



CITIES AND SPECIAL DISTRICTS

BRANCH (CSD) – SPECIAL

PURPOSE GOVERNMENTAL

ENTITIES (SPGEs)

TEAM 
KENTUCKY®



DEPARTMENT FOR
LOCAL GOVERNMENT



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Background and Purpose of the SPGE Program Creation

- **June 2012: Auditor's Study**
 - The Auditor of Public Accounts (APA) conducted a comprehensive study on Special Purpose Governmental Entities (SPGEs) in Kentucky.
 - Identified significant oversight gaps in SPGE operations.
- **November 14, 2012: Study Results**
 - APA released findings in “Ghost Government—A Report on Special Districts in Kentucky.”
 - Uncovered over 1,200 SPGEs in Kentucky, managing nearly \$3 billion annually.
 - Revealed operational confusion and mismanagement of funds due to inadequate regulatory laws.
- **Legislative Response: 2013 HB 1**
 - The General Assembly enacted 2013 HB 1 to address identified shortcomings.
 - Aimed to establish comprehensive oversight, reporting, and accountability measures for all SPGEs.
 - Focused on safeguarding public funds, promoting transparency, and enhancing governance.



Enhancing Oversight with KRS 65A and the SPGE Portal

- **Establishment of KRS 65A**
 - 2013 HB 1 introduced a new Kentucky Revised Statutes (KRS) Chapter, KRS 65A, aimed at enhancing oversight of Special Purpose Governmental Entities (SPGEs).
- **Reporting Requirements**
 - KRS 65A.020 mandates SPGEs to report to the Department for Local Government (DLG) through the SPGE reporting portal.
 - Reporting deadline: July 1, 2014.
- **Purpose of the SPGE Reporting Portal**
 - The SPGE reporting portal is a centralized platform for SPGEs to submit administrative and financial information.
 - All SPGEs are obligated to submit comprehensive annual reports, ensuring compliance with statutory requirements.
 - Facilitates transparency and accountability by enabling consistent and thorough reporting.
 - Promotes good governance and effective management of public resources.



Annual Reporting Requirements for SPGEs under KRS 65A.020-030

- **Registration Form and Fee**

- All taxing and non-taxing SPGEs are required to submit a registration form along with a fee
- The fee is determined based on the total annual revenues from two fiscal years prior
- Due no later than 15 days after the start of the fiscal year

- **Financial Disclosure Report**

- Estimates
 - Due no later than 15 days after the start of the fiscal year
- Amended (i.e., Amendments)
 - Due no later than the last day of the fiscal year
- Actuals
 - Due no later than 60 days after the close of the fiscal year

- **Audit or Attestation Engagement**

- SPGEs are obligated to undergo an audit or attestation engagement annually or once every four years
- The engagement is determined by the higher of total annual revenues or appropriations from the current fiscal year
- Due no later than 12 months after the close of the fiscal year



Registration Fee

- **Calculation Basis**

- The registration fee amount is determined by the annual receipts from all sources, provided on the SPGE's Actuals from two years prior
- The fee amount is subject to change each fiscal year

- **Fee Structure**

- The registration fee amount will be:
 - \$25.00 if the annual receipts from all sources is less than \$100,000.00
 - \$250.00 if the annual receipts from all sources is \$100,000.00 but less than \$500,000.00
 - \$500.00 if the annual receipts from all sources is \$500,000.00 or more



Audit and Attestation Engagement Determination

▪ Calculation Basis

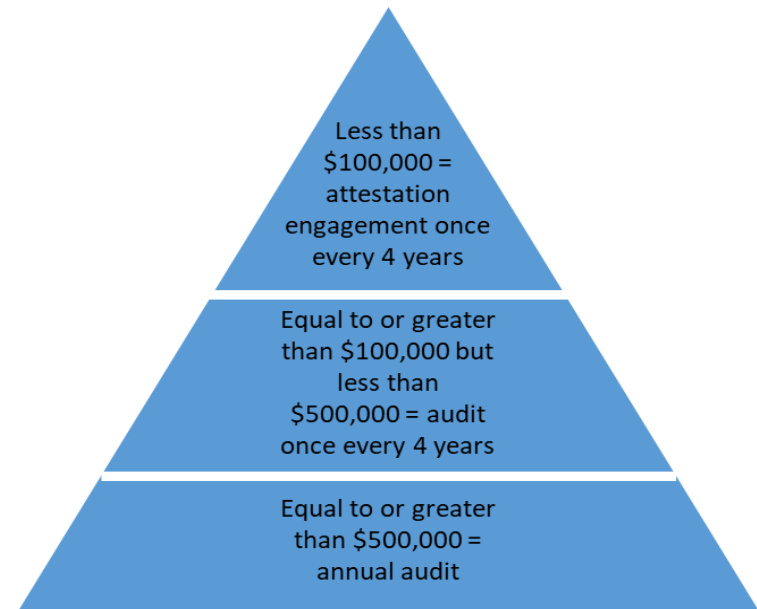
- Pursuant to KRS 65A.030, the audit requirement for each fiscal year is determined based on the higher of the annual receipts from all sources or annual expenditures reported on the SPGE's Actuals

▪ Calculation Components

- The total annual receipts include the sum of the following fields:
 - Total Revenues
 - Borrowed Money
 - Governmental Leasing Act
 - Loan(s) from Other Governmental
 - All Other Borrowed Money
- If grant exemptions were submitted and approved, the grant payouts would be subtracted from the higher total

▪ Dynamic Requirement

- The audit requirement can vary each fiscal year based on total receipts or expenditures fluctuations





What Is Noncompliance?

Noncompliance Criteria for SPGEs:

- **Fail to Submit Required Information**
 - Failure to submit the Registration Form, Financial Disclosure Report, or Audit/Attestation Engagement
- **Fail to Pay Required Fees**
 - Failure to pay the required registration fee and unpaid newspaper fees. SPGEs cannot submit any information until payment is received
- **Submit Information Contrary to Statute**
 - Submitting information that does not adhere to the current Statute, such as entering all zeros when submitting the Estimates and Actuals
 - Submitting a Financial Statement instead of an Annual Audit as required by statute
 - Multi-year audits are not outlined in statute and are therefore not accepted



Noncompliance Penalties

- Pursuant to KRS 65A.040, the following shall apply when a SPGE fails to submit information or submits noncompliant information:
 - **State Funds Withheld**
 - DLG shall notify the Finance and Administration Cabinet that the SPGE has failed to comply with the reporting requirements of KRS 65A.010 to 65A.090, and that any funds in the possession of any agency, entity, or branch of state government shall be withheld until further notice
 - DLG shall notify State Agencies that administer grants and other funds to SPGEs
 - **Newspaper Publication of Noncompliance**
 - Shall be published in the largest circulating newspaper in every county that the SPGE serves
 - The publication shall include the name of the SPGE's contact person, the SPGE's address and phone number, the names of all current Board Members, and a list of all noncompliant submissions
 - The SPGE shall be responsible for paying any publication fees
 - **The Auditor of Public Accounts (APA) is informed of the SPGE's noncompliance**
 - The Auditor of Public Accounts may initiate an audit or special examination of the SPGE at the expense of the SPGE
- Pursuant to KRS 65A.050, the SPGE may be administratively dissolved by DLG if the SPGE fails to file the information required by KRS 65A.020 for two or more consecutive years



Finding the SPGE Public Portal

Website Domains

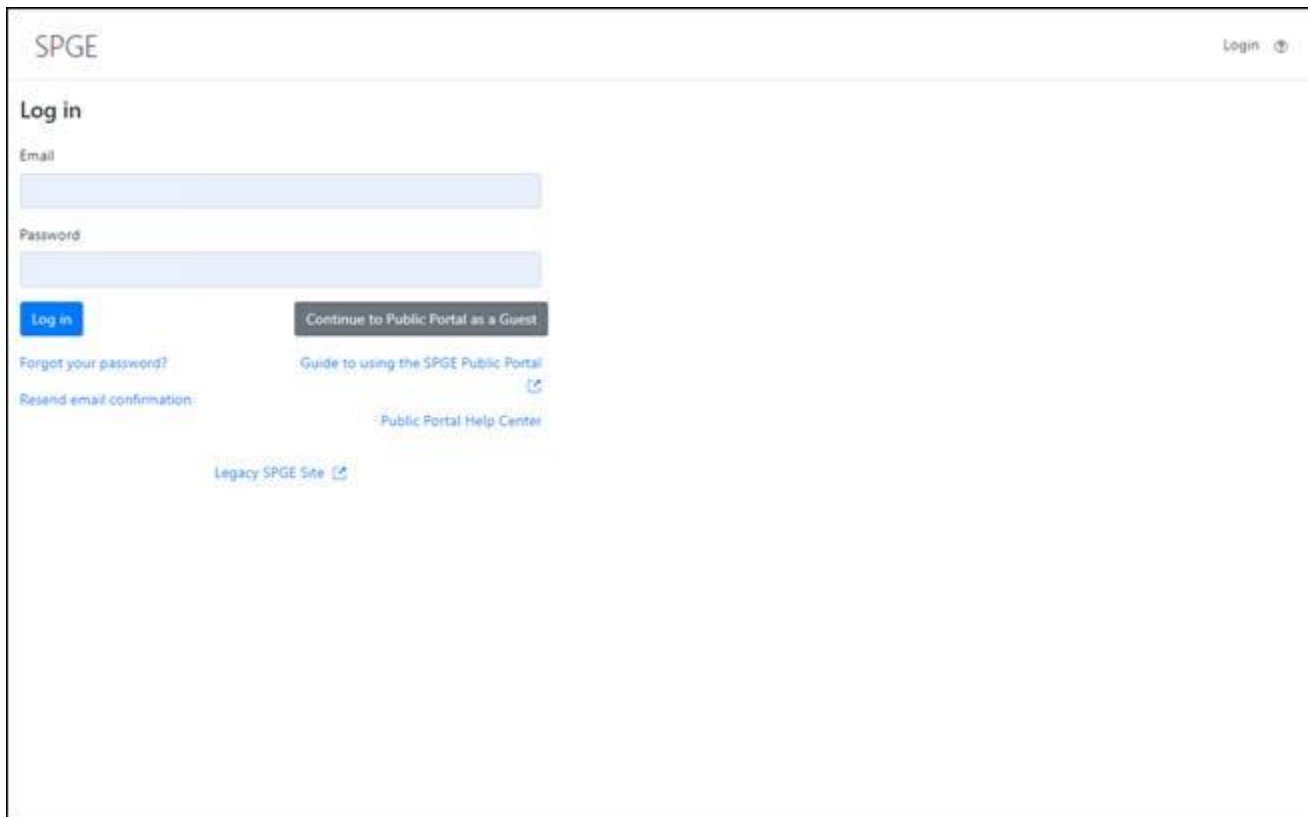
- Domain for the DLG website – <https://dlg.ky.gov>



The screenshot shows the homepage of the Kentucky Department for Local Government (DLG). The header includes the Ky.gov logo, the text "An Official Website of the Commonwealth of Kentucky", and a search bar. Below the header, there are social media icons for Twitter and Facebook, and navigation links for "About", "Press", and "SPGEs". The "SPGEs" link is highlighted with a red arrow and the text "Click here to access the SPGE Portal". The main content area features a large image of the Kentucky State Capitol building with the text "State Grants" and "House Bill Line-Items" above a "LEARN MORE" button. At the bottom, there is a section for the "Governor's Local Issues Conference" with the text "Registration is now open for the 2024".

