

Martin County Sanitation District

387 E. Main St.

Phone (606) 298-3885 Inez, Kentucky 41224

**Regular Meeting, Tuesday, 26 May 2026 – Immediately Following Martin County
Water District’s Meeting**

Martin County Government Center (2nd Floor)

- 1) Call the meeting to order
- 2) Prime AE to Present Sanitation Master Plan
- 3) Review and Consideration to Approve Minutes
- 4) Review and Consideration of Financial Reports
 - A. Review and Consideration to Approve Treasurer’s Report
 - B. Review and Consideration to Approve Other Financials
- 5) Review and Consideration to Approve Bills
- 6) Legal
 - A. Board Attorney Update Board on Following:
 - 1) Update the Board on Easement Agreements for Davella Road Project
- 7) Operations
 - A. Alliance Operations Report
 - B. DMR
- 8) Capital Projects Report
 - A. Current Project Updates
 - B. 10 Year CIP List Updates
- 9) Other Old Business
 - A. AWR Update Board on the Flood Damage Infrastructure Repair Status, Insurance Claims, and Funding
 - B. AWR Update Board on Cain Building Connection Project
 - i. Consider a Motion for Colby May to Engage with Property Owner to Execute Project at a Future Date

Notice is hereby given that, subject to a motion duly made and adopted, the Board of Directors may hold an Executive Session subject to the laws of Kentucky.

10) Other New Business

- A. Consider a Motion to Elect New Officers
- B. Consider a Motion for Colby May to Sign Project Certification for FEMA Project #1066944 - CAT Z Management Costs
- C. Consider a Motion for Chairman to Sign Change Order #1 – Inez WWTP Improvements Project
- D. Consider a Motion to Authorize the Solicitation and Advertisement for Professional Engineering Services
- E. Consider a Motion to Add Colby May as an Authorized Signatory and to be Authorized to Make Changes for all Martin County Sanitation District Bank Accounts at First State Bank
- F. Consider a Motion to Add Newly Appointed Board Members and Remove Former/Inactive Signatories for all Martin County Sanitation District Bank Accounts at First State Bank
- G. Consider a Motion for Chairman to Sign Engagement Letter for 2025 Draft Audit

11) Consider Motion to Convene into Closed Executive Session

12) Consider Motion to Close Executive Session

13) Guest Speakers – 5 Minute Maximum

14) Motion to Adjourn

**Martin County Sanitation District
Regular Meeting of the Board of Directors
April 28, 2026, Meeting Minutes**

Presiding: Colby Kirk

Present: Directors:, Colby Kirk, John Paul Hensley, Norma McCormick, Dustin Haley
(Attorney)
Staff: Colby May (LM), Erica Bogenpohl, Helen Proctor

Guests:

The Regular Meeting of the Martin County Sanitation District was held on April 28, 2026, at the Martin County Government Center, at 42 East Main St (2nd Floor), Inez, Kentucky 41224. Mr. Kirk called the meeting to order at 7:11 p.m.

Review and Consideration of the March 24, 2026 Board Meeting minutes

- Mr. Hensley made a motion to accept the minutes
- Mrs. McCormick seconded
- All ayes
- Motion carried

Review and consideration of the Financial Reports

Mr. Kirk requested the Board to consider a motion to approve Martin County Sanitation to use Superior Flood Insurance with People's Bank

- Mr. Hensley made the motion
 - Mrs. McCormick seconded
 - All ayes
 - Motion carried
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- Mrs. Bogenpohl detailed each report as submitted
 - Mr. Hensley motioned to approve the Treasurer's report submitted
 - Mrs. McCormick seconded
 - All ayes
 - Motion carried
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- Mrs. Bogenpohl presented Other Financials
 - Mr. Hensley motioned to approve Other Financials
 - Mrs. McCormick seconded
 - All ayes
 - Motion carried

Review and consideration to Approve Bills

- Mr. Hensley motioned to approve the List of Bills
- Mrs. McCormick seconded
- All ayes
- Motion carried

Legal issues to discuss

- Davella Road Project- Prime was going to work with Brian Cumbo on easements
- Board Attorney Update the Board Concerning Legalities of Accepting Check, Cashier Check, or Money Order Only (No Cash) for Tap Installation (AWR Policy)- discussed in Martin County Water meeting, Sanitation does not have the PSC requirement that Water does

Operations Report

- Mr. May presented the Operations Report
- Mr. May presented the DMR Report

Capital Projects Report

- Project Updates
 - Inez WWTP Phase I Rehab- waiting on aerators to be delivered, valve work will be completed before the aerators can be installed, progress meetings are being held
 - Sanitation Extension Davella Rd to KY HWY 3- letters sent out to potential customers, received only one response aside from the complex, project begins at Jarrett's Trailer Court and crosses road to and including Blackberry Road to Zip Zone
 - Sanitation Master Plan- Brian is working with Prime to gather easements
- KY WWaters Updates- Debt Service, County Wide Lift Station Replacement (to replace every lift station in entire county), Inez Waste Water System Improvement Project

Other Old Business to Discuss

- AWR Update the Board on FEMA and KY Emergency Management Funding Status Along with Schedule to Complete Repairs- 7.5 hp pump installed in Tug Valley WWTP, 5 hp pump delivered, waiting on control box; IWWTP 7.5 and 11.3 hp pumps delivered and installed; meeting scheduled with Vendors for electricians

to install control panels in IGA, Locust Court, and Dempsey Lift Stations, Riverside Duplex has been installed

- AWR Update Board on Insurance Claims and Status of Payment- all payments concerning Cincinnatti Insurance is complete and we are now waiting on Professional Liability Insurance
- AWR Discuss Operator Licensing Status and Succession Plan- Colby May is due for exam this week, and then we will have a backup license for Sanitation, MCS is currently covered
- Chairman Update the Board on FAHE TA work to identify funding sources for MCSD CIP Projects- not aware of any updates, plan to reach out to FAHE
- AWR Discuss IWWTP Policy- was discussed and voted at beginning of meeting

Other New Business to Discuss

- Consider a Motion to Approve Brian Cumbo to Generate Release Agreements and Negotiate Settlements with Debt Service Accounts- Attorney Dustin Haley will discuss with Brian Cumbo
- Mr. Hensley motioned to approve revised CIP List and Ranking Order
- Mrs. McCormick seconded
- All ayes
- Motion carried
- Mr. Kirk motioned to Elect John Paul Hensley as Interim Chairman
- Mrs. McCormick seconded
- All ayes
- Motion carried
- Board decided to table electing new officers until they have a full board present, Interim Chairman can be signatory

Closed Executive Session was not necessary

Guest speakers

Motion to adjourn

- Mrs. McCormick motioned to adjourn the meeting at 8:03p.m.
- Mr. Hensley seconded
- All ayes
- Motion Carried

Minutes approved this _____ day of _____, 2026.

John Paul Hensley, Interim Chairman

Helen Proctor, District Clerk

Martin County Sanitation District
Balance Sheets
April 30, 2026

	4/30/26	4/30/25
ASSETS		
CURRENT ASSETS		
Checking Account - Operations	\$ 53,853.52	\$ 29,406.05
Security Deposits	12,105.00	12,150.00
Debt Service Surcharge Fund	1,086.80	3,108.14
Total Cash	67,045.32	44,664.19
Accounts Receivable	165,999.86	121,871.07
Allowance for Doubtful Accounts	(9,541.58)	(6,854.13)
Unbilled Accounts Receivable	57,862.00	26,567.00
Prepaid Expenses	4,280.50	10,557.89
Total Current Assets	285,646.10	196,806.02
PROPERTY, PLANT, & EQUIPMENT		
Land	93,080.85	93,080.85
Sewer & Collection System	16,556,798.72	16,371,291.50
Buildings	363,275.00	363,275.00
Equipment & Furniture	430,154.93	430,154.93
Vehicles	50,452.07	50,452.07
Construction Work in Progress	126,910.83	27,500.00
Less: Accumulated Depreciation	(9,642,285.35)	(9,171,353.86)
Net Property, Plant, & Equipment	7,978,387.05	8,164,400.49
RESTRICTED CASH		
Sinking Fund - RD	39,199.07	35,866.07
Depreciation Fund	490.00	490.00
Disaster Relief Fund	433,626.25	-
Total Restricted Cash	473,315.32	36,356.07
 Total Assets	 \$ 8,737,348.47	 \$ 8,397,562.58

Martin County Sanitation District
Balance Sheets
April 30, 2026

	4/30/26	4/30/25
LIABILITIES AND DISTRICT'S EQUITY		
CURRENT LIABILITIES		
Accounts Payable	\$ 380,261.67	\$ 408,902.26
Long Term Debt-Current	44,000.00	43,000.00
Accrued Interest Payable	13,248.19	13,377.32
Customer Deposits	11,520.00	10,845.00
Total Current Liabilities	449,029.86	476,124.58
LONG-TERM DEBT		
Bonds Payable - 2011	354,000.00	364,980.00
Bonds Payable - 2014	1,312,000.00	1,343,369.91
Less Current Portion of L-Term Debt	(44,000.00)	(43,000.00)
Total Long-Term Debt	1,622,000.00	1,665,349.91
Total Liabilities	2,071,029.86	2,141,474.49
DISTRICT'S EQUITY		
Contributed Capital - Government Grants	8,387,874.20	8,387,874.20
Contributed Capital	4,425,526.15	4,425,526.15
Retained Earnings (Deficit)	(6,025,714.75)	(6,440,478.09)
YTD Net Income	(121,366.99)	(116,834.17)
Total District's Equity	6,666,318.61	6,256,088.09
Total Liabilities and District's Equity	\$ 8,737,348.47	\$ 8,397,562.58

Martin County Sanitation District
Statements of Revenues and Expenses
Fiscal Year Jan 01 to Dec 31
For the Month(s) Ending
Actual vs Budget vs Prior Year

