Journal	12/31/2007	426		Journal entry re...	Phase 11 RD Constr. ...	O&M		Phase 11 RD Ac...	-110.26	-21,486.27
General Journal	12/31/2007	443		Journal entry re...	Phase 10 Proj-Saving...	O&M		Phase 10 Projec...	-883.84	-22,370.11
General Journal	12/31/2007	445		Journal entry re...	White Oak Savings 85...	O&M		White Oak Expa...	-11,201.53	-33,571.64
Check	04/28/2017	2289	O&M Security Deposits	Liberty Hunt Cl...	Deposit Ref...			O&M Refundabl...	-22.79	-33,594.43
Check	05/26/2017	2293	O&M Security Deposits	Kelley L. Wilson	Deposit Ref...			O&M Refundabl...	-5.23	-33,599.66
Check	11/30/2017	2334	O&M Security Deposits	Mark Phipps	Deposit Ref...			O&M Refundabl...	-24.10	-33,623.76
Check	01/26/2018	2346	O&M Security Deposits	Jorge Vega Ald...	Deposit Ref...			O&M Refundabl...	-19.77	-33,643.53
Check	06/01/2018	2365	O&M Security Deposits	Grindl Barnes	Deposit Ref...			O&M Refundabl...	-24.19	-33,667.72
Check	03/13/2019	11350	Piercy Mullins Electric	Inv's 175478. 1...	O&M Chec...			367 - Other	-1,560.00	-35,227.72
Check	03/28/2019	2435	O&M Security Deposits	Amelia Casweg	Deposit Ref...			O&M Refundabl...	-23.82	-35,251.54
Check	05/23/2019	2445	O&M Security Deposits	Leah Lykins	Deposit Ref...			O&M Refundabl...	-23.84	-35,275.38
Check	06/25/2020	2523	O&M Security Deposits	Leah Nickell	Deposit Ref...			O&M Refundabl...	-22.45	-35,297.83
Check	08/19/2020	2541	O&M Security Deposits	Tori Cantrell	Deposit Ref...			O&M Refundabl...	-47.68	-35,345.51
Check	12/08/2020	2569	O&M Security Deposits	Ami Curtis	Deposit Ref...			O&M Refundabl...	-6.65	-35,352.16
Check	01/04/2021	2576	O&M Security Deposits	Chelsa Elliston	Deposit Ref...			O&M Refundabl...	-47.65	-35,399.81
Check	02/23/2021	2590	O&M Security Deposits	Marie Robinson	Deposit Ref...			O&M Refundabl...	-9.00	-35,408.81
Check	04/19/2021	2597	O&M Security Deposits	Gregory Pelfrey	Deposit Ref...			O&M Refundabl...	-45.10	-35,453.91
Check	06/15/2021	1151	Payroll Taxes Payable	KY Employers I...	Payroll Acc...			680.2 - Ky State...	-651.91	-36,105.82
Check	06/21/2021	2616	O&M Security Deposits	Vanessa Niece	Deposit Ref...			O&M Refundabl...	-2.91	-36,108.73
Check	06/21/2021	2618	O&M Security Deposits	Jacen Gilliam	Deposit Ref...			O&M Refundabl...	-42.06	-36,150.79
Check	08/20/2021	2636	O&M Security Deposits	Katie Reynolds	Deposit Ref...			O&M Refundabl...	-100.04	-36,450.83
Check	08/20/2021	2637	O&M Security Deposits	Verniece Wire...	Deposit Ref...			O&M Refundabl...	-11.74	-36,462.57
Check	08/25/2021	12328	Katie Reynolds	Reimbursemen...	O&M Chec...			461.1 - Resident...	-77.14	-36,539.71
Check	09/15/2021	2644	O&M Security Deposits	Crystal Blevins	Deposit Ref...			O&M Refundabl...	-11.70	-36,551.41
Check	11/18/2021	2665	O&M Security Deposits	Roy Dale Cam...	Deposit Ref...			O&M Refundabl...	-12.81	-36,564.22
Check	12/29/2021	2678	O&M Security Deposits	Betty Adamson	Deposit Ref...			O&M Refundabl...	-61.78	-36,626.00
Check	02/23/2022	2686	O&M Security Deposits	Easy Storage	Deposit Ref...			O&M Refundabl...	-59.85	-36,685.85
Check	02/23/2022	2689	O&M Security Deposits	Frank Rupert	Deposit Ref...			O&M Refundabl...	-56.07	-36,741.92
Check	02/24/2022	2692	O&M Security Deposits	Wade & Kelsey...	Deposit Ref...			O&M Refundabl...	-20.94	-36,762.86
Check	05/20/2022	2712	O&M Security Deposits	Jesse James	Deposit Ref...			O&M Refundabl...	-61.31	-36,824.17
Check	06/28/2022	2725	O&M Security Deposits	Traci Shackelfo...	Deposit Ref...			O&M Refundabl...	-100.03	-36,924.20
Check	07/28/2022	2731	O&M Security Deposits	Shakoda Gamble	Deposit Ref...			O&M Refundabl...	-19.28	-36,943.48
Check	08/29/2022	2740	O&M Security Deposits	Melissa Wilson	Deposit Ref...			O&M Refundabl...	-61.29	-37,004.77
Check	10/18/2022	2745	O&M Security Deposits	Briannah Ross	Deposit Ref...			O&M Refundabl...	-3.58	-37,008.35
Check	02/13/2023		Enterprise FM Trust		O&M Chec...			650.1 - Enterprise	-3,611.78	-40,620.13
Check	02/28/2023	2779	O&M Security Deposits	Andy Boyd	Deposit Ref...			O&M Refundabl...	-1.01	-40,621.14
Check	05/31/2023	2798	Corey Webb	Balance of Dep...	Deposit Ref...			O&M Refundabl...	-7.20	-40,628.34
Check	05/31/2023	2806	Matthew & Madyson ...	Balance of Dep...	Deposit Ref...			O&M Refundabl...	-19.33	-40,647.67
Check	05/31/2023	2812	Jennifer Roberts	Balance of Dep...	Deposit Ref...			O&M Refundabl...	-61.31	-40,708.98
Check	08/24/2023	2836	Jacob Reynolds	Balance of Dep...	Deposit Ref...			O&M Refundabl...	-31.02	-40,740.00
Check	10/23/2023		Amazon	Amazon Busin...	O&M Chec...			Membership Dues	-179.00	-40,919.00
Check	10/27/2023	2849	Lavonda Medley	Balance of Dep...	Deposit Ref...			O&M Refundabl...	-30.39	-40,949.39
Check	12/05/2023	13337	Astera	Subscription P...	O&M Chec...			367 - Other	-39,500.00	-80,449.39
Jan '00 - Dec 23									-80,449.39	-80,449.39

10:52 AM

02/01/24

MORGAN COUNTY WATER DISTR
Reconciliation Detail
Cleaner Water Grant Account, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						50.00
Cleared Balance						50.00
Register Balance as of 01/31/2024						50.00
Ending Balance						50.00

11:08 AM
02/01/24

MORGAN COUNTY WATER DISTR
Reconciliation Detail
Deposit Refund Account, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Cleared Balance						0.00
Register Balance as of 01/31/2024						0.00
Ending Balance						<u>0.00</u>

11:10 AM

02/01/24

MORGAN COUNTY WATER DISTR

Reconciliation Detail

Emergency Savings Account, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Cleared Balance						0.00
Register Balance as of 01/31/2024						0.00
Ending Balance						0.00

11:11 AM

02/01/24

MORGAN COUNTY WATER DISTR

Reconciliation Detail

██████████ Depreciation Reserve Account, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	01/31/2024			X	0.15	0.15
Total Deposits and Credits					0.15	0.15
Total Cleared Transactions					0.15	0.15
Cleared Balance					0.15	0.15
Register Balance as of 01/31/2024					0.15	0.15
Ending Balance					0.15	0.15

11:12 AM
02/01/24

MORGAN COUNTY WATER DISTR
Reconciliation Detail
[REDACTED] Hwy 191 Replacement Project, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Cleared Balance						0.00
Register Balance as of 01/31/2024						0.00
Ending Balance						0.00

11:15 AM
02/01/24

MORGAN COUNTY WATER DISTR
Reconciliation Detail
Region Bond Account, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Cleared Transactions						
Checks and Payments - 1 Item						
Check	01/22/2024		KRWA Loans - Regi...	X	-7,976.04	-7,976.04
Total Checks and Payments					-7,976.04	-7,976.04
Total Cleared Transactions					-7,976.04	-7,976.04
Cleared Balance					-7,976.04	-7,976.04
Register Balance as of 01/31/2024					-7,976.04	-7,976.04
Ending Balance					-7,976.04	-7,976.04

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02/01/24

MORGAN COUNTY WATER DISTR

Reconciliation Detail

Sinking Fund Account, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Cleared Transactions						
Checks and Payments - 1 item						
Check	01/02/2024		USDA Rural Develo...	X	-109,765.90	-109,765.90
Total Checks and Payments					-109,765.90	-109,765.90
Deposits and Credits - 1 item						
Deposit	01/31/2024			X	0.15	0.15
Total Deposits and Credits					0.15	0.15
Total Cleared Transactions					-109,765.75	-109,765.75
Cleared Balance					-109,765.75	-109,765.75
Register Balance as of 01/31/2024					-109,765.75	-109,765.75
Ending Balance					-109,765.75	-109,765.75

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02/01/24

MORGAN COUNTY WATER DISTR

Reconciliation Detail

Surcharge Account, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Cleared Balance						0.00
Register Balance as of 01/31/2024						0.00
Ending Balance						0.00

MORGAN COUNTY WATER DISTR
Reconciliation Detail

Payroll Account, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Cleared Transactions						
Checks and Payments - 31 items						
Check	01/02/2024		Kentucky Deferred ...	X	-180.00	-180.00
Check	01/03/2024		payroll taxes payable	X	-4,286.83	-4,466.83
Check	01/10/2024		Health Insurance Re...	X	-1,545.28	-6,012.11
Check	01/11/2024		payroll taxes payable	X	-15,534.94	-21,547.05
Paycheck	01/12/2024	5427	Shannon Elam	X	-1,867.07	-23,414.12
Paycheck	01/12/2024	5419	Andy Legg	X	-1,501.27	-24,915.39
Paycheck	01/12/2024	5421	Chernell Holbrook {+}	X	-1,269.56	-26,184.95
Paycheck	01/12/2024	5424	John Coffey	X	-1,241.05	-27,426.00
Paycheck	01/12/2024	5425	Lowell Kennard	X	-1,190.81	-28,616.81
Paycheck	01/12/2024	5423	Donna S. Bailey	X	-1,172.86	-29,789.67
Paycheck	01/12/2024	5420	Ashlee Mason	X	-988.11	-30,777.78
Paycheck	01/12/2024	5417	Alexis M. Branscum	X	-943.16	-31,720.94
Paycheck	01/12/2024	5418	Anastasia Adkins	X	-860.06	-32,581.00
Paycheck	01/12/2024	5422	Dakota I Watson	X	-849.72	-33,430.72
Paycheck	01/12/2024	5426	Michael Stacy, Jr.	X	-418.96	-33,849.68
Check	01/16/2024		Kentucky Deferred ...	X	-180.00	-34,029.68
Check	01/17/2024		payroll taxes payable	X	-4,173.37	-38,203.05
Paycheck	01/26/2024	5439	Shannon Elam	X	-1,713.87	-39,916.92
Paycheck	01/26/2024	5437	Lowell Kennard	X	-1,391.97	-41,308.89
Paycheck	01/26/2024	5432	Chernell Holbrook {+}	X	-1,242.58	-42,551.47
Paycheck	01/26/2024	5430	Andy Legg	X	-1,228.68	-43,780.15
Paycheck	01/26/2024	5434	Donna S. Bailey	X	-1,137.10	-44,917.25
Paycheck	01/26/2024	5435	John Coffey	X	-1,105.49	-46,022.74
Paycheck	01/26/2024	5433	Dakota I Watson	X	-1,090.80	-47,113.54
Paycheck	01/26/2024	5431	Ashlee Mason	X	-945.16	-48,058.70
Paycheck	01/26/2024	5428	Alexis M. Branscum	X	-903.66	-48,962.36
Paycheck	01/26/2024	5429	Anastasia Adkins	X	-819.66	-49,782.02
Paycheck	01/26/2024	5436	Johnny R Absher	X	-799.54	-50,581.56
Paycheck	01/26/2024	5438	Michael Stacy, Jr.	X	-361.01	-50,942.57
Check	01/30/2024		Kentucky Deferred ...	X	-180.00	-51,122.57
Check	01/31/2024		payroll taxes payable	X	-4,350.27	-55,472.84
Total Checks and Payments					-55,472.84	-55,472.84
Deposits and Credits - 11 items						
Transfer	01/02/2024			X	180.00	180.00
Transfer	01/03/2024			X	4,286.83	4,466.83
Transfer	01/09/2024			X	15,534.94	20,001.77
Transfer	01/10/2024			X	13,847.91	33,849.68
Transfer	01/11/2024			X	180.00	34,029.68
Transfer	01/17/2024			X	4,173.37	38,203.05
Transfer	01/26/2024			X	6,265.37	44,468.42
Transfer	01/26/2024			X	6,474.14	50,942.56
Transfer	01/29/2024			X	180.00	51,122.56
Transfer	01/31/2024			X	2,178.63	53,301.19
Transfer	01/31/2024			X	4,350.27	57,651.46
Total Deposits and Credits					57,651.46	57,651.46
Total Cleared Transactions					2,178.62	2,178.62
Cleared Balance					2,178.62	2,178.62
Register Balance as of 01/31/2024					2,178.62	2,178.62
Ending Balance					2,178.62	2,178.62

MORGAN COUNTY WATER DISTR
Reconciliation Detail
 Water Revenue Account, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Cleared Transactions						
Checks and Payments - 22 items						
Transfer	01/02/2024			X	-1,443.69	-1,443.69
Transfer	01/03/2024			X	-4,286.83	-5,730.52
Transfer	01/03/2024			X	-635.36	-6,365.88
Check	01/04/2024			X	-8.00	-6,373.88
Transfer	01/05/2024			X	-1,092.75	-7,466.63
Transfer	01/08/2024			X	-29,701.80	-37,168.43
Transfer	01/09/2024			X	-15,534.94	-52,703.37
Check	01/09/2024			X	-88.42	-52,791.79
Check	01/09/2024			X	-20.00	-52,811.79
Check	01/10/2024			X	-32.85	-52,844.64
Transfer	01/11/2024			X	-34,047.54	-86,892.18
Transfer	01/12/2024			X	-4,723.72	-91,615.90
Transfer	01/17/2024			X	-6,077.77	-97,693.67
Transfer	01/17/2024			X	-4,173.37	-101,867.04
Check	01/22/2024			X	-27.32	-101,894.36
Transfer	01/22/2024			X	-6.70	-101,901.06
Transfer	01/23/2024			X	-30.48	-101,931.54
Transfer	01/26/2024			X	-6,474.14	-108,405.68
Transfer	01/29/2024			X	-180.00	-108,585.68
Check	01/30/2024			X	-68.99	-108,654.67
Check	01/30/2024			X	-15.00	-108,669.67
Transfer	01/31/2024			X	-2,178.63	-110,848.30
Total Checks and Payments					-110,848.30	-110,848.30
Deposits and Credits - 28 items						
Deposit	01/02/2024			X	58.06	58.06
Deposit	01/02/2024			X	16,917.71	16,975.77
Deposit	01/03/2024			X	3,133.25	20,109.02
Deposit	01/04/2024			X	1,450.00	21,559.02
Deposit	01/04/2024			X	10,118.47	31,677.49
Deposit	01/05/2024			X	1,308.33	32,985.82
Deposit	01/05/2024			X	6,547.27	39,533.09
Deposit	01/05/2024			X	23,610.29	63,143.38
Deposit	01/08/2024			X	1,450.00	64,593.38
Deposit	01/08/2024			X	13,824.82	78,418.20
Deposit	01/09/2024			X	3,362.19	81,780.39
Deposit	01/10/2024			X	8,043.61	89,824.00
Deposit	01/11/2024			X	1,450.00	91,274.00
Deposit	01/11/2024			X	4,841.54	96,115.54
Deposit	01/12/2024			X	1,450.00	97,565.54
Deposit	01/12/2024			X	2,007.06	99,572.60
Deposit	01/17/2024			X	1,114.34	100,686.94
Deposit	01/18/2024			X	521.79	101,208.73
Deposit	01/22/2024			X	1,607.09	102,815.82
Deposit	01/23/2024			X	97.25	102,913.07
Deposit	01/23/2024			X	221.98	103,135.05
Deposit	01/24/2024			X	548.55	103,683.60
Deposit	01/25/2024			X	40.28	103,723.88
Deposit	01/25/2024			X	876.33	104,600.21
Deposit	01/26/2024			X	608.51	105,208.72
Deposit	01/29/2024			X	3,429.78	108,638.50
Deposit	01/30/2024			X	2,706.96	111,345.46
Deposit	01/31/2024			X	802.69	112,148.15
Total Deposits and Credits					112,148.15	112,148.15
Total Cleared Transactions					1,299.85	1,299.85
Cleared Balance					1,299.85	1,299.85
Register Balance as of 01/31/2024					1,299.85	1,299.85
Ending Balance					1,299.85	1,299.85

2:33 PM

02/02/24

MORGAN COUNTY WATER DISTR

Reconciliation Detail

Credit Card Account, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Cleared Transactions						
Checks and Payments - 13 items						
Transfer	01/02/2024			X	-7,010.00	-7,010.00
Check	01/02/2024			X	-818.02	-7,828.02
Transfer	01/02/2024			X	-180.00	-8,008.02
Check	01/02/2024			X	-99.00	-8,107.02
Transfer	01/10/2024			X	-13,847.91	-21,954.93
Transfer	01/11/2024			X	-180.00	-22,134.93
Check	01/11/2024			X	-39.95	-22,174.88
Check	01/11/2024			X	-39.95	-22,214.83
Transfer	01/17/2024			X	-13,000.00	-35,214.83
Transfer	01/18/2024			X	-167.15	-35,381.98
Transfer	01/22/2024			X	-39.99	-35,421.97
Transfer	01/26/2024			X	-6,265.37	-41,687.34
Transfer	01/31/2024			X	-4,350.27	-46,037.61
Total Checks and Payments					-46,037.61	-46,037.61
Deposits and Credits - 42 items						
Deposit	01/02/2024			X	1,617.59	1,617.59
Deposit	01/02/2024			X	2,551.64	4,169.23
Deposit	01/03/2024		O & M Security Dep...	X	100.00	4,269.23
Deposit	01/03/2024			X	961.69	5,230.92
Deposit	01/03/2024			X	1,416.70	6,647.62
Deposit	01/04/2024			X	1,079.55	7,727.17
Deposit	01/04/2024			X	1,230.42	8,957.59
Deposit	01/05/2024			X	659.92	9,617.51
Deposit	01/05/2024			X	972.06	10,589.57
Deposit	01/08/2024			X	1,041.38	11,630.95
Deposit	01/08/2024			X	2,274.68	13,905.63
Deposit	01/09/2024		O & M Security Dep...	X	100.00	14,005.63
Deposit	01/09/2024			X	856.03	14,861.66
Deposit	01/09/2024			X	1,450.00	16,311.66
Deposit	01/09/2024			X	1,513.45	17,825.11
Deposit	01/10/2024			X	847.18	18,672.29
Deposit	01/10/2024			X	1,041.71	19,714.00
Deposit	01/11/2024			X	1,964.71	21,678.71
Deposit	01/11/2024			X	3,040.97	24,719.68
Deposit	01/12/2024			X	677.81	25,397.49
Deposit	01/12/2024			X	1,389.08	26,786.57
Deposit	01/17/2024			X	1,405.34	28,191.91
Deposit	01/17/2024			X	2,146.87	30,338.78
Deposit	01/18/2024			X	313.11	30,651.89
Deposit	01/18/2024			X	978.80	31,630.69
Deposit	01/22/2024			X	57.57	31,688.26
Deposit	01/22/2024			X	516.54	32,204.80
Deposit	01/22/2024			X	1,372.46	33,577.26
Deposit	01/23/2024			X	40.24	33,617.50
Deposit	01/23/2024			X	205.38	33,822.88
Deposit	01/23/2024			X	778.82	34,601.70
Deposit	01/24/2024			X	294.17	34,895.87
Deposit	01/24/2024			X	446.89	35,342.76
Deposit	01/25/2024			X	192.63	35,535.39
Deposit	01/25/2024			X	232.61	35,768.00
Deposit	01/26/2024			X	850.67	36,618.67
Deposit	01/26/2024			X	915.92	37,534.59
Deposit	01/29/2024			X	972.31	38,506.90
Deposit	01/29/2024			X	1,143.69	39,650.59
Deposit	01/30/2024			X	100.00	39,750.59
Deposit	01/30/2024			X	858.02	40,608.61
Deposit	01/30/2024			X	1,314.82	41,923.43
Total Deposits and Credits					41,923.43	41,923.43
Total Cleared Transactions					-4,114.18	-4,114.18
Cleared Balance					-4,114.18	-4,114.18

2:33 PM

02/02/24

MORGAN COUNTY WATER DISTR

Reconciliation Detail

██████████ Credit Card Account, Period Ending 01/31/2024

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Register Balance as of 01/31/2024					-4,114.18	-4,114.18
Ending Balance					<u>-4,114.18</u>	<u>-4,114.18</u>

MORGAN COUNTY WATER DISTR

Reconciliation Detail

O&M Checking, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Cleared Transactions						
Checks and Payments - 57 items						
Check	01/02/2024	13376	Enterprise FM Trust	X	-4,068.61	-4,068.61
Check	01/02/2024	13375	WEX Fleet	X	-2,838.08	-6,906.69
Check	01/02/2024	13378	Kentucky Emergenc...	X	-1,443.69	-8,350.38
Check	01/02/2024		Google Suite	X	-107.07	-8,457.45
Check	01/02/2024	13377	Citco Water	X	-102.74	-8,560.19
Check	01/02/2024		Authnet Gateway Bil...	X	-40.90	-8,601.09
Check	01/03/2024	13379	Shannon Elam	X	-635.36	-9,236.45
Check	01/03/2024		Plow Right	X	-456.39	-9,692.84
Check	01/03/2024		Etsy	X	-105.95	-9,798.79
Check	01/03/2024		Amazon	X	-34.97	-9,833.76
Check	01/04/2024		Gateway Area Devel...	X	-1,092.75	-10,926.51
Check	01/08/2024	13381	Cave Run Water Co...	X	-29,701.80	-40,628.31
Check	01/10/2024	13383	West Liberty Water...	X	-34,622.28	-75,250.59
Check	01/10/2024	13382	Anthem Blue Cross	X	-9,410.72	-84,661.31
Check	01/10/2024	13384	Globe Life	X	-691.40	-85,352.71
Check	01/10/2024		Family Dollar Store	X	-23.27	-85,375.98
Check	01/11/2024	13391	Citco Water	X	-7,261.23	-92,637.21
Check	01/11/2024	13410	Bank Of The Mount...	X	-5,916.66	-98,553.87
General Journal	01/11/2024		WEX Fleet	X	-5,302.31	-103,856.18
Check	01/11/2024	13411	WEX Fleet	X	-2,464.23	-106,320.41
Check	01/11/2024	13394	Uni First Corp.	X	-1,847.08	-108,167.49
Check	01/11/2024	13398	Kentucky Rural Wat...	X	-1,813.28	-109,980.77
Check	01/11/2024	13408	Kaco All Lines Fund	X	-1,778.00	-111,758.77
Check	01/11/2024	13385	Licking Valley R.E....	X	-1,767.44	-113,526.21
Check	01/11/2024	13397	Kentucky Rural Wat...	X	-1,680.00	-115,206.21
Check	01/11/2024	13387	American Electric Po...	X	-1,551.71	-116,757.92
Check	01/11/2024	13403	Bird Dog's Shirts -N...	X	-1,209.02	-117,966.94
Check	01/11/2024	13390	Appalachian Wireless	X	-1,148.42	-119,115.36
General Journal	01/11/2024		Appalachian States ...	X	-1,148.42	-120,263.78
Check	01/11/2024	13388	Mountain Telephone	X	-581.69	-120,845.47
Check	01/11/2024	13413	Frederick & May Lu...	X	-421.46	-121,266.93
General Journal	01/11/2024		Waste Management	X	-287.44	-121,554.37
Check	01/11/2024	13393	Michael Stacy, Jr.	X	-250.00	-121,804.37
Check	01/11/2024	13407	United Systems Soft...	X	-207.00	-122,011.37
Check	01/11/2024	13392	U.S Postal Service	X	-204.00	-122,215.37
Check	01/11/2024	13402	USA Blue Book	X	-179.80	-122,395.17
Check	01/11/2024	13396	American Business ...	X	-164.27	-122,559.44
Check	01/11/2024	13405	J.A. Oldfield & Son I...	X	-148.99	-122,708.43
Check	01/11/2024	13412	Waste Management	X	-143.72	-122,852.15
Check	01/11/2024	13406	Car Quest	X	-139.22	-122,991.37
Check	01/11/2024	13409	Mineral Labs, Inc.	X	-68.00	-123,059.37
Check	01/11/2024	13386	Colonial Life	X	-44.00	-123,103.37
Check	01/11/2024	13400	Quill Corporation	X	-38.15	-123,141.52
Check	01/11/2024	13401	Morgan Tire Center	X	-15.00	-123,156.52
Check	01/12/2024		Amazon	X	-69.31	-123,225.83
Check	01/16/2024		Common Wealth of ...	X	-4,044.67	-127,270.50
Check	01/16/2024		Kentucky State Trea...	X	-679.05	-127,949.55
Check	01/16/2024		Intuit.com	X	-69.96	-128,019.51
Check	01/17/2024	13414	Cash	X	-80.59	-128,100.10
Check	01/18/2024		Aflac Insurance	X	-167.15	-128,267.25
Check	01/22/2024		Amazon	X	-39.99	-128,307.24
Check	01/23/2024		U.S Postal Service	X	-30.48	-128,337.72
Check	01/23/2024		U.S Postal Service	X	-6.70	-128,344.42
Check	01/25/2024		Kindle Unlimited	X	-12.71	-128,357.13
Check	01/26/2024	13415	U.S Postal Service	X	-1,247.96	-129,605.09
Check	01/26/2024		U.S Postal Service	X	-68.00	-129,673.09
Check	01/29/2024		Mi Acupulco	X	-115.18	-129,788.27
Total Checks and Payments					-129,788.27	-129,788.27
Deposits and Credits - 20 items						
Transfer	01/02/2024			X	1,443.69	1,443.69
Transfer	01/02/2024			X	7,010.00	8,453.69
Transfer	01/03/2024			X	635.36	9,089.05
Transfer	01/05/2024			X	1,092.75	10,181.80

4:05 PM

02/02/24

MORGAN COUNTY WATER DISTR

Reconciliation Detail

O&M Checking, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Transfer	01/08/2024			X	29,701.80	39,883.60
Check	01/11/2024	13395	Waste Management	X		39,883.60
Check	01/11/2024	13404	WEX Fleet	X	0.00	39,883.60
Check	01/11/2024	13389	Appalachian States ...	X	0.00	39,883.60
Check	01/11/2024	13399	Frederick & May Co...	X		39,883.60
General Journal	01/11/2024	R	Waste Management	X	287.44	40,171.04
General Journal	01/11/2024	R	Appalachian States ...	X	1,148.42	41,319.46
General Journal	01/11/2024	R	WEX Fleet	X	5,302.31	46,621.77
Transfer	01/11/2024			X	34,047.54	80,669.31
Transfer	01/12/2024			X	4,723.72	85,393.03
Transfer	01/17/2024			X	6,077.77	91,470.80
Transfer	01/17/2024			X	13,000.00	104,470.80
Transfer	01/18/2024			X	167.15	104,637.95
Transfer	01/22/2024			X	6.70	104,644.65
Transfer	01/22/2024			X	39.99	104,684.64
Transfer	01/23/2024			X	30.48	104,715.12
Total Deposits and Credits					104,715.12	104,715.12
Total Cleared Transactions					-25,073.15	-25,073.15
Cleared Balance					-25,073.15	-25,073.15
Register Balance as of 01/31/2024					-25,073.15	-25,073.15
Ending Balance					-25,073.15	-25,073.15

8:13 AM
02/05/24

MORGAN COUNTY WATER DISTR
Reconciliation Summary
Deposit Savings, Period Ending 01/31/2024

	<u>Jan 31, 24</u>
Beginning Balance	43,404.86
Cleared Transactions	
Deposits and Credits - 11 items	<u>1,001.87</u>
Total Cleared Transactions	<u>1,001.87</u>
Cleared Balance	<u>44,406.73</u>
Register Balance as of 01/31/2024	44,406.73
Ending Balance	44,406.73



Establish 1992

Quality on Tap

**Scheduled Board Meeting
March 11th, 2024.**

The scheduled monthly meeting of the Morgan County Water District was held on Monday, March 11th, 2024, beginning at 4:30 p.m. at the MCWD main office building. The following were in attendance:

- **Board Members:** Raina Helton, Zach Engle, Steve Clark, & Brian Wells
- **MCWD Employees:** Ashlee Mason, Donna Bailey, Anastasia Mathis, & Shannon Elam
- **Nesbitt Engineering:** Brandon Bentley, Ora Main, & Jim Sparks
- **KRWA:** Bob Miller
- **Citizens of the County:** Ronnie Lewis, Raleigh Jenkins, Miranda Cantrell (Courier Newspaper), Andrea Aragon, Martha Legg, Eric Pelfrey, Steve Pelfrey, Tommy Fannin, Bonnie Perry, Joyce Pennington, Jessica Bowes, Samuel Munster, Debora Stacy, Michael Gevedon, Greg Motley, Alex Stacy, Phillip Harper, David Hinton, Kevin Cantrell, Travis Haney, Clayborn Lewis & followed many more (these are the ones that signed in).

Shannon started the meeting welcoming everyone and then followed with prayer.

Brian called roll then called the meeting to order and also welcomed the citizens for coming. Brian called for a motion to approve the minutes from February 12th, 2024. Zach made a motion to approve, Raina seconded. Motion carried.

Bob Miller introduced himself along with what Kentucky Rural Water Association is and how they are allies and a great resource for those in the water industry. He then moved forward to explain the rate case of MCWD, going into details about how the Public Service Commission is involved with the company and the job of the board members within it.

The floor opened with questions and concerns from citizens in the community at 4:42 p.m.

-Citizen 1, Alex Stacy voiced concerns about the Hwy 191 project and how he was constantly having air in his lines.

-Citizen 2, Raleigh Jenkins voiced concerns on Hwy 172 with concerns of silt in the shower.

-Citizen 3, Joyce Pennington, concerns leaks and leak adjustments. She said she had a bad water leak and could not understand why her leak was on two months' worth of billing.

-Citizen 4, Eric Pelfrey, had questions about the water rate study with KRWA and questions about the water districts spending, the new building, and if MCWD were planning to purchase water from Paintsville Utilities.

-Joyce Pennington spoke again with concerns on the number of employees MCWD needed to operate and voiced concerns about the field workers driving their trucks home.

-Citizen 5, Jessica Bowes, had concerns about the rates happening and had questions about the PSC and why they were so involved.

-Citizen 6, Kevin Cantrell, had concerns about the district contracting out their meter taps (Shannon informed him that we have been doing our own meter taps since he took over).

