

# Using the SPGE Public Portal

The Department for Local Government  
Cities and Special Districts Branch



# SPGE Program Background

# 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.

# Submissions

## 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 is determined based on the financial information provided two years prior.
- **Calculation Components**
  - The fee is calculated based on the sum of the following fields:
    - Total Revenues
    - Borrowed Money
    - Governmental Leasing Act
    - Loan(s) from Other Governmental
    - All Other Borrowed Money
  - If a grant exemption is approved, grant payout funds are subtracted from the sum. These funds appear in the Grants Received (Grant Exemption field).
- **Fee Structure**
  - The registration fee is determined as follows:
    - \$25.00 if the sum is less than \$100,000.00
    - \$250.00 if the sum is \$100,000.00 but less than \$500,000.00
    - \$500.00 if the sum is \$500,000.00 or more
- **Annual Adjustment**
  - The fee amount is subject to change each fiscal year.

REVENUES	ESTIMATES	AMENDED	ACTUALS
Taxes (all categories)	\$3,134,000.00	\$3,134,000.00	\$3,280,343.00
Permits and Licenses			
Payments in Lieu of Taxes			
Intergovernmental Revenues	\$80,000.00	\$80,000.00	\$140,452.00
Charges for Services	\$11,500.00	\$11,500.00	\$15,784.00
Other Revenues	\$20,500.00	\$20,500.00	\$11,771.00
Interest Earned	\$10,500.00	\$10,500.00	\$98,696.00
<b>Total Revenues</b>	<b>\$3,256,500.00</b>	<b>\$3,256,500.00</b>	<b>\$3,547,046.00</b>
RECEIPTS & CASH			
Cash Balance as of Start of FY		N/A	\$3,927,264.00
Bonded Debt, Public Corporation & G.O.			\$0.00
Transfers to Other Funds			\$0.00
Transfers from Other Funds			\$0.00
Borrowed Money (all short term/single year)			\$0.00
Governmental Leasing Act			\$0.00
Loan(s) From Other Governments			\$0.00
Total Approved Grant Exemptions (Payouts)		\$0.00	\$0.00
All Other Borrowed Money			\$0.00
<b>Total Receipts and Cash</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,927,264.00</b>
<b>Total Available</b>	<b>\$3,256,500.00</b>	<b>\$3,256,500.00</b>	<b>\$7,474,310.00</b>

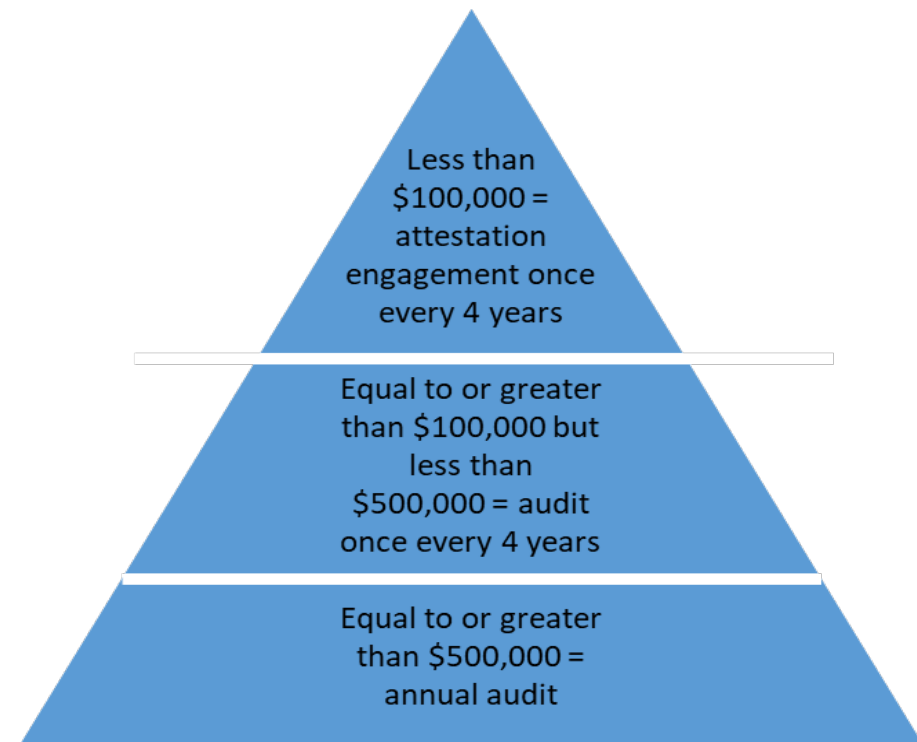
# Registration Fee Determination Example

- Budget Year: FY 2023
- Registration Fee Calculation:
  - The sum of the following fields on the FY 2022 Actuals is used to determine the registration fee two years later:
    - Total Revenues = \$50,593.00
    - Borrowed Money = \$0.00
    - Governmental Leasing Act = \$0.00
    - Loan(s) from Other Governmental = \$0.00
    - All Other Borrowed Money = \$489,000.00
  - If grant exemptions were submitted and approved, the grant payouts would be subtracted from the total.
  - The total is \$539,593.00. Therefore, the SPGE's FY 2024 registration fee will be \$500.00.

REVENUES	ESTIMATES	AMENDED	ACTUALS
Taxes (all categories)	\$0.00	\$0.00	\$0.00
Permits and Licenses	\$0.00	\$0.00	\$0.00
Payments in Lieu of Taxes	\$0.00	\$0.00	\$0.00
Intergovernmental Revenues	\$15,000.00	\$0.00	\$15,000.00
Charges for Services	\$0.00	\$0.00	\$0.00
Other Revenues	\$35,555.00	\$0.00	\$35,580.00
Interest Earned	\$0.00	\$0.00	\$13.00
<b>Total Revenues</b>	\$50,555.00	\$0.00	\$50,593.00
RECEIPTS & CASH	ESTIMATES	AMENDED	ACTUALS
Cash Balance as of Start of FY	\$0.00	N/A	\$0.00
Bonded Debt, Public Corporation & G.O.	\$0.00	\$0.00	\$0.00
Transfers to Other Funds	\$0.00	\$0.00	\$0.00
Transfers from Other Funds	\$0.00	\$0.00	\$0.00
Borrowed Money (all short term/single year)	\$0.00	\$0.00	\$0.00
Governmental Leasing Act	\$489,601.00	\$0.00	\$0.00
Loan(s) From Other Governments	\$0.00	\$0.00	\$0.00
Total Approved Grant Exemptions (Payouts)	\$0.00	\$0.00	\$0.00
All Other Borrowed Money	\$0.00	\$489,000.00	\$489,000.00
<b>Total Receipts and Cash</b>	\$489,601.00	\$489,000.00	\$489,000.00
<b>Total Available</b>	\$540,156.00	\$489,000.00	\$539,593.00

