

**PUBLIC NOTICE**

## PUBLIC NOTICE

Notice is hereby given that the Black Mountain Utility District (District) plans to file with the Kentucky Public Service Commission on or before January 20, 2020 to adjust certain non-recurring charges. The proposed effective date for the changes is February 15, 2020. The proposed changes are as follows:

Non-Recurring Charge Type	Current	Proposed	\$ Change	% Change
Deposit	\$75.00	\$150.00	\$75.00	100
Tap Fee (Meter Connection) 5/8"x3/4" Meter	400.00	1,000.00	600.00	250
Meter Cover Replacement	25.00	50.00	25.00	100
Broken Meter Lock	25.00	25.00*	Actual Cost	Varies

\* Plus the actual cost to repair any additional damages incurred due to the breaking of the lock i.e. setter valve, setter, etc.

A person may examine this tariff filing at the offices of Black Mountain Utility District located at 609 Fourmile Road, Baxter, KY 40806 and the Kentucky Public Service Commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the Commission's website at <http://psc.ky.gov>. Comments regarding the tariff filing may be submitted to the Public Service Commission through its website or by mail to Public Service Commission, Post Office Box 615, Frankfort, KY 40602. The rates contained in this notice are the rates proposed by the Black Mountain Utility District but the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice. Any person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party. If the Commission does not receive a written request for intervention within thirty (30) days of the initial publication of this notice, the Commission may take final action on the tariff filing.

## **BOARD RESOLUTION**

**BOARD RESOLUTION**

**NONRECURRING CHARGES**

RESOLUTION OF THE BLACK MOUNTAIN UTILITY DISTRICT, AUTHORIZING THE IMPLEMENTAITON OF NEW TARIFFS, SUBMITTING NEW TARIFFS TO THE PUBLIC SERVICE COMMISSION AND AUTHORIZING A RESPRESENTATIVE TO SIGN ALL RELATED DOCUMENTS

WHEREAS, the District has not adjusted the fees it charges for certain non-recurring costs including its Tap-on Fee, Deposit, Meter Cover Replacement Charge, and Broken Meter Lock for several years and the associated costs to the District for these have increased over the years and

WHEREAS, the District desires to adjust its fees to better cover the costs of these.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Black Mountain Utility District as follows:

SECTION 1. That the District hereby adopt the fees for the items listed in the attached tariff sheets to be in effect upon approval by the Kentucky Public Service Commission;

SECTION 2. That the Chair is hereby authorized, directed and empowered by the District to execute the necessary documents, and to otherwise act on behalf of the District to implement the revised charges and revised deposit;

This Resolution shall take effect immediately upon its passage.

ADOPTED on January 14, 2020

Black Mountain Utility District

  
\_\_\_\_\_  
Raymond Cox, Chair

ATTESTED:

  
\_\_\_\_\_  
Steve Sergent, Secretary

AREA Entire Service Area

PSC KY NO. 2

2020 Revisions SHEET NO. 2

CANCELLING PSC KY NO. 1

Original SHEET NO. 2

Black Mountain Utility District  
\_\_\_\_\_  
(NAME OF UTILITY)

**B. Non-Recurring Charges**

Tap-on Fee	\$1,000.00	(l) ✓
Reconnection Charge	25.00	
Reconnection Charge (After Hours)	50.00	
Late Payment Charge	10%	
Meter Cover Replacement Charge	50.00	(l) ✓
Meter Re-Read Charge	15.00	
Broken Meter Lock	25.00*	(l)
Meter Base Relocation Charge	Actual Cost	
Returned Check Charge	32.00	
Meter Test Charge	25.00	
Customer Deposit	150.00	(l) ✓

\* Plus the actual cost to repair any additional damages incurred due to the breaking of the lock i.e. setter valve, setter, etc. (l)  
(l)

DATE OF ISSUE January 14, 2020  
MONTH / DATE / YEAR

DATE EFFECTIVE February 15, 2020  
MONTH / DATE / YEAR

ISSUED BY \_\_\_\_\_  
SIGNATURE OF OFFICER

TITLE Chairman

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. \_\_\_\_\_ DATED \_\_\_\_\_

## **COST JUSTIFICATIONS**

AREA Entire Service Area

PSC KY NO. 2

2020 Revisions SHEET NO. 2

CANCELLING PSC KY NO. 1

Original SHEET NO. 2

Black Mountain Utility District

(NAME OF UTILITY)

**B. Non-Recurring Charges**

Tap-on Fee	\$1,000.00	(I)
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Meter Re-Read Charge	15.00	
Broken Meter Lock	25.00*	(I)
Meter Base Relocation Charge	Actual Cost	
Returned Check Charge	32.00	
Meter Test Charge	25.00	
Customer Deposit	150.00	(I)

\* Plus the actual cost to repair any additional damages incurred due to the breaking of the lock i.e. setter valve, setter, etc. (I)

