

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

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**RESPONSE OF MORGAN COUNTY WATER DISTRICT  
TO THE COMMISSION STAFF'S SECOND REQUEST  
FOR INFORMATION DATED MARCH 10, 2024**

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**Filed: May 24, 2024**





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	)	

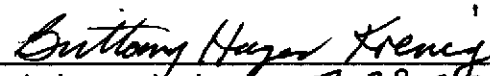
VERIFICATION OF ASHLEE MASON

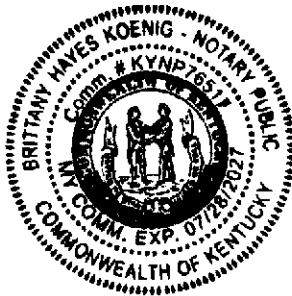
COMMONWEALTH OF KENTUCKY )  
 )  
 COUNTY OF MORGAN )

Ashlee Mason, Human Resources Compliance Officer for Morgan County Water District, being duly sworn, states that she has supervised the preparation of certain responses to requests for information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

  
 Ashlee Mason

The foregoing Verification was signed, acknowledged and sworn to before me this 22<sup>nd</sup> day of May, 2024, by Ashlee Mason.

  
 Commission expiration: 7-28-27







**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
Second Request for Information**

**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 1**

**RESPONSIBLE PARTY: Shannon Elam**

1. Provide a copy of all outstanding invoices due to Cave Run Water Commission for 2023 and 2024, including total amount due. If Morgan District has not received an invoice from Cave Run Water Commission for a particular month, state that it was not received. Also, provide any documentation of communication that Morgan District has had with Cave Run Water Commission, its staff or other representatives concerning invoices not being received.

**Response(s):** Please see the attached invoices.

CAVE RUN

Past Due	<del>\$27,361.50</del>	October, 2023			
Past Due	<del>\$27,689.20</del>	November, 2023	April, 2024	PAID 4/30	\$55,050.70
Past Due	\$27,213.60	December, 2023			
Past Due	<del>\$31,459.20</del>	<del>January, 2024</del>	<del>May, 2024</del>		\$58,672.80
Past Due	\$30,696.50	February, 2024			
Past Due	\$26,189.90	March, 2024	June, 2024		\$56,886.40
Estimate	\$28,000.00	April, 2024			
Estimate	\$28,000.00	May, 2024	July, 2024		\$56,000.00
Estimate	\$28,000.00	June, 2024			
Estimate	\$28,000.00	July, 2024	August, 2024		\$56,000.00

\$23,000.00	BOM NOTE	September
\$20,000.00	Deposit Account	October
\$20,000.00	Deposit Account	November
\$20,000.00	Health Insurance	December
\$27,000.00	BOM NOTE #2	January, 2025
<u>\$110,000.00</u>		

Cave Run Water Commission, INC

7533 HWY 1693

Wellington, KY 40387

# Invoice

Date	Invoice #
12/30/2023	257

Bill To
Morgan County Water District 1009 New HWY 172 West Liberty, KY 41472



Description	Amount
Wholesale Water Sale	27,213.60
<b>Total</b>	<b>\$27,213.60</b>

Cave Run Water Commission, INC

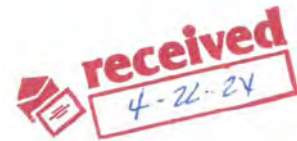
7533 HWY 1693

Wellington, KY 40387

# Invoice

Date	Invoice #
1-27-2024	260

Bill To
Morgan County Water District 1009 New HWY 172 West Liberty, KY 41472



Description	Amount
Wholesale Water Sale	31,459.20
<b>Total</b>	<b>\$31,459.20</b>

Cave Run Water Commission, INC

7533 HWY 1693  
Wellington, KY 40387

# Invoice

Date	Invoice #
2/28/2024	265

Bill To
Morgan County Water District 1009 New HWY 172 West Liberty, KY 41472



Description	Amount
Wholesale Water Sale	30,696.50
<b>Total</b>	<b>\$30,696.50</b>

Cave Run Water Commission, INC

7533 HWY 1693  
Wellington, KY 40387

# Invoice

Date	Invoice #
3-29-2024	268

Bill To
Morgan County Water District 1009 New HWY 172 West Liberty, KY 41472



Description	Amount
Wholesale Water Sale	26,189.90
<b>Total</b>	<b>\$26,189.90</b>

**shannon.elam@morgankywater.org**

---

**From:** shannon.elam@morgankywater.org  
**Sent:** Tuesday, January 30, 2024 12:26 PM  
**To:** 'JAMES MCCARTY'  
**Subject:** Morgan County Water District

Can you send me the December and January Invoices....

Thanks,

<><

*Shannon W. Elam, MHA, CLSSBB*

General Manager



Morgan County Water District  
1009 HWY 172  
West Liberty, KY 41472

606-743-1204 Office  
606-743-9585 Fax

[www.morgankywaterdistrict.com](http://www.morgankywaterdistrict.com)



**2023 KRWA Wooden Bucket Award Winner**





**shannon.elam@morgankywater.org**

---

**From:** JAMES MCCARTY <[REDACTED]>  
**Sent:** Sunday, April 21, 2024 7:22 PM  
**To:** shannon.elam@morgankywater.org  
**Subject:** Re: CRWC

Yes sir.

Have a Blessed Day!

Jim McCarty

On Sunday, April 21, 2024 at 07:00:41 PM EDT, <shannon.elam@morgankywater.org> wrote:

I won't be able to attend. Could you send me January, February and March invoices?

Thanks,

<><

*Shannon W. Elam*, MHA, CLSSBB

General Manager



1009 Hwy 172

West Liberty, KY 41472

Phone: (606) 743-1204

*2022 KRWA Top 10 Finalist Wooden Bucket Award*

*2023 KRWA Wooden Bucket Award Winner*



**From:** JAMES MCCARTY <[REDACTED]>

**Sent:** Sunday, April 21, 2024 3:57 PM

**To:** CAVE RUN WATER WTP [REDACTED]

**Subject:** CRWC

Info for tomorrow's meeting.

Have a Blessed Day!

Jim McCarty

**shannon.elam@morgankywater.org**

---

**From:** JAMES MCCARTY <[REDACTED]>  
**Sent:** Monday, April 22, 2024 11:01 AM  
**To:** Shannon Elam  
**Subject:** CRWC Past Due Invoices  
**Attachments:** Morgan Co Water Past Dues.pdf

Shannon,

Attached are all the outstanding invoices for Morgan County.

Have a Blessed Day!

Jim McCarty

**shannon.elam@morgankywater.org**

---

**From:** JAMES MCCARTY [REDACTED]  
**Sent:** Thursday, May 9, 2024 11:33 AM  
**To:** Shannon Elam  
**Subject:** Apr 2024 CRWC Water Bill  
**Attachments:** MC-042224.pdf

attached

Thanks for the 2 payments last week!

Have a Blessed Day!

Jim McCarty

**mcwdshannon@gmail.com**

---

**From:** mcwdshannon@gmail.com  
**Sent:** Thursday, March 17, 2022 9:56 AM  
**To:** 'JAMES MCCARTY'  
**Subject:** RE: Feb2022 Water Bill

Thank you.

If this is easier for you .... You can just email to me each month.

Thanks,  
<><

*Shannon W. Elam, MHA*

General Manager



1009 HWY 172  
West Liberty, KY 41472  
[mcwdshannon@gmail.com](mailto:mcwdshannon@gmail.com)  
606-743-1204 Office  
606-743-9585 Fax

**From:** JAMES MCCARTY <[REDACTED]>  
**Sent:** Thursday, March 17, 2022 8:00 AM  
**To:** mcwdshannon@gmail.com  
**Subject:** Feb2022 Water Bill

Shannon,

Here is the February Water Bill.

Have a great Day!

Jim McCarty

**mcwdshannon@gmail.com**

---

**From:** mcwdshannon@gmail.com  
**Sent:** Monday, May 2, 2022 12:29 PM  
**To:** 'JAMES MCCARTY'  
**Subject:** Morgan County Water District

I was checking on April Bill?

Thanks,  
<<

*Shannon W. Elam, MHA*

General Manager



Morgan County Water District  
1009 HWY 172  
West Liberty, KY 41472

606-743-1204 Office  
606-743-9585 Fax  
[www.morgankywaterdistrict.com](http://www.morgankywaterdistrict.com)

**From:** JAMES MCCARTY <[REDACTED]>  
**Sent:** Thursday, March 17, 2022 8:00 AM  
**To:** mcwdshannon@gmail.com  
**Subject:** Feb2022 Water Bill

Shannon,

Here is the February Water Bill.

Have a great Day!

Jim McCarty

**mcwdshannon@gmail.com**

---

**From:** mcwdshannon@gmail.com  
**Sent:** Monday, August 1, 2022 9:11 AM  
**To:** 'JAMES MCCARTY'  
**Subject:** July Bill

Can you send me the July bill.

Thanks,

<<<

*Shannon W. Elam, MHA*

General Manager



*Morgan County Water District*

1009 HWY 172

West Liberty, KY 41472

606-743-1204 Office

606-743-9585 Fax

[www.morgankywaterdistrict.com](http://www.morgankywaterdistrict.com)

mcwdshannon@gmail.com

---

**From:** mcwdshannon@gmail.com  
**Sent:** Tuesday, September 6, 2022 10:31 AM  
**To:** 'JAMES MCCARTY'  
**Subject:** Morgan County Water District

Can you send the bill for August?

Thanks,  
<><

*Shannon W. Elam, MHA*

General Manager



Morgan County Water District

1009 HWY 172

West Liberty, KY 41472

606-743-1204 Office

606-743-9585 Fax

[www.morgankywaterdistrict.com](http://www.morgankywaterdistrict.com)

**From:** JAMES MCCARTY <jcm6764@yahoo.com>

**Sent:** Thursday, March 17, 2022 8:00 AM

**To:** mcwdshannon@gmail.com

**Subject:** Feb2022 Water Bill

Shannon,

Here is the February Water Bill.

Have a great Day!

Jim McCarty



**mcwdshannon@gmail.com**

---

**From:** mcwdshannon@gmail.com  
**Sent:** Tuesday, February 14, 2023 4:34 PM  
**To:** 'JAMES MCCARTY'  
**Subject:** RE: CRWC Invoice

Jim,

Do you have the February invoice that you could send?

Thanks,  
<><

*Shannon W. Elam, MHA*

General Manager



Morgan County Water District

1009 HWY 172

West Liberty, KY 41472

606-743-1204 Office

606-743-9585 Fax

[www.morgankywaterdistrict.com](http://www.morgankywaterdistrict.com)

**From:** JAMES MCCARTY <[REDACTED]>

**Sent:** Wednesday, November 9, 2022 10:13 AM

**To:** mcwdshannon@gmail.com

**Subject:** CRWC October Invoice

Attached.

Have a Blessed Day!

Jim McCarty

**mcwdshannon@gmail.com**

---

**From:** mcwdshannon@gmail.com  
**Sent:** Monday, April 3, 2023 3:29 PM  
**To:** 'JAMES MCCARTY'  
**Subject:** RE: CRWC Invoice

**Importance:** High

Checking on March/April Invoice?

Shannon

**From:** JAMES MCCARTY [REDACTED]  
**Sent:** Saturday, February 25, 2023 12:48 PM  
**To:** mcwdshannon@gmail.com  
**Subject:** CRWC Invoice - Jan/Feb2023

attached.

Have a Blessed Day!

Jim McCarty

**mcwdshannon@gmail.com**

---

**From:** mcwdshannon@gmail.com  
**Sent:** Monday, May 8, 2023 9:26 AM  
**To:** 'JAMES MCCARTY'  
**Subject:** RE: Water bill

Could you send me the April invoice.

Thanks,

Shannon

**From:** JAMES MCCARTY [REDACTED]  
**Sent:** Friday, April 7, 2023 10:31 AM  
**To:** mcwdshannon@gmail.com  
**Subject:** Water bill

Attached.

Have a Blessed Day!

Jim McCarty

**mcwdshannon@gmail.com**

---

**From:** mcwdshannon@gmail.com  
**Sent:** Monday, August 14, 2023 1:40 PM  
**To:** 'james mccarty'  
**Subject:** Morgan County Water District

We need the July invoice.

Shannon

**From:** james mccarty [REDACTED]  
**Sent:** Monday, July 3, 2023 9:24 PM  
**To:** Shannon Elam <mcwdshannon@gmail.com>  
**Subject:** Fwd: Xerox Scan

June water bill

Have a Blessed Day!

Jim McCarty  
Sent from my iPhone

Begin forwarded message:

**From:** Xerox Gallery Apps <[GalleryApplications@xerox.com](mailto:GalleryApplications@xerox.com)>  
**Date:** June 29, 2023 at 7:42:33 AM EDT  
**To:** [REDACTED]  
**Subject:** Xerox Scan  
**Reply-To:** [NoReply@xerox.com](mailto:NoReply@xerox.com)

No Message

**mcwdshannon@gmail.com**

---

**From:** mcwdshannon@gmail.com  
**Sent:** Tuesday, December 19, 2023 12:56 PM  
**To:** 'JAMES MCCARTY'  
**Subject:** RE: Dec 2023 Board Packet

Can you send me the November Bill? I'm working on these....

Thanks,  
<><

*Shannon W. Elam, MHA*

General Manager



Morgan County Water District  
1009 HWY 172  
West Liberty, KY 41472

606-743-1204 Office  
606-743-9585 Fax  
[www.morgankywaterdistrict.com](http://www.morgankywaterdistrict.com)



**2023 KRWA Wooden Bucket Award Winner**



**From:** JAMES MCCARTY <jcm6764@yahoo.com>  
**Sent:** Sunday, December 17, 2023 2:37 PM

**Subject:** Dec 2023 Board Packet

Attached.

Have a Blessed Day!

Jim McCarty

**mcwdshannon@gmail.com**

---

**From:** JAMES MCCARTY [REDACTED]  
**Sent:** Saturday, September 10, 2022 10:53 AM  
**To:** mcwdshannon@gmail.com  
**Subject:** CRWC Invoice  
**Attachments:** Morgan Co Invoice 083122.pdf

Shannon,

Sorry for the delay in getting this to you.

Have a Blessed Day!

Jim McCarty

**mcwdshannon@gmail.com**

---

**From:** JAMES MCCARTY [REDACTED]  
**Sent:** Friday, January 6, 2023 2:50 PM  
**To:** mcwdshannon@gmail.com  
**Subject:** Nov/Dec 2022 Bills  
**Attachments:** Morgan Co.pdf

Shannon,

Attached are the Nov and Dec Water Bills. Sorry about the delay.

Have a Blessed Day!

Jim McCarty



**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
Second Request for Information**

**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 2**

**RESPONSIBLE PARTY: Shannon Elam**

2. Refer to Morgan District's response to Commission Staff's First Request for Information (Staff's First Request), Item 4. In the 2022 general ledger, Account 675.4 - Non-Budget items, there are three trailer purchases totaling \$18,420 that appear to be expenses. Two trailers show up as capitalized but for different amounts on the fixed asset listing. Explain whether these two trailers are expensed items or capitalized. Explain whether these items are included in the Schedule of Adjusted Operations.

**Response:** Although there are three payments listed in the 2022 General Ledger for trailers, Morgan District only purchased two in 2022. One of its trailers was purchased with water loss surcharge funds and Morgan District used operating revenues to purchase the second trailer. Both trailer purchases were capitalized and depreciated. Because the trailers were included on the depreciation schedule, the assumption is that they were depreciated rather than recorded as an expense in the annual report. The depreciation for the trailers was included in the Schedule of Adjusted Operations.

# GATOR- MADE, INC.

Quality Trailers and Equipment

1278 HWY 461 · Somerset KY 42503

Phone: (606) 679-6893 · Fax: (606) 274-1399

### Wire Transfer Instructions:

ACCT. NAME: GATOR-MADE INC

ACCT. #: 75119129

ROUTING#: 042101446

BANK NAME: CITIZENS NATIONAL BANK

44 PUBLIC SQUARE

SOMERSET KY 42501

# Invoice

DATE	INVOICE #
3/14/2022	115477

IMPORTANT: PLEASE BE CAUTIOUS OF ANY SPAM OR SPOOFING EMAILS REGARDING CHANGES IN COMPANY INFORMATION. OUR BANK WIRE INSTRUCTIONS & CORPORATE ADDRESS WILL NOT CHANGE.

<b>BILL TO</b>
Morgan Co Water District 1009 Hwy 172 West Liberty Ky 41472

<b>SHIP TO</b>
Mcwds Shannon@gmail.com 606-743-1204 Somerset pickup

P.O. NO.	TERMS	DUE DATE	REP	SHIP DATE	SHIP VIA	FOB	PROJECT	
		3/14/2022	CJ	3/14/2022	PICK UP	Somerset		
ITEM	QTY	DESCRIPTION	COLOR	TIRES	FLO...	AXLES	RATE	AMOUNT
ACC	1	18 plus 3 Aardvark 16k equipment trailer	blk	17.5	treated	2-8k	11,990.00	11,990.00
ACC	8	D rings					55.00	440.00
		Sales Tax					6.00%	0.00

All sales are final. Deposits are non-refundable. NOTICE--Upon trailer or equipment leaving sellers or seller's representative premises, the buyer or operator accepts full responsibility of maintenance and operation of any trailer or equipment provided by Gator Made, Inc. Owner's and trailer operation literature have been provided with pickup of trailer. Register warranties at [www.gatormade.com](http://www.gatormade.com)

Gator Made Inc accepts cash, wire transfers, or cashier's/certified checks. Other forms of payment will be subject to the following surcharges: credit cards 3%, check validation 2.5%.

<b>Total</b>	\$12,430.00
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$12,430.00

# GATOR- MADE, INC.

Quality Trailers and Equipment

1278 HWY 461 · Somerset KY 42503

Phone: (606) 679-6893 · Fax: (606) 274-1399

Wire Transfer Instructions:  
ACCT. NAME: GATOR-MADE INC  
ACCT. #: 75119129  
ROUTING#: 042101446  
BANK NAME: CITIZENS NATIONAL BANK  
44 PUBLIC SQUARE  
SOMERSET KY 42501

# Invoice

DATE	INVOICE #
6/13/2022	117529

IMPORTANT: PLEASE BE CAUTIOUS OF ANY SPAM OR SPOOFING EMAILS REGARDING CHANGES IN COMPANY INFORMATION  
OUR BANK WIRE INSTRUCTIONS & CORPORATE ADDRESS WILL NOT CHANGE.

BILL TO
Morgan Co Water District 1009 Hwy 172 West Liberty Ky 41472

SHIP TO

P.O. NO.	TERMS	DUE DATE	REP	SHIP DATE	SHIP VIA	FOB	PROJECT	
		6/13/2022	CJ	6/13/2022	PICK UP	Somerset		
ITEM	QTY	DESCRIPTION	COLOR	TIRES	FLO...	AXLES	RATE	AMOUNT
ACC	1	12ft Single axle enclosed Seed Cargo SPARE TIRE 7PKBE1215N1000987 Sales Tax	blk	15	white	2-3500	5,990.00 6.00%	5,990.00 0.00

All sales are final. Deposits are non-refundable. NOTICE--Upon trailer or equipment leaving sellers or seller's representative premises, the buyer or operator accepts full responsibility of maintenance and operation of any trailer or equipment provided by Gator Made, Inc. Owner's and trailer operation literature have been provided with pickup of trailer. Register warranties at [www.gatormade.com](http://www.gatormade.com)

Gator Made Inc accepts cash, wire transfers, or cashier's/certified checks. Other forms of payment will be subject to the following surcharges: credit cards 3%, check validation 2.5%.

<b>Total</b>	\$5,990.00
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$5,990.00

**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
Second Request for Information**

**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 3**

**RESPONSIBLE PARTY:** Shannon Elam, Alexis Franklin

3. Refer to Morgan District's response to Staff's First Request, Item 4. For all items listed as "Shannon to reimburse" in the 2022, 2023, and 2024 general ledgers, provide the following items:

- a. Date of transaction.
- b. Amount of transaction.
- c. Describe the item(s) purchased.
- d. Identify the name and address of the retailer from which the item(s) were purchased.
- e. Describe if Morgan District has received reimbursement for each corresponding transaction. Identify each transaction which no reimbursement has been received.
- f. Date and amount of reimbursement for each corresponding transaction.
- g. General account number and date of posting of reimbursement in the general ledger.

**Response:** When Morgan County Water District hired a person to take over purchasing and procurement, the goal was to have someone dedicated to help the district save money by exploring different vendors and suppliers to get quotes and be able to shop around for the lowest price. Amazon was reviewed as a new vendor because of the savings we could achieve.

Starting out, Shannon Elam's personal Amazon account was used because he already had Prime Free Shipping. The board advised it would be more appropriate to set-up a separate Business Amazon Account and we did. When this Business account was set up it unknowingly linked to Mr. Elam's personal account. There were several personal charges that incorrectly went through the Business account. We worked for several months on trying to get these eliminated and separate the two accounts. Those charges were reimbursed. We have closed personal accounts and closed debit cards to stop those charges from happening.

During the research for these Responses, two reimbursements for Amazon subscription charges were missing, so we have had the responsible parties reimburse them.

At the hearing on May 2, 2024, we were presented with a screenshot from the general ledger and there was a charge for \$14.99 on 5/5/22. This specific charge is a deposit for the reimbursement of the HBO Max charge of \$14.99 on April 19, 2022. The research in our account, still did not show any recorded charges or sum of charges adding up to the \$21.84. Mr. Elam overpaid in his reimbursement on July 8th, 2022. However, there is a charge dated one week after Mr. Elam's reimbursement for \$21.84 exactly to Dri Signs. There is no description of this transaction, so we are unsure if it is part of the reimbursement or simply a coincidence. We could not locate the receipt for the Freezer Fresh lunch charge of \$35.43.



5-24-24  
No. 000129

RECEIPT

DATE 5-23-24

FROM Ashlee Mason \$5.29

Five dollars + <sup>29</sup>/<sub>100</sub> — DOLLARS

FOR RENT  
 FOR Amazon charge 12/23 on 8202

ACCT.  CASH  
PAID 5.29  CHECK FROM \_\_\_\_\_ TO \_\_\_\_\_  
DUE \_\_\_\_\_  MONEY ORDER BY Abm  
 CREDIT CARD

Card No. 000130

RECEIPT

DATE 5-24-24

FROM Shannon Elam \$10.59

ten dollars and <sup>59</sup>/<sub>100</sub> — DOLLARS

FOR RENT  
 FOR Amazon Charge 2/23

ACCT.  CASH  
PAID 10.59  CHECK FROM AS TO \_\_\_\_\_  
DUE \_\_\_\_\_  MONEY ORDER BY \_\_\_\_\_  
 CREDIT CARD

No. 000131

RECEIPT

DATE \_\_\_\_\_

FROM \_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ DOLLARS

FOR RENT  
 FOR \_\_\_\_\_

ACCT.  CASH  
PAID \_\_\_\_\_  CHECK FROM \_\_\_\_\_ TO \_\_\_\_\_  
DUE \_\_\_\_\_  MONEY ORDER BY \_\_\_\_\_  
 CREDIT CARD

No. 000132

RECEIPT

DATE \_\_\_\_\_

FROM \_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ DOLLARS

FOR RENT  
 FOR \_\_\_\_\_

ACCT.  CASH  
PAID \_\_\_\_\_  CHECK FROM \_\_\_\_\_ TO \_\_\_\_\_  
DUE \_\_\_\_\_  MONEY ORDER BY \_\_\_\_\_  
 CREDIT CARD

Search Amazon

5 Subtotal \$37.91

Your Account > Your Orders > Order Summary #D01-6683054-8339440

Amazon.com order number: D01-6683054-8339440  
Order Total: \$5.29

Manage Your Digital Items  
Kindle, Your Video Library, Prime Photos, Amazon Drive, Music, Apps & Devices, Memberships & Subscriptions, Manage Your Content And Devices

✓ Digital Order: December 26, 2023

Recipient:	Items Ordered	Price
Ashlee Prater	<b>Amazon Kids+</b> Sold By: Amazon.com Services LLC Qty: 1	\$4.99

Item(s) Subtotal: \$4.99

Total Before Tax: \$4.99

Tax Collected: \$0.30

**Total for this Order: \$5.29**

Payment Information

Need to print an invoice?

Payment method

Mastercard  
ending in 8202

Billing address

Ashlee Mason  
1009 HIGHWAY  
172  
WEST LIBERTY, KY  
41472-6035  
United States  
+16064770045

Item(s) Subtotal:	\$4.99
Total Before Tax:	\$4.99
Tax Collected:	\$0.30

**Grand Total: \$5.29**



Customers who viewed items in your browsing history also viewed



disney World Park Life  
Autograph Book  
28  
\$12.00  
12 pts  
FREE Delivery  
Saturday, May 25



Autograph Book 2024:  
Vacation Trips with  
Children . Character...  
NAGOU LARA-WORD  
44  
Paperback  
\$7.99  
8 pts  
FREE Delivery  
Saturday, May 25



Autograph Book 2024:  
Signature and Photo...  
Joanna TRK.Silvers  
30  
Paperback  
\$6.99  
7 pts  
FREE Delivery  
Saturday, May 25



Autograph Book:  
Autograph & Photo Bo...  
> Nautica Blue  
225  
Paperback  
\$6.99  
7 pts  
FREE Delivery  
Saturday, May 25



Autograph Book: A  
and Signature Book  
Preserve Your...  
> Onas Elha  
23  
Paperback  
\$7.83  
8 pts

Because you have been reading similar books



MEMBER FDIC

THIS IS YOUR RECEIPT

WHEN MAKING A DEPOSIT AT A TELLER WINDOW, ALWAYS OBTAIN AN OFFICIAL RECEIPT.  
Checks and other items are received for deposit subject to the provisions of  
the Uniform Commercial Code or any applicable collection agreement.



SAVINGS DEP

\*\*\*\*\*10.59  
Account: XXXXXXXXXXXX0531  
Transaction 001B  
Received 1/18/2023 at 11:35am  
to drawer 410 on 1/18/2023 business.

Initial

AM/IB

10.59

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL. BANK SYMBOL, TRANSACTION NUMBER AND AMOUNT OF DEPOSIT ARE SHOWN A

Checks:

Cash: 10.59

Checks:

Totals: 10.59





1-21-23

**RECEIPT** No. 254725

DATE 1/17/23

FROM [Name] \$ [Amount]

\_\_\_\_\_ DOLLARS

FOR RENT  
 FOR \_\_\_\_\_

ACCT.		<input type="radio"/> CASH	FROM _____ TO _____
PAID	1750.00	<input checked="" type="radio"/> CHECK	
		<input type="radio"/> MONEY ORDER	
DUE		<input type="radio"/> CREDIT CARD	

BY [Signature]

A-1152  
T-4161

received 1-27-23

1-12-23

**RECEIPT** No. 254726

DATE 1/12/23

FROM Melissa Brown \$ 10.00

\_\_\_\_\_ DOLLARS

FOR RENT  
 FOR \_\_\_\_\_

ACCT.		<input type="radio"/> CASH	FROM _____ TO _____
PAID	10.00	<input type="radio"/> CHECK	
		<input type="radio"/> MONEY ORDER	
DUE		<input type="radio"/> CREDIT CARD	

BY [Signature]

A-1152  
T-4161

1-12-23

**RECEIPT** No. 254727

DATE 1/12/23

FROM Melissa Brown \$ 2.00

\_\_\_\_\_ DOLLARS

FOR RENT  
 FOR \_\_\_\_\_

ACCT.		<input type="radio"/> CASH	FROM _____ TO _____
PAID	2.00	<input type="radio"/> CHECK	
		<input type="radio"/> MONEY ORDER	
DUE		<input type="radio"/> CREDIT CARD	

BY [Signature]

A-1152  
T-4161

1-18-23

**RECEIPT** No. 254728

DATE 1/17/23

FROM Shannon Egan \$ 10.59

Ten and 59/100 \_\_\_\_\_ DOLLARS

FOR RENT  
 FOR Reimburse Amazon Purchase

ACCT.	10.59	<input checked="" type="radio"/> CASH	FROM _____ TO _____
PAID	10.59	<input type="radio"/> CHECK	
		<input type="radio"/> MONEY ORDER	
DUE	0.00	<input type="radio"/> CREDIT CARD	

BY [Signature]

A-1152  
T-4161



Details for Order # D01-1993470-0393807

Print this page for your records.

Placed By: Morgan County Water District

Amazon.com order number: D01-1993470-0393807

Order Total: \$10.59

Digital Order: January 18, 2023	
<b>Items Ordered</b>	<b>Price</b>
<b>Amazon Music Unlimited</b>	\$9.99
Quantity: 1	
Sold By: Amazon.com Services LLC	
	Item(s) Subtotal: \$9.99
	-----
	Total Before Tax: \$9.99
	Tax Collected: \$0.60
	-----
	<b>Total for this Order: \$10.59</b>

Payment Information	
<b>Payment method</b>	Item(s) Subtotal: \$9.99
AMEX	
ending in 1009	Total Before Tax: \$9.99
	Tax Collected: \$0.60
<b>Billing address</b>	
Morgan County	
Water District	
1009 HIGHWAY	
172	
WEST LIBERTY, KY	
41472-6035	
United States	
6067431204	
	<b>Grand Total: \$10.59</b>

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MORGAN COUNTY  
WATER DISTRICT  
1009 HWY 172  
WEST LIBERTY, KY. 41472

05/24/2024 6:27

Sale

Trans #: 1 Batch #: 550

CREDIT CARD  
MASTERCARD CHIP READ  
Entry Type: CONTACT  
\*\*\*\*\*1578 \*\*/\*\*

TOTAL AMT: USD \$10.96

Resp: APPROVAL 832541  
Code: 832541  
Ref #: 414511832541  
TransID: 0524MDJICE821

App Name: Mastercard  
Debit  
AID: A0000000041010  
TUR: 8000008000  
TSI: 6800  
ATC: 00C4  
IC: 9A8300F2AEAAC4C5  
IAD:  
0110A0000122000000000000  
0000000000FF

Cardholder acknowledges  
receipt of goods and  
obligations set forth  
by the cardholder's  
agreement with issuer.

If paid with cash  
You could've saved \$0.37

X-----  
ELAM/ SHANNON

MERCHANT COPY

5-24-24  
**RECEIPT** No. 000129  
 DATE 5-23-24  
 FROM Ashlee mason \$5.29  
 Five dollars + 29/100 DOLLARS  
 FOR RENT  
 FOR Amazon charge 12/23 on 8202  
 ACCT. \_\_\_\_\_  
 CASH  
 PAID 5.29  CHECK FROM \_\_\_\_\_ TO \_\_\_\_\_  
 MONEY ORDER BY Abm  
 DUE \_\_\_\_\_  CREDIT CARD

5-24-24  
**RECEIPT Card** No. 000130  
 DATE 5-24-24  
 FROM Shannon Elam \$10.59  
 ten dollars and 59/100 - DOLLARS  
 FOR RENT  
 FOR Amazon charge 2/23  
 ACCT. \_\_\_\_\_  
 CASH  
 PAID 10.59  CHECK FROM AS TO \_\_\_\_\_  
 MONEY ORDER BY \_\_\_\_\_  
 CREDIT CARD

**RECEIPT** No. 000131  
 DATE \_\_\_\_\_  
 FROM \_\_\_\_\_ \$ \_\_\_\_\_  
 DOLLARS  
 FOR RENT  
 FOR \_\_\_\_\_  
 ACCT. \_\_\_\_\_  
 CASH  
 CHECK FROM \_\_\_\_\_ TO \_\_\_\_\_  
 MONEY ORDER BY \_\_\_\_\_  
 CREDIT CARD

**RECEIPT** No. 000132  
 DATE \_\_\_\_\_  
 FROM \_\_\_\_\_ \$ \_\_\_\_\_  
 DOLLARS  
 FOR RENT  
 FOR \_\_\_\_\_  
 ACCT. \_\_\_\_\_  
 CASH  
 CHECK FROM \_\_\_\_\_ TO \_\_\_\_\_  
 MONEY ORDER BY \_\_\_\_\_  
 CREDIT CARD



Details for Order # D01-2810456-5795413

Print this page for your records.

Placed By: Morgan County Water District

Amazon.com order number: D01-2810456-5795413

Order Total: \$10.59

Digital Order: February 18, 2023	
<b>Items Ordered</b>	<b>Price</b>
<b>Amazon Music Unlimited</b>	\$9.99
Quantity: 1	
Sold By: Amazon.com Services LLC	
	Item(s) Subtotal: \$9.99
	-----
	Total Before Tax: \$9.99
	Tax Collected: \$0.60
	-----
	<b>Total for this Order: \$10.59</b>

Payment Information	
<b>Payment method</b>	Item(s) Subtotal: \$9.99
AMEX	
ending in 1009	Total Before Tax: \$9.99
	Tax Collected: \$0.60
<b>Billing address</b>	
Morgan County	
Water District	
1009 HIGHWAY	
172	
WEST LIBERTY, KY	
41472-6035	
United States	
6067431204	
	<b>Grand Total: \$10.59</b>

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Form # 100

SAVINGS DEP

\*\*\*\*\*11.65  
Account: XXXXXXXXXXXXX0531  
Transaction 002B  
Received 4/11/2023 at 11:31am  
to drawer 402 on 4/11/2023 business.

tals	Initial
1.65	AM/AB
Music	\$11.65

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL. BANK SYMBOL, TRANSACTION NUMBER AND AMOUNT OF DEPOSIT ARE SHOWN ABOVE.

Checks:

Cash: \$11.65

Checks:

Totals: \$11.65





4-11-23

**RECEIPT** No. 254193

DATE 4-10-23

FROM Shannon Elam \$ 11.45

Eleven 45/100 DOLLARS

FOR RENT  
 FOR Reimbursement for Amazon Music

ACCT.  CASH  
 PAID 11 45  CHECK FROM \_\_\_\_\_ TO \_\_\_\_\_  
 MONEY ORDER  
 DUE \_\_\_\_\_  CREDIT CARD BY LB

A-1152  
T-4161

4-12-23

**RECEIPT** No. 254194

DATE 4-12-23

FROM Jeff Truby \$ 100.00

One hundred DOLLARS

FOR RENT  
 FOR \_\_\_\_\_

ACCT.  CASH  
 PAID 100 00  CHECK FROM \_\_\_\_\_ TO \_\_\_\_\_  
 MONEY ORDER  
 DUE \_\_\_\_\_  CREDIT CARD BY \_\_\_\_\_

A-1152  
T-4161

**RECEIPT** No. 254195

DATE 4-12-23

FROM Melinda Carty \$ 100.00

One hundred DOLLARS

FOR RENT  
 FOR dep

ACCT.  CASH  
 PAID 100 00  CHECK FROM \_\_\_\_\_ TO \_\_\_\_\_  
 MONEY ORDER  
 DUE \_\_\_\_\_  CREDIT CARD BY AM

A-1152  
T-4161

4-13-23

**RECEIPT** No. 254195

DATE 4-13-23

FROM Melinda Carty \$ 1450.00

One thousand four hundred DOLLARS

FOR RENT  
 FOR \_\_\_\_\_

ACCT.  CASH  
 PAID 1450 00  CHECK FROM \_\_\_\_\_ TO \_\_\_\_\_  
 MONEY ORDER  
 DUE \_\_\_\_\_  CREDIT CARD BY \_\_\_\_\_

A-1152  
T-4161



Details for Order # D01-5904460-1091459

Print this page for your records.

Placed By: Morgan County Water District

Amazon.com order number: D01-5904460-1091459

Order Total: \$11.65

Digital Order: March 18, 2023	
<b>Items Ordered</b>	<b>Price</b>
<b>Amazon Music Unlimited</b>	\$10.99
Quantity: 1	
Sold By: Amazon.com Services LLC	
	Item(s) Subtotal: \$10.99
	----
	Total Before Tax: \$10.99
	Tax Collected: \$0.66
	----
	<b>Total for this Order: \$11.65</b>

Payment Information	
<b>Payment method</b>	Item(s) Subtotal: \$10.99
Mastercard	
ending in 3347	Total Before Tax: \$10.99
	Tax Collected: \$0.66
<b>Billing address</b>	
Morgan County	
Water District	
1009 HIGHWAY	
172	
WEST LIBERTY, KY	
41472-6035	
United States	
6067431204	
	<b>Grand Total: \$11.65</b>

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**RECEIPT** No. 000041

DATE 1-30-24

FROM Amy Walter \$1450.00

One thousand four hundred fifty

FOR RENT tap on

FOR

ACCT.  CASH

PAID 1450.00  CHECK FROM \_\_\_\_\_ TO \_\_\_\_\_

DUE \_\_\_\_\_  MONEY ORDER BY AM

CREDIT CARD

2/1/24

**RECEIPT** No. 000042

DATE 2/1/24

FROM Ashlee Mason \$12.71

Twelve and 7/10 DOLLARS

FOR RENT Reimbursement for Subscription

FOR

ACCT.  CASH CR 1248

PAID 12.71  CHECK FROM \_\_\_\_\_ TO \_\_\_\_\_

DUE 12.71  MONEY ORDER BY CH

CREDIT CARD

Card

**RECEIPT** No. 000043

DATE 2/2/24

FROM Christopher T. Wise \$100.00

One hundred and 00/100 DOLLARS

FOR RENT Deposit

FOR

ACCT.  CASH

PAID 100.00  CHECK FROM \_\_\_\_\_ TO \_\_\_\_\_

DUE 00  MONEY ORDER BY CH

CREDIT CARD

2-2-24

**RECEIPT** No. 000044

DATE 2-2-24

FROM Lindsay Harvey \$450.00

One thousand four hundred and 00/100 DOLLARS

FOR RENT tap on

FOR

ACCT.  CASH #16291

PAID \_\_\_\_\_  CHECK FROM \_\_\_\_\_ TO \_\_\_\_\_

DUE \_\_\_\_\_  MONEY ORDER BY AM

CREDIT CARD





Details for Order # D01-4911059-8950663

[Print this page for your records.](#)

Amazon.com order number: D01-4911059-8950663

Order Total: \$12.71

Digital Order: January 24, 2024	
<b>Items Ordered</b>	<b>Price</b>
Kindle Unlimited	\$11.99
Quantity: 1	
Sold By: Amazon.com Services LLC	
	Item(s) Subtotal: \$11.99
	----
	Total Before Tax: \$11.99
	Tax Collected: \$0.72
	----
	<b>Total for this Order: \$12.71</b>

Payment Information	
<b>Payment method</b>	Item(s) Subtotal: \$11.99
Mastercard	Total Before Tax: \$11.99
ending in 8202	Tax Collected: \$0.72
<b>Billing address</b>	
Ashlee Mason	
1009 HIGHWAY 172	
WEST LIBERTY, KY	<b>Grand Total: \$12.71</b>
41472-6035	
United States	
+16064770045	

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THANK YOU

English

United States

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DDA DEPOSIT

\*\*\*\*\* 14.99

account: XXXXXXXXXXXXX0581

Transaction 0065

Received 5/5/2022 at 02:30pm  
to drawer 401 on 5/5/2022 business.

	Initial
99	Aem RB
14.99	


DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL. BANK SYMBOL, TRANSACTION NUMBER AND AMOUNT OF DEPOSIT ARE SHOWN ABOVE.

Checks:

Cash: 14.99

Checks:

Totals: 14.99

Acct. Name	Acct. Number	Date	Totals	Initial
Revenue		5-5-22	14.99	AEM <del>AB</del>
<b>Cash:</b>				
Shannon Elam			14.99	
<b>Checks:</b>				
<div style="text-align: right;"> <b>Cash:</b> 14.99  <b>Checks:</b>  <b>Totals:</b> 14.99 </div>				



5-4-22

# RECEIPT

No. 7105

DATE 5-4-22

FROM [unclear] \$ 100.00

DOLLARS

FOR RENT  
 FOR

ACCT.		<input checked="" type="radio"/> CASH
PAID		<input type="radio"/> CHECK
DUE		<input type="radio"/> MONEY ORDER
		<input type="radio"/> CREDIT CARD

FROM TO BY

*Refunded 5/18/22*

A-1152  
T-4161

5-4-22

# RECEIPT

No. 7136

DATE 5-4-22

FROM [unclear] \$ 450

DOLLARS

FOR RENT  
 FOR

ACCT.		<input type="radio"/> CASH
PAID		<input type="radio"/> CHECK
DUE		<input type="radio"/> MONEY ORDER
		<input type="radio"/> CREDIT CARD

FROM TO BY

*Refund 5/18*

A-1152  
T-4161

5-5-22

# RECEIPT

No. 71087

DATE 5-5-22

FROM [unclear] \$ 19.11

DOLLARS

FOR RENT  
 FOR

ACCT.		<input type="radio"/> CASH
PAID		<input type="radio"/> CHECK
DUE		<input type="radio"/> MONEY ORDER
		<input type="radio"/> CREDIT CARD

FROM TO BY

A-1152  
T-4161

5-10-22

# RECEIPT

No. 7198

DATE 5-10-22

FROM [unclear] \$ 100.00

DOLLARS

FOR RENT  
 FOR

ACCT.		<input type="radio"/> CASH
PAID		<input type="radio"/> CHECK
DUE		<input type="radio"/> MONEY ORDER
		<input type="radio"/> CREDIT CARD

FROM TO BY

A-1152  
T-4161



**Details for Order # D01-9331215-6019407**

[Print this page for your records.](#)

Amazon.com order number: D01-9331215-6019407

Order Total: \$14.99

<b>Digital Order: April 18, 2022</b>	
<b>Items Ordered</b>	<b>Price</b>
HBO Max Ad-Free Monthly [Apps for Android]	\$14.99
Quantity: 1	
Sold By: WarnerMedia Global Digital Services, LLC	
	Item(s) Subtotal: \$14.99
	----
	Total Before Tax: \$14.99
	Tax Collected: \$0.00
	----
	<b>Total for this Order: \$14.99</b>

<b>Payment Information</b>	
<b>Payment method</b>	Item(s) Subtotal: \$14.99
Mastercard	Total Before Tax: \$14.99
ending in 0123	Tax Collected: \$0.00
Visa ending in	
0166	
Mastercard	<b>Grand Total: \$14.99</b>
ending in 8191	
Mastercard	
ending in 8592	



Acct. Name	Acct. Number	Date	Totals	Initial
Revenue	[REDACTED]	8-8-22	1450.00	AM <del>DB</del>
<b>Cash:</b>				
Shannon Elam	reimbursement for Shannon # 354176		73.16	
<b>Checks:</b>				
MCWD (tapon)	Elaine (melvin) Arnett	CK# 10467	1450.00	
			Cash: 73.16	
			Checks: 1450.00	
			Totals: 1523.16	

**REC**

DATE 8-2

FROM LE

\$75.45

FOR RENT

FOR \_\_\_\_\_

ACCT.	
PAID	<u>47</u>
DUE	<u>47</u>

Levi Cantrell

PRESORTED  
FIRST CLASS MAIL  
U.S. POSTAGE PAID  
WEST LIBERTY, KY 41472  
PERMIT NO. 25

ADDRESS SERVICE REQUESTED

PLEASE BRING ENTIRE BILL TO OFFICE OR MAIL THIS STUB WITH PAYMENT

ACCOUNT	DUE DATE
<u>10-4348-10</u>	
AMOUNT DUE ON OR BEFORE DUE DATE	AMOUNT DUE AFTER DUE DATE
	<u>384.64</u>

**RECEIVED**

AUG 2 2022

MORGAN CO. WATER DIST.

**Card**

**RECEIPT** No. 350274

DATE 8-2-22

FROM William L Mullins \$ 100.-

One Hundred DOLLARS

FOR RENT

FOR \_\_\_\_\_

ACCT.	<input type="radio"/> CASH	FROM _____ TO _____
PAID <u>100.-</u>	<input type="radio"/> CHECK	
DUE	<input type="radio"/> MONEY ORDER	
	<input checked="" type="radio"/> CREDIT CARD	BY <u>LM</u>

A-1152  
T-4161

8-3-22

**RECEIPT** No. 350275

DATE 8-3-22

FROM Hopp Keeton \$ 100

One Hundred DOLLARS

FOR RENT

FOR \_\_\_\_\_

ACCT.	<input type="radio"/> CASH	FROM _____ TO _____
PAID <u>100</u>	<input type="radio"/> CHECK	
DUE	<input type="radio"/> MONEY ORDER	
	<input type="radio"/> CREDIT CARD	BY <u>HKM</u>

A-1152  
T-4161

8-8-22

**RECEIPT** No. 350276

DATE 8/8/22

FROM Shannon \$ 73.16

Reimbursement for Shannon DOLLARS

FOR RENT

FOR seventy three and 16/100

ACCT.	<input type="radio"/> CASH	FROM _____ TO _____
PAID	<input type="radio"/> CHECK	
DUE	<input type="radio"/> MONEY ORDER	
	<input type="radio"/> CREDIT CARD	BY <u>Am</u>

A-1152  
T-4161




**Details for Order # D01-7914043-0400213**

[Print this page for your records.](#)

Amazon.com order number: D01-7914043-0400213

**Order Total: \$11.91**

**Digital Order: May 4, 2022**
**Items Ordered**
**Price**
**Showtime**
**\$10.99**

Quantity: 1

Sold By: Amazon Digital Services LLC


Item(s) Subtotal: \$10.99

----

Total Before Tax: \$10.99

Tax Collected: \$0.92

----

**Total for this Order: \$11.91**
**Payment Information**
**Payment method**
 Mastercard  
 ending in 6350

Item(s) Subtotal:

\$10.99

Total Before Tax:

\$10.99

Tax Collected:

\$0.92

**Billing address**

 Kara Elam  
 622 CENTERVILLE  
 RD  
 WEST LIBERTY, KY  
 41472-8999  
 United States

**Grand Total:**
**\$11.91**

**Details for Order # D01-1162975-0640224**[Print this page for your records.](#)

Amazon.com order number: D01-1162975-0640224

**Order Total: \$14.99****Digital Order: June 18, 2022****Items Ordered****HBO Max Ad-Free Monthly [Apps for Android]**

Quantity: 1

Sold By: WarnerMedia Global Digital Services, LLC

**Price**

\$14.99

Item(s) Subtotal: \$14.99

----


Total Before Tax: \$14.99

Tax Collected: \$0.00

----

**Total for this Order: \$14.99****Payment Information****Payment method** Mastercard

ending in 7408

 Visa ending in

0166

 Mastercard

ending in 0123

 Mastercard

ending in 8592

Item(s) Subtotal: \$14.99

Total Before Tax: \$14.99

Tax Collected: \$0.00

**Grand Total: \$14.99**



**Details for Order # D01-9705999-4006638**

[Print this page for your records.](#)

Amazon.com order number: D01-9705999-4006638

Order Total: \$10.83

<b>Digital Order: May 26, 2022</b>	
<b>Items Ordered</b>	<b>Price</b>
<b>Cinemax</b>	<b>\$9.99</b>
Quantity: 1	
Sold By: Amazon Digital Services LLC	
	Item(s) Subtotal: \$9.99
	----
	Total Before Tax: \$9.99
	Tax Collected: \$0.84
	----
	<b>Total for this Order: \$10.83</b>

<b>Payment Information</b>	
<b>Payment method</b>	Item(s) Subtotal: \$9.99
Mastercard	
ending in 6350	Total Before Tax: \$9.99
	Tax Collected: \$0.84
<b>Billing address</b>	
Kara Elam	
622 CENTERVILLE	<b>Grand Total: \$10.83</b>
RD	
WEST LIBERTY, KY	
41472-8999	
United States	







*Laro*

**RECEIPT** No. 354149 ✓

DATE 7-1-22

FROM [unclear] \$ [unclear]

\_\_\_\_\_ DOLLARS

FOR RENT  
 FOR \_\_\_\_\_

ACCT.		<input type="radio"/> CASH	FROM _____ TO _____
PAID		<input type="radio"/> CHECK	
DUE		<input type="radio"/> MONEY ORDER	
		<input checked="" type="radio"/> CREDIT CARD	

BY [unclear] A-1152 T-4161

*7-7-22*

**RECEIPT** No. 354150

DATE 7-6-22

FROM Revere Park \$ 100.00

\_\_\_\_\_ DOLLARS

FOR RENT  
 FOR \_\_\_\_\_

ACCT.		<input checked="" type="radio"/> CASH	FROM _____ TO _____
PAID		<input type="radio"/> CHECK	
DUE		<input type="radio"/> MONEY ORDER	
		<input type="radio"/> CREDIT CARD	

BY [unclear] A-1152 T-4161

*7-8-22*

**RECEIPT** No. 354151

DATE 7-8-22

FROM Shannon Elmer \$ 188.41

\_\_\_\_\_ DOLLARS

FOR RENT  
 FOR \_\_\_\_\_

ACCT.		<input checked="" type="radio"/> CASH	FROM _____ TO _____
PAID		<input type="radio"/> CHECK	
DUE		<input type="radio"/> MONEY ORDER	
		<input type="radio"/> CREDIT CARD	

BY [unclear] A-1152 T-4161

*card*

**RECEIPT** No. 354152 ✓

DATE 7-8-22

FROM Hubert + Wright \$ 100.00

\_\_\_\_\_ DOLLARS

FOR RENT  
 FOR \_\_\_\_\_

ACCT.		<input type="radio"/> CASH	FROM _____ TO _____
PAID		<input type="radio"/> CHECK	
DUE		<input type="radio"/> MONEY ORDER	
		<input type="radio"/> CREDIT CARD	

BY [unclear] A-1152 T-4161


**Details for Order # D01-1927105-1712215**

[Print this page for your records.](#)

Amazon.com order number: D01-1927105-1712215

Order Total: \$15.89

**Digital Order: July 1, 2022**
**Items Ordered**

**Amazon Music Unlimited**

Quantity: 1

Sold By: Amazon.com Services LLC

**Price**

\$14.99

Item(s) Subtotal: \$14.99

----

Total Before Tax: \$14.99

Tax Collected: \$0.90

----

**Total for this Order: \$15.89**

**Payment Information**
**Payment method**


Mastercard

ending in 8592

**Billing address**

Shannon Elam

1009 HIGHWAY 172

WEST LIBERTY, KY

41472-6035

United States

+16064950700

Item(s) Subtotal:

\$14.99

Total Before Tax:

\$14.99

Tax Collected:

\$0.90

**Grand Total:**

**\$15.89**

Details for Order # D01-3373736-7117062

[Print this page for your records.](#)

Amazon.com order number: D01-3373736-7117062

Order Total: \$150.68

**Digital Order: June 27, 2022**

**Items Ordered**  
**Prime Membership Fee**

Quantity: 1

Sold By: Amazon.com Services LLC

**Price**  
\$139.00

Item(s) Subtotal: \$139.00


-----  
Total Before Tax: \$139.00

Tax Collected: \$11.68

-----  
**Total for this Order: \$150.68**

**Payment Information**

**Payment method**

 ending in  
8592

**Billing address**

Shannon Elam  
1009 HIGHWAY 172  
WEST LIBERTY, KY  
41472-6035

Item(s) Subtotal: \$139.00

Total Before Tax: \$139.00

Tax Collected: \$11.68

**Grand Total: \$150.68**

**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
Second Request for Information**

**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 4**

**RESPONSIBLE PARTY:**            **Alexis Franklin**

4.        Provide a list of all unpaid supplier invoices and the corresponding amounts as of April 30, 2024. Split the invoices between operating expenses and capital expenditures and age them from 0 to 30 days from invoice, 31 to 60 days from invoice, and over 60 days.

**Response(s):** Please see the attached invoices.

Vendor	Due Date	Amount	Status
Health Insurance Reimbursement	10/27/2021	732.26	Over 60 Days
Health Insurance Reimbursement	11/24/2021	732.26	Over 60 Days
Health Insurance Reimbursement	12/29/2021	732.26	Over 60 Days
Health Insurance Reimbursement	01/26/2022	732.26	Over 60 Days
Health Insurance Reimbursement	02/24/2022	732.26	Over 60 Days
Health Insurance Reimbursement	03/27/2022	750.30	Over 60 Days
Health Insurance Reimbursement	04/24/2022	750.30	Over 60 Days
Health Insurance Reimbursement	05/25/2022	750.30	Over 60 Days
Health Insurance Reimbursement	06/24/2022	750.30	Over 60 Days
Health Insurance Reimbursement	07/27/2022	750.30	Over 60 Days
Health Insurance Reimbursement	08/24/2022	750.30	Over 60 Days
Health Insurance Reimbursement	09/24/2022	750.30	Over 60 Days
Health Insurance Reimbursement	10/26/2022	750.30	Over 60 Days
Health Insurance Reimbursement	11/24/2022	750.30	Over 60 Days
Health Insurance Reimbursement	12/28/2022	750.30	Over 60 Days
Health Insurance Reimbursement	01/26/2023	750.30	Over 60 Days
Health Insurance Reimbursement	02/24/2023	750.30	Over 60 Days
Health Insurance Reimbursement	03/29/2023	813.02	Over 60 Days
Health Insurance Reimbursement	04/26/2023	813.02	Over 60 Days
Health Insurance Reimbursement	05/25/2023	813.02	Over 60 Days
Health Insurance Reimbursement	06/24/2023	813.02	Over 60 Days
Health Insurance Reimbursement	07/26/2023	813.02	Over 60 Days
Health Insurance Reimbursement	08/24/2023	813.02	Over 60 Days
Health Insurance Reimbursement	09/24/2023	813.02	Over 60 Days
Health Insurance Reimbursement	10/25/2023	813.02	Over 60 Days
Health Insurance Reimbursement	11/25/2023	813.02	Over 60 Days
Health Insurance Reimbursement	12/27/2023	813.02	Over 60 Days
Health Insurance Reimbursement	12/27/2023	813.02	Over 60 Days
Cave Run Water Commission, Incorporated	01/01/2024	27213.60	Over 60 Days
Cave Run Water Commission, Incorporated	02/01/2024	31459.20	Over 60 Days
* Metron-Farnier, LLC *	02/06/2024	18535.48	Over 60 Days *
Citco Water	04/01/2024	424.78	0-30 Days
Citco Water	04/01/2024	1650.00	0-30 Days
Citco Water	04/01/2024	1650.00	0-30 Days
Consolidated Pipe & Supply Co., Inc.	04/01/2024	2133.25	0-30 Days
Cave Run Water Commission, Incorporated	04/01/2024	30696.50	0-30 Days
USDA Rural Development	04/13/2024	8212.71	0-30 Days
Waste Management	04/16/2024	143.72	0-30 Days
Core & Main	04/25/2024	1799.56	0-30 Days
Core & Main	04/25/2024	449.89	0-30 Days
Utility Solutions, LLC	04/30/2024	8553.85	0-30 Days

\* = capital expense \*

**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
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**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 5**

**RESPONSIBLE PARTY:**                    **Shannon Elam**

5. Provide any written policies on the types of expenditures permitted by Morgan District.

**Response(s):** Please see the purchasing policy attached.



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**Policy:**

It shall be the procurement policy of the District to obtain all supplies, equipment and services at the lowest cost to the District that meet or exceed the District's specifications for performance, quality and availability at the time of purchase.

**Purpose:**

The District is committed to transparency and accountability and will strive to make businesses aware of all contracting opportunities available to them.

**Scope:**

- Conduct our business to the highest standards of ethics, integrity and compliance.
- Provide outstanding customer service.
- Be proactive and listen to the needs of our customers and vendors.
- Provide expert knowledge and advice of procurement policies, and processes.

**Responsibility:**

It is the obligation and the responsibility of every procurement decision-maker to represent the District in a professional and ethical manner. Any procurement related matter shall be handled in a professional manner with the interest of the District taking precedent. As a procurement decision maker, you must:

- Follow the lawful instructions, policies, and procedures of the District, Board of Commissioners, General Manager, supervisor or any person in a higher-level position of authority within your organization.
- Obtain the maximum benefit for funds spent as Supervisor for the District.
- Refrain from engaging in any procurement activity in which you have a personal or indirect financial interest.
- Avoid engaging in personal business with any company that is a supplier to the District.
- Avoid lending money to or borrowing money from any supplier.

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### **Vendor/District Employee Relationships**

To avoid any real or perceived conflict of interest, all proposals or contracts for professional services should, to the extent possible, identify any relative of the contractor or his/her employees who are presently employed by the District.

- In an effort to avoid any real or perceived conflict of interest, all proposal and contractual language for professional services shall include a clause requiring prospective and/or current vendors to notify the District of any such relationship between the vendor and the District.
- Upon notification, the manager or responsible party of Purchasing shall notify the Chief Financial Officer or General Manager of the District for further review and action, as deemed appropriate.
- Notification of the relationship between the vendor and any District employee shall be placed in the Purchasing contract file for future reference, as deemed necessary.

### **Contracts with District Employees or Family of District Employees**

No contracts shall be entered into between the District, including all Departments thereof, and any employee or officer of the District who is paid for working for the District. No employee or officer shall directly or indirectly solicit any contract between him or herself and the District.

- In the event that a District employee enters into a contractual agreement, in violation of this policy, the person or persons having obtained knowledge that a contractual relationship exists between the District and a District employee shall make immediate notification to the manager or responsible party of Purchasing.
- The manager or responsible party of Purchasing shall make immediate notification to the Chief Financial Officer, Assistant General Manager, or General Manager as well as the director of Human Resources for action as deemed appropriate.