-Citizen 7, Greg Motley, he spoke on behalf of "a lot of taxpayers" that they were wanting more transparency on what goes on within the company.

****I would like to note that there were several more that spoke up, however I did not get their names. Their concerns ranged from: why MCWD needed a new building, how MCWD was going to get a \$5 million grant to fund the building, why did we need a new building when MCWD had a "free" building, why MCWD needed so many employees, if the board was compensated for their roles, and why MCWD has yet to change out the meters within 10 years (the question was asked if Steve Pelfrey [previous GM] could do it with the 3 employees he had at the time and he said YES it could be done).**

Bob Miller then explained about the rate application: what all goes into it and how much it cost the district to run as a business, he explained that all the financials go off the previous budget year which would have been 2022. Bob ended public comments at 5:54 p.m.

Moving to the second item on the agenda (Hwy 191 project). Ora explained that the final pay request will be submitted and will be sending records of drawings to the Division of Water, certify that the water line is installed, and close out the project. The Division of Water will sign off after that project has been completed.

Moving to the third item on the agenda (Clean Water Grant). Shannon says he has contacted the archaeological firm on the samples that need dug. Ora mentioned that it would take a week for the field investigation, and 5-6 weeks to get us the report.

-Eric Pelfrey mentions that he has spoken to someone on Old Elam Road about not wanting water (Terry Davis), he does not want it on his road. Eric, instead, wants Honeymoon Hollar and Contrary Fork.

Steve Gunnell joins at 6:02 p.m.

Next mentioned was phase 3, which was the office building project. Shannon and Ora both mentioned that the Kentucky legislative has not yet approved a budget for the state. The house has passed a budget, but the senate has not. Rural Development and USDA will have money to add to it once everything has been decided.

Fifth item on the agenda, phase 4 (KIA). Shannon mentioned that the most water loss in our system is in the White Oak area and he is wanting to start replacing the lines at War Creek.

Sixth item on the agenda, phase 2 (Frankfort 2025 Grant Funding). We got a quote on the Geotech for the lot. We are still waiting on Gateway to do their environmentals.

Shannon then presented to the board that he had a meeting with a cyber security company called Innovation Solutions. This meeting brought on the fact that our MCWD Facebook page was deleted. He said they observed all of our equipment and security that surrounded our firewall and software and would get a quote to us.

Ashlee talked about moving forward with a different billing software. She said she and Donna had done a demo with a company called Ampstun, out of Richmond. She presented the quote, which totaled \$31,975 and required 25% upfront. Also noted was the quote from another billing company, Munilink. She mentioned that the board needed to decide soon since United Systems was switching over in December of 2024. Raina voiced concerns about both billing companies being cloud based, she asked that MCWD check into things such as: insurance (KaCo), service fees, cloud based computing, and storage. Once everything is discussed the board will circle back around for the April meeting. No vote was made.

Financials- Lexi had emailed all board members the financial statements to look over. Brian made a motion to approve the finance report- members were hesitant at first and voiced some concerns. Zach requested that we do an Amazon order once a month instead of a couple throughout the month. All members agreed we go back to employee reimbursement of meals when going to trainings. Brian asked for another motion, Raina made the motion and Zach seconded it.

All new purchases- Steve G. made a motion to approve, Zach seconded it.

In regard to the rate case, Ashlee had all the board members sign the statement of disclosure and she notarized it. The statement of disclosure was then gave to Bob Miller to be put in with the rate increase going to the PSC.

Shannon then talked about the PSC audit and MCWD water loss. He mentioned that MCWD got hit with two things during the PSC inspection: water loss and meter testing compliance. He told the board that we knew we would get hit with both of those and that he was pleased since had done well on everything else. Water loss for the month was 37%. It was higher due to the auto flushers. Field workers have put Metron meters on the auto flushers to observe them. He mentioned we did not get to go through with cutoffs for the month due to weather and with Donna being sick and in regard to the meters from the Judge Executives office, there is only two left to be set.

Shannon pulled out other counties rates and presented them to the board to compare to what ours will be and explained that districts around us are currently in a rate case. He then mentioned he had plans for: customer focus meetings, customer onboarding, and customer satisfaction surveys. He explained to the board the idea of “town halls” for customers to be more transparent and involve the customers for input and education.

Steve Pelfrey then asked to speak directly to the board. He asked about being took of the automated ESI phone system recording. He said his personal cell phone number was still on there and he was getting calls in the evenings. He also asked that we reconsider hiring Andy Legg back.

CLOSED SESSION:
HR/Management Discussion.

Came out of closed session at 8:40 p.m. No vote needed.

Brian made a motion to adjourn the meeting. Zach made a motion to adjourn, and Raina seconded. Motion carried.

Closed session adjourned time: 8:43 p.m.

IN TESTIMONY WHEREOF, WITNESS MY SIGNATION this _____
day of _____, 2024.

Brian C. Gille



Board of Commissioners Meeting

AGENDA

April 8, 2024

Welcome

- Welcome and Prayer
 - Ellen Motley and Chris Adams – New Board Members
- Roll Call
- Approval of Minutes: March 11, 2024

Business

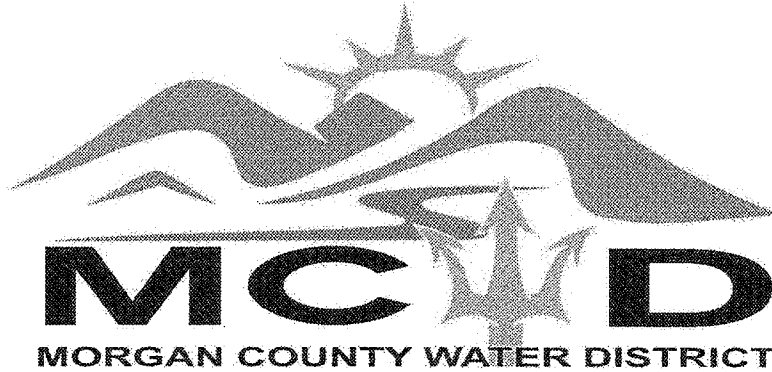
- PSC Rate Case Discussion – Bob Miller
- Update on Project – Phase 2: Water Line Replacement Project – Hwy 191 (Closeout)
- Update on Project – Phase 1: Water Line Extension Project (Clean Water Grant) FULLY FUNDED
- Update on Project – Phase 3: Water Line Replacement and Office Building Project (USDA/ARC Grant)
- Update on Project – Phase 4: Water Line Replacement – White Oak (KIA/ARC Grant?)
- Update on Project – Phase 2: Water Line Extension Project (Frankfort 2025 Grant Funding)
- Steve Gunnell and Zach Engle Resignations
- KIA Grant Increase Approval – Resolution \$298,800 increase to Project
- Company Vehicle Policy ✓
- Billing Software – AMPSTUN(Staff Choice) / Customer App

Reporting

- Finance Report – Lexi
 - Balance Sheet (Email)
 - Profit & Loss Statement (Email)
 - Income Statement (Email)
 - Reconciliation (Email)
 - Review and Approval of Written Checks (*action needed*)
 - Future Month Purchase Request (*action needed*)
- Management Review – Shannon
 - Water Loss Report
 - Leak and Maintenance Report ✓
 - PSC Orders – Rate Case
 - Audit Report – DOW Audit in April or May / DQS Stage 1 – May 3rd
 - QMS Report – Internal Audit (SWOT) March 28
 - Collection Report / Work Orders Report / Cut Offs / Active Customer Report

Adjournment

- Next Meeting: May 13, 2024



Monthly Leak, Valve Exercising and Meter testing report

Prepared By: Dean Kennard

Month: March 2024

****23 gpm\993,600 gallons per month leak found on Hwy 1000 with the Portable Flow Meter****

Main Line\ Service Line Leaks

- 1- Service line Hwy 1000 (23 gpm)**
- 2- Service Line Chalmer Benton Rd**
- 3- Valve on Declar Rd in Cannel City**
- 4- Numerous Meter bottoms and Pressure Relief Valves**

Acoustic Logger Placement and Portable Flow Meter Utilizations

Jason Finley

- 1- 102 Data Logger placements**
- 2- 1 our side service line leaks found and fixed**
- 3- 1 customer side leaks**

Hwy 172 was the focus of Data Logger deployments this month and will be for the next few weeks.

Valves exercising and Adjustments

Ritchie Gilliam

- 1- 109 Valves exercised this month
- 2- 4 valve that were repaired and able to be used for Leak Detection and Repairing Leaks.
- 3- Assisted with turning off customers who failed to pay their bill for February.
- 4- Assisted with Leak Detection on Hwy 1000, work orders and several other special projects during the month.

Meter Testing\ General Maintenance

Jimmy Keeton

- 1- Still waiting to get Meter Test Bench certified by scale company. Special Scales have to be made before they can come and certify the bench.
- 2- He has been working in all aspect of the water district. He has done work orders, assisted in fixing leak on service lines, leak detection on Hwy 1000 and several other special projects during the month.
- 3- He has handled turning on Adele Pump station each day to fill the Morris Cemetery Tank 7 days a week. He watches SCADA to see when it needs to be turned on or off.

**Morgan County Water District
Work Orders Completed Monthly Report
2024**

Employee	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.		
				0	0	0	0	0	0	0	0	0	0	0%
John Coffey	11	3	20	0	0	0	0	0	0	0	0	0	34	6%
Dakota Watson	48	7	35	0	0	0	0	0	0	0	0	0	90	17%
Dean Kennard	3	1	4	0	0	0	0	0	0	0	0	0	8	1%
Jason Finley	2	1	9	0	0	0	0	0	0	0	0	0	12	2%
Nick Smith	49	37	44	0	0	0	0	0	0	0	0	0	130	24%
Johnny Absher	58	27	21	0	0	0	0	0	0	0	0	0	106	20%
Richie Gilliam	18	9	10	0	0	0	0	0	0	0	0	0	37	7%
Cooter Stacy	19	6	18	0	0	0	0	0	0	0	0	0	43	8%
Jimmy Keeton	28	14	39	0	0	0	0	0	0	0	0	0	81	15%
	236	105	200	0	0	0	0	0	0	0	0	0	541	100%



DISTRICT VEHICLE POLICY

Overview

As an authorized driver of a District vehicle, you have been given certain privileges. You assume the duty of obeying all motor vehicle laws, maintaining the vehicle properly at all times and, otherwise, following the policies and procedures outlined in the following.

Vehicle Fleet Purpose

District vehicles are provided to support business activities and are to be used only by qualified and authorized employees. They are not to be considered a part of an employee's compensation and must not be used as an inducement for employment. In all cases, these vehicles are to be operated in strict compliance with motor vehicle laws of the jurisdiction in which they are driven and with the utmost regard for their care and cost-efficient use.

Driver Licensing

District drivers and anyone authorized to drive the District vehicles must have a valid driver's license issued in the state of residence for the class of the vehicle being operated and must be able to drive a vehicle. Obtaining a driver's license is a personal expense.

Driver Qualifications

1. Authorized employee of District.
2. Must be at least 21 years of age.
3. Have at least one year of experience in the class of vehicle operated.
4. Must meet licensing requirements.
5. If, during the last 12 months, the driver had any of the following experiences:
 - Been convicted of a felony.
 - Been convicted of sale, handling or use of drugs.
 - Has automobile insurance canceled, declined or not renewed by a District.
 - Been convicted of an alcohol- or drug-related offense while driving.
 - Had driver's license suspended or revoked.
 - Been convicted of three or more speeding violations.
 - Been involved in three or more chargeable accidents.

General Manager may determine if employee will or will not qualify for a District vehicle.

Review of Motor Vehicle Record

State Motor Vehicle Records (MVRs) will be used as the source for verifying driver history. MVRs will be obtained and reviewed at least annually on employee. (The insurance District requires that we provide them with the driver's license number and date of birth for anyone who may drive a District vehicle.) Driving privileges maybe withdrawn or suspended and/or the District vehicle removed from any authorized driver not meeting the above requirements. In addition, appropriate disciplinary action may be taken, up to and including termination of employment.

Personal Use

District vehicles are provided primarily for business purposes, however, occasional personal use is permitted. **The privilege of personal use may be withdrawn at any time by the district.**

Rules Applying to Use of District Vehicles:

- Personal trailers, including boat and recreational vehicles, are not to be pulled.
- District vehicle is not to be driven while under the influence of alcohol or any controlled substance.
- Possession, transportation or consumption of alcohol or illegal drugs by anyone in the vehicle is not allowed.
- Driver and all passengers must wear available personal restraints.
- Report any accident immediately to police and your Supervisor.

Any exceptions to these rules require advance approval by the General Manager. Violation of these rules will result in disciplinary action from removal of driving privileges to termination of employment.

Maintenance

Authorized drivers are required to properly maintain their District vehicles at all times. Vehicles should not be operated with any defect that would inhibit safe operation during current and foreseeable weather and lighting conditions. Preventive maintenance such as, but not limited to regular oil changes, lubrication, tire pressure, tire replacement, brake pad & rotor replacement and fluid checks determine to a large extent whether you will have a reliable, safe vehicle to drive and support work activities. You should have preventive maintenance on your vehicle, as required in the owner's manual, performed by a certified dealer. Employees will be provided 4 hours per month, during their normal work shift, to clean the inside and outside of their vehicle

Traffic Violations

Fines for parking or moving violations, towing storage or impoundment are the personal responsibility of the assigned operator. The District will not condone nor excuse ignorance of any motor vehicle violations that result in court summons being directed to itself as owner of the vehicle.

Each driver is required to report all moving violations to their immediate supervisor within 24 hours. This requirement applies to violations involving the use of any vehicle (District, personal or other) while on District business. Failure to report violations will result in appropriate disciplinary action, including revoking of driver privileges and possible termination of employment.

Please be aware that motor vehicle violations incurred during non-business (personal use) hours will also affect your driving status as well and are subject to review.

Cellular/mobile phones

Cellular/mobile phones should not be used while operating a vehicle. Using a cell phone while driving leads to an increased risk of having an accident through a lack of attention to driving. Inattention is the #1 cause of vehicle accidents in America. Inattention can also involve adjusting the radio, eating, smoking, daydreaming, talking to passengers, things outside the vehicle, and other distractions.

Researchers at the University of Toronto found that the risk of having a traffic accident while

using a cell phone is the same as that while driving drunk. In eleven countries and several US cities it is illegal to use a cell phone while operating a vehicle. Regulation of the use of phones in vehicles have been the subject of more than one hundred bills in thirty-seven states.

- Allow voice mail to handle your calls and return them at your safe convenience.
- If you need to place or receive a call pull off the road to a safe location.
- Ask a passenger to make or take the call.
- Inform regular callers your driving schedule, and when you will be available to talk.
- Keep your hands on the wheel and your eyes and mind on the road while driving.
- In the event of an accident:
- Call the police on all accidents and obtain a copy of the police report.
- Do not admit negligence or liability.
- Do not attempt settlement, regardless of how minor.
- Get name, address and phone number of injured person and witnesses if possible.
- Exchange vehicle identification, insurance District name and policy numbers with the other driver.
- Take a photograph of the scene of accident if possible.

Thefts

In the event of the theft of a District vehicle, notify local police and Immediate Supervisor immediately.

Driver Responsibilities

Each driver is responsible for the actual possession, care and use of the District vehicle in their possession. Therefore, a driver's responsibilities include, but are not limited to, the following:

- Operation of the vehicle in a manner consistent with reasonable practices that avoid abuse, theft, neglect or disrespect of the equipment.
- Obey all traffic laws.
- The use of seat belts and shoulder harness is mandatory for driver and passengers.
- Adhering to manufacturer's recommendations regarding service, maintenance and inspection. Vehicles should not be operated with any defect that would prevent safe operation.
- Attention to and practice of safe driving techniques and adherence to current safety requirements.
- Restricting the use of vehicles to authorized drivers.
- Reporting the occurrence of moving violations.
- Accurate, comprehensive and timely reporting of all accidents by an authorized driver and thefts of a District vehicle to the Immediate Supervisor.

Failure to comply with any of these responsibilities will result in disciplinary action, up to and including termination of employment.

Preventable Accidents

A preventable accident is defined as any accident involving a District vehicle – whether being used for District or personal use – or any vehicle while being used on District business that results in property damage and/or personal injury, and in which the driver in question failed to exercise every reasonable precaution to prevent the accident.

Safety Guidelines to Prevent Accidents

- Do Not Follow too close
- Do Not Drive too fast for conditions
- Do Not Fail to observe clearances
- Do Not Fail to obey signs
- Do Not Make Improper turns
- Do Not Fail to observe signals from other drivers
- Do Not Fail to reduce speed
- Do Not Park improperly
- Do Not Pass improperly
- Do Not Fail to yield
- Do Not Back up improperly
- Do Not Fail to obey traffic signals or directions
- Do Not Exceed the posted speed limit
- Do Not Drive While Intoxicated (DWI) or Drive Under the Influence (DUI) or similar charges.

I have read and will abide by the conditions as stated in this document regarding the operation of any vehicle for District business.

Name (printed) _____

Signature _____ Today's date _____

HR Dept. _____ Today's
date _____

EMPLOYEE AUTHORIZATION FOR MVR REVIEW

As a prospective employee or current employee, I understand a Motor Vehicle Abstract will be ordered and reviewed to assess minimum eligibility to determine driving privileges. As a driver of a District vehicle or my own vehicle on the District's behalf, I understand that it is my responsibility to operate the vehicle in a safe manner and to drive defensively to prevent injuries and property damage. Drivers must have a valid driver's license for the type of vehicle to be operated and keep the licenses(s) with them at all times while driving. All drivers must comply with all applicable regulations.

I also understand that my employer will periodically review my Motor Vehicle Record to determine continued eligibility to drive a District vehicle or operate my own vehicle on the District's behalf. In accordance with the Fair Credit Reporting Act, I have been informed that a Motor Vehicle Record will be periodically obtained on me for continued employment purposes.

I acknowledge the receipt of the above disclosure and authorize my employer or its designated agent to obtain a Motor Vehicle Record Report up on hire and thereafter annually. This authorization is valid as long as I am an employee or employee candidate and may only be rescinded in writing.

Employee Name (Print): _____

Driver's License Number: _____

Employee's Signature Date: _____

HR Reviewer's Signature Date: _____

(Sign and retain the original copy in the employee's file)

**Morgan Co. Water District
Cut Off List
March 2024**

Account	Customer	Arrear	Disconnect	Reconnect	Total	Paid
1-7-1	Lee & April Hampton	44.07	45.00	17.40	106.47	106.47
1-292-23	Debbie Havens	36.14	45.00	17.40	98.54	
1-298-21	Sarah Perry	73.38	45.00	17.40	135.78	135.78
1-304-24	Patty Perry	36.14	45.00	17.40	98.54	98.54
1-312-24	Jessica Bayless	36.14	45.00	17.40	98.54	
1-330-6	Kristie Wright	55.88	45.00	17.40	118.28	118.28
1-382-1	Debra Browning	36.14	45.00	17.40	98.54	98.54
1-860-2	Robert Phipps	84.80	45.00	17.40	147.20	147.20
1-1382-1	Janice Lindon	99.75	45.00	17.40	162.15	162.15
1-1297-1	Dustin Adkins	36.14	45.00	17.40	98.54	98.54
1-1640-3	Darlene Sexton	36.14	45.00	17.40	98.54	98.54
1-667-1	Earnest Stacy	96.38	45.00	17.40	158.78	158.78
2-400-3	Dakota Adkins	73.35	45.00	80.00	135.75	198.35
3-1220-5	Shauna Johnson	39.43	45.00	80.00	101.83	164.43
3-1430-2	Amber Davis	83.42	45.00	17.40	145.82	
4-120-3	Jennifer Cantrell	61.25	45.00	17.40	123.65	123.65
4-190-2	Vickie Risner	99.00	45.00	17.40	161.40	161.40
4-617-1	Stanley Johnson	65.70	45.00	17.40	128.10	
4-720-1	Valerie Williams	50.37	45.00	80.00	112.77	175.37
4-1120-3	Courtney Conley	134.41	45.00	17.40	196.81	
4-1660-1	Rodney Moore	85.97	45.00	17.40	148.37	

4-5240-2	Ray & Marsha Adkins	42.32	45.00	17.40	104.72	104.72
4-5300-1	James Adkins	36.14	45.00	80.00	98.54	161.14
5-5-5	Stephanie Johnson	84.23	45.00	17.40	146.63	146.63
5-239-2	Patrick Henderson	48.49	45.00	17.40	110.89	
5-290-1	John Gillum	36.14	45.00	17.40	98.54	
8-10980-1	Paul Ferguson	36.14	45.00	17.40	98.54	98.54
9-9505-2	Jacob Ratliff	36.14	45.00	17.40	98.54	
11-120-1	Lydia Spencer	36.14	45.00	80.00	98.54	89.14
13-540-2	Kimberly Trussell	74.98	45.00	17.40	137.38	137.38
13-550-1	Loretta Lewis	65.69	45.00	17.40	128.09	128.09
14-80-1	Chris Blevins	36.14	45.00	80.00	98.54	161.14
14-220-2	Linda Jackson	52.80	45.00	17.40	115.20	115.20
17-790-1	Lacy Elam	86.49	45.00	17.40	148.89	148.89
17-1580-1	Cody Mills	72.22	45.00	17.40	134.62	
18-210-2	Barbara Williams	43.38	45.00	17.40	105.78	105.78
20-10150-1	Herbert & Bernice Holbrook	36.14	45.00	17.40	98.54	98.54
21-100-1	Chuck Frederick	1999.83	45.00	17.40	2062.23	
21-1950-1	Jeffery Wiley	76.95	45.00	17.40	139.35	139.35
6-1203-1	Ashley Lyon	113.21	45.00	17.40	175.61	175.61
6-1505-3	Gary B. Coldiron	52.12	45.00	17.40	114.52	114.52
6-4230-1	Keith Vance	36.14	45.00	17.40	98.54	98.54
21-1400-1	Destanee Brewer	36.14	45.00	80.00	98.54	161.14
21-200-1	Steve & Sheena Harper	123.59	45.00	80.00	185.99	248.59
6-1380-2	Alice Howard	87.29	45.00	17.40	149.69	149.69
6-1870-1	Rhys Julian	36.14	45.00	17.40	98.54	
6-2680-3	Alexy Blankenship	113.51	45.00	17.40	175.91	175.91

Morgan County Water District

Profit and Loss

February 2024

	TOTAL
Income	
461 Water Revenue	
461.1 Residential Meter Sales	156,643.78
461.2 Commercial Meter Sales	16,868.64
461.3 Bulk Loading Station	144.75
464 Wholesale	9,185.50
Total 461 Water Revenue	182,842.67
Non Water Revenue	
470 Forfeited Discounts	
470.1 Late Fee	2,912.50
470.2 Web Fees	818.15
Total 470 Forfeited Discounts	3,730.65
471 Utility Service Revenues	
471.1 Disconnect Fee	679.94
471.2 Reconnect Fee	273.70
471.3 Return Check Fee	6.00
471.4 Service Trip Fee	117.94
Total 471 Utility Service Revenues	1,077.58
472 Interest Income	1.93
473 Tap-on-Fee	8,300.00
474 Reimbursements/ Grant	
474.1 Reimbursement	4,246.17
Total 474 Reimbursements/ Grant	4,246.17
Total Non Water Revenue	17,356.33
Total Income	\$200,199.00
GROSS PROFIT	\$200,199.00
Expenses	
601 Payroll Expenses	59,454.51
601.0 Payroll Expense	
601.0.1 Qtrly. Return of License Fee	1,780.70
Total 601.0 Payroll Expense	1,780.70
604 Employee Pensions and Benefit	
604.1 Health & Supplemental Insurance	
604.1.1 Aflac	334.30
604.1.2 Colonial Life	44.00
604.1.3 Anthem Health Insurance	6,744.10
604.1.4 Globe Life	1,382.80
604.1.5 Retirement-Health Insurance	1,545.28
604.1.6 Anthem Life	160.50
Total 604.1 Health & Supplemental Insurance	10,210.98

Morgan County Water District

Profit and Loss

February 2024

	TOTAL
604.2 CERS	10,583.17
604.3 Kentucky Deferred Compensation	660.00
604.4 Uniforms/ Boots	
604.4.1 UniFirst	818.73
604.4.2 Clothing Allowances	396.18
Total 604.4 Uniforms/ Boots	1,214.91
604.5 Training/ Conference/ Expo	1,750.00
Total 604 Employee Pensions and Benefit	24,419.06
610-Purchased Water	
610.1 Cave Run Water Commission	54,522.90
610.2 West Liberty Waterworks	35,466.20
Total 610-Purchased Water	89,989.10
615 Utilities	
615.1 Purchased Power	
615.1.1 American Electric Power	1,467.43
615.1.2 Licking Valley RECC	2,107.63
Total 615.1 Purchased Power	3,575.06
615.2 Cellular	1,148.61
615.3 Telephone	581.80
615.4 Trash Disposal	143.72
Total 615 Utilities	5,449.19
620 Materials and Supplies	
620.1 Office Supplies	
620.1.1 American Business Systems	354.15
620.1.2 Stationers	368.39
620.1.4 Amazon	2,518.99
620.1.6 Uline	29.25
Total 620.1 Office Supplies	3,270.78
620.2 Postage	
620.2.0 Postage	255.00
620.2.2 Bulk Mail	1,245.53
Total 620.2 Postage	1,500.53
620.3 Water System Supplies	
620.3.4 CITCO Water	1,047.26
620.3.5 USA Bluebook	494.09
620.3.6 Oldfields	158.99
620.3.7 Frederick and May	490.29
Total 620.3 Water System Supplies	2,190.63
620.5 Safety Supplies	
620.5.2 Non-Reoccurring Vendors	202.22
Total 620.5 Safety Supplies	202.22

Morgan County Water District

Profit and Loss

February 2024

	TOTAL
620.6 Subscriptions	
620.6.1 Authnet- Web Billing Services	34.60
620.6.2 Intuit- Payroll Services	76.32
620.6.3 SignAPay	79.90
620.6.5 Google Suite	118.16
620.6.7 AWWA	120.00
Total 620.6 Subscriptions	428.98
Total 620 Materials and Supplies	7,593.14
650 Transportation Expense	
650.1 Enterprise	4,060.05
650.2 Auto Service and Repair	7.93
650.2.1 Advanced Auto	54.39
650.2.3 Morgan Tire Center	441.83
650.2.5 Car Quest	278.11
650.2.6 Kentucky Emergency Outfitters	757.39
Total 650.2 Auto-Service and Repair	1,539.65
650.3 Fuel	2,453.24
Total 650 Transportation Expense	8,052.94
675 Non-Budget Expense	
675.3 Shipping and Handling	6.99
675.4 Non-Budget Items	207.30
Total 675 Non-Budget Expense	214.29
680 Taxes	
680.1 941 Federal Payroll Tax	9,987.54
680.2 Ky State Tax Withholding	3,486.40
680.4 Gross Utility Tax	5,169.97
680.5 Sales & Use Tax	563.21
Total 680 Taxes	19,207.12
690 Travel Expense	
690.1 Meals	364.17
690.3 Lodging	2,034.19
Total 690 Travel Expense	2,398.36
695 Cash Reserves	
695.5 Contribution in Aid of Const.	-35.22
Total 695 Cash Reserves	-35.22
699 Debt Service (Bonds & Notes)	
699.3 KRWA Bond	8,659.38
699.4 GWADD Note	1,092.75
Total 699 Debt Service (Bonds & Notes)	9,752.13

Morgan County Water District

Profit and Loss

February 2024

	TOTAL
Contractual Services	
634 Office	
634.1 United Systems	414.00
Total 634 Office	414.00
635 Water Testing Labs	602.50
636 Field	52.50
Total Contractual Services	1,069.00
Insurance	
657 General Liability	2,061.45
Total Insurance	2,061.45
Miscellaneous Expenses	
671 Bank Charge	672.99
Total Miscellaneous Expenses	672.99
Unapplied Cash Bill Payment Expense	-1,200.00
Total Expenses	\$230,878.76
NET OPERATING INCOME	\$-30,679.76
NET INCOME	\$-30,679.76

WEB															
Date:	2.1.24	2.2.24	2.5.24	2.6.24	2.7.24	2.8.24	2.9.24	2.12.24	2.13.24	2.14.24	2.16.24	2.20.24	2.23.24	2.26.24	2.27.24
Deposits															
Commercial Sales 461.2			\$ 67.61	\$ 76.48	\$ 73.00							\$ 36.14			
Reconnect Fees 471.2															
Disconnect Fees 471.1			\$ 32.85												
Surcharge 475															
Wholesale 464															
Return Payment 471.3															
Service Fees 471.4															
Late Fees 470.1			\$ 14.48	\$ 3.48		\$ 3.29	\$ 11.45	\$ 31.88	\$ 17.12	\$ 16.08	\$ 64.35	\$ 191.02	\$ 90.17	\$ 114.75	\$ 29.00
Web Fees 470.2	\$ 22.13	\$ 49.59	\$ 130.92	\$ 21.00	\$ 27.60	\$ 30.56	\$ 50.16	\$ 242.78	\$ 34.51	\$ 17.87	\$ 24.75	\$ 73.45	\$ 223.81	\$ 44.15	\$ 13.60
Residential Sales 461.1	\$ 632.07	\$ 1,413.57	\$ 2,625.84	\$ 520.27	\$ 719.27	\$ 869.83	\$ 1,422.37	\$ 6,906.64	\$ 969.19	\$ 494.53	\$ 643.34	\$ 1,875.47	\$ 911.79	\$ 1,147.32	\$ 359.77
Total	\$ 654.20	\$ 1,466.11	\$ 3,871.70	\$ 621.23	\$ 815.87	\$ 903.68	\$ 1,483.98	\$ 7,181.30	\$ 1,020.82	\$ 528.48	\$ 732.44	\$ 2,174.08	\$ 1,225.77	\$ 1,306.22	\$ 402.37

Credit Card															
Date:	2.1.24	2.2.24	#43	#52	#54	#55	#57	#59	#60						
Date:	2.1.24	2.2.24	2.5.24	2.6.24	2.7.24	2.8.24	2.9.24	2.12.24	2.13.24	2.14.24	2.15.24	2.16.24	2.20.24	2.21.24	2.22.24
Deposits			\$ 100.00	\$ 1,050.00	\$ 100.00		\$ 100.00			\$ 100.00		\$ 100.00	\$ 100.00		
Commercial Sales 461.2					\$ 71.46									\$ 38.24	\$ 12.34
Reconnect Fees 471.2	\$ 29.61	\$ 23.62	\$ 34.80		\$ 12.57									\$ 17.40	
Disconnect Fees 471.1	\$ 74.55	\$ 62.09	\$ 90.00											\$ 45.00	
Surcharge 475															
Wholesale 464															
Return Payment 471.3															\$ 2.00
Service Fees 471.4		\$ 17.40	\$ 17.40					\$ 17.40							
Late Fees 470.1	\$ 10.44	\$ 33.83	\$ 6.58		\$ 13.11	\$ 13.87		\$ 6.58	\$ 0.59	\$ 44.32	\$ 39.33	\$ 66.68	\$ 98.05	\$ 128.35	\$ 113.49
Web Fees 470.2															
Residential Sales 461.1	\$ 799.21	\$ 1,389.53	\$ 2,642.00	\$ 1,951.42	\$ 311.90	\$ 673.40	\$ 1,716.00	\$ 2,216.86	\$ 1,749.92	\$ 689.97	\$ 393.21	\$ 666.30	\$ 989.96	\$ 1,166.72	\$ 1,174.96
Total	\$ 907.91	\$ 1,719.47	\$ 2,890.86	\$ 3,001.42	\$ 1,609.04	\$ 687.27	\$ 1,316.36	\$ 2,240.84	\$ 1,750.52	\$ 834.29	\$ 432.54	\$ 832.98	\$ 1,178.41	\$ 1,393.71	\$ 1,302.81