# 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.





# Audit and Attestation Engagement Determination Example

- **Budget Year: FY 2023**
- **Audit Requirement Calculation:**
  - On the Actuals, the higher of the following is used to determine the audit requirement for the current fiscal year:
    - Total Revenues = \$50,593.00
    - Borrowed Money = \$0.00
    - Governmental Leasing Act = \$0.00
    - Loan(s) from Other Governmental = \$0.00
    - All Other Borrowed Money = \$489,000.00
  - Total = \$539,593.00
  - Total Appropriations = \$48,054.00
  - If grant exemptions were submitted and approved, the grant payouts would be subtracted from the higher total.
  - The higher total is used to determine the audit requirement.
  - Therefore, the SPGE is required to submit an annual audit for FY 2023.

REVENUES	ESTIMATES	AMENDED	ACTUALS
Taxes (all categories)	\$0.00	\$0.00	\$0.00
Permits and Licenses	\$0.00	\$0.00	\$0.00
Payments in Lieu of Taxes	\$0.00	\$0.00	\$0.00
Intergovernmental Revenues	\$15,000.00	\$0.00	\$15,000.00
Charges for Services	\$0.00	\$0.00	\$0.00
Other Revenues	\$35,555.00	\$0.00	\$35,580.00
Interest Earned	\$0.00	\$0.00	\$13.00
<b>Total Revenues</b>	<b>\$50,555.00</b>	<b>\$0.00</b>	<b>\$50,593.00</b>
RECEIPTS & CASH	ESTIMATES	AMENDED	ACTUALS
Cash Balance as of Start of FY	\$0.00	N/A	\$0.00
Bonded Debt, Public Corporation & G.O.	\$0.00	\$0.00	\$0.00
Transfers to Other Funds	\$0.00	\$0.00	\$0.00
Transfers from Other Funds	\$0.00	\$0.00	\$0.00
Borrowed Money (all short term/single year)	\$0.00	\$0.00	\$0.00
Governmental Leasing Act	\$489,601.00	\$0.00	\$0.00
Loan(s) From Other Governments	\$0.00	\$0.00	\$0.00
Total Approved Grant Exemptions (Payouts)	\$0.00	\$0.00	\$0.00
All Other Borrowed Money	\$0.00	\$489,000.00	\$489,000.00
<b>Total Receipts and Cash</b>	<b>\$489,601.00</b>	<b>\$489,000.00</b>	<b>\$489,000.00</b>
<b>Total Available</b>	<b>\$540,156.00</b>	<b>\$489,000.00</b>	<b>\$539,593.00</b>
APPROPRIATIONS	ESTIMATES	AMENDED	ACTUALS
Personnel	\$0.00	\$0.00	\$0.00
Operations	\$25,555.00	\$0.00	\$35,202.00
Administration	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Debt Service	\$25,000.00	\$0.00	\$12,852.00
<b>Total Appropriations</b>	<b>\$50,555.00</b>	<b>\$0.00</b>	<b>\$48,054.00</b>

# 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

# Using the SPGE Public Portal

# 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 


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**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 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	<a href="#">COMPLIANT</a>	<a href="#">View</a>
10012	Bath County Water District	1	Jan-Dec	Water District	Bath	Bath, Menifee, Montgomery, Rowan	false	Active	<a href="#">COMPLIANT</a>	<a href="#">View</a>
10013	Sharpsburg Water District	1	Jan-Dec	Water District	Bath	Bath, Nicholas	false	Active	<a href="#">COMPLIANT</a>	<a href="#">View</a>
10026	Bracken County Water District	1	Jan-Dec	Water District	Bracken	Bracken	false	Active	<a href="#">COMPLIANT</a>	<a href="#">View</a>
10048	East Clark Water District	1	Jan-Dec	Water District	Clark	Clark	false	Active	<a href="#">COMPLIANT</a>	<a href="#">View</a>
10061	Allen County Water District	1	Jan-Dec	Water District	Allen	Allen	false	Active	<a href="#">COMPLIANT</a>	<a href="#">View</a>
10077	Big Sandy Water District	1	Jan-Dec	Water District	Boyd	Boyd, Carter, Johnson,	false	Active	<a href="#">COMPLIANT</a>	<a href="#">View</a>

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# Search Field Example

- For 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

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### 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	<a href="#">View</a>
11994	Perry County Extension Service	3	Jul-Jun	Agricultural Extension	Perry	Perry	true	Active	COMPLIANT	<a href="#">View</a>
12092	Appalachian Industrial Authority	3	Jul-Jun	Industrial Development Authority/Economic Development	Perry	Floyd, Knott, Letcher, Martin, Perry, Pike	false	Active	NON-COMPLIANT	<a href="#">View</a>
12201	Perry County Sanitation District	3	Jul-Jun	Sanitation District	Perry	Perry	true	Active	NON-COMPLIANT	<a href="#">View</a>
12216	Hazard Perry County Tourism Commission	3	Jul-Jun	Tourist and Convention	Perry	Perry	false	Active	NON-COMPLIANT	<a href="#">View</a>
12244	Perry County Soil & Water Conservation	3	Jul-Jun	Soil and Water	Perry	Perry	false	Active	COMPLIANT	<a href="#">View</a>

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# 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