No contracts shall be entered into between the District, including all Departments thereof, and any family member of an employee or officer of the District without disclosure of the relationship to the General Manager, Assistant General Manager, and Chief Financial Officer AND written approval by the General Manager.

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### **Professional Service Contracts with Former District Employees**

To avoid the potential for conflict of interest, or any appearance thereof, the District requires that all requests for entering into professional service contracts with former employees be approved by the Board of Commissioners.

- Any professional services contracts to be awarded to former employees shall first be forwarded to the Morgan County Water District Board of Commissioners for review and approval.
- Under emergency circumstances, the Finance Committee is authorized to give preliminary approval to such contractual arrangements and report such preliminary approval to the Board of Commissioners for final approval or denial at their next scheduled meeting.
- All Purchasing Division policies and procedures, or portions thereof, related to the administration of professional services contracts, and not conflicting with this resolution, shall remain in effect.
- All contracts shall contain language that states that the contract is contingent upon final approval by the Board of Commissioners.

### **1.0 PROCUREMENT POLICY**

In accordance with the policies adopted by the Board of Commissioners of the Morgan County Water District ("District"), all purchases, regardless of sources of funds will be governed by the Kentucky Government KRS Code Section 45A 343-460 as referenced below:

*"Every local agency shall adopt policies and procedures, including bidding regulations, governing purchases of supplies and equipment by the local agency. Purchases of supplies and equipment by the local agency shall be in accordance with said duly adopted policies and in accordance with all provisions of law governing same. No policy, procedure, or regulation shall be adopted which is inconsistent or in conflict with statute."*

It shall be the procurement policy of the District to obtain all supplies, equipment and services at the lowest cost to the District that meet or exceed the District's specifications for performance, quality and availability at the time of purchase. In conforming to this policy, the capability, capacity and historical performance of the supplier will be considered and weighed in the decision process. Sourcing decisions will also be tempered by supplier diversity and the environmental impact considerations. Competitive bids or pricing will be solicited, unless sole source provider is specified, in compliance with all applicable Federal and State regulations, Kentucky Government Code and District policies.

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### 1.1 PURPOSE AND OBJECTIVES

The responsibility for the purchase of all products, materials, supplies, furniture, equipment, vehicles and services is divided among the Administration, Operations and Maintenance, Engineering, Human Resources/Risk Management, Customer Service, Information Technologies, Accounting, Billing, and Departments. Although assigned different responsibilities, all core systems, methods, policies and procedures remain common. Shared responsibilities include overseeing the professional relationships between Morgan County Water District and its vendors and contractors and insuring the highest ethical and professional standards.

The purpose of the Procurement/Purchasing policy is to:

- Support management in cooperatively developing and executing sourcing strategies with the District's Departments for products and services that meet or exceed the District's requirements and to perform these services to the highest ethical and professional standards.
- Provide leadership through contract negotiation, and vendor management.
- Promote the use of small, disadvantaged and minority-owned businesses when possible.
- Support the District's commitment to environmental responsibility.
- Support the District's commitment to the local business community by supporting use of local businesses when possible.
- Assist Departments involved in Federal and State grant agreements in maintaining compliance to applicable regulations.
- Assist Departments in maintaining compliance to all District policies regarding contracting and purchasing.

### 2.0 DELEGATION OF AUTHORITY

The General Manager has been granted the authority and the responsibility of procurement of all materials, equipment, supplies, and services necessary for day-to-day operation of the District. The General Manager has delegated specific authority and further delegate authority to others prior to the execution of all contracts and agreements for procurement of all materials, equipment, supplies and services necessary for the day-today operations of the District.

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The Authorization Table outlines who may approve and sign contracts and legally binding agreements with external parties that obligate the District.

## Morgan County Water District

## Authorization Table

Purchase Amount	Procurement	Contract Type	Approval Level
\$0 - \$500	N/A	N/A	Purchasing
\$501 - \$1,000	2 Verbal or Written Quotes	Purchase Order	Purchasing
\$1001 - \$5,000	3 Written Quotes (If possible)	Purchase Order	General Manager
\$5001 - \$10,000	3 Written Quotes (If possible)	Purchase Order	General Manager
\$10,001 - \$40,000	3 Request for Qualifications/Proposals	Purchase Order & Short Form Contract	Board of Commissioners
over \$40,001	3 Request for Qualifications/Proposals/Bids	Advertised Sealed Bids, Professional Service Agreement/Advertised Sealed Technical Proposal for Service, Purchase Order and Contract	Board of Commissioners

**2.1 NOTES AND EXCEPTIONS**

In the absence of the approver for a given request, authorization will be obtained by his/her appointee or the next highest authority in accordance with the Authorization Table.

At no time can purchases be "split" or otherwise billed separately to circumvent the spending authority.

With the exception of Board of Commissioners authorized procurements, increases to previously authorized procurements are permitted if the increased procurements remain within the approver's limit. Freight and sales tax are a cost of doing business and shall be included in the total cost of the procurement.

Exceptions to standard purchasing methods and spending authorities are specifically limited to the following:

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- a) Utility bills (phone, gas, electric, etc.)
- b) Payroll disbursements, payroll checks, deductions, deposits and tax payments that are supported by a payroll report
- c) Gasoline credit card purchases (should be issued a blanket Purchase Order)
- d) Insurance premiums (workers compensation, general liability, etc.)
- e) General Agency Legal Counsel
- f) Software license maintenance
- g) Payments to Department of Water Resources and related expenses (State Water Contractors, Inc., and so forth)
- h) Permitting and other regulatory fees (construction permits, LAFCO payment, etc.)

The Authorization Table shall apply to all purchases, including Capital Projects and Professional Services Contracts. Capital Projects shall employ competitive bidding and all capital procurements that exceed the General Manager's authorization level must be approved by the Board of Commissioners. Professional Services Contracts shall employ competitive proposals solicited by the Request For Proposal (RFP) process, whenever possible, but is not mandatory. At times, acquiring 3 written quotes may be a challenge depending on vendor type and availability. Staff will provide justification when 3 quotes cannot be obtained. Modifications to Professional Services Contracts and Capital Projects shall follow guidelines in Section 2.2.

## **2.2 MODIFICATIONS TO PROFESSIONAL SERVICES AND CAPITAL PROJECTS**

All Change Orders for existing contracts for both professional services and construction, entered into by the District in an amount greater than \$25,000.00, shall be subject to the modification procedures contained in this policy. All Change Order approvals shall be in writing.

### **Contracts between \$25,000.00 - \$50,000.00**

1. The General Manager may approve modifications to the plans and specifications and contract documents by means of a Change Order if the cost or estimated costs of such Change Order does not exceed \$10,000.00 or 25% of the original contract, whichever is less.
2. Any Change Order in excess of \$10,000.00 or 25%, whichever is less, shall require Board approval.

### **Contracts between \$50,000.00 - \$250,000.00**

1. The General Manager may approve modifications to the plans and specifications and contract documents by means of a Change Order if the cost or estimated costs of such Change Order does not exceed \$25,000.00 or 25% of the original contract, whichever is less.
2. Any Change Order in excess of \$25,000.00 or 25%, whichever is less, shall require Board approval.

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#### Contracts greater than \$250,000.00

1. The General Manager may approve modifications to the plans and specifications and contract documents by means of a Change Order if the cost or estimated costs of such Change Order does not exceed \$25,000.00, plus 2% of the original contract cost in excess of \$250,000.00. In no event can the General Manager approve a Change Order greater than \$50,000.00.

2. Any Change Order in excess of \$25,000.00, plus 2% of the original contract cost in excess of \$250,000.00, and all Change Orders greater than \$50,000.00, shall require Board approval.

The General Manager's authorized representative, (Resident Engineer or Engineering Manager) may approve Plan Changes (but not Extra Work items) up to \$10,000.00. The representative would authorize work in writing to the contractor. All recommended plan changes must be reviewed and approved by the Assistant General Manager or General Manager. Contractor would proceed with work and identify percent complete in the next partial payment. Payment would be identified as pending Board approval, however the amount of work completed would be included in the partial payment total.

#### Cumulative Change Orders

In no event can the General Manager approve Change Orders on any existing contract, which in the cumulative exceed 30% for extra work items of the original contract, or \$100,000.00, whichever is less. Change Orders which in the cumulative exceed 30% of the original contract or \$100,000.00, no matter what the amount of the Change Order, must be approved by the Board.

#### Report to the Board of Commissioners

The General Manager, or his designated representative, shall make a monthly written report to the Board of Commissioners as to all Change Orders approved by the General Manager during the month, and of all possible future Change Orders which may appear probable prior to the next monthly report. At a minimum, the General Manager shall provide the Board with the name and nature of the contract, all Change Orders approved during that month, the reason for the Change Orders, the cumulative amount of the Change Orders for that contract, and any additional information the Board requests.

#### Authorization:

The authority contained in this policy binds the Board of Commissioners, and it is recognized that subsequent Board refusal to ratify a change order would subject the District to damage claims.

#### Definitions:

**Extra Work:** Additional work that is unrelated to or significantly adds to the design intent and/or functionality of the original plans and specifications. This work is not necessary to complete the project and is typically requested by staff.

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**Plan Changes:**

Work differing from the scope of work which is set forth in the plans and specifications which is necessary to complete the project. The intent of the additional work is to

- 1) facilitate ongoing work when differing site conditions occur; or
- 2) conformance with the original design intent; or
- 3) take advantage of construction cost efficiencies.

**Emergency Work:**

Work that is determined to be beyond the scope of work set forth in the plans and specifications which is necessary and essential to proceed with to avoid project delays, delay claims or potential additional costs if work is not commenced as soon as practical. Authorization must come from the owner's construction management representative and the General Manager or his/her designee. Authorization will be reported to the Board at their next regularly scheduled meeting.

**2.3 PURCHASING SUPERVISOR**

While the services performed vary, the following is a partial list of services and responsibilities assigned to the Purchasing Supervisor:

- Review and process Purchase Requisitions
- Review, process and issue Purchase Orders (PO)
- Prepare and issue PO change orders
- Reconcile PO invoice discrepancies
- Prepare and issue Requests for Proposals (RFP)
- Prepare and issue Requests for Bids (RFB)
- Manage the District's on-line procurement software system
- Manage all Capital Projects during the bid and award phase
- Manage all public works contract bids during bidding including job walks, responding to RFI's, due diligence reviews of bidders, conduct public bid opening meetings and determination of lowest responsive, responsible bidder
- Develop staff reports for award of contracts for consideration by Board committee and Board of Director's meetings
- Determine optimal ordering methods to meet requirements at lowest possible cost
- Support the deployment and use of field inventory, office supplies and equipment
- Assist with evaluating and selecting suppliers and vendors
- Negotiate and review contracts
- Assist with negotiation and execution of vehicle equipment leases for District vehicle fleet program
- Schedule purchases and deliveries
- Negotiate adjustments with vendors and suppliers



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- Operate and maintain a centralized warehouse to efficiently manage commonly used supplies and materials
- Assist in audits and reviews

The Purchasing Supervisor reports directly to the Chief Financial Officer of the District.

### 3.0 PURCHASE REQUISITIONS

Purchase Requisitions are required for all purchases over \$500.00 and used by the Departments to request services, order supplies and/or equipment. Vendor information, budget general ledger account number and approval are required to create and issue Purchase Requisitions to vendors/contractors. Upon receipt of a properly prepared requisition by Purchasing Supervisor, a requisition will normally be processed and completed within 10 business days for routine and 15 business days for complex acquisitions. It is the responsibility of the requisitioning Department to adequately plan in advance for their procurement needs and/or requirements.

#### CANCELLATION OF REQUISITION

The cancellation of a Departmental requisition shall require Department's notification to Purchasing.

- Cancellation by the Department: Cancellation of a requisition by the Department should be on the basis of a written cancellation notice. Verbal cancellation may be accepted by Purchasing in order to suspend the purchasing process but should be followed up by written cancellation notice from the Department.
- Cancellation by Purchasing: Cancellation of a requisition initiated by Purchasing requires the written notification and concurrence of the Department.
- Cancellation by Purchasing as a "last resort": A last resort example would be the failure of Department to respond to an inquiry for additional information in a timely manner (failure to obtain a response after multiple attempts). Last resort cancellations do not require the Department's concurrence.
- Cancellation from the bid solicitation: When a requisition is cancelled during or after a bid solicitation process, Purchasing must cancel the items from the bid and indicate the reason(s) for the cancellation.
- In most instances, the District uses the following methods of bidding:
  - ♣ Email/Fax/ or Letter Bids - known as an "Informal Bid."
  - ♣ Request for Quotation (RFQ) – also known as an "Informal Bid."
  - ♣ Request for Bids (RFB) – also known as a "Formal Bid". This is the preferred method of bidding and must be a Sealed Bid if over project is expected to exceed \$30,000.
  - ♣ Request for Proposal (RFP) – may be used for bidding of services or combination of services and supplies and must be a Sealed Proposal if project is expected to exceed \$30,000.
  - ♣ Request for Qualifications (RFQ's) – may be used for bidding to pre-qualify a contractors or vendors for various disciplines and/or supplies and must be a Sealed Proposal.

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### 3.1 PURCHASE ORDERS

Purchase Orders (PO) are contractual documents and are required for all purchases over \$500. Once sent to and accepted by a vendor bind the performance of both parties to the transaction. POs created from requisitions are processed using the District's accounting software. Once a PO has been approved, it is transmitted either by secure electronic means or by email or fax to the vendor.

### 3.2 BLANKET PURCHASE ORDERS

Blanket Purchase Orders (BPO) are contractual documents and should be issued for recurring purchases, such as office supplies, not valid for longer than one year, and shall always expire at the end of the fiscal year in which they were initiated.

Blanket purchase orders are used for the acquisition of assorted commodities or services from a known vendor for Departments that have predictable but varied program needs. The range of commodities or services covered by the blanket purchase order should be defined as narrowly as possible. Blanket purchase orders may not be used for the acquisition of equipment or appliances.

Blanket purchase orders are established with a maximum commitment dollar value. Requests for modification of this amount must be made in writing using the "Request to Increase the Dollar Amount of a Standard or Blanket Purchase Order" Form. Note that requests for increases will be reviewed by Purchasing and by the Chief Finance Officer, Assistant General Manager, or General Manager, as appropriate to ensure that funds are available before approval for the increase will be given.

### 3.3 PURCHASE ORDER CHANGES

Requests for modification of contract documents must be approved by the Department head based on the amounts indicated in the Authorization Table. A Request to Increase the Dollar Amount of a Standard or Blanket Purchase Order Form or Change Order must state the reason for the change, as well as, refer to the PO/FPO number and the vendor/contractor involved. This policy particularly applies to those circumstances where increase in the dollar amount of the order is required. Revised POs/FPOs will be issued to the vendor/contractor to confirm the authorized changes.

### 3.4 EMERGENCY ORDERS

An emergency purchase includes any immediate need for supplies or services wherein following normal procurement procedures could threaten District operations, property, or public health and safety.

Emergency purchases shall be subject to the approval of the General Manager, or his designee. Board of Commissioners approval and/or notification on the Agenda Consent Calendar will be within 30 days of an emergency expenditure that exceeds the General Manager's approval limit of \$25,000.

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In many cases, emergency orders may be made using either Online Purchasing or the Procurement Card methods.

#### **4.0 RECEIVING PROCESS**

Delivery of requested products or services marks a transition in the purchase-to-pay process from a purchasing activity to a payable's activity. All purchases must be "received" to release payment to the vendor. The "receiving" staff must determine if the products or services received are acceptable and conform to the District's requirements. At all times, the purchasing staff member receiving the delivery shall not be the purchasing staff who entered the requisition. The entire receiving process consists of the following:

##### **4.1 SIGNING FOR DELIVERIES**

Whenever possible, the person receiving the product should sign the receiving documents provided by the vendor or shipping company. The person receiving the delivery shall inspect the delivery before signing the delivery receipt and should also initial the packing list. Then, submit the packing list to the appropriate person for financial reconciliation.

##### **4.2 REFUSING DELIVERIES**

Whenever possible, the person receiving the delivery should refuse to accept shipments if they are unable to confirm that the order was placed by their Department, if the packaging appears sufficiently damaged to warrant concern or does not meet the required specification.

##### **4.3 RECORD RETENTION**

During the receiving process, the Department takes physical possession and legal ownership of the shipment. Therefore, it is important for the vendor to provide the District with a packing list for all shipments delivered to the District. If the vendor fails to provide the packing list, the Department should contact the vendor to request that copies be sent for its files. The need for saving receiving documents is particularly important when accepting any partial or staggered deliveries over a period of time.

##### **4.4 INSPECTING THE SHIPMENT**

Persons receiving shipments should, upon acknowledging receipt of an order, conduct an inspection to verify the following minimum conditions:

1. The products conform to the PO/FPO/BPO requirements and other relevant documents (for example: correct model number, description, size, type, color, ratings, etc.)
2. The quantity ordered against the quantity shipped or delivered.
3. There is no damage or breakage

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4. The unit of measurement count is correct (e.g., if the unit of measurement on the purchase order is one dozen, there should be 12 in the package).

5. Delivery documentation (packing list, certifications, etc.) is acceptable. Products are operable or functional.

#### **4.5 MATCHING THE PACKING LIST TO THE PURCHASE ORDER OR FIELD PURCHASE ORDER**

During the inspection process, the Department should compare the vendor's packing list to the purchase order to determine if there are any discrepancies between the documents. At a minimum, the following information should be the same on both the packing list and purchase order:

1. PO/FPO number
2. Item or Manufacturer's part number
3. Quantity and unit of measure
4. Description of the products

Once the invoice has been entered by the Department representative, the Department should determine if the invoice charges are correct. In case of any invoice discrepancies, the Accounting Department should be notified to place a "hold" on the invoice until further notified.

#### **4.6 PRODUCT SUBSTITUTIONS AND OVER-SHIPMENTS**

Vendors are not allowed to substitute products or deliver more than the amount ordered without prior approval from either the Department representative.

#### **4.7 FAILED INSPECTIONS**

All District Departments are advised to notify in writing any failed inspection results discovered during inspection and provide the results to the vendor and the Accounting Department for appropriate action. When receiving items from freight companies, the number of packages received should match exactly the number on the freight bill. If not, the Department should require the driver to write the number of packages received on the bill before signing. Inspect all packages for damage to the outside container. Any visual damage should also be noted on the freight bill before signing. In cases of concealed damage, a report should be made by the Department immediately to the delivering carrier. The report should include the following information: Freight Bill Number, PO/FPO/BPO number, the date of delivery, supplier, and the extent of damage or shortage. In the event of damage, it is essential that the Department retain all the original shipping cartons for inspection by a claims adjuster.

#### **4.8 ACCEPTANCE DETERMINING**

Departments are required to contact the vendor in a timely manner when rejecting products that are over-shipments, defective or for any other non-conformance. Failure to notify the vendor in a timely manner will mean the shipment will be considered "accepted."

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#### **4.9 PRODUCT RETURNS FOR CREDIT/REFUND**

When a vendor has shipped items as specified on a purchase order, they have legally complied with their part of the contract and are under no obligation to accept returned items for credit or refund. When a product is damaged, or is rejected for failing acceptance testing or is not as specified on the PO/FPO/BPO, the Department should request a Return Authorization Number from the vendor. The shipping label on the returned package must be marked with the Return Authorization Number. Other identifying information should be placed on the outside of the returned package for easy identification.

#### **5.0 COMPETITIVE SOURCING**

It is the policy of Morgan County Water District to obtain competitive pricing, proposals or quotations on all products and services over \$500 used by the District. All proposals and quotations received will be evaluated on the basis of quality, service, compliance to specifications and price. All awards will be made in the best interest of the District. Any or all proposals may be rejected at the discretion of Morgan County Water District's Board of Commissioners.

The competitive sourcing process is required where the product or service can be obtained from more than one source. Unless approved for sole source procurement or otherwise covered under existing contracts, all requisitioned products or services totaling \$500 or more individually, or as a system including multiple components, will be competitively sourced.

While participation in the competitive sourcing process by as many qualified vendors as possible, at least two proposals are required for purchases exceeding \$500 and three proposals are required for purchases over \$1,000.

It is the policy of Morgan County Water District to use whenever possible and practical, local, women-owned, minority-owned, disadvantaged, and small business vendors which are able to provide products and services of required quality on a timely basis at competitive prices. Each Department maintains a list of qualified small business and diversity vendors.

Formal, written Requests For Proposal (RFP) should be used for most competitive sourcing projects. Sealed, hardcopy bids will be used when required by law, government contractual requirements, or at the discretion of the General Manager.

#### **5.1 COMPETITIVE SOURCING METHODS**

Competitive sourcing may be conducted using the following methods, the choice of which is primarily determined by the estimated dollar value of the product or service:

- ♣ Email/Fax/ or Letter Bids - known as an "Informal Bid."
- ♣ Request for Quotation (RFQ) – also known as an "Informal Bid."

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- ♣ Request for Bids (RFB) – also known as a “Formal Bid”. This is the preferred method of bidding and must be a Sealed Bid if over project is expected to exceed \$25,000.
- ♣ Request for Proposal (RFP) – may be used for bidding of services or combination of services and supplies and must be a Sealed Proposal if project is expected to exceed \$25,000.
- ♣ Request for Qualifications (RFQ’s) – may be used for bidding to pre-qualify a contractors or vendors for various disciplines and/or supplies and must be a Sealed Proposal.

1. Informal bids – Informal bids may be solicited verbally, by email or by letter. This process may be used at the discretion of the Department for items estimated to cost more than \$500 but less than \$10,000. Departments must request written confirmation of verbal bids from suppliers.

2. Formal Request For Proposals (RFPs) should be issued for all items estimated to cost \$10,000 or more where clear specifications are available for comparative products or services. RFPs may be issued for projects of any dollar amount where subjective services and/or vendor skill levels are an important component to a timely and successful completion of the project or for any sourcing project at the Department’s discretion.

3. Each RFP should contain a clearly defined set of criteria to be used to evaluate the proposals. Departments are encouraged to modify or augment the standard criteria to meet their specific requirements.

4. RFP Formats – RFPs are generally issued to the approved list of vendors and contractors. Proposals may be accepted electronically, in hardcopy form or a combination of both. The standard RFP contains instructions to the vendors regarding proper proposal formatting and submittal requirements.

5. After the proposals are received and evaluated, the contract(s) should be awarded to the contractor/supplier(s) presenting the best combination of price, delivery, compliance to specifications, capacity to perform, and quality of service.

## **5.2 EXCEPTIONS TO COMPETITIVE SOURCING**

There are circumstances when competitive sourcing is not required or practical. Examples of such situations are:

1. Emergency situations endangering the health and safety of District staff and its customers.
2. Purchases that meet sole source procurement requirements.
3. Requisitions for products or services less than \$500.

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### **5.3 NON-COMPETITIVE (Sole Source) PROCUREMENT**

The purchasing of materials, equipment, supplies and services costing \$500 or more individually or in aggregate should be by competitive sourcing regardless of the funding source. However, circumstances may dictate forgoing the competitive sourcing process and purchasing from one unique vendor for certain products or services. Such situations require documented justification, explaining the exceptional circumstances of the purchase. The documentation must show that an equitable evaluation has been made and that rejection of alternative vendors or solutions is based on objective and relevant criteria.

The General Manager has the final responsibility for determining whether a Sole Source requisition meets the requirements of this policy.

Special signature approvals are required from the Department for all sole source requisitions prior to review and approval by the General Manager.

Instances when sole source purchasing may be applicable include the following:

1. Property or services can be obtained only from a specific vendor (i.e., materials or equipment; one-of-a-kind items, etc.).
2. Competitive sourcing is precluded because of the existence of patents, copyrights, and special processes, control of raw materials by vendors or similar circumstances.
3. Procurement of water or other utility services where it would not be practical or feasible to allow other vendors to provide such services.
4. Procurement of support services in connection with the assembly, installation or servicing of equipment or software of a highly technical or specialized nature.
5. Procurement of parts or components to be used as replacements in support of equipment manufactured by a particular supplier.
6. Procurement involving construction where a contractor is already at work on the site and it would not be practical to engage another contractor.
7. Procurement where only a single supplier in a market is licensed or authorized to service or sell a specific product line.
8. Procurement of compatible additions to existing equipment where a different manufacturer's equipment would be impractical for the specific need.

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9. The supplier or products are specified and required by the funding agency of a grant or Federal/State contract.

#### **5.4 COMPETITIVE SEALED BIDDING**

The Board of Commissioners must approve contract, professional or consultant services contracts over \$40,000. All projects estimated to meet or exceed \$40,000 must go through the competitive sealed bid process.

##### **Definition**

Competitive sealed bidding is a method of procurement that requires:

- (a) Issuance of an Invitation for Bids with a purchase description including acceptance criteria and all contractual terms and conditions applicable to the procurement, which can be advertised in local newspaper or a contracted public bidding website when warranted; a. Advertisement must include Department of Industrial Relations and Contractor's State License Board minimum requirements of registration and active licensure, etc.;
- (b) Public opening of bids at a pre-designated time and place when warranted;
- (c) Unconditional acceptance of a bid without alteration or correction except as authorized in this manual or the Public Contract Code; and
- (d) Award to the responsive and responsible bidder who has submitted the lowest or most reasonable bid that meets the requirements and criteria set forth in the Invitation for Bids.

##### **Public Notice**

Adequate public notice of the Invitation for Bids shall be made in sufficient time, but not less than ten (10) calendar days prior to the opening of bids, by posting a copy of each Invitation for Bids on the bid calendar and website, contracted public bidding website, or in the newspaper when warranted.

If this information is used, the public notice must specify the place (if plans or specifications are not included in the solicitation) where plans and specifications are on file, and the time and place for receipt of bids.

##### **Specifications**

##### **(a) Preparation of Specifications**

- (1) Should not be prepared to exclude all but one type or kind, except were permitted by law.



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(2) Should be clear, definite and concise to enable prospective suppliers a basis on which to submit bids.

(3) Should call only for features or for a level of quality required for the intended use, except in cases where such features or the level of quality are essential for some future consideration or result in an overall economic advantage to the District.

(4) Should preferably describe the performance requirements, rather than its formulation, description or design.

(5) Should be framed to permit free and full competition as is reasonably possible under the attendant circumstances.

Direct supplier involvement in the specification process at the Department level is prohibited without prior approval by the General Manager. Departments may use Purchasing for assistance in the development of specifications.

(b) Restrictive Specifications Some latitude is permissible in specifying features of certain items. While it is not necessary to prepare specifications in a manner that every conceivable manufacturer could competitively bid, the District must be able to demonstrate a clear reason for any restrictive specifications.

(c) Other Considerations Specifications must state whether items other than cost will be considered in awarding the contract, e.g., results of product testing, length and terms of warranty provisions, reliability and maintenance costs, repurchase value, or residual value of the equipment after a specified number of years where the residual value can be objectively ascertained.

### **Vendor/Bidder's List**

#### **General Information**

The Purchasing Office maintains a list of known prospective suppliers who are available to furnish materials, professional and consultant services, and supplies that can meet the District's needs. In the case of written formal bids and informal quotations and for most transactions, the list (or record) of those bidders solicited will be in the solicitation file. In most cases, lists are maintained on a computer that enables identification of those suppliers that provide the item or service in question.

#### **New Suppliers**

From time to time, purchases are made from suppliers whose names are not on existing bid lists and may never be on a list (because of infrequency of purchases, specialty items, etc.). As frequency increases or the demand requires, a new list may be established by the Purchasing Office.

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### Requests to be Added to Bid Lists

Companies may be added to existing or new bid lists based on requests from Departments or by the Purchasing Supervisor. All requests from suppliers may not necessarily result in being added to a bid listing.

### Deletions from Bid Lists

Companies may be deleted from bid lists. Reasons for deletion are: out of business, continual poor service, poor quality of goods furnished; default on previous purchase; failure to respond to three consecutive bid or quote invitations, or a supplier's request to be removed for any reason.

### Official Record of Bidders

The master supplier number list and bid list is the reference resource used to prepare each record of bidders.

### Form of Bid

To receive consideration, bids shall be made on the forms and in the manner set forth in the Invitation for Bids.

- (a) Late bids shall not be accepted.
- (b) Each bid must be signed by an authorized representative of the supplier and include the legal name of the bidder.
- (c) Bidders shall not change the bid form nor make additional stipulations on the bid form which are not consistent with the provisions of the specifications.

### Receipt of Bids

All bids must be received sealed in an envelope prior to the time specified in the Invitation for Bids. Bids must not be left unattended and must be promptly time-stamped and deposited unopened in the respective bid folder. Late bids shall not be opened and shall not be considered under any circumstances. A late bid will be date-stamped and remain unopened in the bid file. A letter from the District will be sent notifying the bidder that the bid was received late and was not considered.

### Bid Opening

The District Purchasing Supervisor or designee shall administer all bid openings and all bids shall be opened publicly in the presence of one or more witnesses at the time and place designated in the Invitation for Bids. The District assumes no responsibility over the confidentiality of bid information unless specifically stated otherwise in the Invitation for Bids.

### Correction or Withdrawal of Bids

In any request or decision involving a bid mistake, correction or withdrawal, Purchasing staff shall consult with District Counsel. Except as otherwise specified in Section 5100 of the Public Contract Code,

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correction or withdrawal of inadvertently erroneous bids before or after bid opening may be permitted only if such correction or withdrawal is not prejudicial to the interest of the District or fair competition.

### **Bid Evaluation**

Bids shall be evaluated based on the requirements set forth in the Invitation for Bids, which may include criteria to determine acceptability such factors as inspection, testing, quality, workmanship, delivery, and suitability for a particular purpose. Criteria affecting price shall be objectively measurable, such as discounts, transportation costs and life cycle or total ownership costs. The Invitation for Bids shall set forth the evaluation criteria to be used.

Examples of evaluation criteria that may be used include:

- (a) Adherence to all conditions and requirements of the bid specifications, including but not limited to current license and registration with the Department of Industrial Relations
- (b) Total bid price, including any trade discounts or prompt pay discount of fifteen days or more.
- (c) Appropriate insurance coverage limits with the District named as additionally insured
- (d) Required performance bond capacity
- (e) Local supplier preference - Local supplier preference would be when a supplier located within a certain distance from the District is given a preference such as 5%. That is, when considering low bidder, the local supplier could be up to 5% higher than the low bidder and still be awarded the contract.
- (f) General reputation and experience of bidders based on references or prior performance
- (g) Hourly rates for specified personnel
- (h) Evaluation of the bidder's ability to service the District
- (i) Financial responsibility of the bidder
- (j) Needs and requirements of the District
- (k) Experience with the products involved
- (l) Nature and extent of company data furnished upon request of the District
- (m) Quality of merchandise offered
- (n) Product appearances, workmanship, finish, taste, feel and result of product testing
- (o) Overall completeness of product line offered
- (p) Bidder's ability to meet delivery and stocking requirements
- (q) Delivery or completion date
- (r) Maintenance costs and warranty provisions
- (s) Repurchase value or residual value of equipment after specified number of years where the residual value can be objectively ascertained
- (t) Availability of product or service required
- (u) Compatibility with District's current equipment/products
- (v) Availability of sales representatives and/or service representatives
- (w) Maintainability and reliability

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The Purchasing Supervisor shall maintain complete and sufficient records of bid evaluations to ensure there is no abuse of the competitive bidding process. All reasons for making the award recommendation shall be made in writing by the Purchasing Supervisor and retained in the bid file.

#### **Reservation of Right to Reject Bids and Re-Bid**

Every bid must be carefully examined to determine whether it contains a material variance. Any bid that contains a material variance must be rejected. A test of material variance is a variance that gives the bidder a substantial benefit or advantage not enjoyed by the other bidders. Prior to any rejection for a material variance, District Counsel shall be consulted. The District may:

- (a) Reject an otherwise low bid when it is determined that another bid is more advantageous to the District.
- (b) Reject a bid not accompanied by any required bid security or by other data required by the bidding documents.
- (c) Reject a bid that is in any way incomplete, irregular, amplified, unqualified or otherwise not in compliance with the bid documents in all material respects.
- (d) Waive any informality, irregularity, immaterial defects or technicalities, in any bids received.
- (e) Cancel an Invitation for Bids or reject all bids because of the following reasons:
  - (1) Inadequate or ambiguous specifications
  - (2) Specifications have been revised
  - (3) Supplies or services are no longer needed
  - (4) Change in District requirements
  - (5) All bids deemed unreasonable
  - (6) Bids were not independently arrived at or were submitted in bad faith
  - (7) A determination is made that all the necessary requirements of the bid process have not been met
  - (8) Insufficient competition
  - (9) For other reasons which indicate the cancellation or rejection of all bids is clearly in the best interest of the District

The Purchasing Supervisor shall maintain complete and sufficient written records of bid rejections and cancellations to ensure that there is no abuse of the bidding process. All reasons for rejecting a bid shall be retained in the bid file.

#### **Contract Award**

If the District decides to award a contract, the District generally must award the contract to the lowest responsible and responsive bidder whose bid best meets the requirements and criteria set forth in the Invitation for Bids. The District may award a contract based on bid evaluation criteria other than lowest

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bid price if the Invitation for Bids states the evaluation criteria that would be applied and such award is in the best interest of the District. In the event the successful bidder fails to perform or such bidder's bid is authorized to be withdrawn, the District may award a contract to the next lowest responsible and responsive bidder that will best meet the needs of the District.

Recommendations for contract award for \$25,000 or more shall be submitted by the Department head of the initiating Department to the Board of Commissioners along with pertinent contract documents.

#### **Cancellation of Contract Award**

Failure on the part of the successful bidder within the time allowed to execute the contract, furnish an acceptable performance bond, or comply with any other requirement precedent to execution of the contract shall be considered just cause for cancellation of the award and forfeiture of the bid security, not as a penalty, but in liquidation of certain damages sustained. Contract award may then be made to the next lowest responsible and responsive bidder, the call for bids re-advertised, or such the other action taken as deemed appropriate by the District.

#### **5.5 COMPETITIVE SEALED PROPOSALS**

The Board of Commissioners must approve professional or consultant services contracts over \$25,000. All projects estimated to meet or exceed \$25,000 must go through the competitive sealed proposal process.

Definition A competitive sealed proposal is an offer from a prospective supplier as a result of the method of procurement that involves, but is not limited to:

- (a) Solicitation of proposals through a request for proposal;
- (b) A private opening of proposals that will avoid disclosure of offerors or contents to competing offers before and during the process of negotiation;
- (c) Submission of cost or pricing data from the offeror where required;
- (d) Discussions with responsible offerors whose proposals have been determined to be reasonably susceptible of being selected for award, unless such discussions are not required by the request for proposals or this manual;
- (e) An award made to the responsible offeror whose proposal is determined in writing to be the most advantageous, considering evaluation factors set forth in the Request for Proposals.

#### **Conditions for Use**

Unless otherwise directed by law, this manual or by direction of the Board of Commissioners, contracts for consultant services estimated to cost \$25,000 or more should be awarded by the use of competitive sealed proposals. Contracts for consultant services estimated to be less than \$25,000 may be awarded upon conclusion of informal interviews by representatives of the initiating Department and others, including Purchasing Services, as may be appropriate.

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### Public Notice

Public notice of the Request for Proposals shall, if applicable, be given in the same manner as provided in section 5.4 Competitive Sealed Bidding, Public Notice. Evaluation Committee For competitive sealed proposals estimated to cost \$25,000 or more, an evaluation committee may be formed consisting of a representative of Purchasing Services and others appointed by the initiating Department head or the General Manager which will review all proposals and document all findings and recommendations. The evaluation committee may include persons who are not District employees but have experience or expertise to contribute. Such non-District employees shall abide by direction set forth by the General Manager.

### Evaluation Factors

Award of a contract in response to a proposal shall be made to the responsible offeror whose proposal is determined to be the most advantageous to the District taking into consideration the evaluation factors set forth in the Request for Proposals.

The Request for Proposals may indicate the relative importance of evaluation factors. Following are representative evaluation criteria that may be considered by the Department head or Purchasing Supervisor when preparing a Request for Proposal:

- (a) Reputation and Experience. Does the consultant have a reputation of being reliable, delivering on schedule, and performing tasks to the satisfaction of its clients? Does the consultant have sufficient experience in the kind of work required?
- (b) Capability and Availability of Staff. Does the designated firm have the qualified and experienced staff needed to perform this job?
- (c) Understanding of the Problem. Does the firm understand the issues and has it developed a relevant and effective approach?
- (d) Proximity of the Firm. Other factors being equal or relatively insignificant, the District shall strive to retain firms based in the local area.
- (e) Cost. Whenever possible and appropriate, a firm fee or hourly rate should be secured as part of the proposal and considered in the evaluation process. In certain cases, the District may wish to hire the best qualified individual or firm if their proposed or negotiated price is within the budgeted amount for the contract.

### Award Process

Recommendations for contract award for professional consultant services for \$25,000 or more shall be submitted by the Department head of the initiating Department to the Board of Commissioners at its regular or special meeting for consideration, along with pertinent contract documents. The recommendation should include the following:

- (a) The services to be provided by a consultant or professional service contract.

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Revision Number <b>Original</b>	Prepared By <b>Shannon Elam</b>	Date Prepared <b>12/22/22</b>
Effective Date <b>2/13/23</b>	Reviewed By <b>MCWD Board</b>	Date Reviewed <b>2/10/23</b>
ISO 9001:2015 <b>Standard Operating Procedure</b>	Approved By <b>MCWD Board</b>	Date Approved <b>3/13/23</b>

(b) The method of compensating the consultant or the actual cost, if appropriate, and a statement indicating why the cost is reasonable.

(c) A summary of the competitive process used along with the reasons for recommending a particular consultant, particularly if that proposal was more costly than others.

#### **6.0 VENDOR DIVERSITY & SMALL BUSINESS PROGRAM**

Morgan County Water District is committed to the principle of diversity and equal opportunity in all of its endeavors and applies this principle in its procurement activity with the objective of encouraging participation by qualified vendors categorized as: small, disadvantaged, veteran, minority or women-owned enterprises. The District believes that strengthening and expanding its supplier base in these business classifications not only contribute to lowering our operational costs, but also improves the overall health of the business community within which we exist. It is a practice of the District to actively identify and solicit qualified small, disadvantaged, veteran, minority or women-owned businesses and to provide and promote equal opportunities for such vendors within the District in order to promote vendor diversity.

#### **7.0 COMPUTER PURCHASES**

For initial personal computer purchases, the following items will be considered as one unit: System unit including disk-drive(s), emulation board, internal/external modems, memory expansion board, co-processor, expansion chassis, cables, additional chips, keyboard monitor and operating system software.

If the following items are acquired at an individual cost of \$5,000 or more after the initial purchase of a computer, they will be considered ENHANCEMENTS and coded as equipment: • additional disk drives (including replacements if they provide enhancement)

- emulation board
- internal/external modems
- memory expansion board
- co-processor
- expansion chassis
- keyboard
- monitor

Software will be considered Capital Equipment if it is customized for the District and acquired at a cost of \$5,000 or more per unit and has a useful life of more than 3 years.

#### **8.0 LEASE / LEASE PURCHASE / RENTAL ORDERS (Equipment)**

A lease is an agreement conveying the right to use property for a specified time and for a specific amount of money. In a true lease, the property being used remains the sole property of the lessor (vendor), and the lessee (District) builds no equity in the leased property. A lease/purchase agreement

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allows the lessee to build equity and purchase the property from the lessor for a nominal amount at the completion of the lease. The term of a lease is fixed in duration and generally not cancelable. A rental agreement is similar to a lease in that the user does not build ownership in the asset. A rental agreement differs from a lease in the length of the agreement (usually less than one year) and the agreement can usually be cancelled by the renter prior to the end of the agreement without penalty.

### 9.0 REAL PROPERTY

Board approval and authority to execute contractual documents is required for the sale, procurement, trade, exchange, surplus or otherwise acquisition, of any all-real property with a value greater than \$5,000.00. The General Manager is authorized to execute contractual documents, including sale, purchase agreements and escrow instruments, for the authorized sale, procurement, trade, exchange, or otherwise acquisition, of real property with a value less than or equal to \$5,000.00.

### 10.0 DISPOSITION OF OBSOLETE/SURPLUS PROPERTY

For property that is no longer usable or needed, it is District policy to manage the recirculation or disposition of the surplus property per **KRS 45A.42S**, For both capital and non-capital property purchased with District funds or funds from any external source, the management and control of such equipment extends to its final disposition. All capital equipment slated for transfer or disposition requires prior review and approval by the Board of Commissioners.

KRS 45A.425 Surplus or excess property.

(1) A local public agency may sell or otherwise dispose of any personal property which is not needed or has become unsuitable for public use, or which would be suitable, consistent with the public interest, for some other use.

(2) A written determination as to need of suitability of any personal property of the local public agency shall be made; and such determination shall fully describe the personal property; its intended use at the time of acquisition; the reasons why it is in the public interest to dispose of the item; and the method of disposition to be used.

(3) Surplus or excess personal property as described in this section may be transferred, with or without compensation, to another governmental agency; or it may be sold at public auction or by sealed bids in accordance with KRS 45A.365.

(4) In the event that a local public agency receives no bids for surplus or excess personal property, either at public auction or by sealed bid, such property may be disposed of, consistent with the public interest, in any manner deemed appropriate by the local public agency. In such instances, a written description of the property, the method of disposal, and the amount of compensation, if any, shall be made. Any compensation resulting from the disposal of surplus or excess personal property shall be transferred to the general fund of the local public agency.

(5) A local board of education may dispose of its surplus technology in accordance with KRS 160.335.

(6) As an alternative procedure to that set out in this section, a county may dispose of personal property pursuant to KRS 67.0802.



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(7) Notwithstanding subsections (1) to (4) of this section, a city, urban-county government, or consolidated local government that has adopted KRS 45A.345 to 45A.460 may dispose of surplus property using the procedures in KRS 82.083.

**Effective:** June 27, 2019

**History:** Amended 2019 Ky. Acts ch. 59, sec. 1, effective June 27, 2019; and ch. 69, sec. 2, effective March 25, 2019. -- Amended 2008 Ky. Acts ch. 14, sec. 2, effective July 15, 2008. -- Amended 1984 Ky. Acts ch. 199, sec. 1, effective July 13, 1984. -- Created 1978 Ky. Acts ch. 110, sec. 86, effective January 1, 1980.

**Legislative Research Commission Note (6/27/2019).** This statute was amended by 2019 Ky. Acts chs. 59 and 69, which do not appear to be in conflict and have been codified together.

### 11.0 FINANCIAL INFORMATION

The Finance Department is responsible for establishing general ledger account numbers, which represent the source of funds (Department or function). Account numbers represent the type of revenue or expense to be transacted to each Department.

Each Department is assigned a general ledger account number(s) in order to detail and control expenditure activity for their area(s) of responsibility. All Purchase Requisitions must carry the complete account number to be charged in order that required approvals may be obtained prior to its receipt and for proper encumbrance and payment once the process is complete.

#### 11.1 PAYMENT TERMS

The District's standard payment terms for purchase orders and demand checks are Net 30 Days from the date of the invoice. The District's payment terms are determined by the General Manager and Chief Financial Officer. Departments do not have authority to change or otherwise accept different payment terms from vendors and contractors. Non-standard payment terms must be reviewed and approved by General Manager prior to entering into any contracts.

#### 11.2 INVOICE APPROVAL

Invoices must be approved by the authorizing individual, or his/her designee, for the items invoiced. The authorization requires validation of the correct general ledger account charged for the payment.

Must issue payment from original invoice, and not a copy or statement. If a copy is all that is provided to accounts payable, it must be stamped "ONLY COPY AVAILABLE" with a reason as to why it is the only copy.

The Accounting Department encumbers all proper purchase orders into the District's Accounts Payable System for matching and payment of invoices. Vendors and contractors are directed to send their invoices either specifically by email or mail to the District's mailing address.

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Invoices are entered into the Accounts Payable system upon approval. If the purchase order and corresponding invoice systematically match within predefined tolerances, the invoice will be scheduled for payment in accordance with the payment terms.

Should there be a problem regarding the item or services received under the purchase order, the Department is to be notified by the Accounting Department to withhold payment until the problem is reconciled.

Since the credit standing of the District is dependent upon its ability to pay its obligations on time, communications between the Department and the Accounting Department must be done in a timely manner.

### **11.3 INVOICES FOR LEGAL EXPENSES**

All payments for legal expenses must be approved by the Board of Commissioners for payment.

### **12.0 Payment Methods**

The purchase of products and services is accomplished through a variety of different procedures. These procedures are designed to address the great differences in complexity, value, risk and transaction volumes associated with District purchases. The list below describes the current purchasing methods:

1. Petty Cash – a fund which supports petty cash disbursements for authorized cash advances and for limited cash reimbursement.
2. District Check – a draft drawn on a District bank account for the procurement of goods and services.
3. Electronic Funds Transfer (EFT) Payments – an electronic payment made directly to a designated vendor account.
4. Contractual Document – Purchase Order (PO) (Requisitions) and agreements used for purchases over \$500.
5. Procurement Cards (i.e.: Visa, Staples, Costco) - for single transactions in accordance with the individual procurement card for the purchase of discretionary transactions with local retailers, internet companies and travel related services.

**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
Second Request for Information**

**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 6**

**RESPONSIBLE PARTY:**                    **Shannon Elam, Alexis Franklin**

6.        Refer to the 2022 general ledger. Also refer to the 2022 audited financial a. b. Provide a list of audit adjustments for 2022.
- a.        Provide a list of audit adjustments for 2022.
  - b.        State whether Morgan District has completed all of its general ledger adjustments for 2022 audit adjustments.
  - c.        State whether Morgan District has adjusted its general ledger for all audit adjustments for all prior years.

**Response(s):**

- 6.a        Refer to the following attachment: Audited General Ledger - 2022
  
- 6.b.        The 2022 Audit adjustments were made to the General Ledger ending balances by the Auditor.
  
- 6.c.        As shown by the 2022 General Ledger provided by Morgan District to the Commission Staff's First Request for Information, Item 4.a and 4.b the Audit Adjustments have not been made to the District's General Ledger.

MORGAN COUNTY WATER DISTR

General Ledger

As of December 31, 2022

Type	Date	Num	Adj	Memo	Debit	Credit	Balance
<b>Deposit Savilngs</b>							38,839.34
General Journal	12/31/2022	2022-000		To record CY activity	8,369.37		47,208.71
Total				Deposit Savilngs	8,369.37	0.00	47,208.71
<b>O &amp; M Checking - Other</b>							-30,193.57
General Journal	12/31/2022	2022-000		To record CY activity	24,838.40		-5,355.17
Total				O & M Checking - Other	24,838.40	0.00	-5,355.17
<b>Surcharge Fund</b>							66,549.54
General Journal	12/31/2022	2022-000		To record CY activity	77,316.41		143,865.95
Total				Surcharge Fund	77,316.41	0.00	143,865.95
<b>Credit Card Account</b>							7,023.62
General Journal	12/31/2022	2022-000		To record CY activity	15,259.75		22,283.37
Total				Credit Card Account	15,259.75	0.00	22,283.37
<b>Emergency Savings Revenue</b>							8,060.88
General Journal	12/31/2022	2022-000		To record CY activity	16,088.36		24,149.24
Total				Emergency Savings Revenue	16,088.36	0.00	24,149.24
<b>Region Bond Account</b>							873.02
General Journal	12/31/2022	2022-000		To record CY activity		792.12	80.90
Total				Region Bond Account	0.00	792.12	80.90
<b>Regent Bank - KRWFA Sinking Fun</b>							66,733.21
General Journal	12/31/2022	2022-002	*	To record current year activity	4,522.73		71,255.94
Total				Regent Bank - KRWFA Sinking Fun	4,522.73	0.00	71,255.94
<b>Water Revenue Savings</b>							32,946.50
General Journal	12/31/2022	2022-000		To record CY activity		14,707.23	18,239.27
Total				Water Revenue Savings	0.00	14,707.23	18,239.27
<b>Phase 14 Savings -</b>							584.19
General Journal	12/31/2022	2022-000		To record CY activity		584.19	0.00
Total				Phase 14 Savings -	0.00	584.19	0.00
<b>Dep-Refund Acct. Check</b>							1,610.30
General Journal	12/31/2022	2022-000		To record CY activity		2,001.76	-391.46
Total				Dep-Refund Acct. Check	0.00	2,001.76	-391.46
<b>Hwy 191 Replacement Pro</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	50.00		50.00
Total				Hwy 191 Replacement Pro	50.00	0.00	50.00
<b>Payroll Account</b>							907.94
General Journal	12/31/2022	2022-000		To record CY activity	83,378.54		84,286.48
General Journal	12/31/2022	2022-001	*	To correct September payroll adjustment		86,527.25	-2,240.77
General Journal	12/31/2022	2022-001	*	To correct March payroll adjustment	3,022.37		781.60
Total				Payroll Account	86,400.91	86,527.25	781.60
<b>Depreciation Reserve</b>							2,503.89
General Journal	12/31/2022	2022-000		To record CY activity	1.27		2,505.16
Total				Depreciation Reserve	1.27	0.00	2,505.16
<b>Sinking Fund Account</b>							25,712.03
General Journal	12/31/2022	2022-000		To record CY activity	31,859.30		57,571.33
Total				Sinking Fund Account	31,859.30	0.00	57,571.33
<b>Cash Drawer</b>							914.32
Total Cash Drawer							914.32
<b>PRV Pit</b>							0.00
<b>A/D - PRV Pits</b>							0.00
General Journal	12/31/2022	2022-022	*	To record current year depreciation exp...		651.15	-651.15
Total A/D - PRV Pits					0.00	651.15	-651.15

## MORGAN COUNTY WATER DISTR

## General Ledger

As of December 31, 2022

Type	Date	Num	Adj	Memo	Debit	Credit	Balance
<b>PRV Pit - Other</b>							0.00
General Journal	12/31/2022	2022-020	*	To reclass expenses to fixed asset	39,069.00		39,069.00
Total PRV Pit - Other					39,069.00	0.00	39,069.00
Total PRV Pit					39,069.00	651.15	38,417.85
<b>Hydrants</b>							0.00
<b>A/D - Hydrants</b>							0.00
General Journal	12/31/2022	2022-022	*	To record current year depreciation exp...		312.00	-312.00
Total A/D - Hydrants					0.00	312.00	-312.00
<b>Hydrants - Other</b>							0.00
General Journal	12/31/2022	2022-020	*	To reclass expenses to fixed asset	20,800.00		20,800.00
Total Hydrants - Other					20,800.00	0.00	20,800.00
Total Hydrants					20,800.00	312.00	20,488.00
<b>Zone Meters</b>							0.00
<b>A/D - Zone Pit Meters</b>							0.00
General Journal	12/31/2022	2022-022	*	To record current year depreciation exp...		677.33	-677.33
Total A/D - Zone Pit Meters					0.00	677.33	-677.33
<b>Zone Meters - Other</b>							0.00
General Journal	12/31/2022	2022-020	*	To reclass expenses to fixed asset	40,640.00		40,640.00
Total Zone Meters - Other					40,640.00	0.00	40,640.00
Total Zone Meters					40,640.00	677.33	39,962.67
<b>Building Improvements</b>							16,092.30
<b>A/D - Building</b>							-203.70
General Journal	12/31/2022	2022-022	*	To record current year depreciation exp...		814.80	-1,018.50
Total A/D - Building					0.00	814.80	-1,018.50
<b>Building Improvements - Other</b>							16,296.00
Total Building Improvements - Other							16,296.00
Total Building Improvements					0.00	814.80	15,277.50
<b>Capital Lease - Office Space an</b>							380,600.09
<b>Accumulated Amortization</b>							-42,764.12
General Journal	12/31/2022	2022-003	*	To record current year amortization		4,276.56	-47,040.68
Total Accumulated Amortization					0.00	4,276.56	-47,040.68
<b>Capital Lease - Office Space an - Other</b>							423,364.21
Total Capital Lease - Office Space an - Other							423,364.21
Total Capital Lease - Office Space an					0.00	4,276.56	376,323.53
<b>Land</b>							71,076.00
Total Land							71,076.00
<b>Water Lines</b>							15,446,384.42
<b>A/D - Water Lines</b>							-7,079,472.23
General Journal	12/31/2022	2022-022	*	To record current year depreciation exp...		462,510.55	-7,541,982.78
Total A/D - Water Lines					0.00	462,510.55	-7,541,982.78
<b>Water Line Phase 10</b>							4,228,030.45
Total Water Line Phase 10							4,228,030.45
<b>Water Line Phase 11</b>							4,073,607.64
Total Water Line Phase 11							4,073,607.64
<b>Phase 12 Water Lines</b>							2,632,374.24
Total Phase 12 Water Lines							2,632,374.24
<b>Phase 12 A Water Lines</b>							1,317,000.00
Total Phase 12 A Water Lines							1,317,000.00
<b>Water Lines Phase 14</b>							1,623,703.85
Total Water Lines Phase 14							1,623,703.85
<b>Water Lines - White Oak Expansi</b>							1,722,021.20
Total Water Lines - White Oak Expansi							1,722,021.20

## MORGAN COUNTY WATER DISTR

## General Ledger

As of December 31, 2022

Type	Date	Num	Adj	Memo	Debit	Credit	Balance
<b>Water Lines - Hwy 172 Project</b>							1,709,559.46
Total Water Lines - Hwy 172 Project							1,709,559.46
<b>Water Lines - Ezel Expansion Pr</b>							993,077.97
Total Water Lines - Ezel Expansion Pr							993,077.97
<b>Waterlines - MCWD System Improv</b>							729,990.84
Total Waterlines - MCWD System Improv							729,990.84
<b>Water Lines - Other</b>							3,496,491.00
General Journal	12/31/2022	2022-020	*	To reclass expenses to fixed asset	81,160.00		3,577,651.00
General Journal	12/31/2022	2022-021	*	To capitalize finished project	953,292.12		4,530,943.12
Total Water Lines - Other					1,034,452.12	0.00	4,530,943.12
Total Water Lines					1,034,452.12	462,510.55	16,018,325.99
<b>Vehicles</b>							34,857.07
<b>A/D - Vehicles</b>							-137,928.14
General Journal	12/31/2022	2022-022	*	To record current year depreciation exp...		36,829.41	-174,757.55
Total A/D - Vehicles					0.00	36,829.41	-174,757.55
<b>Vehicles - Other</b>							172,785.21
General Journal	12/31/2022	2022-000		To record CY activity	30,500.00		203,285.21
General Journal	12/31/2022	2022-014	*	To record new leases	75,975.60		279,260.81
General Journal	12/31/2022	2022-015	*	To reclass expenses to fixed asset	17,000.00		296,260.81
Total Vehicles - Other					123,475.60	0.00	296,260.81
Total Vehicles					123,475.60	36,829.41	121,503.26
<b>CIP</b>							942,883.94
<b>CIP - New Building Project</b>							0.00
General Journal	12/31/2022	2022-023	*	To reclass expense to CIP	10,000.00		10,000.00
Total CIP - New Building Project					10,000.00	0.00	10,000.00
<b>CIP - Hwy 191 Replacement Proje</b>							0.00
General Journal	12/31/2022	2022-023	*	To reclass expense to CIP	50,000.00		50,000.00
Total CIP - Hwy 191 Replacement Proje					50,000.00	0.00	50,000.00
<b>CIP-Old 172 Project</b>							942,883.94
General Journal	12/31/2022	2022-020	*	To reclass expenses to fixed asset	10,408.18		953,292.12
General Journal	12/31/2022	2022-021	*	To capitalize finished project		953,292.12	0.00
Total CIP-Old 172 Project					10,408.18	953,292.12	0.00
Total CIP					70,408.18	953,292.12	60,000.00
<b>Equipment</b>							47,398.01
<b>A/D - Equipment</b>							-308,794.34
General Journal	12/31/2022	2022-022	*	To record current year depreciation exp...		14,762.72	-323,557.06
Total A/D - Equipment					0.00	14,762.72	-323,557.06
<b>Equipment - Other</b>							356,192.35
General Journal	12/31/2022	2022-020	*	To reclass expenses to fixed asset	100,707.00		456,899.35
Total Equipment - Other					100,707.00	0.00	456,899.35
Total Equipment					100,707.00	14,762.72	133,342.29
<b>Office Equipment</b>							19,442.29
<b>A/D - Office Equipment</b>							-4,987.68
General Journal	12/31/2022	2022-022	*	To record current year depreciation exp...		3,332.96	-8,320.64
Total A/D - Office Equipment					0.00	3,332.96	-8,320.64
<b>Computer</b>							24,429.97
Total Computer							24,429.97
Total Office Equipment					0.00	3,332.96	16,109.33
<b>Deferred Outflows OPEB</b>							89,728.05
General Journal	12/31/2022	2022-017	*	To adjust for GASB 68 and 75	21,986.46		111,714.51
Total Deferred Outflows OPEB					21,986.46	0.00	111,714.51