Water Revenue															
Date:	2.1.24	2.1.24	#44	#48 & 49	#56										
Date:	2.1.24	2.1.24	2.2.24	2.2.24	2.5.24	2.5.24	2.5.24	2.6.24	2.7.24	2.8.24	2.8.24	2.9.24	2.12.24	2.12.24	2.13.24
Deposits	\$ 12.71		\$ 1,450.00				\$ 1,450.00			\$ 4,233.46					
Commercial Sales 461.2		\$ 34.76		\$ 177.40	\$ 584.62	\$ 1,761.84		\$ 208.56	\$ 202.90		\$ 810.51	\$ 8,961.32	\$ 3,256.15		\$ 89.04
Reconnect Fees 471.2		\$ 17.40		\$ 17.40									\$ 17.40	\$ 17.40	
Disconnect Fees 471.1		\$ 45.00		\$ 45.00									\$ 45.00	\$ 45.00	
Surcharge 475															
Wholesale 464						\$ 9,185.50									
Return Payment 471.3							\$ 2.00								\$ 2.00
Service Fees 471.4		\$ 17.40		\$ 17.40											
Late Fees 470.1		\$ 3.34		\$ 7.08	\$ 9.29	\$ 7.21		\$ 9.84	\$ 6.79		\$ 16.12	\$ 23.07	\$ 42.20		\$ 10.29
Web Fees 470.2															
Residential Sales 461.1		\$ 3,607.80		\$ 6,915.72	\$ 30,553.94	\$ 15,704.05	\$ 1,172.53	\$ 5,128.66	\$ 5,643.51	\$ 8,382.78	\$ 9,606.02	\$ 7,425.00	\$ 58.99	\$ 1,347.24	
Total	\$ 12.71	\$ 3,625.70	\$ 1,450.00	\$ 7,180.00	\$ 31,541.85	\$ 26,158.60	\$ 1,624.55	\$ 5,344.06	\$ 5,853.20	\$ 4,233.46	\$ 9,209.41	\$ 18,589.41	\$ 10,786.75	\$ 133.39	\$ 1,447.24

Deposits															
Date:	2.1.24	2.2.24	2.2.24	2.2.24	2.5.24	2.5.24	2.5.24	2.5.24	2.5.24	2.6.24	2.6.24	2.7.24	2.8.24	2.9.24	2.12.24
Name:	Ashlee Mason	Linsay Harvey	Linsay Harvey	Elizabeth Minix	Christopher Wise	Colt & Haylee Bowman	Cynthia Lyon	Heather Whisman	Christine Dulin	Becky Wireman	Gabriel Mann	Robert Barker Jr	W/C Master	Amy Clark	Sandra Sharp
Amount:	\$ 12.71	\$ 1,450.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 1,450.00	\$ 174.55	\$ 100.00	\$ 100.00	\$ 1,050.00	\$ 100.00	\$ 100.00	\$ 4,233.46	\$ 100.00	\$ 133.39
Receipt Number:	42	44	45	46	43	50	49	47	48	52	53	54		55	56
Code	474.1	473				473	471.3			473					471.3
Type:	Reimbursement	Tap-On	Deposit	Deposit	Deposit	Tap-On	Return Check	Deposit	Deposit	Tap-On	Deposit	Deposit	Insurance Reimbursement	Deposit	Return Check

Morgan County Water District

Checks Written
February 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT
02/01/2024	Check		Amazon	Textbook	O&M Checking	620.1.4 Materials and Supplies:Office Supplies:Amazon	-59.80
02/01/2024	Check		KRWA Loans - Regions Trust	Annual Fee	O&M Checking	699.3 Debt Service (Bonds & Notes):KRWA Bond	-450.00
02/01/2024	Check			Charged Back Checks	Water Revenue	671 Miscellaneous Expenses:Bank Charge	-15.00
02/01/2024	Check			Chargeback; Cynthia Lyon	Water Revenue	481.1 Water Revenue:Residential Meter Sales	-172.55
02/01/2024	Check		Payroll Taxes Payable	KY Withholding K-3	Payroll Account	680.2 Taxes:Ky State Tax Withholding	-2,178.63
02/01/2024	Check		Kentucky Rural Water Association	Registration Fees	O&M Checking	694.5 Employee Pensions and Benefit:Training/ Conference/ Expo	-500.00
02/02/2024	Check		Amazon	Outdoor Ashtray	O&M Checking	620.1.4 Materials and Supplies:Office Supplies:Amazon	-262.06
02/02/2024	Check		Google Suite	Google Suites Subscription	O&M Checking	620.6.5 Materials and Supplies:Subscriptions:Google Suite	-118.18
02/02/2024	Check		Authnet Gateway Billing	Authnet Gateway Billing	O&M Checking	620.6.1 Materials and Supplies:Subscriptions:Authnet- Web Billing Services	-34.60
02/02/2024	Check			Misc Debit ACH File Origination Fee	Water Revenue	671 Miscellaneous Expenses:Bank Charge	-8.00
02/02/2024	Check			Merchant Service Fee	Credit Card	671 Miscellaneous Expenses:Bank Charge	-559.29
02/05/2024	Check	5440	Morgan County Fiscal Court	4th Quarterly License Fee	Payroll Account	601.0.1 Payroll Expense:Qty. Return of License Fee	-1,760.70
02/05/2024	Check		Amazon		O&M Checking	-Split-	-285.99
02/05/2024	Check		Gateway Area Development District	Loan Payment #13	O&M Checking	699.4 Debt Service (Bonds & Notes):GWADD Note	-1,664.75
02/05/2024	Check		AWWA DRG	Subscription	O&M Checking	630.6.7 Materials and Supplies:Subscriptions:AWWA	-120.00
02/06/2024	Check		Amazon		O&M Checking	-Split-	-78.78
02/07/2024	Check		Payroll Taxes Payable	Retirement	Payroll Account	604.2 Employee Pensions and Benefit:CERS	-
02/07/2024	Check		Health Insurance Reimbursement	Dean's Insurance	Payroll Account	-Split-	10,583.17
02/07/2024	Check		Amazon		O&M Checking	620.1.4 Materials and Supplies:Office Supplies:Amazon	-1,545.28
02/07/2024	Check		Amazon	Heavy Duty Trash Cans	O&M Checking	620.1.4 Materials and Supplies:Office Supplies:Amazon	-37.00
02/07/2024	Check		ison's Insurance Agency, Inc.	Notary Bond	O&M Checking	675.4 Non-Budget Expense:Non-Budget Items	-399.00
02/07/2024	Check		ison's Insurance Agency, Inc.	Notary Bond	O&M Checking	675.4 Non-Budget Expense:Non-Budget Items	-50.90
02/07/2024	Check		Amazon	Notary Bag	O&M Checking	620.1.4 Materials and Supplies:Office Supplies:Amazon	-50.90
02/07/2024	Check		Amazon	Lifting Sling Straps	O&M Checking	620.1.4 Materials and Supplies:Office Supplies:Amazon	-25.17
02/07/2024	Check		Amazon	Return Check Fee	Water Revenue	671 Miscellaneous Expenses:Bank Charge	-23.09
02/07/2024	Check			Withdrawal	Water Revenue	671 Miscellaneous Expenses:Bank Charge	-20.00
02/08/2024	Check	13416	Kentucky Emergency Outfitters	Invoice 112	O&M Checking	690.2.6 Transportation Expense:Auto Service and Repair:Kentucky Emergency Outfitters	-757.99
02/08/2024	Check	13417	Cave Run Water Commission, Incorporated	Invoice # 250 02/26/23	O&M Checking	610.1 610-Purchased Water:Cave Run Water Commission	-
02/08/2024	Check	13418	Cave Run Water Commission, Incorporated	Invoice # 247 05/23	O&M Checking	610.1 610-Purchased Water:Cave Run Water Commission	26,282.70
02/08/2024	Check	13419	Mountain Telephonia	Account # 825700	O&M Checking	615.3 Utilities:Telephone	28,840.20
02/08/2024	Check	13420	Appalachian Wireless	Acct: 003E00046589	O&M Checking	615.2 Utilities:Cellular	-581.80
02/08/2024	Check	13421	Colonial Life	BCN: 65931324	O&M Checking	604.1.2 Employee Pensions and Benefit:Health & Supplemental Insurance:Colonial Life	-1,149.61
02/08/2024	Check	13422	Anthem Blue Cross	Group # D13173, Invoice # 0202401306899	O&M Checking	604.1.3 Employee Pensions and Benefit:Health & Supplemental Insurance:Anthem	-44.00
02/08/2024	Check	13423	Licking Valley R.E.C.C	Usage thro 1/12/24	O&M Checking	615.1.2 Utilities:Purchased Power:Licking Valley RECC	-6,744.10
02/08/2024	Check	13424	Anthem Life	Group # D13173-009 Invoice # 956090	O&M Checking	604.1.6 Employee Pensions and Benefit:Health & Supplemental Insurance:Anthem Life	-2,107.83
02/08/2024	Check	13425	Gateway Area Development District	VOID: Loan Payment #13 GJE, RJE created on 02/08/2024	O&M Checking	699.4 Debt Service (Bonds & Notes):GWADD Note	-160.50
02/08/2024	Check	13426	Globe Life	Group # 202495 Invoice # 1065869	O&M Checking	604.1.4 Employee Pensions and Benefit:Health & Supplemental Insurance:Globe Life	0.00
02/08/2024	Check		Morgan County Clerks Office	Notary Certificates - Lexi & Adria	O&M Checking	675.4 Non-Budget Expense:Non-Budget Items	-1,382.80
02/08/2024	Check		Amazon	Notary Stamps/ Embossers	O&M Checking	620.1.4 Materials and Supplies:Office Supplies:Amazon	-40.50
02/08/2024	Check		Amazon	Cash Register	O&M Checking	620.1.4 Materials and Supplies:Office Supplies:Amazon	-63.08
02/08/2024	Check		Amazon	Bump Up Insert	O&M Checking	620.1.4 Materials and Supplies:Office Supplies:Amazon	-199.98
02/08/2024	Check	5441	Alexis M. Branscum		O&M Checking	620.1.4 Materials and Supplies:Office Supplies:Amazon	-141.15
02/09/2024	Check	5442	Anastasia Adkins		Payroll Account	-Split-	-869.71
02/09/2024	Check	5443	Andy Legg (deleted)		Payroll Account	-Split-	-780.04
02/09/2024	Check	5444	Ashlee Mason		Payroll Account	-Split-	-1,807.31
02/09/2024	Check	5445	Chernell Holbrook		Payroll Account	-Split-	-920.19
02/09/2024	Check	5446	Dakota I. Watson		Payroll Account	-Split-	-1,242.58
02/09/2024	Check	5447	Donna S. Bailey		Payroll Account	-Split-	-849.72
02/09/2024	Check	5448	Jason W. Finley		Payroll Account	-Split-	-1,107.10
02/09/2024	Check	5449	John Coffey		Payroll Account	-Split-	-947.16
02/09/2024	Check	5450	Jehny R. Absher		Payroll Account	-Split-	-1,046.08
02/09/2024	Check	5451	Kendra Tomes		Payroll Account	-Split-	-844.82
02/09/2024	Check	5452	Lowell Kennard		Payroll Account	-Split-	-133.94
02/09/2024	Check	5453	Michael Stacy, Jr.		Payroll Account	-Split-	-1,181.12
02/09/2024	Check	5454	Nicholas K. Smith		Payroll Account	-Split-	-304.07
02/09/2024	Check	5455	Shannon Elam		Payroll Account	-Split-	-1,041.71
02/09/2024	Check		Amazon		O&M Checking	-Split-	-1,713.87
02/09/2024	Check		Lowe's		O&M Checking	-Split-	-25.87
02/12/2024	Check	13427	West Liberty Waterworks	2-1255 1, 4-640-1, 5-111-1, 5-175-1, 5-313-1, 5-314-1, 5-475-1	O&M Checking	650.2 Transportation Expense:Auto Service and Repair	-7.93
02/12/2024	Check	13428	Kentucky 811	ID # 0790 Invoice # 3120344 & 4010344	O&M Checking	610.2 610-Purchased Water:West Liberty Waterworks	-
02/12/2024	Check	13429	Allac Insurance	Inv. 725289	O&M Checking	604.1.1 Employee Pensions and Benefit:Health & Supplemental Insurance>Allac	35,466.20
02/12/2024	Check	13430	Kentucky Rural Water Association	2024 Management Conference - Attendees: 2,21,24	O&M Checking	604.5 Employee Pensions and Benefit:Training/ Conference/ Expo	-52.50
02/12/2024	Check	13431	Waste Management	18-00816-82373	O&M Checking	615.4 Utilities:Trash Disposal	-167.15
02/12/2024	Check	13432	LabtronX, Inc.	Invoice # 28714	O&M Checking	635 Contractual Services:Water Testing Labs	-300.00
02/12/2024	Check	13433	American Electric Power	039-156-933-0-7	O&M Checking	615.1.1 Utilities:Purchased Power:American Electric Power	-143.72
02/12/2024	Check	13434	American Business Systems, Inc.	Agreement # 015-1830005-000	O&M Checking	626.1.1 Materials and Supplies:Office Supplies:American Business Systems	-602.50
02/12/2024	Check		Kentucky Deferred Compensation	Payroll Feb. 9	Payroll Account	604.3 Employee Pensions and Benefit:Kentucky Deferred Compensation	-1,467.43
02/12/2024	Check				Payroll Account	604.3 Employee Pensions and Benefit:Kentucky Deferred Compensation	-147.47
02/12/2024	Check				Payroll Account	604.3 Employee Pensions and Benefit:Kentucky Deferred Compensation	-220.00

Morgan County Water District

Checks Written

February 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT
02/12/2024	Check		Amazon	Manila Folders	O&M Checking	620.1.4 Materials and Supplies:Office Supplies:Amazon	-27.77
02/12/2024	Check		Solar Thingz	Safety Lights	O&M Checking	620.5.2 Materials and Supplies:Safety Supplies:Non-Recurring Vendors	-202.22
02/13/2024	Check	13435	Michie Gilliam	Purchased Boots	O&M Checking	604.4.2 Employee Pensions and Benefit:Uniforms/Boots/Clothing Allowances	-216.22
02/13/2024	Check	13435	U.S. Postal Service	Postage Stamps 500*.51	O&M Checking	620.2.0 Materials and Supplies:Postage/Postage	-255.00
02/13/2024	Check			Signapay LTD PCI Fee	Credit Card	620.6.3 Materials and Supplies:Subscriptions:SignaPay	-39.95
02/13/2024	Check			Signapay LTD PCI Fee	Credit Card	620.6.3 Materials and Supplies:Subscriptions:SignaPay	-39.95
02/13/2024	Check		Payroll Taxes Payable	KY Withholding	Payroll Account	680.2 Taxes:Ky State Tax Withholding	-1,307.77
02/13/2024	Check		Waterproacademy.org	Utility Certification Test	O&M Checking	604.5 Employee Pensions and Benefit:Training/Conferences/Expo	-300.00
02/14/2024	Check	13437	Uni First Corp.	Customer # 158448) Statement 1.31.24	O&M Checking	604.4.1 Employee Pensions and Benefit:Uniforms/Boots:UniFirst	-818.73
02/14/2024	Check	13438	WEX Fleet	0496-003266793-1	O&M Checking	650.3 Transportation Expense:Fuel	-2,453.24
02/14/2024	Check	13433	United Systems Software	Invoice 104301	O&M Checking	634.1 Contractual Services:Office:United Systems	-207.00
02/14/2024	Check	13440	Kaco Insurance Agency	Annual Bond Renewal, E90975	O&M Checking	657 Insurance:General Liability	-2,061.45
02/14/2024	Check		Amazon	Shop Towels	O&M Checking	620.1.4 Materials and Supplies:Office Supplies:Amazon	-124.20
02/14/2024	Check		Amazon		O&M Checking	-Split-	-75.41
02/14/2024	Check		Payroll Taxes Payable	Federal Taxes	Payroll Account	680.1 Taxes:941 Federal Payroll Tax	-4,888.28
02/15/2024	Check	13441	USA Blue Book	Invoice # INV/00243520	O&M Checking	620.3.5 Materials and Supplies:Water System Supplies:USA Bluebook	-404.00
02/15/2024	Check	13444	Stationers, Inc.	ACCT: 5062014 January Statement	O&M Checking	620.1.2 Materials and Supplies:Office Supplies:Stationers	-368.39
02/15/2024	Check	13445	Morgan Tire Center	Statement 12.1.23 - 1.30.24	O&M Checking	650.2.3 Transportation Expense:Auto Service and Repair:Morgan Tire Center	-441.83
02/15/2024	Check	13446	Citco Water	Customer #: 5582 January Statement	O&M Checking	620.3.4 Materials and Supplies:Water System Supplies:CITCO Water	-1,047.25
02/15/2024	Check	13447	Uline	Invoice: 173006280	O&M Checking	620.1.6 Materials and Supplies:Office Supplies:Uline	-29.25
02/15/2024	Check	13448	Car Quest	Customer No: 300416 Statement 2.1.24	O&M Checking	650.2.5 Transportation Expense:Auto Service and Repair:Car Quest	-278.11
02/15/2024	Check	13449	Advance Auto Parts	January Statement	O&M Checking	650.2.1 Transportation Expense:Auto Service and Repair:Advanced Auto	-54.39
02/15/2024	Check	13450	J A Oldfield & Son Inc	Statement 1.31.24	O&M Checking	620.3.4 Materials and Supplies:Water System Supplies:Oldfields	-158.99
02/15/2024	Check	13451	Frederick & May Lumber	Statement 1.25.24	O&M Checking	620.3.7 Materials and Supplies:Water System Supplies:Frederick and May	-490.29
02/15/2024	Check		Amazon	Fire Extinguishers	O&M Checking	620.1.4 Materials and Supplies:Office Supplies:Amazon	-140.00
02/15/2024	Check		Intuit.com	Quick Books Payroll	O&M Checking	620.6.2 Materials and Supplies:Subscriptions:Intuit Payroll Services	-76.32
02/19/2024	Check		Fairfield Inn	Oakota's Hotel in Frankfort	O&M Checking	690.3 Travel Expense:Lodging	-995.51
02/20/2024	Check		Aflac Insurance	Inv. 795289	O&M Checking	604.1.1 Employee Pensions and Benefit:Health & Supplemental Insurance:Aflac	-167.15
02/20/2024	Check		Holiday Inn Express	Conference	O&M Checking	690.3 Travel Expense:Lodging	-354.25
02/20/2024	Check		Old Chicago	Meals	O&M Checking	690.1 Travel Expense:Meals	-30.00
02/20/2024	Check		Mister BS Pizza and Wing	Meals	O&M Checking	690.1 Travel Expense:Meals	-35.89
02/20/2024	Check		Holiday Inn Express	Conference	O&M Checking	690.3 Travel Expense:Lodging	-332.27
02/20/2024	Check		Holiday Inn Express	Conference	O&M Checking	690.3 Travel Expense:Lodging	-330.7
02/20/2024	Check		Amazon	Batteries	O&M Checking	620.1.4 Materials and Supplies:Office Supplies:Amazon	-4.81
02/20/2024	Check		Texas Roadhouse	Meals	O&M Checking	690.1 Travel Expense:Meals	-104.78
02/20/2024	Check		KRWAA Loans - Regions Trust	Loan Payment	Region Bond	699.3 Debt Service (Bonds & Notes):KRWAA Bond	-8,209.38
02/22/2024	Check		Holiday Inn Express	Conference	O&M Checking	690.3 Travel Expense:Lodging	-5.00
02/22/2024	Check		Kentucky State Treasurer	Sales & Use Tax, Jan.	O&M Checking	630.5 Taxes:Sales & Use Tax	-563.21
02/22/2024	Check		Common Wealth of Kentucky	Utility Tax	O&M Checking	690.4 Taxes:Gross Utility Tax	-5,169.27
02/22/2024	Check	5457	Anastasia Adkins		Payroll Account	-Split-	-799.04
02/23/2024	Check	5460	Charnell Holbrook		Payroll Account	-Split-	-1,242.59
02/23/2024	Check	5462	Donna S. Bailey		Payroll Account	-Split-	-1,107.10
02/23/2024	Check	5463	Jason W. Finley		Payroll Account	-Split-	-1,370.13
02/23/2024	Check	5464	John Coffey		Payroll Account	-Split-	-1,125.63
02/23/2024	Check	5467	Lowell Kennard		Payroll Account	-Split-	-1,295.41
02/23/2024	Check	5469	Nicholas K. Smith		Payroll Account	-Split-	-1,087.49
02/23/2024	Check	5456	Alexis M. Brancum		Payroll Account	-Split-	-903.66
02/23/2024	Check	5458	Andy Legg (deleted)		Payroll Account	-Split-	-1,203.45
02/23/2024	Check	5459	Ashlee Mason		Payroll Account	-Split-	-920.19
02/23/2024	Check	5461	Dakota I. Watson		Payroll Account	-Split-	-982.99
02/23/2024	Check	5465	Johnny R. Abchar		Payroll Account	-Split-	-1,160.47
02/23/2024	Check	5466	Kesdra Tomes		Payroll Account	-Split-	-181.17
02/23/2024	Check	5468	Michael Stacy, Jr.		Payroll Account	-Split-	-475.91
02/23/2024	Check	5470	Reico Gilliam		Payroll Account	-Split-	-542.43
02/23/2024	Check	5471	Shannon Elam		Payroll Account	-Split-	-1,713.87
02/23/2024	Check		Mister BS Pizza and Wing	Meals	O&M Checking	690.1 Travel Expense:Meals	-25.00
02/23/2024	Check		Doordash	Greatwall China	O&M Checking	690.1 Travel Expense:Meals	-34.35
02/23/2024	Check		Doordash	Roosters	O&M Checking	690.1 Travel Expense:Meals	-38.13
02/23/2024	Check		Outback Steakhouse	Meals	O&M Checking	690.1 Travel Expense:Meals	-53.52
02/26/2024	Check		Kentucky Deferred Compensation	Payroll Feb 23	Payroll Account	604.3 Employee Pensions and Benefit:Kentucky Deferred Compensation	-220.00
02/26/2024	Check	13452	U.S. Postal Service	Bulk Mailing	O&M Checking	620.2.2 Materials and Supplies:Postage:Bulk Mail	-1,245.53
02/26/2024	Check	13453	Davota I. Watson	Meal Reimbursement	O&M Checking	690.1 Travel Expense:Meals	-42.51
02/26/2024	Check	13465	American Business Systems, Inc.	020-153/0066-000	O&M Checking	620.1.1 Materials and Supplies:Office Supplies:American Business Systems	-106.68
02/26/2024	Check	13466	United Systems Software	1303	O&M Checking	634.1 Contractual Services:Office:United Systems	-207.00
02/28/2024	Check		Payroll Taxes Payable	Federal Taxes	Payroll Account	680.1 Taxes:941 Federal Payroll Tax	5,318.25
02/29/2024	Check	5472	Andy Legg (deleted)		Payroll Account	-Split-	-1,312.37
02/29/2024	Check	13454	Enterprise FM Trust		O&M Checking	650.1 Transportation Expense:Enterprise	-4,060.05

Morgan County Water District

Balance Sheet Summary

As of February 29, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	25,980.37
Other Current Assets	2,995,314.51
Total Current Assets	\$3,021,294.88
Fixed Assets	14,058,580.06
Other Assets	204,116.74
TOTAL ASSETS	\$17,283,991.68
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	454,294.00
Other Current Liabilities	-51,520.41
Total Current Liabilities	\$402,773.59
Long-Term Liabilities	2,787,911.87
Total Liabilities	\$3,190,685.46
Equity	14,093,306.22
TOTAL LIABILITIES AND EQUITY	\$17,283,991.68

Purchases

Product	Qty	Total
Corp Stops	10	\$ 610.60
Inserts	100	\$ 266.00
Tapping Saddle	5	\$ 429.00
O-Rings	100	\$ 15.00
PRV-600	12	\$ 1,109.04
PRV-70	6	\$ 594.00

\$ 3,023.64

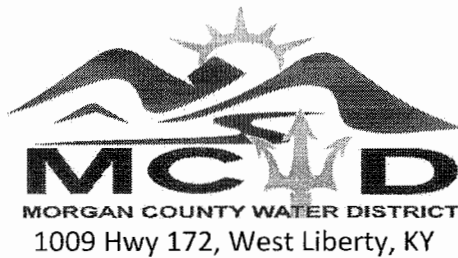
PUBLIC SERVICE COMMISSION

Monthly Water Loss Report

Water Utility:

For the Month of: Year:

LINE #	ITEM	GALLONS (Omit 000's)
1	WATER PRODUCED AND PURCHASED	
2	Water Produced	
3	Water Purchased	18,544
4	TOTAL PRODUCED AND PURCHASED	18,544
5		
6	WATER SALES	
7	Residential	7,417
8	Commercial	1,602
9	Industrial	
10	Bulk Loading Stations	
11	Wholesale	1,655
12	Public Authorities	
13	Other Sales (explain)	
14	TOTAL WATER SALES	10,674
15		
16	OTHER WATER USED	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	645
20	Fire Department	3
21	Other Usage (explain)	
22	TOTAL OTHER WATER USED	648
23		
24	WATER LOSS	
25	Tank Overflows	
26	Line Breaks	7,222
27	Line Leaks	
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	TOTAL WATER LOSS	7,222
32		
33	Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4	
34		
35	WATER LOSS PERCENTAGE	
36	(Line 31 divided by Line 4)	38.95%



Board of Commissioners Special-Called Meeting

March 21, 2024
12 noon

Welcome and Introductions

- Welcome
- Roll Call
- Vote to Enter Close Session

Close Session

- Board Resolution (2024-001) – Amendment to authorize KRWA and Brittany Koenig to file with the PSC a motion for an emergency rate case and hearing. (Discussion)

Open Meeting

- Vote on Board Resolution 2024-001

Adjournment

Attendance: Steve C., Ashlee M., Lexi F., Brian W.,

Virtual: Brittany K., Bob Miller ~~for~~ KRWA, Robert Miller, Zach Engle, Raina Helton,
Steve G.

MORGAN COUNTY WATER DISTRICT
Scheduled Board Meeting
March 21, 2024

The scheduled special meeting of the Morgan County Water District was held on Thursday, March 21, 2024, beginning at 12:15 p.m. at the office. The following were in attendance: Board Members: Brian Wells (In-Person), Steve Gunnell (Via Zoom), Steve Clark (In-Person), Raina Helton (Via Zoom) and Zach Engle (Via Zoom). MCWD Staff: Ashlee Mason (In-Person), Shannon Elam (Via Zoom) and Alexis Branscum (In-Person). Guests: Brittany Koenig of Honaker Law Office (Via Zoom) and Robert Miller of KRWA (Via Zoom).

Brian called Roll then called the meeting to order and welcomed all that were present.

Brittany wanted to note that we were 2 hours short of properly posting a special meeting before the start time. Then had Brian read the script she sent Shannon and the board members via email.

Brian made a motion to move to a closed session. Steve C made a motion to move to a closed session, seconded by Raina H. Motion carried.

CLOSED SESSION:

Close session begins at: 12:19 pm.

Closed session adjourned time: 12:29 pm.

Open session began again at 12:30 pm. Brian noted that no decisions were made in the closed session, only discussion.

It was discussed in open session that MCWD needs to turn in their rate adjustment request as soon as possible to try to get the 25.3% increase expedited while waiting for the PSC to file the rate adjustment originally requested at 41%. It was stated that the PSC has the right to request we issue a refund to customers if we get approved for the emergency increase, if at the time of the original

rate increase submitted by February 2025. In the process of filing for that rate increase, that is when MCWD, with the help of 3rd party consultants, realized the need for a large increase to help with basic finances. The process has just started and the regular schedule to have a rate increase approved is in between 6-12 months, leaning more toward the latter now due to staffing issues at the PSC. That is why MCWD is filing an application to get a minimum percentage expedited.

Zach asked if board members would be required to attend the hearing to get approved for the expedited increase. Brittany confirmed that all board members and anyone else who has helped work on the rate case will be required to attend the hearing.

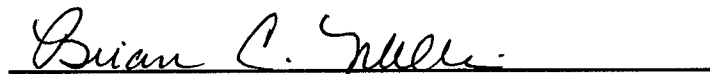
The board, Shannon, Brittany, and Robert all discussed the Resolution that was provided via email.

Brian made a motion to adapt the resolution. Steve C. made a motion, seconded by Raina H. Motion carried.

Brian made a motion to adjourn the meeting. Steve G. made a motion, seconded by Steve C. Motion carried.

The meeting ended at 1:18 pm.

IN TESTIMONY WHEREOF, WITNESS MY SIGNATURE this _____ day of _____, 2024.



Zachary Engle, Sec./Treasurer

MORGAN COUNTY WATER DISTRICT

Regular Board Meeting

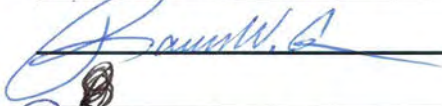
April 8, 2024

PERSONS PRESENT:

 STEVE
CAIN

Brian A. Well

Ashlee Mason



Raina Hutton

REPRESENTING:

MCWD

MCWD

MCWD

MCWD

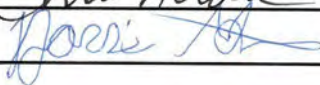
MCWD

VISITORS PRESENT:

Print

Brittany H. Koenig

Chris Holan



REPRESENTING:

Counsel for
MCWD



Establish 1992

Quality on Tap

**Scheduled Board Meeting
April 8th, 2024**

The scheduled monthly meeting of the Morgan County Water District was held on Monday, April 8th, 2024, beginning at 4:30 p.m. at the MCWD main office building. The following were in attendance:

- Board Members: Brian Wells, Raina Helton, and Steve Clark
- MCWD Employees: Ashlee Mason, Shannon Elam
- MCWD Lawyer: Brittany Koenig
- Citizens: Chris & Darrin Adams

Shannon started the meeting welcoming everyone and then followed with prayer.

Brian said we need a motion to approve the minutes from the March 11th, 2024 meeting. Raina made a motion to approve the minutes, Steve seconded.

Brittany Koenig introduced herself to everyone in the room and asked whom everyone was. Chris Adams introduced himself as the new board member and Brittany reminded him that we have yet to have in minutes that we accept the resignation of the previous two board members. Chris asked if he needed to leave, and Brittany told him no, that any board meeting is open to the public and he was more than welcome to stay. From there she went on to explain to everyone in attendance the fiduciary duty of the board, and that they are there to serve the best interests of the water district. She reminded them that could be penalized or even convicted if they did not uphold their duty correctly as board members. She went on to talk about the emergency hearing; that we had received a hearing date to go in front of the PSC. She talked about the order and suggested that we quickly get a witness list together. She advised all the board members to attend because it would be beneficial. Brittany also reminded the board that commissioners are required to go to PSC training. She let the board know that it would be in the best interest of those coming to the hearing to attend hearing preparation with Brittany to prepare them in advance.

Shannon talking about the projects (Nesbitt Engineering could not attend).

Phase 2: Shannon stated that the project is finished and since Ora could not attend the board meeting, they would do a project closeout next board meeting. He also said

there was money left over from the project, which would be used to purchase new meters with.