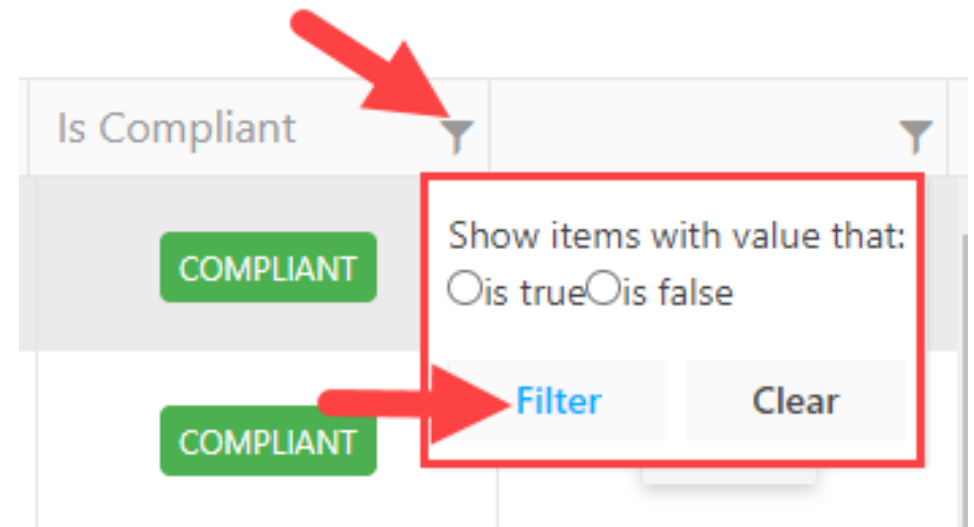
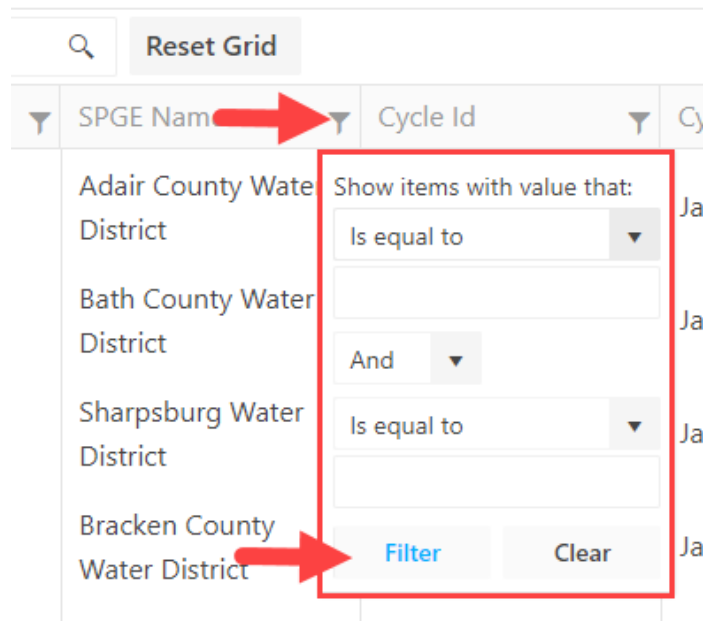
## SPGE Listing

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	<a href="#">View</a>
10012	Bath County Water District	1	Jan-Dec	Water District	Bath	Bath, Menifee, Montgomery, Rowan	false	Active	COMPLIANT	<a href="#">View</a>
10013	Sharpsburg Water District	1	Jan-Dec	Water District	Bath	Bath, Nicholas	false	Active	COMPLIANT	<a href="#">View</a>
10026	Bracken County Water District	1	Jan-Dec	Water District	Bracken	Bracken	false	Active	COMPLIANT	<a href="#">View</a>
10048	East Clark Water District	1	Jan-Dec	Water District	Clark	Clark	false	Active	COMPLIANT	<a href="#">View</a>
10061	Allen County Water District	1	Jan-Dec	Water District	Allen	Allen	false	Active	COMPLIANT	<a href="#">View</a>
10077	Big Sandy Water District	1	Jan-Dec	Water District	Boyd	Boyd, Carter, Johnson,	false	Active	COMPLIANT	<a href="#">View</a>



# 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

Search...  [Reset Grid](#)

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	<span>COMPLIANT</span>	<a href="#">View</a>
10012		1	Jan-Dec	Water District	Bath	Bath, Menifee, Montgomery, Rowan	false	Active	<span>COMPLIANT</span>	<a href="#">View</a>
10013		1	Jan-Dec	Water District	Bath	Bath, Nicholas	false	Active	<span>COMPLIANT</span>	<a href="#">View</a>
10026		1	Jan-Dec	Water District	Bracken	Bracken	false	Active	<span>COMPLIANT</span>	<a href="#">View</a>
10048	East Clark Water District	1	Jan-Dec	Water District	Clark	Clark	false	Active	<span>COMPLIANT</span>	<a href="#">View</a>
10061	Allen County Water District	1	Jan-Dec	Water District	Allen	Allen	false	Active	<span>COMPLIANT</span>	<a href="#">View</a>
10077	Big Sandy Water District	1	Jan-Dec	Water District	Boyd	Boyd, Carter, Johnson,	false	Active	<span>COMPLIANT</span>	<a href="#">View</a>

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# 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 Listing

EID	SPGE Name	Cycle Id	Cycle	District Type	Headquarted 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
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

Search...  [Reset Grid](#)

Show items with value that:  
Is equal to   
And   
Is equal to   
[Filter](#) [Clear](#)

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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 Listing

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
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

Show items with value that:

Is equal to

And

Is equal to

Filter Clear

1 - 20 of 1979 items

# 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 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
10013	Sharpsburg Water District	1	Jan-Dec		Bath	Bath, Nicholas	false	Active	COMPLIANT	View
10026	Bracken County Water District	1	Jan-Dec		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

Search...  [Reset Grid](#)

Show items with value that:  
Is equal to   
And   
Is equal to   
[Filter](#) [Clear](#)

# 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

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## 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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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

Show items with value that

Is equal to

And

Is equal to

Filter Clear

# 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

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## 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	<a href="#">View</a>
10012	Bath County Water District	1	Jan-Dec	Water District	Bath		false	Active	COMPLIANT	<a href="#">View</a>
10013	Sharpsburg Water District	1	Jan-Dec	Water District	Bath		false	Active	COMPLIANT	<a href="#">View</a>
10026	Bracken County Water District	1	Jan-Dec	Water District	Bracken		false	Active	COMPLIANT	<a href="#">View</a>
10048	East Clark Water District	1	Jan-Dec	Water District	Clark	Clark	false	Active	COMPLIANT	<a href="#">View</a>
10061	Allen County Water District	1	Jan-Dec	Water District	Allen	Allen	false	Active	COMPLIANT	<a href="#">View</a>
10077	Big Sandy Water District	1	Jan-Dec	Water District	Boyd	Boyd, Carter, Johnson,	false	Active	COMPLIANT	<a href="#">View</a>