DATE OF ISSUE January 14, 2020  
MONTH / DATE / YEAR

DATE EFFECTIVE February 15, 2020  
MONTH / DATE / YEAR

ISSUED BY \_\_\_\_\_  
SIGNATURE OF OFFICER

TITLE Chairman

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. \_\_\_\_\_ DATED \_\_\_\_\_

AREA Entire Service Area

PSC KY NO. 2

2020 Revisions SHEET NO. 8

CANCELLING PSC KY NO. 1

Original SHEET NO. 8

Black Mountain Utility District

(NAME OF UTILITY)

**E. Special Non-Recurring Charges – Meter Related**

1. **Tap- on Fee.** A tap-on fee will be assessed to hook up a new meter tap-on.
2. **Meter Cover Replacement Charge.** A meter cover replacement charge will be assessed when a district customer damages or breaks the meter cover due to misuse or vandalism.
3. **Meter Re-Read Charge.** A meter re-read charge will be assessed when a customer requests the district to re-read the customer's meter and the re-read proves that the original meter reading was correct.
4. **Broken Meter Lock Charge.** A broken meter lock charge will be assessed when a district customer tampers with a lock or locking devise. (T)
5. **Meter Base Relocation Charge.** A meter base relocation charge will be assessed when a customer or other authorized person requests that a meter base be relocated, changed, or modified. Those requesting a change must reimburse the district for the actual costs incurred, including but not limited to appropriate legal, administrative, engineering, overhead, or other related costs.
6. **Meter Test Charge.** A meter test charge will be assessed when a customer requests the district perform a test on the customer's meter to check for accuracy and the test shows the customer's meter is not more than two percent (2%) fast. The district will perform such test on any meter upon written request of any customer if the request is not made more than once every twelve (12) months.

DATE OF ISSUE January 14, 2020  
MONTH / DATE / YEAR

DATE EFFECTIVE February 15, 2020  
MONTH / DATE / YEAR

ISSUED BY \_\_\_\_\_  
SIGNATURE OF OFFICER

TITLE Chairman

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. \_\_\_\_\_ DATED \_\_\_\_\_



**AVERAGE METER CONNECTION EXPENSE  
COST JUSTIFICATION**

Name of Utility Black Mountain Utility 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	<u>1</u>	<u>247.14</u>	<u>247.14</u>
2. Meter Yoke	<u>1</u>	<u>292.86</u>	<u>292.86</u>
3. Corporation Stop	<u>1</u>	<u>41.31</u>	<u>41.31</u>
4. Meter Box and Top	<u>1</u>	<u>56.10</u>	<u>56.10</u>
5. Miscellaneous Fittings	<u>3</u>	<u>1.03</u>	<u>3.09</u>
6. Other (Itemize)			
<u>Pressure Reducing Valve</u>	<u>1</u>	<u>80.91</u>	<u>80.91</u>
<u>Saddle</u>	<u>1</u>	<u>58.60</u>	<u>58.60</u>
_____	_____	_____	_____
<b>TOTAL MATERIALS EXPENSE</b>			<b><u>\$780.01</u></b>
(add total cost)			

**C. Service Pipe Expense**

Type of Service Pipe PE Size of Service Pipe 3/4"

	<u>Unit Quantity</u>	<u>Cost</u>	<u>Total Cost</u>
1. Short Side Service	<u>10</u>	<u>0.36</u>	<u>3.60</u>
2. Long Side Service	<u>40</u>	<u>0.36</u>	<u>14.40</u>
AVERAGE SERVICE PIPE EXPENSE (add total cost and divide by 2)			<u>\$9.00</u>

**D. Installation Labor Expense**

	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total Cost</u>
1. Short Side Service	<u>3</u>	<u>21.27</u>	<u>63.81</u>
2. Long Side Service	<u>7</u>	<u>21.27</u>	<u>148.89</u>
AVERAGE INSTALLATION LABOR EXPENSE (add total cost and divide by 2)			<u>\$106.35</u>

**E. Installation Equipment Expense**

	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total Cost</u>
1. Short Side Service	<u>1</u>	<u>35</u>	<u>35</u>
2. Long Side Service	<u>3</u>	<u>60</u>	<u>180</u>
AVERAGE INSTALLATION EQUIPMENT EXPENSE (add total cost and divide by 2)			<u>\$107.50</u>

**F. Installation Miscellaneous Expense**

	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total Cost</u>
1. Inspection	_____	_____	_____
2. Site Clean-Up	_____	_____	_____
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. \$ \_\_\_\_\_

**I. Total Expenses**

Materials Expense	<u>\$780.01</u>
Service Pipe Expense	<u>9.00</u>
Installation Labor Expense	<u>106.35</u>
Installation Equipment Expense	<u>107.50</u>
Installation Miscellaneous Expense	_____
Overhead Expense	_____
Administrative Expense	_____

