



# WEST MCCRACKEN COUNTY WATER DISTRICT

8020 Ogden Landing Road

West Paducah, KY 42086

William A. Tanner, Superintendent

Gary D. Jackson, Chairman

December 15, 2010

**RECEIVED**

DEC 16 2010

MS LINDA FAULKNER  
PUBLIC SERVICE COMMISSION  
211 SOWER BLVD  
FRANKFORT KY 40601-8294

PUBLIC SERVICE  
COMMISSION

RE: Case 2010-00454

Dear Ms. Faulkner;

Attached please find ten (10) copies each of the following:

1. Revised Exhibit 5, showing dollar and percent charge per customer class
2. Monthly operating budget for 2009
3. Revised tariff with effective date of January 25, 2011

If there are any questions, please feel free to call me.

Sincerely,

William A. Tanner

West McCracken Billing Analysis – Exhibit 5

Summary Billing Analysis – Current Rates	2009 (use)	Rate	Revenue
First 100,000 gallons	78,138,820	\$4.63/th.	\$361,782.73
Over 100,000 gallons	30,427,000	\$3.15/th.	\$95,845.05
<b>Total Usage Based Charges</b>	<b>108,565,820</b>		<b>\$457,627.78</b>
Minimum Rates (Facilities Charge)	Bills	Rate	
5/8 inch residential (W1)	16,639	\$5.79	\$96,339.81
5/8 inch commercial (W2)	528	\$5.79	\$3,057.12
1 inch commercial (W3)	34	\$14.47	\$491.98
1 inch residential (W4)	41	\$14.47	\$593.27
2 inch (W5)	48	\$57.88	\$2,778.24
3 inch (W6)	27	\$86.82	\$2,344.14
4 inch (W7)	25	\$144.70	\$3,617.50
<b>Total from customer charge</b>	<b>17,342</b>		<b>\$109,222.06</b>
Fire department	24	\$25.00	\$600.00
Sprinkler (Nonmetered-Food World)	12	\$30.00	\$360.00
Sprinkler (2 Schools)	24	\$45.00	\$1,080.00
<b>Total Other</b>			<b>\$2,040.00</b>
<b>Total Revenue from Sales</b>			<b>\$568,889.84</b>

Usage Summary by Meter Size	YE Cust.	Usage Chgs.	Usage	Normalized Revenue	0-100,000 gallons @ \$4.63	Over 100,000 @ \$3.15
W7 (4" C/I)	2	\$16,800.92	4,457,900	\$17,742.00	2,500,000	1,957,900
W6 (3" C/I)	3	\$84,892.61	26,388,100	\$87,119.00	2,700,000	23,688,100
W5 (2" meter)	4	\$1,656.31	368,140	\$1,704.49	368,140	0
W3 (1" Com)	3	\$2,888.70	634,880	\$2,939.49	634,880	0
W2 (5/8" Com)	44	\$24,838.35	6,558,030	\$23,287.80	1,777,030	4,781,000
<b>Non-resid. Totals</b>	<b>56</b>		<b>38,407,050</b>	<b>\$132,792.78</b>	<b>7,980,050</b>	<b>30,427,000</b>
W4-Res 1"	4	\$868.65	191,050	\$884.56	191,050	0
W1-Res 5/8"	1,404	\$318,062.87	69,967,720	\$323,950.54	69,967,720	0
<b>Residential Totals</b>	<b>1,408</b>	<b>\$318,931.52</b>	<b>70,158,770</b>	<b>\$324,835.10</b>	<b>70,158,770</b>	<b>0</b>
<b>Totals</b>	<b>1,464</b>	<b>\$450,008.41</b>	<b>108,565,820</b>	<b>\$457,627.88</b>	<b>78,138,820</b>	<b>30,427,000</b>
Resid. Totals		\$318,931.52	70,158,770	\$324,835.10		
Com/Ind. Sales		\$131,076.89	38,407,050	\$132,792.78		

Summary Billing Analysis – Proposed Rates	Usage	Present Rate	Revenue	Proposed Rate	Proposed Revenue	Percent Increase
First 100,000 gallons	78,138,820	\$4.63/th.	\$361,782.73	\$5.10/th.	\$398,507.98	10.15%
Over 100,000 gallons	30,427,000	\$3.15/th.	\$95,845.05	\$3.47/th.	\$105,581.69	10.16%
<b>Total Usage Based Charges</b>	<b>108,565,820</b>		<b>\$457,627.78</b>		<b>\$504,089.67</b>	
Minimum Rates (Facilities Charge)	Bills	Present Rate				
5/8 inch residential (W1)	16,639	\$5.79	\$96,339.81	\$6.37	\$105,990.43	10.02%
5/8 inch commercial (W2)	528	\$5.79	\$3,057.12	\$6.37	\$3,363.36	10.02%
1 inch commercial (W3)	34	\$14.47	\$491.98	\$15.92	\$541.28	10.02%
1 inch residential (W4)	41	\$14.47	\$593.27	\$15.92	\$652.72	10.02%
2 inch (W5) - All Customer classifications*	48	\$57.88	\$2,778.24	\$63.69	\$3,057.12	10.04%
3 inch (W6) - All Customer classifications*	27	\$86.82	\$2,344.14	\$95.51	\$2,578.77	10.01%
4 inch (W7) - All Customer classifications*	25	\$144.70	\$3,617.50	\$159.17	\$3,979.25	10.00%
<b>Total from Cust. charge</b>	<b>17,342</b>		<b>\$109,222.06</b>		<b>\$120,162.93</b>	
Fire department	24	\$25.00	\$600.00	\$25.00	\$600.00	0.00%
Sprinkler (Nonmetered-Food World)	12	\$30.00	\$360.00	\$30.00	\$360.00	0.00%
Sprinkler (2 Schools)	24	\$45.00	\$1,080.00	\$45.00	\$1,080.00	0.00%
<b>Total Other</b>			<b>\$2,040.00</b>		<b>\$2,040.00</b>	
<b>Total Revenue from Sales</b>			<b>\$568,889.84</b>		<b>\$626,292.60</b>	