<u>April, 2026</u>			<u>YTD</u>				
<u>Actual</u>	<u>Budget</u>	<u>P/Yr</u>		<u>Actual</u>	<u>Budget</u>	<u>P/Yr</u>	<u>Annual Budget</u>
			Operating Revenues				
\$ 38,912	\$ 37,570	\$ 38,882	Sewer Charges - Residential	\$ 144,651	\$ 150,280	\$ 148,541	\$ 450,840
36,145	37,570	38,416	Sewer Charges - Commercial	127,275	150,280	134,005	450,832
-	-	-	Connection Fees - Tap	4,932	-	-	-
1,898	2,583	1,807	Late Charge Fees	8,637	10,336	10,541	31,000
2,450	2,416	2,370	Reconnect/Meter Sets/Other Fees	9,820	9,672	9,700	29,000
4,245	4,333	4,288	Debt Service Surcharge	16,969	17,336	17,115	52,000
-	-	-	Miscellaneous Income	30,076	-	-	-
83,651	84,472	85,763	Total Operating Revenues	342,361	337,904	319,902	1,013,672
			Operating Expenses				
54,305	54,305	52,512	Management & Operations Contract	217,220	217,220	210,048	651,660
(888)	-	1,213	Repair Cap Overage	1,216	-	(2,760)	-
3,522	-	(2,083)	Chemical Cap Overage	8,632	-	(587)	-
5,823	6,666	6,418	Utilities	30,398	26,672	28,378	80,000
4,475	3,333	3,082	Insurance	13,408	13,336	12,189	40,000
11,439	6,250	7,574	Repairs & Maintenance	14,693	25,000	16,102	75,000
-	167	-	Outside Services	800	668	-	2,000
1,472	208	105	Legal Expenses	2,716	832	700	2,500
-	-	-	Accounting/Audit	-	-	-	10,000
167	167	167	Bad Debts	667	668	667	2,000
42	25	42	Dues	167	100	167	300
1,500	250	-	Miscellaneous Expenses	6,000	1,000	-	3,000
24	41	26	Customer Deposit Interest Expense	98	172	126	500
81,881	71,412	69,055	Total Operating Expenses	296,015	285,668	265,029	866,960
1,770	13,060	16,708	Net Income B/4 Other Income (Expenses)	46,346	52,236	54,873	146,712
			Other Income (Expenses)				
-	316,052	-	Capital Contributions	2,763	1,264,209	-	3,792,625
21	-	1	Interest Income	91	-	4	-
(3,308)	(3,500)	(3,344)	Interest Expense	(13,233)	(14,000)	(13,377)	(42,000)
(39,333)	(20,185)	(39,583)	Depreciation	(157,333)	(80,743)	(158,333)	(242,223)
(42,621)	292,367	(42,927)	Total Other Income (Expenses)	(167,713)	1,169,466	(171,707)	3,508,402
\$ (40,851)	\$ 305,427	\$ (26,218)	Net Income (Loss)	\$ (121,367)	\$ 1,221,702	\$ (116,834)	\$ 3,655,114

**Martin County Sanitation District
Inez, KY**

Treasury Report

Billing Charges For the Month of:	Apr-26		
Sewer Revenue - Residential		\$	38,912.39
Sewer Revenue - Commercial			36,145.25
Sewer Revenue-Debt Service Surcharge			4,245.16
Late Charges			1,898.26
Returned Check			-
Connection Fees			-
Other Miscellaneous Fees			2,450.00
Deposits Applied			(90.00)
Refund Checks Paid			-
Interest on Customer Deposits			(23.59)
Total Billing Charges		\$	83,537.47
			<hr/>
Gallons Billed			4,875,191
			<hr/>
Customers Billed			856
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Accounts Receivable	Apr-26		
Beginning Balance		\$	99,596.23
Billing Charges			83,537.47
Bad Debt (Write Offs) Recoveries			-
Accounts Receivable Collections			(82,135.30)
End of Month Accounts Receivable		\$	100,998.40
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Operations Account			
Beginning Balance		\$	42,932.36
Deposits			
Accounts Receivable Collections			82,135.30
Accounts Receivable Collections - Due from MCW			2,831.88
Disaster Relief Deposit			97,752.97
KIA Proj Fund			-
Void Check 14258			-
Interest			3.91
Total Deposits		\$	182,724.06
Disbursements:			
Checks Written			(152,873.40)
Transfers to Other District Accounts			(12,306.55)
Utilities			(6,622.95)
End of Month Balance		\$	53,853.52
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Cash Receipts Collected To Date in:	May-26		50,327.31
Bills Submitted for Payment in:	May-26		(199,311.19)
Available Balance		\$	(95,130.36)

Martin County Sanitation District, Inez KY
Treasury Report
Summary of Cash & Investments
April 30, 2026

Bank Account	Beginning Balance	Deposits	Interest Earned, Net of Fees	Payments	Ending Balance
Operations Account	\$ 42,932.36	\$ 182,720.15	\$ 3.91	\$ (171,802.90)	\$ 53,853.52
Debt Service Surcharge	1,045.25	4,841.55	-	(4,800.00)	1,086.80
Security Deposits	11,790.00	315.00	-	-	12,105.00
Cash on Hand	-	-	-	-	-
Total Unrestricted Cash	55,767.61	187,876.70	3.91	(176,602.90)	67,045.32
Restricted Cash					
Sinking Fund	32,049.07	7,150.00	-	-	39,199.07
Depreciation Reserve	490.00	-	-	-	490.00
Disaster Relief	531,362.61	-	16.61	(97,752.97)	433,626.25
Total Restricted Cash	563,901.68	7,150.00	16.61	(97,752.97)	473,315.32
Total Cash & Investments	\$ 619,669.29	195,026.70	20.52	(274,355.87)	\$ 540,360.64

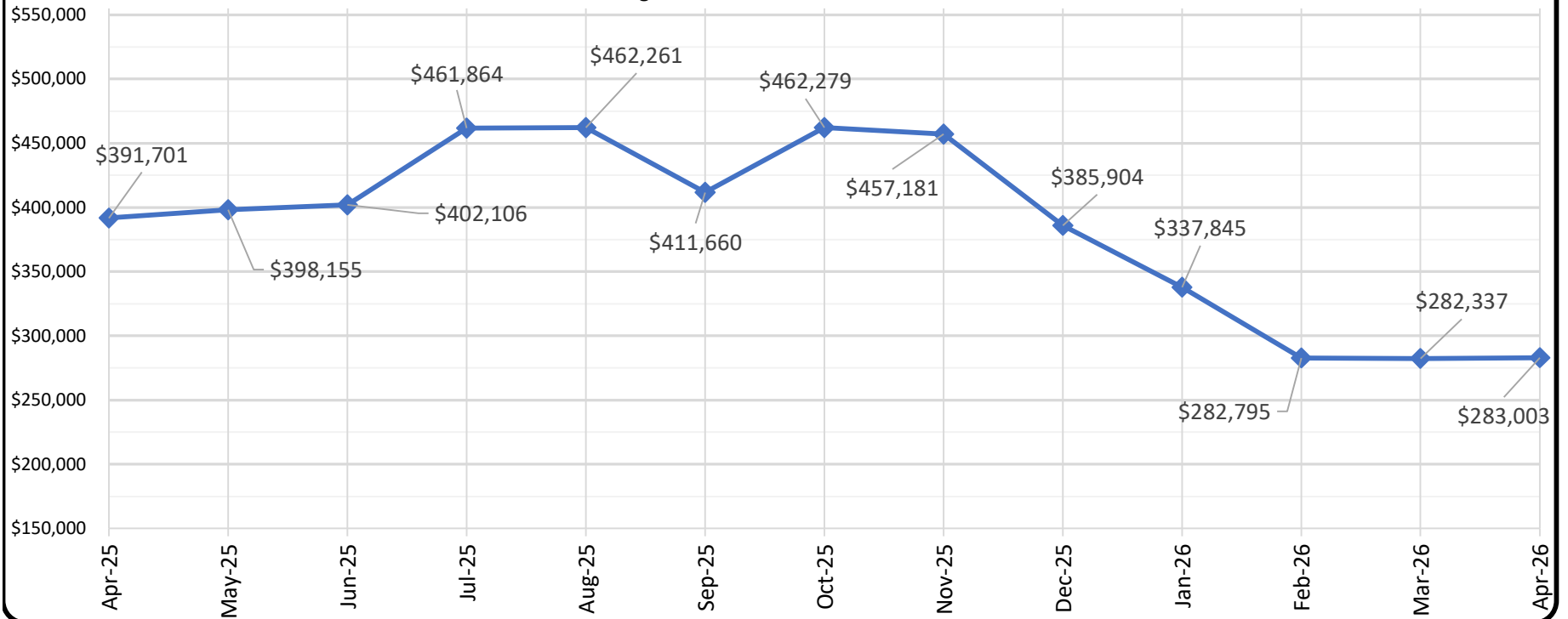
**Martin County Sanitation District
Billing Summary**

Date	Revenue	YTD Total	Gallons (000'S)	No of Customers	Payments Received
Apr-26	79,570	290,184	4,875	856	82,135
Mar-26	70,670	210,614	4,183	861	58,727
Feb-26	67,026	139,944	3,941	860	80,521
Jan-26	72,918	72,918	4,383	858	81,283
Dec-25	69,020	908,362	4,091	864	75,735
Nov-25	73,105	839,342	4,373	869	78,326
Oct-25	76,431	766,237	4,579	863	80,406
Sep-25	78,149	689,806	4,745	860	98,508
Aug-25	75,082	611,657	4,490	867	75,917
Jul-25	81,964	536,575	4,999	874	74,806
Jun-25	81,999	454,611	5,016	876	85,193
May-25	74,670	372,612	4,457	871	78,890
Apr-25	79,478	297,942	4,792	876	100,966

Martin County Sanitation District

Outstanding Vendor Debt

◆ Long Term Vendor Debt



Martin County Sanitation District
Accounts Payable
4/30/2026

Current List of Bills	\$ 6,225.85
Balance per Aging report	356,728.91
2026 AWR Repair Cap Overage (Refund)	9,848.00
Accrued Monthly Insurance - April 2026	7,458.91
Total Accounts Payable	<u><u>\$ 380,261.67</u></u>

List of Accruals

Vendor	Total Invoice Amt	G/L Number	Amt per G/L Code
AEP	5,779.49	6020	5,779.49
Big Sandy RECC	446.36	6020	446.36
			<u><u>6,225.85</u></u>

Aged Accounts Payable

Martin County Sanitation District

(Detail, aged as of April 30, 2026)

Aged by due date.