Search...  [Reset Grid](#)

Filter

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 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		Active	COMPLIANT	View
10012	Bath County Water District	1	Jan-Dec	Water District	Bath	Bath, Menifee, Montgomery, Rowan		Active	COMPLIANT	View
10013	Sharpsburg Water District	1	Jan-Dec	Water District	Bath	Bath, Nicholas		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

Show items with value that:

Is equal to

And

Is equal to

Filter Clear



# 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	<div data-bbox="1796 913 2025 1063"><p>Show items with value that:</p><p><input type="radio"/> is true <input type="radio"/> is false</p><p><a href="#">Filter</a> <a href="#">Clear</a></p></div>	<a href="#">COMPLIANT</a>	<a href="#">View</a>	
10012	Bath County Water District	1	Jan-Dec	Water District	Bath	Bath, Menifee, Montgomery, Rowan	false		<a href="#">COMPLIANT</a>	<a href="#">View</a>	
10013	Sharpsburg Water District	1	Jan-Dec	Water District	Bath	Bath, Nicholas	false		Active	<a href="#">COMPLIANT</a>	<a href="#">View</a>
10026	Bracken County Water District	1	Jan-Dec	Water District	Bracken	Bracken	false		Active	<a href="#">COMPLIANT</a>	<a href="#">View</a>
10048	East Clark Water District	1	Jan-Dec	Water District	Clark	Clark	false		Active	<a href="#">COMPLIANT</a>	<a href="#">View</a>
10061	Allen County Water District	1	Jan-Dec	Water District	Allen	Allen	false		Active	<a href="#">COMPLIANT</a>	<a href="#">View</a>
10077	Big Sandy Water District	1	Jan-Dec	Water District	Boyd	Boyd, Carter, Johnson,	false		Active	<a href="#">COMPLIANT</a>	<a href="#">View</a>

# 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	
10012	Bath County Water District	1	Jan-Dec	Water District	Bath	Bath, Menifee, Montgomery, Rowan	false	Active	
10013	Sharpsburg Water District	1	Jan-Dec	Water District	Bath	Bath, Nicholas	false	Active	
10026	Bracken County Water District	1	Jan-Dec	Water District	Bracken	Bracken	false	Active	
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

Search...  [Reset Grid](#)

Show items with value that:  
Is equal to   
And   
Is equal to   
[Filter](#) [Clear](#)

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
- Click the filter
  - Select “True” or “False”
  - Click “Filter”

## 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	<b>COMPLIANT</b>
10012	Bath County Water District	1	Jan-Dec	Water District	Bath	Bath, Menifee, Montgomery, Rowan	false	Active	<b>COMPLIANT</b>
10013	Sharpsburg Water District	1	Jan-Dec	Water District	Bath	Bath, Nicholas	false	Active	<b>COMPLIANT</b>
10026	Bracken County Water District	1	Jan-Dec	Water District	Bracken	Bracken	false	Active	<b>COMPLIANT</b>
10048	East Clark Water District	1	Jan-Dec	Water District	Clark	Clark	false	Active	<b>COMPLIANT</b>
10061	Allen County Water District	1	Jan-Dec	Water District	Allen	Allen	false	Active	<b>COMPLIANT</b>
10077	Big Sandy Water District	1	Jan-Dec	Water District	Boyd	Boyd, Carter, Johnson,	false	Active	<b>COMPLIANT</b>

Show items with value that:  
 is true  is false


[Filter](#) [Clear](#)

# Reset Grid

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

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	<a href="#">View</a>
11994	Perry County Extension Service	3	Jul-Jun	Agricultural Extension	Perry	Perry	true	Active	COMPLIANT	<a href="#">View</a>
12092	Appalachian Industrial Authority	3	Jul-Jun	Industrial Development Authority/Economic Development	Perry	Floyd, Knott, Letcher, Martin, Perry, Pike	false	Active	NON-COMPLIANT	<a href="#">View</a>
12201	Perry County Sanitation District	3	Jul-Jun	Sanitation District	Perry	Perry	true	Active	NON-COMPLIANT	<a href="#">View</a>
12216	Hazard Perry County Tourism Commission	3	Jul-Jun	Tourist and Convention	Perry	Perry	false	Active	NON-COMPLIANT	<a href="#">View</a>
12244	Perry County Soil & Water Conservation	3	Jul-Jun	Soil and Water	Perry	Perry	false	Active	COMPLIANT	<a href="#">View</a>


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	<a href="#">View</a>
10012	Bath County Water District	1	Jan-Dec	Water District	Bath	Bath, Menifee, Montgomery, Rowan	false	Active	COMPLIANT	 <a href="#">View</a>
10013	Sharpsburg Water District	1	Jan-Dec	Water District	Bath	Bath, Nicholas	false	Active	COMPLIANT	<a href="#">View</a>
10026	Bracken County Water District	1	Jan-Dec	Water District	Bracken	Bracken	false	Active	COMPLIANT	<a href="#">View</a>
10048	East Clark Water District	1	Jan-Dec	Water District	Clark	Clark	false	Active	COMPLIANT	<a href="#">View</a>
10061	Allen County Water District	1	Jan-Dec	Water District	Allen	Allen	false	Active	COMPLIANT	<a href="#">View</a>
10077	Big Sandy Water District	1	Jan-Dec	Water District	Boyd	Boyd, Carter, Johnson,	false	Active	COMPLIANT	<a href="#">View</a>

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

# 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, and Grant Exemptions
- Click the down arrow in each section to open it and access 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
- These tasks include registration forms, fees, budget estimates, budget amendments, and year-end actuals
- These tasks have not been submitted and cannot be viewed

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		

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

# 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	<a href="#">View</a>
2021	Audit	Bath Co WD 2021.pdf	<a href="#">View</a>
2020	Audit	Audit 2020.pdf	<a href="#">View</a>
2019	Audit	2019-Audit-2.pdf	<a href="#">View</a>
2018	Audit	2018-Audit-2.pdf	<a href="#">View</a>
2017	Audit	2017-Audit-2.pdf	<a href="#">View</a>
2016	Audit	2016-Audit-2.pdf	<a href="#">View</a>
2015	Audit	2015-Audit-2.pdf	<a href="#">View</a>
2014	Audit	2014-Audit-2.pdf	<a href="#">View</a>