## MORGAN COUNTY WATER DISTR

## General Ledger

As of December 31, 2022

Type	Date	Num	Adj	Memo	Debit	Credit	Balance
<b>Deferred Outflows</b>							166,676.88
General Journal	12/31/2022	2022-017	*	To adjust for GASB 68 and 75	161,053.86		327,730.74
Total Deferred Outflows					161,053.86	0.00	327,730.74
<b>Allowance for Doubtful Accounts</b>							-13,595.03
Total Allowance for Doubtful Accounts							-13,595.03
<b>Accounts Receivable Water Colle</b>							166,679.61
Total Accounts Receivable Water Colle							166,679.61
<b>Prepaid Expenses</b>							7,412.30
Total Prepaid Expenses							7,412.30
<b>UnBilled Receivables</b>							88,565.44
General Journal	12/31/2022	2022-007	*	To adjust to actual	13,254.60		101,820.04
Total UnBilled Receivables					13,254.60	0.00	101,820.04
<b>Accounts Payable - Construction</b>							-62,153.87
General Journal	12/31/2022	2022-010	*	To reverse PY A/P	62,153.87		0.00
Total Accounts Payable - Construction					62,153.87	0.00	0.00
<b>Accounts Payable</b>							-193,286.15
<b>2010 · Accrued Salaries</b>							-3,819.37
Total 2010 · Accrued Salaries							-3,819.37
<b>Sales Tax Payable</b>							-420.13
Total Sales Tax Payable							-420.13
<b>2005 · Retirement Buyback Payable</b>							-12,634.85
General Journal	12/31/2022	2022-016	*	To adjust payroll expenses and liabilities		5,572.01	-18,206.86
Total 2005 · Retirement Buyback Payable					0.00	5,572.01	-18,206.86
<b>Accounts Payable - Other</b>							-176,411.80
General Journal	12/31/2022	2022-018	*	To reverse PY accounts payable	176,411.80		0.00
General Journal	12/31/2022	2022-019	*	To record CY Accounts Payable		298,910.81	-298,910.81
Total Accounts Payable - Other					176,411.80	298,910.81	-298,910.81
Total Accounts Payable					176,411.80	304,482.82	-321,357.17
<b>O &amp; M Refundable Security Depos</b>							-39,416.69
General Journal	12/31/2022	2022-000	*	To record CY activity		22,561.26	-61,977.95
General Journal	12/31/2022	2022-009	*	To net liability	13,884.00		-48,093.95
Total O & M Refundable Security Depos					13,884.00	22,561.26	-48,093.95
<b>Truck Loan - BOTM</b>							0.00
General Journal	12/31/2022	2022-012	*	To record liability		30,872.00	-30,872.00
Total Truck Loan - BOTM					0.00	30,872.00	-30,872.00
<b>Bank of the Mountains Promissor</b>							-27,600.63
General Journal	12/31/2022	2022-012	*	To reclass expense	2,800.00		-24,800.63
Total Bank of the Mountains Promissor					2,800.00	0.00	-24,800.63
<b>S/T Leasing Obligation</b>							-26,660.54
General Journal	12/31/2022	2022-006	*	To reclass to liability and interest expen...	13,555.06		-13,105.48
General Journal	12/31/2022	2022-014	*	To record new leases		15,195.12	-28,300.60
Total S/T Leasing Obligation					13,555.06	15,195.12	-28,300.60
<b>Water Purchases Accounts Payabl</b>							-54,123.12
General Journal	12/31/2022	2022-011	*	To reverse liability	54,123.12		0.00
Total Water Purchases Accounts Payabl					54,123.12	0.00	0.00
<b>Accrued Compensated Absences</b>							-13,566.42
General Journal	12/31/2022	2022-016	*	To adjust payroll expenses and liabilities		10,305.50	-23,871.92
Total Accrued Compensated Absences					0.00	10,305.50	-23,871.92
<b>MCWD Water Revenue Payable</b>							0.00
General Journal	12/31/2022	2022-000	*	To record CY activity	13,884.00		13,884.00
General Journal	12/31/2022	2022-009	*	To net liability		13,884.00	0.00
Total MCWD Water Revenue Payable					13,884.00	13,884.00	0.00

## MORGAN COUNTY WATER DISTR

## General Ledger

As of December 31, 2022

Type	Date	Num	Adj	Memo	Debit	Credit	Balance
<b>Accrued Interest</b>							-20,895.81
General Journal	12/31/2022	2022-013	*	To adjust to actual		42,465.99	-63,361.80
Total Accrued Interest					0.00	42,465.99	-63,361.80
<b>24000 Payroll Liabilities</b>							-6,712.26
General Journal	12/31/2022	2022-000	*	To record CY activity		270,630.76	-277,343.02
General Journal	12/31/2022	2022-001	*	To correct September payroll adjustment	86,527.25		-190,815.77
General Journal	12/31/2022	2022-001	*	To correct March payroll adjustment		3,022.37	-193,838.14
General Journal	12/31/2022	2022-016	*	To adjust payroll expenses and liabilities	180,531.77		-13,306.37
Total 24000 Payroll Liabilities					267,059.02	273,653.13	-13,306.37
<b>Gateway ADD loan</b>							-150,000.00
Total Gateway ADD loan							-150,000.00
<b>Leasing Obligation</b>							-21,350.45
<b>Leased - Dodge 1500 VIN 13285</b>							0.00
General Journal	12/31/2022	2022-014	*	To record new leases		30,390.24	-30,390.24
Total Leased - Dodge 1500 VIN 13285					0.00	30,390.24	-30,390.24
<b>Leased - 22 Dodge 1500 VIN 1328</b>							0.00
General Journal	12/31/2022	2022-014	*	To record new leases		30,390.24	-30,390.24
Total Leased - 22 Dodge 1500 VIN 1328					0.00	30,390.24	-30,390.24
<b>Leasing - 2020 Ford Escape</b>							-9,429.70
General Journal	12/31/2022	2022-006	*	To reclass to liability and interest expen...	6,297.75		-3,131.95
Total Leasing - 2020 Ford Escape					6,297.75	0.00	-3,131.95
<b>Leased - Ford F350 VIN #1178</b>							-844.80
General Journal	12/31/2022	2022-006	*	To reclass to liability and interest expen...	844.80		0.00
Total Leased - Ford F350 VIN #1178					844.80	0.00	0.00
<b>Leased - Ford F250 VIN #1176</b>							-991.70
General Journal	12/31/2022	2022-006	*	To reclass to liability and interest expen...	991.70		0.00
Total Leased - Ford F250 VIN #1176					991.70	0.00	0.00
<b>Leased - Ford F150 VIN #6461</b>							-6,922.47
General Journal	12/31/2022	2022-006	*	To reclass to liability and interest expen...	6,922.47		0.00
Total Leased - Ford F150 VIN #6461					6,922.47	0.00	0.00
<b>Leased - Ford F150 VIN #0366</b>							-3,161.78
General Journal	12/31/2022	2022-006	*	To reclass to liability and interest expen...	3,161.78		0.00
Total Leased - Ford F150 VIN #0366					3,161.78	0.00	0.00
Total Leasing Obligation					18,218.50	60,780.48	-63,912.43
<b>Deferred Inflows</b>							-237,505.00
<b>Deferred Inflows - Pension</b>							-106,803.00
General Journal	12/31/2022	2022-017	*	To adjust for GASB 68 and 75	11,914.00		-94,889.00
Total Deferred Inflows - Pension					11,914.00	0.00	-94,889.00
<b>Deferred Inflows OPEB</b>							-91,105.00
General Journal	12/31/2022	2022-017	*	To adjust for GASB 68 and 75		21,105.00	-112,210.00
Total Deferred Inflows OPEB					0.00	21,105.00	-112,210.00
<b>Refunding Bond Premium</b>							-39,597.00
General Journal	12/31/2022	2022-008	*	To record current year activity	2,084.05		-37,512.95
Total Refunding Bond Premium					2,084.05	0.00	-37,512.95
Total Deferred Inflows					13,998.05	21,105.00	-244,611.95
<b>Net OPEB Liability</b>							-172,569.00
General Journal	12/31/2022	2022-017	*	To adjust for GASB 68 and 75		44,458.00	-217,027.00
Total Net OPEB Liability					0.00	44,458.00	-217,027.00
<b>Net Pension Liability</b>							-574,841.00
General Journal	12/31/2022	2022-017	*	To adjust for GASB 68 and 75		220,278.00	-795,119.00
Total Net Pension Liability					0.00	220,278.00	-795,119.00



MORGAN COUNTY WATER DISTR

General Ledger

As of December 31, 2022

Type	Date	Num	Adj	Memo	Debit	Credit	Balance
<b>Bonds Payable</b>							-3,667,320.00
<b>Bonds Payable-Series 2021 CLSS</b>							-315,000.00
General Journal	12/31/2022	2022-000		To record CY activity	10,004.49		-304,995.51
General Journal	12/31/2022	2022-005	*	To reclass liability to interest expense		3,504.49	-308,500.00
Total Bonds Payable-Series 2021 CLSS					10,004.49	3,504.49	-308,500.00
<b>KRWFA Refunding Bond Series 201</b>							-1,150,000.00
General Journal	12/31/2022	2022-002	*	To record current year activity	50,000.00		-1,100,000.00
Total KRWFA Refunding Bond Series 201					50,000.00	0.00	-1,100,000.00
<b>Bonds Payable - 91-25</b>							-772,000.00
General Journal	12/31/2022	2022-000		To record CY activity	15,922.50		-756,077.50
General Journal	12/31/2022	2022-005	*	To reclass liability to interest expense		15,922.50	-772,000.00
Total Bonds Payable - 91-25					15,922.50	15,922.50	-772,000.00
<b>Bonds Payable 91-11</b>							-206,500.00
General Journal	12/31/2022	2022-000		To record CY activity	3,355.62		-203,144.38
General Journal	12/31/2022	2022-005	*	To reclass liability to interest expense		3,355.62	-206,500.00
Total Bonds Payable 91-11					3,355.62	3,355.62	-206,500.00
<b>Bonds Payable - Other</b>							-1,223,820.00
General Journal	12/31/2022	2022-000		To record CY activity	50,244.73		-1,173,575.27
General Journal	12/31/2022	2022-005	*	To reclass liability to interest expense		24,714.73	-1,198,290.00
Total Bonds Payable - Other					50,244.73	24,714.73	-1,198,290.00
Total Bonds Payable					129,527.34	47,497.34	-3,585,290.00
<b>Contributed Capital</b>							-5,674,422.35
Total Contributed Capital							-5,674,422.35
<b>contributions In Aid of Constr</b>							-10,880,928.51
Total contributions In Aid of Constr							-10,880,928.51
<b>Retained Earnings - Restricted</b>							-125,614.00
Total Retained Earnings - Restricted							-125,614.00
<b>Retained Earnings - Unrestrict</b>							-40,261.80
Total Retained Earnings - Unrestrict							-40,261.80
<b>3000 · Opening Bal Equity</b>							-87,282.36
Total 3000 · Opening Bal Equity							-87,282.36
<b>3900 · Retained Earnings</b>							4,389,243.38
Total 3900 · Retained Earnings							4,389,243.38
<b>461 · Water Revenue</b>							0.00
<b>461.2 Commercial Meter Sales</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity		186,462.46	-186,462.46
Total 461.2 Commercial Meter Sales					0.00	186,462.46	-186,462.46
<b>461.1 Residential Meter Sales</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity		1,728,189.72	-1,728,189.72
General Journal	12/31/2022	2022-007	*	To adjust to actual		12,127.96	-1,740,317.68
Total 461.1 Residential Meter Sales					0.00	1,740,317.68	-1,740,317.68
Total 461 · Water Revenue					0.00	1,926,780.14	-1,926,780.14
<b>Non Water Revenue</b>							0.00
<b>471 · Utilitiy Service Revenues</b>							0.00
<b>471 Utility Service Revenues</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity		24,825.95	-24,825.95
Total 471 Utility Service Revenues					0.00	24,825.95	-24,825.95
Total 471 · Utilitiy Service Revenues					0.00	24,825.95	-24,825.95
<b>473 Tap-on-Fee</b>							0.00
<b>Tap-on-Fee - Other</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity		145,288.00	-145,288.00
Total Tap-on-Fee - Other					0.00	145,288.00	-145,288.00
Total 473 Tap-on-Fee					0.00	145,288.00	-145,288.00

MORGAN COUNTY WATER DISTR

General Ledger

As of December 31, 2022

Type	Date	Num	Adj	Memo	Debit	Credit	Balance
<b>470 Forfeited Discounts</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity		32,430.85	-32,430.85
Total 470 Forfeited Discounts					0.00	32,430.85	-32,430.85
Total Non Water Revenue					0.00	202,544.80	-202,544.80
<b>466 Sales for Resale-Wholesale</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity		25,757.74	-25,757.74
Total 466 Sales for Resale-Wholesale					0.00	25,757.74	-25,757.74
<b>461.6 Sales Thru Bulk Loading</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity		929.00	-929.00
Total 461.6 Sales Thru Bulk Loading					0.00	929.00	-929.00
<b>475- Surcharge</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity		197,698.56	-197,698.56
General Journal	12/31/2022	2022-007	*	To adjust to actual		1,126.64	-198,825.20
Total 475- Surcharge					0.00	198,825.20	-198,825.20
<b>Web Fee</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity		5,534.56	-5,534.56
Total Web Fee					0.00	5,534.56	-5,534.56
<b>Insurance Settlement</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity		6,600.00	-6,600.00
Total Insurance Settlement					0.00	6,600.00	-6,600.00
<b>Budget Items</b>							0.00
<b>General Revenue</b>							0.00
<b>Reimbursement Revenue</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity		2,670.39	-2,670.39
General Journal	12/31/2022	2022-024	*	To properly net against expense.	2,670.39		0.00
Total Reimbursement Revenue					2,670.39	2,670.39	0.00
Total General Revenue					2,670.39	2,670.39	0.00
Total Budget Items					2,670.39	2,670.39	0.00
<b>Non-Budget Items</b>							0.00
<b>Interest Income</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity		112.45	-112.45
General Journal	12/31/2022	2022-002	*	To record current year activity		522.63	-635.08
Total Interest Income					0.00	635.08	-635.08
Total Non-Budget Items					0.00	635.08	-635.08
<b>4999 · Uncategorized Income</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity		466.55	-466.55
Total 4999 · Uncategorized Income					0.00	466.55	-466.55
<b>680 · Taxes</b>							0.00
<b>680.5 Sales &amp; Use Tax</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	7,886.51		7,886.51
Total 680.5 Sales & Use Tax					7,886.51	0.00	7,886.51
<b>680.4 Gross Utility Taxes</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	55,436.75		55,436.75
Total 680.4 Gross Utility Taxes					55,436.75	0.00	55,436.75
<b>680.2 Ky State Tax Withholding</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	17,028.24		17,028.24
General Journal	12/31/2022	2022-016	*	To adjust payroll expenses and liabilities		17,028.24	0.00
Total 680.2 Ky State Tax Withholding					17,028.24	17,028.24	0.00
<b>680.1 941 Federal Payroll Tax</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	100,924.05		100,924.05
General Journal	12/31/2022	2022-016	*	To adjust payroll expenses and liabilities		67,680.76	33,243.29
Total 680.1 941 Federal Payroll Tax					100,924.05	67,680.76	33,243.29
Total 680 · Taxes					181,275.55	84,709.00	96,566.55

## MORGAN COUNTY WATER DISTR

## General Ledger

As of December 31, 2022

Type	Date	Num	Adj	Memo	Debit	Credit	Balance
<b>66000 · Payroll Expenses</b>							0.00
<b>Employee Check</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity		302,424.24	-302,424.24
General Journal	12/31/2022	2022-000		To record CY activity	794,249.22		491,824.98
General Journal	12/31/2022	2022-016	*	To adjust payroll expenses and liabilities		46,966.72	444,858.26
Total Employee Check					794,249.22	349,390.96	444,858.26
<b>604 Employee Pensions &amp; Benefit</b>							0.00
<b>604.4 Uniforms/Boots</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	5,143.36		5,143.36
General Journal	12/31/2022	2022-018	*	To reverse PY accounts payable		857.30	4,286.06
General Journal	12/31/2022	2022-019	*	To record CY Accounts Payable	644.21		4,930.27
Total 604.4 Uniforms/Boots					5,787.57	857.30	4,930.27
<b>604 Employee Pensions &amp; Benefit - Other</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	95,507.95		95,507.95
General Journal	12/31/2022	2022-016	*	To adjust payroll expenses and liabilities		6,330.82	89,177.13
General Journal	12/31/2022	2022-024	*	To properly net against expense.		1,842.51	87,334.62
Total 604 Employee Pensions & Benefit - Other					95,507.95	8,173.33	87,334.62
Total 604 Employee Pensions & Benefit					101,295.52	9,030.63	92,264.89
<b>604.4.2Clothing Allowances</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	666.05		666.05
Total 604.4.2Clothing Allowances					666.05	0.00	666.05
Total 66000 · Payroll Expenses					896,210.79	358,421.59	537,789.20
<b>620 · - Materials and Supplies</b>							0.00
<b>Materials and Supplies - Other</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	129,831.88		129,831.88
General Journal	12/31/2022	2022-018	*	To reverse PY accounts payable		34,157.66	95,674.22
General Journal	12/31/2022	2022-019	*	To record CY Accounts Payable	70,300.97		165,975.19
General Journal	12/31/2022	2022-020	*	To reclass expenses to fixed asset		3,287.00	162,688.19
Total Materials and Supplies - Other					200,132.85	37,444.66	162,688.19
<b>620.8 Repair &amp; Maintenance</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	992.61		992.61
General Journal	12/31/2022	2022-019	*	To record CY Accounts Payable	7,185.19		8,177.80
Total 620.8 Repair & Maintenance					8,177.80	0.00	8,177.80
<b>620.5 Safety Supplies</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	4,445.80		4,445.80
General Journal	12/31/2022	2022-018	*	To reverse PY accounts payable		1,966.00	2,479.80
General Journal	12/31/2022	2022-019	*	To record CY Accounts Payable	3,673.18		6,152.98
Total 620.5 Safety Supplies					8,118.98	1,966.00	6,152.98
<b>620.3 Water Systems Supplies</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	692.26		692.26
General Journal	12/31/2022	2022-019	*	To record CY Accounts Payable	295.50		987.76
Total 620.3 Water Systems Supplies					987.76	0.00	987.76
<b>620.2 Postage</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	15,911.92		15,911.92
Total 620.2 Postage					15,911.92	0.00	15,911.92
<b>620.1 Office Supplies</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	23,993.52		23,993.52
General Journal	12/31/2022	2022-018	*	To reverse PY accounts payable		7,435.16	16,558.36
General Journal	12/31/2022	2022-019	*	To record CY Accounts Payable	10,041.67		26,600.03
Total 620.1 Office Supplies					34,035.19	7,435.16	26,600.03
<b>Supplies Other</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	8,426.47		8,426.47
General Journal	12/31/2022	2022-018	*	To reverse PY accounts payable		5,631.16	2,795.31
General Journal	12/31/2022	2022-019	*	To record CY Accounts Payable	5,062.65		7,857.96
Total Supplies Other					13,489.12	5,631.16	7,857.96
Total 620 · - Materials and Supplies					280,853.62	52,476.98	228,376.64

## MORGAN COUNTY WATER DISTR

## General Ledger

As of December 31, 2022

Type	Date	Num	Adj	Memo	Debit	Credit	Balance
<b>675 - Non Budget Items</b>							0.00
<b>License/Certification Fees</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	3,692.22		3,692.22
Total License/Certification Fees					3,692.22	0.00	3,692.22
Total 675 - Non Budget Items					3,692.22	0.00	3,692.22
<b>Insurance</b>							0.00
<b>Official Bond</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	46.00		46.00
Total Official Bond					46.00	0.00	46.00
<b>Encroachment Bond</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	715.45		715.45
Total Encroachment Bond					715.45	0.00	715.45
<b>658 Workers' Comp</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	7,063.00		7,063.00
General Journal	12/31/2022	2022-024	*	To properly net against expense.		888.18	6,174.82
Total 658 Workers' Comp					7,063.00	888.18	6,174.82
<b>657 General Liability</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	22,319.25		22,319.25
Total 657 General Liability					22,319.25	0.00	22,319.25
Total Insurance					30,143.70	888.18	29,255.52
<b>Web Fee Expense</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	567.78		567.78
Total Web Fee Expense					567.78	0.00	567.78
<b>GADD Loan 2021</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	3,000.00		3,000.00
Total GADD Loan 2021					3,000.00	0.00	3,000.00
<b>Water Training</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	5,227.17		5,227.17
General Journal	12/31/2022	2022-019	*	To record CY Accounts Payable	610.00		5,837.17
Total Water Training					5,837.17	0.00	5,837.17
<b>Bank of the Mountains Loan</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity		27,480.00	-27,480.00
General Journal	12/31/2022	2022-012	*	To reclass expense		3,020.00	-30,500.00
General Journal	12/31/2022	2022-012	*	To record liability	30,500.00		0.00
Total Bank of the Mountains Loan					30,500.00	30,500.00	0.00
<b>Old 172 Project</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	292,591.05		292,591.05
General Journal	12/31/2022	2022-010	*	To reverse PY A/P		62,153.87	230,437.18
General Journal	12/31/2022	2022-020	*	To reclass expenses to fixed asset		230,437.18	0.00
Total Old 172 Project					292,591.05	292,591.05	0.00
<b>Collection Expense</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	222.99		222.99
Total Collection Expense					222.99	0.00	222.99
<b>408.1 UtilityRegAssessmentFee</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	2,847.65		2,847.65
Total 408.1 UtilityRegAssessmentFee					2,847.65	0.00	2,847.65
<b>Capital Lease Amortization</b>							0.00
General Journal	12/31/2022	2022-003	*	To record current year amortization	4,276.56		4,276.56
Total Capital Lease Amortization					4,276.56	0.00	4,276.56

MORGAN COUNTY WATER DISTR

General Ledger

As of December 31, 2022

Type	Date	Num	Adj	Memo	Debit	Credit	Balance
<b>650 Transportation Expense</b>							0.00
<b>650.3 Fuel</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	35,196.22		35,196.22
General Journal	12/31/2022	2022-018	*	To reverse PY accounts payable		2,808.02	32,388.20
General Journal	12/31/2022	2022-019	*	To record CY Accounts Payable	5,369.68		37,757.88
Total 650.3 Fuel					40,565.90	2,808.02	37,757.88
<b>650.2.1 Advanced Auto</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	1,002.53		1,002.53
Total 650.2.1 Advanced Auto					1,002.53	0.00	1,002.53
<b>650.1 Enterprise Lease</b>							0.00
<b>650.1.2 Truck Purchase</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	17,000.00		17,000.00
General Journal	12/31/2022	2022-015	*	To reclass expenses to fixed asset		17,000.00	0.00
Total 650.1.2 Truck Purchase					17,000.00	17,000.00	0.00
<b>650.1 Enterprise Lease - Other</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	35,029.85		35,029.85
General Journal	12/31/2022	2022-006	*	To reclass to liability and interest expen...		34,934.01	95.84
Total 650.1 Enterprise Lease - Other					35,029.85	34,934.01	95.84
Total 650.1 Enterprise Lease					52,029.85	51,934.01	95.84
<b>650.2 Auto Service and Repair</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	3,108.26		3,108.26
General Journal	12/31/2022	2022-018	*	To reverse PY accounts payable		91.10	3,017.16
General Journal	12/31/2022	2022-019	*	To record CY Accounts Payable	6,412.24		9,429.40
Total 650.2 Auto Service and Repair					9,520.50	91.10	9,429.40
<b>Auto Parts</b>							0.00
General Journal	12/31/2022	2022-019	*	To record CY Accounts Payable	83.90		83.90
Total Auto Parts					83.90	0.00	83.90
Total 650 Transportation Expense					103,202.68	54,833.13	48,369.55
<b>Contractual Services - Other</b>							0.00
<b>636 Field</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	1,229.50		1,229.50
General Journal	12/31/2022	2022-019	*	To record CY Accounts Payable	1,442.49		2,671.99
Total 636 Field					2,671.99	0.00	2,671.99
<b>367 - Other</b>							0.00
<b>367.1 Outside Services</b>							0.00
<b>367.2 Pump Repair &amp; Service</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	416.70		416.70
Total 367.2 Pump Repair & Service					416.70	0.00	416.70
<b>367.1 Outside Services - Other</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	64,280.00		64,280.00
Total 367.1 Outside Services - Other					64,280.00	0.00	64,280.00
Total 367.1 Outside Services					64,696.70	0.00	64,696.70
Total 367 - Other					64,696.70	0.00	64,696.70
<b>635 Water Testing</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	1,925.50		1,925.50
Total 635 Water Testing					1,925.50	0.00	1,925.50
<b>632 Accounting</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	2,000.00		2,000.00
General Journal	12/31/2022	2022-019	*	To record CY Accounts Payable	10,720.00		12,720.00
Total 632 Accounting					12,720.00	0.00	12,720.00

## MORGAN COUNTY WATER DISTR

## General Ledger

As of December 31, 2022

Type	Date	Num	Adj	Memo	Debit	Credit	Balance
<b>Contractual Services - Other - Other</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	84,388.65		84,388.65
General Journal	12/31/2022	2022-018	*	To reverse PY accounts payable		221.00	84,167.65
General Journal	12/31/2022	2022-019	*	To record CY Accounts Payable	58,029.25		142,196.90
General Journal	12/31/2022	2022-020	*	To reclass expenses to fixed asset		40,640.00	101,556.90
General Journal	12/31/2022	2022-023	*	To reclass expense to CIP		60,000.00	41,556.90
Total Contractual Services - Other - Other					142,417.90	100,861.00	41,556.90
Total Contractual Services - Other					224,432.09	100,861.00	123,571.09
<b>Depreciation</b>							0.00
General Journal	12/31/2022	2022-022	*	To record current year depreciation exp...	519,890.92		519,890.92
Total Depreciation					519,890.92	0.00	519,890.92
<b>Administrative Fees</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	24.95		24.95
Total Administrative Fees					24.95	0.00	24.95
<b>5020 · Damages paid out</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	481.67		481.67
Total 5020 · Damages paid out					481.67	0.00	481.67
<b>5015 · Equipment Expense</b>							0.00
<b>5015A · Equipment Repair</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	6,406.32		6,406.32
General Journal	12/31/2022	2022-018	*	To reverse PY accounts payable		6,249.36	156.96
Total 5015A · Equipment Repair					6,406.32	6,249.36	156.96
Total 5015 · Equipment Expense					6,406.32	6,249.36	156.96
<b>601 Payroll Expense</b>							0.00
<b>CERS</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	136,236.47		136,236.47
General Journal	12/31/2022	2022-016	*	To adjust payroll expenses and liabilities		26,262.61	109,973.86
General Journal	12/31/2022	2022-017	*	To adjust for GASB 68 and 75		109,973.86	0.00
General Journal	12/31/2022	2022-017	*	To adjust for GASB 68 and 75	157,284.00		157,284.00
Total CERS					293,520.47	136,236.47	157,284.00
<b>Qtrly Return of License Fee</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	5,797.21		5,797.21
General Journal	12/31/2022	2022-016	*	To adjust payroll expenses and liabilities		5,797.21	0.00
Total Qtrly Return of License Fee					5,797.21	5,797.21	0.00
Total 601 Payroll Expense					299,317.68	142,033.68	157,284.00
<b>Office Equip.</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	2,541.56		2,541.56
Total Office Equip.					2,541.56	0.00	2,541.56
<b>Membership Dues</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	3,175.00		3,175.00
Total Membership Dues					3,175.00	0.00	3,175.00
<b>Miscellaneous</b>							0.00
<b>671 Bank Charge</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	4,297.17		4,297.17
General Journal	12/31/2022	2022-012	*	To record liability	592.00		4,889.17
Total 671 Bank Charge					4,889.17	0.00	4,889.17
<b>660 Advertising</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	316.55		316.55
General Journal	12/31/2022	2022-019	*	To record CY Accounts Payable	1,202.74		1,519.29
Total 660 Advertising					1,519.29	0.00	1,519.29
<b>Miscellaneous - Other</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	19,358.66		19,358.66
General Journal	12/31/2022	2022-020	*	To reclass expenses to fixed asset		18,420.00	938.66
Total Miscellaneous - Other					19,358.66	18,420.00	938.66
Total Miscellaneous					25,767.12	18,420.00	7,347.12

## MORGAN COUNTY WATER DISTR

## General Ledger

As of December 31, 2022

Type	Date	Num	Adj	Memo	Debit	Credit	Balance
<b>690 Travel Expense</b>							0.00
<b>Travel Expense - Other</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	2,875.48		2,875.48
Total Travel Expense - Other					2,875.48	0.00	2,875.48
<b>690.1 Meals</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	739.94		739.94
General Journal	12/31/2022	2022-024	*	To properly net against expense.	143.46		883.40
General Journal	12/31/2022	2022-024	*	To properly net against expense.		83.16	800.24
Total 690.1 Meals					883.40	83.16	800.24
<b>690.2 Mileage</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	301.70		301.70
Total 690.2 Mileage					301.70	0.00	301.70
<b>690.3 Lodging</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	473.51		473.51
Total 690.3 Lodging					473.51	0.00	473.51
Total 690 Travel Expense					4,534.09	83.16	4,450.93
<b>UC Tax</b>							0.00
<b>KACO UI Fund</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	198.70		198.70
General Journal	12/31/2022	2022-016	*	To adjust payroll expenses and liabilities	383.64		582.34
Total KACO UI Fund					582.34	0.00	582.34
Total UC Tax					582.34	0.00	582.34
<b>6999 · Uncategorized Expenses</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	6,750.00		6,750.00
Total 6999 · Uncategorized Expenses					6,750.00	0.00	6,750.00
<b>615 Utilities</b>							0.00
<b>615 · .1 Purchased Power</b>							0.00
<b>615.1.2 Licking Valley RECC</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	20,960.83		20,960.83
General Journal	12/31/2022	2022-018	*	To reverse PY accounts payable		2,673.08	18,287.75
General Journal	12/31/2022	2022-019	*	To record CY Accounts Payable	3,301.00		21,588.75
Total 615.1.2 Licking Valley RECC					24,261.83	2,673.08	21,588.75
<b>615.1.1 American Electric Power</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	16,904.19		16,904.19
General Journal	12/31/2022	2022-018	*	To reverse PY accounts payable		2,224.26	14,679.93
General Journal	12/31/2022	2022-019	*	To record CY Accounts Payable	2,148.25		16,828.18
Total 615.1.1 American Electric Power					19,052.44	2,224.26	16,828.18
Total 615 · .1 Purchased Power					43,314.27	4,897.34	38,416.93
<b>615.4 Trash Disposal</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	1,607.56		1,607.56
General Journal	12/31/2022	2022-018	*	To reverse PY accounts payable		277.21	1,330.35
General Journal	12/31/2022	2022-019	*	To record CY Accounts Payable	287.44		1,617.79
Total 615.4 Trash Disposal					1,895.00	277.21	1,617.79
<b>615.2 Cellular</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	12,324.01		12,324.01
General Journal	12/31/2022	2022-018	*	To reverse PY accounts payable		2,242.32	10,081.69
General Journal	12/31/2022	2022-019	*	To record CY Accounts Payable	2,518.82		12,600.51
Total 615.2 Cellular					14,842.83	2,242.32	12,600.51
<b>615.3 Telephone</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	7,207.15		7,207.15
General Journal	12/31/2022	2022-018	*	To reverse PY accounts payable		457.03	6,750.12
Total 615.3 Telephone					7,207.15	457.03	6,750.12
Total 615 Utilities					67,259.25	7,873.90	59,385.35

## MORGAN COUNTY WATER DISTR

## General Ledger

As of December 31, 2022

Type	Date	Num	Adj	Memo	Debit	Credit	Balance
<b>610 - Purchased Water</b>							0.00
<b>610.1 Cave Run Water Commission</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	290,312.52		290,312.52
General Journal	12/31/2022	2022-018	*	To reverse PY accounts payable		56,305.72	234,006.80
General Journal	12/31/2022	2022-019	*	To record CY Accounts Payable	46,657.23		280,664.03
Total 610.1 Cave Run Water Commission					336,969.75	56,305.72	280,664.03
<b>610.2 West Liberty Waterworks</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	480,914.68		480,914.68
General Journal	12/31/2022	2022-011	*	To reverse liability		54,123.12	426,791.56
General Journal	12/31/2022	2022-018	*	To reverse PY accounts payable		52,815.42	373,976.14
General Journal	12/31/2022	2022-019	*	To record CY Accounts Payable	62,924.40		436,900.54
Total 610.2 West Liberty Waterworks					543,839.08	106,938.54	436,900.54
Total 610 - Purchased Water					880,808.83	163,244.26	717,564.57
<b>USDA Rural Development Income</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity		292,591.05	-292,591.05
Total USDA Rural Development Income					0.00	292,591.05	-292,591.05
<b>4905 - -DR4595</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity		53,543.04	-53,543.04
Total 4905 - -DR4595					0.00	53,543.04	-53,543.04
<b>4904 - - FEMA DR 4592</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity		709.19	-709.19
Total 4904 - - FEMA DR 4592					0.00	709.19	-709.19
<b>Sale of Fixed Asset</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity		1,200.00	-1,200.00
Total Sale of Fixed Asset					0.00	1,200.00	-1,200.00
<b>USDA Bonds - Interest Expense</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	993.62		993.62
General Journal	12/31/2022	2022-002	*	To record current year activity	44,912.42		45,906.04
General Journal	12/31/2022	2022-005	*	To reclass liability to interest expense	47,497.34		93,403.38
General Journal	12/31/2022	2022-006	*	To reclass to liability and interest expen...	3,160.45		96,563.83
General Journal	12/31/2022	2022-008	*	To record current year activity		2,084.05	94,479.78
General Journal	12/31/2022	2022-013	*	To adjust to actual	42,465.99		136,945.77
Total USDA Bonds - Interest Expense					139,029.82	2,084.05	136,945.77
<b>Bonds Payable KRWA 2016</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	98,912.52		98,912.52
General Journal	12/31/2022	2022-002	*	To record current year activity		98,912.52	0.00
Total Bonds Payable KRWA 2016					98,912.52	98,912.52	0.00
<b>OPEB Expense</b>							0.00
General Journal	12/31/2022	2022-016	*	To adjust payroll expenses and liabilities	5,028.46		5,028.46
General Journal	12/31/2022	2022-017	*	To adjust for GASB 68 and 75		5,028.46	0.00
General Journal	12/31/2022	2022-017	*	To adjust for GASB 68 and 75	48,605.00		48,605.00
Total OPEB Expense					53,633.46	5,028.46	48,605.00
<b>Adj to balance</b>							0.00
General Journal	12/31/2022	2022-000		To record CY activity	0.00		0.00
Total Adj to balance					0.00	0.00	0.00
<b>TOTAL</b>					<b>6,827,607.85</b>	<b>6,827,607.85</b>	<b>0.00</b>



**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
Second Request for Information**

**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 7**

**RESPONSIBLE PARTY: Shannon Elam, Alexis Franklin**

7. Refer to the 2022 audited financial statements. Footnote "J" on page 24 states that Morgan District obtained a loan from Gateway Area Development District on May 4, 2021, for working capital and equipment purchases.

- a. Provide a copy of the 2021 general ledger for Morgan District in Excel format and designate the general ledger account number and date that the loan receipt was posted.
- b. Provide the amount of the loan that was used to purchase equipment and a description and cost of each item purchased.
- c. Provide the amount of the loan that was used for working capital.
- d. Provide the current status of the loan. Include the current balance, if any payments are past due, and the number of remaining payments with due dates.

**Response(s):** Please see the attached documentation.

9:24 AM

05/22/24

Accrual Basis

# MORGAN COUNTY WATER DISTR

## Account QuickReport

January through December 2022

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Type	Date	Num	Name	Memo	Split	Amount
<b>699 · Debt Service (Bonds &amp; Notes)</b>						
<b>699.4 · GWADD Note</b>						
Check	04/12/2022	12644	Gateway Area Devel...	Loan Payment	3020703 · O&...	1,500.00
Check	12/08/2022	12913	Gateway Area Devel...	Loan Payment	3020703 · O&...	1,500.00
Total 699.4 · GWADD Note						<u>3,000.00</u>
Total 699 · Debt Service (Bonds & Notes)						<u>3,000.00</u>
<b>TOTAL</b>						<u><u>3,000.00</u></u>

10:00 AM

05/22/24

Accrual Basis

# MORGAN COUNTY WATER DISTR

## Account QuickReport

January through December 2023

Type	Date	Num	Name	Memo	Split	Amount
<b>699 · Debt Service (Bonds &amp; Notes)</b>						
<b>699.4 · GWADD Note</b>						
Check	05/01/2023	13091	Gateway Area Develo...	Loan Payment	3020703 · O&M ...	1,500.00
Check	06/05/2023		Gateway Area Develo...	Loan Payment	3020703 · O&M ...	1,092.75
Check	07/05/2023		Gateway Area Develo...	Preliminary Site Check	3020703 · O&M ...	1,092.75
Check	08/04/2023		Gateway Area Develo...	Preliminary Site Check	3020703 · O&M ...	1,092.75
Check	09/05/2023		Gateway Area Develo...	Preliminary Site Check	3020703 · O&M ...	1,092.75
Check	10/04/2023		Gateway Area Develo...	Preliminary Site Check	3020703 · O&M ...	1,092.75
Check	11/06/2023		Gateway Area Develo...	Preliminary Site Check	3020703 · O&M ...	1,092.75
Check	12/04/2023		Gateway Area Develo...	Loan Payment #11	3020703 · O&M ...	1,092.75
Total 699.4 · GWADD Note						9,149.25
Total 699 · Debt Service (Bonds & Notes)						9,149.25
<b>TOTAL</b>						<b>9,149.25</b>

# Morgan County Water District

## Account QuickReport

January 1 - May 22, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	CLR	AMOUNT	BALANCE
<b>699 Debt Service (Bonds &amp; Notes)</b>								
<b>699.4 GWADD Note</b>								
01/04/2024	Check		Gateway Area Development District	Loan Payment #12	699.4 Debt Service (Bonds & Notes):GWADD Note		1,092.75	1,092.75
02/05/2024	Check		Gateway Area Development District	Loan Payment #13	699.4 Debt Service (Bonds & Notes):GWADD Note		1,092.75	2,185.50
02/08/2024	Check	13425	Gateway Area Development District	Loan Payment #14	699.4 Debt Service (Bonds & Notes):GWADD Note			2,185.50
02/08/2024	Journal Entry	R			699.4 Debt Service (Bonds & Notes):GWADD Note		-1,092.75	1,092.75
03/01/2024	Journal Entry				699.4 Debt Service (Bonds & Notes):GWADD Note		1,092.75	2,185.50
03/04/2024	Expense		Gateway Area Development District	Loan Payment #15	699.4 Debt Service (Bonds & Notes):GWADD Note		1,092.75	3,278.25
04/04/2024	Expense		Gateway Area Development District	Loan Payment #16	699.4 Debt Service (Bonds & Notes):GWADD Note		1,092.75	4,371.00
<b>Total for 699.4 GWADD Note</b>							<b>\$4,371.00</b>	
<b>Total for 699 Debt Service (Bonds &amp; Notes)</b>							<b>\$4,371.00</b>	
<b>TOTAL</b>							<b>\$4,371.00</b>	

# Payment Distribution - L2100001

Report created on 5/22/2024

Morgan County Water District

Overall Balance: \$140,026.78

Amount Due: \$1,092.75

Reporting from 1/1/0001 to 12/31/9999

Due Date: 6/4/2024

Date	Amount	Principal	Interest	Escrow	Fees	Balance	Description
4/25/2022	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$150,000.00	12644
12/19/2022	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$150,000.00	12913
5/4/2023	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$150,000.00	13091
6/5/2023	\$1,092.75	\$842.75	\$250.00	\$0.00	\$0.00	\$149,157.25	ACH001
7/5/2023	\$1,092.75	\$844.15	\$248.60	\$0.00	\$0.00	\$148,313.10	ACH002
8/4/2023	\$1,092.75	\$845.56	\$247.19	\$0.00	\$0.00	\$147,467.54	ACH003
9/5/2023	\$1,092.75	\$846.97	\$245.78	\$0.00	\$0.00	\$146,620.57	ACH004
10/4/2023	\$1,092.75	\$848.38	\$244.37	\$0.00	\$0.00	\$145,772.19	ACH005
11/6/2023	\$1,092.75	\$849.80	\$242.95	\$0.00	\$0.00	\$144,922.39	ACH006
12/4/2023	\$1,092.75	\$851.21	\$241.54	\$0.00	\$0.00	\$144,071.18	ACH007
1/5/2024	\$1,092.75	\$852.63	\$240.12	\$0.00	\$0.00	\$143,218.55	ACH008
2/5/2024	\$1,092.75	\$854.05	\$238.70	\$0.00	\$0.00	\$142,364.50	ACH009
3/4/2024	\$1,092.75	\$855.48	\$237.27	\$0.00	\$0.00	\$141,509.02	ACH010
4/4/2024	\$1,092.75	\$856.90	\$235.85	\$0.00	\$0.00	\$140,652.12	ACH011
5/6/2024	\$1,092.75	\$858.33	\$234.42	\$0.00	\$0.00	\$139,793.79	ACH012
<b>Total</b>	<b>\$17,613.00</b>	<b>\$10,206.21</b>	<b>\$7,406.79</b>	<b>\$0.00</b>	<b>\$0.00</b>		

## Project Number: **WX21175046**

AWMPC: **GWADD**

Funding Status: **Not Funded**

Date Approved by AWMPC: **11.30.2023**

Project Status: **Approve**

### **Phase III System Wide Improvement Project**

The Morgan County Water District (MCWD) proposes the construction of a new Business Office and Maintenance Facility, while also implementing various improvements, waterline replacements, and relocations of infrastructure in the District's water distribution system. **The proposed scope of the work includes line replacements and 200 Sensus meters and radios, along with the payoff of a \$150,000 note owed to Gateway Area Development District.**

The project will purchase land and develop a 6,320 square foot new Business Office and Maintenance Facility for the MCWD. The District currently rents their existing office space which is technologically outdated and unable to meet the needs of the District and its' consumers. The Water District will also need to purchase furniture for the new office space.

The proposed project will replace existing waterlines in 7 branch lines off of HWY 191 and appurtenances.

The locations of the branch lines are as follows:

- Barker Branch
- KY 1162 (4-inch Pipe)
- Stinson Branch (4-inch Pipe)
- Morris Cemetery Rd (6-inch Pipe)
- Morris Cemetery Rd (5-inch Pipe)
- Rail Road Fork (4-inch Pipe)
- Big Staff Branch (3-inch Pipe)

The Morgan County Water District will also buy 200 Sensus meters and Radios to replace existing water meters in various locations through out the system. Some of the proposed lines will replace lines that have been inaccessible since 2015 when relocated by a transportation project.

The proposed project will have a positive impact on the Morgan County Water District who currently has a directly serviceable population of approximately 8,851, or 4,103 households, while indirectly servicing approximately 22,794, or 11,521 households.

# GATEWAY

## AREA DEVELOPMENT DISTRICT

Bath | Menifee | Montgomery | Morgan | Rowan



est. 1969

### LOAN COMMITMENT LETTER

December 1, 2020

Shannon Elam, General Manager  
Morgan County Water District  
1009 Hwy 172  
West Liberty, KY 41472

Dear Mr. Elam:

*Will finalize & change  
if paid on within 1<sup>st</sup> year*

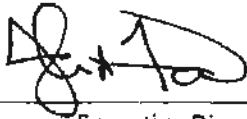
I am pleased to inform you that the Gateway Area Development District Board of Directors has approved your application for financing, under the EDA funded Economic Recovery Revolving Loan Fund program, subject to the following terms and conditions:

1. **Borrower:** Morgan County Water District
2. **Amount of Loan:** \$150,000.00
3. **Purpose of Loan:** Loan proceeds will be used for working capital and to purchase equipment
4. **Interest Rate, Term, and Repayment:** This loan shall bear interest at two percent (2.0%) per annum. The term of the loan shall be for two (2) years. Interest only payments of \$1,500.00 each shall be paid semi-annually with the first payment waived, and the principal balance repaid at maturity.
5. **Security:** Borrower shall grant to Lender as security for the loan:
  - a. Uniform Commercial Code (UCC) filing on all inventory, machinery, fixtures, equipment, accounts receivable, and general intangibles owned by the business.
  - b. Name the Lender as first loss payee on insurance coverage on the real property located at 1009 Hwy 172, West Liberty, KY 41472.
6. **Disbursement of Loan Proceeds:** Loan proceeds shall be disbursed at closing.
7. **Borrower's Warranties:** In order to induce Lender to make the loan provided for in this Commitment Letter, Borrower makes the following Representation and Warranties which shall survive the execution and delivery of the Promissory Note:
  - a. Borrower duly exists and is in good standing under the laws of the State of Kentucky and Borrower through a named individual has been validly authorized by all necessary action to execute and deliver the loan documents;
  - b. At the time of closing, there shall be no outstanding suits, trusteeships, bankruptcies or court actions pending or threatened against the Borrower or any corporate officer;
  - c. Borrower is unable to acquire funds on terms and conditions comparable to those negotiated with Lender and without these funds the Borrower could not proceed with its business plans;
  - d. The principals of the Borrower will not permit without the prior written permission of the Lender any material change in the ownership structure, control, or operation of the Borrower;

- e. Borrower has determined the site where the equipment will be located is free of all hazardous and/or toxic waste, substances or materials and that such substances or material do not exist in any quantities which would require monitoring, reporting, abatement, remedial, or responsive action, permitted and/or licensed under Federal, State, or local law.
8. **Covenants of the Loan:** The Loan Agreement shall contain other items provisions obligating the Borrower to:
    - a. Maintain its form and existence; pay all its taxes; and maintain its property in good repair;
    - b. Maintain, fire, hazard, extended coverage insurance;
    - c. Maintain proper business and accounting records; authorize the Lender's access to the records;
    - d. Allow the Lender to conduct on-site visits at least once each year where the borrower will provide Lender with financial statements including profit and loss statement and balance sheet prepared by management and employment verifications listing current employees, date of hire, gender, and employment status.
    - e. Comply with applicable federal regulations regarding conflicts of interest, political activities, and hiring of personnel; federal, state, and local laws, regulations, and ordinances; as well as with terms of the other financing agreements entered into in conjunction with Lender's investment;
    - f. Use the funds for purposes represented to Lender in the loan request;
  9. **Prepayment:** Borrower shall have the right to repay the outstanding balance in full at any time during the course of the loan without prepayment penalty.
  10. **Closing:** The loan committed hereby will be closed at the office of the Lender's attorney, White, Peck, Carrington, LLP, 26 Broadway, Mt. Sterling, KY 40353 within ninety (90) days of the date hereof, unless said date is extended in writing by the Lender at its sole option.
  11. **Commitment Expiration:** This commitment shall expire unless accepted within ten business days of the date hereof and return executed.

To the extent that the terms and conditions stated herein are not incorporated into the loan documents, this commitment letter shall survive the loan closing and will govern our relationship for so long as the loan committed hereby, together with interest and fees, remain outstanding; provided however, that in the event of inconsistencies between this commitment letter and the loan documents the loan documents shall control.

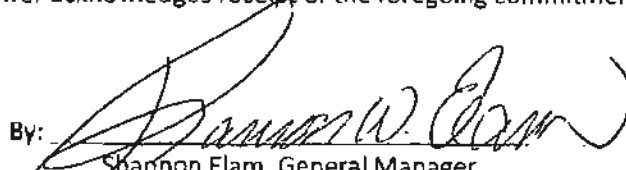
Sincerely,



Joshua A. Farrow, Executive Director

Intending to be legally bound, the Borrower acknowledges receipt of the foregoing commitment and acceptance of and agreement to its terms and conditions.

Dated: 12/4/20

By:   
 Shannon Elam, General Manager  
 Morgan County Water District





**GWADD Note**

G & W Construction	Creek Bore @ Caskey Fork (FLOOD)	\$	22,680.00
Blue Tank & Pump Rental	Generator Rentals for Pump Stations (Ice Storm)	\$	8,753.11
Consolidated Pipe and Supply	Water System Parts	\$	6,905.71
United Systems	Computers for Office Staff (Old Computers Microsoft Security Expired)	\$	13,525.00
USA Blue Book	Water System Parts	\$	2,375.22
Utility Solutions	Water System Parts	\$	33,000.00
Bear Traxx	Creek Bore @ Hwy 437 and War Creek (Flood)	\$	58,300.00
Piercy Mullins Electric	SCADA parts for Tanks and Pump Stations	\$	4,360.00
		\$	<u>149,899.04</u>

MORGAN COUNTY WATER DISTRICT  
1009 HWY 172 (606) 743-1204  
WEST LIBERTY, KY 41472

12182  
73-175/421

DATE 5/5/21

PAY TO THE ORDER OF G & W Construction \$ 22,680.00  
Twenty two thousand six hundred eighty and no/100 DOLLARS

Security features included. Details on back.



MEMO Road Base Caskey Fork Cherrill Hathcock

⑈012182⑈ [REDACTED]

MORGAN COUNTY WATER DISTRICT

1009 HWY 172 (606) 743-1204  
WEST LIBERTY, KY 41472

12183  
73-175/421

DATE 5/5/21

PAY TO THE  
ORDER OF

Blue Tank & Pump Rental

\$ 8753.11

Eight thousand seven hundred fifty three and 1/100

DOLLARS

Security features  
included.  
Details on back



WEST LIBERTY, KENTUCKY 41472

MEMO Inv # 105842

Chamell Nathwood

MP

⑈012183⑈

MORGAN COUNTY WATER DISTRICT

1009 HWY 172 (606) 743-1204  
WEST LIBERTY, KY 41472

12186  
73-175/421

DATE 5/15/21

PAY TO THE  
ORDER OF

Consolidated Pipe & Supply Co. Inc. \$ 6905.71  
Six thousand nine hundred five and 71/100 DOLLARS

Security features  
included.  
Details on back.



MEMO Amis 8/21/20 - 3/31/21

James W. E. Crumell  
Crumell

⑈012186⑈




MORGAN COUNTY WATER DISTRICT

1009 HWY 172 (606) 743-1204  
WEST LIBERTY, KY 41472

12185  
73-175/421

DATE 5/5/21

PAY TO THE ORDER OF United Systems & Software, Inc. \$ 13,525.00  
Thirteen thousand five hundred twenty five and 00/100 DOLLARS  Security features included. Details on back



Raymond J. Churchill  
Raymond J. Churchill

MEMO chmr 80360

⑈012185⑈



MORGAN COUNTY WATER DISTRICT  
1009 HWY 172 (606) 743-1204  
WEST LIBERTY, KY 41472

12171  
73-175/421

DATE 4-15-21

PAY TO THE  
ORDER OF


USA Blue Book

\$ 2375.22

Two thousand three hundred seventy five and 22/100

DOLLARS

Security features  
included.  
Details on back.

  
WEST LIBERTY, KENTUCKY 41472

MEMO On Account

Chunell Stithwick

MP

⑈012171⑈



MORGAN COUNTY WATER DISTRICT  
1009 HWY 172 (606) 743-1204  
WEST LIBERTY, KY 41472

12187  
73-175/421

DATE 5/5/21

PAY TO THE  
ORDER OF

Utility Solutions

\$ 33,000.<sup>00</sup>

Thirty three thousand and no/100

DOLLARS  Security features included. Details on back



MEMO an acct.

Ramon W. E. Churchill  
Network

MP

⑈012187⑈



MORGAN COUNTY WATER DISTRICT  
1009 HWY 172 (606) 743-1204  
WEST LIBERTY, KY 41472

12181  
73-175/421

DATE 5/15/21


PAY TO THE  
ORDER OF

Bear Traxx Inc.

\$ 58,300.00

Fifty eight thousand three hundred and 00/100

DOLLARS

 Security features included. Details on back.



WEST LIBERTY, KENTUCKY 41472

MEMO Inv # 1040, MCW.D001

Raymond W. E. Churchill  
Raymond W. E. Churchill

MP

⑈012181⑈



**MORGAN COUNTY WATER DISTRICT**

1009 HWY 172 (606) 743-1204  
WEST LIBERTY, KY 41472

12184  
73-175/421

DATE 5/15/21

PAY TO THE  
ORDER OF

*Percy Mullins Electric*

\$ 4360.00

*Four thousand three hundred sixty and no/100*

DOLLARS

Security features  
included.  
Details on back.



WEST LIBERTY, KENTUCKY 41472

MEMO 153153, 151683

*Raymond W. E.  
Chumel Hellock*

MP

⑈012184⑈



**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
Second Request for Information**

**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 8**

**RESPONSIBLE PARTY: Shannon Elam**

8. Refer to the 2022 audited financial statements. Footnote "K" beginning on page 24 notes several vehicle lease obligations that are classified as capital leases. Provide a copy of all loan/lease documents for all vehicles. If Morgan District has a separate contract with Morgan County Fiscal Court for payment of any leased vehicles, provide a copy of that document.

**Response(s):** Please see the attached Master Equity Lease from the Judge Executive and Truck Leases attached.

Supplemental to and part of Master Equity Lease Agreement date: 08/29/2017

<b>1. Lessee Name</b>	Morgan County Water	<b>Delivery Date</b>	05/02/2023
<b>Address</b>	1009 Hwy 172	<b>Customer#</b>	579627
<b>City</b>	WEST LIBERTY	<b>Postal Code</b>	41472
<b>ATTN</b>			
<b>Driver</b>		<b>Alternate Driver</b>	Cust will Update
<b>Address</b>	1009 HIGHWAY 172	<b>Garage County</b>	MORGAN
<b>City</b>	WEST LIBERTY	<b>State</b>	KY
		<b>Postal Code</b>	41472-6035

**2. Lease Term** Commencing on the delivery date of the vehicle and ending 60 months after the first full monthly rental payment date, with an option to continue month-to-month for an unlimited period of time.

<b>3. Vehicle Description</b>	<b>Year</b> 2023	<b>Make</b> Ford	<b>Model</b> F-150
	<b>Series</b> XLT 4x4 Regular Cab 6.5 ft. box 122 in. WB		
	<b>License #</b> F0S823	<b>Unit #</b> 265RFZ	<b>Replacement Unit #</b>
			<b>VIN#</b> 1FTMF1E5XPKD38109

**4. Monthly Rental and Other Payments Due**

**4A. Calculation of Monthly Rental**

\$45,921.59	Capitalized Price of Vehicle
\$0.00	Initial License Fee
\$0.00	Sales Tax
\$0.00	Other
\$0.00	Extended Mechanical Service Program
\$5,000.00	Less Gain Applied From Prior Unit
\$0.00	Less Capitalized Price Reduction
<u>\$40,921.59</u>	Total Capitalized Amount (Delivered Price)
\$511.52	Depreciation Reserve @1.25%
\$202.52	Monthly Lease Charge
<u>\$714.04</u>	<b>Total Monthly Rental Excluding Additional Services</b>

**Additional Services**

\$0.00	Full Maintenance <sup>1</sup>	<b>Contract Miles</b> 0	<b>Overmileage Charge</b> \$0.0000 Per Mile
	<b>Incl: # Brake Sets (1 Set = 1Axle)</b> 0	<b># Tires</b> 0	<b>Loaner Vehicle Not Included</b>
	Master Policy Enrollment Fees		
\$0.00	Physical Damage Management		<b>Comp/Collision Deductible</b> 0/0
\$0.00	Commercial Automobile Liability Enrollment		
	Liability Limit	\$0.00	
\$714.04	Monthly Rental Sub-Total		
<u>\$0.00</u>	Motor Vehicle Usage Tax	<u>6.0000</u>	<b>State</b> KY
<u>\$714.04</u>	<b>Total Monthly Rental Including Additional Services</b>		

**4B. Initial Charges**

\$778.10	Pro-Rated Rental
\$714.04	First Month's Rental
\$0.00	Security Deposit
\$0.00	Capitalized Price Reduction
\$0.00	Sales Tax on Capitalized Price Reduction
\$0.00	Tax on Gain On Prior
\$0.00	Tax on Incentive ( Taxable Incentive Total : \$0.00 )
\$15.00	License and Certain Other Charges
\$0.00	Aftermarket Equipment
<u>\$0.00</u>	Other
<u>\$1,505.14</u>	<b>Total Initial Charges</b>

**4C. Service Charge**

\$375.00 Service Charge Due at Lease Termination

**4D. Reduced Book Value**

\$9,495.40 Reduced Book Value at Lease Termination

Quote based on estimated annual mileage of **10,000**

**Special Provisions**

As set forth in the Master Open - End (Equity) Lease Agreement, the terms and provisions contained in this schedule shall be conclusive and binding on Lessee unless Lessee objects in writing to the same within ten (10) days after the date of delivery of the vehicle.