**TOTAL CONNECTION EXPENSE \$ 1,002.86**



## **DEPOSIT JUSTIFICATION**

Monthly Water Bill: \$54.71 - 5,000 gallons usage plus surcharge

10% Late Fee: \$5.47

Deposit:  $(54.71+5.47) \times 2.5 = \$150.45$



265 Thoroughbred Dr. Ferguson, KY 42533  
 Phone:(606)679-1999 Fax:(606)679-1942

Project: BLACK MOUNTAIN WATER

Bid Item #	Description	Unit	Quantity	Unit Cost	Extended Cost
1					
	6"X3/4" SADDLE S70-603	EA	1	\$ 58.60	\$ 58.60
	3/4" CORP STOP F1000-3-Q	EA	1	\$ 41.31	\$ 41.31
	3/4" SS INSERT	EA	3	\$ 1.03	\$ 3.09
	3/4" CTS DR9 BLK TUBING	LF	25	\$ 0.36	\$ 8.93
	5/8"X3/4" TVBH72-7W-44-33-Q-NL TANDEM SETTER	EA	1	\$ 292.86	\$ 292.86
	5/8"X3/4" HOT ROD METER	EA	1	\$ 247.14	\$ 247.14
	3/4" 600XLLUSC PRV	EA	1	\$ 80.91	\$ 80.91
	18"X24" METER BOX	EA	1	\$ 27.03	\$ 27.03
	18" LC218 FLAT LID	EA	1	\$ 29.07	\$ 29.07
	<b>TOTAL MATERIAL COST</b>				<b>\$ 788.94</b>

Terms and conditions of this proposal are as follows:

**IMPORTANT TARIFF 301 INFORMATION ON IMPORT FITTINGS AND RESTRAINTS:  
 DUE TO CIRCUMSTANCES OUT OF OUR CONTROL, FITTING AND RESTRAINT PRICES MAY INCREASE  
 AT ANY TIME, DUE TO THE TRADE RESTRICTIONS WITH CHINA.**

This quotation is based on the receipt of the entire list of material. Any deviation could result in price changes.

The quoted PVC Pipe prices are firm for order placement for thirty (30) days from bid date, and shipment within thirty (30) days from order. Delays in ordering or receiving shipment beyond this timetable MAY escalate prices.

Steel Casing Pipe prices are good for 30 days from bid date.

HDPE Pipe prices are good for 3 days from bid date.

All Copper and stainless steel prices are subject to change without notice.

All other material prices are good for 90 days.

**DUE TO UNPRECEDENTED INDUSTRY WIDE PRICE CHANGES FROM MANUFACTURERS AND FRIEGHT COMPANIES, ALL PRICES ARE SUBJECT TO REVIEW AT THE TIME THE ORDER IS PLACED AND MAY BE CHANGED BASED ON MARKET CONDITIONS AT THAT TIME. THANK YOU FOR YOUR PATIENCE DURING THIS DIFFICULT PERIOD OF JOB MATERIAL QUOTATIONS.**

Totals listed above do no include any items not specifically mentioned in the above scope of material.

The scope of material listed is our interpretation of the plans and specifications of this project. All materials shall be approved for use by the project engineer and/or water district. Quantities shall be verified and approved before placing an order. Return of any materials ordered are subject to a restock fee.

Payment Terms: Net 30 days.

FOB Terms: Jobsite

Taxes: Prices quoted are excluding any applicable taxes.

Submittals and drawings: Prices include any required submittal drawings  
At **NO CHARGE**.

We appreciate the opportunity to provide you with this quotation, and hope we may be favored with your valued business.

Sincerely,  
Consolidated Pipe And Supply  
Tyler Edmister

**APPLICANT'S BENEFITS CALCULATION WORKSHEET**

APPLICANT	PW REF NO	CATEGORY	DISASTER
Black Mountain Utility District		B	DR-4358-KY

ENTER TOTAL ANNUAL PAYROLL

\$349,907.86

		REGULAR TIME %	OVERTIME %
Holidays	11	4.23%	If the benefit is applied to the overtime fringe rate, select the proper box
Vacation Leave	12	4.62%	
Sick Leave	12	4.62%	
* Social Security		6.20%	6.20%
* Medicare		1.45%	1.45%
* Unemployment	\$ 801.00	0.23%	
* Worker's Comp	\$ 11,775.00	3.37%	
** Retirement		3.00%	3.00%
Health Benefits	\$ 86,872.00	24.83%	
Life Insurance Benefits		0.00%	
Other (Describe here)		0.00%	
<b>Total (in % of annual salary)</b>		<b>52.63%</b>	<b>10.65%</b>

(FIGURES IN BLUE AUTOMATICALLY GO TO THE FORCE ACCOUNT LABOR SHEETS)

COMMENTS:

I CERTIFY THAT THE INFORMATION ABOVE WAS TRANSCRIBED FROM PAYROLL RECORDS OR OTHER DOCUMENTS WHICH ARE AVAILABLE FOR AUDIT.