# SPGE Information

- Shows the SPGE's basic information, such as 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: SALT LICK      State: KY      Zip: 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** ACTIVE COMPLIANT

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

2014	Audit	2014-Audit-2.pdf	<a href="#">View</a>
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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 SALT LICK	State KY	Zip 40371
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Video Conference URL

> BOARD MEMBERS

> GRANT EXEMPTIONS



# Board Members

- Shows past and current board members

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

> SPGE INFORMATION

> OVERSIGHT AGENCIES

> CREATION & OPERATIONAL INFORMATION

> BOARD MEETINGS

▼ **BOARD MEMBERS**

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

# 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	<a href="#">View</a>
2015	Audit	2015-Audit-2.pdf	<a href="#">View</a>
2014	Audit	2014-Audit-2.pdf	<a href="#">View</a>

> SPGE INFORMATION

> OVERSIGHT AGENCIES

> CREATION & OPERATIONAL INFORMATION

> BOARD MEETINGS

> BOARD MEMBERS

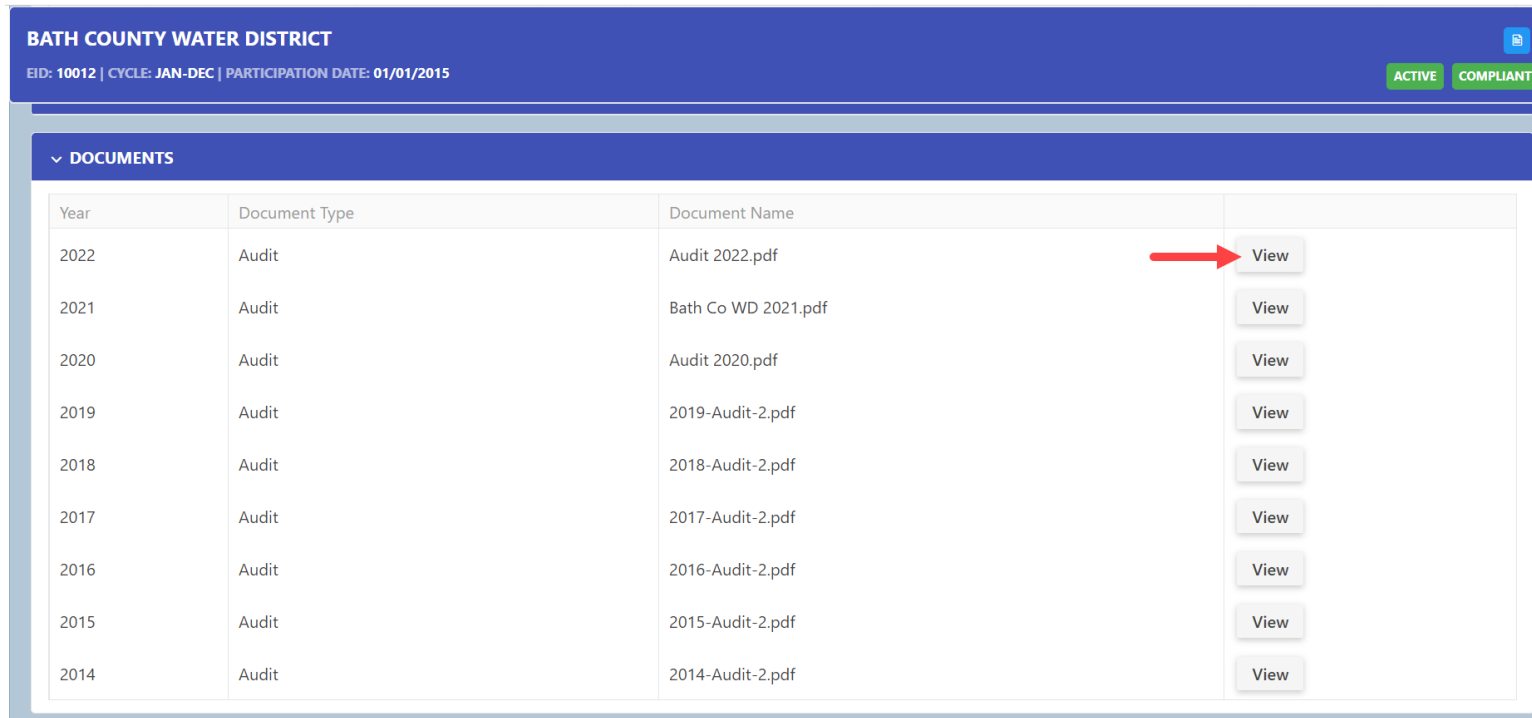
∨ GRANT EXEMPTIONS

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



The screenshot displays the user interface for the Bath County Water District. At the top, a blue header contains the district name, identification numbers (EID: 10012, CYCLE: JAN-DEC, PARTICIPATION DATE: 01/01/2015), and status indicators (ACTIVE, COMPLIANT). Below the header is a section titled 'DOCUMENTS' with a dropdown arrow. A table lists audit documents from 2014 to 2022. Each row includes the year, document type (Audit), and document name. A red arrow points to the 'View' button for the 2022 audit document.

Year	Document Type	Document Name	
2022	Audit	Audit 2022.pdf	<a href="#">View</a>
2021	Audit	Bath Co WD 2021.pdf	<a href="#">View</a>
2020	Audit	Audit 2020.pdf	<a href="#">View</a>
2019	Audit	2019-Audit-2.pdf	<a href="#">View</a>
2018	Audit	2018-Audit-2.pdf	<a href="#">View</a>
2017	Audit	2017-Audit-2.pdf	<a href="#">View</a>
2016	Audit	2016-Audit-2.pdf	<a href="#">View</a>
2015	Audit	2015-Audit-2.pdf	<a href="#">View</a>
2014	Audit	2014-Audit-2.pdf	<a href="#">View</a>

# 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. The main content is a financial disclosure report for FY 2022. The report is divided into several sections: Operating Revenues, Operating Expenses, Other Income (Deductions), and a table for Approved Grant Exemption Payout Detail. A print dialog box is overlaid on the right side of the report, showing a printer selection menu with 'Xerox Altalink 8055 Stat' selected. The dialog also includes options for pages, copies, and color. A red arrow points to the 'Print' button in the dialog. The background shows a partial view of the financial report with columns for Estimates, Amended, and Actuals.