Enterprise FM Trust, a Delaware statutory trust, is the owner of the vehicle covered by this Schedule. Enterprise FM Trust (not Enterprise Fleet Management) is and shall be deemed to be the Lessor of such vehicle under the Master Open - End (Equity) Lease Agreement and shall have all rights and obligations of the Lessor under the Master Open - End (Equity) Lease Agreement with respect to such vehicle. All rental and other payments owed by the Lessee with respect to such vehicle under the Master Open - End (Equity) Lease Agreement shall be paid to Enterprise Fleet Management in its capacity as the servicer for Enterprise FM Trust. All references in Sections 11(a) and 12 of the Master Open - End (Equity) Lease Agreement to the "Lessor" shall include any servicer(s) and/or other agent(s) for or of Enterprise FM Trust. Lessee must maintain insurance coverage on the vehicle as set forth in Section 11 of the Master Open-End (Equity) Lease Agreement until the vehicle is sold.

<sup>1</sup>The inclusion herein of references to maintenance fees/services are solely for the administrative convenience of Lessee. Notwithstanding the inclusion of such references in this [Invoice/Schedule/Quote], all such maintenance services are to be performed by Enterprise Fleet Management, Inc., and all such maintenance fees are payable by Lessee solely for the account of Enterprise Fleet Management, Inc., pursuant to that certain separate [Maintenance Agreement] entered into by and between Lessee and Enterprise Fleet Management, Inc.; provided that such maintenance fees are being billed by Enterprise FM Trust, and are payable at the direction of Enterprise FM Trust, solely as an authorized agent for collection on behalf of Enterprise Fleet Management, Inc.

### Aftermarket Equipment Totals

	Billed or Capitalized	Price
<b>Total Billed</b>		<b>\$0.00</b>
Custom Equipment - Strobes Class1 LED mini light bar top of cab.LED strobe installed front grill & taillights.The top strobe will be mounted on a drill-free 3rd brake light mounted.Single Lid Alum toolbox	C	\$0.00
Drop In Bedliner - Drop in Bedliner from Meyer	C	\$0.00
<b>Total Capitalized</b>		<b>\$0.00</b>
<b>Total</b>		<b>\$0.00</b>

### Other Totals

	Billed or Capitalized	Price
<b>Total Billed</b>		<b>\$0.00</b>
Courtesy Delivery Fee	C	\$0.00
<b>Total Capitalized</b>		<b>\$0.00</b>
<b>Total</b>		<b>\$0.00</b>

Supplemental to and part of Master Equity Lease Agreement date: 08/29/2017

<b>1. Lessee Name</b>	Morgan County Water	<b>Delivery Date</b>	09/12/2022
<b>Address</b>	1009 Hwy 172	<b>Customer#</b>	579627
<b>City</b>	WEST LIBERTY	<b>Postal Code</b>	41472
<b>ATTN</b>		<b>State</b>	KY
<b>Driver</b>		<b>Alternate Driver</b>	Cust will Update
<b>Address</b>	450 PRESTONSBURG ST	<b>Garage County</b>	ELLIOTT
<b>City</b>	WEST LIBERTY	<b>State</b>	KY
		<b>Postal Code</b>	41472-1140

<b>2. Lease Term</b>	Commencing on the delivery date of the vehicle and ending 60 months after the first full monthly rental payment date, with an option to continue month-to-month for an unlimited period of time.		
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<b>3. Vehicle Description</b>	<b>Year</b> 2022	<b>Make</b> RAM	<b>Model</b> 1500
	<b>Series</b> Big Horn/Lone Star 4x4 Quad Cab 140.5 in. WB		
	<b>License #</b> KH2145	<b>Unit #</b> 266RBZ	<b>Replacement Unit #</b>
			<b>VIN#</b> 1C6RRFBG5NN413284

**4. Monthly Rental and Other Payments Due**

**4A. Calculation of Monthly Rental**

\$50,650.00	Capitalized Price of Vehicle
\$0.00	Initial License Fee
\$0.00	Sales Tax
\$0.00	Other
\$0.00	Extended Mechanical Service Program
\$0.00	Less Gain Applied From Prior Unit
\$0.00	Less Capitalized Price Reduction
<u>\$50,650.00</u>	Total Capitalized Amount (Delivered Price)
\$633.13	Depreciation Reserve @1.25%
\$255.44	Monthly Lease Charge
<b>\$888.57</b>	<b>Total Monthly Rental Excluding Additional Services</b>

**Additional Services**

\$0.00	Full Maintenance <sup>1</sup>	<b>Contract Miles</b> <u>0</u>	<b>Overmileage Charge</b> <u>\$0.0000</u> Per Mile
	Incl: # Brake Sets (1 Set = 1Axle) <u>0</u>	<b># Tires</b> <u>0</u>	<b>Loaner Vehicle Not Included</b>
	Master Policy Enrollment Fees		
\$0.00	Physical Damage Management		<b>Comp/Collision Deductible</b> <u>0/0</u>
\$0.00	Commercial Automobile Liability Enrollment		
	Liability Limit	\$0.00	
\$888.57	Monthly Rental Sub-Total		
<u>\$0.00</u>	Motor Vehicle Usage Tax	<u>6.0000</u>	State <u>KY</u>
<b>\$888.57</b>	<b>Total Monthly Rental Including Additional Services</b>		

**4B. Initial Charges**

\$562.76	Pro-Rated Rental
\$888.57	First Month's Rental
\$0.00	Security Deposit
\$0.00	Capitalized Price Reduction
\$0.00	Sales Tax on Capitalized Price Reduction
\$0.00	Tax on Gain On Prior
\$0.00	Tax on Incentive ( Taxable Incentive Total : \$0.00 )
\$23.00	License and Certain Other Charges
\$0.00	Aftermarket Equipment
<u>\$0.00</u>	Other
<b>\$1,474.33</b>	<b>Total Initial Charges</b>

**4C. Service Charge**

**\$375.00** Service Charge Due at Lease Termination

**4D. Reduced Book Value**

**\$12,354.88** Reduced Book Value at Lease Termination

Quote based on estimated annual mileage of **10,000**

**Special Provisions**

As set forth in the Master Open - End (Equity) Lease Agreement, the terms and provisions contained in this schedule shall be conclusive and binding on Lessee unless Lessee objects in writing to the same within ten (10) days after the date of delivery of the vehicle.

Enterprise FM Trust, a Delaware statutory trust, is the owner of the vehicle covered by this Schedule. Enterprise FM Trust (not Enterprise Fleet Management) is and shall be deemed to be the Lessor of such vehicle under the Master Open - End (Equity) Lease Agreement and shall have all rights and obligations of the Lessor under the Master Open - End (Equity) Lease Agreement with respect to such vehicle. All rental and other payments owed by the Lessee with respect to such vehicle under the Master Open - End (Equity) Lease Agreement shall be paid to Enterprise Fleet Management in its capacity as the servicer for Enterprise FM Trust. All references in Sections 11(s) and 12 of the Master Open - End (Equity) Lease Agreement to the "Lessor" shall include any servicer(s) and/or other agent(s) for or of Enterprise FM Trust. Lessee must maintain insurance coverage on the vehicle as set forth in Section 11 of the Master Open-End (Equity) Lease Agreement until the vehicle is sold.

<sup>1</sup>The inclusion herein of references to maintenance fees/services are solely for the administrative convenience of Lessee. Notwithstanding the inclusion of such references in this [Invoice/Schedule/Quote], all such maintenance services are to be performed by Enterprise Fleet Management, Inc., and all such maintenance fees are payable by Lessee solely for the account of Enterprise Fleet Management, Inc., pursuant to that certain separate [Maintenance Agreement] entered into by and between Lessee and Enterprise Fleet Management, Inc.; provided that such maintenance fees are being billed by Enterprise FM Trust, and are payable at the direction of Enterprise FM Trust, solely as an authorized agent for collection on behalf of Enterprise Fleet Management, Inc.

**Aftermarket Equipment Totals**

	(Billed or Capitalized)	Price
<b>Total Billed</b>		<b>\$0.00</b>
<b>Total Capitalized</b>		<b>\$0.00</b>
<b>Total</b>		<b>\$0.00</b>

**Other Totals**

	(Billed or Capitalized)	Price
<b>Total Billed</b>		<b>\$0.00</b>
Courtesy Delivery Fee	C	<b>\$0.00</b>
<b>Total Capitalized</b>		<b>\$0.00</b>
<b>Total</b>		<b>\$0.00</b>



Supplemental to and part of Master Equity Lease Agreement date: 08/29/2017

<b>1. Lessee Name</b>	Morgan County Water	<b>Delivery Date</b>	09/12/2022
<b>Address</b>	1009 Hwy 172	<b>Customer#</b>	579627
<b>City</b>	WEST LIBERTY	<b>State</b>	KY
<b>ATTN</b>		<b>Postal Code</b>	41472
<b>Driver</b>		<b>Alternate Driver</b>	Cust will Update
<b>Address</b>	450 PRESTONSBURG ST	<b>Garage County</b>	ELLIOTT
<b>City</b>	WEST LIBERTY	<b>State</b>	KY
		<b>Postal Code</b>	41472-1140

**2. Lease Term** Commencing on the delivery date of the vehicle and ending 60 months after the first full monthly rental payment date, with an option to continue month-to-month for an unlimited period of time.

<b>3. Vehicle Description</b>	<b>Year</b> 2022	<b>Make</b> RAM	<b>Model</b> 1500
	<b>Series</b> Big Horn/Lone Star 4x4 Quad Cab 140.5 in. WB		
	<b>License #</b> KH2148	<b>Unit #</b> 266RJ5	<b>Replacement Unit #</b>
			<b>VIN#</b> 1C6RRFBG7NN413285

**4. Monthly Rental and Other Payments Due**

**4A. Calculation of Monthly Rental**

\$50,650.00	Capitalized Price of Vehicle
\$0.00	Initial License Fee
\$0.00	Sales Tax
\$0.00	Other
\$0.00	Extended Mechanical Service Program
\$0.00	Less Gain Applied From Prior Unit
\$0.00	Less Capitalized Price Reduction
<u>\$50,650.00</u>	Total Capitalized Amount (Delivered Price)
\$633.13	Depreciation Reserve @1.25%
\$255.44	Monthly Lease Charge
<b>\$888.57</b>	<b>Total Monthly Rental Excluding Additional Services</b>

**Additional Services**

\$0.00	Full Maintenance <sup>1</sup>	<b>Contract Miles</b> <u>0</u>	<b>Overmileage Charge</b> \$0.0000 Per Mile
	<b>Incl: # Brake Sets (1 Set = 1Axle)</b> <u>0</u>	<b># Tires</b> <u>0</u>	<b>Loaner Vehicle Not Included</b>
	Master Policy Enrollment Fees		
\$0.00	Physical Damage Management		<b>Comp/Collision Deductible</b> <u>0/0</u>
\$0.00	Commercial Automobile Liability Enrollment		
	Liability Limit	\$0.00	
\$888.57	Monthly Rental Sub-Total		
<u>\$0.00</u>	Motor Vehicle Usage Tax	<u>6.0000</u>	State <u>KY</u>
<b>\$888.57</b>	<b>Total Monthly Rental Including Additional Services</b>		

**4B. Initial Charges**

\$562.76	Pro-Rated Rental
\$888.57	First Month's Rental
\$0.00	Security Deposit
\$0.00	Capitalized Price Reduction
\$0.00	Sales Tax on Capitalized Price Reduction
\$0.00	Tax on Gain On Prior
\$0.00	Tax on Incentive ( Taxable Incentive Total : \$0.00 )
\$23.00	License and Certain Other Charges
\$0.00	Aftermarket Equipment
\$0.00	Other
<b>\$1,474.33</b>	<b>Total Initial Charges</b>

**4C. Service Charge** \$375.00 Service Charge Due at Lease Termination

**4D. Reduced Book Value** \$12,354.88 Reduced Book Value at Lease Termination

Quote based on estimated annual mileage of 10,000

**Special Provisions**

As set forth in the Master Open - End (Equity) Lease Agreement, the terms and provisions contained in this schedule shall be conclusive and binding on Lessee unless Lessee objects in writing to the same within ten (10) days after the date of delivery of the vehicle.

Enterprise FM Trust, a Delaware statutory trust, is the owner of the vehicle covered by this Schedule. Enterprise FM Trust (not Enterprise Fleet Management) is and shall be deemed to be the Lessor of such vehicle under the Master Open - End (Equity) Lease Agreement and shall have all rights and obligations of the Lessor under the Master Open - End (Equity) Lease Agreement with respect to such vehicle. All rental and other payments owed by the Lessee with respect to such vehicle under the Master Open - End (Equity) Lease Agreement shall be paid to Enterprise Fleet Management in its capacity as the servicer for Enterprise FM Trust. All references in Sections 11(a) and 12 of the Master Open - End (Equity) Lease Agreement to the "Lessor" shall include any servicer(s) and/or other agent(s) for or of Enterprise FM Trust. Lessee must maintain insurance coverage on the vehicle as set forth in Section 11 of the Master Open-End (Equity) Lease Agreement until the vehicle is sold.

<sup>1</sup>The inclusion herein of references to maintenance fees/services are solely for the administrative convenience of Lessee. Notwithstanding the inclusion of such references in this [Invoice/Schedule/Quote], all such maintenance services are to be performed by Enterprise Fleet Management, Inc., and all such maintenance fees are payable by Lessee solely for the account of Enterprise Fleet Management, Inc., pursuant to that certain separate [Maintenance Agreement] entered into by and between Lessee and Enterprise Fleet Management, Inc.; provided that such maintenance fees are being billed by Enterprise FM Trust, and are payable at the direction of Enterprise FM Trust, solely as an authorized agent for collection on behalf of Enterprise Fleet Management, Inc.

**Aftermarket Equipment Totals**

	(Billed or Capped)	Price
<b>Total Billed</b>		<b>\$0.00</b>
<b>Total Capitalized</b>		<b>\$0.00</b>
<b>Total</b>		<b>\$0.00</b>

**Other Totals**

	(Billed or Capped)	Price
<b>Total Billed</b>		<b>\$0.00</b>
Courtesy Delivery Fee	C	<b>\$0.00</b>
<b>Total Capitalized</b>		<b>\$0.00</b>
<b>Total</b>		<b>\$0.00</b>



# Open - End (Equity) Lease Schedule

Supplemental to and part of Master Equity Lease Agreement date: 08/29/2017

<b>1. Lessee Name</b>	Morgan County Water	<b>Delivery Date</b>	07/06/2020
<b>Address</b>	1009 Hwy 172	<b>Customer#</b>	579627
<b>City</b>	WEST LIBERTY	<b>State</b>	KY
<b>ATTN</b>		<b>Postal Code</b>	41472
<b>Driver</b>		<b>Alternate Driver</b>	20 Ford - LUA51312
<b>Address</b>	1009 Hwy 172	<b>Garage County</b>	MORGAN
<b>City</b>	WEST LIBERTY	<b>State</b>	KY
		<b>Postal Code</b>	41472

**2. Lease Term** Commencing on the delivery date of the vehicle and ending 48 months after the first full monthly rental payment date, with an option to continue month-to-month for an unlimited period of time.

<b>3. Vehicle Description</b>	<b>Year</b> 2020	<b>Make</b> Ford	<b>Model</b> Escape
	<b>Series</b> S 4dr All-Wheel Drive		
	<b>License #</b> KE0393	<b>Unit #</b> 23L89T	<b>Replacement Unit #</b>
			<b>VIN#</b> 1FMCU9F65LUA51312

**4. Monthly Rental and Other Payments Due**

**4A. Calculation of Monthly Rental**

\$27,141.69	Capitalized Price of Vehicle
\$0.00	Initial License Fee
\$0.00	Sales Tax
\$0.00	Other
\$0.00	Extended Mechanical Service Program
\$0.00	Less Gain Applied From Prior Unit
\$0.00	Less Capitalized Price Reduction
<u>\$27,141.69</u>	Total Capitalized Amount (Delivered Price)
\$447.84	Depreciation Reserve @1.65%
\$89.21	Monthly Lease Charge
<b><u>\$537.05</u></b>	<b>Total Monthly Rental Excluding Additional Services</b>

**Additional Services**

\$0.00	Full Maintenance <sup>1</sup>	<b>Contract Miles</b> <u>0</u>	<b>Overmileage Charge</b> <u>\$0.0000</u> Per Mile
	<b>Incl: # Brake Sets (1 Set = 1Axle)</b> <u>0</u>	<b># Tires</b> <u>0</u>	<b>Loaner Vehicle Not Included</b>
	Master Policy Enrollment Fees		
\$0.00	Physical Damage Management		<b>Comp/Collision Deductible</b> <u>0/0</u>
\$0.00	Commercial Automobile Liability Enrollment		
	Liability Limit	\$0.00	
\$537.05	Monthly Rental Sub-Total		
\$0.00	Motor Vehicle Usage Tax	<u>6.0000</u>	<b>State</b> <u>KY</u>
<b><u>\$537.05</u></b>	<b>Total Monthly Rental Including Additional Services</b>		

**4B. Initial Charges**

\$450.43	Pro-Rated Rental
\$537.05	First Month's Rental
\$0.00	Security Deposit
\$0.00	Capitalized Price Reduction
\$0.00	Sales Tax on Capitalized Price Reduction
\$0.00	Tax on Gain On Prior
\$0.00	Tax on Incentive ( Taxable Incentive Total : \$0.00 )
\$23.00	License and Certain Other Charges
\$0.00	Aftermarket Equipment
\$0.00	Other
<b><u>\$1,010.48</u></b>	<b>Total Initial Charges</b>

**4C. Service Charge** \$375.00 **Service Charge Due at Lease Termination**

**4D. Reduced Book Value** \$5,284.15 **Reduced Book Value at Lease Termination**

Quote based on estimated annual mileage of 25,000

**Special Provisions**

As set forth in the Master Open - End (Equity) Lease Agreement, the terms and provisions contained in this schedule shall be conclusive and binding on Lessee unless Lessee objects in writing to the same within ten (10) days after the date of delivery of the vehicle.

Enterprise FM Trust, a Delaware statutory trust, is the owner of the vehicle covered by this Schedule. Enterprise FM Trust (not Enterprise Fleet Management) is and shall be deemed to be the Lessor of such vehicle under the Master Open - End (Equity) Lease Agreement and shall have all rights and obligations of the Lessor under the Master Open - End (Equity) Lease Agreement with respect to such vehicle. All rental and other payments owed by the Lessee with respect to such vehicle under the Master Open - End (Equity) Lease Agreement shall be paid to Enterprise Fleet Management in its capacity as the servicer for Enterprise FM Trust. All references in Sections 11(a) and 12 of the Master Open - End (Equity) Lease Agreement to the "Lessor" shall include any servicer(s) and/or other agent(s) for or of Enterprise FM Trust. Lessee must maintain insurance coverage on the vehicle as set forth in Section 11 of the Master Open-End (Equity) Lease Agreement until the vehicle is sold.

<sup>1</sup>The inclusion herein of references to maintenance fees/services are solely for the administrative convenience of Lessee. Notwithstanding the inclusion of such references in this [Invoice/Schedule/Quote], all such maintenance services are to be performed by Enterprise Fleet Management, Inc., and all such maintenance fees are payable by Lessee solely for the account of Enterprise Fleet Management, Inc., pursuant to that certain separate [Maintenance Agreement] entered into by and between Lessee and Enterprise Fleet Management, Inc.; provided that such maintenance fees are being billed by Enterprise FM Trust, and are payable at the direction of Enterprise FM Trust, solely as an authorized agent for collection on behalf of Enterprise Fleet Management, Inc.

**Aftermarket Equipment Totals**

	Billed or Cleared	Price
<b>Total Billed</b>		<b>\$0.00</b>
Q# 9426	C	\$750.00
1) 4 Corner Amber Strobes		
<b>Total Capitalized</b>		<b>\$750.00</b>
<b>Total</b>		<b>\$750.00</b>

**Other Totals**

	Billed or Cleared	Price
<b>Total Billed</b>		<b>\$0.00</b>
Courtesy Delivery Fee	C	\$0.00
<b>Total Capitalized</b>		<b>\$0.00</b>
<b>Total</b>		<b>\$0.00</b>

# Open - End (Equity) Lease Schedule

Supplemental to and part of Master Equity Lease Agreement date: 08/29/2017

<b>1. Lessee Name</b>	Morgan County Water	<b>Delivery Date</b>	10/31/2018
<b>Address</b>	1009 Hwy 172	<b>Customer#</b>	579627
<b>City</b>	WEST LIBERTY	<b>Postal Code</b>	41472
<b>State</b>	KY		
<b>ATTN Driver</b>		<b>Alternate Driver</b>	18 Ford - JFC76461
<b>Address</b>	1009 Hwy 172	<b>Garage County</b>	ROWAN
<b>City</b>	WEST LIBERTY	<b>State</b>	KY
		<b>Postal Code</b>	41472

**2. Lease Term** Commencing on the delivery date of the vehicle and ending 72 months after the first full monthly rental payment date, with an option to continue month-to-month for an unlimited period of time.

**3. Vehicle Description**

<b>Year</b>	2018	<b>Make</b>	Ford	<b>Model</b>	F-150
<b>Series</b>	XL 4x4 SuperCab Styleside 6.5 ft. box 145 in. WB				
<b>License #</b>	KD3990	<b>Unit #</b>	22VZSS	<b>Replacement Unit #</b>	
		<b>VIN#</b>	1FTEX1EP5JFC76461		

**4. Monthly Rental and Other Payments Due**

**4A. Calculation of Monthly Rental**

\$31,991.92	Capitalized Price of Vehicle
\$0.00	Initial License Fee
\$0.00	Sales Tax
\$0.00	Other
\$0.00	Extended Mechanical Service Program
\$0.00	Less Gain Applied From Prior Unit
\$0.00	Less Capitalized Price Reduction
<u>\$31,991.92</u>	Total Capitalized Amount (Delivered Price)
\$431.89	Depreciation Reserve @1.35%
\$74.30	Monthly Lease Charge
<u>\$506.19</u>	<b>Total Monthly Rental Excluding Additional Services</b>

**Additional Services**

\$0.00	Full Maintenance <sup>1</sup>	<b>Contract Miles</b>	<u>0</u>	<b>Overmileage Charge</b>	\$0.0000 Per Mile
	<b>Incl: # Brake Sets (1 Set = 1Axle)</b>	<u>0</u>	<b># Tires</b>	<u>0</u>	<b>Loaner Vehicle Not Included</b>
	Master Policy Enrollment Fees				
\$0.00	Physical Damage Management			<b>Comp/Collision Deductible</b>	<u>0/0</u>
\$0.00	Commercial Automobile Liability Enrollment				
	Liability Limit	\$0.00			
\$506.19	Monthly Rental Sub-Total				
\$0.00	Motor Vehicle Usage Tax	<u>6.0000</u>		<b>State</b>	<u>KY</u>
<u>\$506.19</u>	<b>Total Monthly Rental Including Additional Services</b>				

**4B. Initial Charges**

\$18.60	Pro-Rated Rental
\$506.19	First Month's Rental
\$0.00	Security Deposit
\$0.00	Capitalized Price Reduction
\$0.00	Sales Tax on Capitalized Price Reduction
\$0.00	Tax on Gain On Prior
\$0.00	Tax on Incentive ( Taxable Incentive Total : \$0.00 )
\$23.00	License and Certain Other Charges
\$0.00	Aftermarket Equipment
\$0.00	Other
<u>\$547.79</u>	<b>Total Initial Charges</b>

**4C. Service Charge** \$375.00 Service Charge Due at Lease Termination

**4D. Reduced Book Value** \$895.84 Reduced Book Value at Lease Termination

Quote based on estimated annual mileage of **10,000**  
**Special Provisions**

As set forth in the Master Open - End (Equity) Lease Agreement, the terms and provisions contained in this schedule shall be conclusive and binding on Lessee unless Lessee objects in writing to the same within ten (10) days after the date of delivery of the vehicle.

Enterprise FM Trust, a Delaware statutory trust, is the owner of the vehicle covered by this Schedule. Enterprise FM Trust (not Enterprise Fleet Management) is and shall be deemed to be the Lessor of such vehicle under the Master Open - End (Equity) Lease Agreement and shall have all rights and obligations of the Lessor under the Master Open - End (Equity) Lease Agreement with respect to such vehicle. All rental and other payments owed by the Lessee with respect to such vehicle under the Master Open - End (Equity) Lease Agreement shall be paid to Enterprise Fleet Management in its capacity as the servicer for Enterprise FM Trust. All references in Sections 11(s) and 12 of the Master Open - End (Equity) Lease Agreement to the "Lessor" shall include any servicer(s) and/or other agent(s) for or of Enterprise FM Trust. Lessee must maintain insurance coverage on the vehicle as set forth in Section 11 of the Master Open-End (Equity) Lease Agreement until the vehicle is sold.

<sup>1</sup>The inclusion herein of references to maintenance fees/services are solely for the administrative convenience of Lessee. Notwithstanding the inclusion of such references in this [Invoice/Schedule/Quote], all such maintenance services are to be performed by Enterprise Fleet Management, Inc., and all such maintenance fees are payable by Lessee solely for the account of Enterprise Fleet Management, Inc., pursuant to that certain separate [Maintenance Agreement] entered into by and between Lessee and Enterprise Fleet Management, Inc.; provided that such maintenance fees are being billed by Enterprise FM Trust, and are payable at the direction of Enterprise FM Trust, solely as an authorized agent for collection on behalf of Enterprise Fleet Management, Inc.

### Aftermarket Equipment Totals

Description	Billed or Capitalized	Price
<b>Total Billed</b>		<b>\$0.00</b>
Auto One - Spray in Bedliner	C	\$375.00
Meyer Q#6947. LED mini light bar on top of cab. LED strobe lights will be installed in front grill and taillights. Top strobe will be mounted on a drill-free third brake light mount. UWS Single Lid ALuminum Toolbox will be installed in the pick up bed.	C	\$1,595.00
<b>Total Capitalized</b>		<b>\$1,970.00</b>
<b>Total</b>		<b>\$1,970.00</b>

### Other Totals

Description	Billed or Capitalized	Price
<b>Total Billed</b>		<b>\$0.00</b>
Courtesy Delivery Fee	C	\$0.00
<b>Total Capitalized</b>		<b>\$0.00</b>
<b>Total</b>		<b>\$0.00</b>



Supplemental to and part of Master Equity Lease Agreement date: 08/29/2017

<b>1. Lessee Name</b>	Morgan County Water	<b>Delivery Date</b>	04/05/2018
<b>Address</b>	1009 Hwy 172	<b>Customer#</b>	579627
<b>City</b>	WEST LIBERTY	<b>Postal Code</b>	41472
<b>ATTN</b>			
<b>Driver</b>		<b>Alternate Driver</b>	18 Ford - JKD00366
<b>Address</b>	1009 Hwy 172	<b>Garage County</b>	MORGAN
<b>City</b>	WEST LIBERTY	<b>State</b>	KY
		<b>Postal Code</b>	41472

**2. Lease Term** Commencing on the delivery date of the vehicle and ending 84 months after the first full monthly rental payment date, with an option to continue month-to-month for an unlimited period of time.

**3. Vehicle Description**

<b>Year</b>	2018	<b>Make</b>	Ford	<b>Model</b>	F-150
<b>Series</b>	XL 4x4 Regular Cab Styleside 6.5 ft. box 122 in. WB				
<b>License #</b>	KD2435	<b>Unit #</b>	22QJG5	<b>Replacement Unit #</b>	
		<b>VIN#</b>	1FTMF1EB9JKD00366		

**4. Monthly Rental and Other Payments Due**

**4A. Calculation of Monthly Rental**

\$27,775.29	Capitalized Price of Vehicle
\$0.00	Initial License Fee
\$0.00	Sales Tax
\$0.00	Other
\$0.00	Extended Mechanical Service Program
\$0.00	Less Gain Applied From Prior Unit
\$0.00	Less Capitalized Price Reduction
<u>\$27,775.29</u>	Total Capitalized Amount (Delivered Price)
\$207.66	Depreciation Reserve @0.75%
\$50.54	Monthly Lease Charge
<u>\$258.20</u>	<b>Total Monthly Rental Excluding Additional Services</b>

**Additional Services**

\$0.00	Full Maintenance <sup>1</sup>	<b>Contract Miles</b>	<u>0</u>	<b>Overmileage Charge</b>	\$0.0000 Per Mile
	<b>Incl: # Brake Sets (1 Set = 1Axle)</b>	<u>0</u>	<b># Tires</b>	<u>0</u>	<b>Loaner Vehicle Not Included</b>
	Master Policy Enrollment Fees				
\$0.00	Physical Damage Management			<b>Comp/Collision Deductible</b>	<u>0/0</u>
\$0.00	Commercial Automobile Liability Enrollment				
	Liability Limit	\$0.00			
\$258.20	Monthly Rental Sub-Total				
\$0.00	Motor Vehicle Usage Tax	<u>6.0000</u>		<b>State</b>	<u>KY</u>
<u>\$258.20</u>	<b>Total Monthly Rental Including Additional Services</b>				

**4B. Initial Charges**

\$406.57	Pro-Rated Rental
\$258.20	First Month's Rental
\$0.00	Security Deposit
\$0.00	Capitalized Price Reduction
\$0.00	Sales Tax on Capitalized Price Reduction
\$0.00	Tax on Gain On Prior
\$0.00	Tax on Incentive ( Taxable Incentive Total : \$0.00 )
\$0.00	License and Certain Other Charges
\$0.00	Aftermarket Equipment
\$0.00	Other
<u>\$864.77</u>	<b>Total Initial Charges</b>

<b>4C. Service Charge</b>	<u>\$375.00</u>	<b>Service Charge Due at Lease Termination</b>
<b>4D. Reduced Book Value</b>	<u>\$1.05</u>	<b>Reduced Book Value at Lease Termination</b>

Quote based on estimated annual mileage of **10,000**  
**Special Provisions**

As set forth in the Master Open - End (Equity) Lease Agreement, the terms and provisions contained in this schedule shall be conclusive and binding on Lessee unless Lessee objects in writing to the same within ten (10) days after the date of delivery of the vehicle.

Enterprise FM Trust, a Delaware statutory trust, is the owner of the vehicle covered by this Schedule. Enterprise FM Trust (not Enterprise Fleet Management) is and shall be deemed to be the Lessor of such vehicle under the Master Open - End (Equity) Lease Agreement and shall have all rights and obligations of the Lessor under the Master Open - End (Equity) Lease Agreement with respect to such vehicle. All rental and other payments owed by the Lessee with respect to such vehicle under the Master Open - End (Equity) Lease Agreement shall be paid to Enterprise Fleet Management in its capacity as the servicer for Enterprise FM Trust. All references in Sections 11(a) and 12 of the Master Open - End (Equity) Lease Agreement to the "Lessor" shall include any servicer(s) and/or other agent(s) for or of Enterprise FM Trust. Lessee must maintain insurance coverage on the vehicle as set forth in Section 11 of the Master Open-End (Equity) Lease Agreement until the vehicle is sold.

<sup>1</sup>The inclusion herein of references to maintenance fees/services are solely for the administrative convenience of Lessee. Notwithstanding the inclusion of such references in this Invoice/Schedule/Quote, all such maintenance services are to be performed by Enterprise Fleet Management, Inc., and all such maintenance fees are payable by Lessee solely for the account of Enterprise Fleet Management, Inc., pursuant to that certain separate Maintenance Agreement entered into by and between Lessee and Enterprise Fleet Management, Inc.; provided that such maintenance fees are being billed by Enterprise FM Trust, and are payable at the direction of Enterprise FM Trust, solely as an authorized agent for collection on behalf of Enterprise Fleet Management, Inc.

### Aftermarket Equipment Totals

Item Description	Billed or Capitalized	Price
<b>Total Billed</b>		<b>\$0.00</b>
Auto One - Drop-In Bedliner	C	\$199.00
Meyer Q 6365 Strobes Class 1 LED mini light bar on top of cab. LED strobe installed in front grill & taillights. The top strobe will be mounted on a drill-free third brake light mount. Single Lid Aluminum Toolbox included	C	\$1,565.00
<b>Total Capitalized</b>		<b>\$1,764.00</b>
<b>Total</b>		<b>\$1,764.00</b>

### Other Totals

Item Description	Billed or Capitalized	Price
<b>Total Billed</b>		<b>\$0.00</b>
Courtesy Delivery Fee	C	\$0.00
<b>Total Capitalized</b>		<b>\$0.00</b>
<b>Total</b>		<b>\$0.00</b>

# Open - End (Equity) Lease Schedule

Supplemental to and part of Master Equity Lease Agreement date: 08/29/2017

<b>1. Lessee Name</b>	Morgan County Water	<b>Delivery Date</b>	11/28/2017
<b>Address</b>	1009 Hwy 172	<b>Customer#</b>	579627
<b>City</b>	WEST LIBERTY	<b>Postal Code</b>	41472
<b>ATTN</b>		<b>State</b>	KY
<b>Driver</b>		<b>Alternate Driver</b>	17 Ford HEF21178
<b>Address</b>	1009 Highway 172	<b>Garage County</b>	MORGAN
<b>City</b>	WEST LIBERTY	<b>State</b>	KY
		<b>Postal Code</b>	41472-6035

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**2. Lease Term** Commencing on the delivery date of the vehicle and ending 84 months after the first full monthly rental payment date, with an option to continue month-to-month for an unlimited period of time.

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**3. Vehicle Description**

<b>Year</b>	2017	<b>Make</b>	Ford	<b>Model</b>	F-350 Chassis
<b>Series</b>	XL 4x4 SD Super Cab 168 in. WB DRW				
<b>License #</b>	KD2426	<b>Unit #</b>	22KB4R	<b>Replacement Unit #</b>	
		<b>VIN#</b>	1FD8X3H6XHEF21178		

**4. Monthly Rental and Other Payments Due**

**4A. Calculation of Monthly Rental**

\$36,393.84	Capitalized Price of Vehicle
\$0.00	Initial License Fee
\$0.00	Sales Tax
\$399.00	Courtesy Delivery Fee
\$0.00	Extended Mechanical Service Program
\$0.00	Less Gain Applied From Prior Unit
\$0.00	Less Capitalized Price Reduction
<b>\$36,792.84</b>	<b>Total Capitalized Amount (Delivered Price)</b>
\$0.00	Depreciation Reserve @0.00%
\$25.01	Monthly Lease Charge
<b>\$25.01</b>	<b>Total Monthly Rental Excluding Additional Services</b>

**Additional Services**

\$0.00	Full Maintenance <sup>1</sup>	<b>Contract Miles</b>	<u>0</u>	<b>Overmileage Charge</b>	\$0.0000 Per Mile
	<b>Incl: # Brake Sets (1 Set = 1Axle)</b>	<u>0</u>	<b># Tires</b>	<u>0</u>	<b>Loaner Vehicle Not Included</b>
	Master Policy Enrollment Fees				
\$0.00	Physical Damage Management			<b>Comp/Collision Deductible</b>	<u>0/0</u>
\$0.00	Commercial Automobile Liability Enrollment				
	Liability Limit	\$0.00			
\$25.01	Monthly Rental Sub-Total				
\$0.00	Motor Vehicle Usage Tax	<u>6.0000</u>		<b>State</b>	<u>KY</u>
<b>\$25.01</b>	<b>Total Monthly Rental Including Additional Services</b>				

**4B. Initial Charges**

\$64.59	Pro-Rated Rental
\$25.01	First Month's Rental
\$0.00	Security Deposit
\$0.00	Capitalized Price Reduction
\$0.00	Sales Tax on Capitalized Price Reduction
\$0.00	Tax on Gain On Prior
\$0.00	Tax on Incentive ( Taxable Incentive Total : \$0.00 )
\$23.00	License and Certain Other Charges
\$0.00	Aftermarket Equipment
\$0.00	Other
<b>\$112.60</b>	<b>Total Initial Charges</b>

**4C. Service Charge**

**\$375.00 Service Charge Due at Lease Termination**

**4D. Reduced Book Value**

**\$1.08 Reduced Book Value at Lease Termination**

Quote based on estimated annual mileage of **10,000**

**Special Provisions**

As set forth in the Master Open - End (Equity) Lease Agreement, the terms and provisions contained in this schedule shall be conclusive and binding on Lessee unless Lessee objects in writing to the same within ten (10) days after the date of delivery of the vehicle.

Enterprise FM Trust, a Delaware statutory trust, is the owner of the vehicle covered by this Schedule. Enterprise FM Trust (not Enterprise Fleet Management) is and shall be deemed to be the Lessor of such vehicle under the Master Open - End (Equity) Lease Agreement and shall have all rights and obligations of the Lessor under the Master Open - End (Equity) Lease Agreement with respect to such vehicle. All rental and other payments owed by the Lessee with respect to such vehicle under the Master Open - End (Equity) Lease Agreement shall be paid to Enterprise Fleet Management in its capacity as the servicer for Enterprise FM Trust. All references in Sections 11(a) and 12 of the Master Open - End (Equity) Lease Agreement to the "Lessor" shall include any servicer(s) and/or other agent(s) for or of Enterprise FM Trust. Lessee must maintain insurance coverage on the vehicle as set forth in Section 11 of the Master Open-End (Equity) Lease Agreement until the vehicle is sold.

<sup>1</sup>The inclusion herein of references to maintenance fees/services are solely for the administrative convenience of Lessee. Notwithstanding the inclusion of such references in this [Invoice/Schedule/Quote], all such maintenance services are to be performed by Enterprise Fleet Management, Inc., and all such maintenance fees are payable by Lessee solely for the account of Enterprise Fleet Management, Inc., pursuant to that certain separate [Maintenance Agreement] entered into by and between Lessee and Enterprise Fleet Management, Inc.; provided that such maintenance fees are being billed by Enterprise FM Trust, and are payable at the direction of Enterprise FM Trust, solely as an authorized agent for collection on behalf of Enterprise Fleet Management, Inc.

**Aftermarket Equipment Totals**

	Billed or Charged	Price
<b>Total Billed</b>		<b>\$0.00</b>
9' Knapheide gooseneck body meyer 5365	C	\$3,100.00
Meyer \$850 for lights \$800 for two tool boxes mounted under flatbed	C	\$1,650.00
<b>Total Capitalized</b>		<b>\$4,750.00</b>
<b>Total</b>		<b>\$4,750.00</b>

**Other Totals**

	Billed or Charged	Price
<b>Total Billed</b>		<b>\$0.00</b>
Courtesy Delivery Fee	C	\$399.00
<b>Total Capitalized</b>		<b>\$399.00</b>
<b>Total</b>		<b>\$399.00</b>



## MASTER EQUITY LEASE AGREEMENT

This Master Equity Lease Agreement is entered into this tenth day of August, 2017, by and between Enterprise FM Trust, a Delaware statutory trust ("Lessor"), and the lessee whose name and address is set forth on the signature page below ("Lessee").

**1. LEASE OF VEHICLES:** Lessor hereby leases to Lessee and Lessee hereby leases from Lessor the vehicles (individually, a "Vehicle" and collectively, the "Vehicles") described in the schedules from time to time delivered by Lessor to Lessee as set forth below ("Schedule(s)") for the rentals and on the terms set forth in this Agreement and in the applicable Schedule. References to this "Agreement" shall include this Master Equity Lease Agreement and the various Schedules and addenda to this Master Equity Lease Agreement. Lessor will, on or about the date of delivery of each Vehicle to Lessee, send Lessee a Schedule covering the Vehicle, which will include, among other things, a description of the Vehicle, the lease term and the monthly rental and other payments due with respect to the Vehicle. The terms contained in each such Schedule will be binding on Lessee unless Lessee objects in writing to such Schedule within ten (10) days after the date of delivery of the Vehicle covered by such Schedule. Lessor is the sole legal owner of each Vehicle. This Agreement is a lease only and Lessee will have no right, title or interest in or to the Vehicles except for the use of the Vehicles as described in this Agreement. This Agreement shall be treated as a true lease for federal and applicable state income tax purposes with Lessor having all benefits of ownership of the Vehicles. It is understood and agreed that Enterprise Fleet Management, Inc. or an affiliate thereof (together with any subcontractor, agent, successor or assign as servicer on behalf of Lessor, "Servicer") may administer this Agreement on behalf of Lessor and may perform the service functions herein provided to be performed by Lessor.

**2. TERM:** The term of this Agreement ("Term") for each Vehicle begins on the date such Vehicle is delivered to Lessee (the "Delivery Date") and, unless terminated earlier in accordance with the terms of this Agreement, continues for the "Lease Term" as described in the applicable Schedule.

**3. RENT AND OTHER CHARGES:**

(a) Lessee agrees to pay Lessor monthly rental and other payments according to the Schedules and this Agreement. The monthly payments will be in the amount listed as the "Total Monthly Rental including Additional Services" on the applicable Schedule (with any portion of such amount identified as a charge for maintenance services under Section 4 of the applicable Schedule being payable to Lessor as agent for Enterprise Fleet Management, Inc.) and will be due and payable in advance on the first day of each month. If a Vehicle is delivered to Lessee on any day other than the first day of a month, monthly rental payments will begin on the first day of the next month. In addition to the monthly rental payments, Lessee agrees to pay Lessor a pro-rated rental charge for the number of days that the Delivery Date precedes the first monthly rental payment date. A portion of each monthly rental payment, being the amount designated as "Depreciation Reserve" on the applicable Schedule, will be considered as a reserve for depreciation and will be credited against the Delivered Price of the Vehicle for purposes of computing the Book Value of the Vehicle under Section 3(c). Lessee agrees to pay Lessor the "Total Initial Charges" set forth in each Schedule on the due date of the first monthly rental payment under such Schedules. Lessee agrees to pay Lessor the "Service Charge Due at Lease Termination" set forth in each Schedule at the end of the applicable Term (whether by reason of expiration, early termination or otherwise).

(b) In the event the Term for any Vehicle ends prior to the last day of the scheduled Term, whether as a result of a default by Lessee, a Casualty Occurrence or any other reason, the rentals and management fees paid by Lessee will be recalculated in accordance with the rule of 78's and the adjusted amount will be payable by Lessee to Lessor on the termination date.

(c) Lessee agrees to pay Lessor within thirty (30) days after the end of the Term for each Vehicle, additional rent equal to the excess, if any, of the Book Value of such Vehicle over the greater of (i) the wholesale value of such Vehicle as determined by Lessor in good faith or (ii) except as provided below, twenty percent (20%) of the Delivered Price of such Vehicle as set forth in the applicable Schedule. If the Book Value of such Vehicle is less than the greater of (i) the wholesale value of such Vehicle as determined by Lessor in good faith or (ii) except as provided below, twenty percent (20%) of the Delivered Price of such Vehicle as set forth in the applicable Schedule, Lessor agrees to pay such deficiency to Lessee as a terminal rental adjustment within thirty (30) days after the end of the applicable Term. Notwithstanding the foregoing, if (i) the Term for a Vehicle is greater than forty-eight (48) months (including any extension of the Term for such Vehicle), (ii) the mileage on a Vehicle at the end of the Term is greater than 15,000 miles per year on average (prorated on a daily basis) (i.e., if the mileage on a Vehicle with a Term of thirty-six (36) months is greater than 45,000 miles) or (iii) in the sole judgment of Lessor, a Vehicle has been subject to damage or any abnormal or excessive wear and tear, the calculations described in the two immediately preceding sentences shall be made without giving effect to clause (ii) in each such sentence. The "Book Value" of a Vehicle means the sum of (i) the "Delivered Price" of the Vehicle as set forth in the applicable Schedule minus (ii) the total Depreciation Reserve paid by Lessee to Lessor with respect to such Vehicle plus (iii) all accrued and unpaid rent and/or other amounts owed by Lessee with respect to such Vehicle.

(d) Any security deposit of Lessee will be returned to Lessee at the end of the applicable Term, except that the deposit will first be applied to any losses and/or damages suffered by Lessor as a result of Lessee's breach of or default under this Agreement and/or to any other amounts then owed by Lessee to Lessor.

(e) Any rental payment or other amount owed by Lessee to Lessor which is not paid within twenty (20) days after its due date will accrue interest, payable on demand of Lessor, from the date due until paid in full at a rate per annum equal to the lesser of (i) Eighteen Percent (18%) per annum or (ii) the highest rate permitted by applicable law (the "Default Rate").

(f) If Lessee fails to pay any amount due under this Agreement or to comply with any of the covenants contained in this Agreement, Lessor, Servicer or any other agent of Lessor may, at its option, pay such amounts or perform such covenants and all sums paid or incurred by Lessor in connection therewith will be repayable by Lessee to Lessor upon demand together with interest thereon at the Default Rate.

(g) Lessee's obligations to make all payments of rent and other amounts under this Agreement are absolute and unconditional and such payments shall be made in immediately available funds without setoff, counterclaim or deduction of any kind. Lessee acknowledges and agrees that neither any Casualty Occurrence to any Vehicle nor any defect, unfairness or lack of governmental approval in, of, or with respect to, any Vehicle regardless of the cause or consequence nor any breach by Enterprise Fleet Management, Inc. of any maintenance agreement between Enterprise Fleet Management, Inc. and Lessee covering any Vehicle regardless of the cause or consequence will relieve Lessee from the performance of any of its obligations under this Agreement, including, without limitation, the payment of rent and other amounts under this Agreement.

**4. USE AND SURRENDER OF VEHICLES:** Lessee agrees to allow only duly authorized, licensed and insured drivers to use and operate the Vehicles. Lessee agrees to comply with, and cause its drivers to comply with, all laws, statutes, rules, regulations and ordinances and the provisions of all insurance policies affecting or covering the Vehicles or their use or operation. Lessee agrees to keep the Vehicles free of all liens, charges and encumbrances. Lessee agrees that in no event will any Vehicle be used or operated for transporting hazardous substances or persons for hire, for any illegal purpose or to pull trailers that exceed the manufacturer's trailer towing recommendations. Lessee agrees that no Vehicle is intended to be or will be utilized as a "school bus" as defined in the Code of Federal Regulations or any applicable state or municipal statute or regulation. Lessee agrees not to remove any Vehicle from the continental United States without first obtaining Lessor's written consent. At the expiration or earlier termination of this Agreement with respect to each Vehicle, or upon demand by Lessor made pursuant to Section 14, Lessee at its risk and expense agrees to return such Vehicle to Lessor at such place and by such reasonable means as may be designated by Lessor. If for any reason Lessee fails to return any Vehicle to Lessor as and when required in accordance with this Section, Lessee agrees to pay Lessor additional rent for such Vehicle at twice the normal pro-rated daily rent. Acceptance of such additional rent by Lessor will in no way limit Lessor's remedies with respect to Lessee's failure to return any Vehicle as required hereunder.

**5. COSTS, EXPENSES, FEES AND CHARGES:** Lessee agrees to pay all costs, expenses, fees, gas, fines, tickets, penalties and taxes (other than federal and state income taxes on the income of Lessor) incurred in connection with the titling, registration, delivery, purchase, sale, rental, use or operation of the Vehicles during the Term. If Lessor, Servicer or any other agent of Lessor incurs any such costs or expenses, Lessee agrees to promptly reimburse Lessor for the same.

**6. LICENSE AND CHARGES:** Each Vehicle will be titled and licensed in the name designated by Lessor at Lessee's expense. Certain other charges relating to the acquisition of each Vehicle and paid or satisfied by Lessor have been capitalized in determining the monthly rental, treated as an initial charge or otherwise charged to Lessee. Such charges have been determined without reduction for trade-in, exchange allowance or other credit attributable to any Lessor-owned vehicle.

**7. REGISTRATION PLATES, ETC.:** Lessee agrees, at its expense, to obtain in the name designated by Lessor all registration plates and other plates, permits, inspections and/or licenses required in connection with the Vehicles, except for the initial registration plates which Lessor will obtain at Lessee's expense. The parties agree to cooperate and to furnish any and all information or documentation, which may be reasonably necessary for compliance with the provisions of this Section or any federal, state or local law, rule, regulation or ordinance. Lessee agrees that it will not permit any Vehicle to be located in a state other than the state in which such Vehicle is then titled for any continuous period of time that would require such Vehicle to become subject to the titling and/or registration laws of such other state.

**8. MAINTENANCE OF AND IMPROVEMENTS TO VEHICLES:**

(a) Lessee agrees, at its expense, to (i) maintain the Vehicles in good condition, repair, maintenance and running order and in accordance with all manufacturer's instructions and warranty requirements and all legal requirements and (ii) furnish all labor, materials, parts and other essentials required for the proper operation and maintenance of the Vehicles. Any alterations, additions, replacement parts or improvements to a Vehicle will become and remain the property of Lessor and will be returned with such Vehicle upon such Vehicle's return pursuant to Section 4. Notwithstanding the foregoing, so long as no Event of Default has occurred and is continuing, Lessee shall have the right to remove any additional equipment installed by Lessee on a Vehicle prior to returning such Vehicle to Lessor under Section 4. The value of such alterations, additions, replacement parts and improvements will in no instance be regarded as rent. Without the prior written consent of Lessor, Lessee will not make any alterations, additions, replacement parts or improvements to any Vehicle which detract from its economic value or functional utility. Lessor will not be required to make any repairs or replacements of any nature or description with respect to any Vehicle to maintain or repair any Vehicle or to make any expenditure whatsoever in connection with any Vehicle or this Agreement.

(b) Lessor and Lessee acknowledge and agree that if Section 4 of a Schedule includes a charge for maintenance, (i) the Vehicle(s) covered by such Schedule are subject to a separate maintenance agreement between Enterprise Fleet Management, Inc. and Lessee and (ii) Lessor shall have no liability or responsibility for any failure of Enterprise Fleet Management, Inc. to perform any of its obligations thereunder or to pay or reimburse Lessee for its payment of any costs and expenses incurred in connection with the maintenance or repair of any such Vehicle(s).

**9. SELECTION OF VEHICLES AND DISCLAIMER OF WARRANTIES:**

(a) LESSEE ACCEPTANCE OF DELIVERY AND USE OF EACH VEHICLE WILL CONCLUSIVELY ESTABLISH THAT SUCH VEHICLE IS OF A SIZE, DESIGN, CAPACITY, TYPE AND MANUFACTURE SELECTED BY LESSEE AND THAT SUCH VEHICLE IS IN GOOD CONDITION AND REPAIR AND IS SATISFACTORY IN ALL RESPECTS AND IS SUITABLE FOR LESSEE'S PURPOSE. LESSEE ACKNOWLEDGES THAT LESSOR IS NOT A MANUFACTURER OF ANY VEHICLE OR AN AGENT OF A MANUFACTURER OF ANY VEHICLE.

(b) LESSOR MAKES NO REPRESENTATION OR WARRANTY OF ANY KIND, EXPRESS OR IMPLIED, WITH RESPECT TO ANY VEHICLE, INCLUDING, WITHOUT LIMITATION, ANY REPRESENTATION OR WARRANTY AS TO CONDITION, MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE, IT BEING AGREED THAT ALL SUCH RISKS ARE TO BE BORNE BY LESSEE. THE VEHICLES ARE LEASED "AS IS," "WITH ALL FAULTS." All warranties made by any supplier, vendor and/or manufacturer of a Vehicle are hereby assigned by Lessor to Lessee for the applicable Term and Lessee's only remedy, if any, is against the supplier, vendor or manufacturer of the Vehicle.

(c) None of Lessor, Servicer or any other agent of Lessor will be liable to Lessee for any liability, claim, loss, damage (direct, incidental or consequential) or expense of any kind or nature, caused directly or indirectly, by any Vehicle or any inadequacy of any Vehicle for any purpose or any defect (latent or patent) in any Vehicle or the use or maintenance of any Vehicle or any repair, servicing or adjustment of or to any Vehicle, or any delay in providing or failure to provide any Vehicle, or any interruption or loss of service or use of any Vehicle, or any loss of business or any damage whatsoever and however caused. In addition, none of Lessor, Servicer or any other agent of Lessor will have any liability to Lessee under this Agreement or under any order authorization form executed by Lessee if Lessor is unable to locate or purchase a Vehicle ordered by Lessee or for any delay in delivery of any Vehicle ordered by Lessee.

**10. RISK OF LOSS:** Lessee assumes and agrees to bear the entire risk of loss of, theft of, damage to or destruction of any Vehicle from any cause whatsoever ("Casualty Occurrence"). In the event of a Casualty Occurrence to a Vehicle, Lessee shall give Lessor prompt notice of the Casualty Occurrence and thereafter will place the applicable Vehicle in good repair, condition and working order; provided, however, that if the applicable Vehicle is determined by Lessor to be lost, stolen, destroyed or damaged beyond repair (a "Totaled Vehicle"), Lessee agrees to pay Lessor no later than the date thirty (30) days after the date of the Casualty Occurrence the amounts owed under Sections 3(b) and 3(c) with respect to such Totaled Vehicle. Upon such payment, this Agreement will terminate with respect to such Totaled Vehicle.

**11. INSURANCE:**

(a) Lessee agrees to purchase and maintain in force during the Term, insurance policies in at least the amounts listed below covering each Vehicle to be written by an insurance company or companies satisfactory to Lessor, insuring Lessee, Lessor and any other person or entity designated by Lessor against any damage, claim, suit, action or liability:

(i) Commercial Automobile Liability Insurance (including Uninsured/Underinsured Motorist Coverage and No-Fault Protection where required by law) for the limits listed below. (Note - \$2,000,000 Combined Single Limit Bodily Injury and Property Damage with No Deductible is required for each Vehicle capable of transporting more than 8 passengers):

State of Vehicle Registration	Coverage
Connecticut, Massachusetts, Maine, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont	\$1,000,000 Combined Single Limit Bodily Injury and Property Damage - No Deductible
Florida	\$500,000 Combined Single Limit Bodily Injury and Property Damage or \$100,000 Bodily Injury Per Person, \$300,000 Per Occurrence and \$50,000 Property Damage (100/300/50) - No Deductible
All Other States	\$300,000 Combined Single Limit Bodily Injury and Property Damage or \$100,000 Bodily Injury Per Person, \$300,000 Per Occurrence and \$50,000 Property Damage (100/300/50) - No Deductible

(ii) Physical Damage Insurance (Collision & Comprehensive): Actual cash value of the applicable Vehicle. Maximum deductible of \$500 per occurrence - Collision and \$250 per occurrence - Comprehensive.



If the requirements of any governmental or regulatory agency exceed the minimums stated in this Agreement, Lessee must obtain and maintain the higher insurance requirements. Lessee agrees that each required policy of insurance will by appropriate endorsement or otherwise name Lessor and any other person or entity designated by Lessor as additional insureds and loss payees, as their respective interests may appear. Further, each such insurance policy must provide the following: (i) that the same may not be cancelled, changed or modified until after the insurer has given to Lessor, Servicer and any other person or entity designated by Lessor at least thirty (30) days prior written notice of such proposed cancellation, change or modification; (ii) that no act or default of Lessee or any other person or entity shall affect the right of Lessor, Servicer, any other agent of Lessor or any of their respective successors or assigns to recover under such policy or policies of insurance in the event of any loss of or damage to any Vehicle and (iii) that the coverage is "primary coverage" for the protection of Lessee, Lessor, Servicer, any other agent of Lessor and their respective successors and assigns notwithstanding any other coverage carried by Lessee, Lessor, Servicer, any other agent of Lessor or any of their respective successors or assigns protecting against similar risks. Original certificates evidencing such coverage and naming Lessor, Servicer, any other agent of Lessor and any other person or entity designated by Lessor as additional insureds and loss payees shall be furnished to Lessor prior to the Delivery Date, and annually thereafter and/or as reasonably requested by Lessor from time to time. In the event of default, Lessee hereby appoints Lessor, Servicer and any other agent of Lessor as Lessee's attorney-in-fact to receive payment of, to endorse all checks and other documents and to take any other actions necessary to pursue insurance claims and recover payments if Lessee fails to do so. Any expense of Lessor, Servicer or any other agent of Lessor in adjusting or collecting insurance shall be borne by Lessee.

Lessee, its drivers, servants and agents agree to cooperate fully with Lessor, Servicer, any other agent of Lessor and any insurance carriers in the investigation, defense and prosecution of all claims or suits arising from the use or operation of any Vehicle. If any claim is made or action commenced for death, personal injury or property damage resulting from the ownership, maintenance, use or operation of any Vehicle, Lessee will promptly notify Lessor of such action or claim and forward to Lessor a copy of every demand, notice, summons or other process received in connection with such claim or action.

(b) Notwithstanding the provisions of Section 11(a) above: (i) if Section 4 of a Schedule includes a charge for physical damage waiver, Lessor agrees that (A) Lessee will not be required to obtain or maintain the minimum physical damage insurance (collision and comprehensive) required under Section 11(a) for the Vehicle(s) covered by such Schedule and (B) Lessor will assume the risk of physical damage (collision and comprehensive) to the Vehicle(s) covered by such Schedule; provided, however, that such physical damage waiver shall not apply to, and Lessee shall be and remain liable and responsible for, damage to a covered Vehicle caused by wear and tear or mechanical breakdown or failure, damage to or loss of any parts, accessories or components added to a covered Vehicle by Lessee without the prior written consent of Lessor and/or damage to or loss of any property and/or personal effects contained in a covered Vehicle. In the event of a Casualty Occurrence to a covered Vehicle, Lessor may, at its option, replace, rather than repair, the damaged Vehicle with an equivalent vehicle, which replacement vehicle will then constitute the "Vehicle" for purposes of this Agreement; and (ii) if Section 4 of a Schedule includes a charge for commercial automobile liability enrollment, Lessor agrees that it will, at its expense, obtain for and on behalf of Lessee, by adding Lessee as an additional insured under a commercial automobile liability insurance policy issued by an insurance company selected by Lessor, commercial automobile liability insurance satisfying the minimum commercial automobile liability insurance required under Section 11(a) for the Vehicle(s) covered by such Schedule. Lessor may at any time during the applicable Term terminate said obligation to provide physical damage waiver and/or commercial automobile liability enrollment and cancel such physical damage waiver and/or commercial automobile liability enrollment upon giving Lessee at least ten (10) days prior written notice. Upon such cancellation, insurance in the minimum amounts as set forth in 11(a) shall be obtained and maintained by Lessee at Lessee's expense. An adjustment will be made in monthly rental charges payable by Lessee to reflect any such change and Lessee agrees to furnish Lessor with satisfactory proof of insurance coverage within ten (10) days after mailing of the notice. In addition, Lessor may change the rates charged by Lessor under this Section 11(b) for physical damage waiver and/or commercial automobile liability enrollment upon giving Lessee at least thirty (30) days prior written notice.