**\*Note – All customer classifications are billed at the same rates based on meter size.**

\$626,292.60 - Revenue from Proposed Rates

~~\$568,889.84~~ - Revenue from Present Rates

\$ 57,402.76 - Proposed Revenue Increase

West McCracken County Water District  
For The Period 1/1/09-1/31/09

Profit & Loss Statement

	Current Period			Last Month Year To Date			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Revenue</b>									
Sale Of Water	50,981.91	51,000.00	(18.09)	0.00	0.00	0.00	50,981.91	51,000.00	(18.09)
Fire Service Charge	325.00	325.00	0.00	0.00	0.00	0.00	325.00	325.00	0.00
Penalties	777.82	775.00	2.82	0.00	0.00	0.00	777.82	775.00	2.82
Misc Service Revenues	320.00	325.00	(5.00)	0.00	0.00	0.00	320.00	325.00	(5.00)
Int. & Dividend Income	1.57	1.50	0.07	0.00	0.00	0.00	1.57	1.50	0.07
Sewer Fees	1,852.54	1,850.00	2.54	0.00	0.00	0.00	1,852.54	1,850.00	2.54
School Tax Payable	1,532.22	1,525.00	7.22	0.00	0.00	0.00	1,532.22	1,525.00	7.22
Sales Tax Payable	307.63	300.00	7.63	0.00	0.00	0.00	307.63	300.00	7.63
Tap on Fees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal</b>	<b>56,098.69</b>	<b>56,101.50</b>	<b>(2.81)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>56,098.69</b>	<b>56,101.50</b>	<b>(2.81)</b>
<b>Total Revenue</b>	<b>56,098.69</b>	<b>56,101.50</b>	<b>(2.81)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>56,098.69</b>	<b>56,101.50</b>	<b>(2.81)</b>
<b>General Expenses</b>									
JoAnn Estates Utilities	1,054.66	1,050.00	4.66	0.00	0.00	0.00	1,054.66	1,050.00	4.66
Carraige Park	369.04	370.00	(0.96)	0.00	0.00	0.00	369.04	370.00	(0.96)
Sales Tax Payable	157.60	160.00	(2.40)	0.00	0.00	0.00	157.60	160.00	(2.40)
School Tax Payable	1,082.63	1,085.00	(2.37)	0.00	0.00	0.00	1,082.63	1,085.00	(2.37)
Bond Interest	2,462.55	2,462.00	0.55	0.00	0.00	0.00	2,462.55	2,462.00	0.55
Bond Principal	3,166.67	3,166.00	0.67	0.00	0.00	0.00	3,166.67	3,166.00	0.67
Service Connections	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capitalized Expense	357.80	400.00	(42.20)	0.00	0.00	0.00	357.80	400.00	(42.20)
Deprec Sinking Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal</b>	<b>8,650.95</b>	<b>8,693.00</b>	<b>(42.05)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,650.95</b>	<b>8,693.00</b>	<b>(42.05)</b>

	Current Period			Last Month Year To Date			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Operation &amp; Maintenance Exps</b>									
Purchased Water	12,974.10	13,000.00	(25.90)			0.00	12,974.10	13,000.00	(25.90)
Electric/Pumps	419.33	450.00	(30.67)			0.00	419.33	450.00	(30.67)
Tower, Telem., Pumps	434.24	450.00	(15.76)			0.00	434.24	450.00	(15.76)
Meter,Mains, Ser.,Hyd.	480.25	500.00	(19.75)			0.00	480.25	500.00	(19.75)
Office Maint. Util., Bill	3,170.73	3,200.00	(29.27)			0.00	3,170.73	3,200.00	(29.27)
Salaries	15,558.22	15,600.00	(41.78)			0.00	15,558.22	15,600.00	(41.78)
Taxes & Benefits	4,784.49	4,800.00	(15.51)			0.00	4,784.49	4,800.00	(15.51)
Training	75.00	75.00	0.00			0.00	75.00	75.00	0.00
Insurance & Bond	0.00	0.00	0.00			0.00	0.00	0.00	0.00
Transportation Exp	590.99	600.00	(9.01)			0.00	590.99	600.00	(9.01)
Audit	1,500.00	1,500.00	0.00			0.00	1,500.00	1,500.00	0.00
Legal	0.00	0.00	0.00			0.00	0.00	0.00	0.00
Chemicals	0.00	0.00	0.00			0.00	0.00	0.00	0.00
Analysis & Testing	<u>630.65</u>	<u>600.00</u>	<u>30.65</u>			<u>0.00</u>	<u>630.65</u>	<u>600.00</u>	<u>30.65</u>
<b>Subtotal</b>	<b>40,618.00</b>	<b>40,775.00</b>	<b>(157.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,618.00</b>	<b>40,775.00</b>	<b>(157.00)</b>
<b>Total Expenses</b>	<b>49,268.95</b>	<b>49,468.00</b>	<b>(199.05)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>49,268.95</b>	<b>49,468.00</b>	<b>(199.05)</b>
<b>Net Income (Loss)</b>	<b>6,829.74</b>	<b>6,633.50</b>	<b>196.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,829.74</b>	<b>6,633.50</b>	<b>196.24</b>

Bank Account Summary

	Current Mo.	Previous Mo.
O & M	(82.70)	(443.82)
US 62-286 PW Project	13,948.78	248.78
Revenue	2,629.20	13,002.17
Bethel Ch Rd Project	954.09	954.09
Deprec. Sinking Funds	<u>2,189.30</u>	<u>7,189.30</u>
<b>Total Bank Accounts</b>	<b>19,638.67</b>	<b>20,950.52</b>

Notes:

	Current Period			Last Month Year To Date			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Revenue</b>									
Sale Of Water	44,604.31	44,500.00	104.31	50,981.91	51,000.00	(18.09)	95,586.22	95,500.00	86.22
Fire Service Charge	25.00	25.00	0.00	325.00	325.00	0.00	350.00	350.00	0.00
Penalties	0.00	775.00	(775.00)	777.82	775.00	2.82	777.82	1,550.00	(772.18)
Misc Service Revenues	245.00	325.00	(80.00)	320.00	325.00	(5.00)	565.00	650.00	(85.00)
Int. & Dividend Income	3.17	3.00	0.17	1.57	1.50	0.07	4.74	4.50	0.24
Sewer Fees	1,852.54	1,850.00	2.54	1,852.54	1,850.00	2.54	3,705.08	3,700.00	5.08
School Tax Payable	1,365.19	1,375.00	(9.81)	1,532.22	1,525.00	7.22	2,897.41	2,900.00	(2.59)
Sales Tax Payable	204.37	200.00	4.37	307.63	300.00	7.63	512.00	500.00	12.00
Tap on Fees	<u>2,100.00</u>	<u>2,100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,100.00</u>	<u>2,100.00</u>	<u>0.00</u>
<b>Subtotal</b>	<b>50,399.58</b>	<b>51,153.00</b>	<b>(753.42)</b>	<b>56,098.69</b>	<b>56,101.50</b>	<b>(2.81)</b>	<b>106,498.27</b>	<b>107,254.50</b>	<b>(756.23)</b>
<b>Total Revenue</b>	<b>50,399.58</b>	<b>51,153.00</b>	<b>(753.42)</b>	<b>56,098.69</b>	<b>56,101.50</b>	<b>(2.81)</b>	<b>106,498.27</b>	<b>107,254.50</b>	<b>(756.23)</b>
<b>General Expenses</b>									
JoAnn Estates Utilities	1,299.53	1,300.00	(0.47)	1,054.66	1,050.00	4.66	2,354.19	2,350.00	4.19
Carraige Park	464.73	465.00	(0.27)	369.04	370.00	0.00	833.77	835.00	(1.23)
Sales Tax Payable	293.45	295.00	(1.55)	157.60	160.00	(2.40)	451.05	455.00	(3.95)
School Tax Payable	1,439.55	1,450.00	(10.45)	1,082.63	1,085.00	(2.37)	2,522.18	2,535.00	(12.82)
Bond Interest	2,462.55	2,462.00	0.55	2,462.55	2,462.00	0.55	4,925.10	4,924.00	1.10
Bond Principal	3,166.67	3,166.00	0.67	3,166.67	3,166.00	0.67	6,333.34	6,332.00	1.34
Service Connections	5,048.18	5,050.00	(1.82)	0.00	0.00	0.00	5,048.18	5,050.00	(1.82)
Capitalized Expense	0.00	0.00	0.00	357.80	400.00	(42.20)	357.80	400.00	(42.20)
Deprec Sinking Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal</b>	<b>14,174.66</b>	<b>14,188.00</b>	<b>(13.34)</b>	<b>8,650.95</b>	<b>8,693.00</b>	<b>(42.05)</b>	<b>22,825.61</b>	<b>22,881.00</b>	<b>(55.39)</b>