Phase 1: Water Line Extension. Shannon said we are still waiting on archeology.

Phase 3: Water Line Replacement and Office Building Project (USDA/ARC Grant). Shannon let the board know that Mitch McConnell wrote a letter to ARC voicing his support for MCWD receiving the ARC grant. We also got a recommendation from Hal Rogers.

Phase 4: Water Line Replacement (White Oak). Shannon let the board know it is in the beginning phases of the project.

Phase 2: Water Line Extension Project. Shannon let the board know that this project did not get on the budget as a line item, but MCWD is working with KIA to get funding for this project.

Brian then discussed the two previous board members (Zach Engle & Steve Gunnell) and their resignation. Raina made a motion to accept their resignation, Steve seconded. Before moving to the next topic, Shannon asked if we could get them something to recognize their service and dedication to the board since they had been on it for so long. The board agreed on a small plaque.

Moving on to the KIA Grant increase approval. Shannon mentioned we got the grant increase (\$298,800) and the board needs to vote on the resolution. Steve made the motion, Raina seconded.

Shannon talking about the district vehicle policy. Shannon wrote a policy and wants to do an MVR review. Raina voiced opinion on having non-personnel being in vehicles. She asked that we contact the insurance company and ask about family members and if they can or cannot be with them. Brian suggested they circle back around next month after contacting insurance carrier.

Shannon presented the board and showed citizens attending our 2023 CCR (customer confidence report). MCWD is in 100% compliance with it.

Ashlee presented the billing software again. She stated that a decision next month since MCWD only had six months before the current billing software expires. The board all agreed that they would choose Ampstun since they are local and the girls inside the office liked the fact that it was so user friendly. Ashlee let the board know that she contacted Kathy Marshall with KaCo, and the insurance company has no

problem with it being cloud based software. Brittany questioned whether or not this amount was added to the rate case. The board asked to get a pay schedule. Hold on the

Utility App. Board really liked the Home Serve leak insurance program. Suggested that Ashlee contact the PSC and see if this is something that will have to be added to our tariff to use.

Shannon went over all of the financial reports. Lexi had emailed copies to the board members. Steve made a motion to accept the financial statements, Raina seconded. Brian went over the purchase requests. The total requests were \$2644.80. Raina made a motion, Steve seconded.

They then voted on making Amazon purchases twice a month, instead of as needed. Raina made a motion to approve, Steve seconded.

Shannon then talked about water loss. He spoke about the 23 gallon per minute leak that the field workers found under a driveway. Shannon mentioned that water loss is now up because we are metering our auto flushers. He spoke about the leak that was found and will now save us \$3080 (\$36k a year).

Moving on to the other items. Shannon mentioned that the water district had implemented a survey system in place to now track customer satisfaction. In regard to new meter settings, two are left on the list. Over 100 cut offs were done for the previous month, and he presented the collections report from APR.

Brian asked if there was any other business to be addressed. Steve Clark motioned to adjourn. Raina seconded.

Meeting adjourned at 5:30 p.m.

**IN TESTIMONEY WHEREOF, WITNESS MY SIGNATION this _____
day of _____, 2024.**

Morgan County Water District

Balance Sheet Summary

As of March 31, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	39,536.00
Accounts Receivable	70.22
Other Current Assets	2,995,314.51
Total Current Assets	\$3,034,920.73
Fixed Assets	14,058,580.06
Other Assets	204,116.74
TOTAL ASSETS	\$17,297,617.53
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	529,115.14
Other Current Liabilities	-18,347.50
Total Current Liabilities	\$510,767.64
Long-Term Liabilities	2,787,911.87
Total Liabilities	\$3,298,679.51
Equity	13,998,938.02
TOTAL LIABILITIES AND EQUITY	\$17,297,617.53

Morgan County Water District

Transaction List by Date

March 2024

DATE	TRANSACTION TYPE	NUM	POSTING	NAME	LOCATION	MEMO/DESCRIPTION	ACCOUNT	ACCOUNT	AMOUNT
03/01/2024	Bill Payment (Check)	13455	Yes	Consolidated Pipe & Supply Co., Inc.	--	January Statement	O&M Checking	Accounts Payable	-\$5,771.76
03/01/2024	Refund	--	Yes	Stephen Hershberger	--	Voided	Deposit Refund Account	Deposit Refund Account	\$0.00
03/01/2024	Check	2863	Yes	Water Revenue Savings Acct.	--	Final Bill Credit Dec	Deposit Refund Account	Refundable Security Deposits	-\$683.37
03/01/2024	Check	2864	Yes	Water Revenue Savings Acct.	--	Active Customers	Deposit Refund Account	Refundable Security Deposits	-\$500.35
03/01/2024	Check	2855	Yes	Water Revenue Savings Acct.	--	Annual Interest Dec	Deposit Refund Account	--	-\$1.45
03/01/2024	Refund	1006	Yes	Anthony Beamon	--	Voided	Deposit Refund Account	Deposit Refund Account	\$0.00
03/01/2024	Refund	1007	Yes	Leslie Smith	--	Voided	Deposit Refund Account	Deposit Refund Account	\$0.00
03/01/2024	Expense	--	Yes	--	--	PAY FIRST	Credit Card Account	O&M Checking	-\$463.63
03/01/2024	Expense	--	Yes	--	--	PAY FIRST	Credit Card Account	O&M Checking	-\$2,000.00
03/01/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCH SERV MERCH DEP ID: XXXXXXXX0048439 MORGAN	Credit Card Account	General Revenue	\$382.40
03/01/2024	Transfer	--	Yes	--	--	DDA WITHDRAWAL	Water Revenue Account	O&M Checking	-\$3,771.76
03/01/2024	Expense	--	Yes	--	--	ATM POS PURCHASE - RECURRING INTUIT *OBooks Online CL.INTUIT.COM Terminal ID: 9	O&M Checking	Intuit- Payroll Services	-\$172.25
03/01/2024	Expense	--	Yes	--	--	ATM POS PURCHASE - RECURRING GOOGLE GSUITE_morgank Mountain View Terminal ID: 9	O&M Checking	Gongle Suite	-\$129.74
03/01/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	--	\$1,567.08
03/01/2024	Deposit	--	Yes	--	--	REGULAR DEPOSIT	Water Revenue Account	--	\$5,814.69
03/01/2024	Deposit	--	Yes	Security Deposits O&M	--	REGULAR DEPOSIT	Deposit Savings	Refundable Security Deposits	\$100.00
03/01/2024	Bill	--	Yes	Car Quest	--	Account # 300416	Accounts Payable	Car Quest	\$62.21
03/01/2024	Bill	0202403306214	Yes	Anthem Blue Cross	--	Group # D13173	Accounts Payable	Anthem Health Insurance	\$12,659.38
03/01/2024	Bill	1067384	Yes	Globe Life	--	Group # 202465	Accounts Payable	Globe Life	\$691.40
03/02/2024	Bill	KY028211	Yes	Consolidated Pipe & Supply Co., Inc.	--	PO # 2892	Accounts Payable	Consolidated Pipes	\$2,133.25
03/04/2024	Expense	--	Yes	--	--	ACH WITHDRAWAL MERCHANT SERVICE MERCH FEE ID: XXXXX7987	Credit Card Account	Bank Charge	-\$691.84
03/04/2024	Expense	--	Yes	--	--	ACH WITHDRAWAL MERCHANT SERVICE MERCH FEES ID: XXXXXXXX0048439 MORGAN	Credit Card Account	Bank Charge	-\$0.01
03/04/2024	Expense	--	Yes	--	--	MISCELLANEOUS DEBIT ACH FILE ORIGINATION FEE	Water Revenue Account	Bank Charge	-\$8.00
03/04/2024	Expense	--	Yes	Gateway Area Development District	--	ACH WITHDRAWAL Gateway Area Dev MCWD GADD Loan Pmt	O&M Checking	GWADD Note	-\$1,092.75
03/04/2024	Expense	--	Yes	Authnet Gateway Billing	--	ACH WITHDRAWAL AUTHNET GATEWAY BILLING ID: 134668921 MO	O&M Checking	Authnet- Web Billing Services	-\$36.50
03/04/2024	Expense	--	Yes	Amazon	--	ATMPOS PURCHASE AMAZON.COM SEATTLE WA Terminal ID: 00000000 Serial	O&M Checking	Amazon	-\$104.86
03/04/2024	Expense	--	Yes	--	--	ATMPOS PURCHASE BUFFALO WILD WNGS 3267 MOREHEAD Terminal ID: 00000	O&M Checking	Meals	-\$463.63
03/04/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	Residential Meter Sales	\$1,744.40
03/04/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	Residential Meter Sales	\$655.50
03/04/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	Residential Meter Sales	\$989.12
03/04/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCH SERV MERCH DEP ID: XXXXXXXX0048439 MORGAN	Credit Card Account	--	\$1,884.35
03/04/2024	Deposit	--	Yes	--	--	REGULAR DEPOSIT	Water Revenue Account	--	\$10,932.92
03/04/2024	Deposit	--	Yes	Security Deposits O&M	--	REGULAR DEPOSIT	Deposit Savings	Refundable Security Deposits	\$200.00
03/04/2024	Bill	KY028209	Yes	Consolidated Pipe & Supply Co., Inc.	--	PO # 2846	Accounts Payable	Consolidated Pipes	\$387.80
03/05/2024	Deposit	--	Yes	--	--	ACH DEPOSIT Morgan County Wa UMS DRAFTS ID: 1	Water Revenue Account	General Revenue	\$28,697.35
03/05/2024	Expense	--	Yes	Amazon	--	ATMPOS PURCHASE AMAZON.COM SEATTLE WA Terminal ID: 00000000 Serial	O&M Checking	Amazon	-\$30.00
03/05/2024	Expense	--	Yes	Amazon	--	ATMPOS PURCHASE AMAZON.COM SEATTLE WA Terminal ID: 00000000 Serial	O&M Checking	Amazon	-\$52.68
03/05/2024	Expense	--	Yes	--	--	Products for Career Day	O&M Checking	Non-Budget Items	-\$1,910.69
03/05/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCH SERV MERCH DEP ID: XXXXXXXX0048439 MORGAN	Credit Card Account	--	\$2,364.40
03/05/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	--	\$806.07
03/05/2024	Deposit	--	Yes	--	--	REGULAR DEPOSIT	Water Revenue Account	--	\$5,771.06
03/05/2024	Bill	13948714	Yes	Hach	--	Account # 185920 PO#2952	Accounts Payable	Hach	\$528.00
03/06/2024	Bill Payment (Check)	13454	Yes	Security Deposits O&M	--	--	--	Refundable Security Deposits	\$0.00
03/06/2024	Bill Payment (Check)	13455	Yes	Waste Management	--	--	O&M Checking	Refundable Security Deposits	-\$143.72
03/06/2024	Bill Payment (Check)	13457	Yes	Anthem Blue Cross	--	--	O&M Checking	Accounts Payable	-
03/06/2024	Bill Payment (Check)	13458	Yes	Anthem Life	--	--	O&M Checking	Refundable Security Deposits	-\$162.25
03/06/2024	Bill Payment (Check)	13459	Yes	Appalachian Wireless	--	--	O&M Checking	Refundable Security Deposits	-\$1,148.61
03/06/2024	Bill Payment (Check)	13460	Yes	Globe Life	--	--	O&M Checking	Accounts Payable	-\$1,382.80
03/06/2024	Bill Payment (Check)	13461	Yes	Licking Valley R.E.C.C	--	--	O&M Checking	Accounts Payable	-\$2,207.63
03/06/2024	Bill Payment (Check)	13462	Yes	Mountain Telephone	--	--	O&M Checking	Accounts Payable	-\$581.43
03/06/2024	Bill Payment (Check)	13463	Yes	Colonial Life	--	--	O&M Checking	Accounts Payable	-\$66.00
03/06/2024	Bill Payment (Check)	13464	Yes	American Electric Power	--	--	O&M Checking	Accounts Payable	-\$1,705.75
03/06/2024	Bill Payment (Check)	--	Yes	Health Insurance Reimbursement	--	--	Payroll Account	Accounts Payable	-\$1,663.02
03/06/2024	Transfer	--	Yes	--	--	PAY FIRST	Credit Card Account	O&M Checking	-
03/06/2024	Transfer	--	Yes	--	--	DDA WITHDRAWAL	Water Revenue Account	Payroll Account	\$10,142.79
03/06/2024	Transfer	--	Yes	--	--	DDA WITHDRAWAL	Water Revenue Account	O&M Checking	-
03/06/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	--	\$842.61
03/06/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCH SERV MERCH DEP ID: XXXXXXXX0048439 MORGAN	Credit Card Account	--	\$1,567.73
03/06/2024	Deposit	--	Yes	--	--	REGULAR DEPOSIT	Water Revenue Account	--	\$5,582.84
03/07/2024	Invoice	10001	Yes	Hinkle	--	--	A/R	Uncategorized Income	\$70.22
03/07/2024	Expense	--	Yes	Amazon	--	ATMPOS PURCHASE AMAZON.COM SEATTLE WA Terminal ID: 00000101 Serial	O&M Checking	Amazon	-\$26.98
03/07/2024	Bill Payment (Check)	--	Yes	Kentucky Deferred Compensation	--	--	Payroll Account	Accounts Payable	-\$220.00
03/07/2024	Deposit	--	Yes	--	--	ATMPOS RETURN VISTAPRINT XXXXXX4955 Terminal ID: 00000001 Serial	O&M Checking	Non-Budget Items	\$586.66
03/07/2024	Expense	--	Yes	--	--	ATMPOS PURCHASE VISTAPRINT XXXXXX4955 Terminal ID: 00000001 Serial	O&M Checking	Non-Budget Items	-\$588.29
03/07/2024	Expense	--	Yes	--	--	ATM POS PURCHASE - RECURRING FACEBK 768X6YPV42 Merlo Park Terminal ID: 99999999	O&M Checking	Advertising	-\$25.00
03/07/2024	Bill	10569	Yes	Morgan & Associates, LLC	--	Account # 2216	Accounts Payable	Quality Quick Lube	\$2,500.00
03/07/2024	Deposit	--	Yes	--	--	REGULAR DEPOSIT	Water Revenue Account	--	\$8,391.24
03/07/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCH SERV MERCH DEP ID: XXXXXXXX0048439 MORGAN	Credit Card Account	General Revenue	\$839.55
03/07/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	--	\$1,034.55
03/07/2024	Expense	--	Yes	Accts Payable	--	DDA WITHDRAWAL	Water Revenue Account	Bank Charge	-\$20.00
03/07/2024	Expense	--	Yes	Accts Payable	--	DDA WITHDRAWAL	Water Revenue Account	Bank Charge	-\$65.70
03/08/2024	Bill	1433476	Yes	Kentucky Deferred Compensation	--	0061748	Accounts Payable	Kentucky Deferred Compensation	\$220.00
03/08/2024	Payroll Check	5480	Yes	Richie Gilliam	--	Pay Period: 02/19/2024-03/03/2024	Payroll Account	--	-\$890.77
03/08/2024	Payroll Check	5486	Yes	Kendra Tomes	--	Pay Period: 02/19/2024-03/03/2024	Payroll Account	--	-\$146.54
03/08/2024	Payroll Check	5482	Yes	Lowell Kennard	--	Pay Period: 02/19/2024-03/03/2024	Payroll Account	--	-\$1,072.06
03/08/2024	Payroll Check	5483	Yes	Ashlee Mason	--	Pay Period: 02/19/2024-03/03/2024	Payroll Account	--	-\$946.31
03/08/2024	Payroll Check	5477	Yes	John Coffey	--	Pay Period: 02/19/2024-03/03/2024	Payroll Account	--	-\$1,064.88
03/08/2024	Payroll Check	5473	Yes	Johnny R. Absher	--	Pay Period: 02/19/2024-03/03/2024	Payroll Account	--	-\$913.63
03/08/2024	Payroll Check	5484	Yes	Nicholas K. Smith	--	Pay Period: 02/19/2024-03/03/2024	Payroll Account	--	-\$890.77
03/08/2024	Payroll Check	5474	Yes	Anastasia Adkins	--	Pay Period: 02/19/2024-03/03/2024	Payroll Account	--	-\$789.16
03/08/2024	Payroll Check	5467	Yes	Dakota I. Watson	--	Pay Period: 02/19/2024-03/03/2024	Payroll Account	--	-\$927.49
03/08/2024	Payroll Check	5479	Yes	Jason W. Finley	--	Pay Period: 02/19/2024-03/03/2024	Payroll Account	--	-\$924.29
03/08/2024	Payroll Check	5475	Yes	Donna S. Bailey	--	Pay Period: 02/19/2024-03/03/2024	Payroll Account	--	-\$1,211.23
03/08/2024	Payroll Check	5476	Yes	Alexis M. Branscum	--	Pay Period: 02/19/2024-03/03/2024	Payroll Account	--	-\$895.23
03/08/2024	Payroll Check	5481	Yes	Chernell Holbrook	--	Pay Period: 02/19/2024-03/03/2024	Payroll Account	--	-\$1,241.11

DATE	TRANSACTION TYPE	NUM	POSTING	NAME	LOCATION	MEMO/DESCRIPTION	ACCOUNT	ACCOUNT	AMOUNT
03/08/2024	Payroll Check	5478	Yes	Shannon Elam	-	Pay Period: 02/19/2024-03/03/2024	Payroll Account	-	-\$1,711.97
03/08/2024	Payroll Check	5485	Yes	Michael Stacy, Jr.	-	Pay Period: 02/19/2024-03/03/2024	Payroll Account	-	-\$237.15
03/08/2024	Bill Payment (Check)	13467	Yes	West Liberty Waterworks	-	-	O&M Checking	Accounts Payable	-
03/08/2024	Check	13468	Yes	Bank Of The Mountains	-	Reprinting Old Statements	O&M Checking	BOTM Note	\$32,552.50
03/08/2024	Expense	-	Yes	Amazon	-	ATM/POS PURCHASE AMAZON.COM SEATTLE WA Terminal ID: 0000101 Serial	O&M Checking	Amazon	-\$31.98
03/08/2024	Deposit	-	Yes	Security Deposits O&M	-	REGULAR DEPOSIT	Deposit Savings	Refundable Security Deposits	\$200.00
03/08/2024	Expense	-	Yes	Commercial Bank	-	MISCELLANEOUS DEBIT Charged Back Checks	Water Revenue Account	Uncategorized Expense	-\$15.00
03/08/2024	Deposit	-	Yes	-	-	REGULAR DEPOSIT	Water Revenue Account	-	\$18,124.89
03/08/2024	Expense	-	Yes	-	-	MISCELLANEOUS DEBIT Chargeback by Mitchell or Peggy Stamper	Water Revenue Account	Uncategorized Expense	-\$33.83
03/08/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCH SERV MERCH DEP ID: XXXXXXXX0048439 MORGAN	Credit Card Account	General Revenue	\$528.58
03/08/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	-	\$1,268.55
03/08/2024	Expense	-	Yes	-	-	ACH WITHDRAWAL KY RETIRE S MEMBERSHIP ID: 204540 MORG	Payroll Account	General Revenue	-
03/11/2024	Expense	-	Yes	Amazon	-	ATM/POS PURCHASE AMAZON.COM SEATTLE WA Terminal ID: 00000000 Serial	O&M Checking	Amazon	\$13,485.25
03/11/2024	Expense	-	Yes	Amazon	-	ATM/POS PURCHASE AMAZON.COM SEATTLE WA Terminal ID: 00000000 Serial	O&M Checking	Amazon	-\$1,145.00
03/11/2024	Expense	-	Yes	Accts Payable	-	DDA WITHDRAWAL	Water Revenue Account	O&M Checking	-
03/11/2024	Deposit	-	Yes	-	-	REGULAR DEPOSIT	Water Revenue Account	-	\$25,000.00
03/11/2024	Transfer	-	Yes	-	-	PAY FIRST	Credit Card Account	O&M Checking	\$18,250.96
03/11/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	Residential Meter Sales	\$10,000.00
03/11/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	Residential Meter Sales	\$1,657.87
03/11/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	Residential Meter Sales	\$965.43
03/11/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	Residential Meter Sales	\$2,453.54
03/11/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCH SERV MERCH DEP ID: XXXXXXXX0048439 MORGAN	Credit Card Account	-	\$1,518.11
03/11/2024	Bill	-	Yes	Citico Waller	-	Invoice # S100244748.001 & S100244748.003	Accounts Payable	-	\$3,300.00
03/12/2024	Deposit	-	Yes	-	-	REGULAR DEPOSIT	Water Revenue Account	-	\$1,679.32
03/12/2024	Expense	-	Yes	-	-	ACH WITHDRAWAL SIGNAPAY LTD PCI FEES ID: XXXXXXXX107581 MORG	Credit Card Account	Surcharge Fees Account	-\$39.95
03/12/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCH SERV MERCH DEP ID: XXXXXXXX0048439 MORGAN	Credit Card Account	-	\$2,671.65
03/12/2024	Expense	-	Yes	-	-	ACH WITHDRAWAL SIGNAPAY LTD PCI FEES ID: XXXXXXXX0048439 MORG	Credit Card Account	Surcharge Fees Account	-\$39.95
03/13/2024	Bill	5031	Yes	Engineered Solutions Midwest, Inc.	-	PO # 2954	Accounts Payable	Non-Recurring Vendors	\$222.16
03/13/2024	Deposit	-	Yes	Security Deposits O&M	-	REGULAR DEPOSIT	Deposit Savings	Refundable Security Deposits	\$200.00
03/13/2024	Deposit	-	Yes	-	-	REGULAR DEPOSIT	Water Revenue Account	-	\$1,771.27
03/13/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	-	\$2,042.08
03/13/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCH SERV MERCH DEP ID: XXXXXXXX0048439 MORGAN	Credit Card Account	-	\$2,097.98
03/13/2024	Expense	-	Yes	IRS	-	ACH WITHDRAWAL IRS USATXPYMT ID: XXXXXXXX2157432 MORGAN COUNT	Payroll Account	941 Federal Payroll Tax	-\$4,777.29
03/13/2024	Expense	-	Yes	-	-	ATM/POS PURCHASE USPS PO XXXXXXX0472 WEST LIBERTY Terminal ID: 99999	O&M Checking	Stamps	-\$212.00
03/14/2024	Deposit	-	Yes	Security Deposits O&M	-	REGULAR DEPOSIT	Deposit Savings	Refundable Security Deposits	\$100.00
03/14/2024	Deposit	-	Yes	-	-	REGULAR DEPOSIT	Water Revenue Account	-	\$418.20
03/14/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	-	\$489.89
03/14/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCH SERV MERCH DEP ID: XXXXXXXX0048439 MORGAN	Credit Card Account	General Revenue	\$754.36
03/14/2024	Expense	-	Yes	-	-	ATM POS PURCHASE - RECURRING FACEBK BJUNSTV242 Menlo Park Terminal ID: 99999999	O&M Checking	Subscriptions	-\$20.00
03/15/2024	Bill	14500723	Yes	Appalachian Wireless	-	Account # 00200046559	Accounts Payable	Appalachian Wireless	\$1,131.38
03/15/2024	Bill	0784515	Yes	Anthem Life	-	Group Number D13173-0000	Accounts Payable	Anthem Life	\$153.75
03/15/2024	Deposit	-	Yes	Security Deposits O&M	-	REGULAR DEPOSIT	Deposit Savings	Refundable Security Deposits	\$100.00
03/15/2024	Deposit	-	Yes	-	-	REGULAR DEPOSIT	Water Revenue Account	-	\$683.48
03/15/2024	Deposit	-	Yes	-	-	REGULAR DEPOSIT	Water Revenue Account	-	\$35.83
03/15/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCH SERV MERCH DEP ID: XXXXXXXX0048439 MORGAN	Credit Card Account	General Revenue	\$811.70
03/15/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	-	\$460.38
03/15/2024	Expense	-	Yes	-	-	ATM POS PURCHASE - RECURRING INTUIT *PayrollEE usag CLINTUIT.COM Terminal ID:	O&M Checking	Intuit- Payroll Services	-\$101.76
03/18/2024	Check	13469	Yes	Cash	-	Voided	O&M Checking	-	\$0.00
03/18/2024	Check	13470	Yes	Cash	-	-	O&M Checking	-	-\$81.56
03/18/2024	Bill	0175047-4022-0	Yes	Waste Management	-	Customer ID: 18-60816-82373	Accounts Payable	Waste Management	\$147.72
03/18/2024	Deposit	-	Yes	Security Deposits O&M	-	REGULAR DEPOSIT	Deposit Savings	Refundable Security Deposits	\$100.00
03/18/2024	Transfer	-	Yes	-	-	DDA WITHDRAWAL	Water Revenue Account	O&M Checking	-\$2,000.00
03/18/2024	Deposit	-	Yes	-	-	REGULAR DEPOSIT	Water Revenue Account	-	\$1,318.93
03/18/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	-	\$439.37
03/18/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	Residential Meter Sales	\$246.86
03/18/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	Residential Meter Sales	\$882.24
03/18/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCH SERV MERCH DEP ID: XXXXXXXX0048439 MORGAN	Credit Card Account	General Revenue	\$327.55
03/18/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	Residential Meter Sales	\$625.27
03/18/2024	Expense	-	Yes	-	-	ACH WITHDRAWAL Dept of Revenue KY TAXPMNT ID: 502-875-3733	Payroll Account	CERS	-\$1,634.67
03/18/2024	Expense	-	Yes	Accts Payable	-	DDA WITHDRAWAL	Water Revenue Account	Sinking Fund Account	-
03/19/2024	Bill Payment (Check)	-	Yes	American Profit Recovery	-	-	Water Revenue Account	Accounts Payable	\$13,100.00
03/19/2024	Deposit	-	Yes	-	-	REGULAR DEPOSIT	Water Revenue Account	-	-\$25.00
03/19/2024	Transfer	-	Yes	-	-	PAY FIRST	Water Revenue Account	-	\$735.28
03/19/2024	Transfer	-	Yes	-	-	PAY FIRST	Credit Card Account	O&M Checking	-\$5,596.47
03/19/2024	Transfer	-	Yes	-	-	PAY FIRST	Credit Card Account	O&M Checking	-\$601.50
03/19/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCH SERV MERCH DEP ID: XXXXXXXX0048439 MORGAN	Credit Card Account	General Revenue	\$880.47
03/19/2024	Expense	-	Yes	Best Buy	-	ATM/POS PURCHASE BEST BUY MHT 00014779 LEXINGTON Terminal ID: 044	O&M Checking	Uncategorized Expense	-\$137.79
03/19/2024	Expense	-	Yes	-	-	WIRE TRANSFER OUT Wire Transfer Ben: ASK NICELY HOLDING INC.	Water Revenue Account	Subscriptions	-\$1,500.00
03/20/2024	Bill	1445551	Yes	Kentucky Deferred Compensation	-	Plan 0064748	Accounts Payable	Kentucky Deferred Compensation	\$225.00
03/20/2024	Deposit	-	Yes	-	-	REGULAR DEPOSIT	Water Revenue Account	-	\$439.87
03/20/2024	Deposit	-	Yes	-	-	REGULAR DEPOSIT	Water Revenue Account	-	\$97.25
03/20/2024	Transfer	-	Yes	-	-	PAY FIRST	Credit Card Account	Payroll Account	-\$6,723.23
03/20/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	-	\$330.43
03/20/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCH SERV MERCH DEP ID: XXXXXXXX0048439 MORGAN	Credit Card Account	General Revenue	\$857.65
03/20/2024	Expense	-	Yes	-	-	ATM/POS PURCHASE MCDONALD'S F14093 WEST LIBERTY KY Terminal ID: 615	O&M Checking	O&M Checking	-\$8.28
03/20/2024	Expense	-	Yes	-	-	ATM/POS PURCHASE OFFICE DEPOT #42 LEXINGTON Terminal ID: 99999999 S	O&M Checking	Surcharge Fees Account	-\$31.76
03/20/2024	Expense	-	Yes	-	-	ACH WITHDRAWAL REGION TRANSFERS ID: XXXXXXX6939 MORGAN CO	Region Bond Account	Regions KIA Bond	-\$8,209.38
03/20/2024	Expense	-	Yes	Accts Payable	-	DDA WITHDRAWAL	Water Revenue Account	Payroll Account	-
03/21/2024	Deposit	-	Yes	Security Deposits O&M	-	REGULAR DEPOSIT	Deposit Savings	Refundable Security Deposits	\$14,000.00
03/21/2024	Deposit	-	Yes	-	-	REGULAR DEPOSIT	Water Revenue Account	-	\$100.00
03/21/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCH SERV MERCH DEP ID: XXXXXXXX0048439 MORGAN	Credit Card Account	General Revenue	\$731.56
03/21/2024	Deposit	-	Yes	-	-	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	General Revenue	\$504.33
03/21/2024	Expense	-	Yes	-	-	ATM/POS PURCHASE DOLLAR GENERAL 14443 WEST LIBERTY KY Terminal ID:	O&M Checking	Residential Meter Sales	\$965.97
03/21/2024	Expense	-	Yes	-	-	ACH WITHDRAWAL Dept of Revenue KY TAXPMNT ID: 502-875-3733	O&M Checking	Surcharge Fees Account	-\$43.73
03/21/2024	Expense	-	Yes	-	-	ACH WITHDRAWAL Dept of Revenue KY TAXPMNT ID: 502-875-3733	O&M Checking	CERS	-\$4,852.23
03/22/2024	Payroll Check	5499	Yes	Ashlee Mason	-	Pay Period: 03/04/2024-03/17/2024	Payroll Account	-	-\$996.74
03/22/2024	Payroll Check	5491	Yes	Alexis M. Branscum	-	Pay Period: 03/04/2024-03/17/2024	Payroll Account	-	-\$761.19
03/22/2024	Payroll Check	5493	Yes	Shannon Elam	-	Pay Period: 03/04/2024-03/17/2024	Payroll Account	-	-\$1,712.57
03/22/2024	Payroll Check	5501	Yes	Michael Stacy, Jr.	-	Pay Period: 03/04/2024-03/17/2024	Payroll Account	-	-\$237.14
03/22/2024	Payroll Check	5498	Yes	Lowell Kennard	-	Pay Period: 03/04/2024-03/17/2024	Payroll Account	-	-\$1,057.07
03/22/2024	Payroll Check	5488	Yes	Jolynn R. Absher	-	Pay Period: 03/04/2024-03/17/2024	Payroll Account	-	-\$1,217.33
03/22/2024	Payroll Check	5489	Yes	Anastasia Adkins	-	Pay Period: 03/04/2024-03/17/2024	Payroll Account	-	-\$844.14
03/22/2024	Payroll Check	5497	Yes	James Keelon	-	Pay Period: 03/04/2024-03/17/2024	Payroll Account	-	-\$1,115.94
03/22/2024	Payroll Check	5496	Yes	Chernell Holbrook	-	Pay Period: 03/04/2024-03/17/2024	Payroll Account	-	-\$1,241.11
03/22/2024	Payroll Check	5503	Yes	Dakota I. Watson	-	Pay Period: 03/04/2024-03/17/2024	Payroll Account	-	-\$883.38
03/22/2024	Payroll Check	5502	Yes	Kendra Tomos	-	Pay Period: 03/04/2024-03/17/2024	Payroll Account	-	-\$162.28
03/22/2024	Payroll Check	5494	Yes	Jason W. Finley	-	Pay Period: 03/04/2024-03/17/2024	Payroll Account	-	-\$946.64

