

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF OHIO)	
COUNTY WATER DISTRICT FOR AN)	CASE NO. 2020-00167
ALTERNATIVE RATE ADJUSTMENT)	

RESPONSE OF OHIO COUNTY WATER DISTRICT
TO COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

FILED: July 27, 2020

OHIO COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2020-00167**

Question No. 2

Responding Witnesses: Veronica Gilbert

- Q-2. Provide a copy of the Adjusted Trial Balance showing unaudited account balances, audit adjustments, and audited balances for the calendar year ended 2018 in Excel spreadsheet format with all formulas intact and unprotected and all rows and columns fully accessible.**
- A-2. An Excel spreadsheet containing the requested information is embedded in the electronic version of the Response and labeled "Item_02_2018 Adjusted Trial Balance".

OHIO COUNTY WATER DISTRICT

Response to Commission Order Dated June 18, 2020 Case No. 2020-00141

Question No. 3

Responding Witnesses: Alan Vilines/Walt Beasley

Q-3. Refer to Ohio District's Application, Exhibit B, Current and Proposed Rates. Ohio District proposes to raise its monthly water rates by an across-the-board percentage amount in two phases.

- a. Provide an explanation of how the across-the-board percentage increase method to increase monthly water rates was chosen.**
- b. Provide a list of the alternative methods to increase its monthly water rates Ohio District considered and an explanation why each alternative was not chosen.**
- c. Provide an explanation why Ohio District has not proposed to include an increase to its volumetric Leak Adjustment Rate.**

- A-3.
- a. Ohio County Water District's Board of Commissioners considers an across-the-board increase to be the most equitable means of passing on increased costs to its customers. Applying a uniform percentage increase to all customer classes lessens the public perception that any customer class is being unfairly favored or discriminated against.
 - b. Ohio County Water District performed a cost-of-service study using the inch-mile methodology that the Commission has historically accepted. The results of this study indicated significant increases in the rates for Ohio District's wholesale customers. Ohio District's Board of Commissioners found that the rates suggested by the study would impose an undue hardship on those wholesale customers. It also found that unique characteristics of Ohio District's distribution system, which includes a large territory and the need to transport water long distances from Ohio District's water treatment plant to population centers, unduly imposed more costs on wholesale customers.
 - c. The failure to increase the volumetric Leak Adjustment Rate was an oversight. Ohio District has previously established this rate at the same level as its wholesale rate. Accordingly, Ohio District recommends that the Commission adjust the Leak Adjustment Rate to \$3.23 per 1,000 gallons.

OHIO COUNTY WATER DISTRICT

**Response to Commission Order Dated June 18, 2020
Case No. 2020-00141**

Question No. 4

Responding Witness: Veronica Gilbert

- Q-4. Refer to the application, Exhibit H. Provide the amortization schedule for the Series 2015 Bonds in addition to the supplied sinking fund schedule.**
- a. Provide audit adjustments with detailed explanations for each adjustment.**
 - b. Provide audit workpapers for long-term debts.**
 - c. Provide audit workpapers for accounts receivable, allowance for doubtful accounts, and bad debt expense.**
 - d. Provide the schedule of utility plant in service and related depreciation in the most detailed format available.**
- A-4. See Attachment 4 to the response to Question 4.
- a. An Excel spreadsheet version of this information is embedded in the electronic version of the Response and labeled Item_04A_2018 Audit Adjustments.
 - b. See Attachment 4-B to Question 4.
 - c. See Attachment 4-C to Question 4.
 - d. An Excel spreadsheet version of this information is embedded in the electronic version of the Response and labeled Item_04D_Depreciation Schedule.

ATTACHMENT 4

BB&T

OHIO COUNTY WATER DISTRICT
 WATERWORKS REFUNDING REVENUE BONDS
 SERIES 2015

DATE	INT RATE	PRINCIPAL	INTEREST	TOTAL	Remaining Balance
8/1/2015	2.000%	\$90,000.00	\$7,250.83	\$97,250.83	870,000
2/1/2016			8,987.50	8,987.50	
8/1/2016	2.000%	105,000.00	8,987.50	113,987.50	765,000
2/1/2017			7,937.50	7,937.50	
8/1/2017	2.000%	100,000.00	7,937.50	107,937.50	665,000
2/1/2018			6,937.50	6,937.50	
8/1/2018	2.000%	105,000.00	6,937.50	111,937.50	560,000
2/1/2019			5,887.50	5,887.50	
8/1/2019	2.000%	110,000.00	5,887.50	115,887.50	450,000
2/1/2020			4,787.50	4,787.50	
8/1/2020	2.000%	110,000.00	4,787.50	114,787.50	340
2/1/2021			3,687.50	3,687.50	
8/1/2021	2.000%	110,000.00	3,687.50	113,687.50	
2/1/2022			2,587.50	2,587.50	
8/1/2022	2.250%	115,000.00	2,587.50	117,587.50	
2/1/2023			1,293.75	1,293.75	
8/1/2023	2.250%	115,000.00	1,293.75	116,293.75	
		<u>\$960,000.00</u>	<u>\$91,463.33</u>	<u>\$1,051,463.33</u>	

ATTACHMENT 4-B

OHIO COUNTY WATER DISTRICT
Loan Principal Repayment Schedule
12/31/2018

NOTE: H+T prepared from
amort. schedules found
@ up F-3, F-5, F-8-F-10

ST 9/9/19

YEAR	Bond Series 2015	USDA Bonds Series 91-01	USDA Bonds Series 91-03	KIA Loan F-08-08	KIA Loan F-15-069	Total
2019	110,000	101,000	17,500	202,940	56,525	487,965
2020	110,000	105,000	18,000	204,974	56,934	494,908
2021	110,000	109,500	19,000	207,029	57,934	503,463
2022	115,000	114,000	19,500	209,105	58,953	516,558
2023	115,000	118,500	20,500	211,201	59,989	525,190
2024-2027	-	525,500	90,000	866,190	250,688	1,732,378
2028-2032	-	789,500	135,500	901,449	338,956	2,165,405
2033-2037	-	966,000	166,000	-	330,785	1,462,785
2038-2042	-	1,181,500	203,000	-	-	1,384,500
2043 2047	-	1,447,000	247,500	-	-	1,694,500
2048-2050	-	1,015,500	173,500	-	-	1,189,000
Total	560,000	6,473,000	1,110,000	2,802,888	1,210,764	12,156,652

Annual Debt Service Requirement (includes interest payments)
12/31/2018

YEAR	Bond Series 2015	USDA Bonds Series 91-01	USDA Bonds Series 91-03	KIA Loan F-08-08	KIA Loan F-15-069	Total
2019	121,775	365,928	62,927	230,462	76,895	857,987
2020	119,575	365,679	62,695	230,462	76,895	855,306
2021	117,376	365,755	62,932	230,462	76,895	853,420
2022	120,175	365,646	62,637	230,462	76,895	855,815
2023	117,588	365,350	62,812	230,462	76,895	853,107
2024-2027	-	1,460,875	250,339	921,848	615,160	3,248,222
2028-2032	-	1,824,349	312,865	921,848	768,950	3,828,012
2033-2037	-	1,820,410	312,377	-	692,055	2,824,842
2038-2042	-	1,815,192	311,427	-	-	2,126,619
2043 2047	-	1,810,473	309,633	-	-	2,120,106
2048-2050	-	1,079,324	184,379	-	-	1,263,703
Total	596,489	11,638,981	1,995,023	2,996,006	2,460,640	19,687,139

OHIO COUNTY WATER DISTRICT
 BONDS AND NOTES PAYABLE COMPARISON
 12/31/2018

	2018	2017	Variance	Variance	Comments
BOND - SERIES 2015					
232.100 · BONDS PAYABLE 2015 CURRENT	110,000.00	105,000.00			
221.400 · BONDS PAYABLE SERIES 2015	450,000.00	560,000.00			
TOTAL	560,000.00	665,000.00	(105,000.00)	-15.8%	Decrease = PY current payable
BOND - USDA SERIES 1					
232.400 · RD BOND PAYABLE CURRENT 01	101,000.00	113,500.00	113,500.00		
224.9 · USDA Series1	6,372,000.00	6,456,500.00	6,473,000.00		
TOTAL	6,473,000.00	6,570,000.00	(97,000.00)	-1.5%	Decrease = PY current payable
BOND - USDA SERIES 3					
232.41 · RD BONDS PAYABLE CURRENT 03	17,500.00	1,126,500.00	1,110,000.00		
224.400 · USDA Series 03	1,092,500.00	1,126,500.00	(16,500.00)	-1.5%	No change
TOTAL	1,110,000.00	1,126,500.00	(16,500.00)	-1.5%	
KIA LOAN F-08-08					
232.800 · KIA LOAN PAYABLE F08-08 CURREN	202,939.73	200,925.46	200,925.46		
224.800 · NOTE PAYABLE - KIA LOAN F08-08	2,599,948.20	2,802,887.93	2,802,887.93		
TOTAL	2,802,887.93	3,003,813.39	(200,925.46)	-6.7%	Decrease = PY current payable
KIA LOAN F-15-069					
232.700 · KIA LOAN F15-069 CURRENT	56,525.30	51,008.23	51,008.23		
224.700 · NOTE PAYABLE - KIA LOAN F-15-0	1,154,239.00	1,123,218.63	1,123,218.63		
TOTAL	1,210,764.30	1,174,226.86	36,537.44	3.1%	Increase due to \$87,545 in add'l loan proceeds. (87,545 - 36,537 = 51,008, PY current payable.
GRAND TOTAL	12,156,652.23	12,539,540.25	(382,888.02)	-3.1%	
237.100 · ACCRUED INTEREST LONG TERM DEBT	165,335.65	168,695.48	(3,359.83)	-2.0%	Decrease is in line with total debt decrease.
272.200 · BOND PREMIUM	3,679.30	4,482.10	(802.80)	-17.9%	\$ Variance is immaterial

F-1E
 5/19/19

F-2
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OHIO COUNTY WATER DISTRICT
LONG TERM DEBT SUMMARY
12/31/2018

	Due Date	TB Current Portion	TB Long-Term Portion	Total
BOND - SERIES 2015	8/1/2019	F-3 110,000.00	F-3 450,000.00	560,000.00
RD LOAN BONDS				
Rev Bonds 93-01	1/1/2019	F-5 101,000.00	F-5 6,372,000.00	F-5 6,473,000.00
Rev Bonds 93-03	1/1/2019	I 17,500.00	I 1,092,500.00	I 1,110,000.00
		118,500.00	7,464,500.00	7,583,000.00
		^	^	^
KIA LOAN - F08-08	6/1/2019	101,216.83		
	12/1/2019	101,722.90		
		F-8 202,939.73	2,599,948.20	F-8 F-14 2,802,887.93
		^		^
KIA LOAN F-15-069	6/1/2019			
	12/1/2019			
		F-10 56,525.30	1,154,239.00	F-10 F-14 1,210,764.30
TOTAL		487,965.03	11,668,687.20	12,156,652.23
		^	^	^

I- Footed

TB- Agrees w/ TB

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PBC

OHIO COUNTY WATER DISTRICT
 WATERWORKS REFUNDING REVENUE BONDS
 SERIES 2015

DATE	INT RATE	PRINCIPAL	INTEREST	TOTAL
8/1/2015	2.000%	\$90,000.00	\$7,250.83	\$97,250.83
2/1/2016			8,987.50	8,987.50
8/1/2016	2.000%	105,000.00	8,987.50	113,987.50
2/1/2017			7,937.50	7,937.50
8/1/2017	2.000%	100,000.00	7,937.50	107,937.50
2/1/2018			x 6,937.50 (3)	6,937.50
8/1/2018	2.000%	x 105,000.00	x 6,937.50 (3)	111,937.50
2/1/2019			5,887.50	5,887.50
8/1/2019	2.000%	110,000.00 (1)	5,887.50	115,887.50
2/1/2020			4,787.50	4,787.50
8/1/2020	2.000%	110,000.00 (3)	4,787.50	114,787.50
2/1/2021			3,687.50	3,687.50
8/1/2021	2.000%	110,000.00 (3)	3,687.50	113,687.50
2/1/2022			2,587.50	2,587.50
8/1/2022	2.250%	115,000.00 (2)	2,587.50	117,587.50
2/1/2023			1,293.75	1,293.75
8/1/2023	2.250%	115,000.00 (2)	1,293.75	116,293.75
		<u>\$960,000.00</u>	<u>\$91,463.33</u>	<u>\$1,051,463.33</u>

Current
 E (1) 110,000 F-2
 LT
 E (2) = 450,000 F-2

Interest
 E (3) = 13,875

12/31/17
 o/s Balance \$665,000
 Int Rate x 2%
 Approx. Interest 13,300
 Int. per sched 13,875
 <575> Imm

NOTE: H&T verified details of the bonds (interest %, proceeds, pymt., etc.) with documents @ OCWR. No exceptions were noted.

x- Observed GL recording notes paper amount + recording

ST 9/7/19

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Ohio County Water & Sewer
Series 2015 (Refunding of Series 2003)
Insured Scenario, BQ

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NOTE: Copied from Bond Issuance documents
Details included agree with
schedule @ F-3

SOURCES AND USES OF FUNDS

Ohio County Water & Sewer
Series 2015 (Refunding of Series 2003)
Insured Scenario, BQ

Sources:

Bond Proceeds:	
Par Amount	965,000.00
Other Sources of Funds:	
Debt Service Reserve Balance	139,349.00
Principal Sinking Funds (6 mths)	47,500.00
	186,849.00
	1,151,849.00

Uses:

Refunding Escrow Deposits:	
Cash Deposit	1,003,258.19
Other Fund Deposits:	
Deposit to DSR	96,500.00
Delivery Date Expenses:	
Cost of Issuance	34,500.00
Underwriter's Discount	12,062.50
Gross Bond Insurance Premium	3,142.51
	49,705.01
Other Uses of Funds:	
Additional Proceeds	2,385.80
	1,151,849.00

BOND DEBT SERVICE

Ohio County Water & Sewer
Series 2015 (Refunding of Series 2003)
Insured Scenario, BQ

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2015	90,000	0.500%	6,858.96	96,858.96	
12/31/2015					96,858.96
02/01/2016			7,257.50	7,257.50	
08/01/2016	105,000	0.850%	7,257.50	112,257.50	
12/31/2016					119,515.00
02/01/2017			6,811.25	6,811.25	
08/01/2017	105,000	1.150%	6,811.25	111,811.25	
12/31/2017					118,622.50
02/01/2018			6,207.50	6,207.50	
08/01/2018	105,000	1.400%	6,207.50	111,207.50	
12/31/2018					117,415.00
02/01/2019			5,472.50	5,472.50	
08/01/2019	110,000	1.550%	5,472.50	115,472.50	
12/31/2019					120,945.00
02/01/2020			4,620.00	4,620.00	
08/01/2020	110,000	1.800%	4,620.00	114,620.00	
12/31/2020					119,240.00
02/01/2021			3,630.00	3,630.00	
08/01/2021	110,000	2.000%	3,630.00	113,630.00	
12/31/2021					117,260.00
02/01/2022			2,530.00	2,530.00	
08/01/2022	115,000	2.150%	2,530.00	117,530.00	
12/31/2022					120,060.00
02/01/2023			1,293.75	1,293.75	
08/01/2023	115,000	2.250%	1,293.75	116,293.75	
12/31/2023					117,587.50
	965,000		82,503.96	1,047,503.96	1,047,503.96

BOND SUMMARY STATISTICS

Ohio County Water & Sewer
Series 2015 (Refunding of Series 2003)
Insured Scenario, BQ

Dated Date	02/16/2015
Delivery Date	02/16/2015
Last Maturity	08/01/2023
Arbitrage Yield	1.847666%
True Interest Cost (TIC)	2.136943%
Net Interest Cost (NIC)	2.126383%
All-In TIC	3.074992%
Average Coupon	1.855151%
Average Life (years)	4.609
Duration of Issue (years)	4.382
Par Amount	965,000.00
Bond Proceeds	965,000.00
Total Interest	82,503.96
Net Interest	94,566.46
Total Debt Service	1,047,503.96
Maximum Annual Debt Service	120,945.00
Average Annual Debt Service	123,842.83
Underwriter's Fees (per \$1000)	
Average Takedown	
Other Fee	12.500000
Total Underwriter's Discount	12.500000
Bid Price	98.750000

Bond Component	Par Value	Price	Average Coupon	Average Life	PV of 1 bp change
Bond Component	965,000.00	100.000	1.855%	4.609	415.40
	965,000.00			4.609	415.40

	TIC	All-In TIC	Arbitrage Yield
Par Value	965,000.00	965,000.00	965,000.00
+ Accrued Interest			
+ Premium (Discount)			
- Underwriter's Discount	-12,062.50	-12,062.50	
- Cost of Issuance Expense		-34,500.00	
- Other Amounts		-3,142.51	
Target Value	952,937.50	915,294.99	965,000.00
Target Date	02/16/2015	02/16/2015	02/16/2015
Yield	2.136943%	3.074992%	1.847666%

BOND PRICING

Ohio County Water & Sewer
Series 2015 (Refunding of Series 2003)
Insured Scenario, BQ

Bond Component	Maturity Date	Amount	Rate	Yield	Price
Bond Component:					
	08/01/2015	90,000	0.500%	0.500%	100.000
	08/01/2016	105,000	0.850%	0.850%	100.000
	08/01/2017	105,000	1.150%	1.150%	100.000
	08/01/2018	105,000	1.400%	1.400%	100.000
	08/01/2019	110,000	1.550%	1.550%	100.000
	08/01/2020	110,000	1.800%	1.800%	100.000
	08/01/2021	110,000	2.000%	2.000%	100.000
	08/01/2022	115,000	2.150%	2.150%	100.000
	08/01/2023	115,000	2.250%	2.250%	100.000
		965,000			

Dated Date	02/16/2015	
Delivery Date	02/16/2015	
First Coupon	08/01/2015	
Par Amount	965,000.00	
Original Issue Discount		
Production	965,000.00	100.000000%
Underwriter's Discount	-12,062.50	-1.250000%
Purchase Price	952,937.50	98.750000%
Accrued Interest		
Net Proceeds	952,937.50	

SAVINGS

Ohio County Water & Sewer
Series 2015 (Refunding of Series 2003)
Insured Scenario, BQ

Date	Prior Debt Service	Refunding Debt Service	Savings	Present Value to 02/16/2015 @ 1.8476657%
12/31/2015	116,721.25	96,858.96	19,862.29	19,695.56
12/31/2016	139,737.50	119,515.00	20,222.50	19,800.74
12/31/2017	135,737.50	118,622.50	17,115.00	16,456.05
12/31/2018	136,637.50	117,415.00	19,222.50	18,121.24
12/31/2019	137,227.50	120,945.00	16,282.50	15,069.95
12/31/2020	137,497.50	119,240.00	18,257.50	16,569.04
12/31/2021	137,437.50	117,260.00	20,177.50	17,959.42
12/31/2022	136,857.50	120,060.00	16,797.50	14,671.77
12/31/2023	136,045.00	117,587.50	18,457.50	15,812.04
	1,213,898.75	1,047,503.96	166,394.79	154,155.80

Savings Summary

PV of savings from cash flow	154,155.80
Less: Prior funds on hand	-186,849.00
Plus: Refunding funds on hand	98,885.80
Net PV Savings	66,192.60

SUMMARY OF REFUNDING RESULTS

Ohio County Water & Sewer
Series 2015 (Refunding of Series 2003)
Insured Scenario, BQ

Dated Date	02/16/2015
Delivery Date	02/16/2015
Arbitrage yield	1.847666%
Escrow yield	
Value of Negative Arbitrage	
Bond Par Amount	965,000.00
True Interest Cost	2.136943%
Net Interest Cost	2.126383%
Average Coupon	1.855151%
Average Life	4.609
Par amount of refunded bonds	1,000,000.00
Average coupon of refunded bonds	4.490232%
Average life of refunded bonds	4.723
PV of prior debt to 02/16/2015 @ 1.847666%	1,119,155.80
Net PV Savings	66,192.60
Percentage savings of refunded bonds	6.619260%
Percentage savings of refunding bonds	6.859337%

ESCROW REQUIREMENTS

Ohio County Water & Sewer
Series 2015 (Refunding of Series 2003)
Insured Scenario, BQ

Period Ending	Interest	Principal Redeemed	Total
02/28/2015	3,258.19	1,000,000.00	1,003,258.19
	3,258.19	1,000,000.00	1,003,258.19

FORMULA VERIFICATION

Ohio County Water & Sewer
 Series 2015 (Refunding of Series 2003)
 Insured Scenario, BQ

Component	Formula	Value
INS_PRE	.3% of total Debt Service	3,142.51
COI	10,000	10,000.00
COI	6,000	6,000.00
COI	3,500	3,500.00
COI	12,500	12,500.00
COI	2,500	2,500.00
COI	\$12.50 per bond	12,062.50
DSR	10% of Par Amount	96,500.00
DSR	Maximum annual Debt Service	120,945.00
DSR	125% of average annual Debt Service	154,803.54
DSR	Deposit to DSR	96,500.00

PRIOR BOND DEBT SERVICE

Ohio County Water & Sewer
Series 2015 (Refunding of Series 2003)
Insured Scenario, BQ

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2015	95,000	3.900%	21,721.25	116,721.25	
12/31/2015					116,721.25
02/01/2016			19,868.75	19,868.75	
08/01/2016	100,000	4.000%	19,868.75	119,868.75	
12/31/2016					139,737.50
02/01/2017			17,868.75	17,868.75	
08/01/2017	100,000	4.100%	17,868.75	117,868.75	
12/31/2017					135,737.50
02/01/2018			15,818.75	15,818.75	
08/01/2018	105,000	4.200%	15,818.75	120,818.75	
12/31/2018					136,637.50
02/01/2019			13,613.75	13,613.75	
08/01/2019	110,000	4.300%	13,613.75	123,613.75	
12/31/2019					137,227.50
02/01/2020			11,248.75	11,248.75	
08/01/2020	115,000	4.400%	11,248.75	126,248.75	
12/31/2020					137,497.50
02/01/2021			8,718.75	8,718.75	
08/01/2021	120,000	4.650%	8,718.75	128,718.75	
12/31/2021					137,437.50
02/01/2022			5,928.75	5,928.75	
08/01/2022	125,000	4.650%	5,928.75	130,928.75	
12/31/2022					136,857.50
02/01/2023			3,022.50	3,022.50	
08/01/2023	130,000	4.650%	3,022.50	133,022.50	
12/31/2023					136,045.00
	1,000,000		213,898.75	1,213,898.75	1,213,898.75

BOND DEBT SERVICE

Ohio County Water & Sewer
 Series 2015 (Refunding of Series 2003)
 Insured Scenario, BQ

Period Ending	Principal	Coupon	Interest	Debt Service
12/31/2015	90,000	0.500%	6,858.96	96,858.96
12/31/2016	105,000	0.850%	14,515.00	119,515.00
12/31/2017	105,000	1.150%	13,622.50	118,622.50
12/31/2018	105,000	1.400%	12,415.00	117,415.00
12/31/2019	110,000	1.550%	10,945.00	120,945.00
12/31/2020	110,000	1.800%	9,240.00	119,240.00
12/31/2021	110,000	2.000%	7,260.00	117,260.00
12/31/2022	115,000	2.150%	5,060.00	120,060.00
12/31/2023	115,000	2.250%	2,587.50	117,587.50
	965,000		82,503.96	1,047,503.96

PBC

NOTE: H+T recalculated the amount
Schedule w/o exception.