Website Domains

- Domain for the SPGE Portal – <https://spge.dlg.ky.gov/spge>



The screenshot shows the login page for the SPGE Public Portal. The page has a white background with a dark blue header bar. The header bar contains the text "SPGE" on the left and "Login" with a small icon on the right. Below the header, the word "Log in" is displayed in a bold, dark blue font. There are two input fields: "Email" and "Password", both with light blue borders and placeholder text. Below the input fields, there are two buttons: a blue "Log in" button and a grey "Continue to Public Portal as a Guest" button. Below the buttons, there are four links: "Forgot your password?", "Resend email confirmation", "Guide to using the SPGE Public Portal" (with an external link icon), and "Public Portal Help Center" (with an external link icon). At the bottom, there is a link for "Legacy SPGE Site" (with an external link icon).



Login Page Features

Help Center

- Click the “Public Portal Help Center” link to access the Public Portal Help Center
- The Help Center provides the Cities and Special Districts (CSD) branch contact information, downloadable documents, training materials and videos, resources, and CSD staff information

SPGE Login

Log in

Email

Password

Log in Continue to Public Portal as a Guest

[Forgot your password?](#) [Guide to using the SPGE Public Portal](#)

[Resend email confirmation](#) [Public Portal Help Center](#)

[Legacy SPGE Site](#)

SPGE Login

PUBLIC PORTAL HELP CENTER

Welcome to the Help Center for **Public Portal Users (Guests)**. If you are an SPGE User, please visit the [SPGE User Help Center](#).

CONTACT US

Email: d1g-csd@ky.gov
Phone: 502-892-3490 - Please leave a detailed message

DOCUMENTS

- [SPGE Public Portal - A Guide for County Officials \(March 20, 2024\).pdf](#)
- [Using the SPGE Public Portal.pdf](#)
- [Website Updates - SPGE Public Portal - June 2023.pdf](#)
- **Audit Requirement**
 - [Attestation Engagement - Format.docx](#)
- **Calendars**
 - [Cycle 1 - JANUARY Fiscal Year.doc](#)
 - [Cycle 2 - APRIL Fiscal Year.doc](#)
 - [Cycle 3 - JULY Fiscal Year.doc](#)
 - [Cycle 4 - OCTOBER Fiscal Year.doc](#)
- **New Found**
 - [Are you a SPGE Questionnaire.pdf](#)
- **Newsletters**
 - [Volume 1, Release August 7, 2023 SPGE Public Governance Gazette.pdf](#)
 - [Website Updates - SPGE Public Portal - June 2023.pdf](#)

Legacy SPGE Site

- Click the “Legacy SPGE Site” link to access the original DLG website

SPGE Login ⓘ

Log in

Email

Password

[Log in](#) [Continue to Public Portal as a Guest](#)

[Forgot your password?](#) [Guide to using the SPGE Public Portal](#) ⓘ

[Resend email confirmation](#) [Public Portal Help Center](#)

[Legacy SPGE Site](#) ⓘ ←

OFFICE OF THE GOVERNOR COMMONWEALTH OF KENTUCKY
DEPARTMENT FOR LOCAL GOVERNMENT

HOME PAGE CONTACT US PRESS DIRECTIONS Search DLG Search for Information on this website

Special Purpose Governmental Entities (SPGEs)

Search Records

SPGE Name

ADD

City

Zip

Taxing

County

District Type

Status

[SEARCH](#) [RESET FIELDS](#)

Downloads

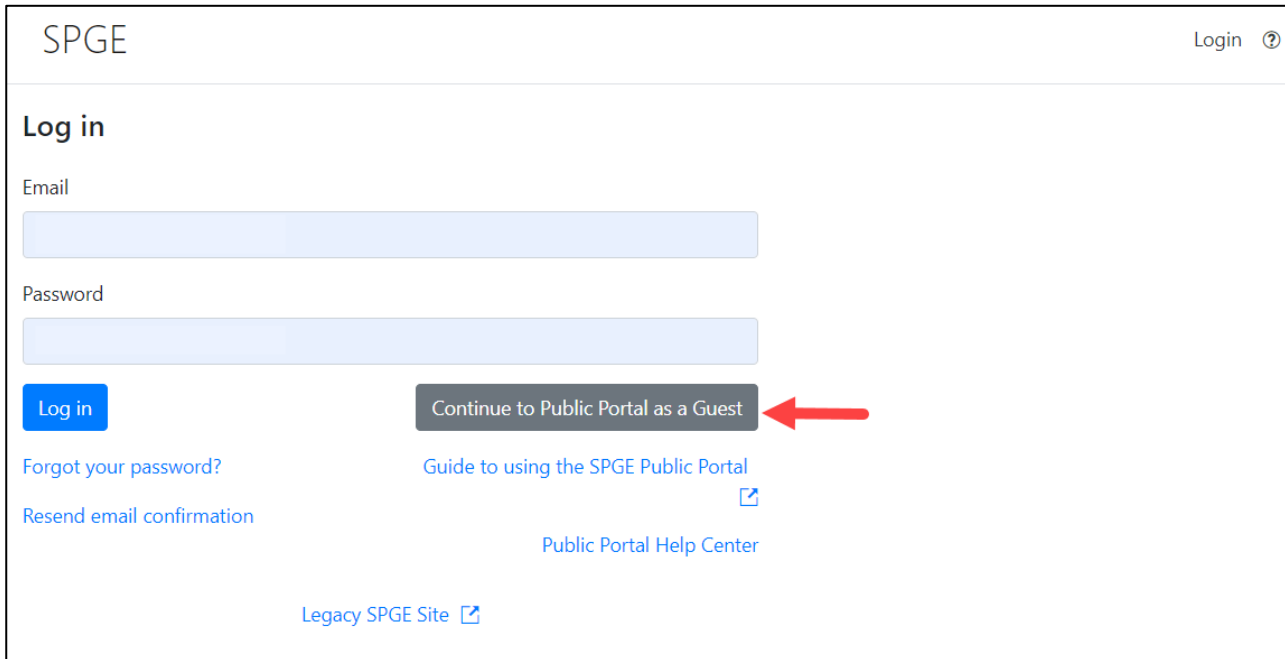
COUNTY INFORMATION CITY INFORMATION LOCAL OFFICIALS TRAINING PROGRAM LEGAL

SPECIAL PURPOSE GOVERNMENTAL ENTITIES SPGE Public Portal KENTUCKY CLEARINGHOUSE LOCAL GOVERNMENT DEBT



SPGE Public Portal Access

- Click “Continue to Public Portal as a Guest” to access the SPGE Public Portal
- You do not need an email or password to login



SPGE Login ?

Log in

Email

Password

[Log in](#) [Continue to Public Portal as a Guest](#)

[Forgot your password?](#) [Guide to using the SPGE Public Portal](#)

[Resend email confirmation](#) [Public Portal Help Center](#)

[Legacy SPGE Site](#)



Using the SPGE Public Portal

Using the Search Field

- Once on the SPGE Public Portal, enter search criteria in the search field
- Can search by entering full or partial name of the SPGE or County

SPGE Welcome Guest Login ?

SPGE Listing

Search... [Reset Grid](#)

EID	SPGE Name	Cycle Id	Cycle	District Type	Headquartered County	Counties Served	Taxing Authority	Status	Is Compliant	
10004	Adair County Water District	1	Jan-Dec	Water District	Adair	Adair	false	Active	COMPLIANT	View
10012	Bath County Water District	1	Jan-Dec	Water District	Bath	Bath, Menifee, Montgomery, Rowan	false	Active	COMPLIANT	View
10013	Sharpsburg Water District	1	Jan-Dec	Water District	Bath	Bath, Nicholas	false	Active	COMPLIANT	View
10026	Bracken County Water District	1	Jan-Dec	Water District	Bracken	Bracken	false	Active	COMPLIANT	View
10048	East Clark Water District	1	Jan-Dec	Water District	Clark	Clark	false	Active	COMPLIANT	View
10061	Allen County Water District	1	Jan-Dec	Water District	Allen	Allen	false	Active	COMPLIANT	View
10077	Big Sandy Water District	1	Jan-Dec	Water District	Boyd	Boyd, Carter, Johnson,	false	Active	COMPLIANT	View

1 - 10 of 1979 items

Search Field Example

- If you enter “Perry,” you will see a list of all SPGEs with Perry in its name and all SPGEs located in Perry County

SPGE

Welcome Guest Login ?