DATE	TRANSACTION TYPE	NUM	POSTING	NAME	LOCATION	MEMO/DESCRIPTION	ACCOUNT	ACCOUNT	AMOUNT
03/22/2024	Payroll Check	5495	Yes	Richie Gilliam	--	Pay Period: 03/04/2024-03/17/2024	Payroll Account	--	-\$890.78
03/22/2024	Payroll Check	5492	Yes	John Coffey	--	Pay Period: 03/04/2024-03/17/2024	Payroll Account	--	-\$1,170.09
03/22/2024	Payroll Check	5490	Yes	Donna S. Bailey	--	Pay Period: 03/04/2024-03/17/2024	Payroll Account	--	-\$1,162.37
03/22/2024	Payroll Check	5500	Yes	Nicholas K. Smith	--	Pay Period: 03/04/2024-03/17/2024	Payroll Account	--	-\$890.77
03/22/2024	Check	13471	Yes	U.S Postal Servina	--	--	O&M Checking	Stamps	-\$1,246.83
03/22/2024	Bill Payment (Check)	13472	Yes	Enterprise FM Trust	--	--	O&M Checking	Accounts Payable	-\$4,060.05
03/22/2024	Bill	--	Yes	Anthem Life	--	Group #D13173-0000	Accounts Payable	Anthem Life	\$165.25
03/22/2024	Deposit	--	Yes	--	--	REGULAR DEPOSIT	Water Revenue Account	--	\$606.28
03/22/2024	Expense	--	Yes	Accts Payable	--	DDA WITHDRAWAL	Water Revenue Account	O&M Checking	-\$1,060.05
03/22/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	--	\$242.20
03/22/2024	Deposit	--	Yes	--	--	REGULAR DEPOSIT	Credit Card Account	Credit Card Account	\$5,000.00
03/22/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCH SERV MERCH DEP ID: XXXXXXXX0048439 MORGAN	Credit Card Account	General Revenue	\$895.34
03/22/2024	Expense	--	Yes	--	--	ACH WITHDRAWAL Dept of Revenue KY TAXPMNT ID: 502-075-3733	O&M Checking	CERS	-\$744.24
03/25/2024	Deposit	--	Yes	--	--	REGULAR DEPOSIT	Water Revenue Account	--	\$1,003.85
03/25/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	Residential Meter Sales	\$298.98
03/25/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	Residential Meter Sales	\$383.06
03/25/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	Residential Meter Sales	\$333.23
03/25/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCH SERV MERCH DEP ID: XXXXXXXX0048439 MORGAN	Credit Card Account	General Revenue	\$520.46
03/25/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	Residential Meter Sales	\$307.76
03/25/2024	Expense	--	Yes	Apple	--	ATMPOS PURCHASE APPLE COM BILL CUPERTINO CA Terminal ID: 001	O&M Checking	Other	-\$10.50
03/25/2024	Expense	--	Yes	Apple	--	ATMPOS PURCHASE ONE APPLE PARK WAY US CUPERTINO CA Terminal ID: 00	O&M Checking	Other	-\$5.20
03/25/2024	Expense	--	Yes	Apple	--	ATM POS PURCHASE - RECURRING APPLE.COM/BILL 866-712-7753 Terminal ID: 99999999	O&M Checking	Other	-\$2.99
03/25/2024	Expense	--	Yes	Apple	--	ATM POS PURCHASE - RECURRING APPLE.COM/BILL 866-712-7753 Terminal ID: 99999999	O&M Checking	Other	-\$5.20
03/25/2024	Expense	--	Yes	Apple	--	ATM POS PURCHASE - RECURRING APPLE.COM/BILL 866-712-7753 Terminal ID: 99999999	O&M Checking	Other	-\$6.33
03/25/2024	Expense	--	Yes	Apple	--	CHECK #5497	Payroll Account	Payroll Expenses	-\$1,115.94
03/26/2024	Expense	--	Yes	Accts Payable	--	DDA WITHDRAWAL	Water Revenue Account	O&M Checking	-\$192.47
03/26/2024	Deposit	--	Yes	--	--	REGULAR DEPOSIT	Water Revenue Account	--	\$462.79
03/26/2024	Deposit	--	Yes	--	--	REGULAR DEPOSIT	Region Bond Account	Water Revenue Account	\$1,359.38
03/26/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCH SERV MERCH DEP ID: XXXXXXXX0048439 MORGAN	Credit Card Account	General Revenue	\$915.93
03/26/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	--	\$603.77
03/26/2024	Expense	--	Yes	--	--	PAY FIRST	Credit Card Account	Region Bond Account	-\$6,800.00
03/26/2024	Deposit	--	Yes	--	--	REVERSAL DEBIT TRANSACTION (CERTEGY) 5497	Payroll Account	Payroll Expenses	\$1,115.94
03/27/2024	Expense	--	Yes	IRS	--	ACH WITHDRAWAL IRS USATAXPYMT ID: XXXXXXXX3300639 MORGAN COUNT	Payroll Account	941 Federal Payroll Tax	-\$5,212.79
03/27/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCH SERV MERCH DEP ID: XXXXXXXX0048439 MORGAN	Credit Card Account	General Revenue	\$1,102.32
03/27/2024	Deposit	--	Yes	Accts Payable	--	REGULAR DEPOSIT	Water Revenue Account	Residential Meter Sales	\$406.10
03/27/2024	Expense	--	Yes	Kentucky Deferred Compensation	--	ACH WITHDRAWAL NATIONWIDE PAYMENTS ID: DCDXXXXX4213 MORGAN	Payroll Account	Kentucky Deferred Compensation	-\$220.00
03/28/2024	Bill Payment (Check)	13473	Yes	Air Med Care Network	--	19 People	O&M Checking	Accounts Payable	-\$1,425.00
03/28/2024	Expense	--	Yes	Amazon	--	ATMPOS PURCHASE AMAZON.COM SEATTLE WA Terminal ID: 00000101 Serial	O&M Checking	Amazon	-\$191.13
03/28/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	--	\$322.40
03/28/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCH SERV MERCH DEP ID: XXXXXXXX0048439 MORGAN	Credit Card Account	General Revenue	\$1,018.90
03/28/2024	Deposit	--	Yes	Accts Payable	--	REGULAR DEPOSIT	Water Revenue Account	Residential Meter Sales	\$7,736.81
03/28/2024	Deposit	--	Yes	Security Deposits O&M	--	REGULAR DEPOSIT	Deposit Savings	Refundable Security Deposits	\$200.00
03/28/2024	Transfer	--	Yes	--	--	REGULAR DEPOSIT	Credit Card Account	O&M Checking	-\$1,425.00
03/28/2024	Expense	--	Yes	Apple	--	ATM POS PURCHASE - RECURRING APPLE.COM/BILL 866-712-7753 Terminal ID: 99999999	O&M Checking	Other	-\$22.17
03/28/2024	Expense	--	Yes	Apple	--	ATM POS PURCHASE - RECURRING APPLE.COM/BILL 866-712-7753 Terminal ID: 99999999	O&M Checking	Other	-\$2.25
03/29/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCH SERV MERCH DEP ID: XXXXXXXX0048439 MORGAN	Credit Card Account	General Revenue	\$2,431.18
03/29/2024	Deposit	--	Yes	--	--	ACH DEPOSIT MERCHANT SERVICE MERCH DEP ID: XXXXXX7987	Credit Card Account	--	\$621.16
03/29/2024	Deposit	--	Yes	Interest Income	--	INTEREST CREDIT	Water Revenue Account	Interest Income	\$2.09
03/29/2024	Deposit	--	Yes	Interest Income	--	INTEREST CREDIT	Surcharge Account	Interest Income	\$0.91
03/29/2024	Deposit	--	Yes	Interest Income	--	INTEREST CREDIT	Depreciation Reserve Account	Interest Income	\$0.15
03/29/2024	Deposit	--	Yes	Interest Income	--	INTEREST CREDIT	Sinking Fund Account	Interest Income	\$0.25
03/29/2024	Expense	--	Yes	--	--	ATM POS PURCHASE - RECURRING 2535 GARCIA AVE US MOUNTAIN VIEW CA Terminal ID: 0	O&M Checking	Non-Recurring Vendors	-\$341.85
03/29/2024	Deposit	--	Yes	Interest Income	--	INTEREST CREDIT	Emergency Savings Account	Interest Income	\$0.01

Morgan County Water District

██████████ Credit Card Account, Period Ending 03/31/2024

RECONCILIATION REPORT

Reconciled on: 04/04/2024

Reconciled by: Alexis Branscum

Any changes made to transactions after this date aren't included in this report.

Summary

	USD
Statement beginning balance	618.36
Checks and payments cleared (14)	-47,524.37
Deposits and other credits cleared (50)	51,056.12
Statement ending balance	<u>4,150.11</u>
Uncleared transactions as of 03/31/2024	-12,109.23
Register balance as of 03/31/2024	-7,959.12

Details

Checks and payments cleared (14)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/01/2024	Expense			-463.63
03/01/2024	Expense			-2,000.00
03/04/2024	Expense			-0.01
03/04/2024	Expense			-691.84
03/06/2024	Transfer			-10,142.79
03/11/2024	Transfer			-10,000.00
03/12/2024	Expense			-39.95
03/12/2024	Expense			-39.95
03/19/2024	Transfer			-601.50
03/19/2024	Transfer			-5,596.47
03/20/2024	Transfer			-6,723.23
03/22/2024	Deposit			-3,000.00
03/26/2024	Expense			-6,800.00
03/28/2024	Transfer			-1,425.00

Total -47,524.37

Deposits and other credits cleared (50)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/01/2024	Deposit			1,567.08
03/01/2024	Deposit			382.40
03/04/2024	Deposit			1,884.35
03/04/2024	Deposit			969.12
03/04/2024	Deposit			1,744.40
03/04/2024	Deposit			855.50
03/05/2024	Deposit			2,364.40
03/05/2024	Deposit			806.07
03/06/2024	Deposit			1,567.73
03/06/2024	Deposit			842.61
03/07/2024	Deposit			839.55
03/07/2024	Deposit			1,034.55
03/08/2024	Deposit			1,268.55
03/08/2024	Deposit			529.99
03/11/2024	Deposit			1,518.11
03/11/2024	Deposit			2,453.54
03/11/2024	Deposit			1,657.87
03/11/2024	Deposit			965.43
03/12/2024	Deposit			2,671.65
03/13/2024	Deposit			2,097.98
03/13/2024	Deposit			2,042.08

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/14/2024	Deposit			754.36
03/14/2024	Deposit			489.89
03/15/2024	Deposit			460.38
03/15/2024	Deposit			811.70
03/18/2024	Deposit			439.37
03/18/2024	Deposit			246.86
03/18/2024	Deposit			682.24
03/18/2024	Deposit			327.55
03/18/2024	Deposit			625.27
03/19/2024	Deposit			880.47
03/20/2024	Deposit			330.43
03/20/2024	Deposit			857.65
03/21/2024	Deposit			504.33
03/21/2024	Deposit			565.97
03/22/2024	Deposit			895.34
03/22/2024	Deposit			3,000.00
03/22/2024	Deposit			242.20
03/25/2024	Deposit			333.23
03/25/2024	Deposit			520.46
03/25/2024	Deposit			307.76
03/25/2024	Deposit			383.06
03/25/2024	Deposit			298.98
03/26/2024	Deposit			603.77
03/26/2024	Deposit			915.93
03/27/2024	Deposit			1,102.32
03/28/2024	Deposit			1,018.90
03/28/2024	Deposit			322.40
03/29/2024	Deposit			2,431.18
03/29/2024	Deposit			621.16
Total				51,056.12

Additional Information

Uncleared checks and payments as of 03/31/2024

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/04/2024	Deposit			-1,744.40
03/04/2024	Deposit			-855.50
03/04/2024	Deposit			-989.12
03/11/2024	Deposit			-2,453.54
03/11/2024	Deposit			-1,657.87
03/11/2024	Deposit			-965.43
03/18/2024	Deposit			-625.27
03/18/2024	Deposit			-682.24
03/18/2024	Deposit			-246.86
03/21/2024	Deposit			-565.97
03/25/2024	Deposit			-298.98
03/25/2024	Deposit			-383.06
03/25/2024	Deposit			-307.76
03/25/2024	Deposit			-333.23
Total				-12,109.23

Morgan County Water District

O&M Checking, Period Ending 03/31/2024

RECONCILIATION REPORT

Reconciled on: 04/01/2024

Reconciled by: Alexis Branscum

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance	6,598.80
Checks and payments cleared (55)	-88,048.88
Deposits and other credits cleared (16)	77,848.61
Statement ending balance	-3,601.47
Uncleared transactions as of 03/31/2024	-41,002.14
Register balance as of 03/31/2024	-44,603.61

Details

Checks and payments cleared (55)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
02/26/2024	Check	13465	American Business Systems, ...	-206.68
02/26/2024	Check	13453	Dakota I. Watson	-42.51
02/26/2024	Check	13452	U.S Postal Service	-1,245.53
02/26/2024	Check	13466	United Systems Software	-207.00
02/27/2024	Bill Payment		Kentucky Rural Water Associa...	-650.00
02/29/2024	Check	13454	Enterprise FM Trust	-4,060.05
03/01/2024	Bill Payment	13455	Consolidated Pipe & Supply C...	-5,771.76
03/01/2024	Expense			-172.25
03/01/2024	Expense			-129.74
03/04/2024	Expense		Amazon	-104.86
03/04/2024	Expense		Authnet Gateway Billing	-36.50
03/04/2024	Expense		Gateway Area Development ...	-1,092.75
03/04/2024	Expense			-463.63
03/05/2024	Expense		Amazon	-52.68
03/05/2024	Expense		Amazon	-30.00
03/05/2024	Expense			-1,910.69
03/06/2024	Bill Payment	13459	Appalachian Wireless	-1,148.61
03/06/2024	Bill Payment	13460	Globe Life	-1,382.80
03/06/2024	Bill Payment	13461	Licking Valley R.E.C.C	-2,207.63
03/06/2024	Bill Payment	13462	Mountain Telephone	-581.43
03/06/2024	Bill Payment	13463	Colonial Life	-66.00
03/06/2024	Bill Payment	13464	American Electric Power	-1,705.75
03/06/2024	Bill Payment	13457	Anthem Blue Cross	-17,023.70
03/06/2024	Bill Payment	13456	Waste Management	-143.72
03/06/2024	Bill Payment	13458	Anthem Life	-165.25
03/07/2024	Expense		Amazon	-26.98
03/07/2024	Expense			-588.29
03/07/2024	Expense			-25.00
03/08/2024	Bill Payment	13467	West Liberty Waterworks	-32,552.50
03/08/2024	Check	13468	Bank Of The Mountains	-168.00
03/08/2024	Expense		Amazon	-31.98
03/11/2024	Expense		Amazon	-1,145.00
03/11/2024	Expense		Amazon	-179.99
03/13/2024	Expense			-212.00
03/14/2024	Expense			-20.00
03/15/2024	Expense			-101.76
03/18/2024	Check	13470	Cash	-81.56
03/19/2024	Expense		Best Buy	-137.79
03/20/2024	Expense			-8.28
03/20/2024	Expense			-31.76
03/21/2024	Expense			-43.73
03/21/2024	Expense			-601.50

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/21/2024	Expense			-4,852.23
03/22/2024	Bill Payment	13472	Enterprise FM Trust	-4,060.05
03/22/2024	Check	13471	U.S Postal Service	-1,246.83
03/22/2024	Expense			-744.24
03/25/2024	Expense		Apple	-5.29
03/25/2024	Expense		Apple	-10.59
03/25/2024	Expense		Apple	-2.99
03/25/2024	Expense		Apple	-6.33
03/25/2024	Expense		Apple	-5.29
03/28/2024	Expense		Amazon	-191.13
03/28/2024	Expense		Apple	-22.17
03/28/2024	Expense		Apple	-2.25
03/29/2024	Expense			-341.85
Total				-88,048.88

Deposits and other credits cleared (16)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/01/2024	Transfer			3,771.76
03/01/2024	Expense			2,000.00
03/01/2024	Expense			463.63
03/06/2024	Transfer			15,000.00
03/06/2024	Transfer			10,142.79
03/07/2024	Deposit			586.66
03/11/2024	Expense		Accts Payable	25,000.00
03/11/2024	Transfer			10,000.00
03/18/2024	Transfer			2,000.00
03/18/2024	Check	13469	Cash	0.00
03/19/2024	Transfer			5,596.47
03/19/2024	Transfer			601.50
03/20/2024	Expense			8.28
03/22/2024	Expense		Accts Payable	1,060.05
03/26/2024	Expense		Accts Payable	192.47
03/28/2024	Transfer			1,425.00
Total				77,848.61

Additional Information

Uncleared checks and payments as of 03/31/2024

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/25/2021	Check	12328	Katie Reynolds	-77.14
12/05/2023	Check	13337	Asterra	-39,500.00
03/28/2024	Bill Payment	13473	Air Med Care Network	-1,425.00
Total				-41,002.14

Morgan County Water District

Payroll Account, Period Ending 03/31/2024

RECONCILIATION REPORT

Reconciled on: 04/01/2024

Reconciled by: Alexis Branscum

Any changes made to transactions after this date aren't included in this report.

Summary

	USD
Statement beginning balance	1,962.37
Checks and payments cleared (40)	-59,394.36
Deposits and other credits cleared (4)	57,481.90
Statement ending balance	50.00
Register balance as of 03/31/2024	50.00

Details

Checks and payments cleared (40)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
02/29/2024	Check	5472	Andy Legg (deleted)	-1,912.37
03/06/2024	Bill Payment		Health Insurance Reimburse...	-1,663.02
03/07/2024	Bill Payment		Kentucky Deferred Compensa...	-220.00
03/08/2024	Payroll Check	5473	Johnny R. Absher	-913.83
03/08/2024	Payroll Check	5480	Richie Gilliam	-890.77
03/08/2024	Payroll Check	5486	Kendra Tomes	-146.54
03/08/2024	Payroll Check	5482	Lowell Kennard	-1,072.06
03/08/2024	Payroll Check	5483	Ashlee Mason	-946.31
03/08/2024	Payroll Check	5477	John Coffey	-1,064.88
03/08/2024	Expense			-13,485.25
03/08/2024	Payroll Check	5484	Nicholas K. Smith	-890.77
03/08/2024	Payroll Check	5474	Anastasia Adkins	-789.16
03/08/2024	Payroll Check	5487	Dakota I. Watson	-927.49
03/08/2024	Payroll Check	5479	Jason W. Finley	-924.29
03/08/2024	Payroll Check	5475	Donna S. Bailey	-1,211.23
03/08/2024	Payroll Check	5476	Alexis M. Branscum	-895.23
03/08/2024	Payroll Check	5481	Chernell Holbrook	-1,241.11
03/08/2024	Payroll Check	5478	Shannon Elam	-1,711.97
03/08/2024	Payroll Check	5485	Michael Stacy, Jr.	-237.15
03/13/2024	Expense		IRS	-4,777.29
03/18/2024	Expense			-1,634.67
03/22/2024	Payroll Check	5490	Donna S. Bailey	-1,162.37
03/22/2024	Payroll Check	5488	Johnny R. Absher	-1,217.33
03/22/2024	Payroll Check	5500	Nicholas K. Smith	-890.77
03/22/2024	Payroll Check	5499	Ashlee Mason	-996.74
03/22/2024	Payroll Check	5491	Alexis M. Branscum	-761.19
03/22/2024	Payroll Check	5493	Shannon Elam	-1,712.57
03/22/2024	Payroll Check	5501	Michael Stacy, Jr.	-237.14
03/22/2024	Payroll Check	5498	Lowell Kennard	-1,057.07
03/22/2024	Payroll Check	5492	John Coffey	-1,170.99
03/22/2024	Payroll Check	5489	Anastasia Adkins	-844.14
03/22/2024	Payroll Check	5497	James Keeton	-1,115.94
03/22/2024	Payroll Check	5496	Chernell Holbrook	-1,241.11
03/22/2024	Payroll Check	5503	Dakota I. Watson	-883.38
03/22/2024	Payroll Check	5502	Kendra Tomes	-162.28
03/22/2024	Payroll Check	5494	Jason W. Finley	-946.64
03/22/2024	Payroll Check	5495	Richie Gilliam	-890.78
03/25/2024	Expense			-1,115.94
03/27/2024	Expense		Kentucky Deferred Compensa...	-220.00
03/27/2024	Expense		IRS	-5,212.79

Total

-59,394.36

Deposits and other credits cleared (4)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/06/2024	Transfer			35,642.82
03/20/2024	Transfer			6,723.23
03/20/2024	Expense		Accts Payable	14,000.00
03/26/2024	Deposit			1,115.94
Total				57,481.99

Morgan County Water District

██████████ Hwy 191 Replacement Project, Period Ending 03/31/2024

RECONCILIATION REPORT

Reconciled on: 04/01/2024

Reconciled by: Alexis Branscum

Any changes made to transactions after this date aren't included in this report.

Summary

	USD
Statement beginning balance.....	0.00
Checks and payments cleared (0).....	0.00
Deposits and other credits cleared (0).....	0.00
Statement ending balance.....	<u>0.00</u>
Register balance as of 03/31/2024.....	0.00

Morgan County Water District

Cleaner Water Grant Account, Period Ending 03/31/2024

RECONCILIATION REPORT

Reconciled on: 04/01/2024

Reconciled by: Alexis Branscum

Any changes made to transactions after this date aren't included in this report.

Summary

	USD
Statement beginning balance	50.00
Checks and payments cleared (0)	0.00
Deposits and other credits cleared (0)	0.00
Statement ending balance	<u>50.00</u>
Register balance as of 03/31/2024	50.00

Morgan County Water District

██████████ Deposit Refund Account, Period Ending 03/31/2024

RECONCILIATION REPORT

Reconciled on: 04/01/2024

Reconciled by: Alexis Branscum

Any changes made to transactions after this date aren't included in this report.

Summary

	USD
Statement beginning balance	3,297.31
Checks and payments cleared (0)	0.00
Deposits and other credits cleared (0)	0.00
Statement ending balance	<u>3,297.31</u>
Uncleared transactions as of 03/31/2024	-2,283.09
Register balance as of 03/31/2024	<u>1,014.22</u>

Additional Information

Uncleared checks and payments as of 03/31/2024

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
12/11/2006	Expense		Security Deposits	-528.11
04/28/2017	Check	2289	Security Deposits O&M	-22.79
05/26/2017	Check	2293	Security Deposits O&M	-5.23
11/30/2017	Check	2334	Security Deposits O&M	-24.10
01/26/2018	Check	2346	Security Deposits O&M	-19.77
06/01/2018	Check	2365	Security Deposits O&M	-24.19
03/28/2019	Check	2435	Security Deposits O&M	-23.82
05/23/2019	Check	2445	Security Deposits O&M	-23.84
06/25/2020	Check	2523	Security Deposits O&M	-22.45
08/19/2020	Check	2541	Security Deposits O&M	-47.68
12/08/2020	Check	2569	Security Deposits O&M	-6.65
01/04/2021	Check	2575	Security Deposits O&M	-47.65
02/23/2021	Check	2590	Security Deposits O&M	-9.00
04/19/2021	Check	2597	Security Deposits O&M	-45.10
06/21/2021	Check	2618	Security Deposits O&M	-42.06
06/21/2021	Check	2616	Security Deposits O&M	-2.91
08/20/2021	Check	2636	Security Deposits O&M	-100.04
08/20/2021	Check	2637	Security Deposits O&M	-11.74
09/15/2021	Check	2644	Security Deposits O&M	-11.70
11/18/2021	Check	2665	Security Deposits O&M	-12.81
12/29/2021	Check	2678	Security Deposits O&M	-61.78
02/23/2022	Check	2686	Security Deposits O&M	-59.85
02/23/2022	Check	2689	Security Deposits O&M	-56.07
02/24/2022	Check	2692	Security Deposits O&M	-20.94
05/20/2022	Check	2712	Security Deposits O&M	-61.31
06/28/2022	Check	2725	Security Deposits O&M	-100.03
07/28/2022	Check	2731	Security Deposits O&M	-19.28
08/29/2022	Check	2740	Security Deposits O&M	-61.29
10/18/2022	Check	2745	Security Deposits O&M	-3.58
02/28/2023	Check	2779	Security Deposits O&M	-1.01
05/31/2023	Check	2812	Jennifer Roberts	-61.31
05/31/2023	Check	2806	Matthew & Madyson Mulkey	-19.33
05/31/2023	Check	2798	Coney Webb	-7.20
08/24/2023	Check	2836	Jacob Reynolds	-31.02
10/27/2023	Check	2849	Lavonda Medley	-30.39
03/01/2024	Check	2864	Water Revenue Savings Acct.	-500.35
03/01/2024	Check	2863	Water Revenue Savings Acct.	-683.37
03/01/2024	Check	2885	Water Revenue Savings Acct.	-1.45

Total -2,811.20

Uncleared deposits and other credits as of 03/31/2024

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
12/11/2006	Expense		Security Deposits	528.11
03/01/2024	Refund	2861	Stephen Hershberger	0.00
03/01/2024	Refund	2862	Leslie Smith	0.00
03/01/2024	Refund	2866	Anthony Beamon	0.00
03/01/2024	Refund	2866	Anthony Beamon	0.00
03/01/2024	Refund	2862	Leslie Smith	0.00
03/01/2024	Refund	2861	Stephen Hershberger	0.00
Total				528.11

Morgan County Water District

██████████ Depreciation Reserve Account, Period Ending 03/31/2024

RECONCILIATION REPORT

Reconciled on: 04/01/2024

Reconciled by: Alexis Branscum

Any changes made to transactions after this date aren't included in this report.

Summary

	USD
Statement beginning balance	3,507.04
Checks and payments cleared (0)	0.00
Deposits and other credits cleared (1)	0.15
Statement ending balance	<u>3,507.19</u>
Register balance as of 03/31/2024	3,507.19

Details

Deposits and other credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/29/2024	Deposit		Interest Income	0.15
Total				<u>0.15</u>

Morgan County Water District

Sinking Fund Account, Period Ending 03/31/2024

RECONCILIATION REPORT

Reconciled on: 04/01/2024

Reconciled by: Alexis Branscum

Any changes made to transactions after this date aren't included in this report.

Summary

	USD
Statement beginning balance	4.65
Checks and payments cleared (0)	0.00
Deposits and other credits cleared (2)	13,100.25
Statement ending balance	13,104.90
Register balance as of 03/31/2024	13,104.90

Details

Deposits and other credits cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/18/2024	Expense		Accts Payable	13,100.00
03/29/2024	Deposit		Interest Income	0.25
Total				13,100.25

Morgan County Water District

██████████ Deposit Savings, Period Ending 03/31/2024

RECONCILIATION REPORT

Reconciled on: 04/01/2024

Reconciled by: Alexis Branscum

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance	45,208.52
Checks and payments cleared (0)	0.00
Deposits and other credits cleared (10)	1,301.95
Statement ending balance	<u>46,510.47</u>

Uncleared transactions as of 03/31/2024	-528.11
Register balance as of 03/31/2024	<u>45,982.36</u>

Details

Deposits and other credits cleared (10)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/01/2024	Deposit		Security Deposits O&M	100.00
03/04/2024	Deposit		Security Deposits O&M	200.00
03/08/2024	Deposit		Security Deposits O&M	200.00
03/13/2024	Deposit		Security Deposits O&M	200.00
03/14/2024	Deposit		Security Deposits O&M	100.00
03/15/2024	Deposit		Security Deposits O&M	100.00
03/18/2024	Deposit		Security Deposits O&M	100.00
03/21/2024	Deposit		Security Deposits O&M	100.00
03/28/2024	Deposit		Security Deposits O&M	200.00
03/29/2024	Deposit			1.95
Total				1,301.95

Additional Information

Uncleared checks and payments as of 03/31/2024

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
12/11/2008	Check		Security Deposits O&M	-528.11
Total				-528.11

Morgan County Water District

Water Revenue Account, Period Ending 03/31/2024

RECONCILIATION REPORT

Reconciled on: 04/04/2024

Reconciled by: Alexis Branscum

Any changes made to transactions after this date aren't included in this report.

Summary

	USD
Statement beginning balance	3,940.49
Checks and payments cleared (17)	-112,794.01
Deposits and other credits cleared (24)	117,695.44
Statement ending balance	8,841.92
Register balance as of 03/31/2024	8,841.92

Details

Checks and payments cleared (17)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/01/2024	Transfer			-3,771.76
03/04/2024	Expense			-8.00
03/06/2024	Transfer			-35,642.82
03/06/2024	Transfer			-15,000.00
03/07/2024	Expense		Accts Payable	-65.70
03/07/2024	Expense		Accts Payable	-20.00
03/08/2024	Expense			-33.83
03/08/2024	Expense		Commercial Bank	-15.00
03/11/2024	Expense		Accts Payable	-25,000.00
03/18/2024	Transfer			-2,000.00
03/18/2024	Expense		Accts Payable	-13,100.00
03/19/2024	Bill Payment		American Profit Recovery	-25.00
03/19/2024	Expense			-1,500.00
03/20/2024	Expense		Accts Payable	-14,000.00
03/22/2024	Expense		Accts Payable	-1,060.05
03/26/2024	Deposit			-1,359.38
03/28/2024	Expense		Accts Payable	-192.47
Total				-112,794.01

Deposits and other credits cleared (24)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/01/2024	Deposit			5,814.69
03/04/2024	Deposit			10,932.92
03/05/2024	Deposit			26,697.35
03/05/2024	Deposit			5,771.66
03/06/2024	Deposit			5,582.84
03/07/2024	Deposit			8,391.24
03/08/2024	Deposit			18,124.89
03/11/2024	Deposit			18,250.96
03/12/2024	Deposit			1,679.32
03/13/2024	Deposit			1,771.27
03/14/2024	Deposit			418.20
03/15/2024	Deposit			35.83
03/15/2024	Deposit			683.46
03/18/2024	Deposit			1,318.93
03/19/2024	Deposit			735.28
03/20/2024	Deposit			97.25
03/20/2024	Deposit			439.87
03/21/2024	Deposit			731.56
03/22/2024	Deposit			606.28

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/25/2024	Deposit			1,003.85
03/26/2024	Deposit			462.79
03/27/2024	Deposit		Accts Payable	406.10
03/28/2024	Deposit		Accts Payable	7,736.81
03/29/2024	Deposit		Interest Income	2.09
Total				117,695.44

Morgan County Water District

Emergency Savings Account, Period Ending 03/31/2024

RECONCILIATION REPORT

Reconciled on: 04/01/2024

Reconciled by: Alexis Branscum

Any changes made to transactions after this date aren't included in this report.

Summary

	USD
Statement beginning balance	100.42
Checks and payments cleared (0)	0.00
Deposits and other credits cleared (1)	0.01
Statement ending balance	100.43
Register balance as of 03/31/2024	100.43

Details

Deposits and other credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/29/2024	Deposit		Interest Income	0.01
Total				0.01

Morgan County Water District

Region Bond Account, Period Ending 03/31/2024

RECONCILIATION REPORT

Reconciled on: 04/01/2024

Reconciled by: Alexis Branscum

Any changes made to transactions after this date aren't included in this report.