	Current Period			Last Month Year To Date			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Operation &amp; Maintenance Exps</b>									
Purchased Water	14,470.05	14,500.00	(29.95)	12,974.10	13,000.00	(25.90)	27,444.15	27,500.00	(55.85)
Electric/Pumps	551.27	550.00	1.27	419.33	450.00	(30.67)	970.60	1,000.00	(29.40)
Tower, Telem., Pumps	360.60	350.00	10.60	434.24	450.00	(15.76)	794.84	800.00	(5.16)
Meter, Mains, Ser., Hyd.	634.35	640.00	(5.65)	480.25	500.00	(19.75)	1,114.60	1,140.00	(25.41)
Office Maint. Util., Bill	4,413.75	2,400.00	2,013.75	3,170.73	3,200.00	(29.27)	7,584.48	5,600.00	1,984.48
Salaries	13,662.06	13,700.00	(37.94)	15,558.22	15,600.00	(41.78)	29,220.28	29,300.00	(79.72)
Taxes & Benefits	3,837.77	3,800.00	37.77	4,784.49	4,800.00	(15.51)	8,622.26	8,600.00	22.26
Training	0.00	0.00	0.00	75.00	75.00	0.00	75.00	75.00	0.00
Insurance & Bond	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transportation Exp	760.16	750.00	10.16	590.99	600.00	(9.01)	1,351.15	1,350.00	1.15
Audit	4,500.00	4,500.00	0.00	1,500.00	1,500.00	0.00	6,000.00	6,000.00	0.00
Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Chemicals	268.75	265.00	3.75	0.00	0.00	0.00	268.75	265.00	3.75
Analysis & Testing	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>630.65</u>	<u>600.00</u>	<u>30.65</u>	<u>630.65</u>	<u>600.00</u>	<u>30.65</u>
<b>Subtotal</b>	<b>43,458.76</b>	<b>41,455.00</b>	<b>2,003.76</b>	<b>40,618.00</b>	<b>40,775.00</b>	<b>(157.00)</b>	<b>84,076.76</b>	<b>82,230.00</b>	<b>1,846.76</b>
<b>Total Expenses</b>	<b>57,633.42</b>	<b>55,643.00</b>	<b>1,990.41</b>	<b>49,268.95</b>	<b>49,468.00</b>	<b>(199.05)</b>	<b>106,902.37</b>	<b>105,111.00</b>	<b>1,791.36</b>
<b>Net Income (Loss)</b>	<b>(7,233.83)</b>	<b>(4,490.00)</b>	<b>(2,743.83)</b>	<b>6,829.74</b>	<b>6,633.50</b>	<b>196.24</b>	<b>(404.09)</b>	<b>2,143.50</b>	<b>(2,547.59)</b>

Bank Account Summary

	Current Mo.	Previous Mo.
O & M	1,681.71	(82.70)
US 62-286 PW Project	179.02	13,948.78
Revenue	11,614.72	2,629.20
Bethel Ch Rd Project	954.09	954.09
Deprec. Sinking Funds	<u>2,189.30</u>	<u>2,189.30</u>
<b>Total Bank Accounts</b>	<b>16,618.84</b>	<b>19,638.67</b>

Notes: Office Maint. Util., Bill includes \$2,002.15 for electrician connecting and disconnecting generator, during ice storm.

West McCracken County Water District  
For The Period 3/1/09-3/31/09

Profit & Loss Statement

	Current Period			Last Month Year To Date			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Revenue</b>									
Sale Of Water	41,178.09	41,200.00	(21.91)	95,586.22	95,500.00	86.22	136,764.31	136,700.00	64.31
Fire Service Charge	25.00	25.00	0.00	350.00	350.00	0.00	375.00	375.00	0.00
Penalties	767.28	775.00	(7.72)	777.82	1,550.00	(772.18)	1,545.10	2,325.00	(779.90)
Misc Service Revenues	1,540.00	1,525.00	15.00	565.00	650.00	(85.00)	2,105.00	2,175.00	(70.00)
Int. & Dividend Income	7.91	8.00	(0.09)	4.74	4.50	0.24	12.65	12.50	0.15
Sewer Fees	1,868.54	1,850.00	18.54	3,705.08	3,700.00	5.08	5,573.62	5,550.00	23.62
School Tax Payable	1,241.86	1,375.00	(133.14)	2,897.41	2,900.00	(2.59)	4,139.27	4,275.00	(135.73)
Sales Tax Payable	158.35	200.00	(41.65)	512.00	500.00	12.00	670.35	700.00	(29.65)
Tap on Fees	<u>824.28</u>	<u>825.00</u>	<u>(0.72)</u>	<u>2,100.00</u>	<u>2,100.00</u>	<u>0.00</u>	<u>2,924.28</u>	<u>2,925.00</u>	<u>(0.72)</u>
<b>Subtotal</b>	<b>47,611.31</b>	<b>47,783.00</b>	<b>(171.69)</b>	<b>106,498.27</b>	<b>107,254.50</b>	<b>(756.23)</b>	<b>154,109.58</b>	<b>155,037.50</b>	<b>(927.92)</b>
<b>Total Revenue</b>	<b>47,611.31</b>	<b>47,783.00</b>	<b>(171.69)</b>	<b>106,498.27</b>	<b>107,254.50</b>	<b>(756.23)</b>	<b>154,109.58</b>	<b>155,037.50</b>	<b>(927.92)</b>
<b>General Expenses</b>									
JoAnn Estates Utilities	1,086.16	1,000.00	86.16	2,354.19	2,350.00	4.19	3,440.35	3,350.00	90.35
Carraige Park	390.98	400.00	(9.02)	833.77	835.00	0.00	1,224.75	1,235.00	(10.25)
Sales Tax Payable	183.67	185.00	(1.33)	451.05	455.00	(3.95)	634.72	640.00	(5.28)
School Tax Payable	1,268.72	1,275.00	(6.28)	2,522.18	2,535.00	(12.82)	3,790.90	3,810.00	(19.10)
Bond Interest	2,462.55	2,462.00	0.55	4,925.10	4,924.00	1.10	7,387.65	7,386.00	1.65
Bond Principal	3,166.67	3,166.00	0.67	6,333.34	6,332.00	1.34	9,500.01	9,498.00	2.01
Service Connections	0.00	0.00	0.00	5,048.18	5,050.00	(1.82)	5,048.18	5,050.00	(1.82)
Capitalized Expense	0.00	0.00	0.00	357.80	400.00	(42.20)	357.80	400.00	(42.20)
Deprec Sinking Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal</b>	<b>8,558.75</b>	<b>8,488.00</b>	<b>70.75</b>	<b>22,825.61</b>	<b>22,881.00</b>	<b>(55.39)</b>	<b>31,384.36</b>	<b>31,369.00</b>	<b>15.36</b>