		USDA Series 01			USDA Series 03		
		F-G	Total		F-Z		Total
		Principal	Interest	Payment	Principal	Interest	Payment
			4.125%			4.125%	
	7000000				1200000		
7.1.11							
1.1.12			144375	144375		24750	24750
7.1.12			144375	144375		24750	24750
1.1.13	6921000	79000	144375	223375	1186500	13500	38250
7.1.13	6921000		142745.63	142745.63	1186500		24471.56
1.1.14	6838500	82500	142745.63	225245.63	1172500	14000	24471.56
7.1.14	6838500		141044.06	141044.06	1172500		24182.81
1.1.15	6752500	86000	141044.06	227044.06	1158000	14500	24182.81
7.1.15	6752500		139270.31	139270.31	1158000		23883.75
1.1.16	6663000	89500	139270.31	228770.31	1142500	15500	23883.75
7.1.16	6663000		137424.38	137424.38	1142500		23564.06
1.1.17	6570000	93000	137424.38	230424.38	1126500	16000	23564.06
7.1.17	6570000		135506.25	135506.25	1126500		23234.06
1.1.18	6473000	X97000	X135506.25	X232506.25	1110000	X16500	X23234.06
7.1.18	6473000	F-Z	X133505.63	X133505.63	1110000	F-Z	X22893.75
1.1.19	6372000	101000	133505.63	234505.63	1092500	17500	22893.75
7.1.19	6372000	F-Z	131422.5	131422.5	1092500	F-Z	22532.81
1.1.20	6267000	105000	131422.5	236422.5	1074500	18000	22532.81
7.1.20	6267000		129256.88	129256.88	1074500		22161.56
1.1.21	6157500	109500	129256.88	238756.88	1055500	19000	22161.56
7.1.21	6157500		126998.44	126998.44	1055500		21769.69
1.1.22	6043500	114000	126998.44	240998.44	1036000	19500	21769.69
7.1.22	6043500		124647.19	124647.19	1036000		21367.50
1.1.23	5925000	118500	124647.19	243147.19	1015500	20500	21367.50
7.1.23	5925000		122203.13	122203.13	1015500		20944.69
1.1.24	5801500	123500	122203.13	245703.13	994500	21000	20944.69
7.1.24	5801500		119655.94	119655.94	994500		20511.56
1.1.25	5673000	128500	119655.94	248155.94	972500	22000	20511.56
7.1.25	5673000		117005.63	117005.63	972500		20057.81
1.1.26	5539000	134000	117005.63	251005.63	949500	23000	20057.81
7.1.26	5539000		114241.88	114241.88	949500		19583.44
1.1.27	5399500	139500	114241.88	253741.88	925500	24000	19583.44
7.1.27	5399500		111364.69	111364.69	925500		19088.44
1.1.28	5254000	145500	111364.69	256864.69	900500	25000	19088.44
7.1.28	5254000		108363.75	108363.75	900500		18572.81
1.1.29	5102500	151500	108363.75	259863.75	874500	26000	18572.81
7.1.29	5102500		105239.06	105239.06	874500		18036.56
1.1.30	4945000	157500	105239.06	262739.06	847500	27000	18036.56
7.1.30	4945000		101990.63	101990.63	847500		17479.69
1.1.31	4781000	164000	101990.63	265990.63	819500	28000	17479.69
7.1.31	4781000		98608.125	98608.125	819500		16902.19
1.1.32	4610000	171000	98608.125	269608.13	790000	29500	16902.19
7.1.32	4610000		95081.25	95081.25	790000		16293.75
1.1.33	4432000	178000	95081.25	273081.25	759500	30500	16293.75
7.1.33	4432000		91410	91410	759500		15664.69
1.1.34	4247000	185000	91410	276410	727500	32000	15664.69

Interest
EW = 269,011.83

X - observed GL recording noting
proper amount + recording

7.1.34	4247000		87594.375	87594.375		727500		15004.69	15004.69
1.1.35	4054000	193000	87594.375	280594.38		694500	33000	15004.69	48004.69
7.1.35	4054000		83613.75	83613.75		694500		14324.06	14324.06
1.1.36	3853000	201000	83613.75	284613.75		660000	34500	14324.06	48824.06
7.1.36	3853000		79468.125	79468.125		660000		13612.50	13612.50
1.1.37	3644000	209000	79468.125	288468.13		624000	36000	13612.50	49612.50
7.1.37	3644000		75157.5	75157.5		624000		12870.00	12870.00
1.1.38	3426500	217500	75157.5	292657.5		586500	37500	12870.00	50370.00
7.1.38	3426500		70671.563	70671.563		586500		12096.56	12096.56
1.1.39	3200000	226500	70671.563	297171.56		547500	39000	12096.56	51096.56
7.1.39	3200000		66000	66000		547500		11292.19	11292.19
1.1.40	2964000	236000	66000	302000		507000	40500	11292.19	51792.19
7.1.40	2964000		61132.5	61132.5		507000		10456.88	10456.88
1.1.41	2718500	245500	61132.5	306632.5		465000	42000	10456.88	52456.88
7.1.41	2718500		56069.063	56069.063		465000		9590.63	9590.63
1.1.42	2462500	256000	56069.063	312069.06		421000	44000	9590.63	53590.63
7.1.42	2462500		50789.063	50789.063		421000		8683.13	8683.13
1.1.43	2196000	266500	50789.063	317289.06		375500	45500	8683.13	54183.13
7.1.43	2196000		45292.5	45292.5		375500		7744.69	7744.69
1.1.44	1918500	277500	45292.5	322792.5		328000	47500	7744.69	55244.69
7.1.44	1918500		39569.063	39569.063		328000		6765.00	6765.00
1.1.45	1629500	289000	39569.063	328569.06		278500	49500	6765.00	56265.00
7.1.45	1629500		33608.438	33608.438		278500		5744.06	5744.06
1.1.46	1328500	301000	33608.438	334608.44		227000	51500	5744.06	57244.06
7.1.46	1328500		27400.313	27400.313		227000		4681.88	4681.88
1.1.47	1015500	313000	27400.313	340400.31		173500	53500	4681.88	58181.88
7.1.47	1015500		20944.688	20944.688		173500		3578.44	3578.44
1.1.48	689500	326000	20944.688	346944.69		117500	56000	3578.44	59578.44
7.1.48	689500		14220.938	14220.938		117500		2423.44	2423.44
1.1.49	350000	339500	14220.938	353720.94		59500	58000	2423.44	60423.44
7.1.49	350000		7218.75	7218.75		59500		1227.19	1227.19
1.1.50	0	350000	7218.75	357218.75		0	59500	1227.19	60727.19

USDA Series L

ARTICLE 4. FLOW OF FUNDS.

Section 401. Funds. There was heretofore created in the Prior Bond Resolution the following funds and accounts:

- (a) Ohio County Water District Waterworks Revenue Fund
- (b) Ohio County Water District Waterworks Sinking Fund
- (c) Ohio County Water District Waterworks Depreciation Reserve Fund
- (d) Ohio County Water District Waterworks Operation and Maintenance Fund

The is hereby created and established in this Resolution the Ohio County Water District Waterworks Sinking Fund of 2010.

All of the Funds shall be maintained with the Depository Bank so long as any Bonds remain outstanding, subject to the right of the District to change such Depository Bank.

Section 402. Flow of Funds. All proceedings preliminary to and in connection with the issuance of the Outstanding Bonds, including provisions made for (i) the receipt, custody and application of the proceeds of the Outstanding Bonds; (ii) the operation of the System on a revenue-producing basis; (iii) the segregation, allocation and custody of the revenues derived from the operation of the System; (iv) the enforcement and payment of the Outstanding Bonds and (v) the depreciation of the System; and all other covenants for the benefit of Bondowners set out in the Prior Bond Resolution, are hereby ratified and confirmed and shall continue in force and inure to the security and benefit of the Outstanding Bonds, the same as if such provisions and proceedings were set out in full herein; provided, further, that after the issuance of the Current Bonds, the income and revenues of the System shall be collected, segregated, accounted for and distributed as follows:

A. Revenue Fund. The District covenants and agrees that it will continue to deposit in the Revenue Fund, promptly as received from time to time, all revenues of the System, as same may be extended and improved from time to time. The moneys in the Revenue Fund shall continue to be used, disbursed and applied by the District only for the purpose and in the manner and order of priorities specified in the Prior Bond Resolution, as hereinafter modified by this Resolution, all as permitted by the Act, and in accordance with previous contractual commitments.

B. Prior Sinking Fund. There shall be transferred from the Revenue Fund and deposited into the Prior Sinking Fund on or before the 20th day of each month, for payment of interest on and principal of the Prior Bonds, a sum equal to the total of the following:

- (1) A sum equal to one-sixth (1/6) of the next succeeding interest payment to become due on all Prior Bonds then outstanding, plus
- (2) A sum equal to one-twelfth (1/12) of the principal of all of the Prior Bonds maturing on the next succeeding principal maturity date.

Said Prior Sinking Fund shall be used solely and only and is hereby pledged for the purpose of paying the principal of and interest on the Prior Bonds.

C. Current Sinking Fund. At or after the time that the Current Bonds have been delivered, there shall be transferred from the Construction Account into the Current Sinking Fund an amount sufficient (currently estimated at \$250,000) to provide for capitalized interest during the construction of the Project, if and to the extent not theretofore expended in paying interest on interim financing and if and to the extent then needed to pay interest during the remaining period of construction of the Project.

After the monthly transfers required in the preceding paragraphs have been paid from the Revenue Fund, there shall next be transferred monthly from said Revenue Fund and deposited into the Current Sinking Fund on or before the 20th day of each month, for payment of interest on and principal of the Current Bonds, a sum equal to the total of the following:

- (1) An amount equal to one-sixth (1/6) of the next succeeding six-month interest payment to become due on the Current Bonds then outstanding, plus
- (2) A sum equal to one-twelfth (1/12) of the principal of any Current Bonds maturing on the next succeeding January 1.

The Current Sinking Fund is hereby pledged for the payment of the interest and the principal of the Current Bonds, but subject to the vested rights and priorities of the Prior Bonds.

D. Depreciation Fund. It is hereby determined that upon the issuance of the Current Bonds, and upon completion of the Project, as certified by the Engineers and by RD, there shall next be transferred from the Revenue Fund the sum of at least \$4,035 each month which shall be deposited into the Depreciation Fund until there is accumulated in such Depreciation Fund the sum of at least \$484,000, which amount shall be maintained, and when necessary, restored to said sum of \$484,000, so long as any of the Current Bonds are outstanding and unpaid.

As further security for the Bondowners and for the benefit of the District, it has been and is hereby provided that in addition to the monthly transfers required to be made from the Revenue Fund into the Depreciation Fund, there shall be deposited into said Depreciation Fund all proceeds of connection fees collected from potential customers (except the amounts necessary to pay the actual costs and service connections applicable to said potential customers) to aid in the financing of the cost of future extensions, additions and improvements to the System, plus the proceeds of any property damage insurance (not otherwise used to replace damaged or destroyed property); and any such amounts or proceeds so deposited shall be used solely and only for the purposes intended.

Moneys in the Depreciation Fund may be withdrawn and used by the District, upon appropriate certification of the Commission, for the purpose of paying the cost of unusual or extraordinary maintenance, repairs, renewals and replacements not included in the annual budget of

All payments into the Funds shall be made on or before the twentieth (20th) day of each month, except that when the twentieth (20th) day of any month shall be a Saturday, Sunday or a legal holiday, then such payment shall be made on the next succeeding business day.

All monies held in any of the Funds shall be kept apart from all other District funds and shall be deposited in the Depository Bank, and all such deposits which cause the aggregate of all deposits of the District therein to be in excess of the amount secured by FDIC, shall (unless invested as herein authorized) be secured by a surety bond or bonds or by a pledge of U.S. Obligations, having a market value equivalent to such deposit.

The Treasurer shall keep appropriate records as to payment of principal and interest installments and as to payment of principal of and interest on any Bonds.

Section 403. Current Bonds are Subordinate to the Prior Bonds. It is hereby certified and declared that the Current Bonds shall be subordinate to the lien and pledge of the Prior Bonds on the gross revenues of the System.

USTDA Series 3

may be prepared by Bond Counsel and as may be recommended by the Financial Advisor to the District.

Bids must be received in the office of the District and the Superintendent will accept the successful bid for the Bonds, determine the exact principal amount, principal maturities and rates of interest which the Bonds will bear, provided that the net interest cost on the Bonds will not exceed 6%, and the principal amount, principal maturities and interest rates of the Bonds will be automatically fixed at the principal amount, principal maturities and interest rates set out in the successful bid accepted by the Superintendent, without the necessity of any further action by the Chairman or the Commission fixing the principal amount, principal maturities and interest rates.

Forms of "Notice of Bond Sale," "Official Terms and Conditions of Sale of Bonds" and "Bid Form" in substantially the forms attached hereto as Exhibits B, C and D, are hereby approved. The Notice of Bond Sale will be used for the purpose of publishing notice of the sale of the Bonds. Copies of the Official Terms and Conditions of Sale of Bonds and Bid Form will be furnished to a list of interested bidders and to any interested parties who may request them.

If for any reason it is determined that no bid should be accepted when the Bonds are first offered for public sale, then, upon recommendation of the Financial Advisor for the District, the Chairman is authorized to re-advertise, if required, the Bonds for public sale and to approve a revised Notice of Bond Sale, Bid Form and Official Terms and Conditions of Sale of Bonds, and to distribute them to prospective bidders, without the necessity of the Commission taking any further action or granting any further authority for such proceedings.

Upon the date and at the hour set forth for the opening and consideration of purchase bids, as provided in the instruments hereinabove approved, the sealed bids received by the Superintendent will be publicly opened and publicly read by the Superintendent. If there are one or more bids that conform in all respects to the prescribed terms and conditions, the Superintendent will, on the same day that such bids are received or as soon thereafter as reasonably possible, reject all bids or accept the best of such bids, as measured in terms of the lowest net interest cost to the District, as calculated in the manner prescribed in the "Official Terms and Conditions of Sale of Bonds," as is deemed in the best interest of the District.

If the Superintendent accepts a purchase bid for the Bonds, the Superintendent will execute a sale certificate (the "Sale Certificate") to that effect, supply proper evidence of such acceptance to the bidder submitting the accepted bid, and thereupon arrangements will be made for the Bonds to be printed and delivered in accordance therewith and with the Official Terms and Conditions of Sale of Bonds. The proceeds of the sale of said Bonds will be used only for the purposes herein described.

Section 12. Ratification of 2010 Bond Resolution; Flow of Funds.

(a) There is hereby created and established in this Resolution the following funds or accounts, which are designated and maintained at the Depository Bank:

- (1) Ohio County Water District Waterworks Revenue Fund (the "Revenue Fund").
 - (2) Ohio County Water District Waterworks First Lien Sinking Fund (the "First Lien Sinking Fund").
 - (3) In a separate account within the First Lien Sinking Fund the Ohio County Water District Waterworks Debt Service Reserve Account (the "Debt Service Reserve Account").
 - (4) Ohio County Water District Waterworks Second Lien Sinking Fund (the "Second Lien Sinking Fund").
- (b) There was heretofore created in the 2010 Bond Resolution, the following funds:
- (1) Ohio County Water District Waterworks Depreciation Reserve Fund (the "Depreciation Fund").
 - (2) Ohio County Water District Waterworks Operation and Maintenance Fund (the "Operation and Maintenance Fund").
- (c) The establishment and continued use of the foregoing funds is hereby ratified, confirmed and approved.
- (d) Moneys deposited into such funds shall be maintained, invested and applied by the Depository Bank in the following manner:
- (1) *Revenue Fund.* The System will continue to be operated as a revenue-producing public project or System and will be operated for the purpose of this Resolution on a Fiscal Year basis or such other appropriate fiscal year as is designated by the Commission, and all of the Revenues of the System is to be set aside into the Revenue Fund from which fund sums deposited therein will be apportioned to the various funds and accounts as set out in the ensuing subsections of this Section.
 - (2) *First Lien Sinking Fund.* There shall be transferred on or before the 20th day of each month from the Revenue Fund and deposited into the First Lien Sinking Fund, to be apportioned as hereinafter set out:
 - (i) A sum equal to one-sixth (1/6) or such lesser or greater amount necessary to accumulate an amount to pay the next succeeding interest installment to become due on the Outstanding Bonds; plus
 - (ii) A sum equal to one-twelfth (1/12) or such lesser or greater amount necessary to accumulate an amount to pay the principal of the Outstanding Bonds on the next succeeding principal payment date.

(iii) There shall be deposited in each month into the Debt Service Reserve Account an amount equal to at least 1/12 of the Reserve Requirement until such Reserve Requirement shall have been accumulated; provided, however, that the foregoing requirement for monthly deposits into this account is be considered satisfied so that no deposit will be required to be made into that account so long as the amount on deposit therein equals the Reserve Requirement. The amounts on deposit representing the Reserve Requirement shall be held for the benefit of the Bondholders and shall be used solely for the purpose of paying principal of or interest on such Bonds as to which there would otherwise be a default.

Amounts on deposit in the First Lien Sinking Fund shall be caused by the District to be withdrawn and transferred from the Depository Bank to the Paying Agent on or before the third (3rd) business day prior to each Interest Payment Date, in an amount sufficient to pay the next succeeding interest installment due on the Outstanding Bonds principal due on the Outstanding Bonds.

Provided that in the event that any funds are withdrawn from the Debt Service Reserve Account, the District will be obligated to transfer funds from the Revenue Fund Debt Service Reserve Account in each month in an amount equal to at least 1/12 of the Reserve Requirement until the Reserve Requirement has been restored.

Amounts on deposit in the Debt Service Reserve Account may be withdrawn and used by the District, when necessary, and will be so withdrawn and used if and to the extent necessary to make payments of principal of and interest on the Bonds (including principal maturities and mandatory redemptions) if the amounts on deposit in the First Lien Sinking Fund are not sufficient to make such payments.

Provided, however, that no further payments need be made into the First Lien Sinking Fund after and so long as such amount of the Bonds have been retired that the amount held in the First Lien Sinking Fund, including the Debt Service Reserve Account, is equal to the entire amount required to retire and/or redeem all Bonds and the principal interest that will accrue to or at the time of such retirement and/or redemption.

If for any reason the District fails to pay into the First Lien Sinking Fund the amount required to be paid into the First Lien Sinking Fund in any month, then an amount equal to such deficiency shall be set apart from the Revenues of the System and the First Lien Sinking Fund from the first available Revenues.

All amounts on deposit in the First Lien Sinking Fund will constitute a trust fund which is hereby earmarked and pledged for the security and source of payment for the Outstanding Bonds.



As and when additional Parity Bonds are issued, provision shall be made similarly for increasing the Debt Service Reserve Account, if necessary, and to the extent not fully funded concurrently with the issuance of the Parity Bonds, to not less than the Reserve Requirement applicable to all Outstanding Bonds.

(3) *Second Lien Sinking Fund.* After the monthly transfers required in the preceding paragraphs have been paid from the Revenue Fund, there shall next be transferred monthly from said Revenue Fund and deposited into the Second Lien Sinking Fund on or before the 20th day of each month, for payment of interest on and principal of the KIA Loan and Series 2010 Bonds, a sum equal to the total of the following:

(i) A sum equal to one-sixth (1/6) or such lesser or greater amount necessary to accumulate an amount to pay the next succeeding interest installment to become due on the KIA Loan and Series 2010 Bonds; plus

(ii) A sum equal to one-twelfth (1/12) or such lesser or greater amount necessary to accumulate an amount to pay the principal of the KIA Loan and Series 2010 Bonds on the next succeeding principal payment date.

The Second Lien Sinking Fund is hereby pledged for the payment of the interest and the principal of the KIA Loan and Series 2010 Bonds, but subject to the vested rights and priorities of the Outstanding Bonds.

Provided, however, that no further payments need be made into the Second Lien Sinking Fund after and so long as such amount of the KIA Loan and Series 2010 Bonds will have been retired that the amount then held in the Second Lien Sinking Fund is equal to the entire amount required to retire and/or redeem the KIA Loan and Series 2010 Bonds and paying all interest that will accrue to or at the time of such retirement and/or redemption.

All amounts on deposit in the Second Lien Sinking Fund will constitute a trust fund and are hereby earmarked and pledged for the security and source of payment for the KIA Loan and Series 2010 Bonds.

(4) *Depreciation Fund.* Pursuant to the provisions of the 2010 Bond Resolution, there shall next be transferred from the Revenue Fund a sum sufficient, each month, to maintain a balance in said Depreciation Fund of at least the sum required by the 2010 Bond Resolution, which shall be deposited into the Depreciation Fund. Moneys in the Depreciation Fund may be withdrawn and used by the District, upon appropriate certification of the Commission, in accordance with the provisions of Section 402 of the 2010 Bond Resolution.

(5) *Operation and Maintenance Fund.* So long as any Bonds, the KIA Loan and the Series 2010 Bonds remain outstanding and unpaid, there shall continue to be deposited monthly into the Operation and Maintenance Fund, from moneys remaining in

the Revenue Fund, after making the transfers required by Subsections (1), (2), (3), and (4) above, which are cumulative, sufficient funds to meet the current expenses of operating and maintaining the System, and to accrue an operation and maintenance reserve equal to estimated requirements for a three-month period pursuant to the annual budget for the System.