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

Grant Date	Payout Amount	Grant Source	Grant Purpose Category	Grant Purpose	Acknowledgement
<b>Total: \$0.00</b>					
Currently, there are no records.					

# 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 with the URL [dlg.ky.gov/spge/2022/Budget/WaterDistrict/Actuals/10012](http://dlg.ky.gov/spge/2022/Budget/WaterDistrict/Actuals/10012). The page displays the "BATH COUNTY WATER DISTRICT" financial disclosure report for FY 2022. The report includes sections for Operating Revenues, Operating Expenses, and Other Income (Deductions). A print menu is open in the top right corner, with the "Print..." option highlighted by a red box and a red arrow. The menu also shows "Print..." with the keyboard shortcut "Ctrl+P".

OPERATING REVENUES	ESTIMATES	AMENDED	ACTUALS
Operating Revenues	\$2,299,680.00		
<b>Total Operating Revenues</b>	<b>\$2,299,680.00</b>		

OPERATING EXPENSES	ESTIMATES	AMENDED	ACTUALS
Operating Expenses	\$2,347,800.00		
<b>Total Operating Expenses</b>	<b>\$2,347,800.00</b>		
Operating Income (Loss)	(\$48,120.00)		

OTHER INCOME (DEDUCTIONS)	ESTIMATES	AMENDED	ACTUALS
Non-Operating Revenues (Expenses)	\$6,300.00		
Proceeds from Capital Contributions	\$47,500.00		
<b>Total Other Income (Deductions)</b>	<b>\$53,800.00</b>		
<b>Change in Net Position</b>	<b>\$5,680.00</b>		
Principal Loan Payments	\$47,370.00		
<b>Total Approved Grant Exemptions (Payouts)</b>	<b>N/A</b>		
<b>Net Position (beginning of year)</b>	<b>N/A</b>		

The screenshot shows the same financial report as the previous image, but with a print dialog box overlaid on the right side. The dialog box is titled "Print" and shows "1 sheet of paper". The "Destination" dropdown menu is highlighted with a red box and contains the text "Xerox Altalink 8055 Stat". The "Pages" dropdown is set to "All", "Copies" is set to "1", and "Color" is set to "Color". At the bottom of the dialog box, there are "Print" and "Cancel" buttons, with a red arrow pointing to the "Print" button. The background shows the financial report with the "ACTUALS" column highlighted.

OPERATING REVENUES	ESTIMATES	AMENDED	ACTUALS
Operating Revenues	\$2,299,680.00		\$2,426,375.00
<b>Total Operating Revenues</b>	<b>\$2,299,680.00</b>		<b>\$2,426,375.00</b>

OPERATING EXPENSES	ESTIMATES	AMENDED	ACTUALS
Operating Expenses	\$2,347,800.00		\$2,232,365.00
<b>Total Operating Expenses</b>	<b>\$2,347,800.00</b>		<b>\$2,232,365.00</b>
Operating Income (Loss)	(\$48,120.00)	\$0.00	\$194,010.00

OTHER INCOME (DEDUCTIONS)	ESTIMATES	AMENDED	ACTUALS
Non-Operating Revenues (Expenses)	\$6,300.00		(\$390,468.00)
Proceeds from Capital Contributions	\$47,500.00		\$123,640.00
<b>Total Other Income (Deductions)</b>	<b>\$53,800.00</b>		<b>(\$266,828.00)</b>
<b>Change in Net Position</b>	<b>\$5,680.00</b>		<b>(\$72,818.00)</b>
Principal Loan Payments	\$47,370.00		\$47,984.00
<b>Total Approved Grant Exemptions (Payouts)</b>	<b>N/A</b>		<b>\$47,984.00</b>
<b>Net Position (beginning of year)</b>	<b>N/A</b>		<b>\$0.00</b>

# Printing Documents: Option 3

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

SPGE Welcome Guest Login

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

**FY 2022 WATER DISTRICT FINANCIAL DISCLOSURE REPORT**

	ESTIMATES	AMENDED	ACTUALS
<b>OPERATING REVENUES</b>			
Operating Revenues	\$2,299,680.00		\$2,426,375.00
<b>Total Operating Revenues</b>	\$2,299,680.00		\$2,426,375.00
<b>OPERATING EXPENSES</b>			
Operating Expenses	\$2,347,800.00		\$2,232,365.00
<b>Total Operating Expenses</b>	\$2,347,800.00		\$2,232,365.00
<b>Operating Income (Loss)</b>	(\$48,120.00)		\$194,010.00
<b>OTHER INCOME (DEDUCTIONS)</b>			
Non-Operating Revenues (Expenses)	\$6,300.00		(\$390,468.00)
Proceeds from Capital Contributions	\$47,500.00		\$123,640.00
<b>Total Other Income (Deductions)</b>	\$53,800.00		(\$266,828.00)
<b>Change in Net Position</b>	\$5,680.00		(\$72,818.00)
Principal Loan Payments	\$47,370.00		\$47,984.00
Total Approved Grant Exemptions (Payouts)			
<b>Net Position (beginning of year)</b>	N/A	N/A	\$0,070,140.00

Context menu options: Back, Forward, Reload, Save as..., **Print...**, Cast..., Search images with Google, Send to your devices, Create QR Code for this page, Translate to English.

SPGE Welcome Guest Login

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

**FY 2022 WATER DISTRICT FINANCIAL DISCLOSURE REPORT**

	ESTIMATES	AMENDED	ACTUALS
<b>OPERATING REVENUES</b>			
Operating Revenues	\$2,299,680.00		\$2,426,375.00
<b>Total Operating Revenues</b>	\$2,299,680.00		\$2,426,375.00
<b>OPERATING EXPENSES</b>			
Operating Expenses	\$2,347,800.00		\$2,232,365.00
<b>Total Operating Expenses</b>	\$2,347,800.00		\$2,232,365.00
<b>Operating Income (Loss)</b>	(\$48,120.00)	\$0.00	\$194,010.00
<b>OTHER INCOME (DEDUCTIONS)</b>			
Non-Operating Revenues (Expenses)	\$6,300.00		(\$390,468.00)
Proceeds from Capital Contributions	\$47,500.00		\$123,640.00
<b>Total Other Income (Deductions)</b>	\$53,800.00	\$0.00	(\$266,828.00)
<b>Change in Net Position</b>	\$5,680.00	\$0.00	(\$72,818.00)
Principal Loan Payments	\$47,370.00		\$47,984.00
Total Approved Grant Exemptions (Payouts)			\$0,070,140.00
<b>Net Position (beginning of year)</b>	N/A	N/A	\$0,070,140.00

**FY 2022 Approved Grant Exemption Payout Detail (See Instructions)**

Grant Class	Paid Amount	Grant Status	Grant Funding Category	Grant Purpose	Acknowledgement
<b>Total \$0.00</b>					

Currently, there are no records.