CERTIFIED: Ray Metcalfe 0

DATE: 7/18/2019

\* Only categories for overtime fringe benefits.

\*\* Only an overtime fringe benefit when supported by employee contract

**Instructions:**

Enter the total annual budget for the crew / department included in this PW.

Specific Instructions for each yellow cell are included when you hold the mouse over the cell.

Enter the Regular Time benefit rate(s).

If the Regular Time benefit is applied to the overtime fringe rate, select the appropriate box

Normally, Retirement, Health and Life Insurance benefits do NOT pass over into the Overtime Fringe.



		Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total	
		Feb. 18	Feb. 19	Feb. 20	Feb. 21	Feb. 22	Feb. 23	Feb. 24		
Dwayne	Regular	15.13								
	O/T	22.70								
		11								11 hrs
										\$249.70
Mike	Regular	15.13			1	2.5				
	O/T	22.70								
		11								14.5 hrs
										\$329.15
Rick	Regular	15.13								
	O/T	22.70								
		9								9 hrs
										\$204.30
Daniel	Regular	11.03				2				
	O/T	16.55								
		11								13 hrs
										\$215.15
Obie	Regular	13.30		5	7	5	5.5	8		
	O/T	19.95								
		9								39.5 hrs
										\$788.02

Total \$1,786.32

Total O/T		Monday	Tuesday	Wednesday	Thursday	Friday	Total	
		Feb. 25	Feb. 26	Feb. 27	Feb. 28	Mar. 1		
Dwayne	Regular	15.13						
	O/T	22.70						
Mike	Regular	15.13			1.5 hrs	4 hrs		
	O/T	22.70						
		7.5 hrs	7.5 hrs					20.5 hrs
								\$465.35
Rick	Regular	15.13						
	O/T	22.70						
Daniel	Regular	11.03						
	O/T	16.55						
Obie	Regular	13.30		1.50	5 hrs	4 hrs		
	O/T	19.95						
		4 hrs	7 hrs					21.5 hrs
								\$428.92

Total \$894.27

*Avg.  
\$13944  
x1.5253  
=\$21.27*

Reg		Feb. 18	Feb. 19	Feb. 20	Feb. 21	Feb. 22	Feb. 23	Feb. 24	Total Hrs	Total
Ray	\$23.15	11 hrs	4 hrs	4 hrs	4 hrs	2 hrs	2 hrs	2 hrs	29	\$671.35

Reg		Feb. 25	Feb. 26	Feb. 27	Feb. 28	Mar. 1	Total Hrs	Total
Ray	\$23.15	2 hrs	2 hrs				4	\$92.60

Total \$763.95

Pine Mountain  
Total O.T. \$3,444.54

**APPLICANT'S BENEFITS CALCULATION WORKSHEET**

APPLICANT	PW REF NO	CATEGORY	DISASTER
Black Mountain Utility District		B	DR-4358-KY

ENTER TOTAL ANNUAL PAYROLL

\$349,907.86

		REGULAR TIME %	OVERTIME %
Holidays	11	4.23%	If the benefit is applied to the overtime fringe rate, select the proper box
Vacation Leave	12	4.62%	
Sick Leave	12	4.62%	
* Social Security		6.20%	6.20%
* Medicare		1.45%	1.45%
* Unemployment	\$ 801.00	0.23%	
* Worker's Comp	\$ 11,775.00	3.37%	
** Retirement		3.00%	3.00%
Health Benefits	\$ 86,872.00	24.83%	
Life Insurance Benefits		0.00%	
Other (Describe here)		0.00%	
<b>Total (in % of annual salary)</b>		<b>52.63%</b>	<b>10.65%</b>

(FIGURES IN BLUE AUTOMATICALLY 'GO' TO THE FORCE ACCOUNT LABOR SHEETS)

COMMENTS:

I CERTIFY THAT THE INFORMATION ABOVE WAS TRANSCRIBED FROM PAYROLL RECORDS OR OTHER DOCUMENTS WHICH ARE AVAILABLE FOR AUDIT.