(6) *Surplus Balances in the Revenue Fund.* If and whenever, on January 1 of any year, all specified and required transfers and payments into the special funds hereinabove provided have been made and there is a balance on deposit in the Revenue Fund in excess of the amount required to be transferred during the ensuing two months of the ensuing Fiscal Year into said special funds, all or any part of such excess may, within 60 days after such January 1, be used as follows:

(i) To retire or redeem Outstanding Bonds in inverse order of maturities in accordance with the terms thereof;

(ii) To purchase Bonds at the sole option and discretion of the District, at a price not to exceed the then applicable or next applicable redemption price of such respective series of bonds;

(iii) To transfer additional amounts to the Debt Service Reserve Account, the Operation and Maintenance Fund and/or the Depreciation Fund;

(iv) To pay the debt service requirements of any outstanding subordinate obligations payable from the Revenues of the System; or

(v) For any other lawful corporate purpose of the District related solely to the System.

Section 13. Disposition of Proceeds of the Bonds.

Upon the sale and delivery of the Bonds and upon receipt by the District of the purchase price thereof, the proceeds shall be applied as follows:

(a) There shall first be deducted and paid from the proceeds of the sale of the Bonds the fee of the Financial Advisor according to the terms of the contract of said Financial Advisor, as heretofore approved, the fee of Bond Counsel, for their services as Bond Counsel with reference to the issuance of the Bonds, any applicable rating agency fee or fees, and any other pertinent expenses incident to the issuance, sale and delivery of the Bonds and such other appropriate expenses as may be approved by the Chairman.

(b) There shall next be transferred to The Bank of New York Mellon Trust Company, N.A., Louisville, Kentucky, the paying agent for the Refunded Bonds, proceeds of the Bonds in an amount necessary:

KENTUCKY INFRASTRUCTURE AUTHORITY
 DEPARTMENT SCHEDULE
 COAN #F08-08
 OHIO CO WATER DISTRICT
 RENTAL

NOTE: Print Schedule prepared by KIA +
 given to OUSD
 PRC
 F14, F-1 1.00% Rate
 \$115,231.27 P & I Calculation

76,443.78

Payment Date	Principal Due	Interest Due	Interest Rate	Principal & Interest	Servicing Fee	Credit Due	Total Payment	Principal Balance	R & M Reserve	Total Reserve
06/01/12	\$84,761.20	\$18,292.44	1.0000%	\$103,053.64	\$4,678.70	\$0.00	\$107,732.34	\$3,658,196.00	\$0.00	\$0.00
12/01/12	\$85,185.01	\$18,290.98	1.0000%	\$103,475.99	\$4,572.75	\$0.00	\$108,048.74	\$3,894,018.99	\$12,500.00	\$12,500.00
06/01/13	\$93,302.43	\$18,398.02	1.0000%	\$111,700.45	\$4,867.52	\$0.00	\$116,567.97	\$3,883,582.72	\$0.00	\$12,500.00
12/01/13	\$95,813.36	\$19,405.20	1.0000%	\$115,218.56	\$4,854.48	\$0.00	\$120,073.04	\$3,787,769.36	\$12,500.00	\$25,000.00
06/01/14	\$96,292.42	\$18,938.85	1.0000%	\$115,231.27	\$4,734.71	\$0.00	\$119,965.98	\$3,691,476.94	\$0.00	\$25,000.00
12/01/14	\$96,773.88	\$18,457.39	1.0000%	\$115,231.27	\$4,614.34	\$0.00	\$119,845.61	\$3,594,703.06	\$12,500.00	\$37,500.00
06/01/15	\$97,257.76	\$17,973.51	1.0000%	\$115,231.27	\$4,493.38	\$0.00	\$119,724.65	\$3,497,445.30	\$0.00	\$37,500.00
12/01/15	\$97,744.05	\$17,487.22	1.0000%	\$115,231.27	\$4,371.81	\$0.00	\$119,603.08	\$3,399,701.25	\$12,500.00	\$50,000.00
06/01/16	\$98,232.76	\$16,998.51	1.0000%	\$115,231.27	\$4,249.63	\$0.00	\$119,480.90	\$3,301,468.49	\$0.00	\$50,000.00
12/01/16	\$98,723.92	\$16,507.35	1.0000%	\$115,231.27	\$4,126.84	\$0.00	\$119,358.11	\$3,202,744.57	\$12,500.00	\$62,500.00
06/01/17	\$99,217.55	\$16,013.72	1.0000%	\$115,231.27	\$4,003.43	\$0.00	\$119,234.70	\$3,103,527.02	\$0.00	\$62,500.00
12/01/17	\$99,713.63	\$15,517.64	1.0000%	\$115,231.27	\$3,879.41	\$0.00	\$119,110.68	\$3,003,813.39	\$12,500.00	\$75,000.00
06/01/18	\$100,212.20	\$15,019.07	1.0000%	\$115,231.27	\$3,754.77	\$0.00	\$118,986.04	\$2,903,601.19	\$0.00	\$75,000.00
12/01/18	\$100,713.26	\$14,518.01	1.0000%	\$115,231.27	\$3,629.50	\$0.00	\$118,860.77	\$2,802,887.93	\$12,500.00	\$87,500.00
06/01/19	\$101,216.83	\$14,014.44	1.0000%	\$115,231.27	\$3,503.61	\$0.00	\$118,734.88	\$2,701,671.10	\$0.00	\$87,500.00
12/01/19	\$101,722.91	\$13,508.36	1.0000%	\$115,231.27	\$3,377.09	\$0.00	\$118,608.36	\$2,599,948.19	\$12,500.00	\$100,000.00
06/01/20	\$102,231.53	\$12,999.74	1.0000%	\$115,231.27	\$3,249.94	\$0.00	\$118,481.21	\$2,497,716.66	\$0.00	\$100,000.00
12/01/20	\$102,742.69	\$12,488.58	1.0000%	\$115,231.27	\$3,122.15	\$0.00	\$118,353.42	\$2,394,973.97	\$12,500.00	\$112,500.00
06/01/21	\$103,256.40	\$11,974.87	1.0000%	\$115,231.27	\$2,993.71	\$0.00	\$118,224.98	\$2,291,717.57	\$0.00	\$112,500.00
12/01/21	\$103,772.68	\$11,458.59	1.0000%	\$115,231.27	\$2,864.64	\$0.00	\$118,095.91	\$2,187,944.89	\$12,500.00	\$125,000.00
06/01/22	\$104,291.54	\$10,939.73	1.0000%	\$115,231.27	\$2,734.94	\$0.00	\$117,966.21	\$2,083,653.35	\$0.00	\$125,000.00
12/01/22	\$104,813.00	\$10,418.27	1.0000%	\$115,231.27	\$2,604.57	\$0.00	\$117,835.84	\$1,978,840.35	\$0.00	\$125,000.00
06/01/23	\$105,337.06	\$9,894.21	1.0000%	\$115,231.27	\$2,473.55	\$0.00	\$117,704.82	\$1,873,503.29	\$0.00	\$125,000.00
12/01/23	\$105,863.75	\$9,367.52	1.0000%	\$115,231.27	\$2,341.88	\$0.00	\$117,573.15	\$1,767,639.54	\$0.00	\$125,000.00
06/01/24	\$106,393.07	\$8,838.20	1.0000%	\$115,231.27	\$2,209.55	\$0.00	\$117,440.82	\$1,661,246.47	\$0.00	\$125,000.00
12/01/24	\$106,925.04	\$8,306.23	1.0000%	\$115,231.27	\$2,076.56	\$0.00	\$117,307.83	\$1,554,321.43	\$0.00	\$125,000.00
06/01/25	\$107,459.66	\$7,771.61	1.0000%	\$115,231.27	\$1,942.91	\$0.00	\$117,174.18	\$1,446,861.77	\$0.00	\$125,000.00
12/01/25	\$107,996.97	\$7,234.30	1.0000%	\$115,231.27	\$1,808.58	\$0.00	\$117,039.85	\$1,338,864.80	\$0.00	\$125,000.00
06/01/26	\$108,536.95	\$6,694.32	1.0000%	\$115,231.27	\$1,673.58	\$0.00	\$116,904.85	\$1,230,327.85	\$0.00	\$125,000.00
12/01/26	\$109,079.63	\$6,151.64	1.0000%	\$115,231.27	\$1,537.91	\$0.00	\$116,769.18	\$1,121,248.22	\$0.00	\$125,000.00
06/01/27	\$109,625.03	\$5,606.24	1.0000%	\$115,231.27	\$1,401.56	\$0.00	\$116,632.83	\$1,011,623.19	\$0.00	\$125,000.00
12/01/27	\$110,173.15	\$5,058.12	1.0000%	\$115,231.27	\$1,264.53	\$0.00	\$116,495.80	\$901,450.04	\$0.00	\$125,000.00
06/01/28	\$110,724.03	\$4,507.24	1.0000%	\$115,231.27	\$1,126.81	\$0.00	\$116,358.08	\$790,726.01	\$0.00	\$125,000.00
12/01/28	\$111,277.64	\$3,953.63	1.0000%	\$115,231.27	\$988.41	\$0.00	\$116,219.68	\$679,448.37	\$0.00	\$125,000.00
06/01/29	\$111,834.03	\$3,397.24	1.0000%	\$115,231.27	\$849.31	\$0.00	\$116,080.58	\$567,614.34	\$0.00	\$125,000.00
12/01/29	\$112,393.19	\$2,838.08	1.0000%	\$115,231.27	\$709.52	\$0.00	\$115,940.79	\$455,221.15	\$0.00	\$125,000.00
06/01/30	\$112,955.16	\$2,276.11	1.0000%	\$115,231.27	\$569.03	\$0.00	\$115,800.30	\$342,265.99	\$0.00	\$125,000.00
12/01/30	\$113,519.93	\$1,711.34	1.0000%	\$115,231.27	\$427.84	\$0.00	\$115,659.11	\$228,746.06	\$0.00	\$125,000.00
06/01/31	\$114,087.54	\$1,143.73	1.0000%	\$115,231.27	\$285.93	\$0.00	\$115,517.20	\$114,658.52	\$0.00	\$125,000.00
12/01/31	\$114,658.52	\$572.75	1.0000%	\$115,231.27	\$143.32	\$0.00	\$115,374.59	\$0.00	\$0.00	\$125,000.00
Totals	\$4,146,831.36	\$434,943.00		\$4,581,774.50	\$109,112.70	\$0.00	\$4,690,887.20		\$125,000.00	

Created by KIA on 05/01/2013

Observed GL Transaction nothing paper amount + recording.

Auto Pay KIA

7/19/11



KENTUCKY INFRASTRUCTURE AUTHORITY

1024 Capital Center Drive, Suite 340
Frankfort, Kentucky 40601
Phone (502) 573-0260
Fax (502) 573-0157
<http://kia.ky.gov>

Steven L. Beshear
Governor

John E. Covington III
Executive Director

September 5, 2013

Harry Storm
Ohio County Water District
PO Box 207
Hartford, KY 42347

RE: Ohio County Water District, F08-08

Dear Mr. Storm:

Attached for your review and signature is the Exhibit F to the Assistance Agreement for the above mentioned project. All eligible funds have been drawn and the total amount is \$4,146,831.36. This exhibit shows acknowledgement of the loan repayment schedule from which the water district is retiring its debt.

Please sign all four copies, including the attest portion, and return three to the Authority as soon as possible. A copy should be retained for your records. Please call (502) 573-0260 with any questions.

Sincerely,

A handwritten signature in cursive script that reads "James Nelson".

James Nelson
Graduate Accountant

Attachments

**FUND F
EXHIBIT F
F08-08
TO ASSISTANCE AGREEMENT BETWEEN
OHIO COUNTY WATER DISTRICT
("GOVERNMENTAL AGENCY") AND
THE KENTUCKY INFRASTRUCTURE AUTHORITY**

TOTAL LOAN TO BE REPAYED BY
OHIO COUNTY WATER DISTRICT (F08-08)
KENTUCKY INFRASTRUCTURE AUTHORITY \$ 4,146,831.36
PRINCIPAL AND INTEREST PAYABLE
ON EACH JUNE AND DECEMBER

IT IS UNDERSTOOD AND AGREED BY THE PARTIES TO THIS ASSISTANCE AGREEMENT THAT THIS EXHIBIT F IS AN INTEGRAL PART OF THE ASSISTANCE AGREEMENT BETWEEN THE GOVERNMENTAL AGENCY AND THE KENTUCKY INFRASTRUCTURE AUTHORITY.

IN WITNESS WHEREOF, THE PARTIES HAVE CAUSED THIS EXHIBIT F TO ASSISTANCE AGREEMENT TO BE EXECUTED BY THEIR RESPECTIVE DULY AUTHORIZED OFFICERS AS OF THE DATE OF SAID ASSISTANCE AGREEMENT.

KENTUCKY INFRASTRUCTURE AUTHORITY

BY *M. Dennis Potts*

TITLE TREASURER

OHIO COUNTY WATER DISTRICT

BY _____

TITLE _____

ATTEST:

TITLE _____

DATE _____

ST
9/7/09

EXHIBIT A
Ohio County Water District
PROJECT SPECIFICS
F08-08

GOVERNMENTAL AGENCY:

Name: Ohio County Water District
 PO Box 207
 Hartford, Kentucky 42347

Contact

Person: Harry Storm
 270-298-7704

SYSTEM: Drinking Water

PROJECT: The OCWD is requesting a \$2,000,000 increase to it's previously approved Fund F loan of \$3,000,000 approved in March, 2008 to construct a new 4 MGD water treatment plant. The new treatment plant will replace an existing 2 MGD plant and to offset the loss of treated water now supplied to the District under contract with a local poultry processing facility. The existing plant does not meet current drinking water regulations and the contract with the poultry facility expires February 2009. The existing raw water intake structure will be upgraded to serve the new water plant. Source water for the new plant will continue to be the Green River. The project will also include conversion of an existing treated water main to transport raw water and a new section of treated water transmission main.

PROJECT BUDGET:

	<u>Total</u>
Administrative Expenses	\$ 286,335
Legal Expenses	\$ 40,000
Land, Easements	\$ 165,000
Engineering Fees	\$ 1,505,303
Construction	\$ 10,200,000
Pilot Testing and Treatment	\$ 60,000
Miscellaneous	\$ 50,000
Contingency	\$ 993,362
Debt Refinancing	\$ 6,398,500
Total	<u>\$ 19,698,500</u>

FUNDING SOURCES:

	<u>Amount</u>	<u>%</u>
Fund F Loan - Revised	\$ 5,000,000	25%
EDA Grant	\$ 1,500,000	8%
RD Grant	\$ 1,500,000	8%
RD Loan	\$ 9,198,500	47%
KIA IEDF Grant	\$ 550,000	3%
GRIDA	\$ 450,000	2%
Local Funds	\$ 1,500,000	8%
Total	<u>\$ 19,698,500</u>	<u>100%</u>

KIA DEBT SERVICE:

	REVISED	ORIGINAL	INCREASE
Construction Loan	\$ 5,000,000	\$ 3,000,000	\$ 2,000,000
Interest Rate	1.00%	1.00%	7.8 1.00%
Loan Term (Years)	\$ 20	\$ 20	\$ 20
Estimated Annual Debt Service	\$ 276,455	\$ 165,873	\$ 110,582
Administrative Fee (0.25%)	\$ 12,500	\$ 7,500	\$ 5,000
Total Estimated Annual Debt Service	\$ 288,955	\$ 173,373	\$ 115,582

AMORTIZATION COMMENCEMENT DATE: June 1 and December 1

Interest payments will commence within six months from first draw of funds (estimated 12/1/09).

Full principal and interest payments will commence within one year of initiation of operation (estimated 12/01/11).

REPLACEMENT RESERVE ACCOUNT:	\$ 12,500	ANNUAL AMOUNT
	\$ 125,000	TOTAL AMOUNT

The annual replacement cost is \$12,500. This amount should be added to the replacement account each December 1 until the balance reaches \$125,000 and maintained for the life of the loan.

ADMINISTRATIVE FEE: 0.25%

DEFAULT RATE: 8.00%

DEBT OBLIGATIONS CURRENTLY OUTSTANDING:

	Outstanding	Maturity
KIA Fund C Loan	\$227,789	2014
GMAC Loan	\$31,582	2013
Series 1998 Revenue Bonds	\$3,220,000	Refinance with RD
Series 2000 Revenue Bonds	\$3,510,000	Refinance with RD
Series 2003 Revenue Bonds	\$1,495,000	2023
Total	\$8,484,371	

LIABILITY INSURANCE COVERAGE:

Death or Personal Injury (per person)
 Death or Personal Injury (per occurrence)
 Property Damage on System

SEE ATTACHED

ST 9/17/10




OHIO COUNTY WATER DISTRICT
KIA Loan F15-069 - Amortization Schedule
12/31/2018

NOTE: This amortization schedule was prepared by H&T as the one provided by KIA included \$164,611 in loan draws OCWD had not received as of 12/31/18.

Date	Beginning Balance	Addtl Loan Proceeds	Interest Rate ^{F-14} 1.75% _{F-2}			Ending Balance	
			Pymt	Interest	Principal		
12/01/17	1,199,399.62		35,142.68	9,969.92	25,172.76	1,199,399.62	
06/01/18	1,174,226.86		35,667.51	10,274.49	25,393.02	1,174,226.86	
12/01/18	1,148,833.84		35,667.51	10,052.30	25,615.21	1,123,218.62	
12/17/18	1,123,218.62	^{F-11} 87,545.67 _{F-2}	-	-	-	1,210,764.29	^{F-2}
06/01/19	1,210,764.29		38,447.50	10,594.19	27,853.31	1,182,910.98	55,950.34 CURRENT
12/01/19	1,182,910.98		38,447.50	10,350.47	28,097.03	1,154,813.95	574.96 Immaterial
06/01/20	1,154,813.95		38,447.50	10,104.62	28,342.88	1,126,471.07	56,525.30 G/L - Acct 232.700
12/01/20	1,126,471.07		38,447.50	9,856.62	28,590.88	1,097,880.19	^{F-2}
06/01/21	1,097,880.19		38,447.50	9,606.45	28,841.05	1,069,039.15	
12/01/21	1,069,039.15		38,447.50	9,354.09	29,093.41	1,039,945.74	
06/01/22	1,039,945.74		38,447.50	9,099.53	29,347.97	1,010,597.76	
12/01/22	1,010,597.76		38,447.50	8,842.73	29,604.77	980,992.99	
06/01/23	980,992.99		38,447.50	8,583.69	29,863.81	951,129.18	
12/01/23	951,129.18		38,447.50	8,322.38	30,125.12	921,004.06	
06/01/24	921,004.06		38,447.50	8,058.79	30,388.71	890,615.35	
12/01/24	890,615.35		38,447.50	7,792.88	30,654.62	859,960.73	
06/01/25	859,960.73		38,447.50	7,524.66	30,922.84	829,037.89	
12/01/25	829,037.89		38,447.50	7,254.08	31,193.42	797,844.47	
06/01/26	797,844.47		38,447.50	6,981.14	31,466.36	766,378.11	
12/01/26	766,378.11		38,447.50	6,705.81	31,741.69	734,636.42	
06/01/27	734,636.42		38,447.50	6,428.07	32,019.43	702,616.99	
12/01/27	702,616.99		38,447.50	6,147.90	32,299.60	670,317.39	
06/01/28	670,317.39		38,447.50	5,865.28	32,582.22	637,735.16	
12/01/28	637,735.16		38,447.50	5,580.18	32,867.32	604,867.84	
06/01/29	604,867.84		38,447.50	5,292.59	33,154.91	571,712.94	
12/01/29	571,712.94		38,447.50	5,002.49	33,445.01	538,267.93	
06/01/30	538,267.93		38,447.50	4,709.84	33,737.66	504,530.27	
12/01/30	504,530.27		38,447.50	4,414.64	34,032.86	470,497.41	
06/01/31	470,497.41		38,447.50	4,116.85	34,330.65	436,166.76	
12/01/31	436,166.76		38,447.50	3,816.46	34,631.04	401,535.72	
06/01/32	401,535.72		38,447.50	3,513.44	34,934.06	366,601.66	
12/01/32	366,601.66		38,447.50	3,207.76	35,239.74	331,361.92	
06/01/33	331,361.92		38,447.50	2,899.42	35,548.08	295,813.84	
12/01/33	295,813.84		38,447.50	2,588.37	35,859.13	259,954.71	
06/01/34	259,954.71		38,447.50	2,274.60	36,172.90	223,781.82	
12/01/34	223,781.82		38,447.50	1,958.09	36,489.41	187,292.41	
06/01/35	187,292.41		38,447.50	1,638.81	36,808.69	150,483.72	
12/01/35	150,483.72		38,447.50	1,316.73	37,130.77	113,352.95	
06/01/36	113,352.95		38,447.50	991.84	37,455.66	75,897.29	
12/01/36	75,897.29		38,447.50	664.10	37,783.40	38,113.89	
06/01/37	38,113.89		38,447.50	333.50	38,114.00	(0.12)	

Interest
E-0 = 20,326.79

X- Observed GL transaction noting proper amount + recording

 COMMONWEALTH COMMUNITY BANK PO Box 225 Hartford, Kentucky 42347-0255	Offices: Hartford, KY - 298-3261 Centerlown, KY - 232-4231 Fordsville, KY - 276-3663 Greenville, KY - 336-2125 www.cwcbank.com 24 Hour Direct Info Line: 1-800-811-8177	 
	FINANCIAL SERVICES STATEMENT	

OHIO CO WATER DISTRICT
(KIA DEBT SERVICE II PHASE I)
PO BOX 207
HARTFORD KY 42347-0207

Statement Date: 12/31/2018 Enclosures: (3) Account No.: 3017226 Page: 1

ADVANTAGE SAVINGS SUMMARY

Category	Number	Amount
Balance Forward From 09/28/18		28,953.95
Deposits	3	20,244.00+
Withdrawals		0.00
Automatic Withdrawals	5	124,782.33
Automatic Deposits	3	87,657.65+
Miscellaneous Fees	1	25.00✓
Interest Added This Statement		33.01✓
Ending Balance On 12/31/18		12,081.28
Annual Percentage Yield Earned	0.48%	
Interest Paid This Year	116.53	
Interest Paid Last Year	297.39	
Average Balance (Ledger)	27,199.69+	

DEPOSITS AND OTHER CREDITS

Date	Type	Amount	Date	Type	Amount
10/17/18	Deposit	6,748.00	11/27/18	Deposit	6,748.00
			12/21/18	Deposit	6,748.00 ✓

Date	Description	Amount
12/31/18	INTEREST PAID	33.01 ✓

ELECTRONIC CREDITS

Date	Description	Amount
0/03/18	KY FINANCE KYPAYMENTS	44.37 ✓
1/05/18	KY FINANCE KYPAYMENTS	67.61 ✓
2/19/18	KY FINANCE KYPAYMENTS	87,545.67 ✓

ELECTRONIC DEBITS

Date	Description	Amount
1/1/18	AUTO PYMT DEPOSIT ERROR-INTERNET TRANSFER FROM SAV 7226 TO SVG 0710 5038051	44.37 ✓
7/03/18	US BANK TRUST ACH	37,103.55 ✓
1/17/18	CORR KY FINANCE KYPAYMENTS 8/31	21.13 ✓

RE: Ohio County Water District Loan #F15-069

Nelson, James (KIA) <james.nelson@ky.gov>

Wed 6/19/2019 2:37 PM

To: Veronica <veronicagilbert@hotmail.com>

1 attachments (115 KB)

Ohio Co WD_F15-069.pdf

The amortization schedule was updated in March or April 2019 for the 6/1/19 invoice we sent out. The disbursements we made, that are incorporated into the amortization schedule, are listed below. We create the schedule in Excel, because we use a template, we updated the principal balance on 12/1/18 with all those amounts, instead of listing each disbursement out separately. I've attached the amortization schedule, as it would have looked, when we sent out the 12/1/18 invoice, it does not include the December disbursement.