No.	Name	Document		Aged Overdue Amounts					Doc. Curr.
		Type	Number	Balance Due	Current	Up To 30 Days	31 - 60 Days	Over 60 Days	
V00001	MCWD 08-0118-00		Phone:	(606) 298-3885	Contact:				
	12/31/2019 Invoice 107036	Invoice	108035	2,056.29	0.00	0.00	0.00	2,056.29	
	5/26/2026 Invoice 107544	Invoice	108529	267.13	267.13	0.00	0.00	0.00	
V00001	Total Amount Due			2,323.42	267.13	0.00	0.00	2,056.29	
					11.50%	0.00%	0.00%	88.50%	
V00003	MCWD 10-0689-00		Phone:	606-298-3885	Contact:				
	1/15/2020 Invoice 107033	Invoice	108033	2,435.21	0.00	0.00	0.00	2,435.21	
	5/26/2026 Invoice 107543	Invoice	108528	267.13	267.13	0.00	0.00	0.00	
V00003	Total Amount Due			2,702.34	267.13	0.00	0.00	2,435.21	
					9.89%	0.00%	0.00%	90.11%	
V00005	ALLIANCE WATER RESOURCES INC		Phone:		Contact:				
	2/1/2026 Invoice 107499	Invoice	108486	54,305.00	0.00	0.00	0.00	54,305.00	
	3/1/2026 Invoice 107511	Invoice	108496	54,305.00	0.00	0.00	54,305.00	0.00	
	3/15/2026 Invoice 107527	Invoice	108512	54,460.23	0.00	0.00	54,460.23	0.00	
	5/1/2026 Invoice 107535	Invoice	108520	58,780.35	58,780.35	0.00	0.00	0.00	
V00005	Total Amount Due			221,850.58	58,780.35	0.00	108,765.23	54,305.00	
					26.50%	0.00%	49.03%	24.48%	
V00006	EVANS HARDWARE		Phone:		Contact:				
	1/1/2020 Invoice 107012	Invoice	108012	15,453.61	0.00	0.00	0.00	15,453.61	
	2/29/2020 Invoice 107013	Invoice	108013	165.83	0.00	0.00	0.00	165.83	
	3/31/2020 Invoice 107014	Invoice	108014	165.83	0.00	0.00	0.00	165.83	
	4/30/2020 Invoice 107015	Invoice	108015	137.19	0.00	0.00	0.00	137.19	
	5/30/2020 Invoice 107016	Invoice	108016	137.19	0.00	0.00	0.00	137.19	
	6/30/2020 Invoice 107017	Invoice	108017	137.19	0.00	0.00	0.00	137.19	
	7/31/2020 Invoice 107018	Invoice	108018	137.19	0.00	0.00	0.00	137.19	
	9/30/2020 Invoice 107019	Invoice	108019	197.62	0.00	0.00	0.00	197.62	
	10/31/2020 Invoice 107020	Invoice	108020	60.43	0.00	0.00	0.00	60.43	
	11/30/2020 Invoice 107021	Invoice	108021	60.43	0.00	0.00	0.00	60.43	
	12/31/2020 Invoice 107022	Invoice	108022	60.43	0.00	0.00	0.00	60.43	
	1/31/2021 Invoice 107023	Invoice	108023	60.43	0.00	0.00	0.00	60.43	
	2/28/2021 Invoice 107024	Invoice	108024	60.43	0.00	0.00	0.00	60.43	
	3/31/2021 Invoice 107025	Invoice	108025	60.43	0.00	0.00	0.00	60.43	
	4/30/2021 Invoice 107026	Invoice	108026	60.43	0.00	0.00	0.00	60.43	
	5/31/2021 Invoice 107027	Invoice	108027	60.43	0.00	0.00	0.00	60.43	
	6/30/2021 Invoice 107028	Invoice	108028	60.43	0.00	0.00	0.00	60.43	
	7/31/2021 Invoice 107029	Invoice	108029	60.43	0.00	0.00	0.00	60.43	
	9/1/2021 Invoice 107056	Invoice	108054	60.43	0.00	0.00	0.00	60.43	
	10/14/2021 Invoice 107065	Invoice	108063	60.43	0.00	0.00	0.00	60.43	
	10/31/2021 Invoice 107071	Invoice	108068	60.43	0.00	0.00	0.00	60.43	

Aged Accounts Payable

Martin County Sanitation District

Friday, May 22, 2026 2:18 PM

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CLANDERSON

(Detail, aged as of April 30, 2026)

No.	Name	Document		Balance Due	Aged Overdue Amounts				Doc. Curr.
		Type	Number		Current	Up To 30 Days	31 - 60 Days	Over 60 Days	
11/30/2021	Invoice 107077	Invoice	108074	60.43	0.00	0.00	0.00	60.43	
12/31/2021	Invoice 107084	Invoice	108080	60.43	0.00	0.00	0.00	60.43	
1/31/2022	Invoice 107088	Invoice	108084	60.43	0.00	0.00	0.00	60.43	
2/28/2022	Invoice 107095	Invoice	108091	60.43	0.00	0.00	0.00	60.43	
3/31/2022	Invoice 107104	Invoice	108099	60.43	0.00	0.00	0.00	60.43	
4/30/2022	Invoice 107113	Invoice	108108	60.43	0.00	0.00	0.00	60.43	
5/31/2022	Invoice 107115	Invoice	108110	60.43	0.00	0.00	0.00	60.43	
6/30/2022	Invoice 107123	Invoice	108118	60.43	0.00	0.00	0.00	60.43	
7/31/2022	Invoice 107133	Invoice	108131	60.43	0.00	0.00	0.00	60.43	
8/31/2022	Invoice 107145	Invoice	108140	60.43	0.00	0.00	0.00	60.43	
9/30/2022	Invoice 107152	Invoice	108147	60.43	0.00	0.00	0.00	60.43	
10/31/2022	Invoice 107158	Invoice	108153	60.43	0.00	0.00	0.00	60.43	
12/20/2022	Invoice 107167	Invoice	108162	60.43	0.00	0.00	0.00	60.43	
1/24/2023	Invoice 107179	Invoice	108174	60.43	0.00	0.00	0.00	60.43	
2/28/2023	Invoice 107186	Invoice	108181	60.43	0.00	0.00	0.00	60.43	
3/28/2023	Invoice 107198	Invoice	108193	60.43	0.00	0.00	0.00	60.43	
4/25/2023	Invoice 107209	Invoice	108203	60.43	0.00	0.00	0.00	60.43	
5/23/2023	Invoice 107213	Invoice	108208	60.43	0.00	0.00	0.00	60.43	
6/27/2023	Invoice 107221	Invoice	108216	60.43	0.00	0.00	0.00	60.43	
7/31/2023	Invoice 107225	Invoice	108220	60.43	0.00	0.00	0.00	60.43	
8/30/2023	Invoice 107239	Invoice	108234	60.43	0.00	0.00	0.00	60.43	
9/30/2023	Invoice 107243	Invoice	108238	60.43	0.00	0.00	0.00	60.43	
10/30/2023	Invoice 107258	Invoice	108253	60.43	0.00	0.00	0.00	60.43	
11/30/2023	Invoice 107268	Invoice	108263	60.43	0.00	0.00	0.00	60.43	
12/30/2023	Invoice 107277	Invoice	108268	60.43	0.00	0.00	0.00	60.43	
1/30/2024	Invoice 107291	Invoice	108286	60.43	0.00	0.00	0.00	60.43	
3/1/2024	Invoice 107298	Invoice	108293	60.43	0.00	0.00	0.00	60.43	
3/30/2024	Invoice 107302	Invoice	108297	60.43	0.00	0.00	0.00	60.43	
4/29/2024	Invoice 107309	Invoice	108304	60.43	0.00	0.00	0.00	60.43	
5/30/2024	Invoice 107317	Invoice	108312	60.43	0.00	0.00	0.00	60.43	
6/30/2024	Invoice 107329	Invoice	108324	60.43	0.00	0.00	0.00	60.43	
7/29/2024	Invoice 107340	Invoice	108334	60.43	0.00	0.00	0.00	60.43	
8/30/2024	Invoice 107347	Invoice	108341	60.43	0.00	0.00	0.00	60.43	
9/30/2024	Invoice 107359	Invoice	108353	60.43	0.00	0.00	0.00	60.43	
10/30/2024	Invoice 107362	Invoice	108356	60.43	0.00	0.00	0.00	60.43	
12/1/2024	Invoice 107371	Invoice	108365	60.43	0.00	0.00	0.00	60.43	
12/30/2024	Invoice 107378	Invoice	108372	60.43	0.00	0.00	0.00	60.43	

V00006	Total Amount Due			19,553.15	0.00	0.00	0.00	19,553.15	
					0.00%	0.00%	0.00%	100.00%	

V00007	HOWELL'S RECYCLING &	Phone:	6062987810	Contact:					
12/31/2019	Invoice 107030	Invoice	108030	6,050.00	0.00	0.00	0.00	6,050.00	
V00007	Total Amount Due			6,050.00	0.00	0.00	0.00	6,050.00	
					0.00%	0.00%	0.00%	100.00%	

V00008	LINDA SUMPTER, CPA	Phone:		Contact:					
1/30/2020	Invoice 107031	Invoice	108031	29,826.65	0.00	0.00	0.00	29,826.65	

Aged Accounts Payable
 Martin County Sanitation District

(Detail, aged as of April 30, 2026)

No.	Name	Document		Balance Due	Aged Overdue Amounts				Doc. Curr.
		Type	Number		Current	Up To 30 Days	31 - 60 Days	Over 60 Days	
5/27/2020	Invoice 107032	Invoice	108032	578.75	0.00	0.00	0.00	578.75	
V00008	Total Amount Due			30,405.40	0.00	0.00	0.00	30,405.40	
					0.00%	0.00%	0.00%	100.00%	
V00009	UNITED RENTALS		Phone:		Contact:				
11/8/2025	Invoice 107524	Invoice	108509	2,547.00	0.00	0.00	0.00	2,547.00	
12/2/2025	Invoice 107523	Invoice	108508	2,547.00	0.00	0.00	0.00	2,547.00	
12/30/2025	Invoice 107522	Invoice	108507	2,547.00	0.00	0.00	0.00	2,547.00	
1/27/2026	Invoice 107502	Invoice	108485	731.00	0.00	0.00	0.00	731.00	
2/13/2026	Invoice 107521	Invoice	108506	300.00	0.00	0.00	0.00	300.00	
4/30/2026	Credit Memo 1042	Credit	109039	-8,672.68	-8,672.68	0.00	0.00	0.00	
V00009	Total Amount Due			-0.68	-8,672.68	0.00	0.00	8,672.00	
					*****	0.00%	0.00%	*****	
V00010	ZIP ZONE EXPRESS		Phone:		Contact:				
1/1/2020	Invoice 107043	Invoice	108041	50,760.47	0.00	0.00	0.00	50,760.47	
V00010	Total Amount Due			50,760.47	0.00	0.00	0.00	50,760.47	
					0.00%	0.00%	0.00%	100.00%	
V00030	BUCHANAN PUMP SERVICE &		Phone:	276-796-5473	Contact:				
5/26/2026	Invoice 107550	Invoice	108535	13,102.69	13,102.69	0.00	0.00	0.00	
V00030	Total Amount Due			13,102.69	13,102.69	0.00	0.00	0.00	
					100.00%	0.00%	0.00%	0.00%	
V00039	FEDERATION OF APPALACHIAN		Phone:	859-228-2191	Contact:				
5/26/2026	Invoice 107552	Invoice	108537	1,500.00	1,500.00	0.00	0.00	0.00	
V00039	Total Amount Due			1,500.00	1,500.00	0.00	0.00	0.00	
					100.00%	0.00%	0.00%	0.00%	

Aged Accounts Payable

Martin County Sanitation District

Friday, May 22, 2026 2:18 PM

Page 4

CLANDERSON

(Detail, aged as of April 30, 2026)

No.	Name	Document		Aged Overdue Amounts					Doc. Curr.
		Type	Number	Balance Due	Current	Up To 30 Days	31 - 60 Days	Over 60 Days	
V00041	KINKEAD & STILZ		Phone:	8592962300	Contact:				
	5/26/2026 Invoice 107546	Invoice	108531	1,472.18	1,472.18	0.00	0.00	0.00	
V00041	Total Amount Due			1,472.18	1,472.18	0.00	0.00	0.00	
					100.00%	0.00%	0.00%	0.00%	
V00046	Mike Conley		Phone:		Contact:				
	5/26/2026 Invoice 107547	Invoice	108532	500.00	500.00	0.00	0.00	0.00	
V00046	Total Amount Due			500.00	500.00	0.00	0.00	0.00	
					100.00%	0.00%	0.00%	0.00%	
V00048	HD Supply DBA USA Bluebook		Phone:		Contact:				
	5/26/2026 Invoice 107548	Invoice	108533	1,712.19	1,712.19	0.00	0.00	0.00	
V00048	Total Amount Due			1,712.19	1,712.19	0.00	0.00	0.00	
					100.00%	0.00%	0.00%	0.00%	
V00050	US Bearing & Power Transmission Corp		Phone:		Contact:				
	5/26/2026 Invoice 107549	Invoice	108534	4,797.17	4,797.17	0.00	0.00	0.00	
V00050	Total Amount Due			4,797.17	4,797.17	0.00	0.00	0.00	
					100.00%	0.00%	0.00%	0.00%	
	Report Total Amount Due (USD)			356,728.91	73,726.16	0.00	108,765.23	174,237.52	
					20.67%	0.00%	30.49%	48.84%	