SPGE Listing

perry

Reset Grid

EID	SPGE Name	Cycle Id	Cycle	District Type	Headquartered County	Counties Served	Taxing Authority	Status	Is Compliant	
10873	Housing Authority of Hazard	4	Oct-Sep	Housing Authority	Perry	Perry	false	Active	COMPLIANT	View
11994	Perry County Extension Service	3	Jul-Jun	Agricultural Extension	Perry	Perry	true	Active	COMPLIANT	View
12092	Appalachian Industrial Authority	3	Jul-Jun	Industrial Development Authority/Economic Development	Perry	Floyd, Knott, Letcher, Martin, Perry, Pike	false	Active	NON-COMPLIANT	View
12201	Perry County Sanitation District	3	Jul-Jun	Sanitation District	Perry	Perry	true	Active	NON-COMPLIANT	View
12216	Hazard Perry County Tourism Commission	3	Jul-Jun	Tourist and Convention	Perry	Perry	false	Active	NON-COMPLIANT	View
12244	Perry County Soil & Water Conservation	3	Jul-Jun	Soil and Water	Perry	Perry	false	Active	COMPLIANT	View

1 - 10 of 29 items

Search Using Filters

- Can search for SPGEs using the following filters:
 - EID, SPGE Name, Cycle ID, Cycle, District Type, Headquartered County, Counties Served, Taxing Authority, Status, and Is Compliant

SPGE Welcome Guest Login

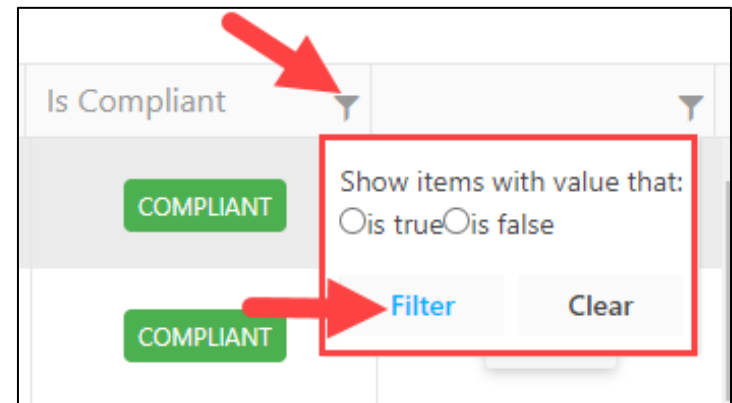
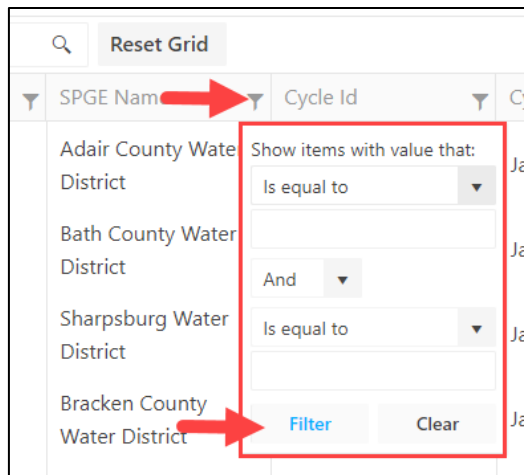
SPGE Listing

EID	SPGE Name	Cycle Id	Cycle	District Type	Headquartered County	Counties Served	Taxing Authority	Status	Is Compliant	
10004	Adair County Water District	1	Jan-Dec	Water District	Adair	Adair	false	Active	COMPLIANT	View
10012	Bath County Water District	1	Jan-Dec	Water District	Bath	Bath, Menifee, Montgomery, Rowan	false	Active	COMPLIANT	View
10013	Sharpsburg Water District	1	Jan-Dec	Water District	Bath	Bath, Nicholas	false	Active	COMPLIANT	View
10026	Bracken County Water District	1	Jan-Dec	Water District	Bracken	Bracken	false	Active	COMPLIANT	View
10048	East Clark Water District	1	Jan-Dec	Water District	Clark	Clark	false	Active	COMPLIANT	View
10061	Allen County Water District	1	Jan-Dec	Water District	Allen	Allen	false	Active	COMPLIANT	View
10077	Big Sandy Water District	1	Jan-Dec	Water District	Boyd	Boyd, Carter, Johnson,	false	Active	COMPLIANT	View

1 - 10 of 1979 items

How To Use Filters

1. Click the filter in one of the fields
2. Search using one or more values, or by selecting “True” or “False”
3. Click “Filter”



EID Filter

- Search for SPGEs by EID number
 - The SPGE Public Portal assigns an EID number to each SPGE to help differentiate them
 - This number cannot be changed
 - It is not the same as the Tax Identification Number (TIN) or Federal EIN Number

1. Click the filter
2. Select any of the options in the drawdown menus
3. Click “Filter”

SPGE Listing

EID	SPGE Name	Cycle Id	Cycle	District Type	Headquartered County	Counties Served	Taxing Authority	Status	Is Compliant	
10004		1	Jan-Dec	Water District	Adair	Adair	false	Active	COMPLIANT	View
10012		1	Jan-Dec	Water District	Bath	Bath, Menifee, Montgomery, Rowan	false	Active	COMPLIANT	View
10013		1	Jan-Dec	Water District	Bath	Bath, Nicholas	false	Active	COMPLIANT	View
10026		1	Jan-Dec	Water District	Bracken	Bracken	false	Active	COMPLIANT	View
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10061	Allen County Water District	1	Jan-Dec	Water District	Allen	Allen	false	Active	COMPLIANT	View
10077	Big Sandy Water District	1	Jan-Dec	Water District	Boyd	Boyd, Carter, Johnson,	false	Active	COMPLIANT	View

1 - 10 of 1979 items

SPGE Name Filter

- Search for SPGEs by name

1. Click the filter
2. Select any of the options in the drawdown menus and enter any applicable information
3. Click “Filter”

SPGE Welcome Guest Login ?

SPGE Listing

EID	SPGE Name	Cycle Id	Cycle	District Type	Headquartered County	Counties Served	Taxing Authority	Status	Is Compliant	
10004	Adair County Water District		Jan-Dec	Water District	Adair	Adair	false	Active	COMPLIANT	View
10012	Bath County Water District		Jan-Dec	Water District	Bath	Bath, Menifee, Montgomery, Rowan	false	Active	COMPLIANT	View
10013	Sharpsburg Water District		Jan-Dec	Water District	Bath	Bath, Nicholas	false	Active	COMPLIANT	View
10026	Bracken County Water District		Jan-Dec	Water District	Bracken	Bracken	false	Active	COMPLIANT	View
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10061	Allen County Water District	1	Jan-Dec	Water District	Allen	Allen	false	Active	COMPLIANT	View
10077	Big Sandy Water District	1	Jan-Dec	Water District	Boyd	Boyd, Carter, Johnson,	false	Active	COMPLIANT	View

Note: A red box highlights the filter dropdown menu for the 'SPGE Name' column, showing options like 'Is equal to' and a 'Filter' button.

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Cycle ID Filter

- Search for SPGEs by reporting fiscal year

- Cycle ID 1 = Jan-Dec
- Cycle ID 2 = Apr-Mar
- Cycle ID 3 = Jul-Jun
- Cycle ID 4 = Oct-Sep

1. Click the filter
2. Select any of the options in the drawdown menus and enter any applicable information
3. Click “Filter”

SPGE

Welcome Guest Login ?

SPGE Listing

Search... [Reset Grid](#)

EID	SPGE Name	Cycle Id	Cycle	District Type	Headquartered County	Counties Served	Taxing Authority	Status	Is Compliant	
10004	Adair County Water District	1		Water District	Adair	Adair	false	Active	COMPLIANT	View
10012	Bath County Water District	1		Water District	Bath	Bath, Menifee, Montgomery, Rowan	false	Active	COMPLIANT	View
10013	Sharpsburg Water District	1		Water District	Bath	Bath, Nicholas	false	Active	COMPLIANT	View
10026	Bracken County Water District	1		Water District	Bracken	Bracken	false	Active	COMPLIANT	View
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10061	Allen County Water District	1	Jan-Dec	Water District	Allen	Allen	false	Active	COMPLIANT	View
10077	Big Sandy Water District	1	Jan-Dec	Water District	Boyd	Boyd, Carter, Johnson,	false	Active	COMPLIANT	View

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Cycle Filter

- Search for SPGEs by reporting fiscal year: Jan-Dec, Apr-Mar, Jul-Jun, or Oct-Sep
 - Water districts report on a calendar year, Jan-Dec, due to reporting requirements with PSC
 - Housing Authorities can report on any of the cycles. This is based on their reporting requirements with the Federal Government
1. Click the filter
 2. Select any of the options in the drawdown menus and enter any applicable information
 3. Click “Filter”

SPGE

Welcome Guest Login

SPGE Listing

EID	SPGE Name	Cycle Id	Cycle	District Type	Headquartered County	Counties Served	Taxing Authority	Status	Is Compliant	
10004	Adair County Water District	1	Jan-Dec		Adair	Adair	false	Active	COMPLIANT	View
10012	Bath County Water District	1	Jan-Dec		Bath	Bath, Menifee, Montgomery, Rowan	false	Active	COMPLIANT	View
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10061	Allen County Water District	1	Jan-Dec	Water District	Allen	Allen	false	Active	COMPLIANT	View
10077	Big Sandy Water District	1	Jan-Dec	Water District	Boyd	Boyd, Carter, Johnson,	false	Active	COMPLIANT	View

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District Type Filter

- Search for SPGEs by district type
 - Agricultural Extension, Air Board, Air Pollution Control, Ambulance, Area Development District, Area Planning Commission, Cable Commission, Cemetery, Community Action Corporation, Community Correction Advisory, Community Improvement, Courthouse Commission, Drainage and Levee, Emergency Telephone Service, Fire Protection, Flood Control, Hospital, Housing Authority, Human Rights Commission, Humane Society, Industrial Development Authority/Economic Development, Landbank Authority, Library, Mass Transit Authority, Mental Health, Other, Parks and Recreation, Performing Arts, Public Health, Public Health (Fee Exempt), Public Utilities (With Components), Recycling, Regional Jail, Rescue Squad, Riverport Authority, Road District, Sanitation District, Senior Center, Sewer District, Soil and Water Conservation, Solid Waste Management, Tourist and Convention Commission, TVA Municipal Utilities (With Components), TVA Municipal Utilities (Without Components), Utility Provider (Combined), Volunteer Fire, Water Commission, Water District, Watershed Conservancy
- Click the filter
 - Select any of the options in the drawdown menus and enter any applicable information
 - Click “Filter”

SPGE Welcome Guest Login ?