Draw Date	Draw Amount
12/17/2018	\$87,545.67 ^{F10}
02/15/2019	\$38,814.27
02/15/2019	\$61,241.10
03/15/2019	\$64,556.09
	\$252,157.13

} 1004, Cell

From: Veronica <veronicagilbert@hotmail.com>

Sent: Wednesday, June 19, 2019 2:06 PM

To: Nelson, James (KIA) <james.nelson@ky.gov>

Subject: Ohio County Water District Loan #F15-069

Good Afternoon James

I am the CPA for Ohio County Water District. Thank you for preparing and sending the new amortization schedule for the above referenced loan. I am having difficulties in reconciling back to the amortization schedule. I show being wired into their account \$87,545.67 December 19, 2018 but your schedule shows \$252,157.13 on 12/1/18. Do they perhaps having a holding account that KIA has control of that I am missing? If so I need some documentation to get their books ready for audit and for PSC reporting. If not can you please help me out on the difference between the \$252.157.13 and \$87,545.67. Thank you so much.

Sincerely:

Veronica Gilbert CPA
(270)404-2813 Cell
(270)651-8310

EXHIBIT A
OHIO COUNTY WATER DISTRICT
PROJECT SPECIFICS
F15-069

GOVERNMENTAL AGENCY:

Name: Ohio County Water District
 124 East Washington Street P.O.Box 207
 Hartford, KY 42347

Contact
 Person: Walt Beasley
 Superintendent

SYSTEM: Water

PROJECT:

This project will replace approximately 17,500 linear feet (LF) of eight and ten inch lines with a sixteen inch line. It will eliminate one pump station resulting in a savings of about \$40,000 annually and will improve reliability of the system to effectively deliver water to the northern section of Ohio County and the southern section of Daviess County.

PROJECT BUDGET:

	<u>Total</u>
Administrative Expenses	\$ 42,000
Legal Expenses	18,000
Engineering Fees - Design / Const	78,000
Engineering Fees - Inspection	56,000
Engineering Fees - Other	6,000
Construction	1,281,000
Contingency	119,000
Other	30,000
Total	\$ 1,630,000

FUNDING SOURCES:

	<u>Amount</u>	<u>%</u>
Fund F Loan	\$ 1,630,000	100%
Total	\$ 1,630,000	100%

KIA DEBT SERVICE:

Construction Loan	\$ 1,630,000
Less: Principal Forgiveness (0%)	0
Amortized Loan Amount	<u>\$ 1,630,000</u>
Interest Rate	1.75% <i>F-10</i>
Loan Term (Years)	<u>20</u>
Estimated Annual Debt Service	\$ 96,945
Administrative Fee (0.25%)	<u>4,075</u>
Total Estimated Annual Debt Service	\$ 101,020

AMORTIZATION COMMENCEMENT DATE: June 1 and December 1

Interest payments will commence within six months from first draw of funds (estimated 12/01/16).

Full principal and interest payments will commence within one year of initiation of operation (estimated 12/01/17).

REPLACEMENT RESERVE ACCOUNT:	\$ 4,100 ANNUAL AMOUNT
	\$ 41,000 TOTAL AMOUNT

The annual replacement cost is \$4,100. This amount should be added to the replacement account each December 1 until the balance reaches \$41,000 and maintained for the life of the loan.

ADMINISTRATIVE FEE: 0.25%

DEFAULT RATE: 8.00%

DEBT OBLIGATIONS CURRENTLY OUTSTANDING:

	Outstanding	Maturity
KIA Loan (C89-27)	\$ -	2014
KIA Loan (F08-08)	3,787,769	2031
Revenue Bonds Series 2003	1,090,000	2023
USDA Revenue Bonds Series A	6,921,000	2050
USDA Revenue Bonds Series B	<u>1,186,500</u>	2050
Total	\$ 12,985,269	

LIABILITY INSURANCE COVERAGE:

Death or Personal Injury (per person)
Death or Personal Injury (per occurrence)
Property Damage on System

1,000,000.00
1,000,000.00
1,000,000.00

PBC

272.2

Ag 8/8/18

OHIO COUNTY WATER DISTRICT
 REVENUE BONDS SERIES 2015
 AMORTIZATION OF BOND PREMIUM
 FYE 12/31/2017

12/31/18
 BOND PREMIUM 6,689.81 $\div 100 = 66.90$
 MONTHLY AMORTIZATION 66.90 ←

ANNUAL
 AMORTIZATION BALANCE

BOND PREMIUM 6,689.81

YE 12/31 MONTHS

2015	9	602.10	6,087.71
2016	12	802.80	5,284.91
2017	12	802.80	4,482.11
2018	12	802.80 = 802.80	3,679.31
2019	12		
2020	12		
2021	12		
2022	12		
2023	7		
	100		<u>2,207.70</u>

Agust 10 F.S

PBC

OHIO COUNTY WATER DISTRICT
REVENUE BONDS SERIES 2003 REFUNDING
12/31/2015

	CITY SECURITIES CORP (WELLS FARGO BANK)		TOTAL
	OCWD		
PROCEEDS			
2/24/2015		19,200.00	19,200.00
3/18/2015	90,849.00		90,849.00
3/19/2015	947,489.81		947,489.81
<hr/>			
TOTAL RECEIPTS	966,689.81	90,849.00	1,057,538.81
<hr/>			
PAYOUTS			
3/19/2015 BUILD AMERICA MUT ASSUR CO	0.00	6,308.76	6,308.76
3/19/2015 MOODY'S INVESTORS		12,000.00	12,000.00
3/19/2015 JJB HILLIARD LYONS		15,000.00	15,000.00
3/19/2015 BK OF NEW YORK	960,000.00	46,395.70	1,006,395.70
3/19/2015 BB&T (FEES)		3,500.00	3,500.00
4/23/2015 FRANK MARTIN LAW OFFICE		750.00	750.00
6/5/2015 RUBIN & HAYES		8,140.03	8,140.03
<hr/>			
TOTAL DISBURSEMENTS	960,000.00	92,094.49	1,052,094.49
<hr/>			
	6,689.81	(1,245.49)	5,444.32
<hr/>			
BOND PREMIUM	6,689.81		
<hr/>			
BOND PRINCIPAL			1,000,000.00
BOND INTEREST			6,395.70
BOND ISSUANCE COST			45,698.79
<hr/>			
			1,052,094.49
<hr/>			

no. 1,07 million
PuGL:
232,395,000 + 221,390,000

ST 9/19/19

NOTE: Rec'd via email from James.Nelson@KY.Sov.

NPO-CL-6.1: Standard Form to Confirm Account Balance Information with Financial Institutions

ORIGINAL
To be mailed to
Financial Institution's
Name and
Address

Kentucky Infrastructure Authority
100 Airport Road
Frankfort, KY 40601

OHIO CONTY WATER DISTRICT
CUSTOMER NAME

We have provided to our accountants the following information as of the close of business on **12/31/2018**, regarding our deposit and loan balances. Please confirm the accuracy of the information, noting any exceptions to the information provided. If the balances have been left blank, please complete this form by furnishing the balance in the appropriate space below.* Although we do not request nor expect you to conduct a comprehensive, detailed search of your records, if during the process of completing this confirmation additional information about other deposit and loan accounts we may have with you comes to your attention, please include such information below. Please use the enclosed envelope to return the form directly to our accountants.

1) At the close of business on the date listed above, our records indicated the following deposit balance(s):

ACCOUNT NAME	ACCOUNT NO.	INTEREST RATE	BALANCE*
NONE			

2) We were directly liable to the financial institution for loans at the close of business on the date listed above as follows:

ACCOUNT NO./ DESCRIPTION	BALANCE*	DUE DATE	INTEREST RATE	DATE THROUGH WHICH INTEREST IS PAID	DESCRIPTION OF COLLATERAL
Loan F08-08	\$2,802,888 F2	12/01/2031	1.00% F8	12/01/2018	None
Loan F15-069	\$1,210,764 F2	06/01/2037	1.75% F8	12/01/2018	None

Mike S. Shields
(Customer's Authorized Signature)

September 9, 2019
(Date)

The information presented above by the customer is in agreement with our records. Although we have not conducted a comprehensive, detailed search of our records, no other deposit or loan accounts have come to our attention except as noted below.

James Nelson
(Financial Institution Authorized Signature)
Accountant
(Title)

09/09/2019
(Date)

EXCEPTIONS AND/OR COMMENTS

Please return this form directly to our accountants:

Hensley & Throneberry, CPAs
PO Box 1349
Bowling Green, KY 42102

* Ordinarily, balances are intentionally left blank if they are not available at the time the form is prepared.

Kentucky Infrastructure Authority - Loan Activity Report
Ohio County Water District - Loan Number F08-08

Loan Summary

Borrower: Ohio County Water District		KIA Loan Number: F08-08	
Loan Type: Construction	Status: Active	Interest Rate: 1.00%	Loan ID: 0584
Loan Amount: \$4,146,831.36	AA Date: 08/01/2009	Print Frequency: Semi-Annual	Approval Date: 03/06/2008
Supp. AA Date:	Maturity Date: 12/01/2031	R & M Reserve: \$125,000.00	Audit On File: 12/31/2017
Collateral: Service Revenue	Balance: \$2,701,671.10		

WRIS

WRIS Projects

WX21183012 Ocwd Water Treatment Plant

Project Title

Status
Constructed

Loan Activity From 1/1/2018 To 12/31/2018

Activity Date	Disbursed	Repayment	Principal	Interest	Service Fee	Late Fee	Escrow	Principal Forgiveness	Loan Balance	Note
06/11/2018		\$118,986.04	\$100,212.20	\$15,019.07	\$3,754.77				\$2,903,601.19	
12/04/2018		\$118,860.77	\$100,713.26	\$14,518.01	\$3,629.50				\$2,802,887.93	
Totals:		\$237,846.81	\$200,925.46	\$29,537.08	\$7,384.27				\$2,802,887.93	Balance as of 12/31/2018

Kentucky Infrastructure Authority - Loan Activity Report
Ohio County Water District - Loan Number F15-069

Loan Summary

Borrower: Ohio County Water District		WRIS	
Loan Type: Construction		Project Title	
Loan ID: 0932	KIA Loan Number: F15-069	Ohio County Water District Water Main Upgrade Project	
Status: Active	Interest Rate: 1.75%	Status	
Loan Amount: \$1,503,792.33	Prnt. Frequency: Semi-Annual	Under Construction	
AA Date: 08/01/2016	Supp. AA Date:		
Approval Date: 06/04/2015	Maturity Date: 06/01/2037		
Audit On File: 12/31/2017	R & M Reserve: \$41,000.00		
Collateral: Service Revenue	Balance: \$1,395,971.18		

WX21183039 Ohio County Water District Water Main Upgrade Project

Loan Activity From 1/1/2018 To 12/31/2018

Activity Date	Disbursed	Repayment	Principal	Interest	Service Fee	Late Fee	Escrow	Principal Forgiveness	Loan Balance	Note
06/01/2018		\$37,135.29	\$25,393.02	\$10,274.49	\$1,467.78				\$1,148,833.84	
12/04/2018		\$37,103.55	\$25,615.21	\$10,052.30	\$1,436.04				\$1,123,218.63	Request 8
12/17/2018	\$87,545.67								\$1,210,764.30	Balance as of 12/31/2018
Totals:	\$87,545.67	\$74,238.84	\$51,008.23	\$20,326.79	\$2,903.82					

State Funds

F-15
ST 9/9/19OHIO COUNTY WATER DISTRICT
Debt Compliance
12/31/2018**Bond Series 2015**

Sinking fund Requirements

1/6 of next succeeding 6-month interest pymt deposited monthly

1/12 of the principal maturing next Jan 1 deposited monthly

	<u>Calculated</u>	<u>Actual Deposit</u>	
Interest	578		
Principal	9,167		
Total	9,745		
Months	12		
Annual Total	116,938	118,676	Interest included QB Acct 127.115

NOTE: OCWD appears to be in compliance with sinking fund requirements

USDA Bonds Series 91-01 and Series 91-03

Sinking fund Requirements

1/6 of next succeeding 6-month interest pymt deposited monthly

1/12 of the principal maturing next Jan 1 deposited monthly

	<u>Calculated</u>	<u>Actual Deposit</u>	
91-01 Interest	22,251		
91-01 Principal	8,417		
91-03 Interest	3,816		
91-03 Principal	1,458		
Total	35,942	35,941	
Months	12		
Annual Total	431,299	432,287	Interest included QB Acct 127.117

NOTE: OCWD appears to be in compliance with sinking fund requirements

USDA Bonds Series 91-01 and Series 91-03

Depreciation Account (127.190)

\$48,420 annually until balance reaches \$484,000

QB Acct 127.131 Balance	362,936
QB Acct 127.133 Balance	1,138,686
QB Acct 127.136 Balance	853,399
QB Acct 127.180 Balance	331,962
TOTAL	2,686,983

NOTE: OCWD appears to be in compliance with the depreciation requirements

KIA Loan F-08-08

Replacement Reserve Account (127.190)

\$12,500 annually until balance reaches \$125,000

	<u>Calculated</u>	<u>Actual Deposit</u>	
Annual Total	12,500	13,013	Interest included QB Acct 127.190

NOTE: OCWD appears to be in compliance with the replacement reserve requirements

KIA Loan F-15-069

Replacement Reserve Account (127.190)

\$4,100 annually until balance reaches \$41,000

	<u>Calculated</u>	<u>Actual Deposit</u>
Annual Total	4,100	

NOTE: OCWD is not in compliance as there have been no deposits made into a reserve account. Upon discovery, OCWD opened an account and deposited \$12,300 for years 2016, 2017, and 2018. Finding will be added to the audit report.

ST 9/9/19

OHIO COUNTY WATER DISTRICT
Interest Expense Analytic
12/31/2018

Expectation: Expect the recorded interest expense to be within 5% of est. interest expense

	Principal Balance BOY	Principal Balance EOY	Avg. Balance	Interest Rate	Estimated Interest Exp.
Bond Series 2015	665,000	560,000	612,500	2.00%	12,250
USDA Bonds Series 91-01	6,586,500	6,473,000	6,586,500	4.13%	271,693
USDA Bonds Series 91-03	1,110,000	1,110,000	1,110,000	4.13%	45,788
KIA Loan F-08-08	3,003,813	2,802,888	3,003,813	1.00%	30,038
KIA Loan F-15-069	1,174,227	1,210,764	1,192,496	1.75%	20,869
	<u>12,539,540</u>	<u>12,156,652</u>	<u>12,505,309</u>		<u>380,637</u>
				Acct 427.100 Interest Expense	<u>375,519</u>
				Difference (\$)	(5,118)
				Difference (%)	-1.34%

Conclusion: The analytic ratio is within 1.34% of the actual expense. Meets expectation. No further procedures considered necessary.

Interest Payable Comparison
12/31/2018

Expectation: Without any additional debt agreements, we expect the 18 vs 17 % change to follow closely to the total debt % decrease, within 5 basis points.

	2018	2017	Diff (\$)	Diff (%)
237.100 · ACCRUED INTEREST LONG TERM DEBT	165,336	168,695	(3,360)	-1.99%
Total Debt	12,156,652.23	12,539,540.25	(382,888)	-3.05%

Conclusion: The analytic ratios are within 1.06 basis point of each other and both are decreasing. Meets expectations. No further procedures considered necessary.

F-17
ST9/9/19

OHIO COUNTY WATER DISTRICT
Predecessor Auditor's Workpapers
12/31/2018

The predecessor's workpapers relating to debt were reviewed. The amounts were traced to the opening balances of the 2018 G/L without exception.

The predecessor tested compliance with debt agreements, covenants, etc. There was nothing noted regarding non-compliance.

There were no leases in 2017, and there does not appear to be any in 2018 either.

The deferred outflows and inflows all related to the pension liability.

There were no remediation liabilities or derivative instruments.

All long-term liabilities appeared to be recorded and reported correctly in the 2017 financials.

ATTACHMENT 4-C

OHIO COUNTY WATER DISTRICT
RECEIVABLES
12/31/2018

NOTE: Due to the amount of individual account contained in Account Receivable and the likelihood of a low rate of replies, confirmations were not sent. Instead, alternate procedures were performed.

Account	12/31/18	12/31/17	Variance (\$)	Variance (%)	Comments
	Trial Balance	Trial Balance			
141,000 · ACCTS RECEIVABLE	300,311.25	270,499.90	29,811.35	11.0%	Can vary based upon payments received. See analytics below.
141,100 · RETURNED CHECKS RECEIVABLE	323.64	235.91	87.73	37.2%	Very small \$ variance
142,000 · ACCOUNTS RECEIVABLE - OTHER	15,117.46	3,906.16	11,211.30	287.0%	Misc. category and expected to vary annually
171,000 · ACCRUED INTEREST RECEIVABLE	6,469.26	6,378.89	90.37	1.4%	Very minor variance
173,000 · ACCRUED UNBILLED REVENUE	274,714.77	270,468.29	4,246.48	1.6%	Very minor variance
	<u>596,936.38</u>	<u>551,489.15</u>	<u>45,447.23</u>	8.2%	Within 10% of prior year

141,000 · ACCTS RECEIVABLE	2018	2017	Variance
Total Water Sales	300,311.25	270,499.90	
A/R as a % of Total Water Sales	3,540,521.52	3,511,005.24	0.6
	8.5%	7.7%	Appears reasonable.

141,000 · ACCTS RECEIVABLE	2018	2017	Variance
Avg Daily Net Revenue	300,311.25	270,499.90	
# of Days Revenue in Receivables	9,700.06	9,619.19	2.84
	30.96	28.12	Appears reasonable.

Total Water Sales	2018	2017	2016
Total Gallons Sold	3,540,521.52	3,511,005.24	3,530,028.00
Price per Gallon	500,373.300	493,165.600	480,539.700
	\$0.0071	\$0.0071	\$0.0073
			Consistent and appears reasonable.

5/13/19
C-2

Ohio County Water District Aging Report

Cycle All Cycles
 Account Range All Accounts
Aging Report Options Detail Summary Totals Only
Include Service Detail
Breakdown Route/Report Totals

Aging Amounts To Include All Charges/Arrears All Arrears Arrears > 1 Period Arrears > 2 Periods
Service Status to Include Active Inactive Bad Debt Pending
Sort Order Account Number Name Within Route Straight Name Without Route Totals
Run Report For Historical Aging **Historical Cutoff Date** 12/31/2018 11:59:59 PM
Print Budget Amount **Service Type(s)** All Service Types