CERTIFIED: Ray Metcalfe 0

DATE: 7/18/2019

\* Only categories for overtime fringe benefits.  
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## **EXSITING TARIFF**

FOR Entire Service Area  
Community, Town or City

P.S.C. KY. NO. 1

Original SHEET NO. 2

CANCELLING P.S.C. KY. NO. \_\_\_\_\_

SHEET NO. \_\_\_\_\_

BLACK MOUNTAIN UTILITY DISTRICT  
(Name of Utility)

B. Non-Recurring Charges

Tap-On Fee	<del>\$400.00</del>
Reconnection Charge	25.00
Reconnection Charge (After Hours)	50.00
Late Payment Charge	10%
Meter Cover Replacement Charge	<del>25.00</del>
Meter Re-Read Charge	15.00
Broken Meter Lock	25.00
Meter Base Relocation Charge	Actual Cost
Returned Check Charge	32.00
Meter Test Charge	25.00
Customer Deposit	<del>75.00</del>

DATE OF ISSUE \_\_\_\_\_  
Month / Date / Year

DATE EFFECTIVE May 1, 2014  
Month / Date / Year

ISSUED BY Steve Sargent  
(Signature of Officer)

TITLE Chairman

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. \_\_\_\_\_ DATED \_\_\_\_\_

**KENTUCKY  
PUBLIC SERVICE COMMISSION**

**JEFF R. DEROUEN  
EXECUTIVE DIRECTOR**

TARIFF BRANCH

*Brent Kirtley*

EFFECTIVE  
**5/1/2014**  
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)



FOR Entire Service Area  
Community, Town or City

P.S.C. KY. NO. 1

Original SHEET NO. 8

CANCELLING P.S.C. KY. NO. \_\_\_\_\_

\_\_\_\_\_ SHEET NO. \_\_\_\_\_

BLACK MOUNTAIN UTILITY DISTRICT  
(Name of Utility)

E. Special Non-Recurring Charges -- Meter Related

1. Tap-On Fee. A tap-on fee will be assessed to hook up a new meter tap-on.
2. Meter Cover Replacement Charge. A meter cover replacement charge will be assessed when a district customer damages or breaks the meter cover due to misuse or vandalism.
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6. Meter Test Charge. A meter test charge will be assessed when a customer requests the district perform a test on the customer's meter to check for accuracy and the test shows the customer's meter is not more than two percent (2%) fast. The district will perform such test on any meter upon written request of any customer if the request is not made more than once every twelve (12) months.

DATE OF ISSUE \_\_\_\_\_  
Month / Date / Year

DATE EFFECTIVE May 1, 2014  
Month / Date / Year

ISSUED BY Steve Sargent  
(Signature of Officer)

TITLE Chairman

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. \_\_\_\_\_ DATED \_\_\_\_\_

<b>KENTUCKY PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN EXECUTIVE DIRECTOR</b>
TARIFF BRANCH  <i>Brent Kirtley</i>
EFFECTIVE <b>5/1/2014</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

**UNAUDITED FINANCIALS**

**BLACK MOUNTAIN UTILITY DISTRICT**  
**Balance Sheet**  
 As of December 31, 2019

	<u>Dec 31, 19</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
BB&T-NEW CUSTOMER DEPOSITS	34,820.75
BB&T-REVENUE ACCOUNT	35,800.80
MBC-BOND & INTEREST ACCOUNT	4,495.48
MBC-OPERATION & MAINT. FUND	19,071.65
<b>Total Checking/Savings</b>	<b>94,188.68</b>
<b>Accounts Receivable</b>	
ACCTS RECEIVABLE-WATER	319,474.83
Allow. for Doubtful Accounts	-64,000.00
Unbilled Accts Receivable	83,000.00
<b>Total Accounts Receivable</b>	<b>338,474.83</b>
<b>Other Current Assets</b>	
DUE FROM SEWER FUND	74,472.51
PREPAID INSURANCE	17,025.96
<b>Total Other Current Assets</b>	<b>91,498.47</b>
<b>Total Current Assets</b>	<b>524,161.98</b>
<b>Fixed Assets</b>	
<b>BUILDING</b>	
BUIDLING-ACCUM DEPR	-83,276.39
BUILDING - Other	165,068.43
<b>Total BUILDING</b>	<b>81,792.04</b>
<b>DIST.RES. &amp; STANDPIPES</b>	
DIST. RES. & STANPIPE-ACC. DEPR	-813,895.62
DIST.RES. & STANDPIPES - Other	2,263,361.52
<b>Total DIST.RES. &amp; STANDPIPES</b>	<b>1,449,465.90</b>
<b>FRANCHISE FEES</b>	
FRANCHISE FEES-ACCUM DEPR	-721.61
FRANCHISE FEES - Other	840.00
<b>Total FRANCHISE FEES</b>	<b>118.39</b>
<b>GREEN HILLS WATER</b>	
ACCUM DEPR-GH	-24,390.00
GH-STRUCTURES	89,220.00
<b>Total GREEN HILLS WATER</b>	<b>64,830.00</b>
<b>LAND &amp; LAND RIGHTS</b>	
<b>METERS &amp; INSTALLATION</b>	<b>29,112.00</b>
METERS & INSTALL.-ACCUM DEPR	-162,636.00
METERS & INSTALLATION - Other	645,801.81
<b>Total METERS &amp; INSTALLATION</b>	<b>483,165.81</b>
<b>OFFICE EQUIP.</b>	
OFFICE EQ. - ACCUM DEPR	-46,463.85
OFFICE EQUIP. - Other	60,131.25
<b>Total OFFICE EQUIP.</b>	<b>13,667.40</b>
<b>ORGANIZATIONAL COSTS</b>	
ORG. COST-ACCUM DEPR	-1,369.94
ORGANIZATIONAL COSTS - Other	1,597.00
<b>Total ORGANIZATIONAL COSTS</b>	<b>227.06</b>
<b>OTHER PLANT EQUIPMENT</b>	
OTHER PLANT EQ-ACCUM DEPR	-34,411.66
OTHER PLANT EQUIPMENT - Other	39,773.46
<b>Total OTHER PLANT EQUIPMENT</b>	<b>5,361.80</b>
<b>POWER EQUIP.</b>	
POWER EQ.-ACCUM DEPR	-70,894.06