Martin County Sanitation District, Inez KY
List of Bills for Consideration
26-May-26

<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
Operations Account		
1 AEP	Electric (10 bills) Estimated	5,779.49
2 Big Sandy RECC	Electric (1 bill) Estimated	446.36
3 Debt Service Surcharge	Estimated (actual collected will be paid)	4,841.55
4 MCWD 10	Water 3/13/26 to 4/16/26	267.13
5 MCWD 8	Water 3/13/26 to 4/16/26	267.13
6 Alliance Water Resources	May 2026 O&M services	54,305.00
Alliance Water Resources	May Insurance Portion of Invoice	4,475.35
Alliance Water Resources	American Bankers Insurance-Flood Policy	16,004.00
7 FAHE	MCSD TA Consulting & Technical Services 4/28/26	1,500.00
8 Kinkead & Stilz	Legal Fees 3-1-26 TO 3-31-26	1,472.18
9 Buchanan Pump Service	INVVA004238 *Fema IWWTP 4-22-26	13,102.69
10 Mike Conley	INV 4-21-26 Crane Service Truck *FEMA TVWWTP 4-21-26	500.00
NAC Heavy Highway Inc	INV20518-02 *IWWTP Project 5/14/26	91,920.00
11 Prime AE	INV22514-06 *IWWTP Project 5/13/26	2,762.50
12 USA BlueBook	INV01023442 *FEMA IWWTP	1,712.19
US Bearing	INV2017010-00 4-13-26	4,797.17
		204,152.74
TOTAL OPERATIONS ACCOUNT		
Revenue Account	Monthly funding for RD	Transfer Amount
1 USDA MCS Sinking Fund	loan payments (bi-annually 1-1 & 7-1)	7,150.00
Subtotal Revenue Account		7,150.00
TOTAL REVENUE ACCOUNT		211,302.74
Past Due Accounts not in DSS		
1 Howell's Recycling		6,050.00
Total Past Due Accounts		6,050.00
DSS Account (Current Payment Plan)		
1		45,900.00
2 Zip Zone	Fuel	50,760.47
3 Evans Hardware	Parts and supplies	19,553.15
Subt	Alliance Water Resources Management	220,785.72
		291,099.34
DSS Account - To be paid after current payment plan is paid off		
1		
2 MCWD 8	Water service	2,148.25
3 MCWD 10	Water service	2,558.58
Subt	Linda Sumpter CPA Accounting fees	30,405.40
		35,112.23
TOTAL DSS ACCOUNT		
		332,261.57



Martin County Sanitation District

May 2026

OUR MISSION

We partner with communities to deliver the finest water and wastewater services available at a competitive price. We are committed to keeping water safe and clean while serving people and taking care of communities with improved technical operations, careful management and financial oversight, and ensured regulatory compliance.

Alliance Water Resources, Inc.

**206 S. Keene St.
Columbia, MO
65201**

(573) 874-8080

Administrative

Attended BSADD Water Council Meeting – 10 New Sanitation Projects approved

US GOV Fema – In process of signing Cat Z certification that was on hold because of shutdown

Wastewater Treatment

Pontoon floating mixer was rebuilt and installed

Inez WWTP Rehab: Clarifier #2 is pumped empty and cleaned, Valves have been removed, Jetter work will be complete next week to clear all lines (Change Order #1)

Tug Valley WWTP: Troy valve repair expected to be complete in June

Collections

Currently have 0 grinders out of service in the Collection System

Quail Hollow L/S: Pump was pulled and the pit was inspected and cleaned

Riverside Duplex L/S: Valve and pump replacement expected to be complete by the end of May (FEMA)



Martin County Sanitation District

Tug Valley Wastewater Plant Operation March 2026

Parameter	Plant Effluent	NPDES Limit
Oxygen, Dissolved (DO)	9.66	2.0 MIN
BOD (mg/l)	43.0	45.0 (Max Weekly Avg)
Total Suspended Solids (mg/l)	2.0	45.0 (Max Weekly Avg)
pH	6.99	6.0-9.0 (Daily Max)
Nitrogen, Total (As N)	39.0	N/A (Daily Max)
Nitrogen, Ammonia Total (As N)	0.1875	20.0 (Month Avg)
Phosphorus (total as P)	5.85	N/A (Daily Max)
Monthly Avg Flow (MGD)	0.03	.260MGD
Maximum Daily Flow (MGD)	0.043	.260MGD
E. Coli	4 Pass	240

Inez Wastewater Plant Operation March 2026

Parameter	Plant Effluent	NPDES Limit
Oxygen, Dissolved (DO)	2.86	7.0 MIN
BOD (mg/l)	161.0	15.0 (Max Weekly Avg)
Total Suspended Solids (mg/l)	36.0	45.0 (Max Weekly Avg)
pH	7.16	6.0-9.0 (Daily Max)
Nitrogen, Total (As N)	48.4	N/A (Daily Maximum)
Nitrogen, Ammonia Total (As N)	36.3	7.0 (Monthly Avg)
Monthly Avg Flow (MGD)	0.097	.260MGD
Maximum Daily Flow (MGD)	0.132	.260MGD
E. Coli	7 Pass / 1 Fail	240



Martin County Sanitation District

Work Orders/Service Calls Summary

Maintenance Work Orders	33
Blockages	2
Complaints/Investigates	2
Grease Trap Inspections	0
Sanitary Sewer Overflows (SSO)	2
Grinder Pump Failures	11
Grinder Pump Replacements	12



Martin County Sanitation District

Repair Expenses Ending March 2026

Expended	Actual YTD	Annual Budget	% Budget / Line Item
Bldg. & Grounds Maintenance	\$220	\$2,000	11 %
Vehicle Maintenance	\$853	\$10,000	8 %
Wastewater Plant Maintenance	\$4,174	\$8,700	48 %
Collection System Maintenance	\$9,245	\$20,000	46 %
Lift Station Maintenance	\$898	\$16,000	6 %
Totals	\$15,391	\$56,700	27 %

Chemical Expenses Ending March 2026

Expended	Actual YTD	Annual Budget	% Budget / Line Item
Chemicals Other - Wastewater	\$15,070	\$25,750	58 %
Totals	\$15,070	\$25,750	58 %



Martin County Sanitation District

Monthly Transaction Notes:

1) **Building & Grounds Maintenance**

- a. Amazon: \$155.78 – Bulbs for TVWWTP basin and outdoor lighting

Total Activities: \$155.78

2) **Vehicle Maintenance**

- a. Middlefork Service: \$32.50 – Tire mounting
- b. Evans Hardware: \$15.87 – Brake fluid for pump truck
- c. Oil Changers: \$121.63 – Full service oil change F150
- d. Evans Hardware: \$25.40 – Oil for Ram 2500
- e. Evans Hardware: \$99.62 – Hydraulic oil for excavator
- f. Evans Hardware: \$1.67 – O ring for excavator

Total Activities: \$296.69

3) **Wastewater Plant Maintenance**

- a. \$0.00

4) **Collection System Maintenance**

- a. Wascon: \$211.96 – E1 replacement plugs for rebuilt grinders
- b. Evans Hardware: \$44.47 – Pipe and fittings for repair
- c. Evans Hardware: \$94.48 – Pipe and fittings for repair
- d. Evans Hardware: \$9.00 – Fittings for repair
- e. Evans Hardware: \$11.65 – Fittings for repair
- f. Wilson Equipment: \$2,848.69 – Tracks for skid steer
- g. Evans Hardware: \$6.88 – Nozzle for pump truck
- h. Evans Hardware: \$74.17 – Valve and fittings for repair
- i. Evans Hardware: \$24.98 – Fittings for repair
- j. Dollar General: \$23.59 – Back up batteries for scada

Total Activities: \$3,349.87

5) **Lift Station Maintenance**

- a. Evans Hardware: \$32.82 – Fittings for repair
- b. Evans Hardware: \$2.11 – Brush for cleaning L/S pumps

Total Activities: \$34.93



Martin County Sanitation District

6) Chemicals Other- Wastewater

a. Brainerd Chemical: \$5,667.80

Total Activities: \$5,667.80

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Permit																				
Permit #:		KY0079316				Permittee:		Inez STP				Facility:		INEZ STP						
Major:		No				Permittee Address:		387 E Main St Inez, KY 41224				Facility Location:		KY 40 INEZ, KY 41224						
Permitted Feature:		001 External Outfall				Discharge:		001-1 Municipal Wastewater from a POTW												
Report Dates & Status																				
Monitoring Period:		From 03/01/26 to 03/31/26				DMR Due Date:		04/28/26				Status:		NetDMR Validated						
Considerations for Form Completion																				
TOTAL NITROGEN IS THE SUMMATION OF THE ANALYTICAL RESULTS FOR TOTAL NITRATES, TOTAL NITRITES, AND TOTAL KJELDAHL NITROGEN																				
Principal Executive Officer																				
First Name:		Michael				Title:		Supervisor				Telephone:		606-222-4137						
Last Name:		Oiler																		
No Data Indicator (NODI)																				
Form NODI:		--																		
Code	Parameter Name	Monitoring Location	Season #	Param. NODI	Quantity or Loading					Quality or Concentration					# of Ex.	Frequency of Analysis	Sample Type			
					Qualifier 1	Value 1	Qualifier 2	Value 2	Units	Qualifier 1	Value 1	Qualifier 2	Value 2	Qualifier 3				Value 3	Units	
X 00300	Oxygen, dissolved [DO]	1 - Effluent Gross	0	--	Sample	=	2.86				=	2.86					19 - mg/L	3	01/07 - Weekly	GR - Grab
					Permit Req.	>=	7.0 INST MIN								19 - mg/L	01/07 - Weekly	GR - Grab			
					Value NODI															
X 00400	pH	1 - Effluent Gross	0	--	Sample	=	4.96				=	7.16				12 - SU		01/07 - Weekly	GR - Grab	
					Permit Req.	>=	6.0 MINIMUM								12 - SU	01/07 - Weekly		GR - Grab		
					Value NODI															
00530	Solids, total suspended	1 - Effluent Gross	0	--	Sample	=	23.66	=	29.12	26 - lb/d	=	29.25	=	36.0	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite		
					Permit Req.	<=	65.1 MO AVG	<=	97.6 DAILY MX	26 - lb/d	<=	30.0 MO AVG	<=	45.0 MX WK AV	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite		
					Value NODI															
00530	Solids, total suspended	G - Raw Sewage Influent	0	--	Sample						=	32.25	=	74.0	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite		
					Permit Req.							Req Mon MO AVG		Req Mon MX WK AV	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite		
					Value NODI															
00600	Nitrogen, total [as N]	1 - Effluent Gross	0	--	Sample						=	40.75	=	48.4	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite		
					Permit Req.							Req Mon MO AVG		Req Mon DAILY MX	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite		
					Value NODI															
00600	Nitrogen, total [as N]	G - Raw Sewage Influent	0	--	Sample						=	40.3	=	42.2	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite		
					Permit Req.							Req Mon MO AVG		Req Mon DAILY MX	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite		
					Value NODI															
X 00610	Nitrogen, ammonia total [as N]	1 - Effluent Gross	2	--	Sample	=	29.365	=	32.278	26 - lb/d	=	36.3	=	39.9	19 - mg/L	4	01/07 - Weekly	24 - 24 Hour Composite		
					Permit Req.	<=	15.2 MO AVG	<=	23.9 DAILY MX	26 - lb/d	<=	7.0 MO AVG	<=	10.5 DAILY MX	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite		
					Value NODI															
00665	Phosphorus, total [as P]	1 - Effluent Gross	0	--	Sample						=	5.17	=	5.73	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite		
					Permit Req.							Req Mon MO AVG		Req Mon DAILY MX	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite		
					Value NODI															
00665	Phosphorus, total [as P]	G - Raw Sewage Influent	0	--	Sample						=	5.43	=	5.45	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite		
					Permit Req.							Req Mon MO AVG		Req Mon DAILY MX	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite		
					Value NODI															
50050	Flow, in conduit or thru treatment plant	1 - Effluent Gross	0	--	Sample	=	0.097	=	0.132	03 - MGD							99/99 - Continuous	RC - Recorder (auto)		
					Permit Req.		Req Mon MO AVG		Req Mon DAILY MX	03 - MGD							99/99 - Continuous	RC - Recorder (auto)		