Service	Cyc	Last Pay Date	Last Pay Amount	Current	Period 1	Period 2	Period 3	Balance	Unapplied Cash
0001-00020-003 Lawrence or Carol	01	08/01/19	\$21.76	\$21.76	\$0.00	\$0.00	\$0.00	\$21.76	\$0.00
0001-00060-011 Bessie Childress	01	08/04/15	\$23.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2.11)
0001-00060-014 Hallie G Sanders	01	03/15/19	\$123.66	\$101.95	\$0.00	\$0.00	\$0.00	\$101.95	\$0.00
0001-00140-020 Julieann Pollard	01	08/12/19	\$39.00	\$30.81	\$0.00	\$0.00	\$0.00	\$30.81	\$0.00
0001-00195-005 Kammie or Allen H	01	08/12/19	\$32.62	\$28.99	\$0.00	\$0.00	\$0.00	\$28.99	\$0.00
0001-00220-001 Joshua L. and Kels	01	08/07/19	\$52.51	\$38.94	\$0.00	\$0.00	\$0.00	\$38.94	\$0.00
0001-00221-002 Kimberly Coppage	01	02/14/19	\$82.44	\$62.46	\$0.00	\$0.00	\$0.00	\$62.46	\$0.00
0001-00230-003 Shawn or Kelly Ba	01	08/12/19	\$80.44	\$62.35	\$0.00	\$0.00	\$0.00	\$62.35	\$0.00
0001-00235-001 Ralph Porter Jr	01	08/07/19	\$21.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1.79)
0001-00236-001 Bryan Staples	01	08/07/19	\$69.69	\$48.89	\$0.00	\$0.00	\$0.00	\$48.89	\$0.00
0001-00237-002 Jerry Sumner	01	08/12/19	\$55.23	\$58.84	\$0.00	\$0.00	\$0.00	\$58.84	\$0.00
0001-00240-001 Kevin Bailey	01	08/01/19	\$21.76	\$21.76	\$0.00	\$0.00	\$0.00	\$21.76	\$0.00
1-00260-002 Roger or Leisa Bla	01	08/12/19	\$21.76	\$21.76	\$0.00	\$0.00	\$0.00	\$21.76	\$0.00
0001-00280-003 Aaron or Tamara F	01	08/01/19	\$51.80	\$31.71	\$0.00	\$0.00	\$0.00	\$31.71	\$0.00
0001-00290-002 Tina Moore	01	08/05/19	\$44.37	\$36.24	\$0.00	\$0.00	\$0.00	\$36.24	\$0.00
0001-00300-002 Willis Miller	01	08/01/19	\$21.76	\$21.76	\$0.00	\$0.00	\$0.00	\$21.76	\$0.00
0001-00380-020 Bruce Hall	01	08/12/19	\$21.76	\$21.76	\$0.00	\$0.00	\$0.00	\$21.76	\$0.00
0001-00420-001 Rogers Prairie Fan	01	08/02/19	\$23.07	\$23.07	\$0.00	\$0.00	\$0.00	\$23.07	\$0.00
0001-00460-003 Phillip Perry	01	08/06/19	\$21.76	\$21.76	\$0.00	\$0.00	\$0.00	\$21.76	\$0.00
0001-00540-001 Cicero W Ford	01	08/12/19	\$21.76	\$21.76	\$0.00	\$0.00	\$0.00	\$21.76	\$0.00
0001-00580-005 Jeffery or Jennifer	01	08/05/19	\$49.80	\$40.76	\$0.00	\$0.00	\$0.00	\$40.76	\$0.00
0001-00620-005 Kevin or Wendy Di	01	07/30/19	\$56.12	\$41.66	\$0.00	\$0.00	\$0.00	\$41.66	\$0.00
0001-00640-004 Nathan or Sarai Te	01	08/12/19	\$21.76	\$21.76	\$0.00	\$0.00	\$0.00	\$21.76	\$0.00
0001-00680-001 Walter White	01	08/01/19	\$28.10	\$21.76	\$0.00	\$0.00	\$0.00	\$21.76	\$0.00
0001-00720-009 Rodney Schulterm	01	08/12/19	\$21.76	\$71.50	\$0.00	\$0.00	\$0.00	\$71.50	\$0.00
0001-00730-001 Nathan Hampton	01	08/12/19	\$31.71	\$21.76	\$0.00	\$0.00	\$0.00	\$21.76	\$0.00
0001-02000-001 Katherine Oliver	01	08/05/19	\$21.76	\$21.76	\$0.00	\$0.00	\$0.00	\$21.76	\$0.00
0001-02010-001 Fred Mc Quady	01	08/08/19	\$29.90	\$31.71	\$0.00	\$0.00	\$0.00	\$31.71	\$0.00
0001-02028-005 Joel or Karyn Ziller	01	08/06/19	\$26.29	\$23.58	\$0.00	\$0.00	\$0.00	\$23.58	\$0.00
0001-02030-005 Ashley Seitz	01	07/19/19	\$59.59	\$39.85	\$0.00	\$0.00	\$0.00	\$39.85	\$0.00
0001-02040-014 Tara Embry	01	08/12/19	\$28.55	\$91.62	\$2.98	\$0.00	\$0.00	\$94.60	\$0.00
0001-02050-008 Syphonie or Antho	01	08/12/19	\$49.08	\$51.60	\$0.00	\$0.00	\$0.00	\$51.60	\$0.00
0001-02060-001 Delois Burgess	01	08/12/19	\$21.76	\$21.76	\$0.00	\$0.00	\$0.00	\$21.76	\$0.00
0001-02070-001 Glen Blacklock	01	08/12/19	\$21.76	\$21.76	\$0.00	\$0.00	\$0.00	\$21.76	\$0.00
0001-02080-005 Joseph Brown	01	08/12/19	\$142.94	\$102.25	\$0.00	\$0.00	\$0.00	\$102.25	\$0.00
0001-02090-001 Stephen Mc Ewen	01	08/12/19	\$23.07	\$23.07	\$0.00	\$0.00	\$0.00	\$23.07	\$0.00
0001-02110-001 Lonnie Maggard	01	08/06/19	\$55.23	\$63.37	\$0.00	\$0.00	\$0.00	\$63.37	\$0.00
0001-02115-010 Paula Liston	01	04/30/19	\$34.79	\$40.82	\$0.00	\$0.00	\$0.00	\$40.82	\$0.00
1-02120-004 Matt or Shannon A	01	08/09/19	\$77.84	\$91.40	\$0.00	\$0.00	\$0.00	\$91.40	\$0.00
0001-02122-001 James Edward Ho	01	08/05/19	\$21.76	\$21.76	\$0.00	\$0.00	\$0.00	\$21.76	\$0.00
0001-02123-003 Ronald Mc Kenney	01	08/02/19	\$27.19	\$21.76	\$0.00	\$0.00	\$0.00	\$21.76	\$0.00

Service	Cyc	Last Pay Date	Last Pay Amount	Current	Period 1	Period 2	Period 3	Balance	Unapplied Cash
Route 82 Totals									
WATER				\$7,195.43	\$115.94	\$329.40	\$335.99	\$7,976.76	\$0.00
Customer Unapp Cash				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$327.87)
				<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
				\$7,195.43	\$115.94	\$329.40	\$335.99	\$7,976.76	(\$327.87)
								NetBalance:	\$7,648.89
								Total Customers:	194
Report Totals									
WATER				\$277,015.55	\$4,301.63	\$4,386.59	\$26,767.57	\$312,471.34	(\$556.21)
Service Charge				\$0.00	\$2.00	\$2.00	\$0.00	\$4.00	\$0.00
Customer Unapp Cash				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$11,607.88)
				<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
				\$277,015.55	\$4,303.63	\$4,388.59	\$26,767.57	\$312,475.34	(\$12,164.09)
								NetBalance:	\$300,311.25
								Total Customers:	6,012

3

ST 8/22/19

Acct 142

Ohio County Water
Other Receivables
12.31.18

Restitution

M Napier 758.87

S Hudspeth 290.67

6/15/18 Giltra/Derouchie 735.98

J Roby 659.59

2445.11

Bethel Hydrant .2 6030

Magans Project Comp .4 4122.35

Marlow Meter Burnt 450

Milton Dale Buskill .3 2070

Total Other Receivables 15117.46 C-2

INVOICE

Ohio County Water District

INVOICE # 001
DATE: FEBRUARY 18, 2019

124 East Washington St, PO Box 207
Hartford, KY 42347
Phone 270-298-7704
Fax 270-298-9890

*PO# 3/11/19
CK# 14062*

TO Milton Dale Buskill
1930 Ragu Drive
Owensboro, KY 42303

RE: 1 Inch Meter Set
2630 Hwy 140 East
Utica, KY

QTY	ITEM #	DESCRIPTION	UNIT PRICE	DISCOUNT	LINE TOTAL
1		1" Meter, Wire, Box, Setter, Valves, ETC	930.00		\$930.00
1		Line Bore			\$840.00
1		Labor			\$300.00
		DUE UPON RECEIPT			
				TOTAL DISCOUNT	
				SUBTOTAL	2,070.00
				SALES TAX	
				TOTAL	2,070.00

Signed: *Milton D. Buskill*

THANK YOU FOR YOUR BUSINESS!

.1

INVOICE

OHIO COUNTY WATER DISTRICT

DATE: 10/05/2018

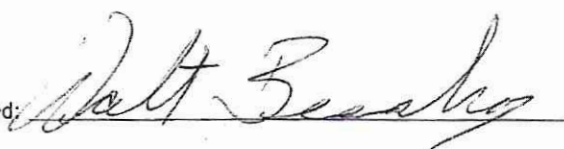
Ohio County Water District
PO Box 207
Hartford, KY 42347
(270) 298-7704

TO Magan & Sons Construction
1246 St. Rt. 1414
Hartford, KY 42347

PROJECT: Reimbursement for Property Damages
Clean up and seeding

DATE	QUANTITY	DESCRIPTION	UNIT PRICE	PYMT RC'D	BALANCE DUE
6/6/18		Gary Allen's Body Shop: Damage to Vehicle caused by Water Line washing out. Shinkle Chapel			722.35
8/13/18		Sharp Lawn Care: 716 Shinkle Chapel Yard Repair Dirt work and seeding from Line Installation			800.00
10/5/18	5200'	Miller Excavating: McCord Road & Richland Road Clean up and seeding of Jobs	0.50		2600.00

DUE UPON RECEIPT

Signed: 

BALANCE DUE \$4,122.35

THANK YOU FOR YOUR BUSINESS!

ST 8/23/19

OHIO COUNTY WATER DISTRICT
UNBILLED WATER
12/31/2018

PAGE 1

	DATE METER READ	JAN, 2019 BILLED GALLONS	JAN, 2019 BILLED REVENUE	PCT	12/31/2018 UNBILLED GALLONS	12/31/2018 UNBILLED REVENUE
RESIDENTIAL	SEE PAGE 2	23,458,500	236,081.06	99%	23,363,848	234,522.66
COMMERCIAL	SEE PAGE 3	2,140,500	17,115.60	97%	2,077,057	16,648.72
RESALE						
BEAVER DAM	SEE PAGE 4	7,521,400	20,157.35	61%	4,588,054	12,295.98
FORDSVILLE	SEE PAGE 4	3,668,500	9,831.58	61%	2,233,000	5,984.44
N MCLEAN CO	SEE PAGE 4	0	0.00	0%	0	0.00
CENTERTOWN	SEE PAGE 4	2,999,800	8,039.46	85%	2,297,287	6,156.73
SUBTOTAL WHOLESALE		14,189,700	38,028.39		9,118,341	24,437.15
GRAND TOTAL		39,788,700	291,225.05		34,559,246	275,608.53

Acct 173.000 - Accrued Unbilled Revenue	274,714.77
Not considered material	893.76

NOTE: The billing cycles do not correspond to a calendar month. Therefore, some of the January billings are from December water usage. This workpaper tests the accrued unbilled revenue by multiplying the total January billings by the # of days in Dec. and divided by the total number of day in the billing cycle. The accrual is deemed reasonable. No further procedures deemed necessary

OHIO COUNTY WATER DISTRICT
 COMPUTATION OF UNBILLED WATER BY ROUTES 12/31/2018
 JANUARY 2019 BILLING

PAGE 2

	DATE READ DEC '18 BILLING	DATE READ JAN '19 BILLING	DAYS 2018	TOTAL DAYS	GALLONS	REVENUE	%	ACCRUED GALLONS	UNBILLED REVENUE
RESIDENTIAL									
ROUTE 1	11/30/2018	1/3/2019	32	34	838,600	8,729	94%	789,271	8,215.48
ROUTE 2	11/29/2018	1/2/2019	33	34	1,310,300	12,873	97%	1,271,762	12,494.33
ROUTE 3	11/29/2018	1/3/2019	33	35	1,196,500	12,092	94%	1,128,129	11,401.41
ROUTE 7	11/27/2018	12/26/2018	35	29	2,229,900	21,023	121%	2,691,259	25,372.53
ROUTE 12	11/26/2018	12/26/2018	36	30	1,108,600	10,846	120%	1,330,320	13,015.18
ROUTE 13	11/26/2018	12/26/2018	36	30	1,045,200	11,161.54	120%	1,254,240	13,393.85
ROUTE 14	11/27/2018	12/27/2018	35	30	689,600	7,105.44	117%	804,533	8,289.68
ROUTE 15	11/27/2018	12/28/2018	35	31	1,744,100	16,647.67	113%	1,969,145	18,795.76
ROUTE 17	11/28/2018	12/28/2018	34	30	633,400	6,077.03	113%	717,853	6,887.30
ROUTE 18	11/26/2018	12/26/2018	36	30	832,700	8,987.78	120%	999,240	10,785.34
ROUTE 23	11/28/2018	1/2/2019	34	35	1,236,200	12,493.23	97%	1,200,880	12,136.28
ROUTE 24	11/29/2018	1/2/2019	33	34	955,800	9,495.62	97%	927,688	9,216.34
ROUTE 29	11/30/2018	1/3/2019	32	34	888,000	8,866.19	94%	835,765	8,344.65
ROUTE 40	12/3/2018	1/4/2019	29	32	1,132,400	12,003.20	91%	1,026,238	10,877.90
ROUTE 41	12/3/2018	1/4/2019	29	32	668,300	6,409.51	91%	605,647	5,808.62
ROUTE 42	12/4/2018	1/7/2019	28	34	441,100	4,921.82	82%	363,259	4,053.26
ROUTE 46	11/30/2018	1/2/2019	32	33	939,300	9,183.09	97%	910,836	8,904.81
ROUTE 47	11/28/2018	1/2/2019	34	35	901,800	8,968.33	97%	876,034	8,712.09
ROUTE 51	12/5/2018	1/9/2019	27	35	426,200	4,568.57	77%	328,783	3,524.33
ROUTE 56	12/5/2018	1/9/2019	27	35	999,000	10,150.67	77%	770,657	7,830.52
ROUTE 80	12/5/2018	1/8/2019	27	34	1,346,500	13,830.32	79%	1,069,279	10,982.90
ROUTE 81	12/6/2018	1/8/2019	26	33	1,104,400	12,377.10	79%	870,133	9,751.65
ROUTE 82	12/6/2018	1/8/2019	26	33	790,600	7,270.72	79%	622,897	5,728.45
TOTAL					<u>23,458,500</u>	<u>236,081.06</u>		<u>23,363,848</u>	<u>234,522.66</u>

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OHIO COUNTY WATER DISTRICT
COMPUTATION OF UNBILLED WATER BY ROUTES 12/31/2018
JANUARY 2019 BILLING

PAGE 3

	DATE READ DEC '18 BILLING	DATE READ JAN '19 BILLING	DAYS 2018	TOTAL DAYS	GALLONS	REVENUE	%	ACCRUED GALLONS	UNBILLED REVENUE
COMMERCIAL									
ROUTE 1	11/30/2018	1/3/2019	32	34	68,300	521.57	94%	64,282	490.89
ROUTE 2	11/29/2018	1/2/2019	33	34	5,400	50.98	97%	5,241	49.48
ROUTE 3	11/29/2018	1/3/2019	33	35	897,300	6,049.61	94%	846,026	5,703.92
ROUTE 7	11/27/2018	12/26/2018	35	29	100	42.26	121%	121	51.00
ROUTE 12	11/26/2018	12/26/2018	36	30	16,500	200.48	120%	19,800	240.58
ROUTE 13	11/26/2018	12/26/2018	36	30	28,600	364.07	120%	34,320	436.88
ROUTE 14	11/27/2018	12/27/2018	35	30	5,300	58.06	117%	6,183	67.74
ROUTE 15	11/27/2018	12/28/2018	35	31	208,400	1,745.15	113%	235,290	1,970.33
ROUTE 17	11/28/2018	12/28/2018	34	30	500	21.13	113%	567	23.95
ROUTE 18	11/26/2018	12/26/2018	36	30	13,900	171.44	120%	16,680	205.73
ROUTE 23	11/28/2018	1/2/2019	34	35	60,400	602.67	97%	58,674	585.45
ROUTE 24	11/29/2018	1/2/2019	33	34	10,500	124.04	97%	10,191	120.39
ROUTE 29	11/30/2018	1/3/2019	32	34	0	0.00	94%	0	0.00
ROUTE 40	12/3/2018	1/4/2019	29	32	8,000	90.55	91%	7,250	82.06
ROUTE 41	12/3/2018	1/4/2019	29	32	14,200	128.25	91%	12,869	116.23
ROUTE 42	12/4/2018	1/7/2019	28	34	400	21.13	82%	329	17.40
ROUTE 46	11/30/2018	1/2/2019	32	33	14,700	152.06	97%	14,255	147.45
ROUTE 47	11/28/2018	1/2/2019	34	35	3,300	32.54	97%	3,206	31.61
ROUTE 51	12/5/2018	1/9/2019	27	35	61,800	482.27	77%	47,674	372.04
ROUTE 56	12/5/2018	1/9/2019	27	35	3,500	54.55	77%	2,700	42.08
ROUTE 80	12/5/2018	1/8/2019	27	34	40,700	461.47	79%	32,321	366.46
ROUTE 81	12/6/2018	1/8/2019	26	33	0	42.26	79%	0	33.30
ROUTE 82	12/6/2018	1/8/2019	26	33	0	21.13	79%	0	16.65
TOTAL					1,461,800	11,437.67		1,417,979	11,171.62
EXEMPT									
ROUTE 1	11/30/2018	1/3/2019	32	34	9,400	140.77	94%	8,847	132.49
ROUTE 2	11/29/2018	1/2/2019	33	34	0	0.00	97%	0	0.00
ROUTE 3	11/29/2018	1/3/2019	33	35	231,500	1,545.88	94%	218,271	1,457.54
ROUTE 7	11/27/2018	12/26/2018	35	29	76,400	622.10	121%	92,207	750.81
ROUTE 12	11/26/2018	12/26/2018	36	30	0	0.00	120%	0	0.00
ROUTE 13	11/26/2018	12/26/2018	36	30	800	21.13	120%	960	25.36
ROUTE 14	11/27/2018	12/27/2018	35	30	900	21.13	117%	1,050	24.65
ROUTE 15	11/27/2018	12/28/2018	35	31	3,600	63.39	113%	4,065	71.57
ROUTE 17	11/28/2018	12/28/2018	34	30	0	0.00	113%	0	0.00
ROUTE 18	11/26/2018	12/26/2018	36	30	2,300	23.76	120%	2,760	28.51
ROUTE 23	11/28/2018	1/2/2019	34	35	6,900	172.49	97%	6,703	167.56
ROUTE 24	11/29/2018	1/2/2019	33	34	19,000	173.96	97%	18,441	168.84
ROUTE 29	11/30/2018	1/3/2019	32	34	0	0.00	94%	0	0.00
ROUTE 40	12/3/2018	1/4/2019	29	32	83,300	750.54	91%	75,491	680.18
ROUTE 41	12/3/2018	1/4/2019	29	32	1,800	63.39	91%	1,631	57.45
ROUTE 42	12/4/2018	1/7/2019	28	34	13,300	193.45	82%	10,953	159.31
ROUTE 46	11/30/2018	1/2/2019	32	33	145,000	979.94	97%	140,606	950.24
ROUTE 47	11/28/2018	1/2/2019	34	35	57,500	492.58	97%	55,857	478.51
ROUTE 51	12/5/2018	1/9/2019	27	35	400	42.26	77%	309	32.60
ROUTE 56	12/5/2018	1/9/2019	27	35	8,600	138.08	77%	6,634	106.52
ROUTE 80	12/5/2018	1/8/2019	27	34	17,800	211.95	79%	14,135	168.31
ROUTE 81	12/6/2018	1/8/2019	26	33	200	21.13	79%	158	16.65
ROUTE 82	12/6/2018	1/8/2019	26	33			79%	0	0.00
TOTAL					678,700	5,677.93		659,078	5,477.10

OHIO COUNTY WATER DISTRICT
COMPUTATION OF UNBILLED WATER BY ROUTES 12/31/2018
JANUARY 2019 BILLING

PAGE 3

	^{.5} DATE READ DEC '18 BILLING	^{.5} DATE READ JAN '19 BILLING	DAYS 2018	TOTAL DAYS	^{.9} GALLONS	^{.9} REVENUE	%	ACCRUED GALLONS	UNBILLED REVENUE
WHOLESALE BEAVER DAM 75-20	12/18/2018	1/10/2019	14	23	7,521,400	20,157.35	61%	4,588,054	12,295.98
FORDSVILLE 75-33	12/18/2018	1/10/2019	14	23	3,668,500	9,831.58	61%	2,233,000	5,984.44
75-35	12/18/2018	1/10/2019	14	23	0	0.00	61%	0	0.00
					<u>3,668,500</u>	<u>9,831.58</u>		<u>2,233,000</u>	<u>5,984.44</u>
N MCLEAN CO			0	0	0	0.00	0%	0	0.00
CENTERTOWN 75-25	11/28/2018	1/3/2019	34	36	28,500	76.38	94%	26,790	71.80
75-26	12/3/2018	1/10/2019	29	38	2,561,000	6,863.48	76%	1,946,360	5,216.24
75-27	11/28/2018	1/10/2019	34	43	410,300	1,100	79%	324,137	868.69
			63	74	<u>2,999,800</u>	<u>8,039</u>	85%	<u>2,297,287</u>	<u>6,157</u>

DATES ROUTES WERE READ-LIST		
ROUTES	December-18	January-19
1	November 30, 2018	January 3, 2019
2	November 29,2018	January 2, 2019
3	November 29,2018	January 3, 2019
7	November 27, 2018	December 26, 2019
12	November 26, 2018	December 26, 2019
13	November 26, 2018	December 26, 2019
14	November 27, 2018	December 27, 2019
15	November 27, 2018	December 28, 2019
17	November 28, 2018	December 28, 2019
18	November 26, 2018	December 26, 2019
23	November 28, 2018	January 2, 2019
24	November 29, 2018	January 2, 2019
29	November 30, 2018	January 3, 2019
40	December 3, 2018	January 4, 2019
41	December 3, 2018	January 4, 2019
42	December 4, 2018	January 7, 2019
46	November 30, 2018	January 2, 2019
47	November 28, 2018	January 2, 2019
51	December 5, 2018	January 9, 2019
56	December 5, 2018	January 9, 2019
80	December 5, 2018	January 8, 2019
81	December 6, 2018	January 8, 2019
82	December 6, 2018	January 8, 2019
BEAVER DAM 75-20	December 18, 2018	January 10, 2018
FORDSVILLE 75-33	December 18, 2018	January 10, 2018
FORDSVILLE 75-35	December 18, 2018	January 10, 2018
CENTERTOWN 75-25	November 28, 2018	January 3, 2018
CENTERTOWN 75-26	December 3, 2018	January 10, 2018
CENTERTOWN 75-27	November 28, 2018	January 10, 2018

JANUARY 2019 RESIDENTIAL SALES									
Route	Customer Count	TOTAL	Revenue	School Tax	Sales Tax	Gallons	Read Wrong	Leak	
1	217	8,990.61	8,728.95	261.66		838,600			
2	301	13,258.79	12,872.95	385.84		1,310,300			
3	291	12,454.99	12,092.40	362.59		1,196,500			
7	467	21,656.82	21,022.95	630.28	3.59	2,229,900			
12	287	11,171.03	10,845.98	325.05		1,108,600		13,600	
13	310	11,496.04	11,161.54	334.50		1,045,200			
14	194	7,321.51	7,105.44	212.86	3.21	689,600			
15	372	17,146.72	16,647.67	499.05		1,744,100		26,500	
17	145	6,259.11	6,077.03	182.08		633,400			
18	257	9,257.01	8,987.78	269.23		832,700			
23	297	12,667.54	12,493.23	372.46	1.85	1,236,200		10,200	
24	226	9,780.28	9,495.62	284.66		955,800			
29	211	9,131.95	8,866.19	265.76		888,000			
40	305	12,362.93	12,003.20	359.73		1,132,400			
41	147	6,601.61	6,409.51	192.10		668,300			
42	126	5,069.33	4,921.82	147.51		441,100			
46	203	9,457.01	9,183.09	273.92		939,300			
47	212	9,237.14	8,968.33	268.81		901,800			
51	108	4,705.47	4,568.57	136.90		426,200			
56	240	10,454.90	10,150.67	304.23		999,000			
80	326	14,246.41	13,830.32	414.57	1.52	1,346,500			
81	360	12,747.84	12,377.10	368.51	2.23	1,104,400			
82	199	7,488.57	7,270.72	217.85		790,600			
Total	5,801	\$243,163.61	\$236,081.06	\$7,070.15	\$12.40	23,458,500	0	50,300	