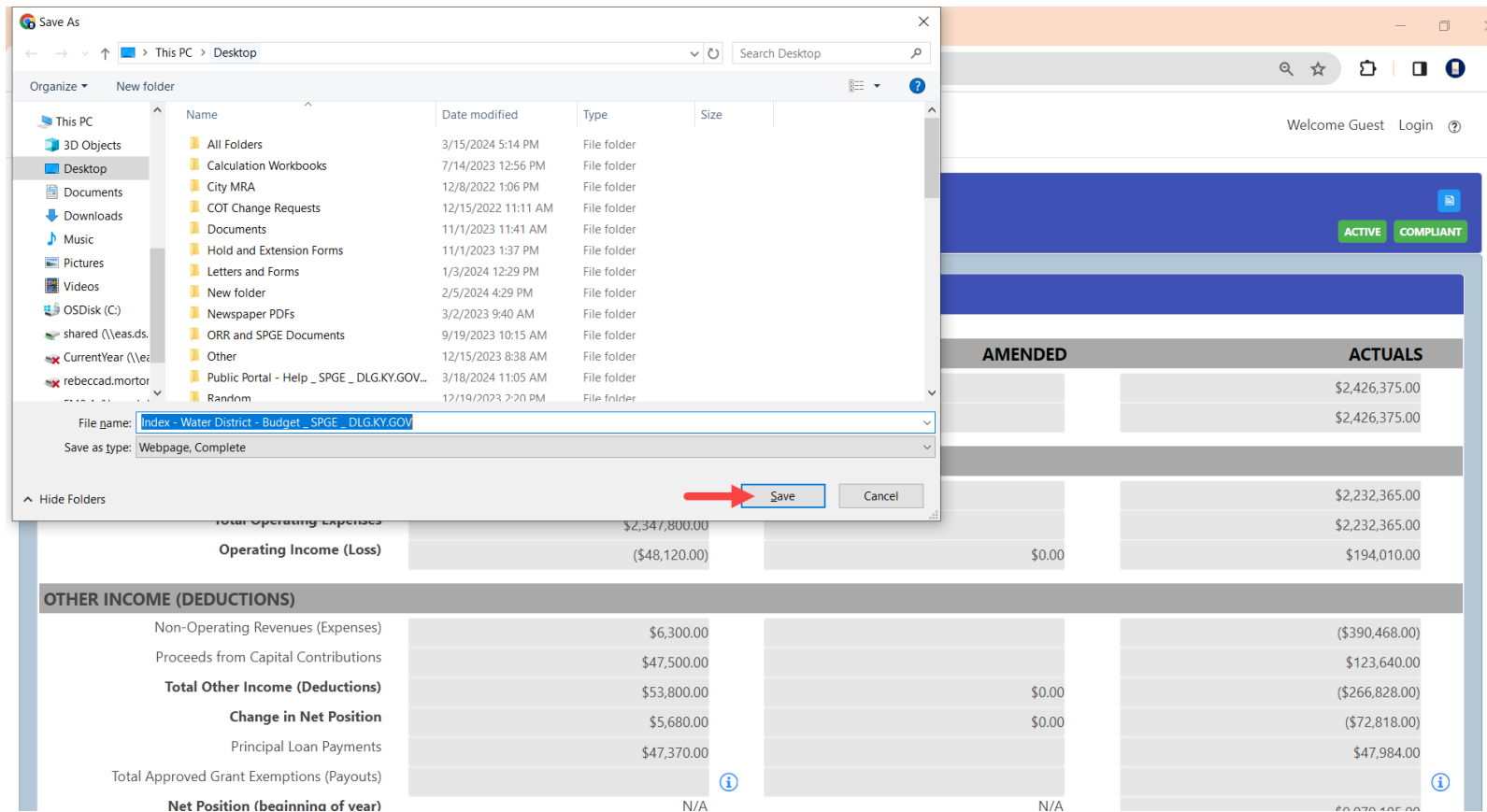
**ACKNOWLEDGEMENT**  
I hereby acknowledge that the information submitted is correct to the best of my knowledge.

Print settings: 1 sheet of paper, Destination: Xerox Altalink 8055 Stat, Pages: All, Copies: 1, Color: Color.

Buttons: **Print**, Cancel

# 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 image 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:

		<b>AMENDED</b>		<b>ACTUALS</b>
				\$2,426,375.00
				\$2,426,375.00
				\$2,232,365.00
				\$2,232,365.00
				\$194,010.00
<b>OTHER INCOME (DEDUCTIONS)</b>				
Non-Operating Revenues (Expenses)	\$6,300.00			(\$390,468.00)
Proceeds from Capital Contributions	\$47,500.00			\$123,640.00
<b>Total Other Income (Deductions)</b>	<b>\$53,800.00</b>		\$0.00	<b>(\$266,828.00)</b>
<b>Change in Net Position</b>	<b>\$5,680.00</b>		\$0.00	<b>(\$72,818.00)</b>
Principal Loan Payments	\$47,370.00			\$47,984.00
Total Approved Grant Exemptions (Payouts)				
<b>Net Position (beginning of year)</b>	<b>N/A</b>		<b>N/A</b>	<b>\$0,000,000.00</b>



# 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

SPGE Welcome Guest Login

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

**FY 2022 WATER DISTRICT FINANCIAL DISCLOSURE REPORT**

	ESTIMATES	AMENDED	ACTUALS
<b>OPERATING REVENUES</b>			
Operating Revenues	\$2,299,680.00		\$2,426,375.00
<b>Total Operating Revenues</b>	\$2,299,680.00		\$2,426,375.00
<b>OPERATING EXPENSES</b>			
Operating Expenses	\$2,347,800.00		\$2,232,365.00
<b>Total Operating Expenses</b>	\$2,347,800.00		\$2,232,365.00
<b>Operating Income (Loss)</b>	(\$48,120.00)		\$194,010.00
<b>OTHER INCOME (DEDUCTIONS)</b>			
Non-Operating Revenues (Expenses)	\$6,300.00		(\$390,468.00)
Proceeds from Capital Contributions	\$47,500.00		\$123,640.00
<b>Total Other Income (Deductions)</b>	\$53,800.00		(\$266,828.00)
<b>Change in Net Position</b>	\$5,680.00		(\$72,818.00)
Principal Loan Payments	\$47,370.00		\$47,984.00
Total Approved Grant Exemptions (Payouts)			
<b>Net Position (beginning of year)</b>	N/A	N/A	\$6,070,405.00

Right-click context menu is open over the table, with "Save as..." highlighted in red.