SPGE Listing

EID	SPGE Name	Cycle Id	Cycle	District Type	Headquartered County	Counties Served	Taxing Authority	Status	Is Compliant	
10004	Adair County Water District	1	Jan-Dec	Water District		Adair	false	Active	COMPLIANT	View
10012	Bath County Water District	1	Jan-Dec	Water District		Bath, Menifee, Montgomery, Rowan	false	Active	COMPLIANT	View
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10026	Bracken County Water District	1	Jan-Dec	Water District		Bracken	false	Active	COMPLIANT	View
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10077	Big Sandy Water District	1	Jan-Dec	Water District	Boyd	Boyd, Carter, Johnson,	false	Active	COMPLIANT	View

1 - 20 of 1979 items

Headquartered County Filter

- Search for SPGEs by their headquartered county
 1. Click the filter
 2. Select any of the options in the drawdown menus and enter any applicable information
 3. Click “Filter”

SPGE

Welcome Guest Login

SPGE Listing

EID	SPGE Name	Cycle Id	Cycle	District Type	Headquartered County	Counties Served	Taxing Authority	Status	Is Compliant	
10004	Adair County Water District	1	Jan-Dec	Water District	Adair		false	Active	COMPLIANT	View
10012	Bath County Water District	1	Jan-Dec	Water District	Bath		false	Active	COMPLIANT	View
10013	Sharpsburg Water District	1	Jan-Dec	Water District	Bath		false	Active	COMPLIANT	View
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10077	Big Sandy Water District	1	Jan-Dec	Water District	Boyd	Boyd, Carter, Johnson,	false	Active	COMPLIANT	View

Search... Reset Grid

Show items with value that:
Is equal to
And
Is equal to
Filter Clear

1 - 20 of 1979 items

Counties Served Filter

- Search for SPGEs by counties served

1. Click the filter
2. Select any of the options in the drawdown menus and enter any applicable information
3. Click “Filter”

SPGE

Welcome Guest Login

SPGE Listing

Search... [Reset Grid](#)

EID	SPGE Name	Cycle Id	Cycle	District Type	Headquartered County	Counties Served	Taxing Authority	Status	Is Compliant	
10004	Adair County Water District	1	Jan-Dec	Water District	Adair	Adair	Shows items with value that: Is equal to	Active	COMPLIANT	View
10012	Bath County Water District	1	Jan-Dec	Water District	Bath	Bath, Menifee, Montgomery, Rowan	And	Active	COMPLIANT	View
10013	Sharpsburg Water District	1	Jan-Dec	Water District	Bath	Bath, Nicholas	Is equal to	Active	COMPLIANT	View
10026	Bracken County Water District	1	Jan-Dec	Water District	Bracken	Bracken		Active	COMPLIANT	View
10048	East Clark Water District	1	Jan-Dec	Water District	Clark	Clark	false	Active	COMPLIANT	View
10061	Allen County Water District	1	Jan-Dec	Water District	Allen	Allen	false	Active	COMPLIANT	View
10077	Big Sandy Water District	1	Jan-Dec	Water District	Boyd	Boyd, Carter, Johnson,	false	Active	COMPLIANT	View

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Taxing Authority Filter

- Search for SPGEs by their ability to impose taxes
 1. Click the filter
 2. Select “True” or “False”
 3. Click “Filter”

SPGE Welcome Guest Login

SPGE Listing

EID	SPGE Name	Cycle Id	Cycle	District Type	Headquartered County	Counties Served	Taxing Authority	Status	Is Compliant		
10004	Adair County Water District	1	Jan-Dec	Water District	Adair	Adair	false	Show items with value that: <input type="radio"/> is true <input type="radio"/> is false Filter Clear	COMPLIANT	View	
10012	Bath County Water District	1	Jan-Dec	Water District	Bath	Bath, Menifee, Montgomery, Rowan	false		COMPLIANT	View	
10013	Sharpsburg Water District	1	Jan-Dec	Water District	Bath	Bath, Nicholas	false		Active	COMPLIANT	View
10026	Bracken County Water District	1	Jan-Dec	Water District	Bracken	Bracken	false		Active	COMPLIANT	View
10048	East Clark Water District	1	Jan-Dec	Water District	Clark	Clark	false		Active	COMPLIANT	View
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Status Filter

- Search for SPGEs by their status
 - Active: SPGEs that are currently in the compliance and noncompliance process
 - Hold: SPGEs that are temporarily not in the compliance and noncompliance process
 - Process – Dissolution: SPGEs in the process of ceasing operations and will no longer exist
 - Process – Declass: entities that should not be classified as SPGEs and are being removed from the system
 - Result – Merged: SPGEs that no longer exist due to combining with another SPGE
 - Result – Dissolved: SPGEs that completed the process of ceasing operations and no longer exist
 - Result – Declassed: entities that are not classified as SPGES and are removed from the system
 - 75 Exempt: any fire protection district operating under KRS Chapter 75, with the higher of annual receipts from all sources or annual expenditures of less than \$100,000, that is required to report to the Fire Commission, not DLG
 - 273 Exempt: any volunteer fire department incorporated under KRS Chapter 273. These districts began reporting to the Fire Commission in FY 2019
1. Click the filter
 2. Select any of the options in the drawdown menus and enter any applicable information
 3. Click “Filter”

SPGE Welcome Guest Login ?

SPGE Listing

EID	SPGE Name	Cycle Id	Cycle	District Type	Headquartered County	Counties Served	Taxing Authority	Status	Is Compliant	
10004	Adair County Water District	1	Jan-Dec	Water District	Adair	Adair	false	Active	<div style="border: 1px solid red; padding: 5px;"><p>Show items with value that:</p><p>Is equal to <input type="text"/></p><p>And <input type="text"/></p><p>Is equal to <input type="text"/></p><p>Filter Clear</p></div>	View
10012	Bath County Water District	1	Jan-Dec	Water District	Bath	Bath, Menifee, Montgomery, Rowan	false	Active		View
10013	Sharpsburg Water District	1	Jan-Dec	Water District	Bath	Bath, Nicholas	false	Active		View
10026	Bracken County Water District	1	Jan-Dec	Water District	Bracken	Bracken	false	Active		View
10048	East Clark Water District	1	Jan-Dec	Water District	Clark	Clark	false	Active	COMPLIANT	View
10061	Allen County Water District	1	Jan-Dec	Water District	Allen	Allen	false	Active	COMPLIANT	View
10077	Big Sandy Water District	1	Jan-Dec	Water District	Boyd	Boyd, Carter, Johnson,	false	Active	COMPLIANT	View

1 - 10 of 1979 items

Is Compliant Filter

- Search for SPGEs by their compliance status
 - **COMPLIANT** : SPGE has submitted all required documents and **is not at risk** of resulting noncompliance penalties
 - **NON-COMPLIANT** : SPGE has not submitted all required documents and **is at risk** of resulting noncompliance penalties
 - **NON-COMPLIANT** : SPGE is missing at least one task in the Open Task list and may also be missing at least one audit or attestation engagement and **is at risk** of resulting noncompliance penalties
1. Click the filter
 2. Select “True” or “False”
 3. Click “Filter”

SPGE Welcome Guest Login ?

SPGE Listing

EID	SPGE Name	Cycle Id	Cycle	District Type	Headquartered County	Counties Served	Taxing Authority	Status	Is Compliant
10004	Adair County Water District	1	Jan-Dec	Water District	Adair	Adair	false	Active	COMPLIANT
10012	Bath County Water District	1	Jan-Dec	Water District	Bath	Bath, Menifee, Montgomery, Rowan	false	Active	COMPLIANT
10013	Sharpsburg Water District	1	Jan-Dec	Water District	Bath	Bath, Nicholas	false	Active	COMPLIANT
10026	Bracken County Water District	1	Jan-Dec	Water District	Bracken	Bracken	false	Active	COMPLIANT
10048	East Clark Water District	1	Jan-Dec	Water District	Clark	Clark	false	Active	COMPLIANT
10061	Allen County Water District	1	Jan-Dec	Water District	Allen	Allen	false	Active	COMPLIANT
10077	Big Sandy Water District	1	Jan-Dec	Water District	Boyd	Boyd, Carter, Johnson,	false	Active	COMPLIANT

Note: A red box highlights the 'Is Compliant' column header and the first row's filter dropdown. A red arrow points to the 'Filter' button in the dropdown menu. A tooltip above the dropdown reads: 'Show items with value that: O is true O is false'.

1 - 20 of 1979 items

Reset Grid

- Click “Reset Grid” to clear the search field and all filters

SPGE Welcome Guest Login ?

SPGE Listing

EID	SPGE Name	Cycle Id	Cycle	District Type	Headquartered County	Counties Served	Taxing Authority	Status	Is Compliant	
10873	Housing Authority of Hazard	4	Oct-Sep	Housing Authority	Perry	Perry	false	Active	COMPLIANT	View
11994	Perry County Extension Service	3	Jul-Jun	Agricultural Extension	Perry	Perry	true	Active	COMPLIANT	View
12092	Appalachian Industrial Authority	3	Jul-Jun	Industrial Development Authority/Economic Development	Perry	Floyd, Knott, Letcher, Martin, Perry, Pike	false	Active	NON-COMPLIANT	View
12201	Perry County Sanitation District	3	Jul-Jun	Sanitation District	Perry	Perry	true	Active	NON-COMPLIANT	View
12216	Hazard Perry County Tourism Commission	3	Jul-Jun	Tourist and Convention	Perry	Perry	false	Active	NON-COMPLIANT	View
12244	Perry County Soil & Water Conservation	3	Jul-Jun	Soil and Water	Perry	Perry	false	Active	COMPLIANT	View

1 - 10 of 29 items

View SPGE Dashboard

- Once the desired SPGE is found, click “View” to access the SPGE Dashboard

SPGE Welcome Guest [Login](#) [?](#)


SPGE Listing

EID	SPGE Name	Cycle Id	Cycle	District Type	Headquartered County	Counties Served	Taxing Authority	Status	Is Compliant	
10004	Adair County Water District	1	Jan-Dec	Water District	Adair	Adair	false	Active	COMPLIANT	View
10012	Bath County Water District	1	Jan-Dec	Water District	Bath	Bath, Menifee, Montgomery, Rowan	false	Active	COMPLIANT	View
10013	Sharpsburg Water District	1	Jan-Dec	Water District	Bath	Bath, Nicholas	false	Active	COMPLIANT	View
10026	Bracken County Water District	1	Jan-Dec	Water District	Bracken	Bracken	false	Active	COMPLIANT	View
10048	East Clark Water District	1	Jan-Dec	Water District	Clark	Clark	false	Active	COMPLIANT	View
10061	Allen County Water District	1	Jan-Dec	Water District	Allen	Allen	false	Active	COMPLIANT	View
10077	Big Sandy Water District	1	Jan-Dec	Water District	Boyd	Boyd, Carter, Johnson,	false	Active	COMPLIANT	View

1 - 10 of 1979 items

Go Back to SPGE Public Portal

- You are now on the SPGE Dashboard
- Click the SPGE icon at anytime to go back to the SPGE Public Portal

SPGE  Welcome Guest Login ?