JANUARY 2019 COMMERCIAL SALES								
Rt #	Cust Total	TOTAL	Revenue	School Tx	Sales Tax	Gallons	RW	Leak
1	7	566.47	521.57	15.65	29.25	68,300		
2	1	55.66	50.98	1.53	3.15	5,400		
3	21	6,603.28	6,049.61	181.46	372.21	897,300		
7	2	44.83	42.26	1.26	1.31	100		
12	5	216.94	200.48	5.37	11.09	16,500		
13	10	396.19	364.07	10.90	21.22	28,600		
14	2	63.39	58.06	1.74	3.59	5,300		
15	18	1,893.39	1,746.15	52.31	95.93	208,400		
17	1	23.07	21.13	0.63	1.31	500		
18	4	185.01	171.44	5.14	8.43	13,900		
23	8	658.00	602.67	18.06	37.27	60,400		
24	4	135.42	124.04	3.72	7.66	10,500		
29		0.00						
40	2	97.55	90.55	2.71	4.29	8,000		
41	1	140.03	128.25	3.85	7.93	14,200		
42	1	23.07	21.13	0.63	1.31	400		
46	3	166.02	152.06	4.55	9.41	14,700		
47	1	35.53	32.54	0.98	2.01	3,300		
51	1	526.54	482.27	14.47	29.80	61,800		
56	2	59.56	54.55	1.63	3.38	3,500		
80	9	503.82	461.47	13.82	28.53	40,700		
81	2	46.14	42.26	1.26	2.62	0		
82	1	23.07	21.13	0.63	1.31	0		
Total	106	\$12,462.98	\$11,437.67	\$342.30	\$683.01	1,461,800	0	0

JAN 2019 EXEMPT ROUTE TOTALS								
Rt #	Cust Total	TOTAL	Revenue	School Tx	Sales Tax	Gallons	RW	Leak
1	5	144.98	140.77	4.21		9,400		
2		0.00						
3	3	1,592.25	1,545.88	46.37		231,500		
7	4	640.76	622.10	18.66		76,400		
12	0	0.00						
13	1	21.76	21.13	0.63		800		
14	1	21.76	21.13	0.63		900		
15	3	65.28	63.39	1.89		3,600		
17		0.00						
18	1	24.47	23.76	0.71		2,300		
23	7	177.64	172.49	5.15		6,900		
24	2	179.18	173.96	5.22		19,000		
29		0.00						
40	6	773.05	750.54	22.51		83,300		
41	3	65.28	63.39	1.89		1,800		
42	5	199.24	193.45	5.79		13,300		
46	2	1,009.33	979.94	29.39		145,000		
47	3	507.35	492.58	14.77		57,500		
51	2	43.52	42.26	1.26		400		
56	4	142.21	138.08	4.13		8,600		
80	6	218.30	211.95	6.35		17,800		
81	1	21.76	21.13	0.63		200		
82								
Total	59	\$5,848.12	\$5,677.93	\$170.19	\$0.00	678,700	0	0

Service	Rate	Number Active	Number Inactive	Charges	Arrears	Total	Usage	Adjustment Amount	Adjusted Total
Local Tax	01 School Tax	199	1	\$239.02	\$0.00	\$239.02		21.17	217.85
Penalty	01 Penalty	199	1	\$779.37	\$0.00	\$779.37			
Overpayment		13	1	\$0.00	(\$484.09)	(\$484.09)			
**** Customer Type R Residential For All Routes ****									
WA WATER	01 Water Rates	5,801	41	\$239,166.83	\$32,544.69	\$271,711.52	23,508,800	3085.77	236,081.0
SV Service Ch	06 Web Convenience Fr	0	1	\$0.00	\$2.00	\$2.00			
Local Tax	01 School Tax	5,799	41	\$7,167.02	\$0.00	\$7,167.02		96.87	7,070.15
State Tax	01 Sales Tax	6	0	\$12.40	\$0.00	\$12.40			
Net Amount		0	0	\$246,346.25	\$32,546.69	\$278,892.94			
Penalty	01 Penalty	5,801	41	\$23,423.28	\$0.00	\$23,423.28			
Gross Amount		0	0	\$269,769.53	\$32,546.69	\$302,316.22			
Overpayment		341	56	\$0.00	(\$13,746.96)	(\$13,746.96)			
Total Amount		0	0	\$269,769.53	\$18,799.73	\$288,569.26	23,508,800	23,458.50	
**** Customer Type W Wholesale For Route 0075 ****									
WA WATER	02 Wholesale Water	6	0	\$38,028.39	\$0.00	\$38,028.39	14,189,700	50,300	
**** Customer Type W Wholesale For All Routes ****									
WA WATER	02 Wholesale Water	6	0	\$38,028.39	\$0.00	\$38,028.39	14,189,700		
Net Amount		0	0	\$38,028.39	\$0.00	\$38,028.39			
Gross Amount		0	0	\$38,028.39	\$0.00	\$38,028.39			
Total Amount		0	0	\$38,028.39	\$0.00	\$38,028.39	14,189,700		
**** Summary For All Customer Types And Routes ****									
WA WATER	01 Water Rates	5,966	41	\$256,414.88	\$32,920.08	\$289,334.96	25,649,300	3218.27	253,196.6
	02 Wholesale Water	6	0	\$38,028.39	\$0.00	\$38,028.39	14,189,700		
		5,972	41	\$294,443.27	\$32,920.08	\$327,363.35	39,839,000		
SV Service Ch	06 Web Convenience Fr	0	1	\$0.00	\$2.00	\$2.00			
Local Tax	01 School Tax	5,963	41	\$7,683.48	\$0.00	\$7,683.48		100.84	7582.64
State Tax	01 Sales Tax	99	0	\$703.60	\$0.00	\$703.60		8.19	695.41
Net Amount		0	0	\$302,830.35	\$32,922.08	\$335,752.43			
Penalty	01 Penalty	5,966	41	\$25,112.65	\$0.00	\$25,112.65			
Gross Amount		0	0	\$327,943.00	\$32,922.08	\$360,865.08			
Overpayment		354	57	\$0.00	(\$14,975.19)	(\$14,975.19)			
Total Amount		0	0	\$327,943.00	\$17,946.89	\$345,889.89	39,839,000		

39,788,700

% of total Gallas
 53.00% Beaver Dam 107,521,400 \$20,157.35
 25.85% Fordsville 03,668,500 \$9,831.58
 21.15% Centertown 02,999,800 \$8,039.46
 14,189,700 38,028.39

Ohio County Water District Meter Reading Audit

Service Type: All Cycle: All
 Starting Account: 0075-00000-000 Sort By: Accounts
 Ending Account: 0075-99999-999 Print on wide carriage printer:
 Use Reading Factor:
 Account Status: Begin New Active Pending Final Bad Debt All Inactives Last Inactive

Service	Status	Compound Meter	Meter Number	Reading Date	Present Reading	Previous Reading	Current Usage	Reading Type	Usage Overwrite
0075-00020-001 Beaver Dam Water							Alternate Reading Order: 0		
WA	Active	Yes - Primary	60359079	01/18/19 2:11:28 PM	387673000	387051000	① 622000	Read	<input type="checkbox"/>
WA	Active	Yes - Secondary	85529612	01/18/19 2:11:34 PM	0	0	0	Read	<input type="checkbox"/>
		ChangeOut	60359078	01/16/19 7:58:17 AM	480263000	473677000	6586000		
WA	Active	Yes - Secondary Addons		01/18/19 2:11:52 PM	313400	467100	313400	Read	<input checked="" type="checkbox"/>
0075-00025-001 City of Centertown							Alternate Reading Order: 2513		
WA	Active	Yes - Primary	68451888	01/02/19 8:26:00 AM	73081300	73052800	② 28500	Read	76,388 <input type="checkbox"/>
0075-00026-001 City of Centertown							Alternate Reading Order: 26		
WA	Active	No Addons master		01/03/19 3:48:35 PM	183668000	181107000	2561000	Read	9863,48 <input type="checkbox"/>
0075-00027-002 City of Centertown							Alternate Reading Order: 27		
WA	Active	No	81453629	01/02/19 8:26:00 AM	1311600	901300	410300	Read	1,099,69 <input type="checkbox"/>
0075-00033-001 City of Fordsville							Alternate Reading Order: 33		
WA	Active	No	74308286	01/18/19 2:16:11 PM	297295200	293708300	3586900	Read	9,612,89 <input type="checkbox"/>
0075-00035-001 CITY OF FORDSVILLE							Alternate Reading Order: 35		
WA	Active	No	79236054	01/18/19 2:15:55 PM	4497100	4415500	81600	Read	218,69 <input type="checkbox"/>
8 Service(s) in Route 0075					Route Totals	1,428,102,600	1,414,380,000	14,189,700	
8 Total Service(s) on the Audit					Report Totals	1,428,102,600	1,414,380,000	14,189,700	

Beaver Dam
 Σ① = 7,521,400 .9
 Centertown
 Σ② = 2,999,800 .9
 F'ville
 Σ③ = 3,668,500 .9

OHIO COUNTY WATER DISTRICT
DOUBTFUL ACCOUNTS - BAD DEBT
2018

NOTE: OCWD does not utilize an allowance account for bad debt. Accounts are written off annually when the account is inactive for 12 months or greater. Below is a comparison to PY and a ratio to total sales.

Account	12/31/18	12/31/17	Variance (\$)	Variance (%)	Comments
	Trial Balance	Trial Balance			
670,000 Bad Debt Expense	18,000.36	19,444.85	(1,444.49)	-7.4%	\$ Variance is immaterial. Consistent with 2017 and appears reasonable.
	18,000.36	19,444.85	(1,444.49)	-7.4%	reasonable.

Account	2018	2017	Ratio	Comments
	Total Water Sales	Total Water Sales		
670,000 Bad Debt Expense	18,000.36	19,444.85		
Total Water Sales	3,540,521.52	3,511,005.24		
A/R as a % of Total Water Sales	0.51%	0.55%	Ratio is very comparable to prior year and appears reasonable. No further procedures deemed necessary.	

ST 8/23/19
C-16

OHIO COUNTY WATER DISTRICT

**Response to Commission Order Dated June 18, 2020
Case No. 2020-00141**

Question No. 5

Responding Witnesses: Alan Vilines

Q-5. Refer to Ohio District's Application, Exhibit E, Billing Analysis.

- a. Provide the source of the 2018 usage data presented in the Billing Analysis, and state whether any adjustments were made to the data.**
- b. Provide a list of any adjustments made to the data and include an explanation of each adjustment.**
- c. Provide a detailed breakdown of the items that are included in the Net Billing Adjustments amount of (\$76,097) in the Summary section. Include a description of each adjustment and the method in which the amount of each adjustment was determined.**
- d. Provide a detailed breakdown of the items that are included in the Billing Adjustments amount of (\$2,852) in the Wholesale Sales section. Include a description of each adjustment and the method in which the amount of each adjustment was determined.**

- A-5.
- a. See Attachment 5-A to Question 5. No adjustments were made to the usage data.
 - b. See response to Question 5a.
 - c. See Attachment 5-C. A description of the adjustment is included in attachment. Ohio County Water District's billing software determined the amount of the adjustments.
 - d. See Attachment 5-D to Question 5. A description of the adjustment is included in attachment. Ohio County Water District's billing software determined the amount of the adjustments.

ATTACHMENT 5-A

Ohio County Water District Rate Analysis

Billing Cycle 1 Cycle 1
Service Type WA WATER
Old Rate Code 01 Water Rates
New Rate Code 01 Water Rates
Date Range 01/01/2018 To 12/31/2018
Use Reading Factor Yes

WA WATER 01 Water Rates

Usage Table - Usage By Rate Increment

Level	Bills	First 2,000	Next 18,000	Next 30,000	Next 50,000	Next 100,000
2,000	24,830	22,871,100				
18,000	47,058	94,116,000	129,042,700			
30,000	707	1,414,000	12,726,000	6,177,400		
50,000	200	400,000	3,600,000	6,000,000	3,928,200	
100,000	132	264,000	2,376,000	3,960,000	6,600,000	5,633,100
Over 200,000	69	138,000	1,242,000	2,070,000	3,450,000	6,900,000
Total	72,996	119,203,100	148,986,700	18,207,400	13,978,200	12,533,100

Level	Over 200,000	Next 0	Next 0	Next 0	Total Usage
2,000					22,871,100
18,000		0			223,158,700
30,000		0	0		20,317,400
50,000		0	0	0	13,928,200
100,000		0	0	0	18,833,100
Over 200,000	9,538,800	0	0	0	23,338,800
Total	9,538,800	0	0	0	322,447,300

WA WATER 01 Water Rates

Revenue Table - Revenue By Rate Increment

Level	Bills	Total Usage	Rate / 1000	Revenue
2,000	72,996	119,203,100	\$21.13 Minimum	\$1,542,405.48
18,000		148,986,700	8.78	\$1,308,103.23
30,000		18,207,400	7.59	\$138,194.17
50,000		13,978,200	6.39	\$89,320.70
100,000		12,533,100	5.20	\$65,172.12
Over 200,000		9,538,800	5.20	\$49,601.76
Total Revenue				\$3,192,797.46

WA WATER 01 Water Rates

Usage Table - Usage By Rate Increment

Level	Bills	First 2,000	Next 18,000	Next 30,000	Next 50,000	Next 100,000
2,000	24,830	22,871,100				
18,000	47,058	94,116,000	129,042,700			
30,000	707	1,414,000	12,726,000	6,177,400		
50,000	200	400,000	3,600,000	6,000,000	3,928,200	
100,000	132	264,000	2,376,000	3,960,000	6,600,000	5,633,100
Over 200,000	69	138,000	1,242,000	2,070,000	3,450,000	6,900,000
Total	72,996	119,203,100	148,986,700	18,207,400	13,978,200	12,533,100

Level	Over 200,000	Next 0	Next 0	Next 0	Total Usage
2,000					22,871,100
18,000		0			223,158,700
30,000		0	0		20,317,400
50,000		0	0	0	13,928,200
100,000		0	0	0	18,833,100
Over 200,000	9,538,800	0	0	0	23,338,800
Total	9,538,800	0	0	0	322,447,300

WA WATER 01 Water Rates

Revenue Table - Revenue By Rate Increment

Level	Bills	Total Usage	Rate / 1000	Revenue
2,000	72,996	119,203,100	\$21.13 Minimum	\$1,542,405.48
18,000		148,986,700	8.78	\$1,308,103.23
30,000		18,207,400	7.59	\$138,194.17
50,000		13,978,200	6.39	\$89,320.70
100,000		12,533,100	5.20	\$65,172.12
Over 200,000		9,538,800	5.20	\$49,601.76
Total Revenue				\$3,192,797.46

Revenue Difference	\$0.00
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ATTACHMENT 5-C

Ohio County Water District
Customer Activity Report

*ADJUSTMENTS
(INCLUDING 3402)*

Service Type All Service Types
 Billing Cycle All Rates
 Customer Type 1 Cycle 1
 Account Range All Customer Types
 Date Range All Accounts
 12/23/2017 To 12/23/2018
 Include Customer Unapplied Cash

Print Route Totals Print Account Group Totals
 Print Customer Type Totals
 Exclude State Tax Exempt Revenue
 Print Report
 AR Type By AR Type
 AR Code Adjustment
 Report Breakdown Level All Arcodes
 Print Report On Wide Carriage Printer Print Totals Only

AR Type Totals For Route 0001

Code Description	Date	Service	Rate	Service Amt	S1 Amount	S2 Amount	LT Amount	ST Amount	Penalty Amt	Unapp Cash	Total Amt
Total Adjustments											0.00
Total Payments											0.00
Total Deposit Receipts											0.00
Total Deposits Applied											0.00
Total Charges Billed											0.00
Total Bad Debt Writeoffs											0.00
Total Bad Debt Recovered											0.00

AR Code Summary For Route 0001

200 Our Leak											2	0.00
205 Courtesy Penalty Adj											2	0.00
BLT Balance Transfer											4	0.00
DMC Damage Meter Charge											1	0.00
LEK Leak Adj											9	0.00
NOB No Bill Adj											1	0.00
PCC Payment Correction											2	0.00
RCB Refund a Credit Bal											16	0.00
TRI Trip Charge											1	0.00

AR Type Totals For Route 0002

Total Adjustments												0.00
Total Payments												0.00
Total Deposit Receipts												0.00
Total Deposits Applied												0.00
Total Charges Billed												0.00
Total Bad Debt Writeoffs												0.00
Total Bad Debt Recovered												0.00

Code Description

Date

Service

Rate

Service Amt

S1 Amount

S2 Amount

LT Amount

ST Amount

Penalty Amt

Unapp Cash

Total Amt

AR Code Summary For Route 0002

Code Description	Date	Service	Rate	Service Amt	S1 Amount	S2 Amount	LT Amount	ST Amount	Penalty Amt	Unapp Cash	Total Amt
200 Our Leak					(170.90)					3	
205 Courtesy Penalty Adj					(20.26)					6	
BLT Balance Transfer					0.00					2	
LEK Leak Adj					(3,079.97)					15	
NOB No Bill Adj					(21.76)					1	
PNT Penalty Adj					(4.66)					1	
RCB Refund a Credit Bal					803.07					14	
TRI Trip Charge					70.00					2	

AR Type Totals For Route 0003

Total Adjustments	(16,043.04)	Total Unapplied Cash Applied	0.00
Total Payments	0.00	Total Penalties	0.00
Total Deposit Receipts	0.00	Total Immediate Cash Receipts	0.00
Total Deposits Applied	0.00	Total State Tax Billed	0.00
Total Charges Billed	0.00	Total State Tax Received	0.00
Total Bad Debt Writeoffs	0.00	Total Local Tax Billed	0.00
Total Bad Debt Recovered	0.00	Total Local Tax Received	0.00

AR Code Summary For Route 0003

200 Our Leak	(285.97)	# of Trans.	4
205 Courtesy Penalty Adj	(178.35)	# of Trans.	4
ABC Add Billing Charge	22.67	# of Trans.	1
BLT Balance Transfer	(72.66)	# of Trans.	2
LEK Leak Adj	(1,818.73)	# of Trans.	10
NOB No Bill Adj	(23.76)	# of Trans.	2
PCC Payment Correction	(70.61)	# of Trans.	2
PNT Penalty Adj	(3.87)	# of Trans.	1
RCB Refund a Credit Bal	468.42	# of Trans.	8
RW Read Wrong Adj	(14,220.18)	# of Trans.	1
TRI Trip Charge	140.00	# of Trans.	3

AR Type Totals For Route 0007

Total Adjustments	(11,253.93)	Total Unapplied Cash Applied	0.00
Total Payments	0.00	Total Penalties	0.00
Total Deposit Receipts	0.00	Total Immediate Cash Receipts	0.00
Total Deposits Applied	0.00	Total State Tax Billed	0.00

AR Code Summary For Route 0007

Code Description	Date	Service	Rate	Service Amt	S1 Amount	S2 Amount	LT Amount	ST Amount	Penalty Amt	Unapp Cash	Total Amt
Total Charges Billed					0.00				Total State Tax Received		0.00
Total Bad Debt Writeoffs					0.00				Total Local Tax Billed		0.00
Total Bad Debt Recovered					0.00				Total Local Tax Received		0.00
<hr/>											
200 Our Leak					(2,354.16)				# of Trans.	6	
205 Courtesy Penalty Adj					(61.22)				# of Trans.	9	
ABC Add Billing Charge					72.25				# of Trans.	3	
BLT Balance Transfer					0.00				# of Trans.	10	
LEK Leak Adj					(5,870.66)				# of Trans.	33	
NOB No Bill Adj					(1,001.18)				# of Trans.	4	
PCC Payment Correction					(41.66)				# of Trans.	1	
PNT Penalty Adj					(8.79)				# of Trans.	2	
RCB Refund a Credit Bal					1,288.53				# of Trans.	23	
RW Read Wrong Adj					(3,312.04)				# of Trans.	2	
TRI Trip Charge					45.00				# of Trans.	1	

AR Type Totals For Route 0012

Total Adjustments	(2,549.29)	Total Unapplied Cash Applied	0.00
Total Payments	0.00	Total Penalties	0.00
Total Deposit Receipts	0.00	Total Immediate Cash Receipts	0.00
Total Deposits Applied	0.00	Total State Tax Billed	0.00
Total Charges Billed	0.00	Total State Tax Received	0.00
Total Bad Debt Writeoffs	0.00	Total Local Tax Billed	0.00
Total Bad Debt Recovered	0.00	Total Local Tax Received	0.00

AR Code Summary For Route 0012

200 Our Leak	(803.99)	# of Trans.	3
205 Courtesy Penalty Adj	(4.22)	# of Trans.	2
ABC Add Billing Charge	114.24	# of Trans.	1
BLT Balance Transfer	(81.49)	# of Trans.	3
LEK Leak Adj	(2,195.20)	# of Trans.	19
NOB No Bill Adj	(37.08)	# of Trans.	1
PCC Payment Correction	78.54	# of Trans.	6
PNT Penalty Adj	(7.64)	# of Trans.	1
RCB Refund a Credit Bal	352.55	# of Trans.	5
TRI Trip Charge	35.00	# of Trans.	1

Code Description	Date	Service	Rate	Service Amt	S1 Amount	S2 Amount	LT Amount	ST Amount	Penalty Amt	Unapp Cash	Total Amt
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AR Type Totals For Route 0013

Total Adjustments											0.00
Total Payments											0.00
Total Deposit Receipts											0.00
Total Deposits Applied											0.00
Total Charges Billed											0.00
Total Bad Debt Writeoffs											0.00
Total Bad Debt Recovered											0.00

AR Code Summary For Route 0013

200 Our Leak	(130.23)	# of Trans.	1
205 Courtesy Penalty Adj	(14.77)	# of Trans.	6
ABC Add Billing Charge	150.00	# of Trans.	4
LEK Leak Adj	(1,651.93)	# of Trans.	9
RCB Refund a Credit Bal	740.23	# of Trans.	17
TRI Trip Charge	45.00	# of Trans.	1

AR Type Totals For Route 0014

Total Adjustments	(2,797.34)	Total Unapplied Cash Applied	0.00
Total Payments	0.00	Total Penalties	0.00
Total Deposit Receipts	0.00	Total Immediate Cash Receipts	0.00
Total Deposits Applied	0.00	Total State Tax Billed	0.00
Total Charges Billed	0.00	Total State Tax Received	0.00
Total Bad Debt Writeoffs	0.00	Total Local Tax Billed	0.00
Total Bad Debt Recovered	0.00	Total Local Tax Received	0.00