	Current Period			Last Month Year To Date			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Operation &amp; Maintenance Exps</b>									
Purchased Water	13,645.50	14,000.00	(354.50)	27,444.15	27,500.00	(55.85)	41,089.65	41,500.00	(410.35)
Electric/Pumps	218.76	220.00	(1.24)	970.60	1,000.00	(29.40)	1,189.36	1,220.00	(30.64)
Tower, Telem., Pumps	272.56	275.00	(2.44)	794.84	800.00	(5.16)	1,067.40	1,075.00	(7.60)
Meter,Mains, Ser.,Hyd.	29.00	30.00	(1.00)	1,114.60	1,140.00	(25.40)	1,143.60	1,170.00	(26.40)
Office Maint. Util., Bill	3,570.11	2,400.00	1,170.11	7,584.48	5,600.00	1,984.48	11,154.59	8,000.00	3,154.59
Salaries	13,815.94	13,800.00	15.94	29,220.28	29,300.00	(79.72)	43,036.22	43,100.00	(63.78)
Taxes & Benefits	5,506.36	5,500.00	6.36	8,622.26	8,600.00	22.26	14,128.62	14,100.00	28.62
Training	0.00	0.00	0.00	75.00	75.00	0.00	75.00	75.00	0.00
Insurance & Bond	377.60	380.00	(2.40)	0.00	0.00	0.00	377.60	380.00	(2.40)
Transportation Exp	862.04	850.00	12.04	1,351.15	1,350.00	1.15	2,213.19	2,200.00	13.19
Audit	0.00	0.00	0.00	6,000.00	6,000.00	0.00	6,000.00	6,000.00	0.00
Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Chemicals	0.00	0.00	0.00	268.75	265.00	3.75	268.75	265.00	3.75
Analysis & Testing	<u>250.00</u>	<u>250.00</u>	<u>0.00</u>	<u>630.65</u>	<u>600.00</u>	<u>30.65</u>	<u>880.65</u>	<u>850.00</u>	<u>30.65</u>
<b>Subtotal</b>	<b>38,547.87</b>	<b>37,705.00</b>	<b>842.87</b>	<b>84,076.76</b>	<b>82,230.00</b>	<b>1,846.76</b>	<b>122,624.63</b>	<b>119,935.00</b>	<b>2,689.63</b>
<b>Total Expenses</b>	<b>47,106.62</b>	<b>46,193.00</b>	<b>913.62</b>	<b>106,902.37</b>	<b>105,111.00</b>	<b>1,791.37</b>	<b>154,008.99</b>	<b>151,304.00</b>	<b>2,704.99</b>
<b>Net Income (Loss)</b>	<b>504.69</b>	<b>1,590.00</b>	<b>(1,085.31)</b>	<b>(404.10)</b>	<b>2,143.50</b>	<b>(2,547.60)</b>	<b>100.59</b>	<b>3,733.50</b>	<b>(3,632.91)</b>

Bank Account Summary

	Current Mo.	Previous Mo.
O & M	(3,481.70)	1,681.71
US 62-286 PW Project	179.02	179.02
Revenue	15,296.65	11,614.72
Bethei Ch Rd Project	954.09	954.09
Deprec. Sinking Funds	<u>2,192.01</u>	<u>2,189.30</u>
<b>Total Bank Accounts</b>	<b>15,140.07</b>	<b>16,618.84</b>

Notes: Office Maint. Util., Bill includes \$1,840.00 for generator rental during ice storm.

	Current Period			Last Month Year To Date			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Revenue</b>									
Sale Of Water	44,278.47	44,300.00	(21.53)	136,764.31	136,700.00	64.31	181,042.78	181,000.00	42.78
Fire Service Charge	25.00	25.00	0.00	375.00	375.00	0.00	400.00	400.00	0.00
Penalties	790.64	790.00	0.64	1,545.10	2,325.00	(779.90)	2,335.74	3,115.00	(779.26)
Misc Service Revenues	660.00	675.00	(15.00)	2,105.00	2,175.00	(70.00)	2,765.00	2,850.00	(85.00)
Int. & Dividend Income	1.70	2.00	(0.30)	12.65	12.50	0.15	14.35	14.50	(0.15)
Sewer Fees	1,884.54	1,850.00	34.54	5,573.62	5,550.00	23.62	7,458.16	7,400.00	58.16
School Tax Payable	1,328.28	1,330.00	(1.72)	4,139.27	4,275.00	(135.73)	5,467.55	5,605.00	(137.45)
Sales Tax Payable	165.10	165.00	0.10	670.35	700.00	(29.65)	835.45	865.00	(29.55)
Tap on Fees	<u>700.00</u>	<u>700.00</u>	<u>0.00</u>	<u>2,924.28</u>	<u>2,925.00</u>	<u>(0.72)</u>	<u>3,624.28</u>	<u>3,625.00</u>	<u>(0.72)</u>
<b>Subtotal</b>	<b>49,833.73</b>	<b>49,837.00</b>	<b>(3.27)</b>	<b>154,109.58</b>	<b>155,037.50</b>	<b>(927.92)</b>	<b>203,943.31</b>	<b>204,874.50</b>	<b>(931.19)</b>
<b>Total Revenue</b>	<b>49,833.73</b>	<b>49,837.00</b>	<b>(3.27)</b>	<b>154,109.58</b>	<b>155,037.50</b>	<b>(927.92)</b>	<b>203,943.31</b>	<b>204,874.50</b>	<b>(931.19)</b>
<b>General Expenses</b>									
JoAnn Estates Utilities	1,121.50	1,100.00	21.50	3,440.35	3,350.00	90.35	4,561.85	4,450.00	111.85
Carraige Park	395.39	400.00	(4.61)	1,224.75	1,235.00	0.00	1,620.14	1,635.00	(14.86)
Sales Tax Payable	146.68	150.00	(3.32)	634.72	640.00	(5.28)	781.40	790.00	(8.60)
School Tax Payable	1,083.85	1,100.00	(16.15)	3,790.90	3,810.00	(19.10)	4,874.75	4,910.00	(35.25)
Bond Interest	2,462.55	2,462.00	0.55	7,387.65	7,386.00	1.65	9,850.20	9,848.00	2.20
Bond Principal	3,166.67	3,166.00	0.67	9,500.01	9,498.00	2.01	12,666.68	12,664.00	2.68
Service Connections	0.00	0.00	0.00	5,048.18	5,050.00	(1.82)	5,048.18	5,050.00	(1.82)
Capitalized Expense	1,131.33	1,130.00	1.33	357.80	400.00	(42.20)	1,489.13	1,530.00	(40.87)
Deprec Sinking Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal</b>	<b>9,507.97</b>	<b>9,508.00</b>	<b>(0.03)</b>	<b>31,384.36</b>	<b>31,369.00</b>	<b>15.36</b>	<b>40,892.33</b>	<b>40,877.00</b>	<b>15.33</b>

	Current Period			Last Month			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Operation &amp; Maintenance Exps</b>									
Purchased Water	11,470.80	12,000.00	(529.20)	41,089.65	41,500.00	(410.35)	52,560.45	53,500.00	(939.55)
Electric/Pumps	389.81	400.00	(10.19)	1,189.36	1,220.00	(30.64)	1,579.17	1,620.00	(40.83)
Tower, Telem., Pumps	212.47	200.00	12.47	1,067.40	1,075.00	(7.60)	1,279.87	1,275.00	4.87
Meter,Mains, Ser.,Hyd.	384.04	380.00	4.04	1,143.60	1,170.00	(26.40)	1,527.64	1,550.00	(22.36)
Office Maint. Util., Bill	1,791.62	1,800.00	(8.38)	11,154.59	8,000.00	3,154.59	12,946.21	9,800.00	3,146.21
Salaries	13,815.94	13,800.00	15.94	43,036.22	43,100.00	(63.78)	56,852.16	56,900.00	(47.84)
Taxes & Benefits	4,725.21	4,800.00	(74.79)	14,128.62	14,100.00	28.62	18,853.83	18,900.00	(46.17)
Training	116.50	115.00	1.50	75.00	75.00	0.00	191.50	190.00	1.50
Insurance & Bond	0.00	0.00	0.00	377.60	380.00	(2.40)	377.60	380.00	(2.40)
Transportation Exp	869.23	850.00	19.23	2,213.19	2,200.00	13.19	3,082.42	3,050.00	32.42
Audit	2,250.00	2,000.00	250.00	6,000.00	6,000.00	0.00	8,250.00	8,000.00	250.00
Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Chemicals	0.00	0.00	0.00	268.75	265.00	3.75	268.75	265.00	3.75
Analysis & Testing	<u>111.13</u>	<u>100.00</u>	<u>11.13</u>	<u>880.65</u>	<u>850.00</u>	<u>30.65</u>	<u>991.78</u>	<u>950.00</u>	<u>41.78</u>
<b>Subtotal</b>	<b>36,136.75</b>	<b>36,445.00</b>	<b>(308.25)</b>	<b>122,624.63</b>	<b>119,935.00</b>	<b>2,689.63</b>	<b>158,761.38</b>	<b>156,380.00</b>	<b>2,381.38</b>
<b>Total Expenses</b>	<b>45,644.72</b>	<b>45,953.00</b>	<b>(308.28)</b>	<b>154,008.99</b>	<b>151,304.00</b>	<b>2,704.99</b>	<b>199,653.71</b>	<b>197,257.00</b>	<b>2,396.71</b>
<b>Net Income (Loss)</b>	<b>4,189.01</b>	<b>3,884.00</b>	<b>305.01</b>	<b>100.59</b>	<b>3,733.50</b>	<b>(3,632.91)</b>	<b>4,289.60</b>	<b>7,617.50</b>	<b>(3,327.90)</b>