Summary

	USD
Statement beginning balance	50.00
Checks and payments cleared (1)	-8,209.38
Deposits and other credits cleared (2)	8,159.38
Statement ending balance	<u>0.00</u>
Register balance as of 03/31/2024	0.00

Details

Checks and payments cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/20/2024	Expense			-8,209.38
Total				-8,209.38

Deposits and other credits cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/26/2024	Expense			6,800.00
03/28/2024	Deposit			1,359.38
Total				8,159.38

Morgan County Water District

██████████ Surcharge Account, Period Ending 03/31/2024

RECONCILIATION REPORT

Reconciled on: 04/01/2024

Reconciled by: Alexis Branscum

Any changes made to transactions after this date aren't included in this report.

Summary

	USD
Statement beginning balance	7,337.57
Checks and payments cleared (0)	0.00
Deposits and other credits cleared (1)	0.91
Statement ending balance	<u>7,338.48</u>
Register balance as of 03/31/2024	7,338.48

Details

Deposits and other credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/29/2024	Deposit		Interest Income	0.91
Total				0.91

**MORGAN COUNTY WATER DISTRICT
PSC CASE NO. 2024-00010
RESPONSE TO REQUEST FOR INFORMATION**

PSC'S REQUEST FOR INFORMATION DATED 04/12/24

REQUEST 3

RESPONSIBLE PARTY: Shannon Elam

Request 3. Provide copies of all bank statements for each account for Morgan District for February and March of 2024 with account numbers redacted.

Response 3. The February and March 2024 bank statements for each account for Morgan District are attached and the account numbers have been redacted.



P.O. Box 309
West Liberty KY 41472
606.743.3141



MORGAN COUNTY WATER DISTRICT
WATER REVENUE FUND
1009 HWY 172
WEST LIBERTY, KY 41472

Account Number

Statement Period

Feb 01, 2024 To Feb 29, 2024

PASSBOOK SAVINGS BUSINESS	Account Number	Download Statement PDF	Download Statement CSV
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Account Summary

Previous Balance	\$5,253.22	Average Balance	\$19,360.30
Number of Credits	29	Minimum Balance	\$360.96
Total Credits	\$147,625.20	Average Collected Balance	\$19,360.30
Number of Interest Payments	0	Annual Percentage Yield Earned	0.05%
Interest Paid This Period	\$0.00	Interest Start Date	Feb 01, 2024
Number of Debits	18	Interest End Date	Feb 29, 2024
Total Debits	\$148,937.93	Days In Interest Period	29
New Balance	\$3,940.49	Interest Earned This Period	\$0.77
		Interest Paid This Year	\$0.00
		Total Bank Charges (Includes Service Charge)	\$15.00

Other Debits

Date	Transaction Details	Amount
Feb 01, 2024	Miscellaneous Debit Charged Back Checks	\$15.00-
Feb 01, 2024	Miscellaneous Debit Chargeback by Cynthia Lyon	\$172.55-
Feb 01, 2024	DDA Withdrawal	\$288.99-
Feb 01, 2024	DDA Withdrawal	\$3,944.04-
Feb 02, 2024	Miscellaneous Debit ACH FILE ORIGINATION FEE	\$8.00-
Feb 07, 2024	DDA Withdrawal	\$20.00-
Feb 07, 2024	DDA Withdrawal	\$70.70-
Feb 08, 2024	DDA Withdrawal	\$28,402.66-
Feb 08, 2024	DDA Withdrawal	\$55,000.00-
Feb 12, 2024	DDA Withdrawal	\$30,000.00-
Feb 15, 2024	DDA Withdrawal	\$3,607.56-
Feb 16, 2024	DDA Withdrawal	\$50.00-
Feb 21, 2024	DDA Withdrawal	\$1,150.00-
Feb 21, 2024	DDA Withdrawal	\$16,542.52-
Feb 26, 2024	DDA Withdrawal	\$1,288.04-
Feb 26, 2024	DDA Withdrawal	\$7,000.00-
Feb 29, 2024	DDA Withdrawal	\$317.87-
Feb 29, 2024	DDA Withdrawal	\$1,060.00-

Deposits / Credits

Date	Transaction Details	Amount
Feb 01, 2024	Regular Deposit	\$12.71
Feb 01, 2024	Regular Deposit	\$3,625.70
Feb 02, 2024	Regular Deposit	\$1,450.00
Feb 02, 2024	Regular Deposit	\$7,180.00
Feb 05, 2024	Regular Deposit	\$1,624.55
Feb 05, 2024	Regular Deposit	\$26,158.60
Feb 05, 2024	Ach deposit Morgan County Wa LMS DRAFTS	\$31,541.85
Feb 06, 2024	Regular Deposit	\$5,344.06
Feb 07, 2024	Regular Deposit	\$5,853.20
Feb 08, 2024	Regular Deposit	\$4,233.46
Feb 08, 2024	Regular Deposit	\$9,209.41
Feb 09, 2024	Regular Deposit	\$18,589.41
Feb 12, 2024	Regular Deposit	\$133.39
Feb 12, 2024	Regular Deposit	\$10,786.75
Feb 13, 2024	Regular Deposit	\$1,447.24
Feb 14, 2024	Regular Deposit	\$1,450.00
Feb 14, 2024	Regular Deposit	\$1,471.27
Feb 15, 2024	Regular Deposit	\$1,036.58
Feb 16, 2024	Regular Deposit	4507.39

MCWD Responses to DR-1, Req. 2 February 2024

Feb 23, 2024	<u>Regular Deposit</u>	\$1,450.00
Feb 23, 2024	<u>Regular Deposit</u>	\$2,024.98
Feb 26, 2024	<u>Regular Deposit</u>	\$4,497.23
Feb 28, 2024	<u>Regular Deposit</u>	\$902.79
Feb 29, 2024	<u>Regular Deposit</u>	\$643.03
Feb 29, 2024	<u>Regular Deposit</u>	\$1,450.00
Feb 29, 2024	<u>Regular Deposit</u>	\$1,728.19

Daily Balances					
Date	Balance	Date	Balance	Date	Balance
Jan 31, 2024	\$5,253.22	Feb 09, 2024	\$32,154.23	Feb 21, 2024	\$360.96
Feb 01, 2024	\$4,471.05	Feb 12, 2024	\$13,074.37	Feb 22, 2024	\$910.18
Feb 02, 2024	\$13,093.05	Feb 13, 2024	\$14,521.61	Feb 23, 2024	\$4,385.16
Feb 05, 2024	\$72,418.05	Feb 14, 2024	\$17,442.88	Feb 26, 2024	\$7,594.35
Feb 06, 2024	\$77,762.11	Feb 15, 2024	\$14,871.90	Feb 28, 2024	\$1,497.14
Feb 07, 2024	\$83,524.61	Feb 16, 2024	\$15,324.29	Feb 29, 2024	\$3,940.49
Feb 08, 2024	\$13,564.82	Feb 20, 2024	\$17,705.43		

NOTES	
Date	Transaction Details
Feb 01, 2024	Effective Interest Rate 0.05%



P.O. Box 309
 West Liberty KY 41472
 606.743.3141



MORGAN COUNTY WATER DISTRICT
 SURCHARGE FUND
 1009 HWY 172
 WEST LIBERTY, KY 41472

Account Number

Statement Period

Feb 01, 2024 To Feb 29, 2024

[Printable Version](#) [Save as PDF](#)
[Download to spreadsheet: CSV](#)

PASSBOOK SAVINGS BUSINESS	Account Number	View History	Summary
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Account Summary			
Previous Balance	\$7,337.57	Average Balance	\$7,337.57
Number of Interest Payments	0	Minimum Balance	\$7,337.57
Interest Paid This Period	\$0.00	Average Collected Balance	\$7,337.57
New Balance	\$7,337.57	Annual Percentage Yield Earned	0.05%
		Interest Start Date	Feb 01, 2024
		Interest End Date	Feb 29, 2024
		Days In Interest Period	29
		Interest Earned This Period	\$0.29
		Interest Paid This Year	\$0.00
		Total Bank Charges (Includes Service Charge)	\$0.00

Daily Balances					
Date	Balance	Date	Balance	Date	Balance
Jan 31, 2024	\$7,337.57	Feb 01, 2024	\$7,337.57	Feb 29, 2024	\$7,337.57

NOTES	
Date	Transaction Details
Feb 01, 2024	Effective Interest Rate 0.05%



P.O. Box 309
 West Liberty KY 41472
 606.743.3141

MORGAN COUNTY WATER DISTRICT
 REVENUE SINKING FUND
 1009 HWY 172
 WEST LIBERTY, KY 41472

Account Number

Statement Period

Feb 01, 2024 To Feb 29, 2024

[Printable Version](#) [Download as PDF](#)
[Download to spreadsheet: CSV](#)

PASSBOOK SAVINGS BUSINESS		Account Number	
View Images			

Account Summary			
Previous Balance	\$4.65	Average Balance	\$4.65
Number of Interest Payments	0	Minimum Balance	\$4.65
Interest Paid This Period	\$0.00	Average Collected Balance	\$4.65
New Balance	\$4.65	Annual Percentage Yield Earned	0.00%
		Interest Start Date	Feb 01, 2024
		Interest End Date	Feb 29, 2024
		Days In Interest Period	29
		Interest Earned This Period	\$0.00
		Interest Paid This Year	\$0.15
		Total Bank Charges (Includes Service Charge)	\$0.00

Daily Balances					
Date	Balance	Date	Balance	Date	Balance
Jan 31, 2024	\$4.65	Feb 01, 2024	\$4.65	Feb 29, 2024	\$4.65

NOTES	
Date	Transaction Details
Feb 01, 2024	Effective Interest Rate 0.05%



P.O. Box 309
West Liberty KY 41472
606.743.3141



MORGAN COUNTY WATER DISTRICT
REGION ACCOUNT
1009 HWY 172
WEST LIBERTY, KY 41472

Account Number
[REDACTED]
Statement Period
Feb 01, 2024 To Feb 29, 2024

PASSBOOK SAVINGS BUSINESS Account Number [REDACTED] Printable Version Download to spreadsheet CSV

Account Summary			
Previous Balance	\$7,944.04-	Average Balance	\$2,256.03-
Number of Credits	6	Minimum Balance	\$8,159.38-
Total Credits	\$16,653.42	Average Collected Balance	\$2,256.03-
Number of Interest Payments	0	Annual Percentage Yield Earned	0.00%
Interest Paid This Period	\$0.00	Interest Start Date	Feb 01, 2024
Number of Debits	2	Interest End Date	Feb 29, 2024
Total Debits	\$8,659.38	Days In Interest Period	29
New Balance	\$50.00	Interest Earned This Period	\$0.00
		Interest Paid This Year	\$0.00
		Total Bank Charges (Includes Service Charge)	\$0.00

Other Debits		
Date	Transaction Details	Amount
Feb 01, 2024	Ach withdrawal REGIONS TRANSFERS	\$450.00-
Feb 20, 2024	Ach withdrawal REGIONS TRANSFERS	\$8,209.38-

Deposits/Credits		
Date	Transaction Details	Amount
Feb 01, 2024	<u>Regular Deposit</u>	\$3,944.04
Feb 01, 2024	<u>Regular Deposit</u>	\$4,000.00
Feb 02, 2024	<u>Regular Deposit</u>	\$450.00
Feb 16, 2024	<u>Regular Deposit</u>	\$50.00
Feb 28, 2024	<u>Regular Deposit</u>	\$1,209.38
Feb 28, 2024	<u>Regular Deposit</u>	\$7,000.00

Daily Balances					
Date	Balance	Date	Balance	Date	Balance
Jan 31, 2024	\$7,944.04-	Feb 02, 2024	\$0.00	Feb 20, 2024	\$8,159.38-
Feb 01, 2024	\$450.00-	Feb 16, 2024	\$50.00	Feb 28, 2024	\$50.00

NOTES	
Date	Transaction Details
Feb 01, 2024	Effective Interest Rate 0.05%



P.O. Box 309
West Liberty KY 41472
606.743.3141

MORGAN COUNTY WATER DISTRICT
PAYROLL ACCOUNT
1009 HWY 172
WEST LIBERTY, KY 41472

Account Number

Statement Period

Feb 01, 2024 To Feb 29, 2024

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BUSINESS CHECKING		Account Number: [REDACTED]	Download to spreadsheet: CSV
View History			Reconcile

Account Summary

Previous Balance	\$2,203.65	Average Balance	\$5,626.68
Number of Credits	6	Minimum Balance	\$1,755.68-
Total Credits	\$58,192.86	Average Collected Balance	\$5,626.68
Number of Debits	39		
Total Debits	\$58,434.14	Total Bank Charges	\$0.00
New Balance	\$1,962.37	(Includes Service Charge)	

Checks (32 In Order)

No	Date	Amount	No	Date	Amount	No	Date	Amount
5440	Feb 07, 2024	\$1,780.70	5451	Feb 13, 2024	\$133.94	5462	Feb 26, 2024	\$1,137.10
5441	Feb 12, 2024	\$869.71	5452	Feb 12, 2024	\$1,181.12	5463	Feb 26, 2024	\$1,370.13
5442	Feb 12, 2024	\$799.04	5453	Feb 12, 2024	\$304.07	5464	Feb 26, 2024	\$1,125.63
5443	Feb 09, 2024	\$1,207.31	5454	Feb 12, 2024	\$1,041.71	5465	Feb 26, 2024	\$1,160.47
5444	Feb 12, 2024	\$920.19	5455	Feb 09, 2024	\$1,713.87	5466	Feb 26, 2024	\$181.17
5445	Feb 12, 2024	\$1,242.58	5456	Feb 27, 2024	\$903.66	5467	Feb 26, 2024	\$1,296.41
5446	Feb 12, 2024	\$849.72	5457	Feb 26, 2024	\$799.04	5468	Feb 26, 2024	\$475.91
5447	Feb 12, 2024	\$1,137.10	5458	Feb 23, 2024	\$1,333.45	5469	Feb 26, 2024	\$1,087.49
5448	Feb 12, 2024	\$947.16	5459	Feb 26, 2024	\$920.19	5470	Feb 23, 2024	\$542.43
5449	Feb 12, 2024	\$1,046.09	5460	Feb 27, 2024	\$1,242.58	5471	Feb 26, 2024	\$1,713.87
5450	Feb 12, 2024	\$944.92	5461	Feb 26, 2024	\$982.99			

Other Debits

Date	Transaction Details	Amount
Feb 01, 2024	Ach withdrawal Dept of Revenue KY TAXPMNT	\$2,178.63-
Feb 09, 2024	Ach withdrawal KY RETIRE S MEMBERSHIP	\$12,128.45-
Feb 13, 2024	Ach withdrawal NATIONWIDE PAYMENTS	\$220.00-
Feb 13, 2024	Ach withdrawal Dept of Revenue KY TAXPMNT	\$1,307.77-
Feb 14, 2024	Ach withdrawal IRS USATAXPYMT	\$4,668.29-
Feb 28, 2024	Ach withdrawal NATIONWIDE PAYMENTS	\$220.00-
Feb 28, 2024	Ach withdrawal IRS USATAXPYMT	\$5,319.25-

Deposits/Credits

Date	Transaction Details	Amount
Feb 08, 2024	Regular Deposit	\$28,402.66
Feb 12, 2024	Regular Deposit	\$5,976.06
Feb 14, 2024	Regular Deposit	\$40.00
Feb 21, 2024	Regular Deposit	\$16,542.52
Feb 26, 2024	Regular Deposit	\$5,319.25
Feb 29, 2024	Regular Deposit	\$1,912.37

Daily Balances

Date	Balance	Date	Balance	Date	Balance
Jan 31, 2024	\$2,203.65	Feb 12, 2024	\$6,290.00	Feb 26, 2024	\$7,735.49
Feb 01, 2024	\$25.02	Feb 13, 2024	\$4,628.29	Feb 27, 2024	\$5,589.25
Feb 07, 2024	\$1,755.68-	Feb 14, 2024	\$0.00	Feb 28, 2024	\$50.00
Feb 08, 2024	\$26,646.98	Feb 21, 2024	\$16,542.52	Feb 29, 2024	\$1,962.37
Feb 09, 2024	\$11,597.35	Feb 23, 2024	\$14,666.64		

If your business does engage in the Internet gambling business, your business must give a written commitment to Bank of the Mountains of any changes in its legal authority to engage in such transaction(s) and will remain within the licensed or otherwise lawful limits.



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West Liberty KY 41472
606.743.3141

MORGAN COUNTY WATER DISTRICT
O & M ACCOUNT
1009 HWY 172
WEST LIBERTY, KY 41472

Account Number

Statement Period

Feb 01, 2024 To Feb 29, 2024

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BUSINESS CHECKING		Account Number	Download to spreadsheet: CSV	
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Account Summary

Previous Balance	\$5,665.64	Average Balance	\$25,884.37
Number of Credits	14	Minimum Balance	\$2,361.82
Total Credits	\$129,525.51	Average Collected Balance	\$25,884.37
Number of Debits	83		
Total Debits	\$128,592.35	Total Bank Charges	\$0.00
New Balance	\$6,598.80	(Includes Service Charge)	

Checks (35 In Order)

No	Date	Amount	No	Date	Amount	No	Date	Amount
13416	Feb 13, 2024	\$757.39	13430	Feb 16, 2024	\$300.00	13442	Feb 22, 2024	\$179.96
13417	Feb 16, 2024	\$26,282.70	13431	Feb 20, 2024	\$143.72	13443	Feb 26, 2024	\$65.00
13418	Feb 16, 2024	\$28,240.20	13432	Feb 16, 2024	\$602.50	13444	Feb 21, 2024	\$368.39
13419	Feb 09, 2024	\$581.80	13433	Feb 21, 2024	\$1,467.43	13445	Feb 20, 2024	\$441.83
13421	* Feb 16, 2024	\$44.00	13434	Feb 20, 2024	\$147.47	13446	Feb 21, 2024	\$1,047.26
13422	Feb 13, 2024	\$6,744.10	13435	Feb 13, 2024	\$216.22	13447	Feb 26, 2024	\$29.25
13423	Feb 09, 2024	\$2,107.63	13436	Feb 20, 2024	\$255.00	13448	Feb 21, 2024	\$278.11
13424	Feb 26, 2024	\$160.50	13437	Feb 20, 2024	\$818.73	13449	Feb 21, 2024	\$54.39
13426	* Feb 14, 2024	\$1,382.80	13438	Feb 21, 2024	\$2,453.24	13450	Feb 21, 2024	\$158.99
13427	Feb 14, 2024	\$35,466.20	13439	Feb 21, 2024	\$207.00	13451	Feb 23, 2024	\$490.29
13428	Feb 15, 2024	\$52.50	13440	Feb 21, 2024	\$2,061.45	202070	* Feb 21, 2024	\$1,148.61
13429	Feb 22, 2024	\$167.15	13441	Feb 28, 2024	\$494.09			

Other Debits

Date	Transaction Details	Amount
Feb 01, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000000 Serial #: 000963162	\$59.80-
Feb 01, 2024	Debit Card Transaction KY GOV. OFFICE LOCAL G FRANKFORT Terminal ID: 4728 Serial #: 775088667	\$500.00-
Feb 02, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000000 Serial #: 000773058	\$262.06-
Feb 02, 2024	Debit Card Transaction GOOGLE*GSUITE MORGANKY CC GOOGLE.COM Terminal ID: WPGTID01 Serial #: 137247802	\$118.16-
Feb 02, 2024	Ach withdrawal AUTHNET GATEWAY BILLING	\$34.60-
Feb 05, 2024	Debit Card Transaction AWWA.ORG 303-347-6197 Terminal ID: 001 Serial #: 175503484	\$120.00-
Feb 05, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000101 Serial #: 000590863	\$288.99-
Feb 05, 2024	Ach withdrawal Gateway Area Dev MCWD GADD Loan Pmt	\$1,092.75-
Feb 06, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000101 Serial #: 000004824	\$79.76-
Feb 07, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000101 Serial #: 000225016	\$37.00-
Feb 07, 2024	Debit Card Transaction 101 S REID ST STE300 PROCESSIONEACC SD Terminal ID: 05358159 Serial #: 000531844	\$50.90-
Feb 07, 2024	Debit Card Transaction 101 S REID ST STE300 PROCESSIONEACC SD Terminal ID: 05358159 Serial #: 000341270	\$50.90-
Feb 07, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000000 Serial #: 000005795	\$399.00-
Feb 08, 2024	Debit Card Transaction 138*MORGAN COUNTY CLER WEST LIBERTY Terminal ID: 99999999 Serial #: 574195674	\$40.50-
Feb 08, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000000 Serial #: 000835072	\$93.08-
Feb 08, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000000 Serial #: 000608058	\$141.15-

MCWD Responses to DR-1, Req. 2 February 2024

	LOWES #01808* MOREHEAD Terminal ID: 00169902 Serial #: 974197380	
Feb 12, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000101 Serial #: 000558580	\$23.98-
Feb 12, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000101 Serial #: 000698039	\$25.17-
Feb 12, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000101 Serial #: 000369012	\$25.87-
Feb 12, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000101 Serial #: 000694855	\$27.77-
Feb 12, 2024	Debit Card Transaction SOLAR THINGZ, INC. 888-9251966 Terminal ID: 00000001 Serial #: 331035135	\$202.22-
Feb 13, 2024	Debit Card Transaction WATERPROACADEMY.ORG DUNCAN Terminal ID: Q0QCT700 Serial #: 974752768	\$300.00-
Feb 14, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000101 Serial #: 000912803	\$75.41-
Feb 14, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000000 Serial #: 000795544	\$124.20-
Feb 15, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000000 Serial #: 000794656	\$140.00-
Feb 15, 2024	Debit Card Transaction INTUIT *PayrollEE usag CL.INTUIT.COM Terminal ID: 99999999 Serial #: 533933724	\$76.32-
Feb 20, 2024	Ach withdrawal AFLAC COLUMBUS ACHPMT	\$167.15-
Feb 21, 2024	Debit Card Transaction MISTER BS PIZZA & WING BOWLING GREEN Terminal ID: 99999999 Serial #: 670637206	\$35.88-
Feb 21, 2024	Debit Card Transaction TEXAS ROADHOUSE #2717 BOWLING GREEN Terminal ID: 9807 Serial #: 934510078	\$104.78-
Feb 22, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000000 Serial #: 000723226	\$4.89-
Feb 22, 2024	Debit Card Transaction HOLIDAY INN BOWLING GR BOWLING GREEN Terminal ID: 00000001 Serial #: 981255104	\$5.00-
Feb 22, 2024	Debit Card Transaction OLD CHICAGO 0094 LEXINGTON Terminal ID: 76805818 Serial #: 337475914	\$30.00-
Feb 22, 2024	Ach withdrawal Dept of Revenue KY TAXPMNT	\$563.21-
Feb 22, 2024	Ach withdrawal Dept of Revenue KY TAXPMNT	\$5,169.97-
Feb 23, 2024	Debit Card Transaction MISTER BS PIZZA & WING BOWLING GREEN Terminal ID: 99999999 Serial #: 789557713	\$25.00-
Feb 23, 2024	Debit Card Transaction DD DOORDASH GREATWALL 8559731040 Terminal ID: 00000001 Serial #: 284733308	\$34.35-
Feb 23, 2024	Debit Card Transaction DD DOORDASH ROOSTERS 8559731040 Terminal ID: 00000001 Serial #: 339946530	\$38.13-
Feb 23, 2024	Debit Card Transaction OUTBACK 1851 BOWLING GREEN Terminal ID: 99999999 Serial #: 085271943	\$53.52-
Feb 26, 2024	Debit Card Transaction HOLIDAY INN BOWLING GR BOWLING GREEN Terminal ID: 00000001 Serial #: 385253396	\$16.91-
Feb 26, 2024	Debit Card Transaction HOLIDAY INN BOWLING GR BOWLING GREEN Terminal ID: 00000001 Serial #: 584454448	\$330.25-
Feb 26, 2024	Debit Card Transaction HOLIDAY INN BOWLING GR BOWLING GREEN Terminal ID: 00000001 Serial #: 682518688	\$332.27-
Feb 26, 2024	Debit Card Transaction HOLIDAY INN BOWLING GR BOWLING GREEN Terminal ID: 00000001 Serial #: 480149844	\$354.25-
Feb 26, 2024	Debit Card Transaction FAIRFIELD INN & SUITES FRANKFORT Terminal ID: 99999999 Serial #: 583912861	\$995.51-
Feb 28, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000101 Serial #: 000937168	\$176.98-
Feb 29, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000000 Serial #: 000666399	\$20.90-
Feb 29, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000000 Serial #: 000667387	\$119.99-

Deposits/Credits

Date	Transaction Details	Amount
Feb 01, 2024	Regular Deposit	\$288.99
Feb 08, 2024	Regular Deposit	\$13,542.48

MCWD Responses to DR-1, Req. 2 February 2024

Feb 15, 2024	<u>Regular Deposit</u>	\$5,540.42
Feb 21, 2024	<u>Regular Deposit</u>	\$1,150.00
Feb 21, 2024	<u>Regular Deposit</u>	\$5,733.18
Feb 26, 2024	<u>Regular Deposit</u>	\$1,288.04
Feb 28, 2024	<u>Regular Deposit</u>	\$650.00
Feb 29, 2024	<u>Regular Deposit</u>	\$317.87
Feb 29, 2024	<u>Regular Deposit</u>	\$1,060.00
Feb 29, 2024	<u>Regular Deposit</u>	\$3,000.00

Daily Balances

Date	Balance	Date	Balance	Date	Balance
Jan 31, 2024	\$5,665.64	Feb 09, 2024	\$68,231.11	Feb 21, 2024	\$10,140.26
Feb 01, 2024	\$5,394.83	Feb 12, 2024	\$106,273.07	Feb 22, 2024	\$4,020.08
Feb 02, 2024	\$4,980.01	Feb 13, 2024	\$98,255.36	Feb 23, 2024	\$3,378.79
Feb 05, 2024	\$3,478.27	Feb 14, 2024	\$61,206.75	Feb 26, 2024	\$2,382.89
Feb 06, 2024	\$3,398.51	Feb 15, 2024	\$70,085.91	Feb 28, 2024	\$2,361.82
Feb 07, 2024	\$2,860.71	Feb 16, 2024	\$14,616.51	Feb 29, 2024	\$6,598.80
Feb 08, 2024	\$70,928.47	Feb 20, 2024	\$12,642.61		

PACEDOOK SAVINGS BUSINESS

Account Number: [REDACTED]

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FINANCIAL

Account Summary

Previous Balance	\$44,406.73	Average Balance	\$44,972.24
Number of Credits	5	Minimum Balance	\$44,406.73
Total Credits	\$800.00	Average Collected Balance	\$44,972.24
Number of Interest Payments	1	Annual Percentage Yield Earned	0.05%
Interest Paid This Period	\$1.79	Interest Start Date	Feb 01, 2024
New Balance	\$45,208.52	Interest End Date	Feb 29, 2024
		Days In Interest Period	29
		Interest Earned This Period	\$1.79
		Interest Paid This Year	\$3.66
		Total Bank Charges (Includes Service Charge)	\$0.00

Deposits/Credits

Date	Transaction Details	Amount
Feb 02, 2024	<u>Regular Deposit</u>	\$100.00
Feb 05, 2024	<u>Regular Deposit</u>	\$400.00
Feb 06, 2024	<u>Regular Deposit</u>	\$100.00
Feb 20, 2024	<u>Regular Deposit</u>	\$100.00
Feb 28, 2024	<u>Regular Deposit</u>	\$100.00
Feb 29, 2024	Interest Credit	\$1.79

Daily Balances

Date	Balance	Date	Balance	Date	Balance
Jan 31, 2024	\$44,406.73	Feb 05, 2024	\$44,906.73	Feb 28, 2024	\$45,206.73
Feb 01, 2024	\$44,406.73	Feb 06, 2024	\$45,006.73	Feb 29, 2024	\$45,208.52
Feb 02, 2024	\$44,506.73	Feb 20, 2024	\$45,106.73		

NOTES

Date	Transaction Details
Feb 01, 2024	Effective Interest Rate 0.05%



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MORGAN COUNTY WATER DISTRICT
HWY 191 WATERLINE REPLACEMENT
1009 HWY 172
WEST LIBERTY, KY 41472

Account Number

Statement Period

Feb 01, 2024 To Feb 29, 2024

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BUSINESS CHECKING		Account Number		
View Images				Records

Account Summary			
Previous Balance	\$0.00	Average Balance	\$0.00
New Balance	\$0.00	Minimum Balance	\$0.00
		Average Collected Balance	\$0.00
		Total Bank Charges (Includes Service Charge)	\$0.00

Daily Balances			
Date	Balance	Date	Balance
Jan 31, 2024	\$0.00	Feb 29, 2024	\$0.00

If your business does engage in the Internet gambling business, your business must give a written commitment to Bank of the Mountains of any changes in its legal authority to engage in such transaction(s) and will remain within the licensed or otherwise lawful limits.



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MORGAN COUNTY WATER DISTRICT
 EMERGENCY SAVINGS REVENUE
 1009 HWY 172
 WEST LIBERTY, KY 41472

Account Number

Statement Period

Feb 01, 2024 To Feb 29, 2024

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PASSBOOK SAVINGS BUSINESS Account Number [REDACTED] [View images](#) [Records](#)

Account Summary

Previous Balance	\$100.42	Average Balance	\$100.42
Number of Interest Payments	0	Minimum Balance	\$100.42
Interest Paid This Period	\$0.00	Average Collected Balance	\$100.42
New Balance	\$100.42	Annual Percentage Yield Earned	0.00%
		Interest Start Date	Feb 01, 2024
		Interest End Date	Feb 29, 2024
		Days In Interest Period	29
		Interest Earned This Period	\$0.00
		Interest Paid This Year	\$0.00
		Total Bank Charges (Includes Service Charge)	\$0.00

Daily Balances

Date	Balance	Date	Balance	Date	Balance
Jan 31, 2024	\$100.42	Feb 01, 2024	\$100.42	Feb 29, 2024	\$100.42

NOTES

Date	Transaction Details
Feb 01, 2024	Effective Interest Rate 0.05%



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MORGAN COUNTY WATER DISTRICT
FUNDED DEPRECIATION RESERVE
1009 HWY 172
WEST LIBERTY, KY 41472

Account Number

Statement Period

Feb 01, 2024 To Feb 29, 2024

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PARKWOOD SAVINGS BUSINESS		Account Number	
VIEW STATEMENTS			Records

Account Summary

Previous Balance	\$3,506.90	Average Balance	\$3,506.90
Number of Interest Payments	1	Minimum Balance	\$3,506.90
Interest Paid This Period	\$0.14	Average Collected Balance	\$3,506.90
New Balance	\$3,507.04	Annual Percentage Yield Earned	0.05%
		Interest Start Date	Feb 01, 2024
		Interest End Date	Feb 29, 2024
		Days In Interest Period	29
		Interest Earned This Period	\$0.14
		Interest Paid This Year	\$0.29
		Total Bank Charges	\$0.00
		(Includes Service Charge)	

Deposits/Credits

Date	Transaction Details	Amount
Feb 29, 2024	Interest Credit	\$0.14

Daily Balances

Date	Balance	Date	Balance	Date	Balance
Jan 31, 2024	\$3,506.90	Feb 01, 2024	\$3,506.90	Feb 29, 2024	\$3,507.04

NOTES

Date	Transaction Details
Feb 01, 2024	Effective Interest Rate 0.05%



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MORGAN COUNTY WATER DISTRICT
DEPOSIT REFUND ACCOUNT
1009 HWY 172
WEST LIBERTY, KY 41472

Account Number
[REDACTED]

Statement Period

Feb 01, 2024 To Feb 29, 2024

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BUSINESS CHECKING Account Number: [REDACTED] [Download to spreadsheet: CSV](#)

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Account Summary

Previous Balance	\$3,297.31	Average Balance	\$3,297.31
New Balance	\$3,297.31	Minimum Balance	\$3,297.31
		Average Collected Balance	\$3,297.31
		Total Bank Charges (Includes Service Charge)	\$0.00

Daily Balances

Date	Balance	Date	Balance
Jan 31, 2024	\$3,297.31	Feb 29, 2024	\$3,297.31

If your business does engage in the Internet gambling business, your business must give a written commitment to Bank of the Mountains of any changes in its legal authority to engage in such transaction(s) and will remain within the licensed or otherwise lawful limits.