## BLACK MOUNTAIN UTILITY DISTRICT

## Balance Sheet

As of December 31, 2019

	<u>Dec 31, 19</u>
POWER EQUIP. - Other	83,172.42
Total POWER EQUIP.	12,278.36
PUMPING EQUIPMENT	
PUMPING EQ-ACCUM DEPR	-585,956.90
PUMPING EQUIPMENT - Other	1,460,855.20
Total PUMPING EQUIPMENT	874,898.30
TELEMETRY	
ACCUM DEPR-TELEMETRY	-144,214.00
TELEMETRY - Other	270,401.73
Total TELEMETRY	126,187.73
TRANS & DIST. MAINS	
TRANS & DIST MAINS-ACCUM DEPR	-4,346,396.03
TRANS & DIST. MAINS - Other	15,383,842.31
Total TRANS & DIST. MAINS	11,037,446.28
VEHICLES	
VEHICLES-ACCUM DEPR	-89,727.12
VEHICLES - Other	117,320.37
Total VEHICLES	27,593.25
WALLINS WATER SYSTEM	
WALLINS-ACCUM DEPR.	-119,039.25
WALLINS WATER SYSTEM - Other	294,556.41
Total WALLINS WATER SYSTEM	175,517.16
WATER TRATMENT EQUIP.	
WATER TREATMENT EQ-ACCUM DEPR	-109,790.03
WATER TRATMENT EQUIP. - Other	141,978.10
Total WATER TRATMENT EQUIP.	32,188.07
WELLS & SPRINGS	
WELLS & SPRINGS-ACCUM DEPR	-10,507.71
WELLS & SPRINGS - Other	10,507.71
Total WELLS & SPRINGS	0.00
Total Fixed Assets	14,413,849.55
<b>TOTAL ASSETS</b>	<b>14,938,011.53</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
ACCOUNTS PAYABLE	115,317.68
Total Accounts Payable	115,317.68
Other Current Liabilities	
Accrued Payroll	7,679.00
COLLECTIONS PAYABLE	
DUE TO CITY OF HARLAN SEWER	87,367.14
DUE TO SEWER FROM REVENUE	281.64
HARLAN COUNTY GARBAGE	181,408.17
Total COLLECTIONS PAYABLE	269,056.95
CUSTOMER DEPOSITS	77,045.76
GARNISHMENT PAYABLE	97.00
INTEREST PAYABLE	
INT PAY-BOH LOC	763.13
INT. PAY.- KIA	392.81
Total INTEREST PAYABLE	1,155.94
PAYROLL TAX PAYABLES	
KY UNEMPLOYMENT PAYABLE	15.94



**BLACK MOUNTAIN UTILITY DISTRICT**  
**Balance Sheet**  
 As of December 31, 2019

	<u>Dec 31, 19</u>
KY W/H PAYABLE	1,370.00
<b>Total PAYROLL TAX PAYABLES</b>	<b>1,385.94</b>
SARSEP PAYABLE	2,065.70
TAXES PAYABLE	
HARLAN COUNTY SCH TAX PAYABLE	2,837.67
KY SALES TAX PAYABLE	355.07
<b>Total TAXES PAYABLE</b>	<b>3,192.74</b>
Unbilled Water Purchases	40,684.00
<b>Total Other Current Liabilities</b>	<b>402,363.03</b>
<b>Total Current Liabilities</b>	<b>517,680.71</b>
<b>Long Term Liabilities</b>	
LONG TERM NOTES PAYABLE	
LONG TERM BONDS PAYABLE	1,072,800.00
NOTE PAYABLE-KIA	98,037.77
NP-KIA 2010	137,663.42
<b>Total LONG TERM NOTES PAYABLE</b>	<b>1,308,501.19</b>
NP-SOH LINE OF CREDIT	121,377.50
<b>Total Long Term Liabilities</b>	<b>1,429,878.69</b>
<b>Total Liabilities</b>	<b>1,947,559.40</b>
<b>Equity</b>	
CONTRIBUTIONS - IN - AID	
CONT-IN-AID-COUNTY	208,861.11
CONT-IN-AID-KIA 2011	250,000.00
CONT-IN-AID-Other	7,728,165.88
CONT-IN-AID/RUD GRANTS	1,262,400.00
CONT.- IN-AID/ PSC AUDIT	3,322,839.29
CONT.-IN-AID-CDBG FUNDS	750,000.00
CONY-IN-AID-ARC FUNDS	350,000.00
CUST-TAP-FEES	190,316.17
Grants-Coal Sev.	1,231,217.81
Grants-County	2,555,300.00
GREEN HILLS WATER DIST	2,189,750.84
<b>Total CONTRIBUTIONS - IN - AID</b>	<b>20,038,851.10</b>
Opening Bal Equity	-637,249.14
Retained Earnings	-6,493,490.11
Net Income	82,340.28
<b>Total Equity</b>	<b>12,990,452.13</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>14,938,011.53</b>