Bank Account Summary

	Current Mo.	Previous Mo.
O & M	8,243.59	(3,481.70)
US 62-286 PW Project	179.02	179.02
Revenue	3,335.63	15,296.65
Bethel Ch Rd Project	954.09	954.09
Deprec. Sinking Funds	<u>2,192.01</u>	<u>2,192.01</u>
<b>Total Bank Accounts</b>	<b>14,904.34</b>	<b>15,140.07</b>

Notes:

West McCracken County Water District  
For The Period 5/1/09-5/30/09

Profit & Loss Statement

	Current Period			Last Month Year To Date			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Revenue</b>									
Sale Of Water	44,861.55	45,000.00	(138.45)	181,042.78	181,000.00	42.78	225,904.33	226,000.00	(95.67)
Fire Service Charge	25.00	25.00	0.00	400.00	400.00	0.00	425.00	425.00	0.00
Penalties	648.93	790.00	(141.07)	2,335.74	3,115.00	(779.26)	2,984.67	3,905.00	(920.33)
Misc Service Revenues	525.00	675.00	(150.00)	2,765.00	2,850.00	(85.00)	3,290.00	3,525.00	(235.00)
Int. & Dividend Income	1.96	2.00	(0.04)	14.35	14.50	(0.15)	16.31	16.50	(0.19)
Sewer Fees	1,888.20	1,850.00	38.20	7,458.16	7,400.00	58.16	9,346.36	9,250.00	96.36
School Tax Payable	1,345.76	1,330.00	15.76	5,467.55	5,605.00	(137.45)	6,813.31	6,935.00	(121.69)
Sales Tax Payable	212.52	200.00	12.52	835.45	865.00	(29.55)	1,047.97	1,065.00	(17.03)
Tap on Fees	<u>700.00</u>	<u>700.00</u>	<u>0.00</u>	<u>3,624.28</u>	<u>3,625.00</u>	<u>(0.72)</u>	<u>4,324.28</u>	<u>4,325.00</u>	<u>(0.72)</u>
<b>Subtotal</b>	<b>50,208.92</b>	<b>50,572.00</b>	<b>(363.08)</b>	<b>203,943.31</b>	<b>204,874.50</b>	<b>(931.19)</b>	<b>254,152.23</b>	<b>255,446.50</b>	<b>(1,294.27)</b>
<b>Total Revenue</b>	<b>50,208.92</b>	<b>50,572.00</b>	<b>(363.08)</b>	<b>203,943.31</b>	<b>204,874.50</b>	<b>(931.19)</b>	<b>254,152.23</b>	<b>255,446.50</b>	<b>(1,294.27)</b>
<b>General Expenses</b>									
JoAnn Estates Utilities	1,084.02	1,100.00	(15.98)	4,561.85	4,450.00	111.85	5,645.87	5,550.00	95.87
Carraige Park	394.00	400.00	(6.00)	1,620.14	1,635.00	0.00	2,014.14	2,035.00	(20.86)
Sales Tax Payable	152.34	150.00	2.34	781.40	790.00	(8.60)	933.74	940.00	(6.26)
School Tax Payable	1,182.71	1,100.00	82.71	4,874.75	4,910.00	(35.25)	6,057.46	6,010.00	47.46
Bond Interest	2,462.55	2,462.00	0.55	9,850.20	9,848.00	2.20	12,312.75	12,310.00	2.75
Bond Principal	3,166.67	3,166.00	0.67	12,666.68	12,664.00	2.68	15,833.35	15,830.00	3.35
Service Connections	920.00	925.00	(5.00)	5,048.18	5,050.00	(1.82)	5,968.18	5,975.00	(6.82)
Capitalized Expense	0.00	0.00	0.00	1,489.13	1,530.00	(40.87)	1,489.13	1,530.00	(40.87)
Deprec Sinking Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal</b>	<b>9,362.29</b>	<b>9,303.00</b>	<b>59.29</b>	<b>40,892.33</b>	<b>40,877.00</b>	<b>15.33</b>	<b>50,254.62</b>	<b>50,180.00</b>	<b>74.62</b>

	Current Period			Last Month Year To Date			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Operation &amp; Maintenance Exps</b>									
Purchased Water	12,426.60	12,500.00	(73.40)	52,560.45	53,500.00	(939.55)	64,987.05	66,000.00	(1,012.95)
Electric/Pumps	361.75	375.00	(13.25)	1,579.17	1,620.00	(40.83)	1,940.92	1,995.00	(54.08)
Tower, Telem., Pumps	166.90	170.00	(3.10)	1,279.87	1,275.00	4.87	1,446.77	1,445.00	1.77
Meter, Mains, Ser., Hyd.	1,925.18	2,000.00	(74.82)	1,527.64	1,550.00	(22.36)	3,452.82	3,550.00	(97.18)
Office Maint. Util., Bill	3,979.12	4,000.00	(20.88)	12,946.21	9,800.00	3,146.21	16,925.33	13,800.00	3,125.33
Salaries	18,258.27	18,250.00	8.27	56,852.16	56,900.00	(47.84)	75,110.43	75,150.00	(39.57)
Taxes & Benefits	5,881.57	5,800.00	81.57	18,853.83	18,900.00	(46.17)	24,735.40	24,700.00	35.40
Training	36.87	40.00	(3.13)	191.50	190.00	1.50	228.37	230.00	(1.63)
Insurance & Bond	0.00	0.00	0.00	377.60	380.00	(2.40)	377.60	380.00	(2.40)
Transportation Exp	935.41	925.00	10.41	3,082.42	3,050.00	32.42	4,017.83	3,975.00	42.83
Audit	0.00	0.00	0.00	8,250.00	8,000.00	250.00	8,250.00	8,000.00	250.00
Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Chemicals	0.00	0.00	0.00	268.75	265.00	3.75	268.75	265.00	3.75
Analysis & Testing	<u>250.00</u>	<u>250.00</u>	<u>0.00</u>	<u>991.78</u>	<u>950.00</u>	<u>41.78</u>	<u>1,241.78</u>	<u>1,200.00</u>	<u>41.78</u>
<b>Subtotal</b>	<b>44,221.67</b>	<b>44,310.00</b>	<b>(88.33)</b>	<b>158,761.38</b>	<b>156,380.00</b>	<b>2,381.38</b>	<b>202,983.05</b>	<b>200,690.00</b>	<b>2,293.05</b>
<b>Total Expenses</b>	<b>53,583.96</b>	<b>53,613.00</b>	<b>(29.04)</b>	<b>199,653.71</b>	<b>197,257.00</b>	<b>2,396.71</b>	<b>253,237.67</b>	<b>250,870.00</b>	<b>2,367.67</b>
<b>Net Income (Loss)</b>	<b>(3,375.04)</b>	<b>(3,041.00)</b>	<b>(334.04)</b>	<b>4,289.60</b>	<b>7,617.50</b>	<b>(3,327.90)</b>	<b>914.56</b>	<b>4,576.50</b>	<b>(3,661.94)</b>

**Bank Account Summary**

	Current Mo.	Previous Mo.
O & M	(2,067.35)	8,243.59
US 62-286 PW Project	179.02	179.02
Revenue	2,367.74	3,335.63
Bethel Ch Rd Project	954.09	954.09
Deprec. Sinking Funds	<u>2,192.01</u>	<u>2,192.01</u>
<b>Total Bank Accounts</b>	<b>3,625.51</b>	<b>14,904.34</b>

Notes: We put \$10,300.00 into Joshua Haven Acct. which decreased District Bank Account Totals. Salaries, taxes, and benefits increased due to 5 weeks in May.