					Value NODI													
50050	Flow, in conduit or thru treatment plant	G - Raw Sewage Influent	0	--	Sample = 0.097 = 0.132 03 - MGD Permit Req. Req Mon MO AVG Req Mon DAILY MX 03 - MGD Value NODI												99/99 - Continuous RC - Recorder (auto) 99/99 - Continuous RC - Recorder (auto)	
X 51040	E. coli	1 - Effluent Gross	0	--	Sample = 5.0 = 422.0 13 - #/100mL Permit Req. <= 130.0 30DA GEO <= 240.0 7 DA GEO 13 - #/100mL Value NODI												01/07 - Weekly GR - Grab 01/07 - Weekly GR - Grab	
X 80082	BOD, carbonaceous [5 day, 20 C]	1 - Effluent Gross	0	--	Sample = 120.94 = 146.425 26 - lb/d Permit Req. <= 21.7 MO AVG <= 32.5 DAILY MX 26 - lb/d Value NODI												01/07 - Weekly 24 - 24 Hour Composite 01/07 - Weekly 24 - 24 Hour Composite	
80082	BOD, carbonaceous [5 day, 20 C]	G - Raw Sewage Influent	0	--	Sample = 172.0 = 210.0 19 - mg/L Permit Req. Req Mon MO AVG Req Mon MX WK AV 19 - mg/L Value NODI												01/07 - Weekly 24 - 24 Hour Composite 01/07 - Weekly 24 - 24 Hour Composite	
X 81010	BOD, 5-day, percent removal	1 - Effluent Gross	0	--	Sample = 13.0 23 - % Permit Req. >= 85.0 MO AV MN 23 - % Value NODI												01/30 - Monthly CA - Calculated 01/30 - Monthly CA - Calculated	
X 81011	Solids, suspended percent removal	K - Percent Removal	0	--	Sample = 9.0 23 - % Permit Req. >= 85.0 MO AV MN 23 - % Value NODI												01/30 - Monthly CA - Calculated 01/30 - Monthly CA - Calculated	

Submission Note

If a parameter row does not contain any values for the Sample nor Effluent Trading, then none of the following fields will be submitted for that row: Units, Number of Excursions, Frequency of Analysis, and Sample Type.

Edit Check Errors

Code	Parameter Name	Monitoring Location	Field	Type	Description	Acknowledge
00300	Oxygen, dissolved [DO]	1 - Effluent Gross	Quality or Concentration Sample Value 1	Soft	The provided sample value is outside the permit limit. Please verify that the value you have provided is correct.	Yes
51040	E. coli	1 - Effluent Gross	Quality or Concentration Sample Value 3	Soft	The provided sample value is outside the permit limit. Please verify that the value you have provided is correct.	Yes
81011	Solids, suspended percent removal	K - Percent Removal	Quality or Concentration Sample Value 1	Soft	The provided sample value is outside the permit limit. Please verify that the value you have provided is correct.	Yes
80082	BOD, carbonaceous [5 day, 20 C]	1 - Effluent Gross	Quantity or Loading Sample Value 1	Soft	The provided sample value is outside the permit limit. Please verify that the value you have provided is correct.	Yes
80082	BOD, carbonaceous [5 day, 20 C]	1 - Effluent Gross	Quantity or Loading Sample Value 2	Soft	The provided sample value is outside the permit limit. Please verify that the value you have provided is correct.	Yes
80082	BOD, carbonaceous [5 day, 20 C]	1 - Effluent Gross	Quality or Concentration Sample Value 2	Soft	The provided sample value is outside the permit limit. Please verify that the value you have provided is correct.	Yes
80082	BOD, carbonaceous [5 day, 20 C]	1 - Effluent Gross	Quality or Concentration Sample Value 3	Soft	The provided sample value is outside the permit limit. Please verify that the value you have provided is correct.	Yes
81010	BOD, 5-day, percent removal	1 - Effluent Gross	Quality or Concentration Sample Value 1	Soft	The provided sample value is outside the permit limit. Please verify that the value you have provided is correct.	Yes
00400	pH	1 - Effluent Gross	Quality or Concentration Sample Value 1	Soft	The provided sample value is outside the permit limit. Please verify that the value you have provided is correct.	Yes
00610	Nitrogen, ammonia total [as N]	1 - Effluent Gross	Quantity or Loading Sample Value 1	Soft	The provided sample value is outside the permit limit. Please verify that the value you have provided is correct.	Yes
00610	Nitrogen, ammonia total [as N]	1 - Effluent Gross	Quantity or Loading Sample Value 2	Soft	The provided sample value is outside the permit limit. Please verify that the value you have provided is correct.	Yes
00610	Nitrogen, ammonia total [as N]	1 - Effluent Gross	Quality or Concentration Sample Value 2	Soft	The provided sample value is outside the permit limit. Please verify that the value you have provided is correct.	Yes
00610	Nitrogen, ammonia total [as N]	1 - Effluent Gross	Quality or Concentration Sample Value 3	Soft	The provided sample value is outside the permit limit. Please verify that the value you have provided is correct.	Yes

Comments

Attachments

No attachments.

Report Last Saved By

Inez STP

User: MOILER@ALLIANCE
 Name: Michael Oiler
 E-Mail: moiler@alliancewater.com
 Date/Time: 2026-04-22 14:08 (Time Zone: -04:00)

Report Last Signed By

User: MOILER@ALLIANCE
 Name: Michael Oiler
 E-Mail: moiler@alliancewater.com
 Date/Time: 2026-04-22 14:08 (Time Zone: -04:00)

EPA may make all the information submitted through this form (including all attachments) available to the public without further notice to you. Do not use this online form to submit personal information (e.g., non-business cell phone number or non-business email address), confidential business information (CBI), or if you intend to assert a CBI claim on any of the submitted information. Pursuant to 40 CFR 2.203(a), EPA is providing you with notice that all CBI claims must be asserted at the time of submission. EPA cannot accommodate a late CBI claim to cover previously submitted information because efforts to protect the information are not administratively practicable since it may already be disclosed to the public. Although we do not foresee a need for persons to assert a claim of CBI based on the types of information requested in this form, if persons wish to assert a CBI claim we direct submitters to contact the [NPDES eReporting Help Desk](#) for further guidance. Please note that EPA may contact you after you submit this report for more information.

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Permit																							
Permit #: KY0107905		Permittee: Tug Valley Sewer Auth WWTP				Facility: TUG VALLEY SEWER AUTH WWTP																	
Major: No		Permittee Address: 385 E Main St Ste 140 Inez, KY 41224				Facility Location: KY 292 WARFIELD, KY 41267																	
Permitted Feature: 001 External Outfall		Discharge: 001-1 Domestic Wastewater from a Publicly Owned Treatment Works																					
Report Dates & Status																							
Monitoring Period: From 03/01/26 to 03/31/26				DMR Due Date: 04/28/26				Status: NetDMR Validated															
Considerations for Form Completion																							
Principal Executive Officer																							
First Name: Michael		Title: Supervisor				Telephone: 606-222-4137																	
Last Name: Oiler																							
No Data Indicator (NODI)																							
Form NODI: --																							
Code	Parameter Name	Monitoring Location	Season #	Param. NODI	Quantity or Loading					Quality or Concentration					# of Ex.	Frequency of Analysis	Sample Type						
					Qualifier 1	Value 1	Qualifier 2	Value 2	Units	Qualifier 1	Value 1	Qualifier 2	Value 2	Qualifier 3				Value 3	Units				
00300	Oxygen, dissolved [DO]	1 - Effluent Gross	0	--	Sample	=	9.66											01/07 - Weekly	GR - Grab				
					Permit Req.	>=	2.0 INST MIN													01/07 - Weekly	GR - Grab		
					Value NODI																		
00310	BOD, 5-day, 20 deg. C	1 - Effluent Gross	0	--	Sample	=	5.94	=	10.758	26 - lb/d		=	23.75	=	43.0	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite				
					Permit Req.	<=	50.04 MO AVG	<=	75.06 DAILY MX	26 - lb/d		<=	30.0 MO AVG	<=	45.0 MX WK AV	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite				
					Value NODI																		
00310	BOD, 5-day, 20 deg. C	G - Raw Sewage Influent	0	--	Sample							=	292.0	=	342.0	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite				
					Permit Req.																01/07 - Weekly	24 - 24 Hour Composite	
					Value NODI																		
00400	pH	1 - Effluent Gross	0	--	Sample						=	6.25			=	6.99	12 - SU		01/07 - Weekly	GR - Grab			
					Permit Req.																	01/07 - Weekly	GR - Grab
					Value NODI																		
00530	Solids, total suspended	1 - Effluent Gross	0	--	Sample	=	0.437	=	0.5	26 - lb/d		=	1.75	=	2.0	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite				
					Permit Req.	<=	50.04 MO AVG	<=	75.06 MX WK AV	26 - lb/d		<=	30.0 MO AVG	<=	45.0 MX WK AV	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite				
					Value NODI																		
00530	Solids, total suspended	G - Raw Sewage Influent	0	--	Sample							=	236.5	=	444.0	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite				
					Permit Req.																01/07 - Weekly	24 - 24 Hour Composite	
					Value NODI																		
00600	Nitrogen, total [as N]	1 - Effluent Gross	0	--	Sample							=	32.025	=	39.0	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite				
					Permit Req.																01/07 - Weekly	24 - 24 Hour Composite	
					Value NODI																		
00600	Nitrogen, total [as N]	G - Raw Sewage Influent	0	--	Sample							=	58.35	=	60.0	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite				
					Permit Req.																01/07 - Weekly	24 - 24 Hour Composite	
					Value NODI																		
00610	Nitrogen, ammonia total [as N]	1 - Effluent Gross	0	--	Sample	=	0.0469	=	0.117	26 - lb/d		=	0.1875	=	0.47	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite				
					Permit Req.	<=	33.36 MO AVG	<=	50.04 DAILY MX	26 - lb/d		<=	20.0 MO AVG	<=	30.0 DAILY MX	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite				
					Value NODI																		
00665	Phosphorus, total [as P]	1 - Effluent Gross	0	--	Sample							=	5.0075	=	5.85	19 - mg/L		01/07 - Weekly	24 - 24 Hour Composite				
					Permit Req.																01/07 - Weekly	24 - 24 Hour Composite	
					Value NODI																		