**12. INDEMNITY:** To the extent permitted by state law, Lessee agrees to defend and indemnify Lessor, Servicer, any other agent of Lessor and their respective successors and assigns from and against any and all losses, damages, liabilities, suits, claims, demands, costs and expenses (including, without limitation, reasonable attorneys' fees and expenses) which Lessor, Servicer, any other agent of Lessor or any of their respective successors or assigns may incur by reason of Lessee's breach or violation of, or failure to observe or perform, any term, provision or covenant of this Agreement, or as a result of any loss, damage, theft or destruction of any Vehicle or related to or arising out of or in connection with the use, operation or condition of any Vehicle. The provisions of this Section 12 shall survive any expiration or termination of this Agreement. Nothing herein shall be deemed to affect the rights, privileges, and immunities of Lessee and the foregoing indemnity provision is not intended to be a waiver of any sovereign immunity afforded to Lessee pursuant to the law.

**13. INSPECTION OF VEHICLES; ODOMETER DISCLOSURE; FINANCIAL STATEMENTS:** Lessee agrees to accomplish, at its expense, all inspections of the Vehicles required by any governmental authority during the Term. Lessor, Servicer, any other agent of Lessor and any of their respective successors or assigns will have the right to inspect any Vehicle at any reasonable time(s) during the Term and for this purpose to enter into or upon any building or place where any Vehicle is located. Lessee agrees to comply with all odometer disclosure laws, rules and regulations and to provide such written and signed disclosure information on such forms and in such manner as directed by Lessor. Providing false information or failure to complete the odometer disclosure form as required by law may result in fines and/or imprisonment. Lessee hereby agrees to promptly deliver to Lessor such financial statements and other financial information regarding Lessee as Lessor may from time to time reasonably request.

**14. DEFAULT; REMEDIES:** The following shall constitute events of default ("Events of Default") by Lessee under this Agreement: (a) if Lessee fails to pay when due any rent or other amount due under this Agreement and any such failure shall remain unremedied for ten (10) days; (b) if Lessee fails to perform, keep or observe any term, provision or covenant contained in Section 11 of this Agreement; (c) if Lessee fails to perform, keep or observe any other term, provision or covenant contained in this Agreement and any such failure shall remain unremedied for thirty (30) days after written notice thereof is given by Lessor, Servicer or any other agent of Lessor to Lessee; (d) any seizure or confiscation of any Vehicle or any other act (other than a Casualty Occurrence) otherwise rendering any Vehicle unsuitable for use (as determined by Lessor); (e) if any present or future guaranty in favor of Lessor or all or any portion of the obligations of Lessee under this Agreement shall at any time for any reason cease to be in full force and effect or shall be declared to be null and void by a court of competent jurisdiction, or if the validity or enforceability of any such guaranty shall be contested or denied by any guarantor, or if any guarantor shall deny that it, he or she has any further liability or obligation under any such guaranty or if any guarantor shall fail to comply with or observe any of the terms, provisions or conditions contained in any such guaranty; (f) the occurrence of a material adverse change in the financial condition or business of Lessee or any guarantor; or (g) if Lessee or any guarantor is in default under or fails to comply with any other present or future agreement with or in favor of Lessor, The Crawford Group, Inc., or any direct or indirect subsidiary of The Crawford Group, Inc.. For purposes of this Section 14, the term "guarantor" shall mean any present or future guarantor of all or any portion of the obligations of Lessee under the Agreement.

Upon the occurrence of any Event of Default, Lessor, without notice to Lessee, will have the right to exercise concurrently or separately (and without any election of remedies being deemed made), the following remedies: (a) Lessor may demand and receive immediate possession of any or all of the Vehicles from Lessee, without releasing Lessee from its obligations under this Agreement; if Lessee fails to surrender possession of the Vehicles to Lessor on default (or termination or expiration of the Term), Lessor, Servicer, any other agent of Lessor and any of Lessor's independent contractors shall have the right to enter upon any premises where the Vehicles may be located and to remove and repossess the Vehicles; (b) Lessor may enforce performance by Lessee of its obligations under this Agreement; (c) Lessor may recover damages and expenses sustained by Lessor, Servicer, any other agent of Lessor or any of their respective successors or assigns by reason of Lessee's default including, to the extent permitted by applicable law, all costs and expenses, including court costs and reasonable attorneys' fees and expenses, incurred by Lessor, Servicer, any other agent of Lessor or any of their respective successors or assigns in attempting or effecting enforcement of Lessor's rights under this Agreement (whether or not litigation is commenced) and/or in connection with bankruptcy or insolvency proceedings; (d) upon written notice to Lessee, Lessor may terminate Lessee's rights

under this Agreement; (e) with respect to each Vehicle, Lessor may recover from Lessee all amounts due by Lessee under Sections 3(b) and 3(c) of this Agreement (and, if Lessor does not recover possession of a Vehicle, (i) the estimated wholesale value of such Vehicle for purposes of Section 3(c) shall be deemed to be \$0.00 and (ii) the calculations described in the first two sentences of Section 3(c) shall be made without giving effect to clause (i) in each such sentence); and/or (f) Lessor may exercise any other right or remedy which may be available to Lessor under the Uniform Commercial Code, any other applicable law or in equity. A termination of this Agreement shall occur only upon written notice by Lessor to Lessee. Any termination shall not affect Lessee's obligation to pay all amounts due for periods prior to the effective date of such termination or Lessee's obligation to pay any indemnities under this Agreement. All remedies of Lessor under this Agreement or at law or in equity are cumulative.

**15. ASSIGNMENTS:** Lessor may from time to time assign, pledge or transfer this Agreement and/or any or all of its rights and obligations under this Agreement to any person or entity. Lessee agrees, upon notice of any such assignment, pledge or transfer of any amounts due or to become due to Lessor under this Agreement to pay all such amounts to such assignee, pledgee or transferee. Any such assignee, pledgee or transferee of any rights or obligations of Lessor under this Agreement will have all of the rights and obligations that have been assigned to it. Lessee's rights and interest in and to the Vehicles are and will continue at all times to be subject and subordinate in all respects to any assignment, pledge or transfer now or hereafter executed by Lessor with or in favor of any such assignee, pledgee or transferee, provided that Lessee shall have the right of quiet enjoyment of the Vehicles so long as no Event of Default under this Agreement has occurred and is continuing. Lessee acknowledges and agrees that the rights of any assignee, pledgee or transferee in and to any amounts payable by the Lessee under any provisions of this Agreement shall be absolute and unconditional and shall not be subject to any abatement whatsoever, or to any defense, setoff, counterclaim or recoupment whatsoever, whether by reason of any damage to or loss or destruction of any Vehicle or by reason of any defect in or failure of title of the Lessor or interruption from whatsoever cause in the use, operation or possession of any Vehicle, or by reason of any indebtedness or liability howsoever and whenever arising of the Lessor or any of its affiliates to the Lessee or to any other person or entity, or for any other reason.

Without the prior written consent of Lessor, Lessee may not assign, sublease, transfer or pledge this Agreement, any Vehicle, or any interest in this Agreement or in and to any Vehicle, or permit its rights under this Agreement or any Vehicle to be subject to any lien, charge or encumbrance. Lessee's interest in this Agreement is not assignable and cannot be assigned or transferred by operation of law. Lessee will not transfer or relinquish possession of any Vehicle (except for the sole purpose of repair or service of such Vehicle) without the prior written consent of Lessor.

**16. MISCELLANEOUS:** This Agreement contains the entire understanding of the parties. This Agreement may only be amended or modified by an instrument in writing executed by both parties. Lessor shall not by any act, delay, omission or otherwise be deemed to have waived any of its rights or remedies under this Agreement and no waiver whatsoever shall be valid unless in writing and signed by Lessor and then only to the extent therein set forth. A waiver by Lessor of any right or remedy under this Agreement on any one occasion shall not be construed as a bar to any right or remedy, which Lessor would otherwise have on any future occasion. If any term or provision of this Agreement or any application of any such term or provision is invalid or unenforceable, the remainder of this Agreement and any other application of such term or provision will not be affected thereby. Giving of all notices under this Agreement will be sufficient if mailed by certified mail to a party at its address set forth below or at such other address as such party may provide in writing from time to time. Any such notice mailed to such address will be effective one (1) day after deposit in the United States mail, duly addressed, with certified mail, postage prepaid. Lessee will promptly notify Lessor of any change in Lessee's address. This Agreement may be executed in multiple counterparts (including facsimile and pdf counterparts), but the counterpart marked "ORIGINAL" by Lessor will be the original lease for purposes of applicable law. All of the representations, warranties, covenants, agreements and obligations of each Lessee under this Agreement (if more than one) are joint and several.

**17. SUCCESSORS AND ASSIGNS; GOVERNING LAW:** Subject to the provisions of Section 15, this Agreement will be binding upon Lessee and its heirs, executors, personal representatives, successors and assigns, and will inure to the benefit of Lessor, Servicar, any other agent of Lessor and their respective successors and assigns. This Agreement will be governed by and construed in accordance with the substantive laws of the State of Missouri (determined without reference to conflict of law principles).

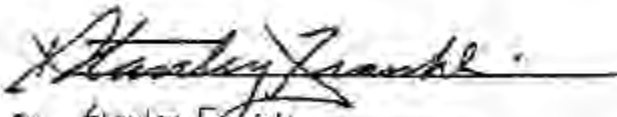
**18. NON-PETITION:** Each party hereto hereby covenants and agrees that, prior to the date which is one year and one day after payment in full of all indebtedness of Lessor, it shall not institute against, or join any other person in instituting against, Lessor any bankruptcy, reorganization, arrangement, insolvency or liquidation proceedings or other similar proceeding under the laws of the United States or any state of the United States. The provisions of this Section 18 shall survive termination of this Master Equity Lease Agreement.

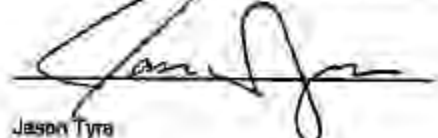
**19. NON-APPROPRIATION:** Lessee's funding of this Agreement shall be on a Fiscal Year basis and is subject to annual appropriations. Lessor acknowledges that Lessee is a municipal corporation, is precluded by the County or State Constitution and other laws from entering into obligations that financially bind future governing bodies, and that, therefore, nothing in this Agreement shall constitute an obligation of future legislative bodies of the County or State to appropriate funds for purposes of this Agreement. Accordingly, the parties agree that the lease terms within this Agreement or any Schedules relating hereto are contingent upon appropriation of funds. The parties further agree that should the County or State fail to appropriate such funds, the Lessor shall be paid all rentals due and owing hereunder up until the actual day of termination. In addition, Lessor reserves the right to be paid for any reasonable damages. These reasonable damages will be limited to the losses incurred by the Lessor for having to sell the vehicles on the open used car market prior to the end of the scheduled term (as determined in Section 3 and Section 14 of this Agreement).

IN WITNESS WHEREOF, Lessor and Lessee have duly executed this Master Equity Lease Agreement as of the day and year first above written.

LESSEE: Morgan County Fiscal Court

LESSOR: Enterprise FM Trust  
By: Enterprise Fleet Management, Inc., its attorney in fact





By: Stanley Franklin  
Title: Judge Executive

By: Jason Tyre  
Title: Director

Address: 450 Westdown Lane Street  
West Liberty, Ky  
41472

Address: 13425 Eastpoint Centre Drive  
Suite 124  
Louisville, Ky 40223

Date Signed: 8/29 2017

Date Signed: 8/29 2017

Initials: EFM 



## MAINTENANCE AGREEMENT

This Maintenance Agreement (this "Agreement") is made and entered into this tenth day of August, 2017, by Enterprise Fleet Management, Inc., a Missouri corporation ("EFM"), and Berger County Fiscal Court ("Lessee").

### WITNESSETH

1. **LEASE.** Reference is hereby made to that certain Master Equity Lease Agreement dated as of the tenth day of August, 2017, by and between Enterprise FM Trust, a Delaware statutory trust, as lessor ("Lessor"), and Lessee, as lessee (as the same may from time to time be amended, modified, extended, renewed, supplemented or restated, the "Lease"). All capitalized terms used and not otherwise defined in this Agreement shall have the respective meanings ascribed to them in the Lease.

2. **COVERED VEHICLES.** This Agreement shall only apply to those vehicles leased by Lessor to Lessee pursuant to the Lease to the extent Section 4 of the Schedule for such vehicle includes a charge for maintenance (the "Covered Vehicle(s)").

3. **TERM AND TERMINATION.** The term of this Agreement ("Term") for each Covered Vehicle shall begin on the Delivery Date of such Covered Vehicle and shall continue until the last day of the "Term" (as defined in the Lease) for such Covered Vehicle unless earlier terminated as set forth below. Each of EFM and Lessee shall each have the right to terminate this Agreement effective as of the last day of any calendar month with respect to any or all of the Covered Vehicles upon not less than sixty (60) days prior written notice to the other party. The termination of this Agreement with respect to any or all of the Covered Vehicles shall not affect any rights or obligations under this Agreement which shall have previously accrued or shall thereafter arise with respect to any occurrence prior to termination, and such rights and obligations shall continue to be governed by the terms of this Agreement.

4. **VEHICLE REPAIRS AND SERVICE.** EFM agrees that, during the Term for the applicable Covered Vehicle and subject to the terms and conditions of this Agreement, it will pay for, or reimburse Lessee for its payment of, all costs and expenses incurred in connection with the maintenance or repair of a Covered Vehicle. This Agreement does not cover, and Lessee will remain responsible for and pay for, (a) fuel, (b) oil and other fluids between changes, (c) tire repair and replacement, (d) washing, (e) repair of damage due to lack of maintenance by Lessee between scheduled services (including, without limitation, failure to maintain fluid levels), (f) maintenance or repair of any alterations to a Covered Vehicle or of any after-market components (this Agreement covers maintenance and repair only of the Covered Vehicles themselves and any factory-installed components and does not cover maintenance or repair of chassis alterations, add-on bodies (including, without limitation, step vans) or other equipment (including, without limitation, lift gates and PTD controls) which is installed or modified by a dealer, body shop, upfitter or anyone else other than the manufacturer of the Covered Vehicle, (g) any service and/or damage resulting from, related to or arising out of an accident, a collision, theft, fire, freezing, vandalism, riot, explosion, other Acts of God, an object striking the Covered Vehicle, improper use of the Covered Vehicle (including, without limitation, driving over curbs, overloading, racing or other competition) or Lessee's failure to maintain the Covered Vehicle as required by the Lease, (h) roadside assistance or towing for vehicle maintenance purposes, (i) mobile services, (j) the cost of loaner or rental vehicles or (k) if the Covered Vehicle is a truck, (l) manual transmission clutch adjustment or replacement, (m) brake adjustment or replacement or (n) front end alignment. Whenever it is necessary to have a Covered Vehicle serviced, Lessee agrees to have the necessary work performed by an authorized dealer of such Covered Vehicle or by a service facility acceptable to EFM. In every case, if the cost of such service will exceed \$50.00, Lessee must notify EFM and obtain EFM's authorization for such service and EFM's instructions as to where such service shall be made and the extent of service to be obtained. Lessee agrees to furnish an invoice for all service to a Covered Vehicle, accompanied by a copy of the shop or service order (odometer mileage must be shown on each shop or service order). EFM will not be obligated to pay for any unauthorized charges or those exceeding \$50.00 for one service on any Covered Vehicle unless Lessee has complied with the above terms and conditions. EFM will not have any responsibility to pay for any services in excess of the services recommended by the manufacturer, unless otherwise agreed to by EFM. Notwithstanding any other provision of this Agreement to the contrary, (a) all service performed within one hundred twenty (120) days prior to the last day of the scheduled "Term" (as defined in the Lease) for the applicable Covered Vehicle must be authorized by and have the prior consent and approval of EFM and any service not so authorized will be the responsibility of and be paid for by Lessee and (b) EFM is not required to provide or pay for any service to any Covered Vehicle after 100,000 miles.

5. **ENTERPRISE CARD:** EFM may, at its option, provide Lessee with an authorization card (the "EFM Card") for use in authorizing the payment of charges incurred in connection with the maintenance of the Covered Vehicles. Lessee agrees to be liable to EFM for, and upon receipt of a monthly or other statement from EFM, Lessee agrees to promptly pay to EFM, all charges made by or for the account of Lessee with the EFM Card (other than any charges which are the responsibility of EFM under the terms of this Agreement). EFM reserves the right to change the terms and conditions for the use of the EFM Card at any time. The EFM Card remains the property of EFM and EFM may revoke Lessee's right to possess or use the EFM Card at any time. Upon the termination of this Agreement or upon the demand of EFM, Lessee must return the EFM Card to EFM. The EFM Card is non-transferable.

6. **PAYMENT TERMS.** The amount of the monthly maintenance fee will be listed on the applicable Schedule and will be due and payable in advance on the first day of each month. If the first day of the Term for a Covered Vehicle is other than the first day of a calendar month, Lessee will pay EFM, on the first day of the Term for such Covered Vehicle, a pro-rated maintenance fee for the number of days that the Delivery Date precedes the first monthly maintenance fee payment date. Any monthly maintenance fee or other amount owed by Lessee to EFM under this Agreement which is not paid within twenty (20) days after its due date will accrue interest, payable upon demand of EFM, from the date due until paid in full at a rate per annum equal to the lesser of (i) Eighteen Percent (18%) per annum or (ii) the highest rate allowed by applicable law. The monthly maintenance fee set forth on each applicable Schedule allows the number of miles per month as set forth in such Schedule. Lessee agrees to pay EFM at the end of the applicable Term (whether by reason of termination of this Agreement or otherwise) an over mileage maintenance fee for any miles in excess of this average amount per month at the rate set forth in the applicable Schedule. EFM may, at its option, permit Lessor, as an agent for EFM, to bill and collect amounts due to EFM under this Agreement from Lessee on behalf of EFM.

7. **NO WARRANTIES.** Lessee acknowledges that EFM does not perform maintenance or repair services on the Covered Vehicles but rather EFM arranges for maintenance and/or repair services on the Covered Vehicles to be performed by third parties. EFM MAKES NO REPRESENTATION OR WARRANTY OF ANY KIND, EXPRESS OR IMPLIED, WITH RESPECT TO ANY PRODUCTS, REPAIRS OR SERVICES PROVIDED FOR UNDER THIS AGREEMENT BY THIRD PARTIES, INCLUDING, WITHOUT LIMITATION, ANY REPRESENTATION OR WARRANTY AS TO MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, COMPLIANCE WITH SPECIFICATIONS, OPERATION, CONDITION, SUITABILITY, PERFORMANCE OR QUALITY. ANY DEFECT IN THE PERFORMANCE OF ANY PRODUCT, REPAIR OR SERVICE WILL NOT RELIEVE LESSEE OF ITS OBLIGATIONS UNDER THIS AGREEMENT, INCLUDING THE PAYMENT TO EFM OF THE MONTHLY MAINTENANCE FEES AND OTHER CHARGES DUE UNDER THIS AGREEMENT.

8. LESSOR NOT A PARTY. Lessor is not a party to, and shall have no rights, obligations or duties under or in respect of, this Agreement.

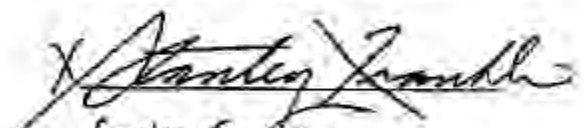
9. NOTICES. Any notice or other communication under this Agreement shall be in writing and delivered in person or sent by facsimile, recognized overnight courier or registered or certified mail, return receipt requested and postage prepaid, to the applicable party at its address or facsimile number set forth on the signature page of this Agreement, or at such other address or facsimile number as any party hereto may designate as its address or facsimile number for communications under this Agreement by notice so given. Such notices shall be deemed effective on the day on which delivered or sent if delivered in person or sent by facsimile, on the first (1st) business day after the day on which sent, if sent by recognized overnight courier or on the third (3rd) business day after the day on which mailed, if sent by registered or certified mail.

10. MISCELLANEOUS. This Agreement embodies the entire Agreement between the parties relating to the subject matter hereof. This Agreement may be amended only by an agreement in writing signed by EFM and Lessee. Any provision of this Agreement which is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective only to the extent of such prohibition or unenforceability without invalidating the remaining provisions of this Agreement or affecting the validity or enforceability of such provisions in any other jurisdiction. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns, except that Lessee may not assign, transfer or delegate any of its rights or obligations under this Agreement without the prior written consent of EFM. This Agreement shall be governed by and construed in accordance with the substantive laws of the State of Missouri (without reference to conflict of law principles).

IN WITNESS WHEREOF, EFM and Lessee have executed this Maintenance Agreement as of the day and year first above written.

LESSEE: Morgan County Fiscal Court

EFM: Enterprise Fleet Management, Inc.





By: Stanley Franklin  
Title: Judge Executive

By: Jason Tyre  
Title: Director

Address: 450 Presidentialburg Street  
Wright Liberty, KY  
41472

Address: 13425 Eastpoint Centre Drive  
Suite 124  
Louisville, Ky 40223

Attention: \_\_\_\_\_

Attention: \_\_\_\_\_

Facsimile No.: \_\_\_\_\_

Facsimile No.: \_\_\_\_\_

Date Signed: 8/29 2017

Date Signed: 8/29 2017

Initials: EFM 

## MAINTENANCE MANAGEMENT AND FLEET RENTAL AGREEMENT

This Agreement is entered into as of the tenth day of August, 2017, by and between Enterprise Fleet Management, Inc., a Missouri corporation, doing business as "Enterprise Fleet Management" ("EFM"), and Marion County Fiscal Court (the "Company").

### WITNESSETH:

- 1. ENTERPRISE CARDS:** Upon request from the Company, EFM will provide a driver information packet outlining its vehicle maintenance program (the "Program") and a card ("Card") for each Company vehicle included in the Company's request. All drivers of vehicles subject to this Agreement must be a representative of the Company, its subsidiaries or affiliates. All Cards issued by EFM upon request of the Company shall be subject to the terms of this Agreement and the responsibility of the Company. All Cards shall bear an expiration date.

Cards issued to the Company shall be used by the Company in accordance with this Agreement and limited solely to purchases of certain products and services for Company vehicles, which are included in the Program. The Program is subject to all other EFM instructions, rules and regulations which may be revised from time to time by EFM. Cards shall remain the property of EFM and returned to EFM upon expiration or cancellation.

- 2. VEHICLE REPAIRS AND SERVICE:** EFM will provide purchase order control by phone or in writing authorizing charges for repairs and service over \$75, or such other amount as may be established by EFM from time to time under the Program. All charges for repairs and services will be invoiced to EFM. Invoices will be reviewed by EFM for accuracy, proper application of potential manufacturer's warranties, application of potential discounts and unnecessary, unauthorized repairs.

Notwithstanding the above, in the event the repairs and service are the result of damage from an accident or other non-maintenance related cause (including glass claims), these matters will be referred to the Company's Fleet Manager. If the Company prefers that EFM handle the damage repair, the Company agrees to assign the administration of the matter to EFM. EFM will administer such claims in its discretion. The fees for this service will be up to \$125.00 per claim and the Company agrees to reimburse for repairs as outlined in this agreement. If the Company desires the assistance of EFM in recovering damage amounts from at fault third parties, a Vehicle Risk Management Agreement must be on file for the Company.

- 3. BILLING AND PAYMENT:** All audited invoices paid by EFM on behalf of the Company will be consolidated and submitted to the Company on a single monthly invoice for the entire Company fleet covered under this Agreement. The Company is liable for, and will pay EFM within ten (10) days after receipt of an invoice or statement for, all purchases invoiced to the Company by EFM, which were paid by EFM for or on behalf of the Company. EFM will be entitled to retain for its own account, and treat as being paid by EFM for purposes of this Agreement, any discounts it receives from a supplier with respect to such purchases which are based on the overall volume of business EFM provides to such supplier and not solely the Company's business. EFM will exercise due care to prevent additional charges from being incurred once the Company has notified EFM of its desire to cancel any outstanding Card under this Agreement. The Company will use its best efforts to obtain and return any such cancelled Card.

- 4. RENTAL VEHICLES:** The Card will authorize the Company's representative to arrange for rental vehicles with a subsidiary of Enterprise Rent-A-Car Company for a maximum of two (2) days without prior authorization. Extensions beyond two (2) days must be granted by an EFM representative. The Company assumes all responsibility for all rental agreements arranged by EFM with a subsidiary of Enterprise Rent-A-Car Company through an EFM representative or through the use of the Card. All drivers must be at least 21 years of age, hold a valid driver's license, be an employee of the Company or authorized by the Company through established reservation procedures and meet other applicable requirements of the applicable subsidiary of Enterprise Rent-A-Car Company.

- 5. NO WARRANTY:** EFM MAKES NO REPRESENTATION OR WARRANTY OF ANY KIND, EXPRESS OR IMPLIED, WITH RESPECT TO PRODUCTS, REPAIRS OR SERVICES PROVIDED FOR UNDER THIS AGREEMENT BY THIRD PARTIES, INCLUDING, WITHOUT LIMITATION, ANY REPRESENTATION OR WARRANTY AS TO MERCHANTABILITY, COMPLIANCE WITH SPECIFICATIONS, OPERATION, CONDITION, SUITABILITY, PERFORMANCE, QUALITY OR FITNESS FOR USE. Any defect in the performance of any product, repair or service will not relieve the Company from its obligations under this Agreement, including without limitation the payment to EFM of monthly invoices.

- 6. CANCELLATION:** Either party may cancel any Card under this Agreement or this Agreement in its entirety at any time by giving written notice to the other party. The cancellation of any Card or termination of this Agreement will not affect any rights



or obligations under this Agreement, which shall have previously accrued or shall thereafter arise with respect to any occurrence prior to such cancellation or termination. A Card shall be immediately returned to EFM upon cancellation to: Enterprise Fleet Management, 600 Corporate Park Drive, St. Louis, MO 63105, Attention: Enterprise Card Department. Notice to EFM regarding the cancellation of any Card shall specify the Card number and identify the Company's representative. In the case of a terminated representative, such notice shall include a brief description of the efforts made to reclaim the Card.

- 7. **NOTICES:** All notices of cancellation or termination under this Agreement shall be mailed postage prepaid by registered or certified mail, or sent by express overnight delivery service, to the other party at its address set forth on the signature page of this Agreement or at such other address as such party may provide in writing from time to time. Any such notice sent by mail will be effective three (3) days after deposit in the United States mail, duly addressed, with registered or certified mail postage prepaid. Any such notice sent by express overnight delivery service will be effective one (1) day after deposit with such delivery service, duly addressed, with delivery fees prepaid. The Company will promptly notify EFM of any change in the Company's address.
- 8. **FEES:** EFM will charge the Company for the service under this Agreement \$8.00 per month per Card, plus a one time set-up fee of \$0.00.
- 9. **MISCELLANEOUS:** This Agreement may be amended only by an agreement in writing signed by EFM and the Company. This Agreement is governed by the substantive laws of the State of Missouri (determined without reference to conflict of law principles).

IN WITNESS WHEREOF, EFM and the Company have executed this Maintenance Management and Fleet Rental Agreement as of the day and year first above written.

Company: Morgan County Fiscal Court

EFM: Enterprise Fleet Management, Inc.



By: Stanlan Franklin  
Title: Judge Executive

By: Jason Tyra  
Title: Director

Address: 490 Prestonsburg Street  
West Liberty, KY  
41472

Address: 13425 Eastpoint Centre Drive  
Suite 134  
Louisville, Ky 40223

Date Signed: 8/29, 2017

Date Signed: 8/29, 2017

Initials: EFM  



Supplemental to and part of Master Equity Lease Agreement date: 08/29/2017

<b>1. Lessee Name</b>	Morgan County Water	<b>Delivery Date</b>	05/02/2023
<b>Address</b>	1009 Hwy 172	<b>Customer#</b>	579627
<b>City</b>	WEST LIBERTY	<b>Postal Code</b>	41472
<b>ATTN</b>			
<b>Driver</b>		<b>Alternate Driver</b>	Cust will Update
<b>Address</b>	1009 HIGHWAY 172	<b>Garage County</b>	MORGAN
<b>City</b>	WEST LIBERTY	<b>State</b>	KY
		<b>Postal Code</b>	41472-6035

**2. Lease Term** Commencing on the delivery date of the vehicle and ending 60 months after the first full monthly rental payment date. with an option to continue month-to-month for an unlimited period of time.

<b>3. Vehicle Description</b>	<b>Year</b> 2023	<b>Make</b> Ford	<b>Model</b> F-150
	<b>Series</b> XLT 4x4 Regular Cab 6.5 ft. box 122 in. WB		
	<b>License #</b> F0S823	<b>Unit #</b> 265RFZ	<b>Replacement Unit #</b>
			<b>VIN#</b> 1FTMF1E5XPKD38109

**4. Monthly Rental and Other Payments Due**

**4A. Calculation of Monthly Rental**

\$45,921.59	Capitalized Price of Vehicle
\$0.00	Initial License Fee
\$0.00	Sales Tax
\$0.00	Other
\$0.00	Extended Mechanical Service Program
\$5,000.00	Less Gain Applied From Prior Unit
\$0.00	Less Capitalized Price Reduction
<u>\$40,921.59</u>	Total Capitalized Amount (Delivered Price)
\$511.52	Depreciation Reserve @1.25%
\$202.52	Monthly Lease Charge
<b><u>\$714.04</u></b>	<b>Total Monthly Rental Excluding Additional Services</b>

**Additional Services**

\$0.00	Full Maintenance <sup>1</sup>	<b>Contract Miles</b> <u>0</u>	<b>Overmileage Charge</b> <u>\$0.0000</u> Per Mile
	<b>Incl: # Brake Sets (1 Set = 1Axle)</b> <u>0</u>	<b># Tires</b> <u>0</u>	<b>Loaner Vehicle Not Included</b>
	Master Policy Enrollment Fees		
\$0.00	Physical Damage Management		<b>Comp/Collision Deductible</b> <u>0/0</u>
\$0.00	Commercial Automobile Liability Enrollment		
	Liability Limit	\$0.00	
\$714.04	Monthly Rental Sub-Total		
<u>\$0.00</u>	Motor Vehicle Usage Tax	<u>6.0000</u>	<b>State</b> <u>KY</u>
<b><u>\$714.04</u></b>	<b>Total Monthly Rental Including Additional Services</b>		

**4B. Initial Charges**

\$776.10	Pro-Rated Rental
\$714.04	First Month's Rental
\$0.00	Security Deposit
\$0.00	Capitalized Price Reduction
\$0.00	Sales Tax on Capitalized Price Reduction
\$0.00	Tax on Gain On Prior
\$0.00	Tax on Incentive ( Taxable Incentive Total : \$0.00 )
\$15.00	License and Certain Other Charges
\$0.00	Aftermarket Equipment
<u>\$0.00</u>	Other
<b><u>\$1,505.14</u></b>	<b>Total Initial Charges</b>

**4C. Service Charge**

**\$375.00 Service Charge Due at Lease Termination**

**4D. Reduced Book Value**

**\$9,495.40 Reduced Book Value at Lease Termination**

Quote based on estimated annual mileage of **10,000**

**Special Provisions**

As set forth in the Master Open - End (Equity) Lease Agreement, the terms and provisions contained in this schedule shall be conclusive and binding on Lessee unless Lessee objects in writing to the same within ten (10) days after the date of delivery of the vehicle.

Enterprise FM Trust, a Delaware statutory trust, is the owner of the vehicle covered by this Schedule. Enterprise FM Trust (not Enterprise Fleet Management) is and shall be deemed to be the Lessor of such vehicle under the Master Open - End (Equity) Lease Agreement and shall have all rights and obligations of the Lessor under the Master Open - End (Equity) Lease Agreement with respect to such vehicle. All rental and other payments owed by the Lessee with respect to such vehicle under the Master Open - End (Equity) Lease Agreement shall be paid to Enterprise Fleet Management in its capacity as the servicer for Enterprise FM Trust. All references in Sections 11(a) and 12 of the Master Open - End (Equity) Lease Agreement to the "Lessor" shall include any servicer(s) and/or other agent(s) for or of Enterprise FM Trust. Lessee must maintain insurance coverage on the vehicle as set forth in Section 11 of the Master Open-End (Equity) Lease Agreement until the vehicle is sold.

<sup>1</sup>The inclusion herein of references to maintenance fees/services are solely for the administrative convenience of Lessee. Notwithstanding the inclusion of such references in this [Invoice/Schedule/Quote], all such maintenance services are to be performed by Enterprise Fleet Management, Inc., and all such maintenance fees are payable by Lessee solely for the account of Enterprise Fleet Management, Inc., pursuant to that certain separate [Maintenance Agreement] entered into by and between Lessee and Enterprise Fleet Management, Inc.; provided that such maintenance fees are being billed by Enterprise FM Trust, and are payable at the direction of Enterprise FM Trust, solely as an authorized agent for collection on behalf of Enterprise Fleet Management, Inc.



### Aftermarket Equipment Totals

Description	(B)illed or (C)apped	Price
<b>Total Billed</b>		<b>\$0.00</b>
Custom Equipment - Strobes Class1 LED mini light bar top of cab.LED strobe installed front grill & taillights.The top strobe will be mounted on a drill-free 3rd brake light mounted.Single Lid Alum toolbox	C	\$0.00
Drop In Bedliner - Drop in Bedliner from Meyer	C	\$0.00
<b>Total Capitalized</b>		<b>\$0.00</b>
<b>Total</b>		<b>\$0.00</b>

### Other Totals

Description	(B)illed or (C)apped	Price
<b>Total Billed</b>		<b>\$0.00</b>
Courtesy Delivery Fee	C	\$0.00
<b>Total Capitalized</b>		<b>\$0.00</b>
<b>Total</b>		<b>\$0.00</b>

Supplemental to and part of Master Equity Lease Agreement date: 08/29/2017

<b>1. Lessee Name</b>	Morgan County Water	<b>Delivery Date</b>	09/12/2022
<b>Address</b>	1009 Hwy 172	<b>Customer#</b>	579627
<b>City</b>	WEST LIBERTY	<b>Postal Code</b>	41472
<b>ATTN</b>			
<b>Driver</b>		<b>Alternate Driver</b>	Cust will Update
<b>Address</b>	450 PRESTONSBURG ST	<b>Garage County</b>	ELLIOTT
<b>City</b>	WEST LIBERTY	<b>State</b>	KY
		<b>Postal Code</b>	41472-1140

**2. Lease Term** Commencing on the delivery date of the vehicle and ending 60 months after the first full monthly rental payment date. with an option to continue month-to-month for an unlimited period of time.

<b>3. Vehicle Description</b>	<b>Year</b> 2022	<b>Make</b> RAM	<b>Model</b> 1500
	<b>Series</b> Big Horn/Lone Star 4x4 Quad Cab 140.5 in. WB		
	<b>License #</b> KH2145	<b>Unit #</b> 266RBZ	<b>Replacement Unit #</b>
			<b>VIN#</b> 1C6RRFBG5NN413284

**4. Monthly Rental and Other Payments Due**

**4A. Calculation of Monthly Rental**

\$50,650.00	Capitalized Price of Vehicle
\$0.00	Initial License Fee
\$0.00	Sales Tax
\$0.00	Other
\$0.00	Extended Mechanical Service Program
\$0.00	Less Gain Applied From Prior Unit
\$0.00	Less Capitalized Price Reduction
<u>\$50,650.00</u>	Total Capitalized Amount (Delivered Price)
\$633.13	Depreciation Reserve @1.25%
\$255.44	Monthly Lease Charge
<b><u>\$888.57</u></b>	<b>Total Monthly Rental Excluding Additional Services</b>

**Additional Services**

\$0.00	Full Maintenance <sup>1</sup>	<b>Contract Miles</b> <u>0</u>	<b>Overmileage Charge</b> <u>\$0.0000</u> Per Mile
	<b>Incl: # Brake Sets (1 Set = 1Axle)</b> <u>0</u>	<b># Tires</b> <u>0</u>	<b>Loaner Vehicle Not Included</b>
	Master Policy Enrollment Fees		
\$0.00	Physical Damage Management		<b>Comp/Collision Deductible</b> <u>0/0</u>
\$0.00	Commercial Automobile Liability Enrollment		
	Liability Limit	\$0.00	
\$888.57	Monthly Rental Sub-Total		
<u>\$0.00</u>	Motor Vehicle Usage Tax	<u>6.0000</u>	<b>State</b> <u>KY</u>
<b><u>\$888.57</u></b>	<b>Total Monthly Rental Including Additional Services</b>		

**4B. Initial Charges**

\$562.76	Pro-Rated Rental
\$888.57	First Month's Rental
\$0.00	Security Deposit
\$0.00	Capitalized Price Reduction
\$0.00	Sales Tax on Capitalized Price Reduction
\$0.00	Tax on Gain On Prior
\$0.00	Tax on Incentive ( Taxable Incentive Total : \$0.00 )
\$23.00	License and Certain Other Charges
\$0.00	Aftermarket Equipment
<u>\$0.00</u>	Other
<b><u>\$1,474.33</u></b>	<b>Total Initial Charges</b>

**4C. Service Charge**

**\$375.00 Service Charge Due at Lease Termination**

**4D. Reduced Book Value**

**\$12,354.88 Reduced Book Value at Lease Termination**

Quote based on estimated annual mileage of **10,000**

**Special Provisions**

As set forth in the Master Open - End (Equity) Lease Agreement, the terms and provisions contained in this schedule shall be conclusive and binding on Lessee unless Lessee objects in writing to the same within ten (10) days after the date of delivery of the vehicle.

Enterprise FM Trust, a Delaware statutory trust, is the owner of the vehicle covered by this Schedule. Enterprise FM Trust (not Enterprise Fleet Management) is and shall be deemed to be the Lessor of such vehicle under the Master Open - End (Equity) Lease Agreement and shall have all rights and obligations of the Lessor under the Master Open - End (Equity) Lease Agreement with respect to such vehicle. All rental and other payments owed by the Lessee with respect to such vehicle under the Master Open - End (Equity) Lease Agreement shall be paid to Enterprise Fleet Management in its capacity as the servicer for Enterprise FM Trust. All references in Sections 11(a) and 12 of the Master Open - End (Equity) Lease Agreement to the "Lessor" shall include any servicer(s) and/or other agent(s) for or of Enterprise FM Trust. Lessee must maintain insurance coverage on the vehicle as set forth in Section 11 of the Master Open-End (Equity) Lease Agreement until the vehicle is sold.

<sup>1</sup>The inclusion herein of references to maintenance fees/services are solely for the administrative convenience of Lessee. Notwithstanding the inclusion of such references in this [Invoice/Schedule/Quote], all such maintenance services are to be performed by Enterprise Fleet Management, Inc., and all such maintenance fees are payable by Lessee solely for the account of Enterprise Fleet Management, Inc., pursuant to that certain separate [Maintenance Agreement] entered into by and between Lessee and Enterprise Fleet Management, Inc.; provided that such maintenance fees are being billed by Enterprise FM Trust, and are payable at the direction of Enterprise FM Trust, solely as an authorized agent for collection on behalf of Enterprise Fleet Management, Inc.



### Aftermarket Equipment Totals

Description	(B)illed or (C)apped	Price
Total Billed		\$0.00
Total Capitalized		\$0.00
Total		\$0.00

### Other Totals

Description	(B)illed or (C)apped	Price
Total Billed		\$0.00
Courtesy Delivery Fee	C	\$0.00
Total Capitalized		\$0.00
Total		\$0.00

Supplemental to and part of Master Equity Lease Agreement date: 08/29/2017

<b>1. Lessee Name</b>	Morgan County Water	<b>Delivery Date</b>	09/12/2022
<b>Address</b>	1009 Hwy 172	<b>Customer#</b>	579627
<b>City</b>	WEST LIBERTY	<b>Postal Code</b>	41472
<b>ATTN</b>			
<b>Driver</b>		<b>Alternate Driver</b>	Cust will Update
<b>Address</b>	450 PRESTONSBURG ST	<b>Garage County</b>	ELLIOTT
<b>City</b>	WEST LIBERTY	<b>State</b>	KY
		<b>Postal Code</b>	41472-1140

**2. Lease Term** Commencing on the delivery date of the vehicle and ending 60 months after the first full monthly rental payment date. with an option to continue month-to-month for an unlimited period of time.

<b>3. Vehicle Description</b>	<b>Year</b> 2022	<b>Make</b> RAM	<b>Model</b> 1500
	<b>Series</b> Big Horn/Lone Star 4x4 Quad Cab 140.5 in. WB		
	<b>License #</b> KH2146	<b>Unit #</b> 266RJ5	<b>Replacement Unit #</b>
			<b>VIN#</b> 1C6RRFBG7NN413285

**4. Monthly Rental and Other Payments Due**

**4A. Calculation of Monthly Rental**

\$50,650.00	Capitalized Price of Vehicle
\$0.00	Initial License Fee
\$0.00	Sales Tax
\$0.00	Other
\$0.00	Extended Mechanical Service Program
\$0.00	Less Gain Applied From Prior Unit
\$0.00	Less Capitalized Price Reduction
<u>\$50,650.00</u>	Total Capitalized Amount (Delivered Price)
\$633.13	Depreciation Reserve @1.25%
\$255.44	Monthly Lease Charge
<b><u>\$888.57</u></b>	<b>Total Monthly Rental Excluding Additional Services</b>

**Additional Services**

\$0.00	Full Maintenance <sup>1</sup>	<b>Contract Miles</b> <u>0</u>	<b>Overmileage Charge</b> <u>\$0.0000</u> Per Mile
	<b>Incl: # Brake Sets (1 Set = 1Axle)</b> <u>0</u>	<b># Tires</b> <u>0</u>	<b>Loaner Vehicle Not Included</b>
	Master Policy Enrollment Fees		
\$0.00	Physical Damage Management		<b>Comp/Collision Deductible</b> <u>0/0</u>
\$0.00	Commercial Automobile Liability Enrollment		
	Liability Limit	\$0.00	
\$888.57	Monthly Rental Sub-Total		
<u>\$0.00</u>	Motor Vehicle Usage Tax	<u>6.0000</u>	<b>State</b> <u>KY</u>
<b><u>\$888.57</u></b>	<b>Total Monthly Rental Including Additional Services</b>		

**4B. Initial Charges**

\$562.76	Pro-Rated Rental
\$888.57	First Month's Rental
\$0.00	Security Deposit
\$0.00	Capitalized Price Reduction
\$0.00	Sales Tax on Capitalized Price Reduction
\$0.00	Tax on Gain On Prior
\$0.00	Tax on Incentive ( Taxable Incentive Total : \$0.00 )
\$23.00	License and Certain Other Charges
\$0.00	Aftermarket Equipment
<u>\$0.00</u>	Other
<b><u>\$1,474.33</u></b>	<b>Total Initial Charges</b>

**4C. Service Charge**

**\$375.00 Service Charge Due at Lease Termination**

**4D. Reduced Book Value**

**\$12,354.88 Reduced Book Value at Lease Termination**

Quote based on estimated annual mileage of **10,000**

**Special Provisions**

As set forth in the Master Open - End (Equity) Lease Agreement, the terms and provisions contained in this schedule shall be conclusive and binding on Lessee unless Lessee objects in writing to the same within ten (10) days after the date of delivery of the vehicle.

Enterprise FM Trust, a Delaware statutory trust, is the owner of the vehicle covered by this Schedule. Enterprise FM Trust (not Enterprise Fleet Management) is and shall be deemed to be the Lessor of such vehicle under the Master Open - End (Equity) Lease Agreement and shall have all rights and obligations of the Lessor under the Master Open - End (Equity) Lease Agreement with respect to such vehicle. All rental and other payments owed by the Lessee with respect to such vehicle under the Master Open - End (Equity) Lease Agreement shall be paid to Enterprise Fleet Management in its capacity as the servicer for Enterprise FM Trust. All references in Sections 11(a) and 12 of the Master Open - End (Equity) Lease Agreement to the "Lessor" shall include any servicer(s) and/or other agent(s) for or of Enterprise FM Trust. Lessee must maintain insurance coverage on the vehicle as set forth in Section 11 of the Master Open-End (Equity) Lease Agreement until the vehicle is sold.

<sup>1</sup>The inclusion herein of references to maintenance fees/services are solely for the administrative convenience of Lessee. Notwithstanding the inclusion of such references in this [Invoice/Schedule/Quote], all such maintenance services are to be performed by Enterprise Fleet Management, Inc., and all such maintenance fees are payable by Lessee solely for the account of Enterprise Fleet Management, Inc., pursuant to that certain separate [Maintenance Agreement] entered into by and between Lessee and Enterprise Fleet Management, Inc.; provided that such maintenance fees are being billed by Enterprise FM Trust, and are payable at the direction of Enterprise FM Trust, solely as an authorized agent for collection on behalf of Enterprise Fleet Management, Inc.



### Aftermarket Equipment Totals

Description	(B)illed or (C)apped	Price
Total Billed		\$0.00
Total Capitalized		\$0.00
Total		\$0.00

### Other Totals

Description	(B)illed or (C)apped	Price
Total Billed		\$0.00
Courtesy Delivery Fee	C	\$0.00
Total Capitalized		\$0.00
Total		\$0.00

Supplemental to and part of Master Equity Lease Agreement date: 08/29/2017

<b>1. Lessee Name</b>	Morgan County Water	<b>Delivery Date</b>	07/06/2020
<b>Address</b>	1009 Hwy 172	<b>Customer#</b>	579627
<b>City</b>	WEST LIBERTY	<b>Postal Code</b>	41472
<b>ATTN</b>			
<b>Driver</b>		<b>Alternate Driver</b>	20 Ford - LUA51312
<b>Address</b>	1009 Hwy 172	<b>Garage County</b>	MORGAN
<b>City</b>	WEST LIBERTY	<b>State</b>	KY
		<b>Postal Code</b>	41472

**2. Lease Term** Commencing on the delivery date of the vehicle and ending 48 months after the first full monthly rental payment date. with an option to continue month-to-month for an unlimited period of time.

<b>3. Vehicle Description</b>	<b>Year</b> 2020	<b>Make</b> Ford	<b>Model</b> Escape
	<b>Series</b> S 4dr All-Wheel Drive		
	<b>License #</b> KE0393	<b>Unit #</b> 23L89T	<b>Replacement Unit #</b>
			<b>VIN#</b> 1FMCU9F65LUA51312

**4. Monthly Rental and Other Payments Due**

**4A. Calculation of Monthly Rental**

\$27,141.69	Capitalized Price of Vehicle
\$0.00	Initial License Fee
\$0.00	Sales Tax
\$0.00	Other
\$0.00	Extended Mechanical Service Program
\$0.00	Less Gain Applied From Prior Unit
\$0.00	Less Capitalized Price Reduction
<u>\$27,141.69</u>	Total Capitalized Amount (Delivered Price)
\$447.84	Depreciation Reserve @1.65%
\$89.21	Monthly Lease Charge
<b><u>\$537.05</u></b>	<b>Total Monthly Rental Excluding Additional Services</b>

**Additional Services**

\$0.00	Full Maintenance <sup>1</sup>	<b>Contract Miles</b> <u>0</u>	<b>Overmileage Charge</b> <u>\$0.0000</u> Per Mile
	<b>Incl: # Brake Sets (1 Set = 1Axle)</b> <u>0</u>	<b># Tires</b> <u>0</u>	<b>Loaner Vehicle Not Included</b>
	Master Policy Enrollment Fees		
\$0.00	Physical Damage Management		<b>Comp/Collision Deductible</b> <u>0/0</u>
\$0.00	Commercial Automobile Liability Enrollment		
	Liability Limit	\$0.00	
\$537.05	Monthly Rental Sub-Total		
<u>\$0.00</u>	Motor Vehicle Usage Tax	<u>6.0000</u>	<b>State</b> <u>KY</u>
<b><u>\$537.05</u></b>	<b>Total Monthly Rental Including Additional Services</b>		

**4B. Initial Charges**

\$450.43	Pro-Rated Rental
\$537.05	First Month's Rental
\$0.00	Security Deposit
\$0.00	Capitalized Price Reduction
\$0.00	Sales Tax on Capitalized Price Reduction
\$0.00	Tax on Gain On Prior
\$0.00	Tax on Incentive ( Taxable Incentive Total : \$0.00 )
\$23.00	License and Certain Other Charges
\$0.00	Aftermarket Equipment
<u>\$0.00</u>	Other
<b><u>\$1,010.48</u></b>	<b>Total Initial Charges</b>

**4C. Service Charge**

**\$375.00 Service Charge Due at Lease Termination**

**4D. Reduced Book Value**

**\$5,284.15 Reduced Book Value at Lease Termination**

Quote based on estimated annual mileage of **25,000**

**Special Provisions**

As set forth in the Master Open - End (Equity) Lease Agreement, the terms and provisions contained in this schedule shall be conclusive and binding on Lessee unless Lessee objects in writing to the same within ten (10) days after the date of delivery of the vehicle.

Enterprise FM Trust, a Delaware statutory trust, is the owner of the vehicle covered by this Schedule. Enterprise FM Trust (not Enterprise Fleet Management) is and shall be deemed to be the Lessor of such vehicle under the Master Open - End (Equity) Lease Agreement and shall have all rights and obligations of the Lessor under the Master Open - End (Equity) Lease Agreement with respect to such vehicle. All rental and other payments owed by the Lessee with respect to such vehicle under the Master Open - End (Equity) Lease Agreement shall be paid to Enterprise Fleet Management in its capacity as the servicer for Enterprise FM Trust. All references in Sections 11(a) and 12 of the Master Open - End (Equity) Lease Agreement to the "Lessor" shall include any servicer(s) and/or other agent(s) for or of Enterprise FM Trust. Lessee must maintain insurance coverage on the vehicle as set forth in Section 11 of the Master Open-End (Equity) Lease Agreement until the vehicle is sold.

<sup>1</sup>The inclusion herein of references to maintenance fees/services are solely for the administrative convenience of Lessee. Notwithstanding the inclusion of such references in this [Invoice/Schedule/Quote], all such maintenance services are to be performed by Enterprise Fleet Management, Inc., and all such maintenance fees are payable by Lessee solely for the account of Enterprise Fleet Management, Inc., pursuant to that certain separate [Maintenance Agreement] entered into by and between Lessee and Enterprise Fleet Management, Inc.; provided that such maintenance fees are being billed by Enterprise FM Trust, and are payable at the direction of Enterprise FM Trust, solely as an authorized agent for collection on behalf of Enterprise Fleet Management, Inc.



### Aftermarket Equipment Totals

Description	(B)illed or (C)apped	Price
<b>Total Billed</b>		<b>\$0.00</b>
Q# 9426 1) 4 Corner Amber Strobes	C	\$750.00
<b>Total Capitalized</b>		<b>\$750.00</b>
<b>Total</b>		<b>\$750.00</b>

### Other Totals

Description	(B)illed or (C)apped	Price
<b>Total Billed</b>		<b>\$0.00</b>
Courtesy Delivery Fee	C	\$0.00
<b>Total Capitalized</b>		<b>\$0.00</b>
<b>Total</b>		<b>\$0.00</b>



Supplemental to and part of Master Equity Lease Agreement date: 08/29/2017

<b>1. Lessee Name</b>	Morgan County Water	<b>Delivery Date</b>	10/31/2018
<b>Address</b>	1009 Hwy 172	<b>Customer#</b>	579627
<b>City</b>	WEST LIBERTY	<b>Postal Code</b>	41472
<b>ATTN</b>			
<b>Driver</b>		<b>Alternate Driver</b>	18 Ford - JFC76461
<b>Address</b>	1009 Hwy 172	<b>Garage County</b>	ROWAN
<b>City</b>	WEST LIBERTY	<b>State</b>	KY
		<b>Postal Code</b>	41472

**2. Lease Term** Commencing on the delivery date of the vehicle and ending 72 months after the first full monthly rental payment date. with an option to continue month-to-month for an unlimited period of time.

<b>3. Vehicle Description</b>	<b>Year</b> 2018	<b>Make</b> Ford	<b>Model</b> F-150
	<b>Series</b> XL 4x4 SuperCab Styleside 6.5 ft. box 145 in. WB		
	<b>License #</b> KD3990	<b>Unit #</b> 22VZSS	<b>Replacement Unit #</b>
			<b>VIN#</b> 1FTEX1EP5JFC76461

**4. Monthly Rental and Other Payments Due**

**4A. Calculation of Monthly Rental**

\$31,991.92	Capitalized Price of Vehicle
\$0.00	Initial License Fee
\$0.00	Sales Tax
\$0.00	Other
\$0.00	Extended Mechanical Service Program
\$0.00	Less Gain Applied From Prior Unit
\$0.00	Less Capitalized Price Reduction
<u>\$31,991.92</u>	Total Capitalized Amount (Delivered Price)
\$431.89	Depreciation Reserve @1.35%
\$74.30	Monthly Lease Charge
<b><u>\$506.19</u></b>	<b>Total Monthly Rental Excluding Additional Services</b>

**Additional Services**

\$0.00	Full Maintenance <sup>1</sup>	<b>Contract Miles</b> <u>0</u>	<b>Overmileage Charge</b> <u>\$0.0000</u> Per Mile
	<b>Incl: # Brake Sets (1 Set = 1Axle)</b> <u>0</u>	<b># Tires</b> <u>0</u>	<b>Loaner Vehicle Not Included</b>
	Master Policy Enrollment Fees		
\$0.00	Physical Damage Management		<b>Comp/Collision Deductible</b> <u>0/0</u>
\$0.00	Commercial Automobile Liability Enrollment		
	Liability Limit	\$0.00	
\$506.19	Monthly Rental Sub-Total		
<u>\$0.00</u>	Motor Vehicle Usage Tax	<u>6.0000</u>	<b>State</b> <u>KY</u>
<b><u>\$506.19</u></b>	<b>Total Monthly Rental Including Additional Services</b>		

**4B. Initial Charges**

\$18.60	Pro-Rated Rental
\$506.19	First Month's Rental
\$0.00	Security Deposit
\$0.00	Capitalized Price Reduction
\$0.00	Sales Tax on Capitalized Price Reduction
\$0.00	Tax on Gain On Prior
\$0.00	Tax on Incentive ( Taxable Incentive Total : \$0.00 )
\$23.00	License and Certain Other Charges
\$0.00	Aftermarket Equipment
<u>\$0.00</u>	Other
<b><u>\$547.79</u></b>	<b>Total Initial Charges</b>

**4C. Service Charge**

**\$375.00 Service Charge Due at Lease Termination**

**4D. Reduced Book Value**

**\$895.84 Reduced Book Value at Lease Termination**

Quote based on estimated annual mileage of **10,000**

**Special Provisions**

As set forth in the Master Open - End (Equity) Lease Agreement, the terms and provisions contained in this schedule shall be conclusive and binding on Lessee unless Lessee objects in writing to the same within ten (10) days after the date of delivery of the vehicle.

Enterprise FM Trust, a Delaware statutory trust, is the owner of the vehicle covered by this Schedule. Enterprise FM Trust (not Enterprise Fleet Management) is and shall be deemed to be the Lessor of such vehicle under the Master Open - End (Equity) Lease Agreement and shall have all rights and obligations of the Lessor under the Master Open - End (Equity) Lease Agreement with respect to such vehicle. All rental and other payments owed by the Lessee with respect to such vehicle under the Master Open - End (Equity) Lease Agreement shall be paid to Enterprise Fleet Management in its capacity as the servicer for Enterprise FM Trust. All references in Sections 11(a) and 12 of the Master Open - End (Equity) Lease Agreement to the "Lessor" shall include any servicer(s) and/or other agent(s) for or of Enterprise FM Trust. Lessee must maintain insurance coverage on the vehicle as set forth in Section 11 of the Master Open-End (Equity) Lease Agreement until the vehicle is sold.

<sup>1</sup>The inclusion herein of references to maintenance fees/services are solely for the administrative convenience of Lessee. Notwithstanding the inclusion of such references in this [Invoice/Schedule/Quote], all such maintenance services are to be performed by Enterprise Fleet Management, Inc., and all such maintenance fees are payable by Lessee solely for the account of Enterprise Fleet Management, Inc., pursuant to that certain separate [Maintenance Agreement] entered into by and between Lessee and Enterprise Fleet Management, Inc.; provided that such maintenance fees are being billed by Enterprise FM Trust, and are payable at the direction of Enterprise FM Trust, solely as an authorized agent for collection on behalf of Enterprise Fleet Management, Inc.