**BLACK MOUNTAIN UTILITY DISTRICT**  
**Profit & Loss Prev Year Comparison**  
 January through December 2019

	Jan - Dec 19	Jan - Dec 18	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>WATER SALES</b>				
WATER ADJUSTMENTS	-89,336.22	-42,177.00	-47,159.22	-111.8%
WATER SALES-COMM	69,844.58	77,768.36	-7,923.78	-10.2%
WATER SALES-GOVT.	46,088.42	28,716.65	17,352.77	60.4%
WATER SALES-RESIDENTIAL	1,669,738.13	1,635,956.97	33,781.16	2.1%
<b>Total WATER SALES</b>	<b>1,696,315.91</b>	<b>1,700,264.98</b>	<b>-3,949.07</b>	<b>-0.2%</b>
<b>Total Income</b>	<b>1,696,315.91</b>	<b>1,700,264.98</b>	<b>-3,949.07</b>	<b>-0.2%</b>
<b>Expense</b>				
<b>ADVERTISING</b>	179.19	0.00	179.19	100.0%
<b>BAD DEBTS</b>	28,502.68	78,192.36	-49,689.70	-63.6%
<b>BANK SERVICE CHARGES</b>	9,123.81	8,315.58	808.23	9.7%
<b>CUSTOMER BENEFITS</b>	1,478.81	5,272.62	-3,793.81	-72.0%
<b>Depreciation Expense</b>	0.00	502,832.02	-502,832.02	-100.0%
<b>Dues and Subscriptions</b>	3,789.04	580.89	3,208.15	552.3%
<b>EASEMENTS</b>	2,936.22	2,942.18	-5.96	-0.2%
<b>EMPLOYEE UNIFORMS</b>	21,014.68	18,900.97	2,113.69	11.2%
<b>EMPLY RETIREMENT EXP</b>	3,090.93	0.00	3,090.93	100.0%
<b>Insurance</b>				
EMPLOYEE INSURANCE	95,716.45	71,248.49	24,467.96	34.3%
PROPERTY & LIABILITY INS.	17,209.59	25,812.50	-8,602.91	-33.3%
WORKER'S COMP. INS.	14,477.00	14,109.50	367.50	2.6%
<b>Total Insurance</b>	<b>127,403.04</b>	<b>111,170.49</b>	<b>16,232.55</b>	<b>14.6%</b>
<b>INTEREST</b>				
BOH-LOC	3,828.03	2,846.30	982.73	34.5%
CUSTOMER DEPOSIT INTEREST	152.60	149.16	3.44	2.3%
INT. EXP-KIA-2010	1,728.15	1,872.63	-144.48	-7.7%
KIA INTEREST EXPENSE	3,692.12	3,886.90	-194.78	-5.0%
LONG TERM BOND INTEREST	48,725.48	51,582.50	-2,857.02	-5.5%
<b>Total INTEREST</b>	<b>58,127.38</b>	<b>60,337.49</b>	<b>-2,210.11</b>	<b>-3.7%</b>
<b>LATE FEES</b>	831.60	4.51	827.09	18,339.0%
<b>Licenses and Permits</b>	463.00	515.00	-52.00	-10.1%
<b>Payroll Expenses</b>	26,948.57	27,355.17	-406.60	-1.5%
<b>Postage and Delivery</b>	15,076.25	16,407.91	-1,331.66	-8.1%
<b>Professional Fees</b>				
Accounting	18,900.00	18,550.00	350.00	1.9%
AUDIT EXPENSE	0.00	14,950.00	-14,950.00	-100.0%
ENGINEERING	3,510.80	0.00	3,510.80	100.0%
Legal Fees	309.60	0.00	309.60	100.0%
<b>Total Professional Fees</b>	<b>22,720.40</b>	<b>33,500.00</b>	<b>-10,779.60</b>	<b>-32.2%</b>
<b>PROMOTIONAL EXPENSE</b>	1,110.88	1,090.25	20.61	1.9%
<b>PSC FILING EXPENSE</b>	3,877.08	3,854.25	22.83	0.6%
<b>PURCHASED WATER</b>	844,714.88	889,750.12	-25,035.24	-2.9%
<b>RADIO COMMUNICATION EXP.</b>	2,760.00	4,160.00	-1,400.00	-33.7%
<b>Repairs</b>				
Building Repairs	1,900.00	270.10	1,629.90	603.4%
Computer Repairs	9,541.00	9,941.00	-400.00	-4.0%
Equipment Repairs	47,445.77	39,910.92	7,534.85	18.9%
METER REPAIRS	21.10	7,676.50	-7,655.40	-99.7%
VEH. MAINT	17,902.48	22,888.66	-4,986.18	-21.8%
WATERLINE REPAIRS	37,047.70	14,500.00	22,547.70	155.5%
<b>Total Repairs</b>	<b>113,858.05</b>	<b>95,187.18</b>	<b>18,670.87</b>	<b>19.6%</b>
<b>SALARIES &amp; WAGES</b>				
SALARIES-MAINTENANCE	249,196.69	235,411.13	13,785.56	5.9%
SALARIES-MANAGER	48,468.12	47,023.16	1,444.96	3.1%
SALARIES-OFFICE	64,857.32	61,759.58	3,097.74	5.0%
<b>Total SALARIES &amp; WAGES</b>	<b>362,522.13</b>	<b>344,193.87</b>	<b>18,328.26</b>	<b>5.3%</b>
<b>SECURITY MONITORING</b>	483.12	771.44	-288.32	-37.4%
<b>Supplies</b>				
Office	15,298.17	13,994.01	1,304.16	9.3%
Office Cleaning Supp.	1,809.40	190.88	1,418.52	743.2%
OPERATING SUPPLIES	84,904.60	81,915.75	2,988.85	3.7%
PURIFICATION SUPPLIES	0.00	363.88	-363.88	-100.0%
<b>Total Supplies</b>	<b>101,812.17</b>	<b>96,464.52</b>	<b>5,347.65</b>	<b>5.5%</b>
<b>Telephone</b>	9,462.85	7,958.85	1,504.10	18.9%
<b>TRAINING &amp; TRAVEL EXPENSE</b>	249.18	493.18	-244.00	-49.6%
<b>Utilities</b>				
ELECTRIC	115,011.52	110,450.59	4,560.93	4.1%