					Value NODI															
00665	Phosphorus, total [as P]	G - Raw Sewage Influent	0	--	Sample															
					Permit Req.															
					Value NODI															
50050	Flow, in conduit or thru treatment plant	1 - Effluent Gross	0	--	Sample	=	0.03	=	0.043	03 - MGD										
					Permit Req.															
					Value NODI															
50050	Flow, in conduit or thru treatment plant	G - Raw Sewage Influent	0	--	Sample	=	0.037	=	0.047	03 - MGD										
					Permit Req.															
					Value NODI															
51040	E. coli	1 - Effluent Gross	0	--	Sample															
					Permit Req.															
					Value NODI															
81010	BOD, 5-day, percent removal	1 - Effluent Gross	0	--	Sample															
					Permit Req.															
					Value NODI															
81011	Solids, suspended percent removal	K - Percent Removal	0	--	Sample															
					Permit Req.															
					Value NODI															

Submission Note

If a parameter row does not contain any values for the Sample nor Effluent Trading, then none of the following fields will be submitted for that row: Units, Number of Excursions, Frequency of Analysis, and Sample Type.

Edit Check Errors

No errors.

Comments

Attachments

No attachments.

Report Last Saved By

Tug Valley Sewer Auth WWTP

User: MOILER@ALLIANCE
 Name: Michael Oiler
 E-Mail: moiler@alliancewater.com
 Date/Time: 2026-04-22 14:09 (Time Zone: -04:00)

Report Last Signed By

User: MOILER@ALLIANCE
 Name: Michael Oiler
 E-Mail: moiler@alliancewater.com
 Date/Time: 2026-04-22 14:10 (Time Zone: -04:00)

Martin County Water and Sanitation Projects Schedule

ID	Task Name	Duration	Start	Finish	Grantor	Grantee	Engineer of Record	Administrator	Period of Performance End Date	Cost	% Complete	Timeline				
												2024	2025	2026	2027	2028
49	Master Plan	509 days	Mon 1/6/25	Fri 12/18/26	DLG	MCWD	TBD	Fahe, Inc.	TBD	\$250,000.00	51%					
50	Secure Funding	349 days	Mon 1/6/25	Fri 5/8/26						\$0.00	75%					
51	Complete PSA	20 days	Mon 5/11/26	Fri 6/5/26						\$0.00	0%					
52	Generate MCWD Master Plan	140 days	Mon 6/8/26	Fri 12/18/26						\$250,000.00	0%					
53																
54	KYTC Beauty Water Line Relocation	300 days	Mon 10/27/25	Fri 12/18/26	KYTC	MCWD	Prime AE	Fahe, Inc.	N/A	\$0.00	19%					
55	Hire Engineer of Record	35 days	Mon 10/27/25	Fri 12/12/25						\$0.00	100%					
56	Design	110 days	Mon 12/15/25	Fri 5/15/26						\$0.00	20%					
57	Permitting	44 days	Mon 5/18/26	Thu 7/16/26						\$0.00	0%					
58	Procurement	44 days	Fri 7/17/26	Wed 9/16/26						\$0.00	0%					
59	Construction	67 days	Thu 9/17/26	Fri 12/18/26						\$0.00	0%					
60	MCS D Projects	622 days	Wed 1/1/25	Fri 5/21/27						\$3,792,625.00	58%					
61	Inez WWTP Phase I Rehabilitation	397 days	Wed 1/1/25	Fri 7/10/26	KIA	MCS D	Prime AE	BSADD	12/31/2026	\$685,625.00	53%					
62	Complete Design	20 days	Wed 1/1/25	Tue 1/28/25						\$0.00	100%					
63	Permitting	86 days	Wed 1/29/25	Thu 5/29/25						\$0.00	100%					
64	Procurement	266 days	Fri 5/30/25	Fri 6/5/26						\$0.00	40%					
65	Rehab Inez WWTP	25 days	Mon 6/8/26	Fri 7/10/26						\$685,625.00	0%					
66	Sanitation Extension Davella Road to KY HWY 3	622 days	Wed 1/1/25	Fri 5/21/27	HUD	MCFC	Prime AE	BSADD	N/A	\$3,107,000.00	60%					
67	Finalize HUD Funding	88 days	Wed 1/1/25	Fri 5/2/25						\$0.00	100%					
68	Complete Sanitation Master Plan	254 days	Mon 5/5/25	Fri 4/24/26						\$200,000.00	95%					
69	Complete Design	274 days	Mon 5/5/25	Fri 5/22/26						\$0.00	77%					
70	Complete Easements and Access Agreements	39 days	Mon 3/30/26	Fri 5/22/26						\$0.00	23%					
71	Permitting	44 days	Mon 5/25/26	Thu 7/23/26						\$0.00	0%					
72	Procurement	66 days	Fri 7/24/26	Fri 10/23/26						\$0.00	0%					
73	Construct Extension and Lift Station	150 days	Mon 10/26/26	Fri 5/21/27						\$2,907,000.00	0%					

Project: MCWD and MCS D 2026 Projects Schedule_04_18_2026
Date: Sat 4/18/26

Task		Inactive Task		Manual Summary Rollup		External Milestone	
Split		Inactive Milestone		Manual Summary		Deadline	
Milestone		Inactive Summary		Start-only		Progress	
Summary		Manual Task		Finish-only		Manual Progress	
Project Summary		Duration-only		External Tasks			

Funded

MCS D Ranking	Project Name	PNum	Project Cost	Application	Project Description		
1	Trucks/Equipment (Sewer)	SX21159022	\$ 535,000	No Funding App	This would allow the district to purchase a new pump trailer/jetter combo unit and a new camera system to perform line inspections. It also includes the replacement of a few pickup trucks which are past their service life.		
2	Coldwater Sewer Rehabilitation	SX21159027	\$ 1,369,000	No Funding App	The project will replace the existing undersized 6-inch sanitary sewer that provides service to the Sheldon Clark High School, Inez, KY. The project includes approximately 3,200 liner feet of 8-inch gravity sewer PVC SDR-35 pipe, 8 manholes, and 300-feet of 16-inch steel casing pipe to be bore and jack under KY 545 and KY40.		
3	Downtown Sewer Line Replacement	SX21159031	\$ 7,102,000	No Funding App	The project will replace a portion of the existing community centralized septic tank system and convert the system to a conventional gravity sewer system. The proposed project will extend from the Inez WWTP to near the intersection of West Main Street and Cardinal Lane. Approximately 140 customers along Main Street, Board Walk, Holy Street, Court Street and Wickerfield Road will be impacted. The project is envisioned to include 12,000-feet of 8-inch to 12-inch SDR 35 gravity sewers, approximately 50 manholes, 450-feet of casing pipe, and customer lateral connections. The project is envisioned in conjunction with WX21159027 - Inez Waterline Replacement to minimize the costs associated with pavement repairs.		
4	County Wide Lift Station Replacements - Phase 2	SX21159029	\$ 4,096,000	No Funding App	<p>This project will include increasing the security and reliability at the existing 13 lift stations in Martin County that flow to the Inez WWTP and the Tug Valley WWTP. The security and reliability projects include odor control, SCADA, fences, transfer switches, and connections to portable generators at the lift stations in the MCS D system listed below.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> Lift Stations for Inez WWTP 1. County Garage Lift Station 2. Save-A-Lot Lift Station 3. Saltwell Lift Station 4. Davis Branch Lift 5. Quall Hollow Lift Station 6. Harden Bottom Lift Station 7. Black Log Lift Station </td> <td style="width: 50%; vertical-align: top;"> Lift Station for Tug Valley WWTP 8. Riverside Lift Station 9. Dempsey List Station 10. IGA Lift Station 11. Middle School Lift Station 12. Riverside Duplex Lift Station 13. Locust Court Lift Station </td> </tr> </table>	Lift Stations for Inez WWTP 1. County Garage Lift Station 2. Save-A-Lot Lift Station 3. Saltwell Lift Station 4. Davis Branch Lift 5. Quall Hollow Lift Station 6. Harden Bottom Lift Station 7. Black Log Lift Station	Lift Station for Tug Valley WWTP 8. Riverside Lift Station 9. Dempsey List Station 10. IGA Lift Station 11. Middle School Lift Station 12. Riverside Duplex Lift Station 13. Locust Court Lift Station
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5	Coldwater Sewer Extension and Lift Stations	SX21159026	\$ 9,742,000	No Funding App	This project will include the installation of approximately 12,000 feet of gravity sewer along Coldwater Road, two (2) new lift stations with 200 GPM submersible pumps, and approximately 6,000 feet of force main discharging to the existing upsized Coldwater gravity sewer. This project would serve the proposed Coldwater Development as well as 80 existing homes along Coldwater Road. Collectively, this project could add between 80,000 and 105,000 gpd to the Inez WWTP influent flow.		
6	Rockcastle Sewer Extension and Lift Station	SX21159032	\$ 5,425,000	No Funding App	This project includes the installation of approximately 6,000 feet of new 8" gravity sewer and an intermediate lift station with 5,500 feet of 6" forcemain to provide sanitary sewer service to the proposed Crooked Run Development. Sewer would be installed along Rockcastle Road to ultimately convey wastewater to the Inez WWTP influent pump station. This development could generate an estimated 40,000 to 60,000 gpd of domestic wastewater.		
7	Davella Road Sewer Extension - Phase 2	SX21159030	\$ 10,771,000	No Funding App	The project will extend sanitary sewer service from Debord to Beech Branch and along Davella Road. This project provides sanitary sewer service to 99 residential customers and 2 commercial customers. In addition to the customers along Davella Road, the project will provide sanitary sewer service to 16 residential customers and 2 commercial customers along KY-3 that did not receive service from the Phase 1 project. The project includes 115 residential grinder lift stations, 4 commercial grinder lift stations, 5,000' of 1 1/2" forcemain, 11,000' of 2" forcemain, and 11,000' of 4" forcemain. The proposed forcemain will discharge to the lift station from Phase 1 of the project that eliminated the R & J Development packaged WWTP. This project could generate an estimated 30,000 to 40,000 gpd of domestic wastewater.		
8	Tug Valley and Inez WWTP SCADA Monitoring and Control Upgrades	SX21159033	\$ 4,522,000	No Funding App	The project includes providing new SCADA equipment at the 13 lift stations in the Martin County sanitary sewer collection system. The SCADA system will include field instruments (sensors/actuators), RTUs/PLCs for data collection, a communications network, a Master Terminal Unit (MTU)/central server, human-machine interface (HMI), and a data historian to store data. The system will allow the MCS D to monitor, control, and optimize its wastewater collection system from the Tug Valley and Inez WWTP's.		
9	Tug Valley Treatment Plant Upgrade Phase I	SX21159014	\$ 5,128,000	No Funding App	This scope of work would be used to upgrade the Tug Valley treatment plant including adding additional valving and piping to allow a septic receiving station to be added. It would also include the demo of the old package plant in the Dempsey project and address collection system lift station upgrades. (Project Profile needs updated to include chemical feed and Scada interaction)		