	Current Period			Last Month Year To Date			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Revenue</b>									
Sale Of Water	53,323.86	54,000.00	(676.14)	225,904.33	226,000.00	(95.67)	279,228.19	280,000.00	(771.81)
Fire Service Charge	25.00	25.00	0.00	425.00	425.00	0.00	450.00	450.00	0.00
Penalties	711.69	725.00	(13.31)	2,984.67	3,905.00	(920.33)	3,696.36	4,630.00	(933.64)
Misc Service Revenues	1,000.00	1,000.00	0.00	3,290.00	3,525.00	(235.00)	4,290.00	4,525.00	(235.00)
Int. & Dividend Income	1.53	1.50	0.03	16.31	16.50	(0.19)	17.84	18.00	(0.16)
Sewer Fees	1,868.54	1,850.00	18.54	9,346.36	9,250.00	96.36	11,214.90	11,100.00	114.90
School Tax Payable	1,599.58	1,500.00	99.58	6,813.31	6,935.00	(121.69)	8,412.89	8,435.00	(22.11)
Sales Tax Payable	240.81	250.00	(9.19)	1,047.97	1,065.00	(17.03)	1,288.78	1,315.00	(26.22)
Tap on Fees	<u>700.00</u>	<u>700.00</u>	<u>0.00</u>	<u>4,324.28</u>	<u>4,325.00</u>	<u>(0.72)</u>	<u>5,024.28</u>	<u>5,025.00</u>	<u>(0.72)</u>
<b>Subtotal</b>	<b>59,471.01</b>	<b>60,051.50</b>	<b>(580.49)</b>	<b>254,152.23</b>	<b>255,446.50</b>	<b>(1,294.27)</b>	<b>313,623.24</b>	<b>315,498.00</b>	<b>(1,874.76)</b>
<b>Total Revenue</b>	<b>59,471.01</b>	<b>60,051.50</b>	<b>(580.49)</b>	<b>254,152.23</b>	<b>255,446.50</b>	<b>(1,294.27)</b>	<b>313,623.24</b>	<b>315,498.00</b>	<b>(1,874.76)</b>
<b>General Expenses</b>									
JoAnn Estates Utilities	1,145.82	1,100.00	45.82	5,645.87	5,550.00	95.87	6,791.69	6,650.00	141.69
Carraige Park	349.79	350.00	(0.21)	2,014.14	2,035.00	0.00	2,363.93	2,385.00	(21.07)
Sales Tax Payable	202.65	200.00	2.65	933.74	940.00	(6.26)	1,136.39	1,140.00	(3.61)
School Tax Payable	1,171.53	1,100.00	71.53	6,057.46	6,010.00	47.46	7,228.99	7,110.00	118.99
Bond Interest	2,462.55	2,462.00	0.55	12,312.75	12,310.00	2.75	14,775.30	14,772.00	3.30
Bond Principal	3,166.67	3,166.00	0.67	15,833.35	15,830.00	3.35	19,000.02	18,996.00	4.02
Service Connections	0.00	0.00	0.00	5,968.18	5,975.00	(6.82)	5,968.18	5,975.00	(6.82)
Capitalized Expense	0.00	0.00	0.00	1,489.13	1,530.00	(40.87)	1,489.13	1,530.00	(40.87)
Deprec Sinking Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal</b>	<b>8,499.01</b>	<b>8,378.00</b>	<b>121.01</b>	<b>50,254.62</b>	<b>50,180.00</b>	<b>74.62</b>	<b>58,753.63</b>	<b>58,558.00</b>	<b>195.63</b>

	Current Period			Last Month Year To Date			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Operation &amp; Maintenance Exps</b>									
Purchased Water	13,660.35	14,000.00	(339.65)	64,987.05	66,000.00	(1,012.95)	78,647.40	80,000.00	(1,352.60)
Electric/Pumps	454.92	450.00	4.92	1,940.92	1,995.00	(54.08)	2,395.84	2,445.00	(49.16)
Tower, Telem., Pumps	232.90	225.00	7.90	1,446.77	1,445.00	1.77	1,679.67	1,670.00	9.67
Meter,Mains, Ser.,Hyd.	570.54	550.00	20.54	3,452.82	3,550.00	(97.18)	4,023.36	4,100.00	(76.64)
Office Maint. Util., Bill	2,050.20	2,000.00	50.20	16,925.33	13,800.00	3,125.33	18,975.53	15,800.00	3,175.53
Salaries	13,815.94	14,000.00	(184.06)	75,110.43	75,150.00	(39.57)	88,926.37	89,150.00	(223.63)
Taxes & Benefits	5,967.81	5,900.00	67.81	24,735.40	24,700.00	35.40	30,703.21	30,600.00	103.21
Training	0.00	0.00	0.00	228.37	230.00	(1.63)	228.37	230.00	(1.63)
Insurance & Bond	3,510.51	3,500.00	10.51	377.60	380.00	(2.40)	3,888.11	3,880.00	8.11
Transportation Exp	874.77	875.00	(0.23)	4,017.83	3,975.00	42.83	4,892.60	4,850.00	42.60
Audit	0.00	0.00	0.00	8,250.00	8,000.00	250.00	8,250.00	8,000.00	250.00
Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Chemicals	0.00	0.00	0.00	268.75	265.00	3.75	268.75	265.00	3.75
Analysis & Testing	<u>73.47</u>	<u>70.00</u>	<u>3.47</u>	<u>1,241.78</u>	<u>1,200.00</u>	<u>41.78</u>	<u>1,315.25</u>	<u>1,270.00</u>	<u>45.25</u>
<b>Subtotal</b>	<b>41,211.41</b>	<b>41,570.00</b>	<b>(358.59)</b>	<b>202,983.05</b>	<b>200,690.00</b>	<b>2,293.05</b>	<b>244,194.46</b>	<b>242,260.00</b>	<b>1,934.46</b>
<b>Total Expenses</b>	<b>49,710.42</b>	<b>49,948.00</b>	<b>(237.58)</b>	<b>253,237.67</b>	<b>250,870.00</b>	<b>2,367.67</b>	<b>302,948.09</b>	<b>300,818.00</b>	<b>2,130.09</b>
<b>Net Income (Loss)</b>	<b>9,760.59</b>	<b>10,103.50</b>	<b>(342.91)</b>	<b>914.56</b>	<b>4,576.50</b>	<b>(3,661.94)</b>	<b>10,675.15</b>	<b>14,680.00</b>	<b>(4,004.85)</b>

Bank Account Summary

	Current Mo.	Previous Mo.
O & M	3,718.49	(2,067.35)
US 62-286 PW Project	292.49	179.02
Revenue	2,322.56	2,367.74
Bethel Ch Rd Project	0.00	954.09
Deprec. Sinking Funds	<u>2,192.56</u>	<u>2,192.01</u>
<b>Total Bank Accounts</b>	<b>8,526.10</b>	<b>3,625.51</b>