**BLACK MOUNTAIN UTILITY DISTRICT**  
**Profit & Loss Prev Year Comparison**  
 January through December 2019

	Jan - Dec 19	Jan - Dec 18	\$ Change	% Change
<b>OTHER UTILITIES</b>	5,445.85	6,664.29	-1,218.44	-18.3%
<b>WATER</b>	899.01	510.24	388.77	76.2%
<b>Total Utilities</b>	121,356.38	117,825.12	3,731.26	3.2%
<b>VEHICLE FUEL &amp; MAINT.</b>	37,431.57	36,000.34	1,431.23	4.0%
<b>WATER ANALYSIS</b>	18,625.00	20,472.00	-1,847.00	-9.0%
<b>Total Expense</b>	1,939,948.93	2,464,348.31	-524,399.38	-21.3%
<b>Net Ordinary Income</b>	-243,633.02	-764,083.33	520,450.31	68.1%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>COLLECTION FEE-SEWER</b>	5,770.94	3,232.58	2,538.36	78.5%
<b>COLLECTION FEES</b>	56,864.49	55,746.56	1,117.93	2.0%
<b>CONSUMER FEES</b>	2,343.67	4,512.00	-2,168.33	-48.1%
<b>INT INCOME-OTHER</b>	1.33	4.64	-3.31	-71.3%
<b>LATE CHARGE FEES</b>	68,935.47	47,898.43	11,037.04	23.0%
<b>OTHER INCOME</b>	50,970.43	18,920.12	32,050.31	169.4%
<b>SALE OF SURPLUS PROPERTY</b>	0.00	-369.00	369.00	100.0%
<b>SURCHARGE INCOME</b>	151,086.97	150,974.20	112.77	0.1%
<b>Total Other Income</b>	325,973.30	280,919.53	45,053.77	16.0%
<b>Other Expense</b>				
<b>OTHER EXPENSE</b>	0.00	645.75	-645.75	-100.0%
<b>Total Other Expense</b>	0.00	645.75	-645.75	-100.0%
<b>Net Other Income</b>	325,973.30	280,273.78	45,699.52	16.3%
<b>Net Income</b>	82,340.28	-483,809.55	566,149.83	117.0%

**PROPOSED NEW TARIFF SHEETS**