### Aftermarket Equipment Totals

Description	(B)illed or (C)apped	Price
<b>Total Billed</b>		<b>\$0.00</b>
Auto One - Spray in Bedliner	C	\$375.00
Meyer Q#6947. LED mini light bar on top of cab. LED strobe lights will be installed in front grill and taillights. Top strobe will be mounted on a drill-free third brake light mount. UWS Single Lid ALuminum Toolbox will be installed in the pick up bed.	C	\$1,595.00
<b>Total Capitalized</b>		<b>\$1,970.00</b>
<b>Total</b>		<b>\$1,970.00</b>

### Other Totals

Description	(B)illed or (C)apped	Price
<b>Total Billed</b>		<b>\$0.00</b>
Courtesy Delivery Fee	C	\$0.00
<b>Total Capitalized</b>		<b>\$0.00</b>
<b>Total</b>		<b>\$0.00</b>

Supplemental to and part of Master Equity Lease Agreement date: 08/29/2017

<b>1. Lessee Name</b>	Morgan County Water	<b>Delivery Date</b>	04/05/2018
<b>Address</b>	1009 Hwy 172	<b>Customer#</b>	579627
<b>City</b>	WEST LIBERTY	<b>Postal Code</b>	41472
<b>ATTN</b>			
<b>Driver</b>		<b>Alternate Driver</b>	18 Ford - JKD00366
<b>Address</b>	1009 Hwy 172	<b>Garage County</b>	MORGAN
<b>City</b>	WEST LIBERTY	<b>State</b>	KY
		<b>Postal Code</b>	41472

**2. Lease Term** Commencing on the delivery date of the vehicle and ending 84 months after the first full monthly rental payment date. with an option to continue month-to-month for an unlimited period of time.

<b>3. Vehicle Description</b>	<b>Year</b> 2018	<b>Make</b> Ford	<b>Model</b> F-150
	<b>Series</b> XL 4x4 Regular Cab Styleside 6.5 ft. box 122 in. WB		
	<b>License #</b> KD2435	<b>Unit #</b> 22QJG5	<b>Replacement Unit #</b>
			<b>VIN#</b> 1FTMF1EB9JKD00366

**4. Monthly Rental and Other Payments Due**

**4A. Calculation of Monthly Rental**

\$27,775.29	Capitalized Price of Vehicle
\$0.00	Initial License Fee
\$0.00	Sales Tax
\$0.00	Other
\$0.00	Extended Mechanical Service Program
\$0.00	Less Gain Applied From Prior Unit
\$0.00	Less Capitalized Price Reduction
<u>\$27,775.29</u>	Total Capitalized Amount (Delivered Price)
\$207.66	Depreciation Reserve @0.75%
\$50.54	Monthly Lease Charge
<b><u>\$258.20</u></b>	<b>Total Monthly Rental Excluding Additional Services</b>

**Additional Services**

\$0.00	Full Maintenance <sup>1</sup>	<b>Contract Miles</b> <u>0</u>	<b>Overmileage Charge</b> <u>\$0.0000</u> Per Mile
	<b>Incl: # Brake Sets (1 Set = 1Axle)</b> <u>0</u>	<b># Tires</b> <u>0</u>	<b>Loaner Vehicle Not Included</b>
	Master Policy Enrollment Fees		
\$0.00	Physical Damage Management		<b>Comp/Collision Deductible</b> <u>0/0</u>
\$0.00	Commercial Automobile Liability Enrollment		
	Liability Limit	\$0.00	
\$258.20	Monthly Rental Sub-Total		
<u>\$0.00</u>	Motor Vehicle Usage Tax	<u>6.0000</u>	<b>State</b> <u>KY</u>
<b><u>\$258.20</u></b>	<b>Total Monthly Rental Including Additional Services</b>		

**4B. Initial Charges**

\$406.57	Pro-Rated Rental
\$258.20	First Month's Rental
\$0.00	Security Deposit
\$0.00	Capitalized Price Reduction
\$0.00	Sales Tax on Capitalized Price Reduction
\$0.00	Tax on Gain On Prior
\$0.00	Tax on Incentive ( Taxable Incentive Total : \$0.00 )
\$0.00	License and Certain Other Charges
\$0.00	Aftermarket Equipment
<u>\$0.00</u>	Other
<b><u>\$664.77</u></b>	<b>Total Initial Charges</b>

**4C. Service Charge**

**\$375.00 Service Charge Due at Lease Termination**

**4D. Reduced Book Value**

**\$1.05 Reduced Book Value at Lease Termination**

Quote based on estimated annual mileage of **10,000**

**Special Provisions**

As set forth in the Master Open - End (Equity) Lease Agreement, the terms and provisions contained in this schedule shall be conclusive and binding on Lessee unless Lessee objects in writing to the same within ten (10) days after the date of delivery of the vehicle.

Enterprise FM Trust, a Delaware statutory trust, is the owner of the vehicle covered by this Schedule. Enterprise FM Trust (not Enterprise Fleet Management) is and shall be deemed to be the Lessor of such vehicle under the Master Open - End (Equity) Lease Agreement and shall have all rights and obligations of the Lessor under the Master Open - End (Equity) Lease Agreement with respect to such vehicle. All rental and other payments owed by the Lessee with respect to such vehicle under the Master Open - End (Equity) Lease Agreement shall be paid to Enterprise Fleet Management in its capacity as the servicer for Enterprise FM Trust. All references in Sections 11(a) and 12 of the Master Open - End (Equity) Lease Agreement to the "Lessor" shall include any servicer(s) and/or other agent(s) for or of Enterprise FM Trust. Lessee must maintain insurance coverage on the vehicle as set forth in Section 11 of the Master Open-End (Equity) Lease Agreement until the vehicle is sold.

<sup>1</sup>The inclusion herein of references to maintenance fees/services are solely for the administrative convenience of Lessee. Notwithstanding the inclusion of such references in this [Invoice/Schedule/Quote], all such maintenance services are to be performed by Enterprise Fleet Management, Inc., and all such maintenance fees are payable by Lessee solely for the account of Enterprise Fleet Management, Inc., pursuant to that certain separate [Maintenance Agreement] entered into by and between Lessee and Enterprise Fleet Management, Inc.; provided that such maintenance fees are being billed by Enterprise FM Trust, and are payable at the direction of Enterprise FM Trust, solely as an authorized agent for collection on behalf of Enterprise Fleet Management, Inc.



### Aftermarket Equipment Totals

Description	(B)illed or (C)apped	Price
<b>Total Billed</b>		<b>\$0.00</b>
Auto One - Drop-In Bedliner	C	\$199.00
Meyer Q 6365 Strobes Class 1 LED mini light bar on top of cab. LED strobe installed in front grill & taillights. The top strobe will be mounted on a drill-free third brake light mount. Single Lid Aluminum Toolbox included	C	\$1,565.00
<b>Total Capitalized</b>		<b>\$1,764.00</b>
<b>Total</b>		<b>\$1,764.00</b>

### Other Totals

Description	(B)illed or (C)apped	Price
<b>Total Billed</b>		<b>\$0.00</b>
Courtesy Delivery Fee	C	\$0.00
<b>Total Capitalized</b>		<b>\$0.00</b>
<b>Total</b>		<b>\$0.00</b>

Supplemental to and part of Master Equity Lease Agreement date: 08/29/2017

<b>1. Lessee Name</b>	Morgan County Water	<b>Delivery Date</b>	11/28/2017
<b>Address</b>	1009 Hwy 172	<b>Customer#</b>	579627
<b>City</b>	WEST LIBERTY	<b>Postal Code</b>	41472
<b>ATTN</b>			
<b>Driver</b>		<b>Alternate Driver</b>	17 Ford HEF21178
<b>Address</b>	1009 Highway 172	<b>Garage County</b>	MORGAN
<b>City</b>	WEST LIBERTY	<b>State</b>	KY
		<b>Postal Code</b>	41472-6035

**2. Lease Term** Commencing on the delivery date of the vehicle and ending 84 months after the first full monthly rental payment date. with an option to continue month-to-month for an unlimited period of time.

<b>3. Vehicle Description</b>	<b>Year</b> 2017	<b>Make</b> Ford	<b>Model</b> F-350 Chassis
	<b>Series</b> XL 4x4 SD Super Cab 168 in. WB DRW		
	<b>License #</b> KD2426	<b>Unit #</b> 22KB4R	<b>Replacement Unit #</b>
			<b>VIN#</b> 1FD8X3H6XHEF21178

**4. Monthly Rental and Other Payments Due**

**4A. Calculation of Monthly Rental**

\$36,393.84	Capitalized Price of Vehicle
\$0.00	Initial License Fee
\$0.00	Sales Tax
\$399.00	Courtesy Delivery Fee
\$0.00	Extended Mechanical Service Program
\$0.00	Less Gain Applied From Prior Unit
\$0.00	Less Capitalized Price Reduction
<u>\$36,792.84</u>	Total Capitalized Amount (Delivered Price)
\$0.00	Depreciation Reserve @0.00%
\$25.01	Monthly Lease Charge
<u>\$25.01</u>	<b>Total Monthly Rental Excluding Additional Services</b>

**Additional Services**

\$0.00	Full Maintenance <sup>1</sup>	<b>Contract Miles</b> <u>0</u>	<b>Overmileage Charge</b> <u>\$0.0000</u> Per Mile
	<b>Incl: # Brake Sets (1 Set = 1Axle)</b> <u>0</u>	<b># Tires</b> <u>0</u>	<b>Loaner Vehicle Not Included</b>
	Master Policy Enrollment Fees		
\$0.00	Physical Damage Management		<b>Comp/Collision Deductible</b> <u>0/0</u>
\$0.00	Commercial Automobile Liability Enrollment		
	Liability Limit	\$0.00	
\$25.01	Monthly Rental Sub-Total		
<u>\$0.00</u>	Motor Vehicle Usage Tax	<u>6.0000</u>	<b>State</b> <u>KY</u>
<u>\$25.01</u>	<b>Total Monthly Rental Including Additional Services</b>		

**4B. Initial Charges**

\$64.59	Pro-Rated Rental
\$25.01	First Month's Rental
\$0.00	Security Deposit
\$0.00	Capitalized Price Reduction
\$0.00	Sales Tax on Capitalized Price Reduction
\$0.00	Tax on Gain On Prior
\$0.00	Tax on Incentive ( Taxable Incentive Total : \$0.00 )
\$23.00	License and Certain Other Charges
\$0.00	Aftermarket Equipment
<u>\$0.00</u>	Other
<u>\$112.60</u>	<b>Total Initial Charges</b>

**4C. Service Charge**

\$375.00 **Service Charge Due at Lease Termination**

**4D. Reduced Book Value**

\$1.08 **Reduced Book Value at Lease Termination**

Quote based on estimated annual mileage of **10,000**

**Special Provisions**

As set forth in the Master Open - End (Equity) Lease Agreement, the terms and provisions contained in this schedule shall be conclusive and binding on Lessee unless Lessee objects in writing to the same within ten (10) days after the date of delivery of the vehicle.

Enterprise FM Trust, a Delaware statutory trust, is the owner of the vehicle covered by this Schedule. Enterprise FM Trust (not Enterprise Fleet Management) is and shall be deemed to be the Lessor of such vehicle under the Master Open - End (Equity) Lease Agreement and shall have all rights and obligations of the Lessor under the Master Open - End (Equity) Lease Agreement with respect to such vehicle. All rental and other payments owed by the Lessee with respect to such vehicle under the Master Open - End (Equity) Lease Agreement shall be paid to Enterprise Fleet Management in its capacity as the servicer for Enterprise FM Trust. All references in Sections 11(a) and 12 of the Master Open - End (Equity) Lease Agreement to the "Lessor" shall include any servicer(s) and/or other agent(s) for or of Enterprise FM Trust. Lessee must maintain insurance coverage on the vehicle as set forth in Section 11 of the Master Open-End (Equity) Lease Agreement until the vehicle is sold.

<sup>1</sup>The inclusion herein of references to maintenance fees/services are solely for the administrative convenience of Lessee. Notwithstanding the inclusion of such references in this [Invoice/Schedule/Quote], all such maintenance services are to be performed by Enterprise Fleet Management, Inc., and all such maintenance fees are payable by Lessee solely for the account of Enterprise Fleet Management, Inc., pursuant to that certain separate [Maintenance Agreement] entered into by and between Lessee and Enterprise Fleet Management, Inc.; provided that such maintenance fees are being billed by Enterprise FM Trust, and are payable at the direction of Enterprise FM Trust, solely as an authorized agent for collection on behalf of Enterprise Fleet Management, Inc.



### Aftermarket Equipment Totals

Description	(B)illed or (C)apped	Price
<b>Total Billed</b>		<b>\$0.00</b>
9' Knapheide gooseneck body meyer 5365	C	\$3,100.00
Meyer \$850 for lights \$800 for two tool boxes mounted under flatbed	C	\$1,650.00
<b>Total Capitalized</b>		<b>\$4,750.00</b>
<b>Total</b>		<b>\$4,750.00</b>

### Other Totals

Description	(B)illed or (C)apped	Price
<b>Total Billed</b>		<b>\$0.00</b>
Courtesy Delivery Fee	C	\$399.00
<b>Total Capitalized</b>		<b>\$399.00</b>
<b>Total</b>		<b>\$399.00</b>

**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
Second Request for Information**

**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 9**

**RESPONSIBLE PARTY: Alexis Franklin**

9. Provide the status of completion of the 2023 audited financial statements. Include the estimated date of report issuance, the amount billed to date by the auditor, and the amount paid to date to the auditor.

**Response(s):**The audit is still ongoing but expect it to be done by mid-June. Please see the attached invoices. As of May 14, 2024, the 2023 financial audit is still in progress. The auditor sent two invoices for \$2,500 and both were paid with Check #13512 in the amount of \$5,000.

# Morgan County Water District

Type: All transactions · Status: All statuses · Delivery method: Any · Name: Morgan & Associates, LLC · Date: This year

undefined	Date	Type	No.	Payee	Category	Memo	Total	Action
<input type="checkbox"/>	04/19/2024	Bill Payment (Check)	13512	Morgan & Associates, LLC			-\$5,000.00	[ View ]
<input type="checkbox"/>	04/02/2024	Bill	10623	Morgan & Associates, LLC	Accounting	Account # 2216	\$2,500.00	[ View/Edit ]
<input type="checkbox"/>	03/07/2024	Bill	10569	Morgan & Associates, LLC	Accounting	Account # 2216	\$2,500.00	[ View/Edi ]



**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff’s  
Second Request for Information**

**PSC’S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 10**

**RESPONSIBLE PARTY: Shannon Elam**

4. Provide a schedule in the format below in Excel that shows water sources and uses in gallons by month and in total for 2023.

Month	2023 Gallons			
	Purchased	Sold	Other Water Used	Water Loss
Jan				
Feb				
Mar				
Apr				
May				
Jun				
Jul				
Aug				
Sep				
Oct				
Nov				
Dec				
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Response(s):**

2023 Gallons		Gallons (Omit 000's)		
Month	Purchased	Sold	Other Water Used	Water Loss
January	23,273	14,027	8	9,238
February	19,570	13,070	124	6,376
March	18,718	10,506	213	7,999
April	15,068	10,506	314	4,248
May	19,467	10,273	353	8,841
June	18,423	13,078	1,329	4,016
July	21,276	13,875	3,002	4,399
August	21,625	12,035	3,272	6,318
September	25,988	11,822	3,647	10,519
October	26,088	13,309	3,694	9,085
November	20,472	12,469	2,391	5,612
December	19,131	8,984	1,975	8,172
	<b>249,099</b>	<b>143,954</b>	<b>20,322</b>	<b>84,823</b>

# PUBLIC SERVICE COMMISSION

## Monthly Water Loss Report

Water Utility:

For the Month of:  Year:

LINE #	ITEM	GALLONS (Omit 000's)
1	<b>WATER PRODUCED AND PURCHASED</b>	
2	Water Produced	-
3	Water Purchased	249,099
4	<b>TOTAL PRODUCED AND PURCHASED</b>	<b>249,099</b>
5		
6	<b>WATER SALES</b>	
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	<b>TOTAL WATER SALES</b>	<b>143,954</b>
15		
16	<b>OTHER WATER USED</b>	
17	Utility and/or Water Treatment Plant	-
18	Wastewater Plant	-
19	System Flushing	20,236
20	Fire Department	86
21	Other Usage (explain)	-
22	<b>TOTAL OTHER WATER USED</b>	<b>20,322</b>
23		
24	<b>WATER LOSS</b>	
25	Tank Overflows	-
26	Line Breaks	13,101
27	Line Leaks	71,722
28	Excavation Damages	-
29	Theft	-
30	Other Loss	-
31	<b>TOTAL WATER LOSS</b>	<b>84,823</b>
32		
33	<b>Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4</b>	
34		
35	<b>WATER LOSS PERCENTAGE</b>	
36	(Line 31 divided by Line 4)	<b>34.05%</b>

# 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	<b>WATER PRODUCED AND PURCHASED</b>	
2	Water Produced	
3	Water Purchased	23,273
4	<b>TOTAL PRODUCED AND PURCHASED</b>	<b>23,273</b>
5		
6	<b>WATER SALES</b>	
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	<b>TOTAL WATER SALES</b>	<b>14,027</b>
15		
16	<b>OTHER WATER USED</b>	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	
20	Fire Department	8
21	Other Usage (explain)	
22	<b>TOTAL OTHER WATER USED</b>	<b>8</b>
23		
24	<b>WATER LOSS</b>	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	9,238
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	<b>TOTAL WATER LOSS</b>	<b>9,238</b>
32		
33	<b>Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4</b>	
34		
35	<b>WATER LOSS PERCENTAGE</b>	
36	(Line 31 divided by Line 4)	<b>39.69%</b>



# 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	<b>WATER PRODUCED AND PURCHASED</b>	
2	Water Produced	
3	Water Purchased	19,570
4	<b>TOTAL PRODUCED AND PURCHASED</b>	<b>19,570</b>
5		
6	<b>WATER SALES</b>	
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	<b>TOTAL WATER SALES</b>	<b>13,070</b>
15		
16	<b>OTHER WATER USED</b>	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	105
20	Fire Department	19
21	Other Usage (explain)	
22	<b>TOTAL OTHER WATER USED</b>	<b>124</b>
23		
24	<b>WATER LOSS</b>	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	6,376
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	<b>TOTAL WATER LOSS</b>	<b>6,376</b>
32		
33	<b>Note:</b> Line 14 + Line 22 + Line 31 <b>MUST</b> Equal Line 4	
34		
35	<b>WATER LOSS PERCENTAGE</b>	
36	(Line 31 divided by Line 4)	<b>32.58%</b>

# PUBLIC SERVICE COMMISSION

## Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: March Year: 2023

LINE #	ITEM	GALLONS (Omit 000's)
1	<b>WATER PRODUCED AND PURCHASED</b>	
2	Water Produced	
3	Water Purchased	18,718
4	<b>TOTAL PRODUCED AND PURCHASED</b>	<b>18,718</b>
5		
6	<b>WATER SALES</b>	
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	<b>TOTAL WATER SALES</b>	<b>10,506</b>
15		
16	<b>OTHER WATER USED</b>	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	213
20	Fire Department	
21	Other Usage (explain)	
22	<b>TOTAL OTHER WATER USED</b>	<b>213</b>
23		
24	<b>WATER LOSS</b>	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	7,999
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	<b>TOTAL WATER LOSS</b>	<b>7,999</b>
32		
33	<b>Note:</b> Line 14 + Line 22 + Line 31 <b>MUST</b> Equal Line 4	
34		
35	<b>WATER LOSS PERCENTAGE</b>	
36	(Line 31 divided by Line 4)	<b>42.73%</b>



# PUBLIC SERVICE COMMISSION

## Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: April Year: 2023

LINE #	ITEM	GALLONS (Omit 000's)
1	<b>WATER PRODUCED AND PURCHASED</b>	
2	Water Produced	
3	Water Purchased	15,068
4	<b>TOTAL PRODUCED AND PURCHASED</b>	<b>15,068</b>
5		
6	<b>WATER SALES</b>	
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	<b>TOTAL WATER SALES</b>	<b>10,506</b>
15		
16	<b>OTHER WATER USED</b>	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	306
20	Fire Department	8
21	Other Usage (explain)	
22	<b>TOTAL OTHER WATER USED</b>	<b>314</b>
23		
24	<b>WATER LOSS</b>	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	4,248
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	<b>TOTAL WATER LOSS</b>	<b>4,248</b>
32		
33	<b>Note:</b> Line 14 + Line 22 + Line 31 <b>MUST</b> Equal Line 4	
34		
35	<b>WATER LOSS PERCENTAGE</b>	
36	(Line 31 divided by Line 4)	<b>28.19%</b>

# PUBLIC SERVICE COMMISSION

## Monthly Water Loss Report

Water Utility:

For the Month of:  Year:

LINE #	ITEM	GALLONS (Omit 000's)
1	<b>WATER PRODUCED AND PURCHASED</b>	
2	Water Produced	
3	Water Purchased	19,467
4	<b>TOTAL PRODUCED AND PURCHASED</b>	<b>19,467</b>
5		
6	<b>WATER SALES</b>	
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	<b>TOTAL WATER SALES</b>	<b>10,273</b>
15		
16	<b>OTHER WATER USED</b>	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	341
20	Fire Department	12
21	Other Usage (explain)	
22	<b>TOTAL OTHER WATER USED</b>	<b>353</b>
23		
24	<b>WATER LOSS</b>	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	8,841
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	<b>TOTAL WATER LOSS</b>	<b>8,841</b>
32		
33	<b>Note:</b> Line 14 + Line 22 + Line 31 <b>MUST</b> Equal Line 4	
34		
35	<b>WATER LOSS PERCENTAGE</b>	
36	(Line 31 divided by Line 4)	<b>45.42%</b>



# 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	<b>WATER PRODUCED AND PURCHASED</b>	
2	Water Produced	
3	Water Purchased	18,423
4	<b>TOTAL PRODUCED AND PURCHASED</b>	<b>18,423</b>
5		
6	<b>WATER SALES</b>	
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	<b>TOTAL WATER SALES</b>	<b>13,078</b>
15		
16	<b>OTHER WATER USED</b>	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	1,320
20	Fire Department	9
21	Other Usage (explain)	
22	<b>TOTAL OTHER WATER USED</b>	<b>1,329</b>
23		
24	<b>WATER LOSS</b>	
25	Tank Overflows	
26	Line Breaks	4,016
27	Line Leaks	
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	<b>TOTAL WATER LOSS</b>	<b>4,016</b>
32		
33	<b>Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4</b>	
34		
35	<b>WATER LOSS PERCENTAGE</b>	
36	(Line 31 divided by Line 4)	<b>21.80%</b>

# PUBLIC SERVICE COMMISSION

## Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: July Year: 2023

LINE #	ITEM	GALLONS (Omit 000's)
1	<b>WATER PRODUCED AND PURCHASED</b>	
2	Water Produced	
3	Water Purchased	21,276
4	<b>TOTAL PRODUCED AND PURCHASED</b>	<b>21,276</b>
5		
6	<b>WATER SALES</b>	
7	Residential	13,875
8	Commercial	
9	Industrial	
10	Bulk Loading Stations	
11	Wholesale	
12	Public Authorities	
13	Other Sales (explain)	
14	<b>TOTAL WATER SALES</b>	<b>13,875</b>
15		
16	<b>OTHER WATER USED</b>	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	2,991
20	Fire Department	11
21	Other Usage (explain)	
22	<b>TOTAL OTHER WATER USED</b>	<b>3,002</b>
23		
24	<b>WATER LOSS</b>	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	4,399
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	<b>TOTAL WATER LOSS</b>	<b>4,399</b>
32		
33	<b>Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4</b>	
34		
35	<b>WATER LOSS PERCENTAGE</b>	
36	(Line 31 divided by Line 4)	<b>20.68%</b>



# PUBLIC SERVICE COMMISSION

## Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: August Year: 2023

LINE #	ITEM	GALLONS (Omit 000's)
1	<b>WATER PRODUCED AND PURCHASED</b>	
2	Water Produced	
3	Water Purchased	21,625
4	<b>TOTAL PRODUCED AND PURCHASED</b>	<b>21,625</b>
5		
6	<b>WATER SALES</b>	
7	Residential	8,620
8	Commercial	1,132
9	Industrial	
10	Bulk Loading Stations	
11	Wholesale	2,283
12	Public Authorities	
13	Other Sales (explain)	
14	<b>TOTAL WATER SALES</b>	<b>12,035</b>
15		
16	<b>OTHER WATER USED</b>	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	3,267
20	Fire Department	5
21	Other Usage (explain)	
22	<b>TOTAL OTHER WATER USED</b>	<b>3,272</b>
23		
24	<b>WATER LOSS</b>	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	6,318
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	<b>TOTAL WATER LOSS</b>	<b>6,318</b>
32		
33	<b>Note:</b> Line 14 + Line 22 + Line 31 <b>MUST</b> Equal Line 4	
34		
35	<b>WATER LOSS PERCENTAGE</b>	
36	(Line 31 divided by Line 4)	<b>29.22%</b>

# 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	<b>WATER PRODUCED AND PURCHASED</b>	
2	Water Produced	
3	Water Purchased	25,988
4	<b>TOTAL PRODUCED AND PURCHASED</b>	<b>25,988</b>
5		
6	<b>WATER SALES</b>	
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	<b>TOTAL WATER SALES</b>	<b>11,822</b>
15		
16	<b>OTHER WATER USED</b>	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	3,641
20	Fire Department	6
21	Other Usage (explain)	
22	<b>TOTAL OTHER WATER USED</b>	<b>3,647</b>
23		
24	<b>WATER LOSS</b>	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	10,519
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	<b>TOTAL WATER LOSS</b>	<b>10,519</b>
32		
33	<b>Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4</b>	
34		
35	<b>WATER LOSS PERCENTAGE</b>	
36	(Line 31 divided by Line 4)	<b>40.48%</b>



# PUBLIC SERVICE COMMISSION

## Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: October Year: 2023

LINE #	ITEM	GALLONS (Omit 000's)
1	<b>WATER PRODUCED AND PURCHASED</b>	
2	Water Produced	
3	Water Purchased	26,088
4	<b>TOTAL PRODUCED AND PURCHASED</b>	<b>26,088</b>
5		
6	<b>WATER SALES</b>	
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	<b>TOTAL WATER SALES</b>	<b>13,309</b>
15		
16	<b>OTHER WATER USED</b>	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	3,691
20	Fire Department	3
21	Other Usage (explain)	
22	<b>TOTAL OTHER WATER USED</b>	<b>3,694</b>
23		
24	<b>WATER LOSS</b>	
25	Tank Overflows	
26	Line Breaks	9,085
27	Line Leaks	
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	<b>TOTAL WATER LOSS</b>	<b>9,085</b>
32		
33	<b>Note:</b> Line 14 + Line 22 + Line 31 <b>MUST</b> Equal Line 4	
34		
35	<b>WATER LOSS PERCENTAGE</b>	
36	(Line 31 divided by Line 4)	<b>34.82%</b>

# PUBLIC SERVICE COMMISSION

## Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: November Year: 2023

LINE #	ITEM	GALLONS (Omit 000's)
1	<b>WATER PRODUCED AND PURCHASED</b>	
2	Water Produced	
3	Water Purchased	20,472
4	<b>TOTAL PRODUCED AND PURCHASED</b>	<b>20,472</b>
5		
6	<b>WATER SALES</b>	
7	Residential	9,387
8	Commercial	1,371
9	Industrial	
10	Bulk Loading Stations	
11	Wholesale	1,711
12	Public Authorities	
13	Other Sales (explain)	
14	<b>TOTAL WATER SALES</b>	<b>12,469</b>
15		
16	<b>OTHER WATER USED</b>	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	2,386
20	Fire Department	5
21	Other Usage (explain)	
22	<b>TOTAL OTHER WATER USED</b>	<b>2,391</b>
23		
24	<b>WATER LOSS</b>	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	5,612
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	<b>TOTAL WATER LOSS</b>	<b>5,612</b>
32		
33	<b>Note:</b> Line 14 + Line 22 + Line 31 <b>MUST</b> Equal Line 4	
34		
35	<b>WATER LOSS PERCENTAGE</b>	
36	(Line 31 divided by Line 4)	<b>27.41%</b>



# PUBLIC SERVICE COMMISSION

## Monthly Water Loss Report

Water Utility: MORGAN COUNTY WATER DISTRICT

For the Month of: December Year: 2023

LINE #	ITEM	GALLONS (Omit 000's)
1	<b>WATER PRODUCED AND PURCHASED</b>	
2	Water Produced	
3	Water Purchased	19,131
4	<b>TOTAL PRODUCED AND PURCHASED</b>	<b>19,131</b>
5		
6	<b>WATER SALES</b>	
7	Residential	6,523
8	Commercial	1,048
9	Industrial	
10	Bulk Loading Stations	
11	Wholesale	1,413
12	Public Authorities	
13	Other Sales (explain)	
14	<b>TOTAL WATER SALES</b>	<b>8,984</b>
15		
16	<b>OTHER WATER USED</b>	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	1,975
20	Fire Department	
21	Other Usage (explain)	
22	<b>TOTAL OTHER WATER USED</b>	<b>1,975</b>
23		
24	<b>WATER LOSS</b>	
25	Tank Overflows	
26	Line Breaks	
27	Line Leaks	8,172
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	<b>TOTAL WATER LOSS</b>	<b>8,172</b>
32		
33	<b>Note:</b> Line 14 + Line 22 + Line 31 <b>MUST</b> Equal Line 4	
34		
35	<b>WATER LOSS PERCENTAGE</b>	
36	(Line 31 divided by Line 4)	<b>42.72%</b>

**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
Second Request for Information**

**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 11**

**RESPONSIBLE PARTY: Shannon Elam**

4. Provide documentation for all reimbursements from the Federal Emergency Management Agency (FEMA) that Morgan District received for 2019 through year-to-date 2024 and state the general ledger account where each is recorded.

**Response(s):** Please see attached documents and pictures.



**COMMONWEALTH OF KENTUCKY  
DEPARTMENT OF MILITARY AFFAIRS  
DIVISION OF EMERGENCY MANAGEMENT  
FRANKFORT, KY 40601**

**FUNDING RECEIPT**

This receipt is notification of payment by electronic fund transfer #X\*510095\*8 dated in the amount of \$7,910.13 for Morgan County Water for reimbursement of expenditures associated with disaster CFDA 97.036 Public Assistance Program FEMA-DR-4592-KY. If you have not received these funds or if you dispute the amounts detailed on this receipt you must contact Grant Specialist, Sue Jamison within ten business days at 1-502-607-5768.

**Total Eligible @ 09/14/2021**

FEDERAL 75%SHARE	FEDERAL DEBRIS INCENT	STATE SHARE	LOCAL SHARE	FED. ADMIN. COST.	APPROVED W/ ADMIN. COST	APPROVED W/O LOCAL W/ ADMIN. COST
\$ 9,092.11	\$ 6,819.08	\$ -	\$ 1,091.05	\$ -	\$ 9,092.11	\$ 7,910.13

**Distribution Listing**

Disb./ PW #	Funding Number	Project Amt.	Federal 75% Share	Federal Debris Incent	State Share	Local Share	Admin. Cost	Funding Amt. Local Not Included
1	x*510095*8	9,092.11	6,819.08	0.00	1,091.05	1,181.98	0.00	7,910.13
1	<b>Total</b>	<b>9,092.11</b>	<b>6,819.08</b>	<b>0.00</b>	<b>1,091.05</b>	<b>1,181.98</b>	<b>0.00</b>	<b>7,910.13</b>
	Variables	0.00	0.00	0.00	0.00	0.00	0.00	1,181.98

**LISTING OF PW(s) FOR DISBURSEMENT #1**

PKG. #	PW #	Project Amount	Federal Share 75%	Federal Debris Share 85%	State Share	Local Share
115	90	\$ 9,092.11	\$ 6,819.08		\$ 1,091.05	\$ 1,181.98

**LISTING OF PW(s) FOR DISBURSEMENT # \*  
Applicant requested partial payment of large project(s) #**

PKG. #	PW #	Project Amount	Documented Amount	90% of Documented Amount	Federal Share	State Share	Local Share
				-	-	-	-

If your entity expends more than \$750,000 in federal funding during a fiscal year, you are required by OMB Circular A-133 to undergo a single audit which must be provided to Kentucky Emergency Management. Regardless of the amount of federal funds, awarded or expended, you must retain all expenditure records for a minimum of three (3) years after you receive official notification from FEMA that your disaster files have been officially closed.

**COMMONWEALTH OF KENTUCKY  
DEPARTMENT OF MILITARY AFFAIRS  
DIVISION OF EMERGENCY MANAGEMENT  
FRANKFORT, KY 40601**

**FUNDING RECEIPT**

This receipt is notification of payment by electronic fund transfer #202211175218752 dated 11/18/22 in the amount of \$709.19 for Morgan County Water for reimbursement of expenditures associated with disaster CFDA 97.036 Public Assistance Program FEMA-DR-4592-KY. If you have not received these funds or if you dispute the amounts detailed on this receipt you must contact Grant Specialist, Sue Jamison within ten business days at 1-502-607-5768.

**Total Eligible @ 09/14/2021**

FEDERAL 90%SHARE	FEDERAL DEBRIS INCENT	STATE SHARE	LOCAL SHARE	FED. ADMIN. COST.	APPROVED W/ ADMIN. COST	APPROVED W/O LOCAL W/ ADMIN. COST
\$ 9,092.11	\$ 8,182.90	\$ -	\$ 436.42	\$ -	\$ 9,092.11	\$ 8,619.32

**Distribution Listing**

Disb./ PW #	Funding Number	Project Amt.	Federal 90% Share	Federal Debris Incent	State Share	Local Share	Admin. Cost	Funding Amt. Local Not Included
1	x*510095*8	9,092.11	6,819.08	0.00	1,091.05	1,181.98	0.00	7,910.13
2	x*616095*8		1,363.82	0.00	(654.63)	(709.19)	0.00	709.19
<b>2</b>	<b>Total</b>	<b>9,092.11</b>	<b>8,182.90</b>	<b>0.00</b>	<b>436.42</b>	<b>472.79</b>	<b>0.00</b>	<b>8,619.32</b>
	Variables	0.00	0.00	0.00	0.00	0.00	0.00	472.79

**LISTING OF PW(s) FOR DISBURSEMENT #2**

**Correcting payments #1, PW90 for FEMA increase to 90% federal share (originally paid at 75%)**

PKG. #	PW #	Project Amount	Federal Share 90%	Federal Debris Share 85%	State Share	Local Share
115, 317	90	\$ 9,092.11	\$ 8,182.90		\$ 436.42	\$ 472.79
	less pmt #1		\$ (6,819.08)		\$ (1,091.05)	\$ (1,181.98)
			\$ 1,363.82		\$ (654.63)	\$ (709.19)

**LISTING OF PW(s) FOR DISBURSEMENT # \***

**Applicant requested partial payment of large project(s) #**

PKG. #	PW #	Project Amount	Documented Amount	90% of Documented Amount	Federal Share	State Share	Local Share
				-	-	-	-

If your entity expends more than \$750,000 in federal funding during a fiscal year, you are required by OMB Circular A-133 to undergo a single audit which must be provided to Kentucky Emergency Management. Regardless of the amount of federal funds, awarded or expended, you must retain all expenditure records for a minimum of three (3) years after you receive official notification from FEMA that your disaster files have been officially closed.

**COMMONWEALTH OF KENTUCKY  
DEPARTMENT OF MILITARY AFFAIRS  
DIVISION OF EMERGENCY MANAGEMENT  
FRANKFORT, KY 40601**

**FUNDING RECEIPT**

This receipt is notification of payment by electronic fund transfer #X\*523095\*17 dated in the amount of \$49,137.60 for Morgan County Water District for reimbursement of expenditures associated with disaster CFDA 97.036 Public Assistance Program FEMA-DR-4595-KY. If you have not received these funds or if you dispute the amounts detailed on this receipt you must contact Grant Specialist, Sue Jamison within ten business days at 1-502-607-5768.

**Total Eligible @ 09/28/2021**

FEDERAL 75%SHARE	FEDERAL DEBRIS INCENT	STATE SHARE	LOCAL SHARE	FED. ADMIN. COST.	APPROVED W/ ADMIN. COST	APPROVED W/O LOCAL W/ ADMIN. COST
\$ 56,480.00	\$ 42,360.00	\$ -	\$ 6,777.60	\$ -	\$ 56,480.00	\$ 49,137.60

**Distribution Listing**

Disb./ PW #	Funding Number	Project Amt.	Federal 75% Share	Federal Debris Incent	State Share	Local Share	Admin. Cost	Funding Amt. Local Not Included
1	x*523095*17	56,480.00	42,360.00	0.00	6,777.60	7,342.40	0.00	49,137.60
1	<b>Total</b>	<b>56,480.00</b>	<b>42,360.00</b>	<b>0.00</b>	<b>6,777.60</b>	<b>7,342.40</b>	<b>0.00</b>	<b>49,137.60</b>
	Variables	0.00	0.00	0.00	0.00	0.00	0.00	7,342.40

**LISTING OF PW(s) FOR DISBURSEMENT #1**

PKG. #	PW #	Project Amount	Federal Share 75%	Federal Debris Share 85%	State Share	Local Share
61	75	\$ 56,480.00	\$ 42,360.00		\$ 6,777.60	\$ 7,342.40

**LISTING OF PW(s) FOR DISBURSEMENT # \*  
Applicant requested partial payment of large project(s) #**

PKG. #	PW #	Project Amount	Documented Amount	90% of Documented Amount	Federal Share	State Share	Local Share
				-	-	-	-

If your entity expends more than \$750,000 in federal funding during a fiscal year, you are required by OMB Circular A-133 to undergo a single audit which must be provided to Kentucky Emergency Management. Regardless of the amount of federal funds, awarded or expended, you must retain all expenditure records for a minimum of three (3) years after you receive official notification from FEMA that your disaster files have been officially closed.

**COMMONWEALTH OF KENTUCKY  
DEPARTMENT OF MILITARY AFFAIRS  
DIVISION OF EMERGENCY MANAGEMENT  
FRANKFORT, KY 40601**

**FUNDING RECEIPT**

This receipt is notification of payment by electronic fund transfer #202210185168767 dated 10/19/2022 in the amount of **\$4,405.44** for **Morgan County Water District** for reimbursement of expenditures associated with disaster CFDA 97.036 Public Assistance Program **FEMA-DR-4595-KY**. If you have not received these funds or if you dispute the amounts detailed on this receipt you must contact Grant Specialist, Sue Jamison within ten business days at 1-502-607-5768.

**Total Eligible @ 09/28/2021**

FEDERAL APPROVED	FEDERAL 90%SHARE	FEDERAL DEBRIS INCENT	STATE SHARE	LOCAL SHARE	FED. ADMIN. COST.	APPROVED W/ ADMIN. COST	APPROVED W/O LOCAL W/ ADMIN. COST
\$ 56,480.00	\$ 50,832.00	\$ -	\$ 2,711.04	\$ 2,936.96	\$ -	\$ 56,480.00	\$ 53,543.04

**Distribution Listing**

Disb./ PW #	Funding Number	Project Amt.	Federal 90% Share	Federal Debris Incent	State Share	Local Share	Admin. Cost	Funding Amt. Local Not Included
1	x*523095*17	56,480.00	42,360.00	0.00	6,777.60	7,342.40	0.00	49,137.60
2	x*604095*18		8,472.00	0.00	(4,066.56)	(4,405.44)	0.00	4,405.44
2	<b>Total</b>	<b>56,480.00</b>	<b>50,832.00</b>	<b>0.00</b>	<b>2,711.04</b>	<b>2,936.96</b>	<b>0.00</b>	<b>53,543.04</b>
	Variables	0.00	0.00	0.00	0.00	0.00	0.00	2,936.96

**LISTING OF PW(s) FOR DISBURSEMENT #2**

**Correcting payment #1, PW75 for FEMA increase to 90% federal share (originally paid at 75%)**

PKG. #	PW #	Project Amount	Federal Share 90%	Federal Debris Share 85%	State Share	Local Share
61, 595	75	\$ 56,480.00	\$ 50,832.00		\$ 2,711.04	\$ 2,936.96
	less pmnt #1		\$ (42,360.00)		\$ (6,777.60)	\$ (7,342.40)
			\$ 8,472.00		\$ (4,066.56)	\$ (4,405.44)

**LISTING OF PW(s) FOR DISBURSEMENT # \***

**Applicant requested partial payment of large project(s) #**

PKG. #	PW #	Project Amount	Documented Amount	90% of Documented Amount	Federal Share	State Share	Local Share
				-	-	-	-

If your entity expends more than \$750,000 in federal funding during a fiscal year, you are required by OMB Circular A-133 to undergo a single audit which must be provided to Kentucky Emergency Management. Regardless of the amount of federal funds, awarded or expended, you must retain all expenditure records for a minimum of three (3) years after you receive official notification from FEMA that your disaster files have been officially closed.





























**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
Second Request for Information**

**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 12**

**RESPONSIBLE PARTY: Shannon Elam**

12. Provide the details of conversations Morgan District has had with other utilities regarding consolidation, regionalization, or joint purchasing, include any written documentation.

**Response(s):** Please see the attached emails. Morgan District has been collaborating with the Gateway Area Development District to develop projects that assist other water systems within the region. KIA Project## WX21175053 marks the initial step towards establishing interconnections with all surrounding counties.

City of Campton:

We have engaged in multiple meetings with the Mayor and are currently supplying water to the city. Presently, one master meter sells approximately 2 million gallons per month. MCWD and the City of Campton have consented to establish another supply point near the Mountain Parkway area. A Water Agreement is already in place.

**mcwdshannon@gmail.com**

---

**From:** mcwdshannon@gmail.com  
**Sent:** Wednesday, December 1, 2021 3:38 PM  
**To:** 'Hamm, Benjamin (GWADD)'  
**Subject:** RE: November 18, 2021 WMC Meeting Minutes and Materials Link

Benjamin

I need to add another project for Morgan County Water District... It would be an interconnection with Sandy Hook Water District. Our line and their line is within 200 feet of each other. There would need to be a road bore and a master meter pit installed.

Estimate \$100,000

Thanks,

<><

*Shannon W. Elam, MHA*

General Manager



1009 HWY 172  
West Liberty, KY 41472  
[mcwdshannon@gmail.com](mailto:mcwdshannon@gmail.com)  
606-743-1204 Office  
606-743-9585 Fax

**From:** Hamm, Benjamin (GWADD) <Benjamin.Hamm@ky.gov>  
**Sent:** Wednesday, December 1, 2021 3:19 PM  
**Cc:** Gross, Jocelyn R (GWADD) <JocelynR.Gross@ky.gov>; Farrow, Joshua A (GWADD) <Joshua.Farrow@ky.gov>  
**Subject:** November 18, 2021 WMC Meeting Minutes and Materials Link

Good Afternoon,

Please see the attached Minutes from the November 18, 2021 Water Management Council Meeting. The following documents regarding the November 18, 2021 meeting can be viewed at the Gateway Area Development Website:

- September 16, 2021 WMC Meeting Minutes
- November 10, 2021 WMC Executive Meeting Minutes:
- November 18, 2021 WMC Meeting Minutes:
- Gateway Presentation Slides Including New Projects
- Projects Submitted for Cleaner Water Funding

- FY2022 KIA Drinking Water Project Rankings
- FY2022 KIA Wastewater Project Rankings
- FY 2022 WMC Project Ranking Methodology and Appendix
- Tier I Ranking Sheet
- Tier II Ranking Sheet

I have provided the Gateway Area Development District Webpage link below where all aforementioned documents are available.

- <https://gwadd.org/events/water-management-council/water-management-council-meeting-6/>

If you have any questions or need additional information, please contact me.



**Benjamin R. Hamm**

Community Development Coordinator  
Gateway Area Development District  
110 Lake Park Drive | Morehead, Kentucky 40351

e. [benjamin.hamm@ky.gov](mailto:benjamin.hamm@ky.gov) | w. [gwadd.org](http://gwadd.org)  
t. 606.780.0090 ext. 2210 | f. 606.780.0111

Confidentiality Notice: This electronic message transmission is intended only for the person(s) or the entity(ies) to which it is addressed and if you are not the intended recipient, you are hereby notified that any disclosure, copying, distribution or use of the contents of this information and all copies.



**mcwdshannon@gmail.com**

---

**From:** mcwdshannon@gmail.com  
**Sent:** Tuesday, June 21, 2022 2:57 PM  
**To:** 'Gross, Jocelyn R (GWADD)'  
**Cc:** Nesbitt, Paul  
**Subject:** Morgan County Water District

Also add a water hookup with

Rattlesnake Ridge off Hwy 172 and City of Campton over by Parkway

Thanks,

<><

*Shannon W. Elam, MHA*

General Manager



Morgan County Water District  
1009 HWY 172  
West Liberty, KY 41472

606-743-1204 Office

606-743-9585 Fax

[www.morgankywaterdistrict.com](http://www.morgankywaterdistrict.com)



**mcwdshannon@gmail.com**

---

**From:** mcwdshannon@gmail.com  
**Sent:** Tuesday, August 9, 2022 12:24 PM  
**To:** 'Hinton, Daniel E (PSC)'  
**Subject:** FW: Morgan County Water District  
**Attachments:** Doc08-09-2022-120047.pdf

**Importance:** High

Daniel,

See email below.... Attached is the updated Water Purchase Agreement with Magoffin County Water District.

Thanks,

<><

*Shannon W. Elam, MHA*

General Manager



Morgan County Water District  
1009 HWY 172  
West Liberty, KY 41472

606-743-1204 Office

606-743-9585 Fax

[www.morgankywaterdistrict.com](http://www.morgankywaterdistrict.com)

**From:** Hinton, Daniel E (PSC) <dehinton@ky.gov>  
**Sent:** Friday, July 8, 2022 10:33 AM  
**To:** mcwdshannon@gmail.com  
**Subject:** RE: Morgan County Water District

If you all have an attorney available that you use, I would definitely talk to them about it to see what they think.

I am not sure just filing a revised tariff page would suffice since Magoffin County would not have gotten notice of any of the increases over the years.

One remedy might be to enter into an amended contract with Magoffin County that sets out the new rate. If you did go that route, it was also suggested by Staff that since it is an emergency hook-up, that the contract clearly indicate that fact.

---

**From:** [mcwdshannon@gmail.com](mailto:mcwdshannon@gmail.com) <[mcwdshannon@gmail.com](mailto:mcwdshannon@gmail.com)>  
**Sent:** Friday, July 8, 2022 7:13 AM  
**To:** Hinton, Daniel E (PSC) <[dehinton@ky.gov](mailto:dehinton@ky.gov)>  
**Subject:** RE: Morgan County Water District

No, It is an emergency hook-up. As far as I can tell we have not sold them water yet. But the master meter and hook up is there.

Thanks,  
<><

*Shannon W. Elam, MHA*

General Manager



Morgan County Water District  
1009 HWY 172  
West Liberty, KY 41472

606-743-1204 Office  
606-743-9585 Fax  
[www.morgankywaterdistrict.com](http://www.morgankywaterdistrict.com)

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**From:** Hinton, Daniel E (PSC) <[dehinton@ky.gov](mailto:dehinton@ky.gov)>  
**Sent:** Thursday, July 7, 2022 3:05 PM  
**To:** [mcwdshannon@gmail.com](mailto:mcwdshannon@gmail.com)  
**Subject:** RE: Morgan County Water District

So are you all actually still selling to Magoffin County?

---

**From:** [mcwdshannon@gmail.com](mailto:mcwdshannon@gmail.com) <[mcwdshannon@gmail.com](mailto:mcwdshannon@gmail.com)>  
**Sent:** Thursday, July 7, 2022 2:51 PM  
**To:** Hinton, Daniel E (PSC) <[dehinton@ky.gov](mailto:dehinton@ky.gov)>  
**Subject:** Morgan County Water District

**\*\*CAUTION\*\* PDF attachments may contain links to malicious sites. Please contact the COT Service Desk [ServiceCorrespondence@ky.gov](mailto:ServiceCorrespondence@ky.gov) for any assistance.**

---

Daniel,

I came across this today (Please see Attachment). It is a Water Purchase Agreement with Magoffin County. I was not aware of this as it was in 2011. But, I wanted to check and see if it needed to be added to our tariff and send them a notice that our wholesale water rates have risen since 2011.

Thanks,

<><

*Shannon W. Elam, MHA*

General Manager



Morgan County Water District

1009 HWY 172

West Liberty, KY 41472

606-743-1204 Office

606-743-9585 Fax

[www.morgankywaterdistrict.com](http://www.morgankywaterdistrict.com)

**From:** [copier@lexmark.com](mailto:copier@lexmark.com) <[copier@lexmark.com](mailto:copier@lexmark.com)>

**Sent:** Thursday, July 7, 2022 1:55 PM

**To:** [mcwdshannon@gmail.com](mailto:mcwdshannon@gmail.com)

**Subject:** Scan from Lexmark Copier

[shannon.elam@morgankywater.org](mailto:shannon.elam@morgankywater.org)

---

**From:** lmspradlin <lmspradlin@paintsvilleutilities.com>  
**Sent:** Monday, April 29, 2024 3:30 PM  
**To:** shannon.elam@morgankywater.org  
**Subject:** RE: Morgan County

Shannon,

What kind of line pressure do you maintain near our connection?

**Matt Spradlin**  
**Assistant General Manager**  
**Paintsville Utilities**  
**Office: 606/789-2630 Ext# 502**  
**Mobile: 606/793-1894**  
**Email: [lmspradlin@paintsvilleutilities.com](mailto:lmspradlin@paintsvilleutilities.com)**



On 04/29/2024 11:37 AM EDT shannon.elam@morgankywater.org wrote:

Thanks for the update

Thanks,

<<

*Shannon W. Elam*, MHA, CLSSBB

General Manager



1009 Hwy 172

West Liberty, KY 41472

Phone: (606) 743-1204

[www.morgankywater.com](http://www.morgankywater.com)

*2022 KRWA Top 10 Finalist Wooden Bucket Award*

*2023 KRWA Wooden Bucket Award Winner*



**From:** lmspradlin <lmspradlin@paintsvilleutilities.com>

**Sent:** Monday, April 29, 2024 11:36 AM

**To:** shannon.elam@morgankywater.org

**Subject:** Re: Morgan County

Shannon,

We installed a data recorder in that area and have been monitoring to set a basepoint for our existing system pressure which we removed and downloaded last Friday. We are doing disconnects today but will test the master meter tomorrow so if you get a call about a low pressure for a couple of minutes it is probably us opening one of your hydrants.

We also discovered a line that we need to repair in Blaine to be able to supply feed from that pressure zone which we plan to have rebored in June. We think we can supply feed on a short-term basis from Redbush Tank which we will try as soon as the master meter is tested.

I have also been working costs out and think that I have come up with an estimated cost but need to check my work and get approval from our commission before quoting the price.

***Matt Spradlin***

***Assistant General Manager***

***Paintsville Utilities***

***Office: 606/789-2630 Ext# 502***

***Mobile: 606/793-1894***

***Email: [mspradlin@paintsvilleutilities.com](mailto:mspradlin@paintsvilleutilities.com)***



On 04/29/2024 10:32 AM EDT [shannon.elam@morgankywater.org](mailto:shannon.elam@morgankywater.org) wrote:



Any update on master meter test?

Thanks,

<><

*Shannon W. Elam*, MHA, CLSBB

General Manager



1009 Hwy 172

West Liberty, KY 41472

Phone: (606) 743-1204

[www.morgankywater.com](http://www.morgankywater.com)

*2022 KRWA Top 10 Finalist Wooden Bucket Award*

*2023 KRWA Wooden Bucket Award Winner*



**From:** lmspradlin <[lmspradlin@paintsvilleutilities.com](mailto:lmspradlin@paintsvilleutilities.com)>

**Sent:** Wednesday, February 28, 2024 2:07 PM

**To:** [bdistrict@winstream.net](mailto:bdistrict@winstream.net); [cmiller@alliancewater.com](mailto:cmiller@alliancewater.com); [mcwd07@yahoo.com](mailto:mcwd07@yahoo.com); [mcwdshannon@gmail.com](mailto:mcwdshannon@gmail.com); [swwgenmgr@foothills.net](mailto:swwgenmgr@foothills.net); [bpack@paintsvilleutilities.com](mailto:bpack@paintsvilleutilities.com); [bpack@paintsvilleutilities.com](mailto:bpack@paintsvilleutilities.com); [tfitch@paintsvilleutilities.com](mailto:tfitch@paintsvilleutilities.com); lmspradlin

<[mspradlin@paintsvilleutilities.com](mailto:mspradlin@paintsvilleutilities.com)>

**Subject: 2023 Consumer Confidence Report**

Attached is a copy of the Paintsville Utilities Consumer Confidence Report for the year of 2023. This is being sent to all wholesale customers for their records. The link to view online is [www.tapwaterinfo.com/paintsville.pdf](http://www.tapwaterinfo.com/paintsville.pdf) .

**Matt Spradlin**

**Assistant General Manager**

**Paintsville Utilities**

**Office: 606/789-2630 Ext# 502**

**Mobile: 606/793-1894**

**Email: [mspradlin@paintsvilleutilities.com](mailto:mspradlin@paintsvilleutilities.com)**

**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
Second Request for Information**

**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 13**

**RESPONSIBLE PARTY: Shannon Elam**

13. Provide details of discussions about adding master meters to Sandy Hook, Rattlesnake Ridge, Wolfe County, and Magoffin County, include any written documentation.

**Response(s):**

Sandy Hook Water District::

We have met with the General Manager and agreed to install a master meter on Highway 7 to facilitate an emergency interconnect. However, a Water Purchase Agreement has not yet been signed.

Magoffin County Water District:

Discussions with the General Manager have led to an agreement on the installation of several master meters on Highways 460, 364, and 1081. Additionally, we have an emergency interconnect on Highway 134. A Water Purchase Agreement is in effect.

Rattlesnake Ridge Water District:

We have conferred with the General Manager and agreed to place a master meter on Highway 706 to provide an emergency interconnect. A Water Purchase Agreement has yet to be signed.

Paintsville Utilities:

Following the filing of the emergency rate case, we have been exploring ways to reduce costs. We approached Paintsville Utilities, from whom we previously purchased water. The infrastructure for this arrangement is already established. We are currently coordinating with them to conduct pressure testing and ensure the master meter is functioning properly. An update to our Water Purchase Agreement is necessary. We believe this will enable us to reduce costs associated with purchased water, flushing, and chlorine.

**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
Second Request for Information**

**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 14**

**RESPONSIBLE PARTY: Shannon Elam, Alexis Franklin**

14. Provide the total amount collected for each nonrecurring charge and the number of occurrences for each nonrecurring charge that was recorded during the calendar years 2021, 2022, and 2023.

**Response(s):** Please see the excel spreadsheets uploaded separately in the electronic filing system.

**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
Second Request for Information**

**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 15**

**RESPONSIBLE PARTY: Shannon Elam**

15. Provide updated cost justification sheets for all nonrecurring charges listed in the current tariff.

**Response(s):** Please see the attached.

**AVERAGE METER CONNECTION EXPENSE  
COST JUSTIFICATION**

Name of Utility Morgan County Water District

The following is an itemization of expenses for providing a metered service connection.