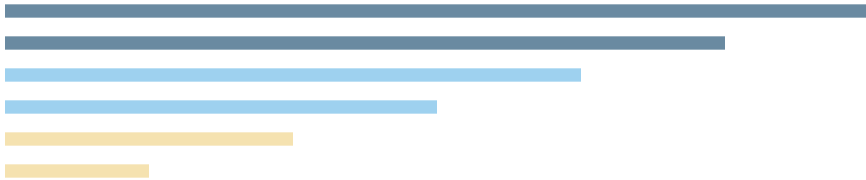
BATH COUNTY WATER DISTRICT
EID: 10012 | CYCLE: JAN-DEC | PARTICIPATION DATE: 01/01/2015 ACTIVE COMPLIANT

▼ OPEN TASKS (REGISTRATION & FINANCIAL DISCLOSURE REPORTING)

FY	Task	Description	Due Date	Due
2023	Budget Year End Actuals	Budget Year End Actuals	03/29/2024	11 days from now
2024	Budget Amendments	Amendments to the budget	12/31/2024	288 days from now
2024	Budget Year End Actuals	Budget Year End Actuals	04/01/2025	379 days from now

▼ AUDIT REQUIREMENT TASKS

FY	Requirement	Due Date	Due	Completed Date	Status	Exempt	Exempt Reason
2015	Annual Audit	12/31/2016		02/25/2016	Compliant		
2016	Annual Audit	12/31/2017		02/28/2017	Compliant		
2017	Annual Audit	12/31/2018		03/27/2018	Compliant		



SPGE Dashboard

Dashboard Sections

- Each SPGE Dashboard consists of the following sections:
 - Open Tasks (Registration & Financial Disclosure Reporting), Audit Requirement Tasks, Closed Tasks, Documents, SPGE Information, Oversight Agencies, Creation & Operational Information, Board Meetings, Board Members, Grant Exemptions, and Affidavits
- Click the down arrow in each section to open it and view the information there. Click the arrow again to close the section

SPGE Welcome Guest Login

BATH COUNTY WATER DISTRICT
EID: 10012 | CYCLE: JAN-DEC | PARTICIPATION DATE: 01/01/2015 ACTIVE COMPLIANT

▼ OPEN TASKS (REGISTRATION & FINANCIAL DISCLOSURE REPORTING)

FY	Task	Description	Due Date	Due
2023	Budget Year End Actuals	Budget Year End Actuals	03/29/2024	9 days from now
2024	Budget Amendments	Amendments to the budget	12/31/2024	286 days from now
2024	Budget Year End Actuals	Budget Year End Actuals	04/01/2025	377 days from now

▼ AUDIT REQUIREMENT TASKS

FY	Requirement	Due Date	Due	Completed Date	Status	Exempt	Exempt Reason
2015	Annual Audit	12/31/2016		02/25/2016	Compliant		
2016	Annual Audit	12/31/2017		02/28/2017	Compliant		
2017	Annual Audit	12/31/2018		03/27/2018	Compliant		
2018	Annual Audit	12/31/2019		03/14/2019	Compliant		
2019	Annual Audit	12/31/2020		02/26/2020	Compliant		
2020	Annual Audit	12/31/2021		07/25/2023	Received Late Submission		
2021	Annual Audit	12/31/2022		07/27/2023	Received Late Submission		

Open Tasks

- Shows tasks with past and upcoming due dates
 - Tasks in **red** text are past due
 - Tasks in **orange** text are due in 15 days or less
 - Tasks in **black** text have due dates that are more than 15 days away
- Tasks include registration forms, fees, budget estimates, budget amendments, and year-end actuals
- Tasks in this section have not been submitted and cannot be viewed

SPGE Welcome Guest Login ?

BATH COUNTY WATER DISTRICT ACTIVE COMPLIANT

EID: 10012 | CYCLE: JAN-DEC | PARTICIPATION DATE: 01/01/2015

▼ OPEN TASKS (REGISTRATION & FINANCIAL DISCLOSURE REPORTING)

FY	Task	Description	Due Date	Due
2023	Budget Year End Actuals	Budget Year End Actuals	03/29/2024	9 days from now
2024	Budget Amendments	Amendments to the budget	12/31/2024	286 days from now
2024	Budget Year End Actuals	Budget Year End Actuals	04/01/2025	377 days from now

▼ AUDIT REQUIREMENT TASKS

FY	Requirement	Due Date	Due	Completed Date	Status	Exempt	Exempt Reason
2015	Annual Audit	12/31/2016		02/25/2016	Compliant		
2016	Annual Audit	12/31/2017		02/28/2017	Compliant		
2017	Annual Audit	12/31/2018		03/27/2018	Compliant		
2018	Annual Audit	12/31/2019		03/14/2019	Compliant		
2019	Annual Audit	12/31/2020		02/26/2020	Compliant		
2020	Annual Audit	12/31/2021		07/25/2023	Received Late Submission		
2021	Annual Audit	12/31/2022		07/27/2023	Received Late Submission		

Audit Requirement Tasks

- Shows required audit and attestation engagement tasks
- “TBD” is shown until the year-end actuals for that fiscal year are submitted
- Audits and attestation engagements cannot be viewed in this section. They can be viewed in the Documents section

BATH COUNTY WATER DISTRICT					ACTIVE COMPLIANT	
EID: 10012 CYCLE: JAN-DEC PARTICIPATION DATE: 01/01/2015						
2023	Budget Year End Actuals	Budget Year End Actuals		03/29/2024	9 days from now	
2024	Budget Amendments	Amendments to the budget		12/31/2024	286 days from now	
2024	Budget Year End Actuals	Budget Year End Actuals		04/01/2025	377 days from now	

▼ AUDIT REQUIREMENT TASKS							
FY	Requirement	Due Date	Due	Completed Date	Status	Exempt	Exempt Reason
2015	Annual Audit	12/31/2016		02/25/2016	Compliant		
2016	Annual Audit	12/31/2017		02/28/2017	Compliant		
2017	Annual Audit	12/31/2018		03/27/2018	Compliant		
2018	Annual Audit	12/31/2019		03/14/2019	Compliant		
2019	Annual Audit	12/31/2020		02/26/2020	Compliant		
2020	Annual Audit	12/31/2021		07/25/2023	Received Late Submission		
2021	Annual Audit	12/31/2022		07/27/2023	Received Late Submission		
2022	Annual Audit	12/31/2023		01/10/2024	Received Late Submission		
2023	null				TBD		
2024	null				TBD		


Closed Tasks

- Shows tasks that have been submitted
- These tasks include registration forms, fees, budget estimates, budget amendments, and year-end actuals
- These tasks have been submitted and can be viewed

BATH COUNTY WATER DISTRICT							ACTIVE	COMPLIANT
EID: 10012 CYCLE: JAN-DEC PARTICIPATION DATE: 01/01/2015								
▼ CLOSED TASKS								
FY	Task	Description	Due Date	Completed Date	Exempt	Exempt Reason	View	
2024	Registration	Submit the Registration & Board Reporting Form	01/15/2024	01/10/2024			View	
2024	Registration Fee	Pay annual registration fee	01/15/2024	01/10/2024			View	
2024	Budget Estimates	Budget figures, adopted by the SPGE's board	01/15/2024	01/10/2024			View	
2023	Registration	Submit the Registration & Board Reporting Form	01/15/2023	11/28/2022			View	
2023	Registration Fee	Pay annual registration fee	01/15/2023	01/17/2023			View	
2023	Budget Estimates	Budget figures, adopted by the SPGE's board	01/15/2023	01/17/2023			View	
2023	Budget Amendments	Amendments to the budget	12/31/2023	01/10/2024			View	
2022	Registration	Submit the Registration & Board Reporting Form	01/15/2022	12/08/2021			View	
2022	Registration Fee	Pay annual registration fee	01/15/2022	01/13/2022			View	
2022	Budget Estimates	Budget figures, adopted by the SPGE's board	01/15/2022	01/13/2022			View	
2022	Budget Amendments	Amendments to the budget	12/31/2022	05/20/2022			View	
2022	Budget Year End Actuals	Budget Year End Actuals	04/01/2023	07/28/2023			View	

Documents

- Shows submitted audits, attestation engagements, affidavits, etc.
- Click “View” to view the documents

BATH COUNTY WATER DISTRICT				
EID: 10012 CYCLE: JAN-DEC PARTICIPATION DATE: 01/01/2015				ACTIVE COMPLIANT
DOCUMENTS				
Year	Document Type	Document Name		
2022	Audit	Audit 2022.pdf	View	
2021	Audit	Bath Co WD 2021.pdf	View	
2020	Audit	Audit 2020.pdf	View	
2019	Audit	2019-Audit-2.pdf	View	
2018	Audit	2018-Audit-2.pdf	View	
2017	Audit	2017-Audit-2.pdf	View	
2016	Audit	2016-Audit-2.pdf	View	
2015	Audit	2015-Audit-2.pdf	View	
2014	Audit	2014-Audit-2.pdf	View	

SPGE Information

- Shows the SPGE's basic information, such the SPGE's name, address, cycle information, and contact information

BATH COUNTY WATER DISTRICT

EID: 10012 | CYCLE: JAN-DEC | PARTICIPATION DATE: 01/01/2015

ACTIVE COMPLIANT

SPGE INFORMATION

SPGE Name	Bath County Water District		Cycle	Jan-Dec	
Taxing Authority	No	Headquartered County	Bath	Counties Served	Bath, Menifee, Montgomery, Rowan
Type of Services	Water Service		Operational Boundaries	Service in 4 counties: Bath, Menifee, Montgomery, and Rowan	

ADDRESS

Street	PO BOX 369		
City	State	Zip	
SALT LICK	KY	40371	

CONTACT

Phone	(606) 683-6363	Fax	(606) 683-9917
Name	Mark Crouch		
Email	bathcwater@roadrunner.com	Website Url	

Oversight Agencies

- Shows information pertaining to agencies that assist the SPGE or have input regarding the SPGE's operations

BATH COUNTY WATER DISTRICT 📄

EID: 10012 | CYCLE: JAN-DEC | PARTICIPATION DATE: 01/01/2015 ACTIVE COMPLIANT

2014	Audit	2014-Audit-2.pdf	View
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> SPGE INFORMATION

▼ OVERSIGHT AGENCIES

Name	Street	City	State	Zip	Phone
KY Division of Water	300 SOWER BLVD	FRANKFORT	KY	40601	(502) 564-3410
KY Public Service Comm.	211 SOWER BLVD	FRANKFORT	KY	40601	(502) 564-3940
County Government	19 EAST MAIN ST	OWINGSVILLE	KY	40360	(606) 674-6346

> CREATION & OPERATIONAL INFORMATION

> BOARD MEETINGS

> BOARD MEMBERS

> GRANT EXEMPTIONS

Creation & Operational Information

- Shows information pertaining to how the SPGE was created

BATH COUNTY WATER DISTRICT ACTIVE COMPLIANT

EID: 10012 | CYCLE: JAN-DEC | PARTICIPATION DATE: 01/01/2015

2014	Audit	2014-Audit-2.pdf	View
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> SPGE INFORMATION

> OVERSIGHT AGENCIES

▼ CREATION & OPERATIONAL INFORMATION

District Type	KRS Established	Date Established
Water District	74.012	6/10/1964
Most Recent FY Audited	Establishing Entity	
2022	County	
KRS under which SPGE Operates	Ethics Ordinance	
74.010 - 74.415	County	

> BOARD MEETINGS

> BOARD MEMBERS

> GRANT EXEMPTIONS

Board Meetings

- Shows the current board meeting date, time, and location

BATH COUNTY WATER DISTRICT ACTIVE COMPLIANT

EID: 10012 | CYCLE: JAN-DEC | PARTICIPATION DATE: 01/01/2015

> OVERSIGHT AGENCIES

> CREATION & OPERATIONAL INFORMATION

▼ BOARD MEETINGS

Meeting Frequency
4th Monday of each month 7 p.m.