10	Tug Valley WWTP Improvements - Phase 2	SX21159025	\$ 6,032,000	No Funding App	The Scope of Work for the Tug Valley WWTP Improvements – Phase 2 includes the addition of an equalization basin, sludge digester, belt filter press, odor control system, digester covers, and maintenance building. These items were not constructed when the WWTP was built in 2012 due to budget constraints. The project would also include replacing failing components at the WWTP. The failing components consist of sludge digester pumps, basin pumps, and post eq basin pumps and controls.
11	County Wide Grinder Pump Replacement	SX21159028	\$ 607,000	No Funding App	The Martin County Sanitation District (MCSD) currently provides service to 860 residential and commercial customers. The Inez and Tug Valley wastewater collection systems include approximately 750 grinder pump stations. These grinder pump stations were installed between 2004 and 2017 and are beyond their useful life resulting in higher maintenance and operational cost. This Phase 1 project will replace 30 of the existing grinder pump stations.
Funded	Debt Service	SX21159021	\$ 2,169,799	KIA	To pay off existing debt and mitigate the need to raise rates on an already high rate for one of the poorest counties in the Commonwealth.
Funded	County Wide Lift Station Replacement	SX21159020	\$ 6,596,750	KIA	Project will address all lift stations in the Inez area of the County. Saltwell lift station added to this project and removed from WRIS.
Funded	Inez Wastewater System Improvement Project	SX21159024	\$ 3,864,100	KIA	Phase II Inez treatment plant was constructed in 1989 with a upgrade in 2011. Currently the plant is unable to meet permit due to it being beyond its useful life. The upgrade would convert the plant from gray water treatment to municipal waste water treatment plant.
Funded	Inez Wastewater System Improvement Project	SX21159013	\$ 4,800,000	Federal Earmark	Phase II Inez treatment plant was constructed in 1989 with a upgrade in 2011. Currently the plant is unable to meet permit due to it being beyond its useful life. The upgrade would convert the plant from gray water treatment to municipal waste water treatment plant.
Funded	Black Log Gravity Line Replacements	SX21159023	\$ 1,687,380	KIA	Roughly 6000 feet of gravity main that doesn't flow correctly - camera shows dips in main
Funded	Martin County Wastewater System Master Plan	SX21159018	\$ 260,000	HUD	This would be a compressive look at the entire wastewater infrastructure and provide existing condition evaluation and provide ten year capital projects plan for the future.
Funded	Sanitary Extension Davella Road to KY HWY 3	SX21159018	\$ 2,847,000	HUD	Extend sanitation line and install lift station at
Funded	Inez Wastewater Rehab	SX21159017	\$ 685,625	EEC/KIA	This work will be phase 1 to get plant in compliance in preparation for phase II listed above.

Total Capital Needed \$ 78,239,654
Total Already Funded \$ 22,910,654
Funds Needed \$ 55,329,000

DR4860												
Project Number	Title	Project Type	Status	Actual Spent	Still Needed	Total	Best Available Cost	FEMA Cost Share (75%)	KYEMA Cost Share (12%)	Insurance	FEMA+KYEMA+Insurance	Δ
825903	Tug Valley WWTP	Estimated Costs (Equip +Equip Needed)	Payments Received	\$15,421.27	\$18,533.33	\$33,974.60	\$34,367.40	\$25,775.55	\$4,124.09	\$32,801.56	\$62,701.20	\$28,726.60
825904	Inez WWTP	Estimated Costs (Equip +Equip Needed)	Payments Received	\$6,094.00	\$6,094.00	\$12,188.00	\$25,344.87	\$19,008.66	\$3,041.38	\$12,188.00	\$34,238.04	\$22,050.04
825906	IGA Lift Station	Estimated Costs (Equip +Equip Needed)	Payments Received	\$17,635.01	\$67,835.00	\$85,470.01	\$42,000.00	\$31,500.00	\$5,040.00	\$61,402.50	\$97,942.50	\$12,472.49
825908	Locus Court Lift Station	Estimated Costs (Equip +Equip Needed)	Payments Received	\$0.00	\$38,917.50	\$38,917.50	\$45,775.93	\$34,331.95	\$5,493.11	\$35,701.25	\$75,526.31	\$36,608.81
825910	Riverside Lift Station	Estimated Costs (Equip +Equip Needed)	Payments Received	\$7,720.11	\$8,163.65	\$15,883.76	\$45,775.93	\$34,331.95	\$5,493.11	\$15,440.22	\$55,265.28	\$39,381.52
825911	Dempsey Lift Station	Estimated Costs (Equip +Equip Needed)	Payments Received	\$16,968.61	\$17,545.61	\$34,514.22	\$73,032.99	\$54,774.74	\$8,763.96	\$23,850.00	\$87,388.70	\$52,874.48
925914	Riverside Duplex Lift Station	Estimated Costs (Equip +Equip Needed)	Payment Received	\$0.00	\$13,009.39	\$13,000.39	\$15,711.82	\$11,783.87	\$1,885.39	Information Submitted	\$13,669.26	\$668.87
949598	Grinder Pumps County Wide	Estimated Costs (Equip +Equip Needed)	Payment Received	\$14,287.13	\$157,500.00	\$171,787.13	\$320,800.00	\$240,600.00	\$38,496.00	Information Submitted	\$279,096.00	\$107,308.87
959338	Cat B Emergency Protective Measures	Actual Costs (Labor, Equip, Material)	Project Withdrawn	\$30,076.45	\$0.00	\$30,076.45				\$30,076.45	\$30,076.45	\$0.00
1066944	Cat Z Management Costs	Management Costs	Pending Application Completion				\$45,450.14	\$45,450.14	\$5,454.01		\$50,904.15	\$0.00
				\$108,202.58	\$327,598.48	\$435,812.06	\$648,259.08	\$452,106.71	\$77,791.05	\$211,459.98	\$735,903.73	\$300,091.67

Legend
Estimated
Expected

Current Funds Remaining for Reimbursement of District Expenses (Actual Costs)	
CAT B EM PROT (IGA)	\$15,213.45

Future Funds Remaining for Reimbursement of District Expenses (Actual Costs)	
Cat Z Management Costs	\$50,904.15

Tug Valley WWTP - #825903

Date / Approval Date	Debit/Credit Activities	Notes	Reference #
11/25/2025		Approval to make repairs within allotted budget	November 25 Board Meeting
11/26/2025	\$ 29,899.64	Money deposited into Account Sanitation Fema Disaster Account (FEMA)	
11/26/2025	\$ 32,801.56	Money deposited into Account Sanitation Fema Disaster Account (CINCINATTI INSURANCE)	
12/15/2025	\$ (15,421.27)	Transfer into Sanitation OPS account for invoices	Buchanan INV #VA003153 ; Buchanan INV #VA003135
4/27/2026	\$ (9,734.58)	Purchase (1) 5 HP Plant Drain Pump + Cable 50 Ft + Flange (Ordered) P.O. 825903	Buchanan Quote #VAQ01855 ; INV #VA004146
4/27/2026	\$ (6,394.87)	Purchase (1) 7.5 HP Post EQ Pump (Ordered) P.O. 825903	Buchanan Quote #VAQ01858 ; INV #VA004147
4/27/2026	\$ (40.00)	Freight Charge - Flange	INV#VA004397
Transferred 5-21-26	\$ (500.00)	Crane Truck Service to Install Post EQ Pump	INV#0002
	Obtaining Quote	Purchase (1) Electrical Control Box	
	\$ (29,899.64)	Fund Transfer back to FEMA from CINCINATTI INSURANCE Funds	
Remaining Funds	\$ 710.84		

Equipment Purchasing & Installation Schedule			
Equipment	Lead Time	Work to be completed by AWR or outside services	Estimated Completion
(1) 7.5 HP Pump	8-10 Weeks	AWR - Installed	Friday, May 29, 2026
(1) 5 HP Pump	6-8 Weeks	AWR - Installed	Friday, May 29, 2026
(1) Cables 50 ft	6-8 Weeks	AWR - Installed	Friday, May 29, 2026
(1) Flange	6-8 Weeks	AWR - Installed	Friday, May 29, 2026
(1) Control Box	Obtaining Quote	AWR	Friday, May 29, 2026

Inez WWTP - #825904

Date / Approval Date	Debit/Credit Activities	Notes	Reference #
11/25/2025		Approval to make repairs within allotted budget	November 25 Board Meeting
11/26/2025	\$ 22,050.04	Money deposited into Account Sanitation Fema Disaster Account (FEMA)	
11/26/2025	\$ 12,188.00	Money deposited into Account Sanitation Fema Disaster Account (CINCINATTI INSURANCE)	
12/15/2025	\$ (6,094.00)	Transfer into Sanitation OPS account for invoices	Buchanan pump invoice # VA003151
Transferred 5-21-26	\$ (6,204.62)	Purchase (1) 7.5 HP Influent LS Pump (Ordered) P.O. 825904	Buchanan pump Quote #VAQ01856
Transferred 5-21-26	\$ (1,712.19)	Purchase (1) Chemical Pump	USA Bluebook INV#01023442
Transferred 5-21-26	\$ (6,568.07)	Purchase (1) 11.3 HP Influent LS Pump (Ordered) P.O. 825904	Buchanan pump Quote #VAQ01856
Transferred 5-21-26	\$ (330.00)	Freight for 7.5 HP & 11.3 HP Pump	
	\$ (12,188.00)	Fund Transfer back to FEMA from CINCINATTI INSURANCE Funds	
Remaining Funds	\$ 1,141.16		

Equipment Purchasing & Installation Schedule			
Equipment	Lead Time	Work to be completed by AWR or outside services	Estimated Completion
(1) 7.5 HP Pump	4-6 Weeks	AWR - Installed	Friday, May 29, 2026
(1) Chemical Pump	2 Weeks	AWR - Installed	Friday, May 29, 2026
(1) 11.3 HP Pump	4-6 Weeks	AWR - Installed	Friday, May 29, 2026