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MORGAN COUNTY WATER DISTRICT
CREDIT CARD REVENUE FUND
1009 HWY 172
WEST LIBERTY, KY 41472

Account Number

Statement Period
Feb 01, 2024 To Feb 29, 2024

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BUSINESS CHECKING		Account Number	
New Address		December	

Account Summary			
Previous Balance	\$957.64	Average Balance	\$3,805.66
Number of Credits	48	Minimum Balance	\$198.58
Total Credits	\$63,341.14	Average Collected Balance	\$3,805.66
Number of Debits	19		
Total Debits	\$63,680.42	Total Bank Charges	\$0.00
New Balance	\$618.36	(Includes Service Charge)	

Checks (15 In Order)								
No	Date	Amount	No	Date	Amount	No	Date	Amount
	Feb 01, 2024	\$4,000.00		Feb 12, 2024	\$8,346.97		Feb 26, 2024	\$5,319.25
	Feb 02, 2024	\$450.00		Feb 14, 2024	\$40.00		Feb 28, 2024	\$650.00
	Feb 05, 2024	\$1,780.70		Feb 14, 2024	\$5,540.42		Feb 28, 2024	\$1,209.38
	Feb 08, 2024	\$13,542.48		Feb 15, 2024	\$5,540.42		Feb 29, 2024	\$1,912.37
	Feb 12, 2024	\$5,976.06		Feb 21, 2024	\$5,733.18		Feb 29, 2024	\$3,000.00

Other Debits			
Date	Transaction Details		Amount
Feb 02, 2024	Ach withdrawal	MERCH SERV MERCH FEES	\$0.01-
Feb 02, 2024	Ach withdrawal	MERCHANT SERVICE MERCH FEE	\$559.28-
Feb 13, 2024	Ach withdrawal	SIGNAPAY LTD PCI FEES	\$39.95-
Feb 13, 2024	Ach withdrawal	SIGNAPAY LTD PCI FEES	\$39.95-

Deposits / Credits			
Date	Transaction Details		Amount
Feb 01, 2024	Ach deposit	MERCHANT SERVICE MERCH DEP	\$654.20
Feb 01, 2024	Ach deposit	MERCH SERV MERCH DEP	\$2,985.13
Feb 02, 2024	Ach deposit	MERCH SERV MERCH DEP	\$907.94
Feb 05, 2024	Regular Deposit		\$1,780.70
Feb 05, 2024	Ach deposit	MERCHANT SERVICE MERCH DEP	\$684.92
Feb 05, 2024	Ach deposit	MERCHANT SERVICE MERCH DEP	\$1,193.52
Feb 05, 2024	Ach deposit	MERCHANT SERVICE MERCH DEP	\$1,466.11
Feb 05, 2024	Ach deposit	MERCH SERV MERCH DEP	\$1,719.49
Feb 05, 2024	Ach deposit	MERCHANT SERVICE MERCH DEP	\$1,993.26
Feb 06, 2024	Ach deposit	MERCHANT SERVICE MERCH DEP	\$621.23
Feb 06, 2024	Ach deposit	MERCH SERV MERCH DEP	\$2,890.91
Feb 07, 2024	Ach deposit	MERCHANT SERVICE MERCH DEP	\$815.87
Feb 07, 2024	Ach deposit	MERCH SERV MERCH DEP	\$3,001.49
Feb 08, 2024	Ach deposit	MERCHANT SERVICE MERCH DEP	\$903.68
Feb 08, 2024	Ach deposit	MERCH SERV MERCH DEP	\$1,609.06
Feb 09, 2024	Ach deposit	MERCH SERV MERCH DEP	\$687.27
Feb 09, 2024	Ach deposit	MERCHANT SERVICE MERCH DEP	\$1,483.98
Feb 12, 2024	Ach deposit	MERCH SERV MERCH DEP	\$1,316.38
Feb 12, 2024	Ach deposit	MERCHANT SERVICE MERCH DEP	\$1,345.16
Feb 12, 2024	Ach deposit	MERCHANT SERVICE MERCH DEP	\$1,870.20

MCWD Responses to DR-1, Req. 2 February 2024

Feb 13, 2024	Ach deposit MERCH SERV MERCH DEP	\$2,240.89
Feb 14, 2024	<u>Regular Deposit</u>	\$5,540.42
Feb 14, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$528.48
Feb 14, 2024	Ach deposit MERCH SERV MERCH DEP	\$1,750.54
Feb 15, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$196.46
Feb 15, 2024	Ach deposit MERCH SERV MERCH DEP	\$834.28
Feb 16, 2024	Ach deposit MERCH SERV MERCH DEP	\$432.55
Feb 16, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$535.98
Feb 20, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$223.65
Feb 20, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$278.08
Feb 20, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$786.68
Feb 20, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$885.67
Feb 20, 2024	Ach deposit MERCH SERV MERCH DEP	\$2,011.37
Feb 21, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$414.31
Feb 22, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$382.33
Feb 22, 2024	Ach deposit MERCH SERV MERCH DEP	\$1,393.72
Feb 23, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$240.40
Feb 23, 2024	Ach deposit MERCH SERV MERCH DEP	\$1,302.83
Feb 26, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$99.75
Feb 26, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$394.00
Feb 26, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$812.47
Feb 26, 2024	Ach deposit MERCH SERV MERCH DEP	\$1,831.36
Feb 27, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$402.37
Feb 27, 2024	Ach deposit MERCH SERV MERCH DEP	\$1,463.72
Feb 28, 2024	Ach deposit MERCH SERV MERCH DEP	\$2,774.12
Feb 29, 2024	Ach deposit MERCH SERV MERCH DEP	\$667.45

Daily Balances						
Date	Balance	Date	Balance	Date	Balance	Balance
Jan 31, 2024	\$957.64	Feb 09, 2024	\$6,023.93	Feb 21, 2024		\$944.84
Feb 01, 2024	\$596.97	Feb 12, 2024	\$198.58	Feb 22, 2024		\$2,720.89
Feb 02, 2024	\$495.62	Feb 13, 2024	\$3,380.39	Feb 23, 2024		\$4,264.12
Feb 05, 2024	\$7,552.92	Feb 14, 2024	\$5,619.41	Feb 26, 2024		\$2,082.45
Feb 06, 2024	\$11,065.06	Feb 15, 2024	\$1,109.73	Feb 27, 2024		\$3,948.54
Feb 07, 2024	\$14,882.42	Feb 16, 2024	\$2,078.26	Feb 28, 2024		\$4,863.28
Feb 08, 2024	\$3,852.68	Feb 20, 2024	\$6,263.71	Feb 29, 2024		\$618.36

If your business does engage in the Internet gambling business, your business must give a written commitment to Bank of the Mountains of any changes in its legal authority to engage in such transaction(s) and will remain within the licensed or otherwise lawful limits.



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MORGAN COUNTY WATER DISTRICT
CLEANER WATER GRANT PROJECT
1009 HWY 172
WEST LIBERTY, KY 41472

Account Number

Statement Period

Feb 01, 2024 To Feb 29, 2024

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BUSINESS CHECKING		Account Number		
View History				Reconcile

Account Summary				
Previous Balance	\$50.00	Average Balance		\$50.00
New Balance	\$50.00	Minimum Balance		\$50.00
		Average Collected Balance		\$50.00
		Total Bank Charges (Includes Service Charge)		\$0.00

Daily Balances				
Date	Balance	Date	Balance	
Jan 31, 2024	\$50.00	Feb 29, 2024	\$50.00	

If your business does engage in the Internet gambling business, your business must give a written commitment to Bank of the Mountains of any changes in its legal authority to engage in such transaction(s) and will remain within the licensed or otherwise lawful limits.



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MORGAN COUNTY WATER DISTRICT
WATER REVENUE FUND
1009 HWY 172
WEST LIBERTY, KY 41472

Account Number
[REDACTED]
Statement Period
Mar 01, 2024 To Mar 31, 2024

PARISHOOD SAVINGS BUSINESS	Account Number [REDACTED]	Download to spreadsheet .csv
View history		Logout

Account Summary

Previous Balance	\$3,940.49	Average Balance	\$14,691.66
Number of Credits	23	Minimum Balance	\$504.34
Total Credits	\$117,693.35	Average Collected Balance	\$14,691.66
Number of Interest Payments	1	Annual Percentage Yield Earned	0.05%
Interest Paid This Period	\$2.09	Interest Start Date	Mar 01, 2024
Number of Debits	17	Interest End Date	Mar 31, 2024
Total Debits	\$112,794.01	Days In Interest Period	31
New Balance	\$8,841.92	Interest Earned This Period	\$0.62
		Interest Paid This Year	\$2.09
		Total Bank Charges (Includes Service Charge)	\$15.00

Other Debits

Date	Transaction Details	Amount
Mar 01, 2024	DDA Withdrawal	\$3,771.76-
Mar 04, 2024	Miscellaneous Debit ACH FILE ORIGINATION FEE	\$8.00-
Mar 06, 2024	DDA Withdrawal	\$15,000.00-
Mar 05, 2024	DDA Withdrawal	\$35,642.82-
Mar 07, 2024	DDA Withdrawal	\$20.00-
Mar 07, 2024	DDA Withdrawal	\$65.70-
Mar 08, 2024	Miscellaneous Debit Charged Back Checks	\$15.00-
Mar 08, 2024	Miscellaneous Debit Chargeback by Mitchell or Peggy Stamper	\$33.83-
Mar 11, 2024	DDA Withdrawal	\$25,000.00-
Mar 18, 2024	DDA Withdrawal	\$2,000.00-
Mar 18, 2024	DDA Withdrawal	\$13,100.00-
Mar 19, 2024	Wire Transfer Out Wire transfer Ben: ASK NICELY HOLDING INC.	\$1,500.00-
Mar 19, 2024	Miscellaneous Debit Wire fee	\$25.00-
Mar 20, 2024	DDA Withdrawal	\$14,000.00-
Mar 22, 2024	DDA Withdrawal	\$1,060.05-
Mar 26, 2024	DDA Withdrawal	\$192.47-
Mar 26, 2024	DDA Withdrawal	\$1,359.38-

Deposits / Credits

Date	Transaction Details	Amount
Mar 01, 2024	Regular Deposit	\$5,814.69
Mar 04, 2024	Regular Deposit	\$10,932.92
Mar 05, 2024	Regular Deposit	\$5,771.66
Mar 05, 2024	Ach deposit Morgan County Wa UMS DRAFTS	\$26,697.35
Mar 06, 2024	Regular Deposit	\$5,582.84
Mar 07, 2024	Regular Deposit	\$8,391.24
Mar 08, 2024	Regular Deposit	\$18,124.89
Mar 11, 2024	Regular Deposit	\$18,250.96
Mar 12, 2024	Regular Deposit	\$1,679.32
Mar 13, 2024	Regular Deposit	\$1,771.27
Mar 14, 2024	Regular Deposit	\$418.20
Mar 15, 2024	Regular Deposit	\$35.83
Mar 15, 2024	Regular Deposit	\$683.46
Mar 18, 2024	Regular Deposit	\$1,318.93
Mar 19, 2024	Regular Deposit	\$735.28
Mar 20, 2024	Regular Deposit	\$97.25
Mar 20, 2024	Regular Deposit	\$439.87
Mar 21, 2024	Regular Deposit	\$731.56
Mar 22, 2024	Regular Deposit	\$506.20

MCWD Responses to DR-1, Req.2 March 2024

Mar 28, 2024	Regular Deposit	\$7,736.81
Mar 31, 2024	Interest Credit	\$2.09

Daily Balances

Date	Balance	Date	Balance	Date	Balance
Feb 29, 2024	\$3,940.49	Mar 12, 2024	\$25,629.25	Mar 22, 2024	\$782.13
Mar 01, 2024	\$5,983.42	Mar 13, 2024	\$27,400.52	Mar 25, 2024	\$1,785.98
Mar 04, 2024	\$16,908.34	Mar 14, 2024	\$27,818.72	Mar 26, 2024	\$696.92
Mar 05, 2024	\$49,377.35	Mar 15, 2024	\$28,538.01	Mar 27, 2024	\$1,103.02
Mar 06, 2024	\$4,317.37	Mar 18, 2024	\$14,756.94	Mar 28, 2024	\$8,839.83
Mar 07, 2024	\$12,622.91	Mar 19, 2024	\$13,967.22	Mar 31, 2024	\$8,841.92
Mar 08, 2024	\$30,698.97	Mar 20, 2024	\$504.34		
Mar 11, 2024	\$23,949.93	Mar 21, 2024	\$1,235.90		

NOTES

Date	Transaction Details
Mar 01, 2024	Effective Interest Rate 0.05%



P.O. Box 309
West Liberty KY 41472
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MORGAN COUNTY WATER DISTRICT
SURCHARGE FUND
1009 HWY 172
WEST LIBERTY, KY 41472

Account Number

Statement Period

Mar 01, 2024 To Mar 31, 2024

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PASSBOOK SAVINGS BUSINESS		Account Number		Download to spreadsheet: CSV	
View image					Details

Account Summary

Previous Balance	\$7,337.57	Average Balance	\$7,337.57
Number of Interest Payments	1	Minimum Balance	\$7,337.57
Interest Paid This Period	\$0.91	Average Collected Balance	\$7,337.57
New Balance	\$7,338.48	Annual Percentage Yield Earned	0.05%
		Interest Start Date	Mar 01, 2024
		Interest End Date	Mar 31, 2024
		Days In Interest Period	31
		Interest Earned This Period	\$0.31
		Interest Paid This Year	\$0.91
		Total Bank Charges	\$0.00
		(Includes Service Charge)	

Deposits/Credits

Date	Transaction Details	Amount
Mar 31, 2024	Interest Credit	\$0.91

Daily Balances

Date	Balance	Date	Balance	Date	Balance
Feb 29, 2024	\$7,337.57	Mar 01, 2024	\$7,337.57	Mar 31, 2024	\$7,338.48

NOTES

Date	Transaction Details
Mar 01, 2024	Effective Interest Rate 0.05%



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MORGAN COUNTY WATER DISTRICT
REVENUE SINKING FUND
1009 HWY 172
WEST LIBERTY, KY 41472

Account Number
[REDACTED]

Statement Period
Mar 01, 2024 To Mar 31, 2024

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FASSBOOK SAVINGS BUSINESS		Account Number: [REDACTED]	Download to spreadsheet: CSV
View Interest			Records

Account Summary			
Previous Balance	\$4.65	Average Balance	\$5,920.77
Number of Credits	1	Minimum Balance	\$4.65
Total Credits	\$13,100.00	Average Collected Balance	\$5,920.77
Number of Interest Payments	1	Annual Percentage Yield Earned	0.05%
Interest Paid This Period	\$0.25	Interest Start Date	Mar 01, 2024
New Balance	\$13,104.90	Interest End Date	Mar 31, 2024
		Days In Interest Period	31
		Interest Earned This Period	\$0.25
		Interest Paid This Year	\$0.40
		Total Bank Charges (Includes Service Charge)	\$0.00

Deposits/Credits		
Date	Transaction Details	Amount
Mar 18, 2024	Regular Deposit	\$13,100.00
Mar 31, 2024	Interest Credit	\$0.25

Daily Balances			
Date	Balance	Date	Balance
Feb 29, 2024	\$4.65	Mar 18, 2024	\$13,104.65
Mar 01, 2024	\$4.65	Mar 31, 2024	\$13,104.90

NOTES	
Date	Transaction Details
Mar 01, 2024	Effective Interest Rate 0.05%



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MORGAN COUNTY WATER DISTRICT
REGION ACCOUNT
1009 HWY 172
WEST LIBERTY, KY 41472

Account Number

Statement Period

Mar 01, 2024 To Mar 31, 2024

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FACEBOOK SAVINGS BUSINESS

Account Number

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Account Summary

Previous Balance	\$50.00	Average Balance	\$1,548.58
Number of Credits	2	Minimum Balance	\$8,159.38
Total Credits	\$8,159.38	Average Collected Balance	\$1,548.58
Number of Interest Payments	0	Annual Percentage Yield Earned	0.00%
Interest Paid This Period	\$0.00	Interest Start Date	Mar 01, 2024
Number of Debits	1	Interest End Date	Mar 31, 2024
Total Debits	\$8,209.38	Days In Interest Period	31
New Balance	\$0.00	Interest Earned This Period	\$0.00
		Interest Paid This Year	\$0.00
		Total Bank Charges	\$0.00
		(Includes Service Charge)	

Other Debits

Date	Transaction Details	Amount
Mar 20, 2024	Ach withdrawal REGIONS TRANSFERS	\$8,209.38

Deposits/Credits

Date	Transaction Details	Amount
Mar 26, 2024	Regular Deposit	\$1,359.38
Mar 26, 2024	Regular Deposit	\$6,800.00

Daily Balances

Date	Balance	Date	Balance
Feb 29, 2024	\$50.00	Mar 20, 2024	\$8,159.38
Mar 01, 2024	\$50.00	Mar 26, 2024	\$0.00

NOTES

Date	Transaction Details
Mar 01, 2024	Effective Interest Rate 0.05%



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MORGAN COUNTY WATER DISTRICT
PAYROLL ACCOUNT
1009 HWY 172
WEST LIBERTY, KY 41472

Account Number

Statement Period

Mar 01, 2024 To Mar 31, 2024

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Account Summary

Previous Balance	\$1,962.37	Average Balance	\$8,974.11
Number of Credits	3	Minimum Balance	\$50.00
Total Credits	\$56,366.05	Average Collected Balance	\$8,974.11
Number of Debits	39		
Total Debits	\$58,278.42	Total Bank Charges	\$0.00
New Balance	\$50.00	(Includes Service Charge)	

Checks (32 In Order)

No	Date	Amount	No	Date	Amount	No	Date	Amount
5472	Mar 08, 2024	\$1,912.37	5483	Mar 11, 2024	\$946.31	5494	Mar 25, 2024	\$946.64
5473	Mar 12, 2024	\$913.63	5484	Mar 11, 2024	\$890.77	5495	Mar 22, 2024	\$890.78
5474	Mar 11, 2024	\$789.16	5485	Mar 12, 2024	\$237.15	5496	Mar 25, 2024	\$1,241.11
5475	Mar 11, 2024	\$1,211.23	5486	Mar 11, 2024	\$146.54	5497	Mar 22, 2024	\$1,115.94
5476	Mar 19, 2024	\$895.23	5487	Mar 11, 2024	\$927.49	5498	Mar 25, 2024	\$1,057.07
5477	Mar 11, 2024	\$1,064.88	5488	Mar 25, 2024	\$1,217.33	5499	Mar 25, 2024	\$996.74
5478	Mar 11, 2024	\$1,711.97	5489	Mar 25, 2024	\$844.14	5500	Mar 25, 2024	\$890.77
5479	Mar 11, 2024	\$924.29	5490	Mar 25, 2024	\$1,162.37	5501	Mar 25, 2024	\$237.14
5480	Mar 08, 2024	\$890.77	5491	Mar 26, 2024	\$761.19	5502	Mar 29, 2024	\$162.28
5481	Mar 11, 2024	\$1,241.11	5492	Mar 25, 2024	\$1,170.99	5503	Mar 25, 2024	\$883.38
5482	Mar 11, 2024	\$1,072.06	5493	Mar 22, 2024	\$1,712.57			

Other Debits

Date	Transaction Details	Amount
Mar 07, 2024	Ach withdrawal NATIONWIDE PAYMENTS	\$220.00-
Mar 08, 2024	Ach withdrawal KY RETIRE S MEMBERSHIP	\$1,663.02-
Mar 08, 2024	Ach withdrawal KY RETIRE S MEMBERSHIP	\$13,485.25-
Mar 13, 2024	Ach withdrawal IRS USATAXPYMT	\$4,777.29-
Mar 18, 2024	Ach withdrawal Dept of Revenue KY TAXPMNT	\$1,634.67-
Mar 27, 2024	Ach withdrawal NATIONWIDE PAYMENTS	\$220.00-
Mar 27, 2024	Ach withdrawal IRS USATAXPYMT	\$5,212.79-

Deposits/Credits

Date	Transaction Details	Amount
Mar 06, 2024	Regular Deposit	\$35,642.82
Mar 20, 2024	Regular Deposit	\$6,723.23
Mar 20, 2024	Regular Deposit	\$14,000.00

Daily Balances

Date	Balance	Date	Balance	Date	Balance
Feb 29, 2024	\$1,962.37	Mar 12, 2024	\$7,357.19	Mar 22, 2024	\$17,053.94
Mar 06, 2024	\$37,605.19	Mar 13, 2024	\$2,579.90	Mar 25, 2024	\$6,406.26
Mar 07, 2024	\$37,385.19	Mar 18, 2024	\$945.23	Mar 26, 2024	\$5,645.07
Mar 08, 2024	\$19,433.78	Mar 19, 2024	\$50.00	Mar 27, 2024	\$212.28
Mar 11, 2024	\$8,507.97	Mar 20, 2024	\$20,773.23	Mar 29, 2024	\$50.00

If your business does engage in the Internet gambling business, your business must give a written commitment to Bank of the Mountains of any changes in its legal authority to engage in such transaction(s) and will remain within the licensed or otherwise lawful limits.



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MORGAN COUNTY WATER DISTRICT
O & M ACCOUNT
1009 HWY 172
WEST LIBERTY, KY 41472

Account Number

Statement Period

Mar 01, 2024 To Mar 31, 2024

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BUSINESS CHECKING		Account Number	Download to spreadsheet CSV	
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Account Summary

Previous Balance	\$6,598.80	Average Balance	\$11,294.82
Number of Credits	15	Minimum Balance	\$3,601.47-
Total Credits	\$77,848.61	Average Collected Balance	\$11,294.82
Number of Debits	55		
Total Debits	\$88,048.88	Total Bank Charges	\$0.00
New Balance	\$3,601.47-	(Includes Service Charge)	

Checks (20 In Order)

No	Date	Amount	No	Date	Amount	No	Date	Amount
13452	Mar 04, 2024	\$1,245.53	13459	Mar 11, 2024	\$1,148.61	13466	Mar 12, 2024	\$207.00
13453	Mar 11, 2024	\$42.51	13460	Mar 13, 2024	\$1,382.80	13467	Mar 13, 2024	\$32,552.50
13454	Mar 08, 2024	\$4,060.05	13461	Mar 08, 2024	\$2,207.63	13468	Mar 08, 2024	\$168.00
13455	Mar 12, 2024	\$5,771.76	13462	Mar 08, 2024	\$581.43	13470	* Mar 18, 2024	\$81.56
13456	Mar 13, 2024	\$143.72	13463	Mar 14, 2024	\$66.00	13471	Mar 27, 2024	\$1,246.83
13457	Mar 15, 2024	\$17,023.70	13464	Mar 15, 2024	\$1,705.75	13472	Mar 29, 2024	\$4,060.05
13458	Mar 12, 2024	\$165.25	13465	Mar 14, 2024	\$206.68			

Other Debits

Date	Transaction Details	Amount
Mar 01, 2024	Debit Card Transaction GOOGLE GSUITE_morgank Mountain View Terminal ID: 99999999 Serial #: 437293017	\$129.74-
Mar 01, 2024	Debit Card Transaction INTUIT *QBooks Online CL.INTUIT.COM Terminal ID: 99999999 Serial #: 175524516	\$172.25-
Mar 04, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000000 Serial #: 000911811	\$104.86-
Mar 04, 2024	Debit Card Transaction BUFFALO WILD WNGS 3287 MOREHEAD Terminal ID: 00000001 Serial #: 139039459	\$463.63-
Mar 04, 2024	Ach withdrawal AUTHNET GATEWAY BILLING	\$36.50-
Mar 04, 2024	Ach withdrawal Gateway Area Dev MCWD GADD Loan Pmt	\$1,092.75-
Mar 05, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000000 Serial #: 000378102	\$30.00-
Mar 05, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000000 Serial #: 000377172	\$52.68-
Mar 05, 2024	Debit Card Transaction VISTAPRINT 8662074955 Terminal ID: 00000001 Serial #: 735512709	\$1,910.69-
Mar 07, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000101 Serial #: 000959601	\$26.98-
Mar 07, 2024	Debit Card Transaction VISTAPRINT 8662074955 Terminal ID: 00000001 Serial #: 174104669	\$588.29-
Mar 07, 2024	Debit Card Transaction FACEBK 7G6X6YPV42 Menlo Park Terminal ID: 99999999 Serial #: 330084501	\$25.00-
Mar 08, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000101 Serial #: 000865154	\$31.98-
Mar 11, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000000 Serial #: 000339379	\$179.99-
Mar 11, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000000 Serial #: 000772985	\$1,145.00-
Mar 13, 2024	Debit Card Transaction USPS PO 2082400472 WEST LIBERTY Terminal ID: 99999999 Serial #: 773263755	\$212.00-
Mar 14, 2024	Debit Card Transaction FACEBK BJUNSZTV42 Menlo Park Terminal ID: 99999999 Serial #: 233194641	\$20.00-
Mar 15, 2024	Debit Card Transaction INTUIT *PayrollEE usag CL.INTUIT.COM Terminal ID: 99999999 Serial #: 480038437	\$101.76-

	MCDONALD'S F14093 WEST LIBERTY KY Terminal ID: 61588204 Serial #: 000705087	
Mar 20, 2024	Debit Card Transaction OFFICE DEPOT #42 LEXINGTON Terminal ID: 99999999 Serial #: 184470534	\$31.76-
Mar 21, 2024	Debit Card Transaction DOLLAR GENERAL 14443 WEST LIBERTY KY Terminal ID: 31444311 Serial #: 00060300	\$43.73-
Mar 21, 2024	Ach withdrawal Dept of Revenue KY TAXPMNT	\$601.50-
Mar 21, 2024	Ach withdrawal Dept of Revenue KY TAXPMNT	\$4,852.23-
Mar 22, 2024	Ach withdrawal Dept of Revenue KY TAXPMNT	\$744.24-
Mar 25, 2024	Debit Card Transaction ONE APPLE PARK WAY US CUPERTINO CA Terminal ID: 001 Serial #: 000440034	\$5.29-
Mar 25, 2024	Debit Card Transaction APPLE.COM BILL CUPERTINO CA Terminal ID: 001 Serial #: 000745631	\$10.59-
Mar 25, 2024	Debit Card Transaction APPLE.COM/BILL 866-712-7753 Terminal ID: 99999999 Serial #: 186686119	\$2.99-
Mar 25, 2024	Debit Card Transaction APPLE.COM/BILL 866-712-7753 Terminal ID: 99999999 Serial #: 171515411	\$5.29-
Mar 25, 2024	Debit Card Transaction APPLE.COM/BILL 866-712-7753 Terminal ID: 99999999 Serial #: 370358271	\$6.33-
Mar 28, 2024	Debit Card Transaction AMAZON.COM SEATTLE WA Terminal ID: 00000101 Serial #: 000429811	\$191.13-
Mar 28, 2024	Debit Card Transaction APPLE.COM/BILL 866-712-7753 Terminal ID: 99999999 Serial #: 281380262	\$2.25-
Mar 28, 2024	Debit Card Transaction APPLE.COM/BILL 866-712-7753 Terminal ID: 99999999 Serial #: 234688138	\$22.17-
Mar 29, 2024	Debit Card Transaction 2535 GARCIA AVE US MOUNTAIN VIEW CA Terminal ID: 001 Serial #: 000934553	\$341.85-
Mar 29, 2024	Ach withdrawal KENTUCKY RURAL W SALE	\$650.00-

Deposits/Credits		
Date	Transaction Details	Amount
Mar 01, 2024	Regular Deposit	\$463.63
Mar 01, 2024	Regular Deposit	\$2,000.00
Mar 01, 2024	Regular Deposit	\$3,771.76
Mar 06, 2024	Regular Deposit	\$10,142.79
Mar 06, 2024	Regular Deposit	\$15,000.00
Mar 07, 2024	Debit Card Transaction VISTAPRINT 8662074955 Terminal ID: 00000001 Serial #: 579715604	\$586.86
Mar 11, 2024	Regular Deposit	\$10,000.00
Mar 11, 2024	Regular Deposit	\$25,000.00
Mar 18, 2024	Regular Deposit	\$2,000.00
Mar 19, 2024	Regular Deposit	\$601.50
Mar 19, 2024	Regular Deposit	\$5,596.47
Mar 21, 2024	Debit Card Transaction MCDONALD'S F14093 WEST LIBERTY Terminal ID: 00040002 Serial #: 284650237	\$8.28
Mar 22, 2024	Regular Deposit	\$1,060.05
Mar 26, 2024	Regular Deposit	\$192.47
Mar 28, 2024	Regular Deposit	\$1,425.00

Daily Balances					
Date	Balance	Date	Balance	Date	Balance
Feb 29, 2024	\$6,598.80	Mar 12, 2024	\$51,975.53	Mar 22, 2024	\$1,325.83
Mar 01, 2024	\$12,532.20	Mar 13, 2024	\$17,684.51	Mar 25, 2024	\$1,295.34
Mar 04, 2024	\$9,588.93	Mar 14, 2024	\$17,391.83	Mar 26, 2024	\$1,487.81
Mar 05, 2024	\$7,595.56	Mar 15, 2024	\$1,439.38-	Mar 27, 2024	\$240.98
Mar 06, 2024	\$32,738.35	Mar 18, 2024	\$479.06	Mar 28, 2024	\$1,450.43
Mar 07, 2024	\$32,684.74	Mar 19, 2024	\$6,539.24	Mar 29, 2024	\$3,601.47-
Mar 08, 2024	\$25,635.65	Mar 20, 2024	\$6,499.20		
Mar 11, 2024	\$58,119.54	Mar 21, 2024	\$1,010.02		

PASSBOOK SAVINGS BUSINESS Account Number: [REDACTED] Download to spreadsheet CSV

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Account Summary			
Previous Balance	\$45,208.52	Average Balance	\$45,985.93
Number of Credits	9	Minimum Balance	\$45,308.52

MCWD Responses to DR-1, Req.2 March 2024

New Balance	\$46,510.47	Interest End Date	Mar 31, 2024
		Days In Interest Period	31
		Interest Earned This Period	\$1.95
		Interest Paid This Year	\$5.61
		Total Bank Charges (Includes Service Charge)	\$0.00

Deposits / Credits			Amount
Date	Transaction Details		
Mar 01, 2024	Regular Deposit		\$100.00
Mar 04, 2024	Regular Deposit		\$200.00
Mar 08, 2024	Regular Deposit		\$200.00
Mar 13, 2024	Regular Deposit		\$200.00
Mar 14, 2024	Regular Deposit		\$100.00
Mar 15, 2024	Regular Deposit		\$100.00
Mar 18, 2024	Regular Deposit		\$100.00
Mar 21, 2024	Regular Deposit		\$100.00
Mar 28, 2024	Regular Deposit		\$200.00
Mar 31, 2024	Interest Credit		\$1.95

Daily Balances					
Date	Balance	Date	Balance	Date	Balance
Feb 29, 2024	\$45,208.52	Mar 13, 2024	\$45,908.52	Mar 21, 2024	\$46,308.52
Mar 01, 2024	\$45,308.52	Mar 14, 2024	\$46,008.52	Mar 28, 2024	\$46,508.52
Mar 04, 2024	\$45,508.52	Mar 15, 2024	\$46,108.52	Mar 31, 2024	\$46,510.47
Mar 08, 2024	\$45,708.52	Mar 18, 2024	\$46,208.52		

NOTES	
Date	Transaction Details
Mar 01, 2024	Effective Interest Rate 0.05%



P.O. Box 309
West Liberty KY 41472
606.743.3141

MORGAN COUNTY WATER DISTRICT
HWY 191 WATERLINE REPLACEMENT
1009 HWY 172
WEST LIBERTY, KY 41472

Account Number
[REDACTED]

Statement Period
Mar 01, 2024 To Mar 31, 2024

BUSINESS CHECKING		Account Number [REDACTED]	Download to spreadsheet: CSV
View Images			Secure

Account Summary			
Previous Balance	\$0.00	Average Balance	\$0.00
New Balance	\$0.00	Minimum Balance	\$0.00
		Average Collected Balance	\$0.00
		Total Bank Charges (Includes Service Charge)	\$0.00

Daily Balances			
Date	Balance	Date	Balance
Feb 29, 2024	\$0.00	Mar 29, 2024	\$0.00

If your business does engage in the Internet gambling business, your business must give a written commitment to Bank of the Mountains of any changes in its legal authority to engage in such transaction(s) and will remain within the licensed or otherwise lawful limits.