Street
21 CHURCH STREET

City	State	Zip
SALT LICK	KY	40371

Video Conference URL

> BOARD MEMBERS

> GRANT EXEMPTIONS

Board Members

- Shows past and current board members

BATH COUNTY WATER DISTRICT ACTIVE COMPLIANT

EID: 10012 | CYCLE: JAN-DEC | PARTICIPATION DATE: 01/01/2015

- > SPGE INFORMATION
- > OVERSIGHT AGENCIES
- > CREATION & OPERATIONAL INFORMATION
- > BOARD MEETINGS
- ▼ **BOARD MEMBERS**
- > GRANT EXEMPTIONS

First Name	Last Name	Title	Street	City	State	Zip	Phone	Term	Term Expires
Rodney	Donathan	Secretary	849 CARDINAL LN	OWINGSVILLE	KY	40360	(606) 683-6363	4th	3/2/2024
Mike	Ginter	Financial Officer	209 OAKLAND RD	OWINGSVILLE	KY	40360	(606) 683-6363	2nd	4/4/2027
Jeanette	Walton	Commissioner	1483 MOORES FERRY RD	OWINGSVILLE	KY	40360	(606) 683-6363	1st	5/13/2025
Valorie	Ousley	Commissioner	1689 PEASTICKS RD	OWINGSVILLE	KY	40360	(606) 683-6363	1st	8/8/2027

Grant Exemptions

- Shows any submitted grant exemptions
- SPGEs are encouraged to submit a grant exemption when the SPGE receives a nonrecurring and non-operating grant that raises the SPGE's total annual revenues or appropriations, causing the SPGE to have a higher registration fee and a more stringent audit requirement

BATH COUNTY WATER DISTRICT

EID: 10012 | CYCLE: JAN-DEC | PARTICIPATION DATE: 01/01/2015

ACTIVE COMPLIANT

2016	Audit	2016-Audit-2.pdf	View
2015	Audit	2015-Audit-2.pdf	View
2014	Audit	2014-Audit-2.pdf	View

> SPGE INFORMATION

> OVERSIGHT AGENCIES

> CREATION & OPERATIONAL INFORMATION

> BOARD MEETINGS

> BOARD MEMBERS

▼ GRANT EXEMPTIONS

Fiscal Year	Grant Date	Grant Amount	Source	Purpose Category	Purpose	Grant Status
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Affidavits

- Shows any submitted affidavits
- Pursuant to KRS 65.037, local governments can submit an affidavit in lieu of a required record if the record has been lost, damaged, or destroyed
 - Note: "Record" means a record, document, data, or information required to be produced by a local government no matter the format
- The affidavit cannot be submitted in lieu of a required record if a person tampers with a record with the intent of invoking the provisions of KRS 65.037

The screenshot displays a web application interface for the Bath County Water District. The header includes the district name, EID (10012), cycle (JAN-DEC), and participation date (01/01/2015). There are status indicators for 'ACTIVE' and 'COMPLIANT'. The main content area features a list of menu items, each with an 'EDIT' button: CLOSED TASKS, DOCUMENTS, SPGE INFORMATION, OVERSIGHT AGENCIES, CREATION & OPERATIONAL INFORMATION, BOARD MEETINGS, BOARD MEMBERS, and GRANT EXEMPTIONS. The 'AFFIDAVITS' menu item is expanded, showing a table with columns for Fiscal Year, Affidavit Status, Recovering, Affidavit Type, Est. Recovery Date, and Est. Audit Availability Date. A '+ NEW' button is located at the bottom right of the expanded menu.

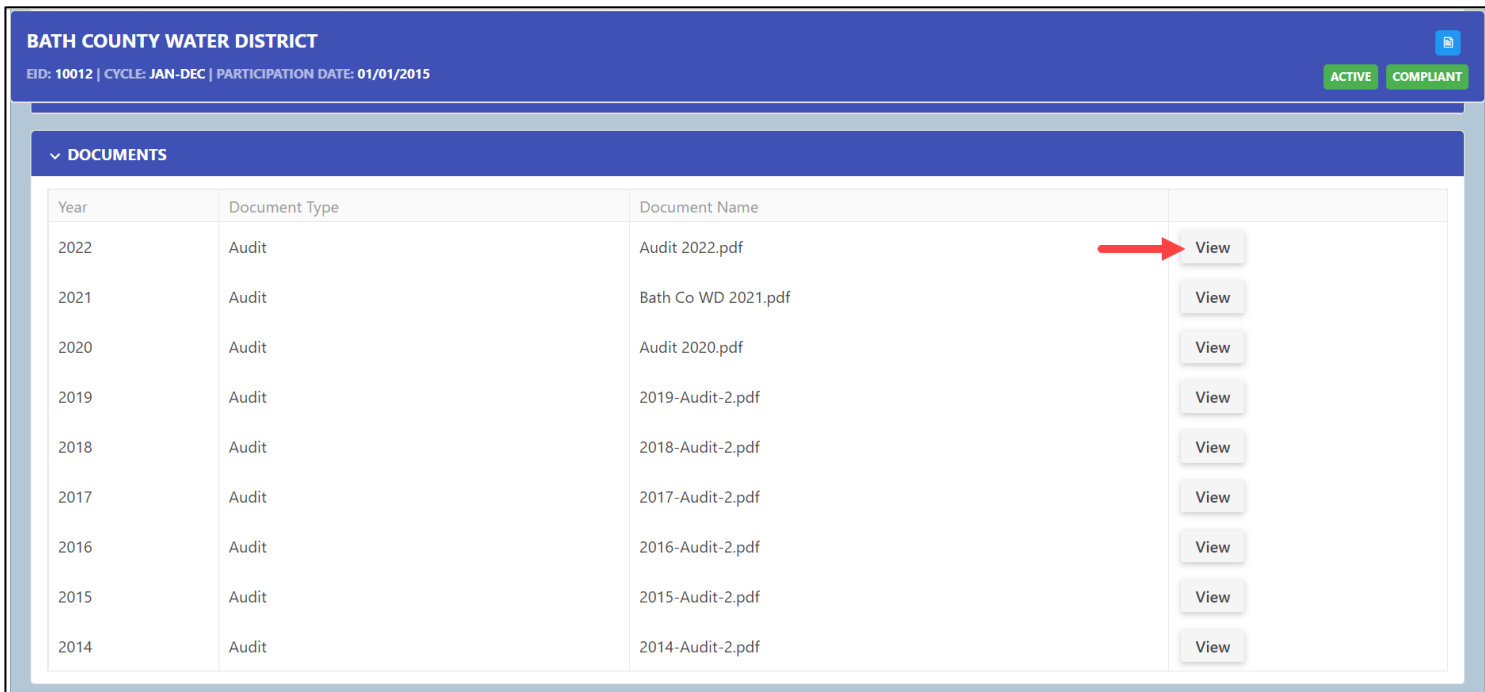
Fiscal Year	Affidavit Status	Recovering	Affidavit Type	Est. Recovery Date	Est. Audit Availability Date
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Printing and Saving Documents

View and Print/Save Documents

- Click “View” to see documents in the Closed Tasks and Documents sections
 - The Closed Tasks section contains the registration form, fee, budget, housing authority exclusion form, TVA form, etc.
 - The Documents section shows audits and attestation engagements
- After opening a document, it can be printed and saved













BATH COUNTY WATER DISTRICT

EID: 10012 | CYCLE: JAN-DEC | PARTICIPATION DATE: 01/01/2015

ACTIVE COMPLIANT

DOCUMENTS

Year	Document Type	Document Name	
2022	Audit	Audit 2022.pdf	 
2021	Audit	Bath Co WD 2021.pdf	
2020	Audit	Audit 2020.pdf	
2019	Audit	2019-Audit-2.pdf	
2018	Audit	2018-Audit-2.pdf	
2017	Audit	2017-Audit-2.pdf	
2016	Audit	2016-Audit-2.pdf	
2015	Audit	2015-Audit-2.pdf	
2014	Audit	2014-Audit-2.pdf	

Printing Documents: Option 1

1. Click and hold the “Ctrl” and the “P” keys on your computer keyboard
2. A screen will appear prompting you to select a printer and then click “Print”

The screenshot displays a web application interface for the Bath County Water District. On the left is a navigation sidebar with sections for 'BATH COUNTY WATER DISTRICT', 'FY 2022 WATER DISTRICT FINANCIAL DISCLOSURE REPORT', 'OPERATING REVENUES', 'OPERATING EXPENSES', and 'OTHER INCOME (DEDUCTIONS)'. The main content area shows a financial report table with columns for ESTIMATES, AMENDED, and ACTUALS. A print dialog box is overlaid on the right side of the report, with a red box highlighting the 'Destination' dropdown menu set to 'Xerox Altalink 8055 Stat'. Below the print dialog, a red arrow points to a 'Print' button. The right sidebar contains user information 'Welcome Guest Login' and status indicators 'ACTIVE' and 'COMPLIANT'.

	ESTIMATES	AMENDED	ACTUALS
OPERATING REVENUES			
Operating Revenues	\$2,299,680.00		\$2,426,375.00
Total Operating Revenues	\$2,299,680.00		\$2,426,375.00
OPERATING EXPENSES			
Operating Expenses	\$2,347,800.00		\$2,232,365.00
Total Operating Expenses	\$2,347,800.00		\$2,232,365.00
Operating Income (Loss)	(\$48,120.00)	\$0.00	\$194,010.00
OTHER INCOME (DEDUCTIONS)			
Non-Operating Revenues (Expenses)	\$6,300.00		(\$390,468.00)
Proceeds from Capital Contributions	\$47,500.00		\$123,640.00
Total Other Income (Deductions)	\$53,800.00	\$0.00	(\$266,828.00)
Change in Net Position	\$5,680.00	\$0.00	(\$72,818.00)
Principal Loan Payments	\$47,370.00		\$47,984.00
Total Approved Grant Exemptions (Payouts)			
Net Position (beginning of year)	N/A	N/A	\$9,079,105.00
Net Position (end of year)	N/A	N/A	\$9,006,287.00

Grant Date	Payout Amount	Grant Source	Grant Purpose Category	Grant Purpose	Acknowledgement
Total: \$0.00					

Currently, there are no records.

I hereby acknowledge that the information submitted is correct to the best of my knowledge.