Save As

This PC > Desktop

Name	Date modified	Type	Size
All Folders	3/15/2024 5:14 PM	File folder	
Calculation Workbooks	7/14/2023 12:56 PM	File folder	
City MRA	12/8/2022 1:06 PM	File folder	
COT Change Requests	12/15/2022 11:11 AM	File folder	
Documents	11/1/2023 11:41 AM	File folder	
Hold and Extension Forms	11/1/2023 1:37 PM	File folder	
Letters and Forms	1/3/2024 12:29 PM	File folder	
New folder	2/5/2024 4:29 PM	File folder	
Newspaper PDFs	3/2/2023 9:40 AM	File folder	
ORR and SPGE Documents	9/19/2023 10:15 AM	File folder	
Other	12/15/2023 8:38 AM	File folder	
Public Portal - Help _ SPGE _ DLG.KY.GOV...	3/18/2024 11:05 AM	File folder	
Random	12/19/2023 2:20 PM	File folder	

File name: Index - Water District - Budget - SPGE - DLG.KY.GOV...  
Save as type: Webpage, Complete

Save Cancel



Background shows the same financial report table as the previous image, with the "Save as..." option highlighted in red.

# 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**

OPERATING REVENUES	ESTIMATES	AMENDED	ACTUALS
Operating Revenues	\$2,299,680.00		\$2,426,375.00
<b>Total Operating Revenues</b>	\$2,299,680.00		\$2,426,375.00
OPERATING EXPENSES			
Operating Expenses	\$2,347,800.00		\$2,232,365.00
<b>Total Operating Expenses</b>	\$2,347,800.00		\$2,232,365.00
<b>Operating Income (Loss)</b>	(\$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
<b>Total Other Income (Deductions)</b>	\$53,800.00	\$0.00	(\$266,828.00)
<b>Change in Net Position</b>	\$5,680.00	\$0.00	(\$72,818.00)
Principal Loan Payments	\$47,370.00		\$47,984.00
Total Approved Grant Exemptions (Payouts)			
<b>Net Position (beginning of year)</b>	N/A	N/A	

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

SPGE

Welcome Guest Login ?

### SPGE Listing

Search...  [Reset Grid](#)

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

1 - 10 of 1979 items

SPGE

Welcome Guest Login ?

### SPGE Listing

Search...  [Reset Grid](#)

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

1 - 10 of 1979 items

Copy Ctrl+C

Copy link to highlight

Search Google for "EID SPGE Name Cycle Id Cycle District Type..."

Print... Ctrl+P

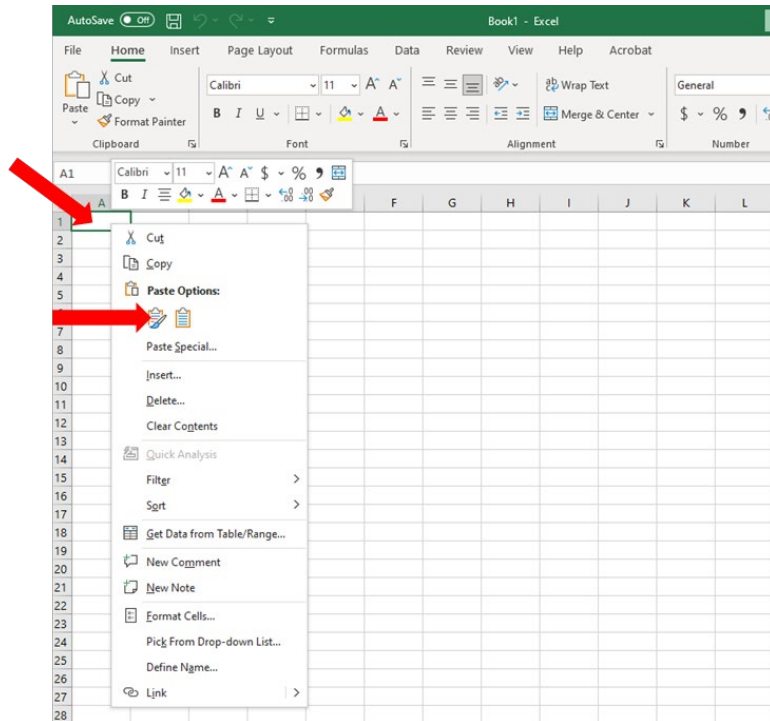
Translate selection to English

Open in reading mode **NEW**

Inspect

# 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 rows for Adair, Bath, Sharpshurg, Bracken, Clark, and Allen counties. Each row has a 'View' link in the 'Is Compliant' column.

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 <a href="#">View</a>
10012	Bath County Water District	1	Jan-Dec	Water District		Bath	Active	Compliant <a href="#">View</a>
10013	Sharpshurg County Water District	1	Jan-Dec	Water District		Bath	Active	Compliant <a href="#">View</a>
10026	Bracken County Water District	1	Jan-Dec	Water District		Bracken	Active	Compliant <a href="#">View</a>
10048	Clark County Water District	1	Jan-Dec	Water District		Clark	Active	Compliant <a href="#">View</a>
10061	Allen County Water District	1	Jan-Dec	Water District		Allen	Active	Compliant <a href="#">View</a>

# Contact information

**Department for Local Government**  
Cities & Special Districts Branch  
100 Airport Road, 3rd Floor  
Frankfort, KY 40601

Please send emails to [dlg-csd@ky.gov](mailto:dlg-csd@ky.gov).

Call and leave a voice message at 502-892-3490.

DLG website: <https://kydlgweb.ky.gov>