**A. Meter Size**

5/8-Inch
3/4-Inch
1-Inch
1 1/2 -Inch
2-Inch

Other (specify)

**B. Materials Expense**

		<u>Unit Quantity</u>	<u>Cost</u>	<u>Total Cost</u>
1.	Water Meter <sup>see</sup> (Radio)	_____	_____	_____
2.	Meter Yoke	<u>1</u>	<u>85.80</u>	_____
3.	Corporation Stop	<u>1</u>	<u>55.25</u>	_____
4.	Meter Box and Top	<u>1</u>	<u>62.36</u>	_____
5.	Miscellaneous Fittings	<u>1</u>	<u>235.50</u>	_____
6.	Other (Itemize)			
	<u>RADIO</u>	<u>1</u>	<u>355.99</u>	_____
	<u>PLV</u>	<u>1</u>	<u>81.18</u>	_____
	_____	_____	_____	_____

TOTAL MATERIALS EXPENSE  
(add total cost)

\$876.08

**C.**



**Service Pipe Expense**

Type of Service Pipe 3/4 CTS Size of Service Pipe 3/4

	<u>Unit Quantity</u>	<u>Cost</u>	<u>Total Cost</u>
1. Short Side Service	<u>10 ft.</u>	<u>45.00</u>	<u>          </u>
2. Long Side Service	<u>40 ft.</u>	<u>18.00</u>	<u>          </u>

AVERAGE SERVICE PIPE EXPENSE \$             
(add total cost and divide by 2)

**D. Installation Labor Expense**

	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total Cost</u>
1. Short Side Service	<u>2</u>	<u>3 x 25.00</u>	<u>\$150.00</u>
2. Long Side Service	<u>3</u>	<u>3 x 25.00</u>	<u>\$225.00</u>

AVERAGE INSTALLATION LABOR EXPENSE \$ 187.50  
(add total cost and divide by 2)

**E. Installation Equipment Expense**

	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total Cost</u>
1. Short Side Service	<u>2</u>	<u>64</u>	<u>128</u>
2. Long Side Service	<u>3</u>	<u>67.50</u>	<u>202.50</u>

AVERAGE INSTALLATION EQUIPMENT EXPENSE \$ 165.25  
(add total cost and divide by 2)

**F.**

**Installation Miscellaneous Expense**

	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total Cost</u>
1. Inspection	_____	_____	_____
2. Site Clean-Up	<u>1</u>	<u>x \$ 25.00</u>	<u>75.00</u>
3. Other	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

AVERAGE INSTALLATION MISCELLANEOUS EXPENSE (add total cost) \$ \_\_\_\_\_

**G. Overhead Expense**

1. Installation expense (\$ \_\_\_\_\_) times overhead rate (\_\_\_\_%) \$ \_\_\_\_\_

**H. Administrative Expense**

1. Office expense for establishing a new account and billing record. \$ 25.00

**I. Total Expenses**

Materials Expense \$ \_\_\_\_\_  
 Service Pipe Expense \_\_\_\_\_  
 Installation Labor Expense \_\_\_\_\_  
 Installation Equipment Expense \_\_\_\_\_  
 Installation Miscellaneous Expense \_\_\_\_\_  
 Overhead Expense \_\_\_\_\_  
 Administrative Expense \_\_\_\_\_

**TOTAL CONNECTION EXPENSE \$ 1253.83**

## NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: \_\_\_\_\_ Disconnection Charge \_\_\_\_\_

### 1. Field Expense:

A. Materials (Itemize)

\_\_\_\_\_ Meter Lock \_\_\_\_\_ \$ 4.00 \_\_\_\_\_

\_\_\_\_\_ \_\_\_\_\_

B. Labor (Time and Wage)

\_\_\_\_\_ Field Staff \_\_\_\_\_ \$25.00 \_\_\_\_\_

**Total Field Expense** \$ **29.00** \_\_\_\_\_

### 2. Clerical and Office Expense

A. Supplies \$ 1.00 \_\_\_\_\_

B. Labor \_\_\_\_\_ \$25.00 \_\_\_\_\_

**Total Clerical and Office Expense** \$ **26.00** \_\_\_\_\_

### 3. Miscellaneous Expense

A. Transportation \$ \$20.00 \_\_\_\_\_

B. Other (Itemize)

\_\_\_\_\_ \_\_\_\_\_

\_\_\_\_\_ \_\_\_\_\_

\_\_\_\_\_ \_\_\_\_\_

**Total Miscellaneous Expense** \$ **20.00** \_\_\_\_\_

**Total Nonrecurring Charge Expense** \$ **75.00** \_\_\_\_\_

**NONRECURRING CHARGE COST JUSTIFICATION**

Type of Charge: \_\_\_\_\_ Service Call (After Hours) \_\_\_\_\_

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

_____ Field Staff 1 hour _____	_____ \$40.00 _____
--------------------------------	---------------------

<b>Total Field Expense</b>	<b>\$ _____ \$40.00 _____</b>
----------------------------	-------------------------------

2. Clerical and Office Expense

A. Supplies	\$ _____ 1.00 _____
-------------	---------------------

B. Labor	_____ \$40.00 _____
----------	---------------------

<b>Total Clerical and Office Expense</b>	<b>\$ _____ 41.00 _____</b>
--	-----------------------------

3. Miscellaneous Expense

A. Transportation	\$ _____ 20.00 _____
-------------------	----------------------

B. Other (Itemize)

_____	_____
_____	_____
_____	_____

<b>Total Miscellaneous Expense</b>	<b>\$ _____ 20.00 _____</b>
------------------------------------	-----------------------------

<b>Total Nonrecurring Charge Expense</b>	<b>\$ _____ 101.00 _____</b>
--	------------------------------

**NONRECURRING CHARGE COST JUSTIFICATION**

Type of Charge: \_\_\_\_\_ Late Payment \_\_\_\_\_

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

_____	_____
-------	-------

**Total Field Expense** \$ \_\_\_\_\_

2. Clerical and Office Expense

A. Supplies \$ \_\_\_\_\_ 2.00 \_\_\_\_\_

B. Labor \$25.00 per hour \_\_\_\_\_

**Total Clerical and Office Expense** \$ \_\_\_\_\_ **27.00** \_\_\_\_\_

3. Miscellaneous Expense

A. Transportation \$ \_\_\_\_\_

B. Other (Itemize)

_____	_____
_____	_____
_____	_____

**Total Miscellaneous Expense** \$ \_\_\_\_\_

**Total Nonrecurring Charge Expense** \$ \_\_\_\_\_ **27.00** \_\_\_\_\_

**NONRECURRING CHARGE COST JUSTIFICATION**

Type of Charge: \_\_\_\_\_ Meter Test Request \_\_\_\_\_

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

\_\_\_\_\_ Meter Tester and Field Staff to pull Meter \_\_\_\_\_ 1 hour \_\_\_\_\_  
\_ \$50.00 \_\_\_\_\_

**Total Field Expense** \$ **50.00** \_\_\_\_\_

2. Clerical and Office Expense

A. Supplies \$ 1 \_\_\_\_\_

B. Labor \_\_\_\_\_ \$25.00 \_\_\_\_\_

**Total Clerical and Office Expense** \$ **26.00** \_\_\_\_\_

3. Miscellaneous Expense

A. Transportation \$ 20.00 \_\_\_\_\_

B. Other (Itemize)

_____	_____
_____	_____
_____	_____

**Total Miscellaneous Expense** \$ **20.00** \_\_\_\_\_

**Total Nonrecurring Charge Expense** \$ **96.00** \_\_\_\_\_



**NONRECURRING CHARGE COST JUSTIFICATION**

Type of Charge: \_\_\_\_\_ Reconnection Charge (After Hours) \_\_\_\_\_

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

\_\_\_\_\_ Field Staff \_\_\_\_\_ 1 hour \_\_\_\_\_ \$40.00 \_\_\_\_\_

**Total Field Expense** \$ **40.00** \_\_\_\_\_

2. Clerical and Office Expense

A. Supplies \$ \_\_\_\_\_

B. Labor \$40.00 \_\_\_\_\_

**Total Clerical and Office Expense** \$ **40.00** \_\_\_\_\_

3. Miscellaneous Expense

A. Transportation \$ 20.00 \_\_\_\_\_

B. Other (Itemize)

_____	_____
_____	_____
_____	_____

**Total Miscellaneous Expense** \$ **20.00** \_\_\_\_\_

**Total Nonrecurring Charge Expense** \$ **100.00** \_\_\_\_\_

**NONRECURRING CHARGE COST JUSTIFICATION**

Type of Charge: \_\_\_\_\_ Reconnection Charge \_\_\_\_\_

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

_____ Field Staff _____	_____ \$25.00 _____
-------------------------	---------------------

**Total Field Expense** \$ **25.00** \_\_\_\_\_

2. Clerical and Office Expense

A. Supplies	\$ _____
-------------	----------

B. Labor	_____ \$25.00 _____
----------	---------------------

**Total Clerical and Office Expense** \$ **25.00** \_\_\_\_\_

3. Miscellaneous Expense

A. Transportation	\$ <b>20.00</b> _____
-------------------	-----------------------

B. Other (Itemize)

_____	_____
_____	_____
_____	_____

**Total Miscellaneous Expense** \$ **20.00** \_\_\_\_\_

**Total Nonrecurring Charge Expense** \$ **70.00** \_\_\_\_\_

**NONRECURRING CHARGE COST JUSTIFICATION**

Type of Charge: \_\_\_\_\_ Return Check Fee \_\_\_\_\_

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

_____	_____
-------	-------

**Total Field Expense** \$ \_\_\_\_\_

2. Clerical and Office Expense

A. Supplies \$ \_\_\_\_\_

B. Labor \$25.00 \_\_\_\_\_

**Total Clerical and Office Expense** \$ **25.00** \_\_\_\_\_

3. Miscellaneous Expense

A. Transportation \$ \_\_\_\_\_

B. Other (Itemize)

_____ Bank Charge _____	\$15.00 _____
_____	_____
_____	_____

**Total Miscellaneous Expense** \$ **15.00** \_\_\_\_\_

**Total Nonrecurring Charge Expense** \$ **40.00** \_\_\_\_\_

**NONRECURRING CHARGE COST JUSTIFICATION**

Type of Charge: \_\_\_\_\_ Service Call \_\_\_\_\_

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

\_\_\_\_\_ Field Staff 1 hou \_\_\_\_\_ \$25.00 \_\_\_\_\_

**Total Field Expense** \$ **25.00** \_\_\_\_\_

2. Clerical and Office Expense

A. Supplies \$ 1.00 \_\_\_\_\_

B. Labor \_\_\_\_\_ \$25.00 \_\_\_\_\_

**Total Clerical and Office Expense** \$ **26.00** \_\_\_\_\_

3. Miscellaneous Expense

A. Transportation \$ 20.00 \_\_\_\_\_

B. Other (Itemize)

_____	_____
_____	_____
_____	_____

**Total Miscellaneous Expense** \$ **20.00** \_\_\_\_\_

**Total Nonrecurring Charge Expense** \$ **71.00** \_\_\_\_\_

**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
Second Request for Information**

**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 16**

**RESPONSIBLE PARTY: Robert Miller**

16. Provide a copy of the current and proposed billing analysis in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible.

**Response(s):**

Refer to the following Excel Spreadsheets Uploaded Separately in the Electronic Filing System:

Application Billing Analysis Current and Proposed Rates:

16\_Billing\_Analysis\_Current\_and\_Proposed\_Rates\_Application

Emergency Filing Current and Proposed Rates (Emergency, Year 1, and Year 2):

16\_Billing\_Analysis\_Current\_and\_Proposed\_Rates\_Emergency

Eliminating Five New Employees Current and Proposed Rates (Emergency, Year 1, and Year 2):

16\_Billing\_Analysis\_Current\_and\_Proposed\_Rates\_Five\_Employees

Eliminating Three New Employees Current and Proposed Rates (Emergency, Year 1, and Year 2):

16\_Billing\_Analysis\_Current\_and\_Proposed\_Rates\_Three\_Employees

**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
Second Request for Information**

**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 17**

**RESPONSIBLE PARTY: Robert Miller**

17. State the last time a cost-of-service study (COSS) was performed to review the appropriateness of its current rates and rate design. a. Explain whether conducting a COSS was considered for the current rate application and the reasoning for not filing one. b. Explain whether any material changes to the utility's system would cause a new COSS to be prepared since the last time one was completed. c. If there have been no material changes to the utility's system, explain when preparation of a new COSS anticipated.

**Response(s):**

17.a. It appears that Morgan District has not performed a cost-of-service study to review the appropriateness of its current rate design in the last 25 or more years.

17.b. Morgan District did not consider filing a COSS with the current rate application because there have not been any material changes to the system that would cause a new COSS to be prepared.

17c. Morgan District anticipates completing a new COSS after material changes to the system.

**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
Second Request for Information**

**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 18**

**RESPONSIBLE PARTY: Shannon Elam**

18. Provide certificates of insurance and most recent invoices for general liability, workers' compensation, automobile, property, and casualty for 2022, 2023, and 2024.

**Response(s):**Please see the attached documents.



# Kentucky Association of Counties All Lines Fund

400 Englewood Drive  
Frankfort, KY 40601  
**Declarations Page**

**Policy Number**     **P&C0603**

**Policy Period: 7/1/2022 to 7/1/2023**

**Insured Name and Address**

**For customer service please call**

Morgan County Water District  
1009 New Highway 172  
West Liberty, KY 41472

(800)264-5226

**Issued:**     05/26/2022

**Business Description**     Utilities

**Agent:** Sue Porter

In return for the payment of the premium, and subject to all the terms of the policy, we agree to provide the insurance stated in the binder.

<b>Coverage</b>			<b>Deductible</b>
General Liability (Per OCC/AGG)	1,000,000	3,000,000	500
Law Enforcement (Per OCC/AGG)	NCD	NCD	NCD
Errors/Omissions (Per OCC/AGG)	NCD	NCD	NCD
Employment Practices (Per claim / AGG)	NCD	NCD	NCD
Cyber Liability (Per claim / AGG) <b>Retroactive Date: 07/01/2015</b>	See Policy	See Policy	2,500
Auto Liability (CSL)	1,000,000		0
Auto Comprehensive	ACV		500
Auto Collision	ACV		500
P.I.P. (No Fault)	10,000		0
Under Insured/Un-Insured	60,000		0
Non Owned Auto Coverage	Primary		
Property/Buildings	As Per Statement on File		500
Personal Property	As Per Statement on File		500
Boiler & Machinery	15,000,000		1,000
Inland Marine & EDP	As Per Statement on File		500
Business Income	500,000	500,000	0
Flood	1,000,000	1,000,000	0
Earthquake	See Policy	See Policy	25,000
Crime (Other than Employee Dishonesty)	150,000		500
Employee Dishonesty (Policy #: CIC1964)	150,000		250
Legal Defense Coverage	50,000		0

Authorized  
Representative

  
\_\_\_\_\_

Date 5/26/2022



# Invoice

## Kentucky Association of Counties All Lines Fund

400 Englewood Drive  
Frankfort, KY 40601  
Tel: 1-800-264-5226  
Fax: 1-502-875-8240

**Invoice Number** K220530  
**Invoice Date** 05/25/2022  
**Due Date** 08/01/2022

### ***Insured Name and Address***

**Member Number** 0603

Morgan County Water District  
1009 New Highway 172  
West Liberty, KY 41472

Contact(s)					
<b><u>First Name</u></b>	<b><u>Last Name</u></b>	<b><u>Title</u></b>	<b><u>Telephone</u></b>	<b><u>Fax</u></b>	<b><u>Email</u></b>
Shannon	Elam	District Manager	(606)495-7821	(606)743-9585	mcwdshannon@gmail.com

### ***Invoice Detail***

<b><u>Effective Date</u></b>	<b><u>Description</u></b>	<b><u>Premium</u></b>	<b><u>Amount Due</u></b>
07/01/2022	Annual Premium for 2022-2023 Policy Renewal	\$18,796.00	\$18,796.00
07/01/2022	Addition of 2013 Ford F150 (5567) valued at \$17,400 - after pricing released	\$851.00	\$851.00
		<b>Total Due</b>	<b>\$19,647.00</b>

### Payment Options:

- Option 1: Save 1%; pay \$19,450.53 by due date
- Option 2: Pay 50% by due date; and 3 subsequent equal monthly payments  
50 % = \$9,823.50 plus 3 monthly payments of \$3,274.50

**Please Note:** Effective January 1, 2023, any outstanding balance due on this premium will accrue a compounding monthly interest charge of 0.5%. To make certain no interest is charged, be sure to make full payment postmarked no later than December 31, 2022.

**Servicing Agency**  
Kentucky Association of Counties All Lines Fund  
1-800-264-5226

**For claims service please call:**  
1-866-367-5226

***Please return a copy of this invoice with your payment***

# KACo WORKERS COMPENSATION FUND

400 Englewood Drive  
Frankfort, KY 40601  
1-800-264-5226

## CERTIFICATE OF WORKERS COMPENSATION COVERAGE

KACO W/C-4

Agent:

- 
- ITEM 1 -** Name and Address of Insured:  
Morgan County Water District  
1009 New Highway 172  
West Liberty, KY 41472
- ITEM 2 -** Certificate Number: WC2022-1288
- ITEM 3 -** Effective Date: Friday, July 01, 2022                      Expiration Date: Saturday, July 01, 2023  
12:01 A.M., standard time at the address of the Insured as stated herein.  
Cancellation Notice: 60 Days - Pursuant to KRS 304.50
- ITEM 4 -** Coverage under this Certificate applies to the Kentucky Workers Compensation Law. (KRS 342)
- ITEM 5 -** Company's Limit of Indemnity Each Occurrence:  
(a) For Workers Compensation: Statutory  
(b) For Employers Liability: \$2,500,000
- ITEM 6 -** Workers Compensation Premium: \$5,096.00
- ITEM 7 -** Special Fund Tax: \$354.00
- ITEM 8 -** **TOTAL PREMIUM:\*** **\$5,450.00**
- ITEM 9 -** Payment Options:  
(1) Full payment by 8/1/2022. 1% discount applied = \$5,395.50  
(2) 50% payment by 8/1/2022 and 3 subsequent equal monthly pmts. on balance.  
50% = \$2,725.01 Plus 3 monthly payments of \$908.33

Please Note: Effective January 1, 2023 any outstanding balance due on this premium will accrue a compounding monthly interest charge of 0.5%. To make certain no interest is charged, be sure to make full payment postmarked no later than December 31, 2022

\* An invoice accompanies this declaration for the total amount due.

This Certificate of Coverage shall not be binding of the KACo Workers Compensation Fund unless countersigned by a duly authorized representative of the Fund.

**THIS COVERAGE HAS BEEN PLACED WITH A WORKERS COMPENSATION SELF-INSURED GROUP WHICH HAS RECEIVED A CERTIFICATE OF FILING FROM THE COMMONWEALTH OF KENTUCKY. CLAIMS AGAINST GROUP MEMBERS ARE NOT COVERED BY THE KENTUCKY INSURANCE GUARANTY ASSOCIATION.**

---

Dated at Frankfort, Kentucky this 26th day of May, 2022

  
Kris Dunn, Associate Director of Insurance

**KACo**  
**Making Workers Comp Work in Kentucky**

# INVOICE

## Kentucky Association of Counties Workers Compensation Fund

400 Englewood Drive  
Frankfort, KY 40601  
Tel: 1-502-223-7667  
Fax: 1-502-234-5055

Invoice Number: W220596

Invoice Date: 05/26/2022

Agent:

Member Name and Address:

Member ID: 1288

Morgan County Water District  
1009 New Highway 172  
West Liberty, KY 41472

Item	Amount
Workers Compensation Insurance Premium - Policy WC2022-1288	\$5,096.00
Special Fund Tax	\$354.00
<b>Total Due</b>	<b>\$5,450.00</b>

\* You may elect to use one of the following payment options:

(1) Full payment by 8/1/2022. 1% discount applied = \$5,395.50

or

(2) 50% payment by 8/1/2022 and 3 subsequent equal monthly pmts. on balance.

50% = \$2,725.01 Plus 3 monthly payments of \$908.33

Please Note: Effective January 1, 2023 any outstanding balance due on this premium will accrue a compounding monthly interest charge of 0.5%. To make certain no interest is charged, be sure to make full payment postmarked no later than December 31, 2022

**Please return a copy of this invoice with your payment**

**Servicing Agency:**

Kentucky Association of Counties Workers Compensation Fund  
(800) 264-5226

**For claims service please call:**

(866) 367-5226

# Kentucky Association of Counties All Lines Fund

400 Englewood Drive  
Frankfort, KY 40601  
**Declarations Page**

**Policy Number**    **P&C0603**

**Policy Period: 7/1/2023 to 7/1/2024**

**Insured Name and Address**

**For customer service please call**

Morgan County Water District  
1009 New Highway 172  
West Liberty, KY 41472

(800)264-5226

**Issued:**    06/05/2023

**Business Description**    Utilities

**Agent:** Sue Porter

In return for the payment of the premium, and subject to all the terms of the policy, we agree to provide the insurance stated in the binder.

<b>Coverage</b>			<b>Deductible</b>
General Liability (Per OCC/AGG)	1,000,000	3,000,000	500
Law Enforcement (Per OCC/AGG)	NCD	NCD	NCD
Errors/Omissions (Per OCC/AGG)	NCD	NCD	NCD
Employment Practices (Per claim / AGG)	NCD	NCD	NCD
Cyber Liability (Per claim / AGG) <b>Retroactive Date: 07/01/2015</b>	See Policy	See Policy	2,500
Auto Liability (CSL)	1,000,000		0
Auto Comprehensive	ACV		500
Auto Collision	ACV		500
P.I.P. (No Fault)	10,000		0
Under Insured/Un-Insured	60,000		0
Non Owned Auto Coverage	Primary		
Property/Buildings	As Per Statement on File		500
Personal Property	As Per Statement on File		500
Boiler & Machinery	15,000,000		1,000
Inland Marine & EDP	As Per Statement on File		500
Business Income	500,000	500,000	0
Flood	1,000,000	1,000,000	0
Earthquake	See Policy	See Policy	See Policy
Crime (Other than Employee Dishonesty)	150,000		500
Employee Dishonesty (Policy #: CIC1964)	150,000		250
Legal Defense Coverage	50,000		0

Authorized  
Representative



Date 6/5/2023



# Invoice

## Kentucky Association of Counties All Lines Fund

400 Englewood Drive  
Frankfort, KY 40601  
Tel: 1-800-264-5226  
Fax: 1-502-875-8240

**Invoice Number** K230097  
**Invoice Date** 06/01/2023  
**Due Date** 08/01/2023

---

**Insured Name and Address****Member Number** 0603

Morgan County Water District  
1009 New Highway 172  
West Liberty, KY 41472

Contact(s)  

<u>First Name</u>	<u>Last Name</u>	<u>Title</u>	<u>Telephone</u>	<u>Fax</u>	<u>Email</u>
Shannon	Elam	District Manager	(606)495-7821	(606)743-9585	mcwdshannon@gmail.com

---

**Invoice Detail**

<u>Effective Date</u>	<u>Description</u>	<u>Premium</u>	<u>Amount Due</u>
07/01/2023	Annual Premium for 2023-2024 Policy Renewal	\$26,527.00	\$26,527.00
07/01/2023	Addition of 2023 Ford F150 (8109) at \$49,015 and removal of 2017 Ford F250 (1176) at \$36,069 after pricing released.	\$194.00	\$194.00
<b>Total Due</b>			<b>\$26,721.00</b>

**Payment Options:**

- Option 1: Save 1%; pay \$26,453.79 by due date
- Option 2: Pay 50% by due date; and 3 subsequent equal monthly payments  
50 % = \$13,360.50 plus 3 monthly payments of \$4,453.50

**Please Note:** Effective January 1, 2024, any outstanding balance due on this premium will accrue a compounding monthly interest charge of 0.5%. To make certain no interest is charged, be sure to make full payment postmarked no later than December 31, 2023.

**Servicing Agency**  
Kentucky Association of Counties All Lines Fund  
1-800-264-5226

**For claims service please call:**  
1-866-367-5226

*Please return a copy of this invoice with your payment*

# KACo WORKERS COMPENSATION FUND

400 Englewood Drive  
Frankfort, KY 40601  
1-800-264-5226

## CERTIFICATE OF WORKERS COMPENSATION COVERAGE

KACO W/C-4

Agent:

- 
- ITEM 1 -** Name and Address of Insured:  
Morgan County Water District  
1009 New Highway 172  
West Liberty, KY 41472
- ITEM 2 -** Certificate Number: WC2023-1288
- ITEM 3 -** Effective Date: Saturday, July 01, 2023                      Expiration Date: Monday, July 01, 2024  
12:01 A.M., standard time at the address of the Insured as stated herein.  
Cancellation Notice: 60 Days - Pursuant to KRS 304.50
- ITEM 4 -** Coverage under this Certificate applies to the Kentucky Workers Compensation Law. (KRS 342)
- ITEM 5 -** Company's Limit of Indemnity Each Occurrence:  
(a) For Workers Compensation: Statutory  
(b) For Employers Liability: \$2,500,000
- ITEM 6 -** Workers Compensation Premium: \$7,412.00
- ITEM 7 -** Special Fund Tax: \$514.00
- ITEM 8 -** **TOTAL PREMIUM:\*** **\$7,926.00**
- ITEM 9 -** Payment Options:  
(1) Full payment by 8/1/2023. 1% discount applied = \$7,846.74  
(2) 50% payment by 8/1/2023 and 3 subsequent equal monthly pmts. on balance.  
50% = \$3,963.00 Plus 3 monthly payments of \$1,321.00

Please Note: Effective January 1, 2024 any outstanding balance due on this premium will accrue a compounding monthly interest charge of 0.5%. To make certain no interest is charged, be sure to make full payment postmarked no later than December 31, 2023

\* An invoice accompanies this declaration for the total amount due.

This Certificate of Coverage shall not be binding of the KACo Workers Compensation Fund unless countersigned by a duly authorized representative of the Fund.

**THIS COVERAGE HAS BEEN PLACED WITH A WORKERS COMPENSATION SELF-INSURED GROUP WHICH HAS RECEIVED A CERTIFICATE OF FILING FROM THE COMMONWEALTH OF KENTUCKY. CLAIMS AGAINST GROUP MEMBERS ARE NOT COVERED BY THE KENTUCKY INSURANCE GUARANTY ASSOCIATION.**

---

Dated at Frankfort, Kentucky this 5th day of June, 2023

  
Kris Dunn, Associate Director of Insurance

**KACo**  
**Making Workers Comp Work in Kentucky**



# INVOICE

## Kentucky Association of Counties Workers Compensation Fund

400 Englewood Drive  
Frankfort, KY 40601  
Tel: 1-502-223-7667  
Fax: 1-502-234-5055

Invoice Number: W230001

Invoice Date: 06/05/2023

Agent:

Member Name and Address:

Member ID: 1288

Morgan County Water District  
1009 New Highway 172  
West Liberty, KY 41472

Item	Amount
Workers Compensation Insurance Premium - Policy WC2023-1288	\$7,412.00
Special Fund Tax	\$514.00
<b>Total Due</b>	<b>\$7,926.00</b>

\* You may elect to use one of the following payment options:

(1) Full payment by 8/1/2023. 1% discount applied = \$7,846.74

or

(2) 50% payment by 8/1/2023 and 3 subsequent equal monthly pmts. on balance.

50% = \$3,963.00 Plus 3 monthly payments of \$1,321.00

Please Note: Effective January 1, 2024 any outstanding balance due on this premium will accrue a compounding monthly interest charge of 0.5%. To make certain no interest is charged, be sure to make full payment postmarked no later than December 31, 2023

**Please return a copy of this invoice with your payment**

**Servicing Agency:**

Kentucky Association of Counties Workers Compensation Fund  
(800) 264-5226

**For claims service please call:**

(866) 367-5226

**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
Second Request for Information**

**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 19**

**RESPONSIBLE PARTY:** Ashlee Mason

19. Provide a description of all employee benefits, other than salaries and wages, paid to or on behalf of each employee for the calendar year 2022. Supplemental coverage for which the employee pays 100 percent of the cost should also be included. Employee names should be redacted from all documents.

**Response(s):** Please see the attached documents.

**2022 Employee Benefits**

	January	February	March	April	May	June	July	August	September	October	November	December
Health	-	-	-	-	-	-	-	-	-	-	-	-
Dental	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$22.07	\$22.07
Vision	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16
Life	\$12.25	\$12.25	\$12.25	\$12.25	\$12.25	\$12.25	\$12.25	\$12.25	\$12.25	\$12.25	\$12.25	\$12.25
<b>Total</b>	<b>\$41.84</b>	<b>\$41.84</b>	<b>\$41.84</b>	<b>\$41.84</b>	<b>\$41.84</b>	<b>\$41.84</b>	<b>\$41.84</b>	<b>\$41.84</b>	<b>\$41.84</b>	<b>\$41.84</b>	<b>\$42.48</b>	<b>\$42.48</b>
AirMed	\$65 annual											

**Total Amount for 2022: \$568.36**

**2022 Employee Benefits**

	January	February	March	April	May	June	July	August	September	October	November	December
Health	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$873.37	\$873.37
Dental	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$22.07	\$22.07
Vision	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16
Life	\$18.25	\$18.25	\$18.25	\$18.25	\$18.25	\$18.25	\$18.25	\$18.25	\$18.25	\$18.25	\$18.25	\$18.25
<b>Total</b>	<b>\$905.61</b>	<b>\$905.61</b>	<b>\$905.61</b>	<b>\$905.61</b>	<b>\$905.61</b>	<b>\$905.61</b>	<b>\$905.61</b>	<b>\$905.61</b>	<b>\$905.61</b>	<b>\$905.61</b>	<b>\$921.85</b>	<b>\$921.85</b>
AirMed	\$65 annual											

**Total Amount for 2022: \$10,964.80**

**2022 Employee Benefits**

	January	February	March	April	May	June	July	August	September	October	November	December
Health	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$873.37	\$873.37
Dental	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$22.07	\$22.07
Vision	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16
Life	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50
<b>Total</b>	<b>\$906.86</b>	<b>\$906.86</b>	<b>\$906.86</b>	<b>\$906.86</b>	<b>\$906.86</b>	<b>\$906.86</b>	<b>\$906.86</b>	<b>\$906.86</b>	<b>\$906.86</b>	<b>\$906.86</b>	<b>\$923.10</b>	<b>\$923.10</b>
AirMed	\$65 annual											

**Total Amount for 2022: \$10,979.80**

**2022 Employee Benefits**

	January	February	March	April	May	June	July	August	September	October	November	December
Health	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$873.37	\$873.37
Dental	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$22.07	\$22.07
Vision	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16
Life	\$12.75	\$12.75	\$12.75	\$12.75	\$12.75	\$12.75	\$12.75	\$12.75	\$12.75	\$12.75	\$12.75	\$12.75
<b>Total</b>	<b>\$900.11</b>	<b>\$900.11</b>	<b>\$900.11</b>	<b>\$900.11</b>	<b>\$900.11</b>	<b>\$900.11</b>	<b>\$900.11</b>	<b>\$900.11</b>	<b>\$900.11</b>	<b>\$900.11</b>	<b>\$916.35</b>	<b>\$916.35</b>
AirMed	\$65 annual											

**Total Amount for 2022: \$10,898.80**

**██████████ 2022 Employee Benefits**

	January	February	March	April	May	June	July	August	September	October	November	December
Health	-	-	-	-	-	-	-	-	-	-	-	-
Dental	-	-	-	-	-	-	-	-	-	-	-	-
Vision	-	-	-	-	-	-	-	-	-	-	-	-
Life	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50
<b>Total</b>	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50
AirMed	\$65 annual											

**Total Amount for 2022: \$299**



**2022 Employee Benefits**

	January	February	March	April	May	June	July	August	September	October	November	December
Health	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$873.37	\$873.37
Dental	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$22.07	\$22.07
Vision	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16
Life	\$12.75	\$12.75	\$12.75	\$12.75	\$12.75	\$12.75	\$12.75	\$12.75	\$12.75	\$12.75	\$12.75	\$12.75
<b>Total</b>	<b>\$900.11</b>	<b>\$900.11</b>	<b>\$900.11</b>	<b>\$900.11</b>	<b>\$900.11</b>	<b>\$900.11</b>	<b>\$900.11</b>	<b>\$900.11</b>	<b>\$900.11</b>	<b>\$900.11</b>	<b>\$916.35</b>	<b>\$916.35</b>
AlrMed	\$65 annual											

**Total Amount for 2022: \$10,898.80**

**2022 Employee Benefits**

	January	February	March	April	May	June	July	August	September	October	November	December
Health	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$873.37	\$873.37
Dental	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$22.07	\$22.07
Vision	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16
Life	\$8.75	\$8.75	\$8.75	\$8.75	\$8.75	\$8.75	\$8.75	\$8.75	\$8.75	\$8.75	\$8.75	\$8.75
<b>Total</b>	<b>\$896.11</b>	<b>\$896.11</b>	<b>\$896.11</b>	<b>\$896.11</b>	<b>\$896.11</b>	<b>\$896.11</b>	<b>\$896.11</b>	<b>\$896.11</b>	<b>\$896.11</b>	<b>\$896.11</b>	<b>\$912.35</b>	<b>\$912.35</b>
AirMed	\$65 annual											

**Total Amount for 2022: \$10,850.80**

**2022 Employee Benefits**

	January	February	March	April	May	June	July	August	September	October	November	December
Health	\$732.26	\$750.30	\$750.30	\$750.30	\$750.30	\$750.30	\$750.30	\$750.30	\$750.30	\$750.30	\$750.30	\$750.30
Dental	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$22.07	\$22.07
Vision	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16
Life	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50	\$19.50
<b>Total</b>	<b>\$781.35</b>	<b>\$799.39</b>	<b>\$799.39</b>	<b>\$799.39</b>	<b>\$799.39</b>	<b>\$799.39</b>	<b>\$799.39</b>	<b>\$799.39</b>	<b>\$799.39</b>	<b>\$799.39</b>	<b>\$800.03</b>	<b>\$800.03</b>
AirMed	\$65 annual											

**Total Amount for 2022: \$9,478.56**

**2022 Employee Benefits**

	January	February	March	April	May	June	July	August	September	October	November	December
Health	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$873.37	\$873.37
Dental	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$22.07	\$22.07
Vision	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16
Life	\$8.75	\$8.75	\$8.75	\$8.75	\$8.75	\$8.75	\$8.75	\$8.75	\$8.75	\$8.75	\$8.75	\$8.75
<b>Total</b>	<b>\$896.11</b>	<b>\$896.11</b>	<b>\$896.11</b>	<b>\$896.11</b>	<b>\$896.11</b>	<b>\$896.11</b>	<b>\$896.11</b>	<b>\$896.11</b>	<b>\$896.11</b>	<b>\$896.11</b>	<b>\$912.35</b>	<b>\$912.35</b>
AirMed	\$65 annual											

**Total Amount for 2022: \$10,850.80**

	<b>2022 Employee Benefits</b>
--	-------------------------------

	January	February	March	April	May	June	July	August	September	October	November	December
Health	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$873.37	\$873.37
Dental	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$22.07	\$22.07
Vision	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16
Life	\$2.75	\$2.75	\$2.75	\$2.75	\$2.75	\$2.75	\$2.75	\$2.75	\$2.75	\$2.75	\$2.75	\$2.75
<b>Total</b>	<b>\$890.11</b>	<b>\$890.11</b>	<b>\$890.11</b>	<b>\$890.11</b>	<b>\$890.11</b>	<b>\$890.11</b>	<b>\$890.11</b>	<b>\$890.11</b>	<b>\$890.11</b>	<b>\$890.11</b>	<b>\$906.35</b>	<b>\$906.35</b>
AirMed	\$65 annual											

<b>Total Amount for 2022: \$10,778.80</b>
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	<b>2022 Employee Benefits</b>
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	January	February	March	April	May	June	July	August	September	October	November	December
Health	-	-	-	-	-	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$873.37	\$873.37
Dental	-	-	-	-	-	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$22.07	\$22.07
Vision	-	-	-	-	-	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16
Life	-	-	-	-	-	\$4.25	\$4.25	\$4.25	\$4.25	\$4.25	\$4.25	\$4.25
<b>Total</b>						\$891.61	\$891.61	\$891.61	\$891.61	\$891.61	\$907.85	\$907.85
AirMed	\$104 annual											

<b>Total Amount for 2022: \$6,377.75</b>
--

**2022 Employee Benefits**

	January	February	March	April	May	June	July	August	September	October	November	December
Health	-	-	-	-	-	\$857.77	\$857.77	\$857.77	\$857.77	\$857.77	\$873.37	\$873.37
Dental	-	-	-	-	-	\$21.43	\$21.43	\$21.43	\$21.43	\$21.43	\$22.07	\$22.07
Vision	-	-	-	-	-	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16	\$8.16
Life	-	-	-	-	-	\$5.50	\$5.50	\$5.50	\$5.50	\$5.50	\$5.50	\$5.50
<b>Total</b>						\$892.86	\$892.86	\$892.86	\$892.86	\$892.86	\$909.10	\$909.10
AirMed	\$104 annual											

**Total Amount for 2022: \$6,386.50**



[REDACTED] 2022 Employee Benefits

	January	February	March	April	May	June	July	August	September	October	November	December
Health	-	-	-	-	-	-	-	-	-	-	-	-
Dental	-	-	-	-	-	-	-	-	-	-	-	-
Vision	-	-	-	-	-	-	-	-	-	-	-	-
Life	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>												
AirMed	\$65 annual											

**Total Amount for 2022: \$65**

[REDACTED] 2022 Employee Benefits

	January	February	March	April	May	June	July	August	September	October	November	December
Health	-	-	-	-	-	-	-	-	-	-	-	-
Dental	-	-	-	-	-	-	-	-	-	-	-	-
Vision	-	-	-	-	-	-	-	-	-	-	-	-
Life	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>												
AirMed	\$63 annual											

**Total Amount for 2022: \$63**

**2022 Employee Paid Supplemental Coverage**

<b>Employee Name</b>	<b>Supplemental Coverage</b>	<b>Misc.</b>	<b>Total</b>
[REDACTED]	Aflac \$26.98	-	\$674.50
[REDACTED]	Aflac \$15.86	-	\$396.50
[REDACTED]	Aflac \$25.09	-	\$627.25
[REDACTED]	Aflac \$20.87	-	\$438.27
[REDACTED]	Colonial \$31.70 Colonial \$58.55 Globe Life \$33.15	-	\$352.90 Colonial \$1,003.05 Globe Life
[REDACTED]	-	-	-
[REDACTED]	-	Dental/Eye \$33.45	\$836.25
[REDACTED]	Aflac \$20.16 Colonial \$11.02 Globe Life \$62.95	-	\$262.08 \$33.06 \$1,144.67 Globe Life
[REDACTED]	Globe Life \$153.20	-	\$1,991.60 Globe Life
[REDACTED]	Colonial \$15.40		\$61.60
[REDACTED]	Colonial \$25.73 Globe \$49		\$102.92 Colonial \$637 Globe Life

**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
Second Request for Information**

**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 20**

**RESPONSIBLE PARTY:** Alexis Franklin

20. Provide a copy of the most recent invoice for each employee benefit described above.

**Response(s):** Please see the attached documents.



COPY - Original Invoice

Aflac  
 PO BOX 5626, CHICAGO IL 60680-5600  
 Aflac.com

Invoice Copy  
 05/06/2024

Account Name: MORGAN COUNTY WATER  
 Address: DISTRICT  
 ATTN KYLE RISNER  
 WEST LIBERTY, KY 414726035

Invoice Number: 847707  
 Account Number: [REDACTED]  
 Premium Due Date 05/15/2024  
 Amount Billed: \$186.23  
 Amount Remitting: \$186.23

Date Prepared: 04/27/2024  
 Billing Frequency: MONTHLY

\*\* Highlighted lines indicate that the premium amount being remitted was adjusted and/or a Change Request was submitted for the employee.

Policy	Policy Type	CT	Dept.	Employee/Member#	Name	RM	Premium Due	Employee Sub-total	Adjusted Premium	Adjusted Sub-Total	CR
[REDACTED]	CANCER	S			[REDACTED]		\$31.72	\$31.72	\$ 31.72	\$ 31.72	
[REDACTED]	LIFE	I			[REDACTED]		\$31.30	\$31.30			
[REDACTED]	LIFE	I			[REDACTED]		\$19.08	\$19.08	\$ 50.38	\$ 50.38	
[REDACTED]	ACC	P			[REDACTED]		\$50.18	\$50.18	\$ 50.18	\$ 50.18	
[REDACTED]	CANCER	F			[REDACTED]		\$53.95	\$53.95	\$ 53.95	\$ 53.95	
<b>Total Amount Billed</b>							\$186.23	<b>Amount Due</b>	\$186.23		

LEGEND		
COVERAGE TYPE (CT)	REMARKS (RM)	CHANGE REQUEST (CR)
I = Individual F = Family S = Single-Parent Family P = Primary-Spouse	CV = Pending Conversion PA = Policy is Paid Ahead PC = Policy is Pending Conversion and is Paid Ahead	A = Add Spouse/Child H = Name Change O = Other C = Cancel Coverage I = Delete person from policy R = Retired D = Deceased L = On Leave T = Insured Terminated/Left Employment E = Never Employed Here M = No Deduction Taken W = Transfer to another account F = Family Medical Leave Y = Military Leave

04/08/2024



\*\*\*\*\*MIXED AADC 403 11  
3902 1 FP 0.586  
MORGAN COUNTY WATER DISTR - 0000 - D13173  
ATTN: SHANNON ELAM  
1009 KY 172  
WEST LIBERTY KY 41472

Group Number: XXXXXXXXXX

Premium Due Date: 04/01/2024

Premium Amount: \$153.75

Account Credit: \$0.00

Total Amount Due: \$153.75

To Our Valued Customer:

We're writing to let you know that the premium for your Anthem Life and/or Disability policy was due 04/01/2024. As of the date of this notice, we have not received your premium payment, but your policy is active and will remain active as long as premiums are received as described below.

**Grace Period and Potential for Cancellation**

You have a 60-day grace period from 04/01/2024 to pay your premium past due of \$153.75, for coverage from 04/01/2024 to 05/01/2024. If we do not receive your premium payment on or before the last day of your grace period, which is 05/31/2024, your policy will be cancelled with a termination date of 04/01/2024. If your policy is cancelled, you will receive a separate notice with the date your policy was cancelled for non-payment.

Keep in mind that until we receive the total premium amount due, we have no liability for:

- Disability insurance claims incurred on or after 04/01/2024.
- Life insurance claims incurred on or after 05/02/2024.

**Payment options are available on the next page.**

## Payment Options

We offer the following payment options:

*Payments by mail:* If you have a payment coupon, you can send your payment and payment coupon to the address listed on the coupon. If you do not have a payment coupon, please write your Group Number on your check and mail payment to:

Group Enrollment & Billing  
Department L-8111  
Columbus, OH 43268-8111

*MyOnlineBill* - you may be able to make your premium payments online through MyOnlineBill. If you do not have MyOnlineBill access, and are interested in finding out if you qualify, please email: [mypayment@anthem.com](mailto:mypayment@anthem.com) or call 866-792-0065.

If you believe this information is not correct or if you need to discuss your account in more detail, we encourage you to contact us between 9:00 a.m. – 5:00 p.m. (EST) at 866-551-0315 or [centralregion@anthem.com](mailto:centralregion@anthem.com).

Group Administration Department

cc: KENNETH D COFFEY



Invoice Nbr: 000000009900401  
Bill Type: 890  
Group Nbr: ██████████  
Bill Group Nbr: 0000  
Due Date: 05/01/2024  
Region: CENTRAL

\*\*\*\*\*MIXED AADC 403 12  
3573 2 FP 0.586  
PERSONAL AND CONFIDENTIAL  
MORGAN COUNTY WATER DISTR - 0000 - D13173  
ATTN: SHANNON ELAM  
1009 KY 172  
WEST LIBERTY KY 41472

Administrative Contact:  
E-Mail: centralregion@anthem.com  
Phone Number: 866-551-0315  
Fax Number: 614-433-8302  
Invoice Date: 04/15/2024  
Reference ID: 383865

**Billing Statement Summary for MAY 01, 2024 TO JUNE 01, 2024**

Outstanding Balance	\$0.00
Account Credit	\$0.00
<b>Beginning Balance</b>	<b>\$0.00</b>
Current Period Premium	\$162.50
Current Period Adjustments	\$0.00
Administrative Fees	\$0.00
<b>Current Billed Balance</b>	<b>\$162.50</b>
<b>TOTAL AMOUNT DUE</b>	<b>\$162.50</b>

**PLEASE PAY THIS AMOUNT**

Your premium payment grace period expires 31 days after the premium due date unless otherwise agreed to by us. Please remember, we have no liability for claims incurred on or after the due date of your earliest outstanding bill, except as outlined in your policy/certificate.

\*1619018950000\*

OHBLD005 COMP 20240417B01 JBAG  
20240416 003681 Env [3.573] 1 of 4 B 4

## EMPLOYER RESPONSIBILITIES

### *As an employer your responsibilities include:*

- Giving notice of eligibility to each employee who is or will become eligible for enrollment.
- Obtaining applications for eligible employees wishing to enroll.
- Sending all applications for eligible employees wishing to enroll.
- Distributing certificates and other information to insured employees.
- Paying premiums on or before the premium due date, even if insured employees are required to make a contribution toward the premium. Unless otherwise provided, all premium must be paid no later than 31 days after the premium due date to prevent a lapse in coverage.
- Maintaining an insurance records file for each employee, along with any changes to classification, benefit amounts, beneficiary and other relevant details (we may periodically request information that would be contained in the insurance file).
- Reporting the following employee changes and the effective dates:
  - Classification, dependent status, name change, employment status
  - Change in earnings (if benefit amounts are affected)
- Assisting insured employees in filing claims.
- Notifying employees of their conversion right upon termination of employment or coverage.

## CHANGING EMPLOYEE RECORDS

### *To add an employee or make a change to an employee's record:*

- Have the employee complete an employee application/change form.
- Complete the employer section of the form.
- Send a copy of the application to your Administrative Contact at P.O. Box 182361, Columbus, OH 43218-2361.

### *To terminate an employee or drop benefits:*

- Send a copy of the change in writing to your Administrative Contact at P.O. Box 182361, Columbus, OH 43218-2361.
- Make sure to include the effective date for any changes.
- Advise the employee of any conversion rights. Refer to your group administration manual for details.

***Please pay the amount billed. Charges and/or Credits for all billing adjustments will appear on the first available billing statement after the changes are processed.***

**Please Note:** If the premium for any benefit is 100% paid by the employer, all eligible employees must be enrolled for that coverage.

**CLASS DESCRIPTION**

**MORGAN COUNTY WATER DISTR - 0000 - D13173**

**Group Number:** [REDACTED]

**Bill Group Nbr:** 0000

**Due Date:** 05/01/2024

**Region:** CENTRAL

Class Number	Class Description	Benefit Description	Benefit Amount
01	ALL ELIGIBLE EMPLOYEES	LIFE	\$25,000.00
		AD&D	\$25,000.00

\*1619018950000\*

OHBLD005 COMR 20240417B01 JBAG  
 20240416 003681 Env [3.573] 2 of 4 B 4





MORGAN COUNTY WATER DISTR - 0000 - D13173  
 Group Nbr: [REDACTED]  
 Bill Group Number: 0000  
 Due Date: 05/01/2024  
 Region: CENTRAL

Beginning Balance	\$0.00
-------------------	--------

**Current Member Detail**

Insured Name	Employee #	Class	Plan	Benefit	Premium	Total Premium
[REDACTED]	XXXXXX3283	01	LIFE AD&D	25,000 25,000	\$3.75 \$1.00	\$4.75
[REDACTED]	XXXXXX2173	01	LIFE AD&D	25,000 25,000	\$4.50 \$1.00	\$5.50
[REDACTED]	XXXXXX9834	01	LIFE AD&D	25,000 25,000	\$17.25 \$1.00	\$18.25
[REDACTED]	XXXXXX9183	01	LIFE AD&D	25,000 25,000	\$1.75 \$1.00	\$2.75
[REDACTED]	XXXXXX6795	01	LIFE AD&D	25,000 25,000	\$11.75 \$1.00	\$12.75
[REDACTED]	XXXXXX4574	01	LIFE AD&D	25,000 25,000	\$18.50 \$1.00	\$19.50
[REDACTED]	XXXXXX0393	01	LIFE AD&D	25,000 25,000	\$18.50 \$1.00	\$19.50
[REDACTED]	XXXXXX1120	01	LIFE AD&D	25,000 25,000	\$3.75 \$1.00	\$4.75
[REDACTED]	XXXXXX5498	01	LIFE AD&D	25,000 25,000	\$17.25 \$1.00	\$18.25
[REDACTED]	XXXXXX7273	01	LIFE AD&D	25,000 25,000	\$5.00 \$1.00	\$6.00
[REDACTED]	XXXXXX3694	01	LIFE AD&D	25,000 25,000	\$11.75 \$1.00	\$12.75
[REDACTED]	XXXXXX7790	01	LIFE AD&D	25,000 25,000	\$18.50 \$1.00	\$19.50
[REDACTED]	XXXXXX5543	01	LIFE AD&D	25,000 25,000	\$1.75 \$1.00	\$2.75
[REDACTED]	XXXXXX0568	01	LIFE AD&D	25,000 25,000	\$3.75 \$1.00	\$4.75
[REDACTED]	XXXXXX1777	01	LIFE AD&D	25,000 25,000	\$5.00 \$1.00	\$6.00
[REDACTED]	XXXXXX4828	01	LIFE AD&D	25,000 25,000	\$3.75 \$1.00	\$4.75
Summary	LIVES	16	LIFE	400,000	\$146.50	
	LIVES	16	AD&D	400,000	\$16.00	\$162.50

Do Not Print Premium Member Records  
 Keep for Your Records

\*1619018950000\*  
 OHBLD005 COMP 20240417B01 JBAG  
 20240416 003681 Env [3.573] 3 of 4 B 4

MORGAN COUNTY WATER DISTR - 0000 - [REDACTED]

Group Nbr: [REDACTED]

Bill Group Number: 0000

Due Date: 05/01/2024

Region: CENTRAL

Beginning Balance \$0.00

Current Member Detail

<u>Insured Name</u>	<u>Employee #</u>	<u>Class</u>	<u>Plan</u>	<u>Benefit</u>	<u>Premium</u>	<u>Total Premium</u>
Current Period Premium Due						\$162.50

\*Indicates change from prior billing statement. (See Adjustment Detail)

Do Not Return Member Detail  
Keep for Your Records

Group Nbr: [REDACTED]-0000

Bill Group Nbr: 0000

Due Date: 05/01/2024

Region: CENTRAL

**Beginning Balance** **\$0.00**

*Adjustment Detail*

<u>Insured Name</u>	<u>Cert No</u>	<u>Adjustment Reason</u>	<u>Effective Date of Change</u>	<u>Premium Adjustment</u>
<b>Total Adjustments</b>				<b>\$0.00</b>
<b>Total Premium Due</b>				<b>\$162.50</b>





\*\*\*\*\*MIXED AADC 403

1814 1 FP 0-586  
MORGAN COUNTY WATER DISTR  
1009 KY 172  
WEST LIBERTY KY 41472

7

\*014220030101\*

### Your Premium Statement is Enclosed

To help you better manage your plan, we use online payments as our standard. If you'd no longer like an online statement, send an email with "Opt-Out" in the subject line to [small.group@anthem.com](mailto:small.group@anthem.com). Include your group number, contact name, email address, phone number, and reason for opting out.

**EmployerAccess** offers online payment options for convenience and flexibility. Make a one-time monthly payment, schedule an automatic monthly payment, or manage your payment information all in one place. Register or log in to [employer.anthem.com](http://employer.anthem.com). You will need your group number, tax ID number, and recent invoice number.

Use **EasyPay** if you don't have an EmployerAccess account and want to make a guest payment. To get started, visit [easypay.anthem.com](http://easypay.anthem.com). You'll need a valid tax ID and case or group number to use this option. Customer service representatives can also use EasyPay to make payments on behalf of your group.

The **EmployerAccess** app is ready! Pay your bill, find ID cards, and look up subscribers, all on the go. Available for download in the App Store® or Google Play™.

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**Billing Summary**

Invoice No: 0202404306059	Group Name: MORGAN COUNTY WATER DISTR
	Group Number: [REDACTED]
Billing Period:	05/01/2024 to 06/01/2024
Date Billed:	04/01/2024
Due Date:	05/01/2024

**Billing Summary**

Prior Billing	Net Amount Due	Amount Paid	Balance
Details	\$29,683.08	\$17,023.70	\$12,659.38
<b>Sub Total</b>			<b>\$12,659.38</b>
Current Billing			
Details	\$10,124.26	\$0.00	\$10,124.26
<b>Sub Total</b>			<b>\$10,124.26</b>
<b>Total Amount Due</b>			<b>\$22,783.64</b>

**Membership Detail**

ID#	Subscriber	Product	Volume	Contract Type	No Cov	Rate* Chg	Subscriber Amount	Dep Amount	Premium Amount
267W19219	[REDACTED]	CC KY-C9		EE	01		\$22.95	\$0.00	\$22.95
267W19219	[REDACTED]	FS.A.10.0		EE	01		\$8.16	\$0.00	\$8.16
267W19219	[REDACTED]	GD 6UCG		EE	01		\$813.93	\$0.00	\$813.93
422W12373	[REDACTED]	CC KY-C9		EE	01		\$22.95	\$0.00	\$22.95
422W12373	[REDACTED]	FS.A.10.0		EE	01		\$8.16	\$0.00	\$8.16
422W12373	[REDACTED]	GD 6UCG		EE	01		\$813.93	\$0.00	\$813.93
198M56420	[REDACTED]	CC KY-C9		EE	01		\$22.95	\$0.00	\$22.95
198M56420	[REDACTED]	FS.A.10.0		EE	01		\$8.16	\$0.00	\$8.16
198M56420	[REDACTED]	GD 6UCG		EE	01		\$813.93	\$0.00	\$813.93
407W14029	[REDACTED]	CC KY-C9		EE	01		\$22.95	\$0.00	\$22.95
407W14029	[REDACTED]	FS.A.10.0		EE	01		\$8.16	\$0.00	\$8.16
407W14029	[REDACTED]	GD 6UCG		EE	01		\$813.93	\$0.00	\$813.93
201M57157	[REDACTED]	CC KY-C9		EE	01		\$22.95	\$0.00	\$22.95
201M57157	[REDACTED]	FS.A.10.0		EE	01		\$8.16	\$0.00	\$8.16
201M57157	[REDACTED]	GD 6UCG		EE	01		\$813.93	\$0.00	\$813.93
327M62093	[REDACTED]	CC KY-C9		EE	01		\$22.95	\$0.00	\$22.95
327M62093	[REDACTED]	FS.A.10.0		EE	01		\$8.16	\$0.00	\$8.16

20240405E01 J65F  
 Env [1.814] 2 of 3 B 4  
 ISB0E03 COM1  
 20240401 014220



**Billing Summary**

Invoice No: 0202404306059	Group Name: MORGAN COUNTY WATER DISTR
	Group Number: [REDACTED]
Billing Period:	05/01/2024 to 06/01/2024
Date Billed:	04/01/2024
Due Date:	05/01/2024

327M62093	[REDACTED]	GD 6UCG	EE 01	\$813.93	\$0.00	\$813.93
515W19184	[REDACTED]	CC KY-C9	EE 01	\$22.95	\$0.00	\$22.95
515W19184	[REDACTED]	FS.A.10.0	EE 01	\$8.16	\$0.00	\$8.16
515W19184	[REDACTED]	GD 6UCG	EE 01	\$813.93	\$0.00	\$813.93
146M61944	[REDACTED]	CC KY-C9	EE 01	\$22.95	\$0.00	\$22.95
146M61944	[REDACTED]	FS.A.10.0	EE 01	\$8.16	\$0.00	\$8.16
537M63224	[REDACTED]	CC KY-C9	EE 01	\$22.95	\$0.00	\$22.95
537M63224	[REDACTED]	FS.A.10.0	EE 01	\$8.16	\$0.00	\$8.16
537M63224	[REDACTED]	GD 6UCG	EE 01	\$813.93	\$0.00	\$813.93
791W06310	[REDACTED]	CC KY-C9	EE/CH/ 03	\$78.04	\$0.00	\$78.04
791W06310	[REDACTED]	FS.A.10.0	EE/CH/ 03	\$23.64	\$0.00	\$23.64
657W06245	[REDACTED]	CC KY-C9	EE/CH+ 04	\$51.35	\$0.00	\$51.35
657W06245	[REDACTED]	FS.A.10.0	EE/CH+ 04	\$15.06	\$0.00	\$15.06
657W06245	[REDACTED]	GD 6UCG	EE 01	\$813.93	\$0.00	\$813.93
350W19219	[REDACTED]	CC KY-C9	EE 01	\$22.95	\$0.00	\$22.95
350W19219	[REDACTED]	FS.A.10.0	EE 01	\$8.16	\$0.00	\$8.16
350W19219	[REDACTED]	GD 6UCG	EE 01	\$813.93	\$0.00	\$813.93
611M62189	[REDACTED]	CC KY-C9	EE 01	\$22.95	\$0.00	\$22.95
611M62189	[REDACTED]	FS.A.10.0	EE 01	\$8.16	\$0.00	\$8.16
611M62189	[REDACTED]	GD 6UCG	EE/CH/ 04	\$2,319.70	\$0.00	\$2,319.70
627W11578	[REDACTED]	CC KY-C9	EE 01	\$22.95	\$0.00	\$22.95
627W11578	[REDACTED]	FS.A.10.0	EE 01	\$8.16	\$0.00	\$8.16
627W11578	[REDACTED]	GD 6UCG	EE 01	\$813.93	\$0.00	\$813.93
<b>Membership Detail Subtotal</b>				<b>\$11,814.34</b>	<b>\$0.00</b>	<b>\$11,814.34</b>

**\*Rate Change Legend:**

B=New Age Rate; C=New Area Category; D=New Age Rate & Area Category  
 E=Next Bill Reflects New Age Rate; F=New Area Category & Next Bill Reflects New Age Rate  
 T=Tobacco Use Premium Adjustment



**Billing Summary**

Invoice No: 0202404306059	Group Name: MORGAN COUNTY WATER DISTR
	Group Number: [REDACTED]
Billing Period:	05/01/2024 to 06/01/2024
Date Billed:	04/01/2024
Due Date:	05/01/2024

**Eligibility Change(s)**

Eligibility charge received after the 1st of the month may be reflected on your next bill.