Return to Dashboard

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Environment FPCD | Bath: 20240229 | Release: CD-415

Printing Documents: Option 2

1. Click the three vertical dots in the top right corner of your screen and select “Print”
2. A screen will appear prompting you to select a printer and then click “Print”

The screenshot shows a web browser window displaying the SPGE website. The page title is "BATH COUNTY WATER DISTRICT" and the URL is "dlg.ky.gov/spge/2022/Budget/WaterDistricts/Actuals/10012". The browser's menu is open, and the "Print..." option is highlighted with a red box. The website content includes a table for "FY 2022 WATER DISTRICT FINANCIAL DISCLOSURE REPORT" with columns for "OPERATING REVENUES", "ESTIMATES", "AMENDED", and "ACTUALS".

OPERATING REVENUES	ESTIMATES	AMENDED	ACTUALS
Operating Revenues	\$2,299,680.00		
Total Operating Revenues	\$2,299,680.00		

OPERATING EXPENSES	ESTIMATES	AMENDED	ACTUALS
Operating Expenses	\$2,347,800.00		
Total Operating Expenses	\$2,347,800.00		

OTHER INCOME (DEDUCTIONS)	ESTIMATES	AMENDED	ACTUALS
Non-Operating Revenues (Expenses)	\$6,300.00		
Proceeds from Capital Contributions	\$47,500.00		
Total Other Income (Deductions)	\$53,800.00		

The screenshot shows the same SPGE website page as the previous image, but with a print dialog box open. The dialog box is titled "Print" and shows "1 sheet of paper". The "Destination" is set to "Xerox AltaLink 8555 Stat". The "Pages" are set to "All", "Copies" to "1", and "Color" to "Color". A red arrow points to the "Print" button at the bottom of the dialog box. The website content is partially visible in the background, showing the "FY 2022 WATER DISTRICT FINANCIAL DISCLOSURE REPORT" table.

OPERATING REVENUES	ESTIMATES	AMENDED	ACTUALS
Operating Revenues	\$2,299,680.00		
Total Operating Revenues	\$2,299,680.00		

OPERATING EXPENSES	ESTIMATES	AMENDED	ACTUALS
Operating Expenses	\$2,347,800.00		
Total Operating Expenses	\$2,347,800.00		

OTHER INCOME (DEDUCTIONS)	ESTIMATES	AMENDED	ACTUALS
Non-Operating Revenues (Expenses)	\$6,300.00		
Proceeds from Capital Contributions	\$47,500.00		
Total Other Income (Deductions)	\$53,800.00		

Printing Documents: Option 3

1. Right mouse click on your screen. A box will appear, click “Print”
2. A screen will appear prompting you to select a printer and then click “Print”

The image displays three sequential screenshots of a web browser interface for the Bath County Water District's financial disclosure report. The first screenshot shows a right-click context menu over the report table, with the 'Print...' option highlighted. The second screenshot shows a preview of the report, including a table of financial data and a 'Print' button at the bottom. The third screenshot shows the print settings dialog, with the printer 'Xerox Altalink 8055 Stat' selected and the 'Print' button highlighted.

	ESTIMATES	AMENDED	ACTUALS
OPERATING REVENUES			
Operating Revenues	\$2,299,680.00		\$2,426,375.00
Total Operating Revenues	\$2,299,680.00		\$2,426,375.00
OPERATING EXPENSES			
Operating Expenses	\$2,347,800.00		\$2,232,365.00
Total Operating Expenses	\$2,347,800.00		\$2,232,365.00
Operating Income (Loss)	(\$48,120.00)		\$194,010.00
OTHER INCOME (DEDUCTIONS)			
Non-Operating Revenues (Expenses)	\$6,300.00		(\$390,468.00)
Proceeds from Capital Contributions	\$47,500.00		\$123,640.00
Total Other Income (Deductions)	\$53,800.00		(\$266,828.00)
Change in Net Position	\$5,680.00		(\$72,818.00)
Principal Loan Payments	\$47,370.00		\$47,984.00
Total Approved Grant Exemptions (Payouts)			
Net Position (beginning of year)	N/A	N/A	\$0,079,505.00

Saving Documents: Option 1

1. Click and hold the “Ctrl” and the “S” keys on your computer keyboard
2. A screen will appear prompting you to save the document

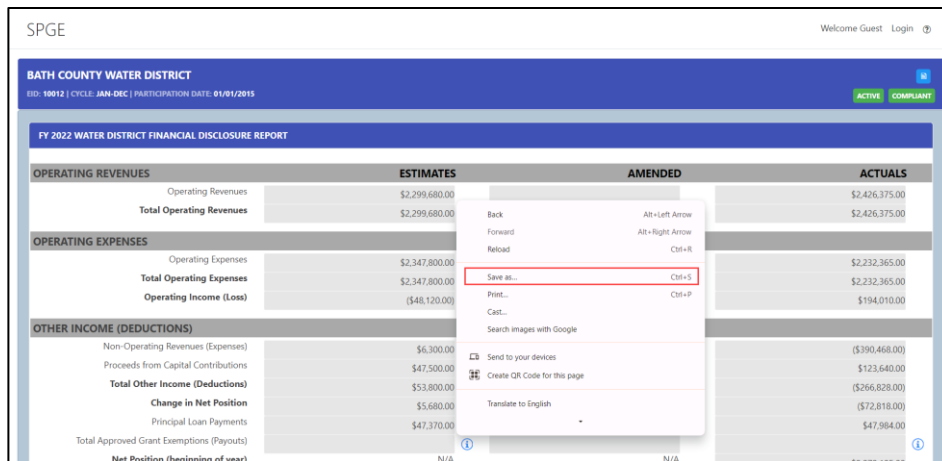
The screenshot shows a 'Save As' dialog box in the foreground, overlaid on a financial report. The dialog box is titled 'Save As' and shows the current location as 'This PC > Desktop'. The file name is 'Index - Water District - Budget - SPGE - DLG.KY.GOV' and the save type is 'Webpage, Complete'. A red arrow points to the 'Save' button.

The background is a financial report with the following data:

	AMENDED	ACTUALS
		\$2,426,375.00
		\$2,426,375.00
		\$2,232,365.00
		\$2,232,365.00
		\$194,010.00
OTHER INCOME (DEDUCTIONS)		
Non-Operating Revenues (Expenses)	\$6,300.00	(\$390,468.00)
Proceeds from Capital Contributions	\$47,500.00	\$123,640.00
Total Other Income (Deductions)	\$53,800.00	(\$266,828.00)
Change in Net Position	\$5,680.00	(\$72,818.00)
Principal Loan Payments	\$47,370.00	\$47,984.00
Total Approved Grant Exemptions (Payouts)		
Net Position (beginning of year)	N/A	N/A

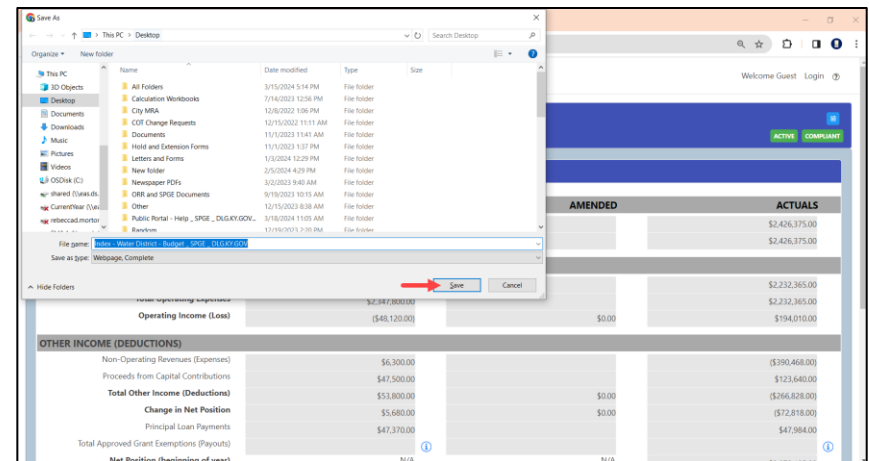
Saving Documents: Option 2

1. Right mouse click on your screen
2. A box will appear, click “Save as”
3. A screen will appear prompting you to save the document



The screenshot shows the SPGE website with the 'BATH COUNTY WATER DISTRICT' header and 'FY 2022 WATER DISTRICT FINANCIAL DISCLOSURE REPORT' title. A table with four columns (ESTIMATES, AMENDED, ACTUALS) is displayed. A right-click context menu is open over the 'AMENDED' column header, with the 'Save as...' option highlighted in red. The table data is as follows:

	ESTIMATES	AMENDED	ACTUALS
OPERATING REVENUES			
Operating Revenues	\$2,299,680.00		\$2,426,375.00
Total Operating Revenues	\$2,299,680.00		\$2,426,375.00
OPERATING EXPENSES			
Operating Expenses	\$2,347,800.00		\$2,232,365.00
Total Operating Expenses	\$2,347,800.00		\$2,232,365.00
Operating Income (Loss)	(\$48,120.00)		\$194,010.00
OTHER INCOME (DEDUCTIONS)			
Non-Operating Revenues (Expenses)	\$6,300.00		(\$390,468.00)
Proceeds from Capital Contributions	\$47,500.00		\$123,640.00
Total Other Income (Deductions)	\$53,800.00		(\$266,828.00)
Change in Net Position	\$5,680.00		(\$72,818.00)
Principal Loan Payments	\$47,370.00		\$47,984.00
Total Approved Grant Exemptions (Payouts)			
Net Position (beginning of year)	N/A		N/A



The screenshot shows a Windows 'Save As' dialog box open over the SPGE website. The dialog box is titled 'Save As' and shows the file name 'Bath - Water District - Budget - SPGE - 01/07/2022'. The 'Save as type' is set to 'Webpage, Complete'. The 'Save' button is highlighted with a red arrow. The background shows the same financial disclosure report as the previous screenshot.