IGA Lift Station - #825906

Date / Approval Date	Debit/Credit Activities	Notes	Reference #
11/25/2025		Approval to make repairs within allotted budget	November 25 Board Meeting
11/26/2025	\$ 36,540.00	Money deposited into Account Sanitation Fema Disaster Account (FEMA)	
11/26/2025	\$ 61,402.50	Money deposited into Account Sanitation Fema Disaster Account (CINCINATTI INSURANCE)	
12/15/2025	\$ (23,035.01)	Transfer into Sanitation OPS account for invoices	USBPT #2016337-00A
	\$ (29,214.27)	Purchase (1) 40 HP Chopper Pump + Custom Rail Assembly (Ordered 4/22/2026)	
		Crane Truck to Install	
		Purchase (1) Control Panel	Buchanan Quote #VAQ01862 (\$9,245.00)
		Installation of Control Panel (Labor)	Buchanan Quote #VAQ01865 (\$3,780.00)
	\$ (35,540.00)	Fund Transfer back to FEMA from CINCINATTI INSURANCE Funds	

Remaining Funds	\$ 10,153.22
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Equipment Purchasing & Installation Schedule			
Equipment	Lead Time	Work to be completed by AWR or outside services	Estimated Completion
(1) 40 HP Pump	6-8 Weeks	AWR - Ordered	Thursday, July 30, 2026
(1) Control Panel	2-4 Weeks	Obtaining quotes for purchase & install from USBPT & Buchanan	Thursday, July 30, 2026
Installation CP	2-4 Weeks	Obtaining quotes for purchase & install from USBPT & Buchanan	Thursday, July 30, 2026

Locust Court - #825908

Date / Approval Date	Debit/Credit Activities	Notes	Reference #
11/25/2025		Approval to make repairs within allotted budget	November 25 Board Meeting
11/26/2025	\$ 39,825.06	Money deposited into Account Sanitation Fema Disaster Account (FEMA)	
11/26/2025	\$ 35,701.25	Money deposited into Account Sanitation Fema Disaster Account (CINCINATTI INSURANCE)	
2/20/2026	\$ (800.00)	Transfer from San Disaster into Sanitation OPS account for invoices	Invoice #MCW020626-MCS
2/25/2026		Check Mailed for Invoice #MCW020626-MCS	
	\$ (29,214.27)	Purchase (1) 40 HP Chopper Pump + Custom Rail Assembly (Ordered 4/22/2026)	
	\$ (800.00)	Crane Truck to install pump	
		Purchase (1) Control Panel	Buchanan Quote #VAQ01862 (\$9,245.00)
		Installation of Control Panel (Labor)	Buchanan Quote #VAQ01865 (\$3,780.00)
	\$ (35,701.25)	Fund Transfer back to FEMA from CINCINATTI INSURANCE Funds	
Remaining Funds	\$ 9,010.79		

Equipment Purchasing & Installation Schedule			
Equipment	Lead Time	Work to be completed by AWR or outside services	Estimated Completion
(1) 40 HP Pump	6-8 Weeks	AWR - Ordered	Thursday, July 30, 2026
(1) Control Panel	2-4 Weeks	Obtaining quotes for purchase & install from USBPT & Buchanan	Thursday, July 30, 2026
Installation CP	2-4 Weeks	Obtaining quotes for purchase & install from USBPT & Buchanan	Thursday, July 30, 2026

Riverside LS - #825910

Date / Approval Date	Debit/Credit Activities	Notes	Reference #
11/25/2025		Approval to make repairs within allotted budget	November 25 Board Meeting
11/26/2025	\$ 39,825.06	Money deposited into Account Sanitation Fema Disaster Account (FEMA)	
11/26/2025	\$ 15,440.22	Money deposited into Account Sanitation Fema Disaster Account (CINCINATTI INSURANCE)	
12/15/2025	\$ (7,720.11)	Transfer into Sanitation OPS account for invoices	Wascon Invoice #80218
3/23/2026	\$ (8,003.33)	Purchase (1) 15 HP Pump (Ordered)	Wascon Quote #24-2647 ; INV #84768
		Crane truck to install pump	
	\$ (8,019.26)	Purchase (1) Hightide Scada Unit	Wascon Quote #26-0212
	\$ (2,376.80)	Purchase (1) Check Valve Ordered 4/1/26	
	\$ (15,440.22)	Fund Transfer back to FEMA from CINCINATTI INSURANCE Funds	

Remaining Funds	\$ 13,705.56
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Equipment Purchasing & Installation Schedule			
Equipment	Lead Time	Work to be completed by AWR or outside services	Estimated Completion
(1) 15 HP Pump	2 Weeks	AWR - Installed	Friday, May 29, 2026
(1) Check Valve	4-6 Weeks	AWR - Installed	Friday, May 29, 2026
(1) Hightide Scada	6 Weeks	Wascon	Friday, May 29, 2026

Dempsey LS - #825911

Date / Approval Date	Debit/Credit Activities	Notes	Reference #
11/25/2025		Approval to make repairs within allotted budget	November 25 Board Meeting
11/26/2025	\$ 63,538.71	Money deposited into Account Sanitation Fema Disaster Account (FEMA)	
11/26/2025	\$ 23,850.00	Money deposited into Account Sanitation Fema Disaster Account (CINCINATTI INSURANCE)	
12/15/2025	\$ (16,968.61)	Transfer into Sanitation OPS account for invoices	Buchanan INV #VA003339 ; Buchanan INV #VA003337
	\$ (22,567.96)	Purchase (2) 7.5 HP Chopper Pump Ordered 4/1/26	
	\$ (1,219.46)	Purchase (2) Pump Flange Ordered 4/1/26	
	\$ (7,023.80)	Purchase (1) Control Panel	Buchanan Quote # VAQ01861
	\$ (3,780.00)	Installation of Control Panel (Labor)	Buchanan Quote #VAQ01865
	\$ (8,019.26)	Purchase (1) Hightide Scada Unit	
	Obtaining Quote	Purchase & Installation trash catch basket	
	\$ (23,850.00)	Fund Transfer back to FEMA from CINCINATTI INSURANCE Funds	

Remaining Funds	\$ 3,959.62
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Equipment Purchasing & Installation Schedule			
Equipment	Lead Time	Work to be completed by AWR or outside services	Estimated Completion
(2) 7.5 HP Pump	6-8 Weeks	AWR - Delivered	Thursday, July 30, 2026
(2) Pump Flange	6-8 Weeks	AWR - Delivered	Thursday, July 30, 2026
(2) Cables - 50 Ft	6-8 Weeks	AWR - Delivered	Thursday, July 30, 2026
(1) Hightide Scada	6 Weeks	Wascon	Thursday, July 30, 2026
(1) Contol Panel	2-4 Weeks	Outside Service (Buchanan or USBPT) Awaiting quotes from both	Thursday, July 30, 2026
(1) CP Install	2-4 Weeks	Outside Service (Buchanan or USBPT) Awaiting quotes from both	Thursday, July 30, 2026
Trash Catch Basin	Obtaining Quote	Outside Service - Awaiting quotes	Thursday, July 30, 2026

Riverside Duplex LS - #925914

Date / Approval Date	Debit/Credit Activities	Notes	Reference #
11/25/2025		Approval to make repairs within allotted budget	November 25 Board Meeting
11/26/2025	\$ 13,669.11	Money deposited into Account Sanitation Fema Disaster Account (FEMA)	
4/27/2026	\$ (9,774.02)	Purchase Duplex Station - Order placed 12/1/2025	Wascon Quote # MC112625-1 ; INV # 85230
Remaining Funds	\$ 3,895.09		

Equipment Purchasing & Installation Schedule			
Equipment	Lead Time	Work to be completed by AWR or outside services	Estimated Completion
Eone Duplex Station	2-3 Weeks	AWR - Installed	Thursday, April 30, 2026

Grinder Pumps County Wide - #949598

Date / Approval Date	Debit/Credit Activities	Notes	Reference #
11/25/2025		Approval to make repairs within allotted budget	November 25 Board Meeting
11/26/2025	\$ 279,096.00	Money deposited into Account Sanation Fema Disaster Account (FEMA)	
12/15/2025	\$ (14,871.13)	Transfer into Sanitation OPS account for invoices	
		Purchase (75) Grinder Pump Retro Kits (Pump, Cable, & Control Panel) Order Placed 12/1/25	Wascon Quote #MC112625
2/20/2026		Transfer from San Dis Relief to San Opts for Invoice (40 Grinder Pumps Delivered)	Wascon Invoice #084482
2/24/2026		Recommend Purchase of (20) 30x60 Complete Eone Station = \$85,398.60	Wascon Quote #21026 - \$4,269.93 per station
2/25/2026		Recommend Purchase of (12) Grinder Pump Retro Kits = \$24,500.40	Wascon Quote #MC112625
2/25/2026	\$ (81,668.00)	Mailed check for Invoice #084482	
4/27/2026	\$ (71,809.50)	Mailed check for Invoice #084482	

Remaining Funds \$ 110,747.37

Equipment Purchasing & Installation Schedule			
Equipment	Estimated Delivery	Work to be completed by AWR or outside services	Estimated Completion
(40) Eone Grinders	Delivered 1/16/2026	AWR- Installed	Thursday, April 30, 2026
(35) Eone Grinders	Friday, February 20, 2026	AWR - Delivered	Thursday, July 30, 2026

Cat B Emergency Protective IGA - #959338

Date / Approval Date	Debit/Credit Activities	Notes	Reference #
2/9/2026	\$ 30,076.45	Deposit from Cincinatti Insurance for Invoices related to diesel pump rental at IGA LS	
2/20/2026	\$ (1,816.00)	United Rental - to pay remaining invoices relating to IGA LS	
2/20/2026	\$ (2,547.00)	United Rental - to pay remaining invoices relating to IGA LS	
	\$ (10,500.00)	Recommend to use \$10,500.00 to fix TVWWTP Troy Valves - Conley (Approved by Board 3/24/26)	
Remaining Funds	\$ 15,213.45		



March 2, 2026

To Board of Directors and Management
Martin County Sanitation District
Inez, Kentucky

We are pleased to confirm our understanding of the services we are to provide Martin County Sanitation District for the year ended December 31, 2025.

Audit Scope and Objectives

We will audit the financial statements of the business-type activities and the disclosures, which collectively comprise the basic financial statements of Martin County Sanitation District as of and for the year ended December 31, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Martin County Sanitation District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Martin County Sanitation District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- 1) Calculation of Accounts Payable Turnover Ratios
- 2) Calculation of Debt Service Coverage Ratios
- 3) Calculation of Current Days' Sales in Accounts Receivable Ratios

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Martin County Sanitation District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management override of controls
- Improper revenue recognition

Planning has not concluded, and modifications may be made in identifying significant risks of material misstatement.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may

involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Martin County Sanitation District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, or contracts or grant agreements that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are responsible for providing management's views on our current findings, conclusions, recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will also prepare the financial statements of Martin County Sanitation District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Martin County Sanitation District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Wade Stables P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the regulator or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Wade Stables P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Paul Richards is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately May 11, 2026, and to issue our reports no later than June 30, 2026.

We estimate that our fee for these services will be \$5,825. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees are payable on presentation.

Reporting

We will issue a written report upon completion of our audit of Martin County Sanitation District's financial statements. Our report will be addressed to the Board of Directors and Management of Martin County Sanitation District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal

control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Martin County Sanitation District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Martin County Sanitation District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Wade Stables P.C.

Wade Stables P.C.
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of Martin County Sanitation District.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____