AR Code Summary For Route 0014

200 Our Leak	(819.06)	# of Trans.	1
205 Courtesy Penalty Adj	(19.95)	# of Trans.	3
DMC Damage Meter Charge	25.00	# of Trans.	1
LEK Leak Adj	(2,149.85)	# of Trans.	13
NOB No Bill Adj	43.24	# of Trans.	2
PCC Payment Correction	(2.00)	# of Trans.	1
RCB Refund a Credit Bal	90.28	# of Trans.	4
TRI Trip Charge	35.00	# of Trans.	1

AR Type Totals For Route 0015

Total Adjustments	(10,755.68)	Total Unapplied Cash Applied	0.00
Total Payments	0.00	Total Penalties	0.00

Code Description

Date

Service

Rate

Service Amt S1 Amount

S2 Amount

LT Amount

ST Amount

Penalty Amt

Unapp Cash

Total Amt

Total Deposit Receipts	0.00	Total Immediate Cash Receipts	0.00
Total Deposits Applied	0.00	Total State Tax Billed	0.00
Total Charges Billed	0.00	Total State Tax Received	0.00
Total Bad Debt Writeoffs	0.00	Total Local Tax Billed	0.00
Total Bad Debt Recovered	0.00	Total Local Tax Received	0.00

AR Code Summary For Route 0015

200 Our Leak	(3,957.41)	# of Trans.	11
205 Courtesy Penalty Adj	(15.71)	# of Trans.	3
ABC Add Billing Charge	45.62	# of Trans.	1
BLT Balance Transfer	3.87	# of Trans.	3
LEK Leak Adj	(6,813.99)	# of Trans.	20
NOB No Bill Adj	(21.76)	# of Trans.	1
PNT Penalty Adj	(106.66)	# of Trans.	3
RCB Refund a Credit Bal	110.36	# of Trans.	9

AR Type Totals For Route 0017

Total Adjustments	(2,142.58)	Total Unapplied Cash Applied	0.00
Total Payments	0.00	Total Penalties	0.00
Total Deposit Receipts	0.00	Total Immediate Cash Receipts	0.00
Total Deposits Applied	0.00	Total State Tax Billed	0.00
Total Charges Billed	0.00	Total State Tax Received	0.00
Total Bad Debt Writeoffs	0.00	Total Local Tax Billed	0.00
Total Bad Debt Recovered	0.00	Total Local Tax Received	0.00

AR Code Summary For Route 0017

205 Courtesy Penalty Adj	(92.65)	# of Trans.	2
ABC Add Billing Charge	265.00	# of Trans.	2
LEK Leak Adj	(2,852.37)	# of Trans.	14
PCC Payment Correction	115.00	# of Trans.	2
RCB Refund a Credit Bal	352.44	# of Trans.	9
TRI Trip Charge	70.00	# of Trans.	2

AR Type Totals For Route 0018

Total Adjustments	(3,453.32)	Total Unapplied Cash Applied	0.00
Total Payments	0.00	Total Penalties	0.00
Total Deposit Receipts	0.00	Total Immediate Cash Receipts	0.00
Total Deposits Applied	0.00	Total State Tax Billed	0.00
Total Charges Billed	0.00	Total State Tax Received	0.00

Code Description	Date	Service	Rate	Service Amt	S1 Amount	S2 Amount	LT Amount	ST Amount	Penalty Amt	Unapp Cash	Total Amt
Total Bad Debt Writeoffs					0.00				Total Local Tax Billed		0.00
Total Bad Debt Recovered					0.00				Total Local Tax Received		0.00

AR Code Summary For Route 0018

205 Courtesy Penalty Adj				(8.18)					# of Trans.	3	
BLT Balance Transfer				46.55					# of Trans.	3	
LEK Leak Adj				(3,899.83)					# of Trans.	13	
NOB No Bill Adj				2.09					# of Trans.	3	
PCC Payment Correction				0.00					# of Trans.	4	
RCB Refund a Credit Bal				406.05					# of Trans.	8	

AR Type Totals For Route 0023

Total Adjustments				(2,735.17)					Total Unapplied Cash Applied		0.00
Total Payments				0.00					Total Penalties		0.00
Total Deposit Receipts				0.00					Total Immediate Cash Receipts		0.00
Total Deposits Applied				0.00					Total State Tax Billed		0.00
Total Charges Billed				0.00					Total State Tax Received		0.00
Total Bad Debt Writeoffs				0.00					Total Local Tax Billed		0.00
Total Bad Debt Recovered				0.00					Total Local Tax Received		0.00

AR Code Summary For Route 0023

200 Our Leak				(493.51)					# of Trans.	2	
205 Courtesy Penalty Adj				(2.11)					# of Trans.	1	
ABC Add Billing Charge				35.00					# of Trans.	1	
BLT Balance Transfer				225.00					# of Trans.	1	
LEK Leak Adj				(2,951.74)					# of Trans.	11	
NOB No Bill Adj				(225.00)					# of Trans.	1	
PCC Payment Correction				(58.68)					# of Trans.	2	
RCB Refund a Credit Bal				700.87					# of Trans.	13	
TRI Trip Charge				35.00					# of Trans.	1	

AR Type Totals For Route 0024

Total Adjustments				(464.86)					Total Unapplied Cash Applied		0.00
Total Payments				0.00					Total Penalties		0.00
Total Deposit Receipts				0.00					Total Immediate Cash Receipts		0.00
Total Deposits Applied				0.00					Total State Tax Billed		0.00
Total Charges Billed				0.00					Total State Tax Received		0.00

Code Description

Date

Service

Rate

Service Amt

S1 Amount

S2 Amount

LT Amount

ST Amount

Penalty Amt

Unapp Cash

Total Amt

Code Description	Date	Service	Rate	Service Amt	S1 Amount	S2 Amount	LT Amount	ST Amount	Penalty Amt	Unapp Cash	Total Amt
Total Bad Debt Writeoffs					0.00				Total Local Tax Billed		0.00
Total Bad Debt Recovered					0.00				Total Local Tax Received		0.00

AR Code Summary For Route 0024

205 Courtesy Penalty Adj					(5.19)				# of Trans.	2	
ABC Add Billing Charge					35.00				# of Trans.	1	
BLT Balance Transfer					68.79				# of Trans.	1	
LEK Leak Adj					(1,010.93)				# of Trans.	11	
NOB No Bill Adj					(3.89)				# of Trans.	2	
PCC Payment Correction					21.01				# of Trans.	5	
PNT Penalty Adj					(2.11)				# of Trans.	1	
RCB Refund a Credit Bal					327.46				# of Trans.	10	
TRI Trip Charge					105.00				# of Trans.	3	

AR Type Totals For Route 0029

Total Adjustments					(1,235.89)				Total Unapplied Cash Applied		0.00
Total Payments					0.00				Total Penalties		0.00
Total Deposit Receipts					0.00				Total Immediate Cash Receipts		0.00
Total Deposits Applied					0.00				Total State Tax Billed		0.00
Total Charges Billed					0.00				Total State Tax Received		0.00
Total Bad Debt Writeoffs					0.00				Total Local Tax Billed		0.00
Total Bad Debt Recovered					0.00				Total Local Tax Received		0.00

AR Code Summary For Route 0029

205 Courtesy Penalty Adj					(10.11)				# of Trans.	2	
ABC Add Billing Charge					34.94				# of Trans.	1	
LEK Leak Adj					(1,735.38)				# of Trans.	9	
RCB Refund a Credit Bal					474.66				# of Trans.	11	

AR Type Totals For Route 0040

Total Adjustments					(2,022.29)				Total Unapplied Cash Applied		0.00
Total Payments					0.00				Total Penalties		0.00
Total Deposit Receipts					0.00				Total Immediate Cash Receipts		0.00
Total Deposits Applied					0.00				Total State Tax Billed		0.00
Total Charges Billed					0.00				Total State Tax Received		0.00
Total Bad Debt Writeoffs					0.00				Total Local Tax Billed		0.00
Total Bad Debt Recovered					0.00				Total Local Tax Received		0.00

AR Code Summary For Route 0040

Code Description Date Service Rate Service Amt S1 Amount S2 Amount LT Amount ST Amount Penalty Amt Unapp Cash Total Amt

200	Our Leak				(767.15)					# of Trans.	5	
205	Courtesy Penalty Adj				(25.31)					# of Trans.	4	
	ABC Add Billing Charge				197.05					# of Trans.	3	
	BLT Balance Transfer				(28.62)					# of Trans.	5	
	LEK Leak Adj				(2,294.11)					# of Trans.	16	
	NOB No Bill Adj				(25.00)					# of Trans.	1	
	RCB Refund a Credit Bal				815.85					# of Trans.	12	
	TRI Trip Charge				105.00					# of Trans.	3	

AR Type Totals For Route 0041

Total Adjustments	(4,215.81)	Total Unapplied Cash Applied	0.00
Total Payments	0.00	Total Penalties	0.00
Total Deposit Receipts	0.00	Total Immediate Cash Receipts	0.00
Total Deposits Applied	0.00	Total State Tax Billed	0.00
Total Charges Billed	0.00	Total State Tax Received	0.00
Total Bad Debt Writeoffs	0.00	Total Local Tax Billed	0.00
Total Bad Debt Recovered	0.00	Total Local Tax Received	0.00

AR Code Summary For Route 0041

200	Our Leak	(156.16)	# of Trans.	1
205	Courtesy Penalty Adj	(6.59)	# of Trans.	2
	BLT Balance Transfer	0.00	# of Trans.	2
	LEK Leak Adj	(4,269.34)	# of Trans.	8
	RCB Refund a Credit Bal	216.28	# of Trans.	4

AR Type Totals For Route 0042

Total Adjustments	(306.02)	Total Unapplied Cash Applied	0.00
Total Payments	0.00	Total Penalties	0.00
Total Deposit Receipts	0.00	Total Immediate Cash Receipts	0.00
Total Deposits Applied	0.00	Total State Tax Billed	0.00
Total Charges Billed	0.00	Total State Tax Received	0.00
Total Bad Debt Writeoffs	0.00	Total Local Tax Billed	0.00
Total Bad Debt Recovered	0.00	Total Local Tax Received	0.00

AR Code Summary For Route 0042

BLT	Balance Transfer	0.00	# of Trans.	2
LEK	Leak Adj	(377.58)	# of Trans.	4
RCB	Refund a Credit Bal	36.56	# of Trans.	2
TRI	Trip Charge	35.00	# of Trans.	1

Code Description Date Service Rate Service Amt S1 Amount S2 Amount LT Amount ST Amount Penalty Amt Unapp Cash Total Amt

AR Type Totals For Route 0046

Total Adjustments	(3,007.54)	Total Unapplied Cash Applied	0.00
Total Payments	0.00	Total Penalties	0.00
Total Deposit Receipts	0.00	Total Immediate Cash Receipts	0.00
Total Deposits Applied	0.00	Total State Tax Billed	0.00
Total Charges Billed	0.00	Total State Tax Received	0.00
Total Bad Debt Writeoffs	0.00	Total Local Tax Billed	0.00
Total Bad Debt Recovered	0.00	Total Local Tax Received	0.00

AR Code Summary For Route 0046

205 Courtesy Penalty Adj	(14.33)	# of Trans.	2
ABC Add Billing Charge	57.03	# of Trans.	1
LEK Leak Adj	(3,363.68)	# of Trans.	14
PCC Payment Correction	40.76	# of Trans.	3
RCB Refund a Credit Bal	237.68	# of Trans.	8
TRI Trip Charge	35.00	# of Trans.	1

AR Type Totals For Route 0047

Total Adjustments	(2,150.01)	Total Unapplied Cash Applied	0.00
Total Payments	0.00	Total Penalties	0.00
Total Deposit Receipts	0.00	Total Immediate Cash Receipts	0.00
Total Deposits Applied	0.00	Total State Tax Billed	0.00
Total Charges Billed	0.00	Total State Tax Received	0.00
Total Bad Debt Writeoffs	0.00	Total Local Tax Billed	0.00
Total Bad Debt Recovered	0.00	Total Local Tax Received	0.00

AR Code Summary For Route 0047

205 Courtesy Penalty Adj	(18.55)	# of Trans.	5
BLT Balance Transfer	0.00	# of Trans.	6
LEK Leak Adj	(2,770.97)	# of Trans.	11
NOB No Bill Adj	(47.69)	# of Trans.	1
PCC Payment Correction	28.84	# of Trans.	1
PNT Penalty Adj	(2.95)	# of Trans.	1
RCB Refund a Credit Bal	661.31	# of Trans.	13

AR Type Totals For Route 0051

Total Adjustments	100.72	Total Unapplied Cash Applied	0.00
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Code Description

Date

Service

Rate

Service Amt

S1 Amount

S2 Amount

LT Amount

ST Amount

Penalty Amt

Unapp Cash

Total Amt

AR Code Summary For Route 0051

Code Description	Date	Service	Rate	Service Amt	S1 Amount	S2 Amount	LT Amount	ST Amount	Penalty Amt	Unapp Cash	Total Amt
Total Payments											0.00
Total Deposit Receipts											0.00
Total Deposits Applied											0.00
Total Charges Billed											0.00
Total Bad Debt Writeoffs											0.00
Total Bad Debt Recovered											0.00
<hr/>											
200 Our Leak							(31.66)				1
ABC Add Billing Charge							60.00				2
BLT Balance Transfer							(5.41)				2
LEK Leak Adj							(82.93)				2
NOB No Bill Adj							(76.53)				1
RCA Return Check Adj							77.51				2
RCB Refund a Credit Bal							159.74				2

AR Type Totals For Route 0056

Total Adjustments							(1,505.89)				0.00
Total Payments							0.00				0.00
Total Deposit Receipts							0.00				0.00
Total Deposits Applied							0.00				0.00
Total Charges Billed							0.00				0.00
Total Bad Debt Writeoffs							0.00				0.00
Total Bad Debt Recovered							0.00				0.00

AR Code Summary For Route 0056

200 Our Leak							(343.67)				3
205 Courtesy Penalty Adj							(8.44)				2
BLT Balance Transfer							23.87				3
LEK Leak Adj							(1,804.24)				7
NOB No Bill Adj							(124.15)				4
PCC Payment Correction							(23.87)				1
PNT Penalty Adj							(2.11)				1
RCB Refund a Credit Bal							706.72				13
TRI Trip Charge							70.00				2

AR Type Totals For Route 0075

Total Adjustments							(2,852.05)				0.00
Total Payments							0.00				0.00

WHOLESALE

Wednesday, December 11, 2019 10:12 AM



W/holesale
 ↓

Code Description	Date	Service	Rate	Service Amt	S1 Amount	S2 Amount	LT Amount	ST Amount	Penalty Amt	Unapp Cash	Total Amt
Total Deposit Receipts				0.00							0.00
Total Deposits Applied				0.00							0.00
Total Charges Billed				0.00							0.00
Total Bad Debt Writeoffs				0.00							0.00
Total Bad Debt Recovered				0.00							0.00

AR Code Summary For Route 0075

AR Type Totals For Route 0080

200 Our Leak				(118.99)					# of Trans.	1	
NOB No Bill Adj				(53.60)					# of Trans.	1	
RW Read Wrong Adj				(2,679.46)					# of Trans.	1	
Total Adjustments				(806.86)					Total Unapplied Cash Applied		0.00
Total Payments				0.00					Total Penalties		0.00
Total Deposit Receipts				0.00					Total Immediate Cash Receipts		0.00
Total Deposits Applied				0.00					Total State Tax Billed		0.00
Total Charges Billed				0.00					Total State Tax Received		0.00
Total Bad Debt Writeoffs				0.00					Total Local Tax Billed		0.00
Total Bad Debt Recovered				0.00					Total Local Tax Received		0.00

AR Code Summary For Route 0080

205 Courtesy Penalty Adj				(8.01)					# of Trans.	3	
ABC Add Billing Charge				111.76					# of Trans.	3	
BLT Balance Transfer				(33.86)					# of Trans.	2	
LEK Leak Adj				(1,474.02)					# of Trans.	15	
NOB No Bill Adj				(154.35)					# of Trans.	2	
PCC Payment Correction				23.87					# of Trans.	1	
RCB Refund a Credit Bal				560.16					# of Trans.	8	
TRI Trip Charge				35.00					# of Trans.	1	
WU Water Use Adj				132.59					# of Trans.	1	

AR Type Totals For Route 0081

Total Adjustments				(2,531.19)					Total Unapplied Cash Applied		0.00
Total Payments				0.00					Total Penalties		0.00
Total Deposit Receipts				0.00					Total Immediate Cash Receipts		0.00
Total Deposits Applied				0.00					Total State Tax Billed		0.00
Total Charges Billed				0.00					Total State Tax Received		0.00
Total Bad Debt Writeoffs				0.00					Total Local Tax Billed		0.00
Total Bad Debt Recovered				0.00					Total Local Tax Received		0.00

AR Code Report Summary

Code	Description	Date	Service	Rate	Service Amt	S1 Amount	S2 Amount	LT Amount	ST Amount	Penalty Amt	Unapp Cash	Total Amt
	Total Bad Debt Writeoffs							0.00	Total Local Tax Billed			0.00
	Total Bad Debt Recovered							0.00	Total Local Tax Received			0.00
200	Our Leak							(11,979.50)		# of Trans.	49	
205	Courtesy Penalty Adj							(530.49)		# of Trans.	68	
ABC	Add Billing Charge							1,283.06		# of Trans.	26	
BLT	Balance Transfer							109.48		# of Trans.	59	
DMC	Damage Meter Charge							171.12		# of Trans.	2	
LEK	Leak Adj							(58,469.06)		# of Trans.	280	
NOB	No Bill Adj							(1,697.10)		# of Trans.	28	
PCC	Payment Correction							156.83		# of Trans.	36	
PNT	Penalty Adj							(138.79)		# of Trans.	11	
RCA	Return Check Adj							162.64		# of Trans.	4	
RCB	Refund a Credit Bal							10,982.09		# of Trans.	226	
RW	Read Wrong Adj							(20,211.68)		# of Trans.	4	
TRI	Trip Charge							1,080.00		# of Trans.	29	
WU	Water Use Adj							132.59		# of Trans.	1	

ATTACHMENT 5-D

Ohio County Water District Customer Activity Report

All Service Types
 All Rates
 1 Cycle 1
 All Customer Types
 Account Range 0075-00000-000 To 0075-99999-999
 Date Range 12/23/2017 To 12/23/2018
 Include Customer Unapplied Cash
 Print Route Totals
 Print Customer Type Totals
 Exclude State Tax Exempt Revenue
 Print Report
 AR Type
 AR Code
 Report Breakdown Level
 Print Report On Wide Carriage Printer
 Print Account Group Totals
 By AR Type Adjustment
 All Arcodes
 Print All Transactions

Wholesale

Code Description	Date	Service	Rate	Service Amt	\$1 Amount	\$2 Amount	LT Amount	ST Amount	Penalty Amt	Unapp Cash	Total Amt
0075-00027-002 Centertown, City of		Cycle 1									
Current Service Balances		WATER	02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RWA Read Wrong Adj	09/27/2018	WATER	02	0.00	0.00	0.00	0.00	0.00	0.00	(2,679.46)	(2,679.46)
0075-00035-001 CITY OF FORDSVILLE		Cycle 1									
Current Service Balances		WATER	02	238.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200 Our Leak	07/26/2018	WATER	02	(118.99)	0.00	0.00	0.00	0.00	0.00	0.00	(118.99)
0075-00040-001 North Mc Lean Co. Water,		Cycle 1									
Current Service Balances		WATER	02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NOB No Bill Adj	04/03/2018	WATER	02	0.00	0.00	0.00	0.00	0.00	0.00	(53.60)	(53.60)

AR Type Totals For Route 0075

Total Adjustments	(2,852.05)	Total Unapplied Cash Applied	0.00
Total Payments	0.00	Total Penalties	0.00
Total Deposit Receipts	0.00	Total Immediate Cash Receipts	0.00
Total Deposits Applied	0.00	Total State Tax Billed	0.00
Total Charges Billed	0.00	Total State Tax Received	0.00
Total Bad Debt Writeoffs	0.00	Total Local Tax Billed	0.00
Total Bad Debt Recovered	0.00	Total Local Tax Received	0.00

AR Code Summary For Route 0075

200 Our Leak	(118.99)	# of Trans.	1
NOB No Bill Adj	(53.60)	# of Trans.	1
RW Read Wrong Adj	(2,679.46)	# of Trans.	1

AR Type Report Totals

Total Adjustments	(2,852.05)	Total Unapplied Cash Applied	0.00
Total Payments	0.00	Total Penalties	0.00
Total Deposit Receipts	0.00	Total Immediate Cash Receipts	0.00

TOTAL W/WRONG ADJ. - (2,679.46) BEB - FROM TOTAL APPL.

Code Description	Date	Service	Rate	Service Amt	S1 Amount	S2 Amount	LT Amount	ST Amount	Penalty Amt	Unapp Cash	Total Amt
AR Code Report Summary											
Total Deposits Applied							0.00	Total State Tax Billed			0.00
Total Charges Billed							0.00	Total State Tax Received			0.00
Total Bad Debt Writeoffs							0.00	Total Local Tax Billed			0.00
Total Bad Debt Recovered							0.00	Total Local Tax Received			0.00
<hr/>											
200 Our Leak							(118.99)	# of Trans.		1	
NOB No Bill Adj							(53.60)	# of Trans.		1	
RW Read Wrong Adj							(2,679.46)	# of Trans.		1	

OHIO COUNTY WATER DISTRICT

**Response to Commission Order Dated June 18, 2020
Case No. 2020-00141**

Question No. 6

Responding Witness: Vicki Shields

- Q-6. Refer to Ohio District's 2018 annual report, page 57. Line 12, Other Sales, is listed as 16,593,000 gallons sold. Provide an explanation of the sales in this category. Include in the explanation the type of customers served and the rate these customers were charged.**
- A-6. These sales are sales to tax-exempt retail customers. These customers are charged the same rates as all other Ohio County Water District customers.

OHIO COUNTY WATER DISTRICT

Response to Commission Order Dated June 18, 2020 Case No. 2020-00141

Question No. 7

Responding Witnesses: Walt Beasley

Q-7. Refer to Ohio District's 2018 annual report, page 57, Line 21, Total Other Water Used, is listed as 206,090,000 gallons, which equates to 24.86 percent of the water produced by Ohio District.