Return to the SPGE Dashboard

- Click the SPGE's name to go back to the SPGE's Dashboard

SPGE Welcome Guest Login

BATH COUNTY WATER DISTRICT ACTIVE COMPLIANT

EID: 10012 | CYCLE: JAN-DEC | PARTICIPATION DATE: 01/01/2015

FY 2022 WATER DISTRICT FINANCIAL DISCLOSURE REPORT

	ESTIMATES	AMENDED	ACTUALS
OPERATING REVENUES			
Operating Revenues	\$2,299,680.00		\$2,426,375.00
Total Operating Revenues	\$2,299,680.00		\$2,426,375.00
OPERATING EXPENSES			
Operating Expenses	\$2,347,800.00		\$2,232,365.00
Total Operating Expenses	\$2,347,800.00		\$2,232,365.00
Operating Income (Loss)	(\$48,120.00)	\$0.00	\$194,010.00
OTHER INCOME (DEDUCTIONS)			
Non-Operating Revenues (Expenses)	\$6,300.00		(\$390,468.00)
Proceeds from Capital Contributions	\$47,500.00		\$123,640.00
Total Other Income (Deductions)	\$53,800.00	\$0.00	(\$266,828.00)
Change in Net Position	\$5,680.00	\$0.00	(\$72,818.00)
Principal Loan Payments	\$47,370.00		\$47,984.00
Total Approved Grant Exemptions (Payouts)			

SPGE Welcome Guest Login

BATH COUNTY WATER DISTRICT ACTIVE COMPLIANT

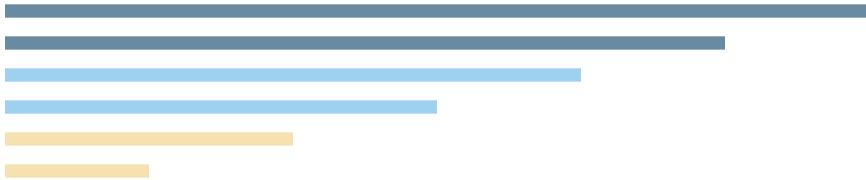
EID: 10012 | CYCLE: JAN-DEC | PARTICIPATION DATE: 01/01/2015

OPEN TASKS (REGISTRATION & FINANCIAL DISCLOSURE REPORTING)

FY	Task	Description	Due Date	Due
2023	Budget Year End Actuals	Budget Year End Actuals	03/29/2024	10 days from now
2024	Budget Amendments	Amendments to the budget	12/31/2024	287 days from now
2024	Budget Year End Actuals	Budget Year End Actuals	04/01/2025	378 days from now

AUDIT REQUIREMENT TASKS

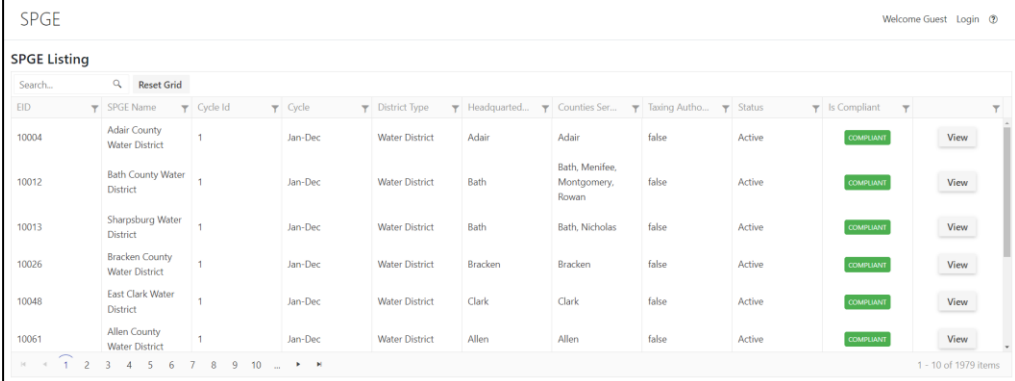
FY	Requirement	Due Date	Due	Completed Date	Status	Exempt	Exempt Reason
2015	Annual Audit	12/31/2016		02/25/2016	Compliant		
2016	Annual Audit	12/31/2017		02/28/2017	Compliant		
2017	Annual Audit	12/31/2018		03/27/2018	Compliant		
2018	Annual Audit	12/31/2019		03/14/2019	Compliant		
2019	Annual Audit	12/31/2020		02/26/2020	Compliant		



Creating Lists

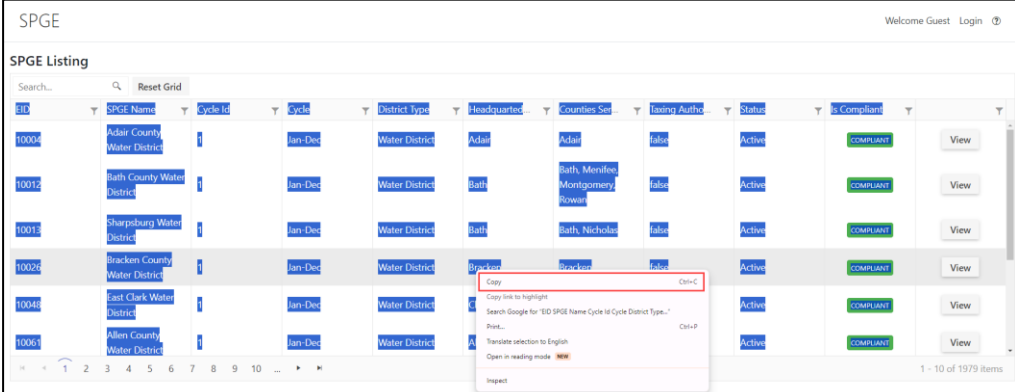
Copying SPGE Data to Make a List

- To create a list of the SPGE data found on the SPGE Public Portal:
 1. Go to the left side of the EID field
 2. Left mouse click and drag the mouse to the right and down, highlighting the fields
 3. Right mouse click on one part of the highlighted data and a box will appear. Left mouse click “Copy” to copy the data



The screenshot shows the SPGE Listing interface. The table has the following columns: EID, SPGE Name, Cycle Id, Cycle, District Type, Headquarter..., Counties Ser..., Taxing Auth..., Status, Is Compliant, and View. The first six columns (EID through Headquarter...) are highlighted in blue. The table contains six rows of data, each representing a different water district.

EID	SPGE Name	Cycle Id	Cycle	District Type	Headquarter...	Counties Ser...	Taxing Autho...	Status	Is Compliant	View
10004	Adair County Water District	1	Jan-Dec	Water District	Adair	Adair	false	Active	COMPLIANT	View
10012	Bath County Water District	1	Jan-Dec	Water District	Bath	Bath, Menifee, Montgomery, Rowan	false	Active	COMPLIANT	View
10013	Sharpsburg Water District	1	Jan-Dec	Water District	Bath	Bath, Nicholas	false	Active	COMPLIANT	View
10026	Bracken County Water District	1	Jan-Dec	Water District	Bracken	Bracken	false	Active	COMPLIANT	View
10048	East Clark Water District	1	Jan-Dec	Water District	Clark	Clark	false	Active	COMPLIANT	View
10061	Allen County Water District	1	Jan-Dec	Water District	Allen	Allen	false	Active	COMPLIANT	View

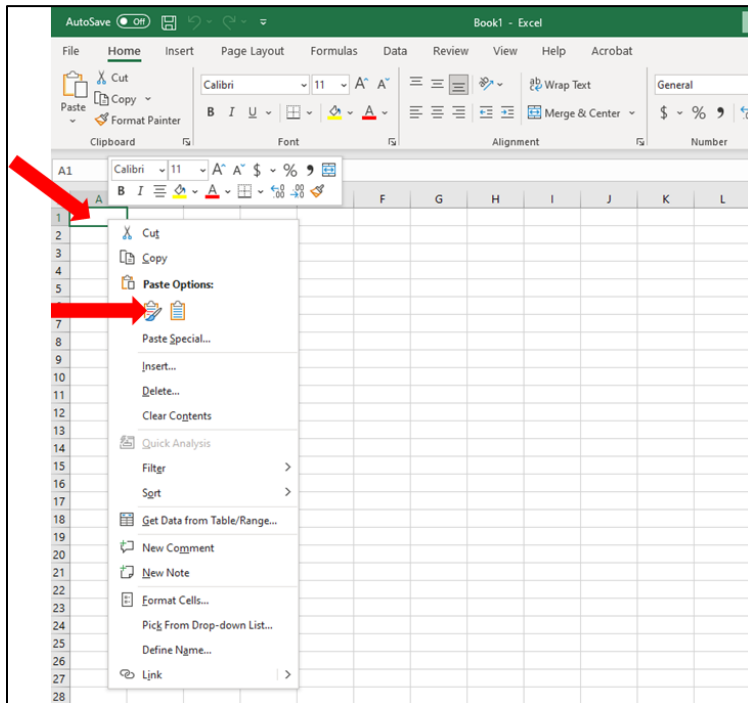


The screenshot shows the same SPGE Listing interface as above, but with a context menu open over the highlighted data. The menu options are: Copy (Ctrl+C), Copy link to highlight, Search Google for 'EO SPGE Name Cycle Id District Type...', Print..., Translate selection to English (Ctrl+P), Open in reading mode, and Inspect. The 'Copy' option is highlighted with a red box.

EID	SPGE Name	Cycle Id	Cycle	District Type	Headquarter...	Counties Ser...	Taxing Autho...	Status	Is Compliant	View
10004	Adair County Water District	1	Jan-Dec	Water District	Adair	Adair	false	Active	COMPLIANT	View
10012	Bath County Water District	1	Jan-Dec	Water District	Bath	Bath, Menifee, Montgomery, Rowan	false	Active	COMPLIANT	View
10013	Sharpsburg Water District	1	Jan-Dec	Water District	Bath	Bath, Nicholas	false	Active	COMPLIANT	View
10026	Bracken County Water District	1	Jan-Dec	Water District	Bracken	Bracken	false	Active	COMPLIANT	View
10048	East Clark Water District	1	Jan-Dec	Water District	Clark	Clark	false	Active	COMPLIANT	View
10061	Allen County Water District	1	Jan-Dec	Water District	Allen	Allen	false	Active	COMPLIANT	View

Save the Data in Excel

- To save the SPGE data found on the SPGE Public Portal:
 1. Open Microsoft Excel
 2. Right mouse click in field 1A and select the clipboard-paintbrush icon to paste



This screenshot shows the Microsoft Excel interface with a table of SPGE data. The table has columns for EID, SPGE Name, Cycle Id, Cycle, District, Ty, County, Status, and Is Compliant. The data includes entries for Adair County, Bath County, Sharpshurg District, Bracken County, Clark County, and Allen County. Each row includes a 'View' link.

EID	SPGE Name	Cycle Id	Cycle	District	Ty	County	Status	Is Compliant
10004	Adair County Water District	1	Jan-Dec	Water District		Adair	Active	Compliant View
10012	Bath County Water District	1	Jan-Dec	Water District		Bath	Active	Compliant View
10013	Sharpshurg District	1	Jan-Dec	Water District		Bath	Active	Compliant View
10026	Bracken County Water District	1	Jan-Dec	Water District		Bracken	Active	Compliant View
10048	Clark County Water District	1	Jan-Dec	Water District		Clark	Active	Compliant View
10061	Allen County Water District	1	Jan-Dec	Water District		Allen	Active	Compliant View



Cities and Special District Branch Contact Information

Cities and Special Districts Branch
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