P.O. Box 309
West Liberty KY 41472
606.743.3141

MORGAN COUNTY WATER DISTRICT
EMERGENCY SAVINGS REVENUE
1009 HWY 172
WEST LIBERTY, KY 41472

Account Number

Statement Period

Mar 01, 2024 To Mar 31, 2024

[Printable Version](#)

[View as PDF](#)

[Download to spreadsheet CSV](#)

PASSBOOK SAVINGS BUSINESS		Account Number	
View History			Records

Account Summary

Previous Balance	\$100.42	Average Balance	\$100.42
Number of Interest Payments	1	Minimum Balance	\$100.42
Interest Paid This Period	\$0.01	Average Collected Balance	\$100.42
New Balance	\$100.43	Annual Percentage Yield Earned	0.00%
		Interest Start Date	Mar 01, 2024
		Interest End Date	Mar 31, 2024
		Days In Interest Period	31
		Interest Earned This Period	\$0.00
		Interest Paid This Year	\$0.01
		Total Bank Charges (Includes Service Charge)	\$0.00

Deposits/Credits

Date	Transaction Details	Amount
Mar 31, 2024	Interest Credit	\$0.01

Daily Balances

Date	Balance	Date	Balance	Date	Balance
Feb 29, 2024	\$100.42	Mar 01, 2024	\$100.42	Mar 31, 2024	\$100.43

NOTES

Date	Transaction Details
Mar 01, 2024	Effective Interest Rate 0.05%



P.O. Box 309
West Liberty KY 41472
606.743.3141

MORGAN COUNTY WATER DISTRICT
FUNDED DEPRECIATION RESERVE
1009 HWY 172
WEST LIBERTY, KY 41472

Account Number

Statement Period

Mar 01, 2024 To Mar 31, 2024

[Printable Version](#)

[Save as PDF](#)

PASSEBOOK SAVINGS BUSINESS		Account Number	Download to spreadsheet: CSV
View Images			Records

Account Summary			
Previous Balance	\$3,507.04	Average Balance	\$3,507.04
Number of Interest Payments	1	Minimum Balance	\$3,507.04
Interest Paid This Period	\$0.15	Average Collected Balance	\$3,507.04
New Balance	\$3,507.19	Annual Percentage Yield Earned	0.05%
		Interest Start Date	Mar 01, 2024
		Interest End Date	Mar 31, 2024
		Days In Interest Period	31
		Interest Earned This Period	\$0.15
		Interest Paid This Year	\$0.44
		Total Bank Charges (Includes Service Charge)	\$0.00

Deposits/Credits		
Date	Transaction Details	Amount
Mar 31, 2024	Interest Credit	\$0.15

Daily Balances					
Date	Balance	Date	Balance	Date	Balance
Feb 29, 2024	\$3,507.04	Mar 01, 2024	\$3,507.04	Mar 31, 2024	\$3,507.19

NOTES	
Date	Transaction Details
Mar 01, 2024	Effective Interest Rate 0.05%



P.O. Box 309
 West Liberty KY 41472
 606.743.3141



MORGAN COUNTY WATER DISTRICT
 DEPOSIT REFUND ACCOUNT
 1009 HWY 172
 WEST LIBERTY, KY 41472

Account Number

Statement Period

Mar 01, 2024 To Mar 31, 2024

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BUSINESS CHECKING Account Number: [REDACTED] [Download to spreadsheet CSV](#)

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Account Summary

Previous Balance	\$3,297.31	Average Balance	\$3,297.31
New Balance	\$3,297.31	Minimum Balance	\$3,297.31
		Average Collected Balance	\$3,297.31
		Total Bank Charges (Includes Service Charge)	\$0.00

Daily Balances

Date	Balance	Date	Balance
Feb 29, 2024	\$3,297.31	Mar 29, 2024	\$3,297.31

If your business does engage in the Internet gambling business, your business must give a written commitment to Bank of the Mountains of any changes in its legal authority to engage in such transaction(s) and will remain within the licensed or otherwise lawful limits.



P.O. Box 309
West Liberty KY 41472
606.743.3141

MORGAN COUNTY WATER DISTRICT
CREDIT CARD REVENUE FUND
1009 HWY 172
WEST LIBERTY, KY 41472

Account Number

Statement Period

Mar 01, 2024 To Mar 31, 2024

Printable Version Save as PDF
Download to spreadsheet CSV

BUSINESS CHECKING		Account Number		Download to spreadsheet CSV	
View Images				Details	

Account Summary			
Previous Balance	\$618.36	Average Balance	\$4,205.01
Number of Credits	50	Minimum Balance	\$79.15
Total Credits	\$51,056.12	Average Collected Balance	\$4,205.01
Number of Debits	14		
Total Debits	\$47,524.37	Total Bank Charges	\$0.00
New Balance	\$4,150.11	(Includes Service Charge)	

Checks (10 In Order)								
No	Date	Amount	No	Date	Amount	No	Date	Amount
	Mar 01, 2024	\$463.63		Mar 19, 2024	\$601.50		Mar 26, 2024	\$6,800.00
	Mar 01, 2024	\$2,000.00		Mar 19, 2024	\$5,596.47		Mar 28, 2024	\$1,425.00
	Mar 06, 2024	\$10,142.79		Mar 20, 2024	\$6,723.23			
	Mar 11, 2024	\$10,000.00		Mar 22, 2024	\$3,000.00			

Other Debits			
Date	Transaction Details		Amount
Mar 04, 2024	Ach withdrawal MERCH SERV MERCH FEES		\$0.01-
Mar 04, 2024	Ach withdrawal MERCHANT SERVICE MERCH FEE		\$691.84-
Mar 12, 2024	Ach withdrawal SIGNAPAY LTD PCI FEES		\$39.95-
Mar 12, 2024	Ach withdrawal SIGNAPAY LTD PCI FEES		\$39.95-

Deposits/Credits			
Date	Transaction Details		Amount
Mar 01, 2024	Ach deposit MERCH SERV MERCH DEP		\$382.40
Mar 01, 2024	Ach deposit MERCHANT SERVICE MERCH DEP		\$1,567.08
Mar 04, 2024	Ach deposit MERCHANT SERVICE MERCH DEP		\$855.50
Mar 04, 2024	Ach deposit MERCHANT SERVICE MERCH DEP		\$989.12
Mar 04, 2024	Ach deposit MERCHANT SERVICE MERCH DEP		\$1,744.40
Mar 04, 2024	Ach deposit MERCH SERV MERCH DEP		\$1,884.35
Mar 05, 2024	Ach deposit MERCHANT SERVICE MERCH DEP		\$806.07
Mar 05, 2024	Ach deposit MERCH SERV MERCH DEP		\$2,364.40
Mar 06, 2024	Ach deposit MERCHANT SERVICE MERCH DEP		\$842.61
Mar 06, 2024	Ach deposit MERCH SERV MERCH DEP		\$1,567.73
Mar 07, 2024	Ach deposit MERCH SERV MERCH DEP		\$839.55
Mar 07, 2024	Ach deposit MERCHANT SERVICE MERCH DEP		\$1,034.55
Mar 08, 2024	Ach deposit MERCH SERV MERCH DEP		\$529.99
Mar 08, 2024	Ach deposit MERCHANT SERVICE MERCH DEP		\$1,268.55
Mar 11, 2024	Ach deposit MERCHANT SERVICE MERCH DEP		\$965.43
Mar 11, 2024	Ach deposit MERCH SERV MERCH DEP		\$1,518.11
Mar 11, 2024	Ach deposit MERCHANT SERVICE MERCH DEP		\$1,657.87
Mar 11, 2024	Ach deposit MERCHANT SERVICE MERCH DEP		\$2,453.54
Mar 12, 2024	Ach deposit MERCH SERV MERCH DEP		\$2,671.65
Mar 13, 2024	Ach deposit MERCHANT SERVICE MERCH DEP		\$2,042.08

MCWD Responses to DR-1, Req.2 March 2024

Mar 14, 2024	Ach deposit MERCH SERV MERCH DEP	\$754.36
Mar 15, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$460.38
Mar 15, 2024	Ach deposit MERCH SERV MERCH DEP	\$811.70
Mar 18, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$246.86
Mar 18, 2024	Ach deposit MERCH SERV MERCH DEP	\$327.55
Mar 18, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$439.37
Mar 18, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$625.27
Mar 18, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$682.24
Mar 19, 2024	Ach deposit MERCH SERV MERCH DEP	\$880.47
Mar 20, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$330.43
Mar 20, 2024	Ach deposit MERCH SERV MERCH DEP	\$857.65
Mar 21, 2024	Ach deposit MERCH SERV MERCH DEP	\$504.33
Mar 21, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$565.97
Mar 22, 2024	Regular Deposit	\$3,000.00
Mar 22, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$242.20
Mar 22, 2024	Ach deposit MERCH SERV MERCH DEP	\$895.34
Mar 25, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$298.98
Mar 25, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$307.76
Mar 25, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$333.23
Mar 25, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$383.06
Mar 25, 2024	Ach deposit MERCH SERV MERCH DEP	\$520.46
Mar 26, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$603.77
Mar 26, 2024	Ach deposit MERCH SERV MERCH DEP	\$915.93
Mar 27, 2024	Ach deposit MERCH SERV MERCH DEP	\$1,102.32
Mar 28, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$322.40
Mar 28, 2024	Ach deposit MERCH SERV MERCH DEP	\$1,018.90
Mar 29, 2024	Ach deposit MERCHANT SERVICE MERCH DEP	\$621.16
Mar 29, 2024	Ach deposit MERCH SERV MERCH DEP	\$2,431.18

Daily Balances

Date	Balance	Date	Balance	Date	Balance
Feb 29, 2024	\$618.36	Mar 12, 2024	\$3,183.09	Mar 22, 2024	\$3,515.96
Mar 01, 2024	\$104.21	Mar 13, 2024	\$7,323.15	Mar 25, 2024	\$5,359.45
Mar 04, 2024	\$4,885.73	Mar 14, 2024	\$8,567.40	Mar 26, 2024	\$79.15
Mar 05, 2024	\$8,056.20	Mar 15, 2024	\$9,839.48	Mar 27, 2024	\$1,181.47
Mar 06, 2024	\$323.75	Mar 18, 2024	\$12,160.77	Mar 28, 2024	\$1,097.77
Mar 07, 2024	\$2,197.85	Mar 19, 2024	\$6,843.27	Mar 29, 2024	\$4,150.11
Mar 08, 2024	\$3,996.39	Mar 20, 2024	\$1,308.12		
Mar 11, 2024	\$591.34	Mar 21, 2024	\$2,378.42		

If your business does engage in the Internet gambling business, your business must give a written commitment to Bank of the Mountains of any changes in its legal authority to engage in such transaction(s) and will remain within the licensed or otherwise lawful limits.



P.O. Box 309
West Liberty KY 41472
606.743.3141

MORGAN COUNTY WATER DISTRICT
CLEANER WATER GRANT PROJECT
1009 HWY 172
WEST LIBERTY, KY 41472

Account Number
[REDACTED]

Statement Period

Mar 01, 2024 To Mar 31, 2024

[Printable Version](#) [Save as PDF](#)

Download to spreadsheet: [CSV](#)

BUSINESS CHECKING		Account Number: [REDACTED]	Download to spreadsheet: CSV	
View Statement				Print

Account Summary			
Previous Balance	\$50.00	Average Balance	\$50.00
New Balance	\$50.00	Minimum Balance	\$50.00
		Average Collected Balance	\$50.00
		Total Bank Charges (Includes Service Charge)	\$0.00

Daily Balances			
Date	Balance	Date	Balance
Feb 29, 2024	\$50.00	Mar 29, 2024	\$50.00

If your business does engage in the Internet gambling business, your business must give a written commitment to Bank of the Mountains of any changes in its legal authority to engage in such transaction(s) and will remain within the licensed or otherwise lawful limits.

MORGAN COUNTY WATER DISTRICT
PSC CASE NO. 2024-00010
RESPONSE TO REQUEST FOR INFORMATION

PSC'S REQUEST FOR INFORMATION DATED 04/12/24

REQUEST 4

RESPONSIBLE PARTY: Shannon Elam 4a-b and Bob Miller 4c

Request 4. Provide copies of each of the following, and when appropriate, provide in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected. Employee names should be redacted from all documents.

- a. The general ledger in Excel spreadsheet format with all transactions for the years ended December 31, 2022, 2023, and year to date 2024.
- b. The trial balance in Excel spreadsheet format with all transactions for the years ended December 31, 2022, 2023, and year to date 2024.
- c. Provide a cross reference that matches each test year general ledger account to each revenue and expense line that is reported in the Schedule of Adjusted Operations and reconcile each amount that does not match.

Response 4a. and 4b. The responses to Requests 4a. and 4b. have been uploaded separately in the electronic filing system and are entitled, "**Trial_Balance_and_General_Ledger_2022-2024**".

Response 4c. I was unable to prepare a cross reference that matches each test year general ledger account to each revenue and expense line that is reported in the Schedule of Operations or

to reconcile each amount that does not match.

Morgan District does not have access to the audited Trial Balance or the audited General Ledger. Morgan and Associates Certified Public Accountants are the auditors for Morgan District. I was advised by Cindy Fyffe, auditor for Morgan and Associates, that an adjusted trial balance exists that ties to the audit and the annual report, but that it was part of their proprietary audit workpapers and she therefore declined to share it with me. She stated that she could share the audit adjustment worksheet, because this information was provided to Morgan District at the exit conference. She further stated that Morgan District was expected to make these adjustments to their general ledger; however, it appears that they did not.

Because of the number and complexity of adjustments that the auditor made, I was unable to reconcile the trial balance that Morgan District provided to the Annual Report or the Schedule of Adjusted Operations. The Audit Adjustments worksheet has been attached to this response.

**EXIT CONFERENCE
MORGAN COUNTY WATER DISTRICT
DECEMBER 31, 2022**

ATTACHMENTS: Audit Adjustments

We agree with the attached adjustments and will make them to our records.

Initials SME

It is vital to respond to comments and recommendations with due thought and consideration. When agreeing with the comment and recommendation made, outlining corrective steps, which have been or will be instituted demonstrates the intent on your part to remedy the problem with definitive action. By clearly delineating why purported comments are incorrect or why suggested solutions are inappropriate, you may head off potential problems, even going so far as convincing the auditor to exclude the comment from the final report when he or she is incorrect. In any event, the clearer you draft your response so that someone outside of local government, or even state government, can understand it the better case you will present for your argument.

This audit will be issued as soon as internal review is completed. Morgan and Associates, LLC staff will not contact any official after the date of this exit conference. If any actions occur after this exit conference date, which affect any audit findings, it is the responsibility of the official to provide that information to Morgan and Associates, LLC. Please mail or fax documentation to the following address:

Morgan and Associates, LLC
Certified Public Accountants
P.O. Box 428
749 Broadway Street
West Liberty, Kentucky 41472
Phone: (606) 743-1884
Fax: (606) 743-1895

I acknowledge receiving a copy of the exit conference and the attachments as listed above.

Chairman: Brian C. Sells

General Manager: Sam W. Coan

Auditor: Brenda Morgan CPA

MORGAN COUNTY WATER DISTRICT
Adjusting Journal Entries
 January through December 2022

Date	Num	Name	Memo	Account	Debit	Credit
12/31/2022	2022-001		To correct September payroll adjustm... To correct September payroll adjustm... To correct March payroll adjustment To correct March payroll adjustment	Payroll Tax Liability Payroll Checking 3030938 Payroll Checking 3030938 Payroll Tax Liability	86,527.25 3,022.37 89,549.62	 86,527.25 3,022.37 89,549.62
12/31/2022	2022-002		To record current year activity To record current year activity To record current year activity To record current year activity To record current year activity	Regent Bank - KRWFA Sinking Fun Interest Income KRWFA Refunding Bond Series 201 Interest Expense Bonds Payable KRWA 2016	4,522.73 50,000.00 44,912.42 99,435.15	 522.63 24,714.73 98,912.52 99,435.15
12/31/2022	2022-003		To record current year amortization To record current year amortization	Accumulated Amortization Capital Lease Amortization	 4,276.56 4,276.56	 4,276.56 4,276.56
12/31/2022	2022-005		To reclass liability to interest expense To reclass liability to interest expense To reclass liability to interest expense To reclass liability to interest expense To reclass liability to interest expense	Bonds Payable - 91-11 Bonds Payable - 91-25 Bonds Payable Bonds Payable Series 2021 CLSS Interest Expense	 47,497.34 47,497.34	 3,355.62 15,922.50 24,714.73 3,504.49 47,497.34
12/31/2022	2022-006		To reclass to liability and interest exp... To reclass to liability and interest exp... To reclass to liability and interest exp... To reclass to liability and interest exp... To reclass to liability and interest exp... To reclass to liability and interest exp... To reclass to liability and interest exp... To reclass to liability and interest exp...	Leased - Ford F250 VIN #1176 Leased - Ford F350 VIN #1178 Interest Expense Leased - Ford F150 VIN #0366 Leased - Ford F150 VIN #6461 Leasing - 2020 Ford Escape Leasing Maintenance and Fees S/T Leasing Obligation	991.70 844.80 3,160.45 3,161.78 6,922.47 6,297.75 13,555.06	 34,934.01 34,934.01
12/31/2022	2022-007		To adjust to actual To adjust to actual To adjust to actual	UnBilled Receivables 475- Surchage Meter Sales to Residential Cust	13,254.60 13,254.60	 1,126.64 12,127.96 13,254.60
12/31/2022	2022-008		To record current year activity To record current year activity	Refunding Bond Premium Interest Expense	2,084.05 2,084.05	 2,084.05 2,084.05
12/31/2022	2022-009	zzzz	To net liability To net liability	MCWD Water Revenue Payable O & M Refundable Security Depos	13,884.00 13,884.00	13,884.00 13,884.00
12/31/2022	2022-010	zzzz zzzz	To reverse PY A/P To reverse PY A/P	Accounts Payable - Construction Old 172 Project	62,153.87 62,153.87	 62,153.87 62,153.87
12/31/2022	2022-011		To reverse liability To reverse liability	Water Purchases Accounts Payabl West Liberty Waterworks	54,123.12 54,123.12	 54,123.12 54,123.12
12/31/2022	2022-012		To reclass expense To reclass expense To record liability To record liability To record liability	Bank of the Mountains Loan Bank of the Mountains Promissor Truck Loan - BOTM Bank Charge Bank of the Mountains Loan	 2,800.00 592.00 30,500.00 33,892.00	 3,020.00 30,872.00 33,892.00 33,892.00
12/31/2022	2022-013		To adjust to actual To adjust to actual	Accrued Interest Interest Expense	 42,465.99 42,465.99	 42,465.99 42,465.99
12/31/2022	2022-014		To record new leases To record new leases To record new leases To record new leases	Leased - 22 Dodge 1500 VIN 1328 Leased - Dodge 1500 VIN 13285 Vehicles S/T Leasing Obligation	 75,975.60 75,975.60	 30,390.24 30,390.24 15,195.12 75,975.60
12/31/2022	2022-015		To reclass expenses to fixed asset To reclass expenses to fixed asset	Truck Purchase Vehicles	17,000.00 17,000.00	17,000.00 17,000.00

MORGAN COUNTY WATER DISTRICT

Adjusting Journal Entries

January through December 2022

Date	Num	Name	Memo	Account	Debit	Credit
12/31/2022	2022-016		To adjust payroll expenses and liabili..	Qtrly Return of License Fee		5,797.21
			To adjust payroll expenses and liabili..	Payroll Tax Liability	180,531.77	
			To adjust payroll expenses and liabili..	Ky State Tax Withholding		17,028.24
			To adjust payroll expenses and liabili..	941 Federal Payroll Tax		67,680.76
		zzzz	To adjust payroll expenses and liabili..	CERS		26,262.61
			To adjust payroll expenses and liabili..	2005 - Retirement Buyback Payable		5,572.01
			To adjust payroll expenses and liabili..	Employee Check		46,966.72
			To adjust payroll expenses and liabili..	Health Ins		6,330.82
			To adjust payroll expenses and liabili..	OPEB Expense	5,028.46	
			To adjust payroll expenses and liabili..	KACO UI Fund	383.64	
			To adjust payroll expenses and liabili..	Accrued Compensated Absences		10,305.50
					185,943.87	185,943.87
12/31/2022	2022-017		To adjust for GASB 68 and 75	Net Pension Liability		220,278.00
			To adjust for GASB 68 and 75	CERS		109,973.86
			To adjust for GASB 68 and 75	CERS	157,284.00	
			To adjust for GASB 68 and 75	Deferred Inflows - Pension	11,914.00	
			To adjust for GASB 68 and 75	Deferred Outflows	161,053.86	
			To adjust for GASB 68 and 75	Net OPEB Liability		44,458.00
			To adjust for GASB 68 and 75	OPEB Expense		5,028.46
			To adjust for GASB 68 and 75	OPEB Expense	48,605.00	
			To adjust for GASB 68 and 75	Deferred Inflows OPEB		21,105.00
			To adjust for GASB 68 and 75	Deferred Outflows OPEB	21,986.46	
					400,843.32	400,843.32
12/31/2022	2022-018	zzzz	To reverse PY accounts payable	Accounts Payable	176,411.80	
		zzzz	To reverse PY accounts payable	American Power		2,224.26
		zzzz	To reverse PY accounts payable	Auto Repair & Maint.		91.10
		zzzz	To reverse PY accounts payable	Cellular		2,242.32
		zzzz	To reverse PY accounts payable	Contractual Services		221.00
		zzzz	To reverse PY accounts payable	5015A - Equipment Repair		6,249.36
		zzzz	To reverse PY accounts payable	Fuel		2,808.02
		zzzz	To reverse PY accounts payable	Materials and Supplies - Other		34,157.66
		zzzz	To reverse PY accounts payable	Office Supplies		7,435.16
		zzzz	To reverse PY accounts payable	RECC		2,673.08
		zzzz	To reverse PY accounts payable	Safety Supplies		1,966.00
		zzzz	To reverse PY accounts payable	Supplies Other		5,631.16
		zzzz	To reverse PY accounts payable	Telephone		457.03
		zzzz	To reverse PY accounts payable	Trash Disposal		277.21
		zzzz	To reverse PY accounts payable	West Liberty Waterworks		52,815.42
		zzzz	To reverse PY accounts payable	Cave Run Water Commission		56,305.72
		zzzz	To reverse PY accounts payable	5040 - Uniforms		857.30
					176,411.80	176,411.80
12/31/2022	2022-019		To record CY Accounts Payable	American Power	2,148.25	
			To record CY Accounts Payable	RECC	3,301.00	
			To record CY Accounts Payable	Materials and Supplies - Other	70,300.97	
			To record CY Accounts Payable	Repair & Maint	7,185.19	
			To record CY Accounts Payable	Contractual Services Water Test	1,442.49	
			To record CY Accounts Payable	Contractual Services	58,029.25	
			To record CY Accounts Payable	Advertising	1,202.74	
			To record CY Accounts Payable	Auto Parts	83.90	
			To record CY Accounts Payable	Auto Repair & Maint.	6,412.24	
			To record CY Accounts Payable	Cellular	2,518.82	
			To record CY Accounts Payable	Contractual Services Acct.	10,720.00	
			To record CY Accounts Payable	Fuel	5,369.68	
			To record CY Accounts Payable	Office Supplies	10,041.67	
			To record CY Accounts Payable	Cave Run Water Commission	46,657.23	
			To record CY Accounts Payable	West Liberty Waterworks	62,924.40	
			To record CY Accounts Payable	Safety Supplies	3,673.18	
			To record CY Accounts Payable	Supplies & Testing - Other	295.50	
			To record CY Accounts Payable	Supplies Other	5,062.65	
			To record CY Accounts Payable	Trash Disposal	287.44	
			To record CY Accounts Payable	5040 - Uniforms	644.21	
			To record CY Accounts Payable	Water Training	610.00	
		zzzz	To record CY Accounts Payable	Accounts Payable		298,910.81
					298,910.81	298,910.81
12/31/2022	2022-020		To reclass expenses to fixed asset	Equipment	100,707.00	
			To reclass expenses to fixed asset	Misc		18,420.00
			To reclass expenses to fixed asset	Materials and Supplies - Other		3,287.00
			To reclass expenses to fixed asset	Water Lines	81,160.00	
			To reclass expenses to fixed asset	Old 172 Project		230,437.18
			To reclass expenses to fixed asset	CIP-Old 172 Project	10,408.18	
			To reclass expenses to fixed asset	Hydrants	20,800.00	
			To reclass expenses to fixed asset	Zone Meters	40,640.00	
			To reclass expenses to fixed asset	Contractual Services		40,640.00
			To reclass expenses to fixed asset	PRV Pit	39,069.00	
					292,784.18	292,784.18
12/31/2022	2022-021		To capitalize finished project	CIP-Old 172 Project		953,292.12
			To capitalize finished project	Water Lines	953,292.12	
					953,292.12	953,292.12

2:44 PM

05/12/23

Accrual Basis

MORGAN COUNTY WATER DISTRICT
Adjusting Journal Entries
January through December 2022

Date	Num	Name	Memo	Account	Debit	Credit
12/31/2022	2022-022		To record current year depreciation e..	Depreciation	519,890.92	
			To record current year depreciation e..	A/D - Building		814.80
			To record current year depreciation e..	A/D - Equipment		14,762.72
			To record current year depreciation e..	A/D - Office Equipment		3,332.96
			To record current year depreciation e..	A/D - Hydrants		312.00
			To record current year depreciation e..	A/D - PRV Pits		651.15
			To record current year depreciation e..	A/D - Vehicles		36,829.41
			To record current year depreciation e..	A/D - Water Lines		462,510.55
			To record current year depreciation e..	A/D - Zone Pit Meters		677.33
					519,890.92	519,890.92
12/31/2022	2022-023		To reclass expense to CIP	CIP - Hwy 191 Replacement Proje	50,000.00	
			To reclass expense to CIP	Contractual Services		60,000.00
			To reclass expense to CIP	CIP - New Building Project	10,000.00	
					60,000.00	60,000.00
12/31/2022	2022-024		To properly net against expense.	Reimbursement Revenue	2,670.39	
			To properly net against expense.	Meals	143.46	
			To properly net against expense.	Health Ins		1,842.51
			To properly net against expense.	Workers' Comp		888.18
			To properly net against expense.	Meals		83.16
					2,813.85	2,813.85
TOTAL					3,481,416.78	3,481,416.78

**MORGAN COUNTY WATER DISTRICT
PSC CASE NO. 2024-00010
RESPONSE TO REQUEST FOR INFORMATION**

PSC'S REQUEST FOR INFORMATION DATED 04/12/24

REQUEST 5

RESPONSIBLE PARTY: Robert Miller, KRWA

Request 5. Refer to the Schedule of Adjusted Operations (SAO), Revenue Requirements Calculation, SAO Adjustment References. Provide all workpapers used to support each proposed adjustment in Excel Format. Component details of a workpaper should tie to the general ledger accounts that comprise the SAO line item including any adjustment for unreconciled amounts.

Response 5. The response to Request 5 has been uploaded separately as an excel spreadsheet entitled, "**Rate_Study.xlsx Tab SAO-DSC**".

**MORGAN COUNTY WATER DISTRICT
PSC CASE NO. 2024-00010
RESPONSE TO REQUEST FOR INFORMATION**

PSC'S REQUEST FOR INFORMATION DATED 04/12/24

REQUEST 6

RESPONSIBLE PARTY: Shannon Elam 6a. and Robert Miller, KRWA 6 b-d.

Request 6. Refer to the Application generally and the SAO.

- a. Using a table format, provide an Excel spreadsheet with all formulas, rows, and columns fully accessible and unprotected that lists each position (Position 1, Position 2, etc.) job title, hours worked, pay rate, total wages paid, and total FICA cost for each employee for the years ended December 31, 2022, and 2023. Include the date the employee was hired and, if applicable, the employee's termination date. The table should include a column for total wages by employee (regular wages and overtime) and a row for total wages for all employees. Employee names should be redacted from all documents.
- b. Provide calculations by employee that support pro forma wages of \$621,701. This may be provided as a separate table or combined with the table above. If a position is recently vacated but the intent is to fill it, note the vacancy and the amount of time that it has been vacant.
- c. Provide a summary of overtime hours worked and cost that were due to vacant positions and thus will be eliminated when the vacant positions are filled.
- d. Distribute the increase of \$209,648 in pro forma labor costs in the following

format.

Description	Amount	Percent
Gross Test Year Wages	\$ 444,858	
Charged to Tap Fees / Capitalized ()		
Reported Test Year Wages	444,858	
Wage Rate Inflation		0.00%
Merit / Promotional Increases		0.00%
Positions Added Since Beginning of Test Year		0.00%
Turn Over During Test Year		0.00%
2. Pro Forma Wages	\$ 444,858	0.00%

Response 6a. The response to Request 6a has been uploaded separately in the electronic filing system an Excel spreadsheet entitled, “6a_2022” and “6a_2023” and it has been redacted. A motion for confidential treatment is being filed contemporaneously with this response for confidential portions of the response.

Response 6b. The response to Request 6b has been uploaded separately in the electronic filing system an Excel spreadsheet entitled, The response to Request 6a has been uploaded separately in the electronic filing system an Excel spreadsheet entitled,

“Rate_Study.xlsx Tab Adjustments”

Response 6c. There were no overtime hours to report.

Response 6d. See the table below.

Description	Amount	Percent
Gross Test Year Wages	\$ 444,858	
Charged to Tap Fees / Capitalized	-	
Reported Test Year Wages	444,858	
Wage Rate Inflation		
Merit/Promotional Increases	147,248	22.50%
Positions Added Since Beginning of Test Year	62,400	9.53%
Turn Over During Test year		
Pro Forma Wages	\$ 654,506	100.00%

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

ATTACHMENT
FILED UNDER SEAL
PURSUANT TO A
MOTION FOR
CONFIDENTIAL
TREATMENT