ID#	Subscriber	Product	Effective Date	Change Code	Subscriber Amount	Dep Amount	Premium Amount
372M59083	[REDACTED]	CC KY-C9	03/01/2024	DELSUB	-\$45.90	\$0.00	-\$45.90
372M59083	[REDACTED]	FS.A.10.0	03/01/2024	DELSUB	-\$16.32	\$0.00	-\$16.32
372M59083	[REDACTED]	GD 6UCG	03/01/2024	DELSUB	-\$1,627.86	\$0.00	-\$1,627.86
<b>Eligibility Change Subtotal</b>					<b>-\$1,690.08</b>	<b>\$0.00</b>	<b>-\$1,690.08</b>

20240405B01 J65F  
 ERY 11.81413 of 3 B 4  
 ISBBOE03 COM1  
 20240401 014220

**Billing Summary**

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Invoice No: 0202404306059	Group Name: MORGAN COUNTY WATER DISTR
	Group Number: <span style="background-color: black; color: black;">XXXXXXXXXX</span>

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Billing Period:	05/01/2024 to 06/01/2024
Date Billed:	04/01/2024
Due Date:	05/01/2024

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**PAYMENT POLICY**

- \* Remember to PAY AS BILLED - pay the total amount shown as due on the bill.
- \* Do not add or delete members by writing on your bill - your payment goes to an automatic deposit box that cannot read your changes.
- \* Submit membership changes to Anthem as they occur. We will adjust your premiums, when applicable, on a future bill.

**IMPORTANT NOTICE REGARDING PAYMENT OF PREMIUM**

Please be advised that if Anthem does not receive the group premium payment within the 30 day grace period following the premium payment due date, the group health coverage will be terminated effective on the last date through which full premiums were paid. This notice serves as the 30-day notice of termination required by law.

For billing questions, please call (855) 886-6157.

**Colonial Life**  
Processing Center  
P.O. Box 903  
Columbia, SC 29202-0903

Colonial Life  
**Billing Control Number: (BCN)** [REDACTED]  
**Invoice Number:** 5441324-0411533  
**Date Printed:** 04/24/2024  
*(Changes are made as payment is received and will be reflected on future invoices.)*  
**Billing Frequency:** VARIABLE MONTHLY

**Telephone Number:** (606)743-1204  
*Let us know if your phone number needs to be updated!*

**\*\*IMPORTANT\*\***

Please check if changes are made on any page of the invoice.

**Remit by:** 05/10/2024  
**Current Premium Due:** \$44.00  
**Past Due Premiums:** \$.00  
**Total Amount Due:** \$44.00  
**Amount Paid:** \_\_\_\_\_  
**Check Number:** \_\_\_\_\_  
*(Remember to write your BCN on the check)*

AT 001 000660 UNBLAU51 000000  
MORGAN CO WATER  
ATTN: CHERNELL HOLBROOK  
1009 HIGHWAY 172  
WEST LIBERTY KY 41472-6035

THIS INVOICE IS FOR THE  
FOLLOWING DEDUCTION DATES:  
04/11/24, 04/25/24

Visit Colonial Life for Clients ([www.coloniallife.com/clientportal](http://www.coloniallife.com/clientportal)) to handle all your invoices digitally.

The portal allows you to:

- Quickly access what you need with your customized dashboard.
- Easily check off administrative to-dos like paying invoices all at once.
- Adjust your invoice online.
- Conveniently access and make changes to your enrolled employees.

If there are any updates needed on your invoice:

- Login to the portal.
- Select the invoice you want to view.
- Make edits to employee information and premium amounts.
- Enjoy real-time invoice updates with any change.

**PLEASE REMEMBER TO SEND PAYMENT BY THE REMIT DATE ABOVE**

1. Write the Billing Control Number (BCN) on your check
2. Return the remittance slip from Client Portal or a copy of this page with your check
3. Return any page of your invoice in which you have made changes and check the box above if you have not made updates via the Client Portal.

If you still want to make changes via mail:

- Remove an Employee's Coverage: Draw a line through the name and deduct the premium amount from the invoice. If you are removing because the employee is leaving your employment, please provide their address in the Status Changes/Plan Administrator Comments section.
  - If you are not paying for an employee for this billing period but the employee does not wish to cancel: indicate the reason for the missed deduction in the Comments section and subtract the amount from the invoice total.
  - Employees not listed on the invoice: write the name, employee ID number and premium amount at the bottom of the invoice and add the total additional premium to the Total Remitted.
- Reconcile your invoice: it is important that your invoice is reconciled each time, so payments are credited correctly.

If you have questions about your invoice, please call Plan Administrator Services at 1-800-256-7004.

For Policyholder questions, refer employees to our Policyholder Service Center at 1-800-325-4368





**INVOICE FOR COLONIAL LIFE INSURANCE PREMIUMS**

Billing Frequency: VARIABLE MONTHLY

Account Name MORGAN CO WATER  
 BCN/Section E5441324-0000  
 KY GA T2

Due Date: 04-11-2024

Employee #	Employee's Name	Total Due	Pre-Tax Premium	Post-Tax Premium	Insurance Plan	Policy/Cert Number	Status Changes/Comments (Termination, LOA, etc.)
*****5543	[REDACTED]		PRE-TAX	POST-TAX		[REDACTED]	
	TOTAL	44.00		22.00 22.00 44.00	LIFE LIFE		
Invoice Pre-Tax Totals:		\$ .00					
Invoice Post-Tax Totals:		\$44.00					
Current Invoice Totals:		\$44.00					
Past Due Premium*:		\$ .00	*If premium has already been submitted, thank you for your payment.				
GRAND TOTAL:		\$44.00					
Adjustments:							
Total Remitted:							
If any changes are made to this bill, return all changes with your remittance.							

Processing Center, P.O. Box 903, Columbia, SC 29202-0903

63552

000660 UNBLAUS1 001739 E



006544132404115330000044000006

**Customer Copy**

Morgan County Water District  
Attn: Ashlee Ferguson  
1009 Hwy 172  
West Liberty, KY 41472

Group Number: [REDACTED]  
Invoice Number: 1072626  
Invoice Date: 04/01/2024

**Payment Due: 05/01/2024**  
**Total Due: \$691.40**

Line No	Employee Name	Policy Type	Policy Number	Current Due	Past Due	Comment Code
1	[REDACTED]	Heart	[REDACTED]	\$39.80		
2	[REDACTED]	Cancer	[REDACTED]	\$47.70		
3	[REDACTED]	Heart	[REDACTED]	\$48.40		
4	[REDACTED]	Heart	[REDACTED]	\$136.40		
5	[REDACTED]	Cancer	[REDACTED]	\$170.00		
6	[REDACTED]	Heart	[REDACTED]	\$58.80		
7	[REDACTED]	Cancer	[REDACTED]	\$79.10		
8	[REDACTED]	Heart	[REDACTED]	\$30.40		
9	[REDACTED]	Cancer	[REDACTED]	\$63.90		
10	[REDACTED]	Heart	[REDACTED]	\$16.90		

Current Due	Past Due	Total Due
\$691.40	\$0.00	<b>\$691.40</b>

Please remit the total amount due by the due date along with a copy of this invoice. Thank you.

You may pay by check or credit card.

<b><u>Pay by Credit Card:</u></b>	
Name of Cardholder:	_____
Credit Card Type:	_____
Account Number :	_____
Expiration Date: _____ / _____	CVV code (3 digit # on back of card): _____
Signature of Cardholder: _____	Date: _____ / _____

-----  
Enter one of the following explanation codes in the comment column for any unpaid amount:

C - Employee Request To Cancel  
T - Employee Terminated

L - Employee on Leave of Absence  
R - Employee has Retired

**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
Second Request for Information**

**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 21**

**RESPONSIBLE PARTY:**                   **Ashlee Mason**

21. Provide a document listing the names of each member of the Board for each of the calendar years 2022 and 2023 and state, individually, the total amount of each benefit paid to, or on the behalf of, each director during each year (i.e., wages, health insurance premiums, life insurance premiums, FICA taxes, etc.), their term (beginning and ending), and current authorized annual compensation.

**Response(s):** The only compensation or benefits the board members receive is the AirMed coverage for themselves and their family members, this is paid on an annual basis. Some members have chosen to opt out of the coverage, as they are receiving it at their primary place of employment. Morgan District is responsible for covering any fees related to PSC training that board members attend.

<b>Board Member Name</b>	<b>Term</b>	<b>AirMed Care Benefit</b>
<b>Brian Wells</b>	1 <sup>st</sup> term 2019-2023 2 <sup>nd</sup> term 2024-2028 Expiration: 12/31/28	-
<b>Zachary Engle</b>	1 <sup>st</sup> term 2015-2019 2 <sup>nd</sup> term 2020-2024 3 <sup>rd</sup> term 2024-2028 Resigned: 03/25/24	\$65 (annual)
<b>Steven Gunnell</b>	1st term: 2017-2021 2nd term 2021-2025 Expiration: 10/05/25 Resigned: 03/25/24	\$65 (annual)
<b>Gary Wright</b>	1 <sup>st</sup> term 2022-2026 Expiration: 02/28/26 Resigned: Dec. 2022	-
<b>Darrell Harvey</b>	1 <sup>st</sup> term 2022-2026 Expiration: 02/28/26 Resigned: Dec. 2022	\$65 (annual)
<b>Steve Clark</b>	1st term: 2023 (2020-2024) Expiration: 12/31/24	\$75 (annual)
<b>Raina Helton</b>	1 <sup>st</sup> term: 2023 (2020-2024) Expiration: 12/31/24	\$75 (annual)

**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
Second Request for Information**

**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 22**

**RESPONSIBLE PARTY:** Ashlee Mason

22. Provide documentation from the Morgan County Fiscal Court that authorizes each Board of Commissioner (Board) member's appointment and compensation.

**Response(s):** Please see the attached.

**MORGAN COUNTY FISCAL COURT**  
**JOHN WILL STACY, JUDGE EXECUTIVE**  
**RANDY WILLIAMS, CLERK**

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**SPECIAL MEETING**  
**FEBRUARY 25, 2019**  
**2:00 P.M.**

**AGENDA**

**Pledge of Allegiance**

**Roll Call – Randy Williams, Clerk**

1. Ambulance Board – Resignation of Linzey Lewis & Appoint Phyllis H. Keeton to complete term (Action Needed)
2. Water District Board- Resignation of Kyle Risner – Appoint Brian Wells to complete term – (Action Needed)
3. Appoint 2019 PRIDE Coordinator- Linda Bradley (Action Needed)
4. 19/20 Rural Secondary Roads Recommendations
5. Ag Grant 2018 Closeout & Approval to Administer 2019 CAIP Grant- Action Needed
6. Gevedon Branch Road Close 100' – Isaac Allen
7. Larry Jenkins – Adopt Road into Co Road System
8. Emergency Management Director Appointment – (Acknowledge)
9. Emergency Management
  - a. Applicant Agent Appointment
  - b. 2019 Continuity of Government -Ordinance/First Reading
  - c. 2019 Statewide Mutual Aid Agreement
  - d. E.O.P. Executive Order
  - e. Appointment of Search & Rescue Coordinator
  - f. ER Assist – Resolution
  - g. ER Assist - Task Force
10. Add to Standing Order List – County Attorney's Rent & Utilities, Advanced Disposal, Fleet Gas Cards
11. Elliott Co Sheriff's Dept. – Donate Surplus Vehicle



12. Surplus Sale of Sheriff's (Old Cruiser's) – Sealed Bids
13. Sheriff's Department Purchase of Cruisers – USDA
14. Set Date & Time for Regular Court Meetings – (Second Monday of each month at 2:00 PM)
15. Randy Williams, Clerk – 2018 Financial Settlement & Budget Amendments

### **Treasurer's Report**

1. Monthly report
2. Cash & Budget Transfers
3. Budget Amendment

### **Approval of Monthly Bills**

(Action Required)

### **Adjournment**

**COPY**

*SWS*

**MORGAN COUNTY FISCAL COURT SPECIAL MEETING  
MONDAY FEBRUARY 25, 2019  
2:00 PM**

Members present: Donnie Keeton, Darrell Patrick, Brandon Evans, Leroy Phipps and John Will Stacy.

Quorum present.

Motion was made by Donnie Keeton and seconded by Brandon Evans to appoint Phyllis Keeton to the Morgan Co. Ambulance Bd. to finish the term of Linzie Lewis who resigned.

YEA	NAY	ABSTAIN
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Motion was made by Darrell Patrick and seconded by Brandon Evans to appoint <sup>*Brian Wells*</sup> ~~██████████~~ to the Morgan Co. Water District Bd. to finish the term of Kyle Risner who resigned.

YEA	NAY	ABSTAIN
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
	Leroy Phipps	
John Will Stacy		

Motion was made by Brandon Evans and seconded by Leroy Phipps to appoint Linda Bradley as the 2019 Morgan Co. PRIDE Coordinator.

YEA	NAY	ABSTAIN
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

The 2019/2020 Rural Secondary Roads Recommendations were acknowledged the fiscal court members.

Motion was made by Donnie Keeton and seconded by Darrell Patrick to closeout the 2018 CAIP Grants and return \$413.96 to the Ky. State Treasurer and approve the 2019 CAIP Grants and authorize the Morgan Co. Fiscal Court to administer the 2019 grants and approve the Morgan Co. Judge-Executive to sign all necessary documents pertaining to the grant and approve to issue purchase orders and pay invoices as presented.

YEA	NAY	ABSTAIN
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Motion was made by Leroy Phipps and seconded by Donnie Keeton to close the proposed section of Gevedon Br. Rd.

YEA	NAY	ABSTAIN
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Motion was made by Brandon Evans and seconded by Donnie Keeton to begin the process to adopt Larry Jenkins Rd. into the county road system.

YEA	NAY	ABSTAIN
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Motion was made by Brandon Evans and seconded by Darrell Patrick to appoint Vickie Lewis as the applicant agent for emergency management.

YEA	NAY	ABSTAIN
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Motion was made by Donnie Keeton and seconded by Brandon Evans to appoint Sid Stewart as the Emergency Management Director.

YEA	NAY	ABSTAIN
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Motion was made by Donnie Keeton and seconded by Brandon Evans to approve the 2019 statewide mutual aid agreement.

YEA	NAY	ABSTAIN
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Motion was made by Donnie Keeton and seconded by Leroy Phipps to approve the first reading of and ordinance pertaining to the continuity of government.

YEA	NAY	ABSTAIN
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Motion was made by Brandon Evans and seconded by Donnie Keeton to approve and executive order pertaining to the county's Emergency Operations Plan.

YEA	NAY	ABSTAIN
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Motion was made by Brandon Evans and seconded by Darrell Patrick to appoint Jody Oldham as the Morgan County search and rescue coordinator.

YEA	NAY	ABSTAIN
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Motion was made by Brandon Evans and seconded by Donnie Keeton to adopt a resolution pertaining to E.R. Assist.

YEA	NAY	ABSTAIN
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Motion was made by Darrell Patrick and seconded by Donnie Keeton to approve the E.R. Task Force.

YEA	NAY	ABSTAIN
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Motion was made by Brandon Evans and seconded by Donnie Keeton to add the county attorney's rent and utilities, Advanced Disposal, Fleet Gas Cards, and child support billing to the county's standing order of bills list.

YEA	NAY	ABSTAIN
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Motion was made by Donnie Keeton and seconded by Leroy Phipps to authorize the Morgan Co. Sheriff's Dept. to donate a surplus vehicle to the Elliott Co. Sheriff's Dept.

YEA	NAY	ABSTAIN
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Motion was made by Brandon Evans and seconded by Darrell Patrick to authorize the sale of surplus vehicles from the Morgan Co. Sheriff's Dept. by sealed bid for each vehicle.

YEA	NAY	ABSTAIN
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Motion was made by Donnie Keeton and seconded by Leroy Phipps to authorize the Morgan Co. Sheriff's Dept. to purchase two new cruisers through a USDA Program.

YEA	NAY	ABSTAIN
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Motion was made by Darrell Patrick and seconded by Brandon Evans to set the day and time for the regular fiscal court meetings for the second Monday of the month at 2:00PM.

YEA	NAY	ABSTAIN
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Randy Williams, Morgan Co. Clerk, presented the 2018 financial settlement and budget amendments and a motion was made by Darrell Patrick and seconded by Donnie Keeton to approve the settlement and amendments as presented subject to audit.

YEA	NAY	ABSTAIN
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Linzie Lewis, Morgan County Treasurer, presented the financial statement to 1-31-2019 and cash to date.

Motion was made by Darrell Patrick and seconded by Donnie Keeton to approve the treasurer's report as presented.

YEA	NAY	ABSTAIN
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Motion was made by Brandon Evans and seconded by Darrell Patrick to approve the cash and budget transfer's as presented.

YEA	NAY	ABSTAIN
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Motion was made by Brandon Evans and seconded by Donnie Keeton to approve the first reading of budget amendment #1 in the amount of \$217,634.44.

YEA	NAY	ABSTAIN
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Motion was made by Darrell Patrick and seconded by Brandon Evans to approve the monthly bills as presented.

YEA

NAY

ABSTAIN

Donnie Keeton  
Darrell Patrick  
Brandon Evans  
Leroy Phipps  
John Will Stacy

Motion was made by Darrell Patrick and seconded by Leroy Phipps to adjourn.

YEA

NAY

ABSTAIN

Donnie Keeton  
Darrell Patrick  
Brandon Evans  
Leroy Phipps  
John Will Stacy

*JWS*

**MORGAN COUNTY FISCAL COURT SPECIAL MEETING  
THURSDAY FEBRUARY 28, 2022  
11:00 AM**

Members present: Carter Bolin, Donnie Keeton, Darrell Patrick, Brandon Evans, Leroy Phipps and John Will Stacy.

Motion was made by Darrell Patrick and seconded by Donnie Keeton to adopt a resolution pertaining to funding for blacktop resurfacing.

YEA	NAY	ABSTAIN
Carter Bolin		
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Motion was made by Brandon Evans and seconded by Carter Bolin to approve incentive pay for the sheriff and two magistrates as presented.

YEA	NAY	ABSTAIN
Carter Bolin		
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Motion was made by Donnie Keeton and seconded by Darrell Patrick to approve Morgan Co. Fiscal Court continuity of government plan and re-appoint Vicci Lewis.

YEA	NAY	ABSTAIN
Carter Bolin		
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Motion was made by Darrell Patrick and seconded by Donnie Keeton to keep the employee life insurance plan on all county employees.

YEA	NAY	ABSTAIN
Carter Bolin		
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		



Motion was made by Carter Bolin and seconded by Donnie Keeton to appoint Darrell Harvey and Gary Wright to the Morgan Co. Water District Board.

YEA	NAY	ABSTAIN
Carter Bolin		
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Staey		

Motion was made by Donnie Keeton and seconded by Carter Bolin to appoint Linda Bradley to the Morgan County Ambulance Board.

YEA	NAY	ABSTAIN
Carter Bolin		
Donnie Keeton		
Darrell Patrick		
Brandon Eyans		
Leroy Phipps		
John Will Stacy		

Motion was made by Donnie Keeton and seconded by Brandon Evans to pay the monthly bills as presented.

YEA	NAY	ABSTAIN
Carter Bolin		
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

Motion was made by Darrell Patrick and seconded by Donnie Keeton to adjourn.

YEA	NAY	ABSTAIN
Carter Bolin		
Donnie Keeton		
Darrell Patrick		
Brandon Evans		
Leroy Phipps		
John Will Stacy		

**MORGAN COUNTY FISCAL COURT**  
**AGENDA - REGULAR MEETING**  
**THURSDAY, 23, 2023 - 6:00 PM**  
**MORGAN COUNTY OFFICE BUILDING**

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Discuss and take action on the following:

1. Call Meeting to Order
2. Prayer and Pledge of Allegiance
3. Roll Call
4. Approval of Minutes
5. Treasurer's Report
  - a. Second Reading Budget Amendment #4
  - b. Add Accounts to Standing Order List – 1). Expense Allowance-Jail & General Fund 2). Health Ins Reimbursement – Jail & General Fund
  - c. ARPA Revenue Loss
  - d. 2024 Proposed Jail Budget
  - e. 2022 Analysis Public Properties Bond funds
  - f. Fiscal Year 2022 Audit Findings Work Sheet
  - g. 2019 KY Withholding Income Tax - Payment Notice
  - h. Network Security
  - i. Budget Amendments
  - j. Budget Transfers
  - k. Interfund Transfers
  - l. Treasurers Comments
6. Roads and Bridges Report
7. Sheriff's Report
8. Wellness Center Report - Monthly Update
9. Appointment of Ambulance Board Member – Sandy McClure

10. Water Board Appointment – Raina Helton

11. Paul B. Gullett Road Closure

12. Continuity of Government

13. Appointment of Applicant Agent

14. Approval of Joint Resolution for Emergency Operations Plan

15. Reapportionment Board Appointments

16. Morgan & Menifee M.O.U. Roads Ratify

17. Resolution For Electronic Pole Book Grant – Clerk Williams

18. Resolution – Tourism Grant

19. HMC Maintenance H/VAC, Geo Thermal, Boilers and Plumbing Contract  
(Discussion) Tech Building and Wellness Center

20. Property Use Agreement – Board of Ed & MC Fiscal Court/Joe Stacy Rec  
Complex Walking Track

21. Vendor Claims

22. Hear individuals/delegations

23. Closed Session (Personnel)

24. Adjournment

**MORGAN COUNTY FISCAL COURT REGULAR MEETING  
THURSDAY MARCH 23, 2023  
6:00 PM**



Members present: Eric Pelfrey, Donnie Keeton, Tommy Fannin, Brandon Evans, Leroy Phipps and Jim Gazay  
Quorum present.

Motion was made by Donnie Keeton and seconded by Tommy Fannin to approve the minutes from the last meeting.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Tommy Phipps, Morgan County Treasurer, presented the 2<sup>nd</sup> reading of budget amendment #4 in the amount of \$45,471.94 and a motion was made by Brandon Evans and seconded by Tommy Fannin to approve budget amendment #4 as presented.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Tommy Phipps, Morgan County Treasurer, presented the 1st reading of budget amendment #5 in the amount of \$92,038.09 and budget amendment #6 in the amount of \$8,901.07.

Motion was made by Donnie Keeton and seconded by Eric Pelfrey to approve the budget transfers as presented.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Eric Pelfrey and seconded by Donnie Keeton to approve the interfund cash transfers as presented.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Tommy Fannin and seconded by Donnie Keeton to add expense allowance for the jail and general fund, and health insurance reimbursement for the jail and general fund to the standing order list.

YEA	NAY	ABSTAIN
Eric Pelfrey Donnie Keeton Tommy Fannin Brandon Evans Leroy Phipps Jim Gazay		

Motion was made by Leroy Phipps and seconded by Brandon Evans to approve updating of the county's network security.

YEA	NAY	ABSTAIN
Eric Pelfrey Donnie Keeton Tommy Fannin Brandon Evans Leroy Phipps Jim Gazay		

Motion was made by Tommy Fannin and seconded by Brandon Evans to approve the FY 23/24 Morgan Co. Jail Budget as presented.

YEA	NAY	ABSTAIN
Eric Pelfrey Donnie Keeton Tommy Fannin Brandon Evans Leroy Phipps Jim Gazay		

Motion was made by Donnie Keeton and seconded by Eric Pelfrey to appoint Sandy McClure to the Morgan County Ambulance Board.

YEA	NAY	ABSTAIN
Eric Pelfrey Donnie Keeton Tommy Fannin Brandon Evans Leroy Phipps Jim Gazay		

Motion was made by Donnie Keeton and seconded by Tommy Fannin to appoint Raina Helton to the Morgan County Water Board.

YEA	NAY	ABSTAIN
Eric Pelfrey Donnie Keeton Tommy Fannin Brandon Evans Leroy Phipps Jim Gazay		

Motion was made by Donnie Keeton and seconded by Eric Pelfrey to approve the removal of a portion of the Paul B. Gullett Road as advertised.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Eric Pelfrey and seconded by Donnie Keeton to approve the continuity of government order as presented with following line of secession after the judge-executive: Tommy Fannin, Leroy Phipps, Eric Pelfrey, Brandon Evans and Donnie Keeton.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Donnie Keeton and seconded by Brandon Evans to appoint Vanessa Elam as applicant agent for the Morgan County Fiscal Court.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Brandon Evans and seconded by Tommy Fannin to approve the joint resolution pertaining to the emergency operations plan as presented.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Brandon Evans and seconded by Donnie Keeton to appoint Vicci Lewis to the Morgan County Reapportionment Board and set their rate of pay at \$100 per day.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Brandon Evans and seconded by Tommy Fannin to ratify the M.O.U. for Morgan and Menifee Roads and amend the agreement to include maintenance and transfer funding received for those roads to the Menifee Co. Fiscal Court.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Tommy Fannin and seconded by Eric Pelfrey to adopt a resolution pertaining to grant funding to reimburse the purchase of electronic poll books for use in all elections.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Donnie Keeton and seconded by Tommy Fannin to adopt a resolution pertaining to a tourism grant.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Brandon Evans and seconded by Donnie Keeton to approve the property use agreement between the Morgan Co. Fiscal Court and Morgan Co. Bd. of Ed. pertaining Joe Stacy Recreation Complex Walking Track.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Tommy Fannin and seconded by Donnie Keeton to ratify the payroll and claims paid since the last meeting and approve payment of the monthly bills as presented.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Eric Pelfrey and seconded by Tommy Fannin to enter into closed session to discuss personnel issues.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Donnie Keeton and seconded by Tommy Fannin to enter back into open session.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Leroy Phipps and seconded by Brandon Evans to adjourn.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		



**MORGAN COUNTY FISCAL COURT**  
**AGENDA – REGULAR MEETING**  
**THURSDAY, FEBRUARY 23, 2023 - 6:00 PM**  
**MORGAN COUNTY OFFICE BUILDING**

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Discuss and take action on the following:

1. Call Meeting to Order
2. Prayer and Pledge of Allegiance
3. Roll Call
4. Approval of Minutes
5. Treasurer's Report
  - a. Authorization to apply for Credit Card for Amazon Account
  - b. Payroll Match Check – Void & Reissue
  - c. Approval for Judge & Treasure to be Authorized Signer on US Bank Accounts; Real Properties I, Real Properties II, and Rebuild
  - d. Emergency Budget Amendment
  - e. Interfund Transfers
  - f. Approval to Open New Payroll Account
  - g. Approval to Make Partial Payment on Outstanding Blacktop Invoices
  - h. Monthly Bills – Cut off Date Two Days Prior to Regular Meetings
6. Roads and Bridges Report
7. Jailer's Report – Monthly Update
8. Wellness Center – Report - Monthly Update
9. Animal Shelter - Report – Monthly Update
- 10.Appointment of Water Board Member – Steve Clark
- 11.Appointment of Airport Board Member – Kevin Holbrook

12. Incentive Pay Approval – Jailer Jimmy D Easterling & Magistrates Donnie Keeton & Leroy Phipps
13. Dead Animal & Tire Grants for Local Farmers - Approval
14. Dylan Hager Retirement Issue
15. Wellness & Youth Center – New Position
16. Delegation of Check Signatory Powers in Absence of Judge Executive
17. Vendor Claims
18. Hear individuals/delegations
19. Adjournment

**MORGAN COUNTY FISCAL COURT REGULAR MEETING  
THURSDAY FEBRUARY 24, 2023  
6:00 PM**



Members present: Eric Pelfrey, Donnie Keeton, Tommy Fannin, Brandon Evans, Leroy Phipps and Jim Gazay  
Quorum present.

Notes taken by Linda Bradley, minutes prepared by Randy Williams.

Motion was made by Donnie Keeton and seconded by Leroy Phipps to approve the minutes from the last meeting.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Donnie Keeton and seconded by Tommy Fannin to authorize and application for an Amazon Credit Card for county business.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Tommy Fannin and seconded by Leroy Phipps to declare an emergency pertaining to the budget for purpose of adopting an emergency budget amendment.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Tommy Fannin and seconded by Brandon Evans to approve an emergency budget amendment in the amount of \$725,385.40 as presented.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Donnie Keeton and seconded by Eric Pelfrey to approve opening a payroll account at the Commercial Bank to begin using April 1.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Donnie Keeton and seconded by Brandon Evans to approve a partial payment for blacktop invoices representing 10% of the balance owed this quarter to Hinkle Contracting and Standafer Paving.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Donnie Keeton and seconded by Tommy Fannin to approve the cut off date for monthly bills at two days prior to the regular monthly meeting.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Brandon Evans and seconded by Tommy Fannin to approve voiding a payroll check that had not been deposited and re-issuing another check.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Brandon Evans and seconded by Donnie Keeton to authorize the judge-executive and county treasurer to be signers on the Real Properties I, Real Properties II and Rebuild Morgan County Accounts as follows:

MORGAN COUNTY REAL PROPERTIES II INC  
152313871963

MORGAN COUNTY REAL PROPERTIES II CONSTRUCTION DISBURSEMENT INC  
152313871955

REBUILD MORGAN COUNTY KENTUCKY INC  
152313871989

YEA	NAY	ABSTAIN
Eric Pelfrey Donnie Keeton Tommy Fannin Brandon Evans Leroy Phipps Jim Gazay		

Motion was made by Brandon Evans and seconded by Tommy Fannin to ratify the bills and payroll paid since the last meeting.

YEA	NAY	ABSTAIN
Eric Pelfrey Donnie Keeton Tommy Fannin Brandon Evans Leroy Phipps Jim Gazay		

Motion was made by Leroy Phipps and seconded by Tommy Fannin to approve the appointment of Steven R. Clark to the Morgan County Water Board.

YEA	NAY	ABSTAIN
Eric Pelfrey Donnie Keeton Tommy Fannin Brandon Evans Leroy Phipps Jim Gazay		

Motion was made by Leroy Phipps and seconded by Tommy Fannin to approve the appointment of Dr. Kevin Holbrook to the Morgan County Airport Board.

YEA	NAY	ABSTAIN
Eric Pelfrey Donnie Keeton Tommy Fannin Brandon Evans Leroy Phipps Jim Gazay		

Motion was made by Donnie Keeton and seconded by Brandon Evans to approve incentive pay for completion of training hours for Morgan Co. Jailer Jimmie Darrell Easterling in the amount of \$4,983.24.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Donnie Keeton and seconded by Brandon Evans to approve incentive pay for completion of training hours for Morgan Co. Magistrate Leroy Phipps in the amount of \$4,983.24.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
		Leroy Phipps
Jim Gazay		

Motion was made by Brandon Evans and seconded by Eric Pelfrey to approve incentive pay for completion of training hours for Morgan Co. Magistrate Donnie Keeton in the amount of \$4,983.24.

YEA	NAY	ABSTAIN
Eric Pelfrey		
		Donnie Keeton
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Donnie Keeton and seconded by Leroy Phipps to approve continuing participation in the dead animal removal and tire grant programs for local farmers through the environmental/conservation district.

YEA	NAY	ABSTAIN
Eric Pelfrey		
Donnie Keeton		
Tommy Fannin		
Brandon Evans		
Leroy Phipps		
Jim Gazay		

Motion was made by Donnie Keeton and seconded by Tommy Fannin to authorize corrective measures regarding retirement and withholding issues with full-time employee Dylan Hager.

YEA	NAY	ABSTAIN
Eric Pelfrey Donnie Keeton Tommy Fannin Brandon Evans Leroy Phipps Jim Gazay		

Motion was made by Donnie Keeton and seconded by Brandon Evans to create a facilities coordinator position for the Morgan County Wellness Center with rate of pay at \$13 per hour effective 2-19-23 and approve the job description as presented.

YEA	NAY	ABSTAIN
Eric Pelfrey Donnie Keeton Tommy Fannin Brandon Evans Leroy Phipps Jim Gazay		

Motion was made by Donnie Keeton and seconded by Eric Pelfrey to adjourn.

YEA	NAY	ABSTAIN
Eric Pelfrey Donnie Keeton Tommy Fannin Brandon Evans Leroy Phipps Jim Gazay		

**MORGAN COUNTY FISCAL COURT SPECIAL MEETING  
THURSDAY OCTOBER 13, 2017**

Members present: Denzil Potter, Jon Brown, Stanley Riggsby, Brandon Evans, Anthony Lykins and Stanley Franklin.

Motion made by Anthony Lykins and seconded by Jon Brown to approve the minutes of the last meeting.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Denzil Potter and seconded by Brandon Evans to approve emergency management report as presented.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Morgan Co. Treasurer, Linzie Lewis, presented the financial statement to 9-30-17 and cash to date.

Motion made by Stanley Riggsby and seconded by Brandon Evans to approve the budget transfers as presented.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Brandon Evans and seconded by Stanley Riggsby to approve the and interfund cash transfer in the amount of \$50,000 from the general fund to the jail fund.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		



Morgan Co. Treasurer, Linzie Lewis, presented the second reading of budget amendment #2 in the amount of \$363,029.59 and a motion was made by Anthony Lykins and seconded by Stanley Riggsby to approve budget amendment #2 as presented.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Morgan Co. Treasurer, Linzie Lewis, presented the first reading of budget amendment #3 in the amount of \$55,365.00 and a motion was made by Anthony Lykins and seconded by Stanley Riggsby to approve budget amendment #3 as presented.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Stanley Riggsby and seconded by Brandon Evans to approve the treasurer's report as presented.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Amanda Ennis, Librarian at the Morgan Co. Public Library, presented their 2017 tax rates and a motion was made by Anthony Lykins and seconded by Jon Brown to acknowledge receipt of the rates as presented.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Jon Brown and seconded by Denzil Potter to acknowledge receipt of the 2017 Morgan Co. Health Dept. tax rates.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Brandon Evans and seconded by Jon Brown to acknowledge receipt of the 2017 Special District tax rates.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

**2017 MORGAN COUNTY TAX RATES**

	REAL PROPERTY	PERSONAL PROPERTY
COUNTY	6	6
SCHOOL	61.5	61.5
AMBULANCE	9.5	9.2
HEALTH	10	10
LIBRARY	12	19.22
EXTENSION	11.725	11.725
SOIL	1.9	

Motion made by Denzil Potter and seconded by Brandon Evans to purchase a list of used equipment for the Morgan Co. Youth and Wellness Center as presented.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Jon Brown and seconded by Stanley Riggsby to adopt a resolution pertaining to the Rural Secondary Road Program Agreement for road patching.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Denzil Potter and seconded by Brandon Evans to renew the AIRMED CARE Contract for 2018.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Brandon Evans and seconded by Denzil Potter to award the Liberty St. blacktop project to the low bidder, Hinkle Contracting.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Stanley Riggsby and seconded by Brandon Evans to set Ronald McGuire's salary at \$24,000 per year effective immediately for maintenance work at the Morgan Co. Library/Enterprise Center.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Anthony Lykins and seconded by Brandon Evans to replace the second boiler at the Morgan Co. Library/Enterprise Center.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Jon Brown and seconded by Stanley Riggsby to renew the agreement with the Morgan Co. Board of Education pertaining to parking at the Morgan Co. Library and Morgan County Office Building.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

★ Motion made by Brandon Evans and seconded by Jon Brown to appoint Steve Gunnell to the Morgan Co. Water Board.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Anthony Lykins and seconded by Denzil Potter to approve payment of two invoices as presented for work on Railroad Fork Rd.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Anthony Lykins and seconded by Brandon Evans to change the name of the road Lykins Loop to Aspen Lane.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Anthony Lykins and seconded by Stanley Riggsby to have the road department to finish the work on Phipps Fork Rd.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Jon Brown and seconded by Denzil Potter to advertise for bid two tenths of a mile of new blacktop for Lost Creek Rd.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Stanley Riggsby and seconded by Brandon Evans to pay IRS 941 payment when the correct amount is determined.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Stanley Riggsby and seconded by Denzil Potter to hire Brenda Morgan to do the financials for the Morgan Co. Real Properties new market tax credit program.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Anthony Lykins and seconded by Denzil Potter to appoint Gary Wright as road foreman for the Morgan Co. Road Department and set is pay rate at the foreman's rate.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Brandon Evans and seconded by Denzil Potter to appoint Darrell Harvey as assistant road foreman for the Morgan Co. Road Department and set is pay rate at the assistant foreman's rate.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Denzil Potter and seconded by Brandon Evans to get quotes for pipe for Jones Creek Road, Steele Branch Rd., Walnut Road, and repair work on Hwy. 172 and Meetinghouse Br. Rd.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Denzil Potter and seconded by Brandon Evans to enter into closed session to discuss legal issues.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Stanley Riggsby and seconded by Jon Brown to enter back into open session.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Denzil Potter and seconded by Brandon Evans to hire Steve O'Connor to represent the Morgan Co. Fiscal Court in a lawsuit between Hinkle Block Masonry and Masonry Builders of Kentucky pertaining to a Morgan Co. Real Properties project.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Jon Brown and seconded by Stanley Riggsby to pay the monthly bills as presented.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Franklin		

Motion made by Denzil Potter and seconded by Jon Brown to adjourn.

YEA	NAY	ABSTAIN
Denzil Potter		
Jon Brown		
Stanley Riggsby		
Brandon Evans		
Anthony Lykins		
Stanley Riggsby		

Morgan County Fiscal Court  
November 29, 2023 6:00 PM  
Morgan County Office Building

**Attendance Taken at : 6:06 PM**

**Present Board Members:**

Tommy Fannin  
Jim Gazay  
Donnie Keeton  
Eric Pelfrey  
Leroy Phipps

**Absent Board Members:**

Brandon Evans

1. Call Meeting to Order
2. Pledge of Allegiance and Prayer
3. Roll Call
4. MINUTES OF THE LAST MEETING

**Motion Passed:** MOTION TO APPROVE THE MINUTES OF THE LAST MEETING OF THE MORGAN COUNTY FISCAL COURT passed with a motion by Eric Pelfrey and a second by Tommy Fannin.

**6 Yeas - 0 Nays**

Brandon Evans	Yes
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Pelfrey	Yes
Leroy Phipps	Yes

**5. SHERIFFS OFFICE VEHICLE PURCHASE**

**Motion Passed:** APPROVAL TO PAY DAN CUMMINS OF PARIS \$36,429. FOR THE PURCHASE OF A 2023 DODGE CHARGER FOR THE SHERIFFS OFFICE. APPROVAL FOR THE MCFC TO PAY THE MONTHLY LEASE PAYMENTS ON THE APPROVED LOAN SCHEDULE AND TO BE REIMBURSED MONTHLY BY THE MCSO FOR EACH MONTHLY P & I PAYMENT SUBMITTED UNTIL THE LEASE IS PAID IN FULL. passed with a motion by Donnie Keeton and a second by Leroy Phipps.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Pelfrey	Yes
Leroy Phipps	Yes

AFTER BEING NOTIFIED OF THE EXTREME DELAY OF RECEIVING A VEHICLE THROUGH SOURCEWELL, THE SHERIFFS OFFICE HAS PURCHASED A VEHICLE WITH FINANCING THROUGH THE MCFC AND KACO. THE COUNTY WILL BE A PASSTHROUGH AGENCY FOR THE SHERIFFS OFFICE TO PURCHASE A 2023 DODGE CHARGER. A LOAN CHECK IN THE AMOUNT OF \$36,429. HAS BEEN RECEIVED BY THE COUNTY TO PURCHASE THE VEHICLE. MCFC WILL PAY THE MONTHLY LEASE PAYMENTS FOR THE APPROVED LOAN SCHEDULE. THE MCFC WILL BE REIMBURSED MONTHLY BY THE MCSO FOR EACH MONTHLY P & I PAYMENT SUBMITTED UNTIL THE LEASE IS PAID IN FULL.



**6. SHERIFFS OFFICE SURPLUS PROPERTY**

**Motion Passed:** APPROVAL FOR SHERIFF'S OFFICE TO ADVERTISE 2013 DODGE CHARGER AS SURPLUS PROPERTY FOR BID passed with a motion by Donnie Keeton and a second by Eric Pelfrey.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Pelfrey	Yes
Leroy Phipps	Yes

MCSO HAS DECLARED A 2013 DODGE CHARGER AS SURPLUS PROPERTY AND WOULD LIKE TO ADVERTISE FOR BID.

**7. ROAD DEPARTMENT TRUCK**

**Motion Passed:** APPROVAL TO ADVERTISE FOR BID THE ATTACHED SPECS TO PURCHASE A TRUCK FOR THE ROAD DEPARTMENT. passed with a motion by Tommy Fannin and a second by Leroy Phipps.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Pelfrey	Yes
Leroy Phipps	Yes

THE PREVIOUS APPROVAL TO PURCHASE THE ROAD DEPARTMENT A TRUCK THROUGH SOURCEWELL HAS BEEN EXTREMELY DELAYED. AFTER RECEIVING THIS INFORMATION AND THE URGENT NEED FOR A TRUCK AT THE ROAD DEPARTMENT WE FEEL THAT WE NEED TO ADVERTISE FOR BID.

**8. Treasurer's Report**

**a. TREASURER'S PERIODIC CHECKLIST**

CHECKLIST OF IMPORTANT TASKS TO BE COMPLETED PERIODICALLY

**b. FINANCIAL STATEMENTS**

**Motion Passed:** MOTION TO APPROVE FINANCIAL STATEMENTS passed with a motion by Donnie Keeton and a second by Tommy Fannin.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Pelfrey	Yes
Leroy Phipps	Yes

FINANCIAL STATEMENTS

**c. CHANGES TO CHART OF ACCOUNTS**

**Motion Passed:** MOTION TO APPROVE CHANGES TO THE BUDGETED CHART OF ACCOUNTS passed with a motion by Eric Pelfrey and a second by Tommy Fannin.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Pelfrey	Yes
Leroy Phipps	Yes

CHANGES TO THE BUDGETED CHART OF ACCOUNTS

**d. SECOND READING FY2024 BUDGET AMENDMENT #3**

**Motion Passed:** MOTION TO APPROVE SECOND READING OF FY2024 BUDGET AMENDMENT #3 totaling \$164,681.78 passed with a motion by Tommy Fannin and a second by Donnie Keeton.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Pelfrey	Yes
Leroy Phipps	Yes

SECOND READING OF FY2024 BUDGET AMENDMENT #3 totaling \$164,681.78

**e. EMERGENCY BUDGET AMENDMENT #4**

**Motion Passed:** APPROVE EMERGENCY AMENDMENT #4 passed with a motion by Donnie Keeton and a second by Eric Pelfrey.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Pelfrey	Yes
Leroy Phipps	Yes

PURCHASE OF SHERIFFS VEHICLE 2023 DODGE CHARGER FROM DAN CUMMINS PARIS, KY IN THE AMOUNT OF \$36,429.00 WITH FINANCING THROUGH KACO

**f. FY2024 BUDGET TRANSFERS #5**

**Motion Passed:** MOTION TO APPROVE FY2024 BUDGET TRANSFERS #5 passed with a motion by Donnie Keeton and a second by Tommy Fannin.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Pelfrey	Yes
Leroy Phipps	Yes

FY2024 BUDGET TRANSFERS #5

**g. INTERFUND CASH TRANSFER #3**

**Motion Passed:** APPROVE INTERFUND CASH TRANSFER FROM LGEA TO JAIL FUND \$50,000 passed with

a motion by Tommy Fannin and a second by Donnie Keeton.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Pelfrey	Yes
Leroy Phipps	Yes

INTERFUND CASH TRANSFER FROM LGEA TO JAIL FUND \$50,000

**h. UPDATED STANDING ORDER LIST**

**Motion Passed:** MOTION TO APPROVE UPDATED STANDING ORDER LIST passed with a motion by Eric Pelfrey and a second by Tommy Fannin.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Pelfrey	Yes
Leroy Phipps	Yes

UPDATED STANDING ORDER LIST

**9. LIBRARY BOARD APPOINTMENT**

**Motion Passed:** MOTION TO APPOINT DAVID CAMPBELL TO THE MORGAN COUNTY LIBRARY BOARD passed with a motion by Eric Pelfrey and a second by Donnie Keeton.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Pelfrey	Yes
Leroy Phipps	Yes

**10. MORGAN COUNTY WATER DISTRICT BOARD OF COMMISSIONERS**

**Motion Passed:** MOTION TO APPROVE REAPPOINTMENT OF CURRENT MORGAN COUNTY WATER DISTRICT BOARD MEMBERS BRIAN WELLS AND ZACHARY ENGLE FOR ANOTHER TERM BEGINNING JANUARY 1, 2024 passed with a motion by Eric Pelfrey and a second by Donnie Keeton.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Pelfrey	Yes
Leroy Phipps	Yes

**11. TRANSFER STATION HIRE**

**Motion Passed:** APPROVAL TO HIRE BRENTON WADE PHIPPS PART-TIME AT THE TRANSFER STATION \$10.00 HR passed with a motion by Donnie Keeton and a second by Eric Pelfrey.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Pelfrey	Yes
Leroy Phipps	Yes

BRENTON WADE PHIPPS

TRANSFER STATION

PART-TIME

\$10.00 HR

**12. COAL SEVERANCE (LGEDF) RESOLUTION (VOLUNTEER FIRE DEPARTMENTS & RESCUE SQUAD PROJECTS)**

**Motion Passed:** MOTION TO REQUEST LGEDA FUNDING TO SUPPORT COUNTY VOLUNTEER FIRE DEPARTMENTS & RESCUE SQUAD PROJECTS IN THE AMOUNT OF \$269,778.AND TO ALLOW JUDGE EXECUTIVE TO SIGN NECESSARY DOCUMENTS AS REQUIRED BY DLG passed with a motion by Eric Pelfrey and a second by Tommy Fannin.

**4 Yeas - 0 Nays - 1 Abstained**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Abstain
Eric Pelfrey	Yes
Leroy Phipps	Yes

**13. COUNTY WIDE EMERGENCY COMMUNICATIONS PROJECT RESOLUTION**

**14. MULTI-GENERATIONAL RESOURCE COMPLEX RESOLUTION**

**Motion Passed:** APPROVAL OF A RESOLUTION TO ABIDE BY THE KENTUCKY MODEL PROCUREMENT CODE FOR THE PROCUREMENT DURING THIS PROJECT AND TO AUTHORIZE JUDGE EXECUTIVE JIM GAZAY AND SUCCESSORS-IN-TITLE AS THE OFFICIAL PROJECT REPRESENTATIVE passed with a motion by Tommy Fannin and a second by Eric Pelfrey.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Pelfrey	Yes
Leroy Phipps	Yes

RESOLUTION IS NEEDED TO CONFIRM THE COURT'S ADHERENCE TO THE MODEL PROCUREMENT CODE AND TO AUTHORIZE JUDGE GAZAY AS THE OFFICIAL PROJECT REPRESENTATIVE.

**15. HYBRID ADVANCED MATERIALS PROJECT RESOLUTION**

THIS RESOLUTION INSURES THAT PROCUREMENT FOR THIS PROJECT WILL BE DONE IN ACCORDANCE WITH THE KENTUCKY PROCUREMENT CODE AND AUTHORIZES JIM GAZAY AND SUCCESSORS-IN-TITLE AS THE OFFICIAL REPRESENTATIVE FOR THE PROJECT

**MOTION FAILED.** A MOTION WAS MADE BY MAGISTRATE TOMMY FANNIN TO APPROVE THE RESOLUTION, BUT THERE WAS NO SECOND.

**16. TRANSFER STATION OPERATIONAL COSTS**

**Motion Passed:** APPROVE TRANSFER STATION RATES 3 cents per pound. passed with a motion by Eric Peifrey and a second by Leroy Phipps.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Peifrey	Yes
Leroy Phipps	Yes

**17. CENTERVILLE CHURCH ROAD ADOPTION**

COUNTY ATTORNEY MYLES HOLBROOK ADVISED THAT THIS ACTION COULD NOT BE TAKEN UNTIL THE ROAD IS POSTED. ACTION WAS TABLED TO A FUTURE TIME, PENDING SAID POSTING.

**18. ERNIE ADAMS ROAD ADOPTION**

**19. ROY CANTRELL ROAD ADOPTION**

**Motion Passed:** APPROVAL TO PUT ROY CANTRELL ROAD AND ERNIE ADAMS ROAD BACK INTO COUNTY ROAD SYSTEM passed with a motion by Eric Peifrey and a second by Donnie Keeton.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Peifrey	Yes
Leroy Phipps	Yes

**20. BICENTENNIAL CELEBRATION**

**Motion Passed:** MOTION TO APPROVE EXPENDING \$300.00 FOR BICENTENNIAL CELEBRATION passed with a motion by Donnie Keeton and a second by Leroy Phipps.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Peifrey	Yes
Leroy Phipps	Yes

**\$300 COUNTY CONTRIBUTION FOR THE BICENTENNIAL CELEBRATION**

**21. APPROVAL TO USE THE ELAN FINANCIAL CREDIT CARD ON DIGITAL OCEANS WEBSITE, THOROUGHbred DIESEL, AND MOWERPARTSLAND.COM**

**Motion Passed:** MOTION TO APPROVE USE OF THE ELAN FINANCIAL CREDIT CARD ON DIGITAL OCEANS WEBSITE, THOROUGHbred DIESEL, AND MOWERPARTSLAND.COM. passed with a motion by Donnie Keeton and a second by Eric Peifrey.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Pelfrey	Yes
Leroy Phipps	Yes

THE OCEANS DIGITAL WEBSITE WILL BE A MONTHLY CHARGE FOR THE POS SYSTEM.

ROAD DEPARTMENT NEEDS TO BUY DIESEL RELATED PARTS FROM THOROUGHbred DIESEL AND SALT SPREADER PARTS FROM MOWERPARTSLAND.COM.

**22. REVIEW OF WEX AND ELAN BILLING STATEMENTS**

**Motion Passed:** MOTION TO RATIFY PRIOR PERIOD EXPENDITURES FOR WEX AND ELAN FINANCIAL SERVICES passed with a motion by Eric Pelfrey and a second by Tommy Fannin.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Pelfrey	Yes
Leroy Phipps	Yes

**23. RATIFY PAID VENDOR CLAIMS**

**Motion Passed:** MOTION TO RATIFY PAID VENDOR CLAIMS passed with a motion by Donnie Keeton and a second by Eric Pelfrey.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Pelfrey	Yes
Leroy Phipps	Yes

**24. APPROVE UNPAID VENDOR CLAIMS**

**Motion Passed:** MOTION TO APPROVE PAYMENT OF THE UNPAID VENDOR CLAIMS passed with a motion by Donnie Keeton and a second by Tommy Fannin.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Pelfrey	Yes
Leroy Phipps	Yes

**25. CLOSED SESSION**

**Motion Passed:** MOTION TO ENTER INTO CLOSED SESSION passed with a motion by Leroy Phipps and a second by Tommy Fannin.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Pelfrey	Yes
Leroy Phipps	Yes

**26. APPROVAL TO RETURN TO REGULAR SESSION**

**Motion Passed:** APPROVAL TO END CLOSED SESSION AND RETURN TO REGULAR SESSION passed with a motion by Leroy Phipps and a second by Donnie Keeton.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Pelfrey	Yes
Leroy Phipps	Yes

**27. Adjourn**

**Motion Passed:** MOTION TO ADJOURN THE MEETING passed with a motion by Donnie Keeton and a second by Tommy Fannin.

**5 Yeas - 0 Nays**

Brandon Evans	Absent
Tommy Fannin	Yes
Jim Gazay	Yes
Donnie Keeton	Yes
Eric Pelfrey	Yes
Leroy Phipps	Yes



Chernell Holbrook <morganwater@gmail.com>

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## Minutes

1 message

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**Linda Bradley** <mcfc.lb@gmail.com>

Fri, Sep 20, 2019 at 11:29 AM

To: Cynthia Montgomery <morganwater@gmail.com>

Chernell,

Shannon and Zack were appointed during the 10 months that I was out of the office and I can not find anything in the minutes referring to either appointment.

I'm thinking that Stanley probably just swore them in and didn't put it on the agenda to be voted on. No one here at that time would have known to do so unless someone up there told them to do it. I'll send the other three sets of minutes.

--  
Linda Bradley  
Morgan County Fiscal Court  
450 Prestonsburg Street  
West Liberty, KY 41472  
Phone (606)743-3897



**Morgan County Water District  
Regular Board Meeting  
Monday, October 12, 2015**

**The regular monthly meeting of the Morgan County Water District was held on Monday, October 12, 2015 beginning at 4:30 p.m. at the office. The following were in attendance: Board Members: Roy Collett, Donnie Gunnell, Holli Litteral, William Holbrook, and Zach Engle; MCWD Staff: Kyle Risner, Steve Pelfrey, Charles Lewis, Jimmy Stacy, Donna Bailey, and Chernell Holbrook; Engineering Staff: Larry Cann; Special Guest: Stanley Franklin and Robin Pelfrey.**

**Chairman Roy Collett called the meeting to order and welcomed all present. At 4:30 p.m. Mr. Collett called for a motion to approve and accept the minutes of September 21, 2015. After the board reviewed the minutes Donnie Gunnell made a motion to approve the minutes. The motion was seconded by William Holbrook. Motion carried.**

**First item discussed on the agenda was Introduction of Mr. Zachary Engle. Zachary stood up and introduced himself to everyone that attended the meeting; he then gave a short description about himself. Everyone in the room then introduced their self to Zachary. Next, Mr. Franklin swore Zachary into the position of board of director of the Morgan County Water District.**

**Second item on the agenda was Ms. Kathy Bolin and Mr. Neil Ball – Update. Kyle presented a letter from MCWD’s insurance showing the reasons why KACo**

**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
Second Request for Information**

**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 23**

**RESPONSIBLE PARTY:** Ashlee Mason

23. Provide training records for each board member for 2022, 2023, and 2024.

**Response(s):** Please see the attached records.



Ashlee Mason <ashlee.mason@morgankywater.org>

**WCT Certs. and info attached**

1 message

**Wilson, Jamie (PSC)** <jamie.wilson@ky.gov>

Fri, May 17, 2024 at 9:46 AM

To: "ashlee.mason@morgankywater.org" <ashlee.mason@morgankywater.org>

Good morning,

Attached you will find Raina and Steve's WCT Certificates from their attendance in December of 2023.

I have the following records for your commissioners also.

Brian Wells: Attended WCT in 2019 @ the PSC for 12 hours.

Steve Gunnell: Attended WCT in 2017 @ the PSC for 12 hours.

Zach Engle: Attended WCT in 2016 @ Jenny Wiley for 12 hours.

Lexi Branscum: Attended WCT in 2023 @ Jenny Wiley for 12 hours.

Shannon Elam: Attended WCT in 2016, 2019, and 2023 all trainings attended earned 12 hours each.

Let me know if you need anything else for your water district commissioners.

Thank You,

**Jamie Wilson**

Water Commissioner Training Coordinator

*For The*

**KY Public Service Commission (PSC)**

211 Sower Blvd.

Frankfort, KY 40601

502.782.2422



**Kentucky Public Service Commission**

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**2 attachments**

**STEVE CLARK.pdf**  
81K

**RAINA HELTON.pdf**  
81K

*This Certificate of Attendance*

*is Being Presented to*

*Steve Clark*

*Upon Completion of*

*12 Hours*

*of Water Training Instruction at the*

*Kentucky Public Service Commission*

*2023 Water Training Seminar*

*December 5-6, 2023*

*Kentucky Public Service Commission*

*Signed on this 20th day of December, 2023*



A handwritten signature in blue ink, appearing to read "Kent Chandler".

*Kent Chandler, Chairman  
Kentucky Public Service Commission*



*This Certificate of Attendance*

*is Being Presented to*

*Raina Helton*

*Upon Completion of*

*12 Hours*

*of Water Training Instruction at the*

*Kentucky Public Service Commission*

*2023 Water Training Seminar*

*December 5-6, 2023*

*Kentucky Public Service Commission*

*Signed on this 20th day of December, 2023*



A handwritten signature in blue ink, appearing to read "Kent Chandler".

*Kent Chandler, Chairman  
Kentucky Public Service Commission*

**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
Second Request for Information**

**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 24**

**RESPONSIBLE PARTY: Shannon Elam, Alexis Franklin**

24. 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 rates, total wages paid, and total FICA cost for each employee for the years ended December 31, 2022, and December 31, 2023. Redact employee names. Additionally, provide calculations by employee that support pro forma wages of \$338,972. 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. 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.

**Response(s):**

The pro forma wages calculated by Morgan District in its ARF Application is \$654,406 (\$444,858 Test-Year Wages + \$209,648 Pro Forma Adjustment) not the \$338,972 as referenced in the Commission Staff's request.

Refer to the following excel spreadsheet uploaded separately in the electronic filing system:

24\_Employee\_Salaries\_and\_Wages

**Morgan County Water District  
PSC Case No. 2024-00010  
Responses to Commission Staff's  
Second Request for Information**

**PSC'S REQUEST FOR INFORMATION DATED 05/10/24**

**REQUEST 25**

**RESPONSIBLE PARTY: Shannon Elam, Alexis Franklin**

25. Using the same table that lists each position and wage information, list each employee benefit (medical, dental, life, and others), the employee's contribution, the employer premium contribution, and the adjustment based on Bureau of Labor Statistics (BLS) contribution rates, if applicable. If health insurance is provided designate the coverage type (i.e., single, family, couple, or parent plus). If benefits other than medical insurance are provided, include a total column for the cost of all benefits excluding the BLS adjustment.

**Response(s):** Refer to the following excel spreadsheet uploaded separately in the electronic filing system:

24\_Employee\_Salaries\_and\_Wages