- a. Provide a detailed explanation how the amounts were determined for each of the categories listed as Other Water Used.**
- b. Provide copies of all documents relied upon to support the amounts of water usage for each of the categories listed as Other Water Used.**
- c. In the event that any of the usage is estimated, provide the basis for the amount of the estimate**

A-7. a. "Utility/water treatment plant" represents water used to backwash filter and chemical filters, wash settling basins, perform general cleaning around the plant, and water used in the control/lab building. Approximately 5,503,680 gallons of water is used monthly for backwash.¹ Control/lab building usage is approximately 220,000 gallons of water per month. Total water usage is 5,723,680 gallons per month.

"Flushing" represents water used to flush and line water mains. This amount is determined by apply an industry formula (USA Bluebook) that considers water line pressure, water line size, and the amount of time.

"Fire department" represents fire department usage for firefighting training and actual firefighting. This amount is currently based upon usage reported by fire department. In 2018 Ohio County Water District mistakenly determined fire department usage by applying a factor of .03 to "Total Produced and Purchased." It should have applied a factor of .0003 to "Total Produced and Purchased."

"Other" represents estimated meter loss of eight percent.

Ohio County Water District has recalculated its "Water Statistics" using a "Fire department usage" based upon a factor of .0003 of Total Produced and Purchased. See Attachment 7-A to Question 7.

¹ 1,911 gallons per cycle x 24 cycles per day x 4 filters x 30 days per month = 5,503,680 gallons.

- b. See Attachment 7-B to Question 7.
- c. See response to Question 7a.

ATTACHMENT 7-A

TOTAL
OCWD WATER LOSS REPORT

DATE: JAN-DEC 2018

Water Treated:
 Water Sold:
 Unsold Water

822,463,000
 516,945,000
 305,518,000

WTP 71,239,000
 SYSTEM FLUSH 75,387,000
 LINE BREAKS 17,947,000
 FIRE DEPT 246,000
 OTHER (METER LOSS 8%) 42,015,000
 TOTAL USAGE: 206,834,000
 TOTAL UNSOLD WATER 305,518,000
 TOTAL UNKNOWN LOSS 98,684,000

Percent of Loss 11.9%

Number of Leaks: 44 Customer Affected: 2593

	Location	Size	Location and Description of Leaks	Description
1)				
2)				
3)				
4)				
5)				
6)				
7)				
8)				

7

REVISED REPORT

27500 Ohio County Water District 01/01/2018 - 12/31/2018

Water Statistics (Ref Page: 30)

Gallons (Omit 000's)

Percent

	Gallons (Omit 000's)	Percent
1. Water Produced, Purchased and Distributed		
2. Water Produced	829,071	ACTUAL 829,453
3. Water Purchased		
4. Total Produced and Purchased	829,071	829,453
6. Water Sales:		
7. Residential	293,027	293,027
8. Commercial	16,769	16,769
9. Industrial		
10. Bulk Loading Stations		
11. Resale	190,556	190,556
12. Other Sales	16,593	16,593
13. Total Water Sales	516,945	516,945
15. Other Water Used		
16. Utility/water treatment plant	66,239	71,239
17. Wastewater plant		
18. System flushing	65,206	75,387
19. Fire department	32,630	246
20. Other	42,015	42,015
21. Total Other Water Used	200,990	188,887
23. Water Loss:		
24. Tank Overflows		
25. Line Breaks	17,947	17,947
26. Line Leaks		
27. Other	88,829	98,674
28. Total Line Loss	105,976	116,621
Note: Line 13 + Line 21 + Line 28 must equal Line 4		
32. Water Loss Percentage		
33. Line 28 divided by Line 4		42.783%

ATTACHMENT 7-B

7A-B

OCWD Water Production & Plant Usage

Month: January

Year: 2018

Water Loss

Water loss from water treatment process: 5,485,347

Water loss from water usage at plant: 782,085 *** Includes water leak from GAC building.

Total water loss at water plant: 6,267,432

Finished Water Total & Leaks

Finished water treated 78,837,930

Water leaks for month 6

Customers affected from leaks 71

Leaks

<u>Location</u>	<u>Line size</u>
Highland Dr.	2" PVC
Hamlin Chapel Rd.	3" PVC
Bucky Ln.	2" PVC
Highland Dr.	2" PVC
Renfrow Rd.	3" PVC
Cedar Grove	8" PVC

OCWD Water Production & Plant Usage

Month: February _____

Year: 2018 _____

Water Loss

Water loss from water treatment process: _____ 5,128,443 _____

Water loss from water usage at plant: _____ **353,804** _____

Total water loss at water plant: _____ ~~5,482,247~~ _____

Finished Water Total & Leaks

Finished water treated _____ 60,161,595 _____

Water leaks for month _____ 4 _____

Customers affected from leaks _____ 80 _____

Leaks

<u>Location</u>	<u>Line size</u>
Lewis Ln.	6" to 4"
Highland Drive area	4" PVC
Renfrow Rd. Horse Branch	3" PVC
Hwy 62 E. Rosine	6" PVC

OCWD Water Production & Plant Usage

Month: March

Year: 2018

Water Loss

Water loss from water treatment process:	<u>5,201,275</u>
Water loss from water usage at plant:	<u>409,954</u>
Total water loss at water plant:	<u>5,611,229</u>

Finished Water Total & Leaks

Finished water treated	<u>62,825,792</u>
Water leaks for month	<u>2</u>
Customers affected from leaks	<u>20</u>

Leaks

<u>Location</u>	<u>Line size</u>
Brey Ln.	<u>2" PVC</u>
Van Zant Rd.	<u>4" PVC</u>

OCWD Water Production & Plant Usage

Month: April

Year: 2018

Water Loss

Water loss from water treatment process: 5,028,048

Water loss from water usage at plant: 568,521

Total water loss at water plant: 5,596,569

Finished Water Total & Leaks

Finished water treated 61,345,043

Water leaks for month 0

Customers affected from leaks 0

Leaks

Location

Line size

OCWD Water Production & Plant Usage

Month: May

Year: 2018

Water Loss

Water loss from water treatment process:	<u>5,675,671</u>
Water loss from water usage at plant:	<u>312,375</u>
Total water loss at water plant:	<u>5,988,046</u>

Finished Water Total & Leaks

Finished water treated	<u>69,666,650</u>
Water leaks for month	<u>4</u>
Customers affected from leaks	<u>29</u>

Leaks

<u>Location</u>	<u>Line size</u>
<u>Clearview Dr.</u>	<u>3" AC</u>
<u>Elm Dr.</u>	<u>2" PVC</u>
<u>Mckinley Ln.</u>	<u>2" PVC</u>
<u>Hwy 69 N.</u>	<u>6" PVC</u>

OCWD Water Production & Plant Usage

Month: June

Year: 2018

Water Loss

Water loss from water treatment process:	5,510,756
Water loss from water usage at plant:	390,175
Total water loss at water plant:	5,900,931

Finished Water Total & Leaks

Finished water treated	68,022,209
Water leaks for month	4
Customers affected from leaks	94

Leaks

<u>Location</u>	<u>Line size</u>
Goshen Church Rd.	8" PVC
Hwy 919	3" PVC
Buford Rd.	3" PVC
Hwy 62 W. Mchenry	4" AC

OCWD Water Production & Plant Usage

Month: July

Year: 2018

Water Loss

Water loss from water treatment process:	6,056,896
Water loss from water usage at plant:	195,771
Total water loss at water plant:	6,252,667

Finished Water Total & Leaks

Finished water treated	77,397,665
Water leaks for month	7
Customers affected from leaks	2,054

Leaks

<u>Location</u>	<u>Line size</u>
Green River Church	2" PVC
Flynt Springs Rd.	12" PVC
Samuel's St.	3" PVC
Hwy 69 N.	6" PVC
Old Hartford Rd.	2" PVC
Old Cabin Ln.	3" PVC
Schultztown Rd.	4" PVC

OCWD Water Production & Plant Usage

Month: August

Year: 2018

Water Loss

Water loss from water treatment process:	<u>5,969,267</u>
Water loss from water usage at plant:	<u>293,746</u>
Total water loss at water plant:	<u>6,263,013</u>

Finished Water Total & Leaks

Finished water treated	<u>74,444,517</u>
Water leaks for month	<u>2</u>
Customers affected from leaks	<u>23</u>

Leaks

<u>Location</u>	<u>Line size</u>
Bethel Church Rd.	<u>8" PVC</u>
Rochester Rd.	<u>6" PVC</u>

OCWD Water Production & Plant Usage

Month: September

Year: 2018

Water Loss

Water loss from water treatment process:	6,243,769
Water loss from water usage at plant:	219,812
Total water loss at water plant:	6,463,581

Finished Water Total & Leaks

Finished water treated	79,652,515
Water leaks for month	6
Customers affected from leaks	62

Leaks

<u>Location</u>	<u>Line size</u>
Sandefur Crossing	2" PVC
Hwy 69 N.	6" PVC
Bethel Church Rd.	2" PVC
Hwy 269	2" PVC
Lonestar Rd.	6" PVC
Brey Ln.	2" PVC

OCWD Water Production & Plant Usage

Month: October

Year: 2018

Water Loss

Water loss from water treatment process:	<u>5,938,572</u>
Water loss from water usage at plant:	<u>184,456</u>
Total water loss at water plant:	<u>6,123,028</u>

Finished Water Total & Leaks

Finished water treated	<u>67,662,674</u>
Water leaks for month	<u>2</u>
Customers affected from leaks	<u>27</u>

Leaks

<u>Location</u>	<u>Line size</u>
Hwy 1544	<u>6" PVC</u>
Hwy 231 N.	<u>6" AC</u>

OCWD Water Production & Plant Usage

Month: November

Year: 2018

Water Loss

Water loss from water treatment process:	<u>5,329,712</u>
Water loss from water usage at plant:	<u>176,634</u>
Total water loss at water plant:	<u>5,506,346</u>

Finished Water Total & Leaks

Finished water treated	<u>64,143,669</u>
Water leaks for month	<u>3</u>
Customers affected from leaks	<u>67</u>

Leaks

<u>Location</u>	<u>Line size</u>
Hwy 1414	<u>3" AC</u>
Wilderness Ln.	<u>2" PVC</u>
Prentiss Rd./Hwy 269	<u>4" PVC</u>

OCWD Water Production & Plant Usage

Month: December

Year: 2018

Water Loss

Water loss from water treatment process:	<u>5,384,056</u>
Water loss from water usage at plant:	<u>181,895</u>
Total water loss at water plant:	<u>5,565,951</u>

Finished Water Total & Leaks

Finished water treated	<u>66,124,623</u>
Water leaks for month	<u>2</u>
Customers affected from leaks	<u>6</u>

Leaks

<u>Location</u>	<u>Line size</u>
<u>Shreve Rd.</u>	<u>10" PVC</u>
<u>Independence Church Loop</u>	<u>2" AC</u>

22	24182005					96	97	66	86.333				#####
23	43233520					95.6	93	67	85.2				#####
24	36430926					88.7	99	10	65.9				#####
25	30802902					99.8	102	94	98.6				#####
26	39082075					99.8	101	91	97.267				#####
27	20234419					99.8	101	88	96.267				#####
28	19342331					97.9	100	86	94.633				#####
29	39119116					99.4	101	75	91.8				#####
30	22291871					99.4	101	84	94.8				#####
31	17336407					0	0	0	0				#####
32	28073054					99.4	101	91	97.133				#####
33	64717575					98	99	75	90.667				#####
34	24813987					99	101	87	95.667				#####
35	35604389					99	98	85	94				#####
36	30318220					95.7	100	84	93.233				#####
37	31604189					98.2	100	93	97.067				#####
38	38967120					0	0	0	0				#####
39	43239529					99.3	101	88	96.1				#####
40	30803263					0	0	0	0				#####
41	31881300					99.9	101	85	95.3				#####
42	27370642					97.1	99	83	93.033				#####
43	47346443					99.9	101	40	80.3				#####
44	21809438					99.3	101	0	66.767				#####
45	39596106					100.7	101	89	96.9				#####
46	32184765					98.4	95	0	64.467				#####
47	35306116					100.8	100	100	100.27				#####
48	32321415					99.5	100	79	92.833				#####
49	30356098					99.5	101	88	96.167				#####
50	720					100.5	101	90	97.167				#####
51	39356115					87.2	91	65	81.067				#####
52	31843894					20	0	0	6.6667				#####
53	21046273					109.8	95	80	94.933				#####
54	30275597					100	0	0	33.333				#####
55	31464868					100.8	0	0	33.6				#####

52	21488776				99.8	87	49	78.6	#####
53	34205430				0	0	0	0	#####
54	42332526				100.2	91	90	93.733	#####
55	55902047				100.4	101	81	94.133	#####
56	21365951				99.6	100	93	97.533	#####
61	50944533	5/8X34	SENSUS	SR11	0	0	0	0	#####
62	59638243				100.9	98	95	97.967	#####
63	50180802				0	0	0	0	#####
64	66277139				99.8	100	97	98.933	#####
65	50055971				99.8	100	98	99.267	#####
66	49435213				0	0	0	0	#####
67	59638173				100	100	89	96.333	#####
68	50084033				99	100	98	99	#####
69	50298				87.5	101	93	93.833	#####
70	69952583				100.5	101	98	99.833	#####
71	44619850				0	0	0	0	#####
72	48056658				98.9	100	92	96.967	#####
73	50421193				59	0	91	50	#####
74	49744180				100.5	100	100	100.17	#####
75	52327786				100.1	100	98	99.367	#####
76	44043903				100.1	100	99	99.7	#####
77	50944619				99.7	100	98	99.233	#####
78	59569984				100.3	100	97	99.1	#####
79	59638207				0	0	0	0	#####
80	59638375				0	0	0	0	#####
81	56877855				99.8	100	100	99.933	#####
82	48299911				100.2	100	99	99.733	#####
83	54725410				99.7	100	96	98.567	#####
84	48056615				100.3	100	99	99.767	#####
85	48623126				0	0	0	0	#####
86	66277144				99.8	100	99	99.6	#####
87	48056655				100	100	89	96.333	#####
88	54266795				100	100	0	66.667	#####
89	48623143				100.1	101	99	100.03	#####

#71A-2



The C.I. Thornburg Co., Inc.

140B Ambassador Drive

Bowling Green, Kentucky 42101

Phone: (270)843-0852 Fax: (270)780-9894

Page:

of:

Sales Order #:	S100068780
Date Tested:	9/25/2018
Tester:	PAXTON MCPHERSON
Card #:	W1185

Meter Shop Test Report

Customer: OHIO CO

Handwritten: ACC 91.41855

	Serial #	Size	Meter Mfg.	Model	% ACCURACY AS RECEIVED				% ACCURACY AS REPAIRED				Comments/Parts	
					High	Med.	Low	Avg.	High	Med.	Low	Avg.		
1	49320929	5/8X3/4	SENSUS	SR	97.7	99	68	88.233					#####	
2	30818307				98.1	100	86	94.7					#####	
3	47799770				97.9	97	52	82.3					#####	
4	44726515				97.5	100	78	91.833					#####	
5	49298448				98.1	99	85	94.033					#####	
6	39947426				99.5	101	91	97.167					#####	
7	37828511				96.3	96	83	91.767					#####	
8	19839159				97.6	99	81	92.533					#####	
9	18719533				96.4	97	0	64.467					#####	
10	30803272				0	0	0	0					#####	
11	31881433				96.7	96	65	85.9					#####	
12	24475818				98.6	99	87	94.867					#####	
13	55376225				97.9	95	40	77.633					#####	
14	8675309				99.2	98	89	95.4					#####	
15	45828141				98.7	100	85	94.567					#####	
16	53835880				99.4	100	79	92.8					#####	
17	30592622				99.5	100	89	96.167					#####	
18	45643720				97.3	98	69	88.1					#####	
19	55729828				98.1	99	83	93.367					#####	
20	28213956				0	0	0	0					#####	
21	26624863				97.6	94	69	86.867					#####	

22	57270203				99.7	101	84	94.9	#####	
23	41661844				99	100	80	93	#####	
24	26124805				97.9	98	60	85.3	#####	
25	20016274				94.9	92	62	82.967	#####	
26	36969142				98.6	100	81	93.2	#####	
27	38541826				100.2	100	95	98.4	#####	
28	21886454				97.8	99	78	91.6	#####	
29	31470230				98.4	100	84	94.133	#####	
30	30803164				97.7	99	73	89.9	#####	
31	18593390				96.9	96	14	68.967	#####	
32	39650552				99.4	100	86	95.133	#####	
33	36853775				0	0	0	0	#####	
34	18398163				95.7	97	26	72.9	#####	
35	30734928				97.9	100	82	93.3	#####	
36	31263880				0	0	0	0	#####	
37	21502674				96.4	98	0	64.8	#####	
38	47799753				97	95	57	83	#####	
39	58324409				99.1	101	88	96.033	#####	
40	38673725				97.2	98	68	87.733	#####	
41	38891805				0	0	0	0	#####	
42	18199914				96.3	98	64	86.1	#####	
43	30554084				98.6	100	92	96.867	#####	
44	64717481				89.2	100	91	93.4	#####	
45	45200401				99.2	100	84	94.4	#####	
46	44207522				99.5	95	0	64.833	#####	
47	64717630				96.5	98	85	93.167	#####	
48	29738223				98.9	100	95	97.967	#####	
49	39440595				98.5	100	82	93.5	#####	
50	57063116				98.6	97	68	87.867	#####	
51	26248969				97.1	96	77	90.033	#####	
52	26078485				99.1	100	85	94.7	#####	
53	38507177				98	100	80	92.667	#####	
54	24264348				99.7	100	95	98.233	#####	
55	46285077				0	0	0	0	#####	

2018

56	31469882					97.1	97	63	85.7	#####
57	19138699					98.2	98	59	85.067	#####
58	17007828					97.6	98	68	87.867	#####
59	21385912					99.2	96	87	94.067	#####
60	22518131					98.6	99	70	89.2	#####
61	31039353					98.1	98	76	90.7	#####
62	33593284					97.9	99	80	92.3	#####
63	31881421					98.8	99	81	92.933	#####
64	18345150					98	99	81	92.667	#####
65	32720948					99.6	100	91	96.867	#####
66	22526134					95.2	88	0	61.067	#####
67	???????					99.1	100	84	94.367	#####
68	24687678					98	98	0	65.333	#####
69	57613317					99	100	90	96.333	#####
70	58324472					99.4	100	90	96.467	#####
71	21930984					97	99	68	88	#####
72	33842147					99.4	100	88	95.8	#####
73	18345019					97	96	77	90	#####
74	42302445					0	0	0	0	#####
75	21425999					97.7	100	88	95.233	#####
76	19001535					97.5	100	77	91.5	#####
77	71949946					99.1	100	87	95.367	#####
78	36145708					98.6	99	90	95.867	#####
79	62931920					96.4	99	81	92.133	#####
80	47799793					99.1	100	93	97.367	#####
81	49298557					97.9	99	82	92.967	#####
82	52799325					99.1	100	91	96.7	#####
83	37828709					0	0	0	0	#####
84	20517721					99.3	99	96	98.1	#####
85	21502904					96.8	100	87	94.6	#####
86	47591683					99.8	101	91	97.267	#####
87	26542007					98.7	100	77	91.9	#####
88	42522377					99	100	82	93.667	#####
89	47067289					98.3	100	92	96.767	#####

90	48038262				99	101	0	66.667				#####
91	21385831				99	99	94	97.333				#####
92	48533964				97.7	100	83	93.567				#####
93	57270336				98.2	88	81	89.067				#####
94	22519758				97.2	98	63	86.067				#####
95	55729913				99	100	81	93.333				#####
96	26265525				99.3	102	86	95.767				#####
97	57063113				98.8	99	84	93.933				#####
98	48038216				99.2	100	84	94.4				#####
99	27166742				97.9	99	0	65.633				#####
100	57970630				96.7	95	25	72.233				#####
101	19236251				95.4	97	0	64.133				#####
102	20543371				97	97	66	86.667				#####
103	21425954				0	0	0	0				#####
104	19001538				100	100	82	94				#####
105	62931467				99.5	100	87	95.5				#####
106	45545244				98.4	100	84	94.133				#####
107	30275640				96.1	96	0	64.033				#####
108	18475841				97.5	100	80	92.5				#####
109	48374320				98.1	99	78	91.7				#####
110	48533919				99.5	100	87	95.5				#####
111	47336185				97.7	97	56	83.567				#####
112	57063060				98	98	57	84.333				#####
113	30803269				98.7	100	74	90.9				#####
114	19138669				95.3	97	0	64.1				#####
115	64717638				97.4	98	85	93.467				#####
116	47374050				99.4	94	77	90.133				#####
117	59638284	5/8X3/4	SENSUS	SR11	99.5	100	97	98.833				#####
118	36801246				100.6	99	96	98.533				#####
119	48972796				99.6	100	97	98.867				#####
120	45423326				99.5	100	99	99.5				#####
121	70965565				100	100	100	100				#####
122	59569969				99.6	100	99	99.533				#####
123	41378882				99.5	100	95	98.167				#####

124	48152189					99.8	100	100	100	99.933	#####
125	71033126					100	100	100	97	99	#####
126	66277117					99.6	100	100	97	98.867	#####
127	46487077					91.2	100	99	96.733		#####
128	59569991					98.5	99	97	98.167		#####
129	45031087					99.8	100	95	98.267		#####
130	59569987					99.4	100	96	98.467		#####
131	50609266					99.3	100	96	98.433		#####
132	50944521					0	0	0	0		#####
133	59569980					98.9	99	96	97.967		#####
134	59569941					0	0	0	0		#####
135	69726557					99.6	100	97	98.867		#####
136	46841260					99.9	99	96	98.3		#####
137	54648					0	0	0	0		#####
138	49744152					0	0	0	0		#####
139	59638175					98.9	99	98	98.633		#####
140	51928					99.9	100	97	98.967		#####
141	55695531					0	0	0	0		#####
142	73465285					100	100	99	99.667		#####
143	45560930					0	0	0	0		#####
144	48623155					0	0	0	0		#####
145	59638370					0	0	0	0		#####
146	46145991					99.4	100	99	99.467		#####
147	59638287					99.6	100	98	99.2		#####
148	48972842					99.4	100	99	99.467		#####
149	59569938					99.3	99	98	98.767		#####
150	48623117					100	100	87	95.667		#####
151	74962631					99.8	100	99	99.6		#####
152	75202588					99.9	100	98	99.3		#####
153	75202463					100.3	100	95	98.433		#####
154	75202547					100	100	100	100		#####
155	75132940					99.7	100	98	99.233		#####
156	75202549					100	101	99	100		#####
157	44619891					0	0	0	0		#####