Notes:

	Current Period			Last Month Year To Date			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Revenue</b>									
Sale Of Water	52,832.17	54,000.00	(1,167.83)	279,228.19	280,000.00	(771.81)	332,060.36	334,000.00	(1,939.64)
Fire Service Charge	25.00	25.00	0.00	450.00	450.00	0.00	475.00	475.00	0.00
Penalties	955.26	950.00	5.26	3,696.36	4,630.00	(933.64)	4,651.62	5,580.00	(928.38)
Misc Service Revenues	420.00	425.00	(5.00)	4,290.00	4,525.00	(235.00)	4,710.00	4,950.00	(240.00)
Int. & Dividend Income	1.66	1.50	0.16	17.84	18.00	(0.16)	19.50	19.50	0.00
Sewer Fees	1,868.54	1,850.00	18.54	11,214.90	11,100.00	114.90	13,083.44	12,950.00	133.44
School Tax Payable	1,585.05	1,500.00	85.05	8,412.89	8,435.00	(22.11)	9,997.94	9,935.00	62.94
Sales Tax Payable	242.70	250.00	(7.30)	1,288.78	1,315.00	(26.22)	1,531.48	1,565.00	(33.52)
Tap on Fees	<u>3,800.00</u>	<u>4,200.00</u>	<u>(400.00)</u>	<u>5,024.28</u>	<u>5,025.00</u>	<u>(0.72)</u>	<u>8,824.28</u>	<u>9,225.00</u>	<u>(400.72)</u>
<b>Subtotal</b>	<b>61,730.38</b>	<b>63,201.50</b>	<b>(1,471.12)</b>	<b>313,623.24</b>	<b>315,498.00</b>	<b>(1,874.76)</b>	<b>375,353.62</b>	<b>378,699.50</b>	<b>(3,345.88)</b>
<b>Total Revenue</b>	<b>61,730.38</b>	<b>63,201.50</b>	<b>(1,471.12)</b>	<b>313,623.24</b>	<b>315,498.00</b>	<b>(1,874.76)</b>	<b>375,353.62</b>	<b>378,699.50</b>	<b>(3,345.88)</b>
<b>General Expenses</b>									
JoAnn Estates Utilities	1,049.39	1,100.00	(50.61)	6,791.69	6,650.00	141.69	7,841.08	7,750.00	91.08
Carraige Park	400.58	400.00	0.58	2,363.93	2,385.00	0.00	2,764.51	2,785.00	(20.49)
Sales Tax Payable	224.14	225.00	(0.86)	1,136.39	1,140.00	(3.61)	1,360.53	1,365.00	(4.47)
School Tax Payable	1,367.87	1,400.00	(32.13)	7,228.99	7,110.00	118.99	8,596.86	8,510.00	86.86
Bond Interest	2,462.55	2,462.00	0.55	14,775.30	14,772.00	3.30	17,237.85	17,234.00	3.85
Bond Principal	3,166.67	3,166.00	0.67	19,000.02	18,996.00	4.02	22,166.69	22,162.00	4.69
Service Connections	1,500.76	1,500.00	0.76	5,968.18	5,975.00	(6.82)	7,468.94	7,475.00	(6.06)
Capitalized Expense	312.00	300.00	12.00	1,489.13	1,530.00	(40.87)	1,801.13	1,830.00	(28.87)
Deprec Sinking Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal</b>	<b>10,483.96</b>	<b>10,553.00</b>	<b>(69.04)</b>	<b>58,753.63</b>	<b>58,558.00</b>	<b>195.63</b>	<b>69,237.59</b>	<b>69,111.00</b>	<b>126.59</b>



	Current Period			Last Month Year To Date			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Operation &amp; Maintenance Exps</b>									
Purchased Water	12,334.05	12,500.00	(165.95)	78,647.40	80,000.00	(1,352.60)	90,981.45	92,500.00	(1,518.55)
Electric/Pumps	478.42	475.00	3.42	2,395.84	2,445.00	(49.16)	2,874.26	2,920.00	(45.74)
Tower, Telem., Pumps	83.04	75.00	8.04	1,679.67	1,670.00	9.67	1,762.71	1,745.00	17.71
Meter,Mains, Ser.,Hyd.	1,345.69	1,350.00	(4.31)	4,023.36	4,100.00	(76.64)	5,369.05	5,450.00	(80.95)
Office Maint. Util., Bill	1,637.19	1,500.00	137.19	18,975.53	15,800.00	3,175.53	20,612.72	17,300.00	3,312.72
Salaries	14,838.55	15,000.00	(161.45)	88,926.37	89,150.00	(223.63)	103,764.92	104,150.00	(385.08)
Taxes & Benefits	3,782.22	4,000.00	(217.78)	30,703.21	30,600.00	103.21	34,485.43	34,600.00	(114.57)
Training	275.00	275.00	0.00	228.37	230.00	(1.63)	503.37	505.00	(1.63)
Insurance & Bond	2,764.86	2,800.00	(35.14)	3,888.11	3,880.00	8.11	6,652.97	6,680.00	(27.03)
Transportation Exp	728.60	725.00	3.60	4,892.60	4,850.00	42.60	5,621.20	5,575.00	46.20
Audit	0.00	0.00	0.00	8,250.00	8,000.00	250.00	8,250.00	8,000.00	250.00
Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Chemicals	0.00	0.00	0.00	268.75	265.00	3.75	268.75	265.00	3.75
Analysis & Testing	<u>741.13</u>	<u>750.00</u>	<u>(8.87)</u>	<u>1,315.25</u>	<u>1,270.00</u>	<u>45.25</u>	<u>2,056.38</u>	<u>2,020.00</u>	<u>36.38</u>
<b>Subtotal</b>	<b>39,008.75</b>	<b>39,450.00</b>	<b>(441.25)</b>	<b>244,194.46</b>	<b>242,260.00</b>	<b>1,934.46</b>	<b>283,203.21</b>	<b>281,710.00</b>	<b>1,493.21</b>
<b>Total Expenses</b>	<b>49,492.71</b>	<b>50,003.00</b>	<b>(510.29)</b>	<b>302,948.09</b>	<b>300,818.00</b>	<b>2,130.09</b>	<b>352,440.80</b>	<b>350,821.00</b>	<b>1,619.80</b>
<b>Net Income (Loss)</b>	<b>12,237.67</b>	<b>13,198.50</b>	<b>(960.83)</b>	<b>10,675.15</b>	<b>14,680.00</b>	<b>(4,004.85)</b>	<b>22,912.82</b>	<b>27,878.50</b>	<b>(4,965.68)</b>

Bank Account Summary

	Current Mo.	Previous Mo.
O & M	(390.36)	3,718.49
US 62-286 PW Project	292.49	292.49
Revenue	12,192.17	2,322.56
Deprec. Sinking Funds	<u>2,192.56</u>	<u>2,192.56</u>
<b>Total Bank Accounts</b>	<b>14,286.86</b>	<b>8,526.10</b>

Notes:

	Current Period			Last Month Year To Date			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Revenue</b>									
Sale Of Water	47,419.62	60,000.00	(12,580.38)	332,060.36	334,000.00	(1,939.64)	379,479.98	394,000.00	(14,520.02)
Fire Service Charge	25.00	25.00	0.00	475.00	475.00	0.00	500.00	500.00	0.00
Penalties	1,010.59	1,000.00	10.59	4,651.62	5,580.00	(928.38)	5,662.21	6,580.00	(917.79)
Misc Service Revenues	795.00	20.00	775.00	4,710.00	4,950.00	(240.00)	5,505.00	4,970.00	535.00
Int. & Dividend Income	3.04	5.00	(1.96)	19.50	19.50	0.00	22.54	24.50	(1.96)
Sewer Fees	1,927.52	2,000.00	(72.48)	13,083.44	12,950.00	133.44	15,010.96	14,950.00	60.96
School Tax Payable	1,425.43	2,000.00	(574.57)	9,997.94	9,935.00	62.94	11,423.37	11,935.00	(511.63)
Sales Tax Payable	205.20	2,500.00	(2,294.80)	1,531.48	1,565.00	(33.52)	1,736.68	4,065.00	(2,328.32)
Tap on Fees	<u>700.00</u>	<u>1,400.00</u>	<u>(700.00)</u>	<u>8,824.28</u>	<u>9,225.00</u>	<u>(400.72)</u>	<u>9,524.28</u>	<u>10,625.00</u>	<u>(1,100.72)</u>
<b>Subtotal</b>	<b>53,511.40</b>	<b>68,950.00</b>	<b>(15,438.60)</b>	<b>375,353.62</b>	<b>378,699.50</b>	<b>(3,345.88)</b>	<b>428,865.02</b>	<b>447,649.50</b>	<b>(18,784.48)</b>
<b>Total Revenue</b>	<b>53,511.40</b>	<b>68,950.00</b>	<b>(15,438.60)</b>	<b>375,353.62</b>	<b>378,699.50</b>	<b>(3,345.88)</b>	<b>428,865.02</b>	<b>447,649.50</b>	<b>(18,784.48)</b>
<b>General Expenses</b>									
JoAnn Estates Utilities	1,050.82	1,200.00	(149.18)	7,841.08	7,750.00	91.08	8,891.90	8,950.00	(58.10)
Carraige Park	461.36	500.00	(38.64)	2,764.51	2,785.00	0.00	3,225.87	3,285.00	(59.13)
Sales Tax Payable	230.46	2,000.00	(1,769.54)	1,360.53	1,365.00	(4.47)	1,590.99	3,365.00	(1,774.01)
School Tax Payable	1,391.45	2,500.00	(1,108.55)	8,596.86	8,510.00	86.86	9,988.31	11,010.00	(1,021.69)
Bond Interest	2,462.55	2,462.00	0.55	17,237.85	17,234.00	3.85	19,700.40	19,696.00	4.40
Bond Principal	3,166.67	3,166.00	0.67	22,166.69	22,162.00	4.69	25,333.36	25,328.00	5.36
Service Connections	838.94	1,500.00	(661.06)	7,468.94	7,475.00	(6.06)	8,307.88	8,975.00	(667.12)
Capitalized Expense	1,291.00	1,500.00	(209.00)	1,801.13	1,830.00	(28.87)	3,092.13	3,330.00	(237.87)
Deprec Sinking Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal</b>	<b>10,893.25</b>	<b>14,828.00</b>	<b>(3,934.75)</b>	<b>69,237.59</b>	<b>69,111.00</b>	<b>126.59</b>	<b>80,130.84</b>	<b>83,939.00</b>	<b>(3,808.16)</b>

	Current Period			Last Month Year To Date			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Operation &amp; Maintenance Exps</b>									
Purchased Water	11,283.15	15,000.00	(3,716.85)	90,981.45	92,500.00	(1,518.55)	102,264.60	107,500.00	(5,235.40)
Electric/Pumps	442.29	550.00	(107.71)	2,874.26	2,920.00	(45.74)	3,316.55	3,470.00	(153.45)
Tower, Telem., Pumps	183.82	300.00	(116.18)	1,762.71	1,745.00	17.71	1,946.53	2,045.00	(98.47)
Meter,Mains, Ser.,Hyd.	0.00	1,350.00	(1,350.00)	5,369.05	5,450.00	(80.95)	5,369.05	6,800.00	(1,430.95)
Office Maint. Util., Bill	273.67	1,500.00	(1,226.33)	20,612.72	17,300.00	3,312.72	20,886.39	18,800.00	2,086.39
Salaries	12,903.96	15,000.00	(2,096.04)	103,764.92	104,150.00	(385.08)	116,668.88	119,150.00	(2,481.12)
Taxes & Benefits	5,259.83	4,000.00	1,259.83	34,485.43	34,600.00	(114.57)	39,745.26	38,600.00	1,145.26
Training	0.00	275.00	(275.00)	503.37	505.00	(1.63)	503.37	780.00	(276.63)
Insurance & Bond	1,489.32	2,800.00	(1,310.68)	6,652.97	6,680.00	(27.03)	8,142.29	9,480.00	(1,337.71)
Transportation Exp	587.68	725.00	(137.32)	5,621.20	5,575.00	46.20	6,208.88	6,300.00	(91.12)
Audit	0.00	0.00	0.00	8,250.00	8,000.00	250.00	8,250.00	8,000.00	250.00
Legal	45.00	200.00	(155.00)	0.00	0.00	0.00	45.00	200.00	(155.00)
Chemicals	0.00	0.00	0.00	268.75	265.00	3.75	268.75	265.00	3.75
Analysis & Testing	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,056.38</u>	<u>2,020.00</u>	<u>36.38</u>	<u>2,056.38</u>	<u>2,020.00</u>	<u>36.38</u>
<b>Subtotal</b>	<b>32,468.72</b>	<b>41,700.00</b>	<b>(9,231.28)</b>	<b>283,203.21</b>	<b>281,710.00</b>	<b>1,493.21</b>	<b>315,671.93</b>	<b>323,410.00</b>	<b>(7,738.07)</b>
<b>Total Expenses</b>	<b>43,361.97</b>	<b>56,528.00</b>	<b>(13,166.03)</b>	<b>352,440.80</b>	<b>350,821.00</b>	<b>1,619.80</b>	<b>395,802.77</b>	<b>407,349.00</b>	<b>(11,546.23)</b>
<b>Net Income (Loss)</b>	<b>10,149.43</b>	<b>12,422.00</b>	<b>(2,272.57)</b>	<b>22,912.82</b>	<b>27,878.50</b>	<b>(4,965.68)</b>	<b>33,062.25</b>	<b>40,300.50</b>	<b>(7,238.25)</b>

Bank Account Summary

	Current Mo.	Previous Mo.
O & M	9,684.29	(390.36)
US 62-286 PW Project	292.49	292.49
Revenue	19,938.94	12,192.17
Deprec. Sinking Funds	<u>2,192.56</u>	<u>2,192.56</u>
<b>Total Bank Accounts</b>	<b>32,108.28</b>	<b>14,286.86</b>

Notes:

**West McCracken County Water District**  
**For The Period 9/1/09-9/30/09**

**Profit & Loss Statement**

	Current Period			Last Month Year To Date			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Revenue</b>									
Sale Of Water	46,444.99	60,000.00	(13,555.01)	379,479.98	394,000.00	(14,520.02)	425,924.97	454,000.00	(28,075.03)
Fire Service Charge	25.00	25.00	0.00	500.00	500.00	0.00	525.00	525.00	0.00
Penalties	879.74	1,000.00	(120.26)	5,662.21	6,580.00	(917.79)	6,541.95	7,580.00	(1,038.05)
Misc Service Revenues	605.00	10.00	595.00	5,505.00	4,970.00	535.00	6,110.00	4,980.00	1,130.00
Int. & Dividend Income	4.00	5.00	(1.00)	22.54	24.50	(1.96)	26.54	29.50	(2.96)
Sewer Fees	1,888.20	2,000.00	(111.80)	15,010.96	14,950.00	60.96	16,899.16	16,950.00	(50.84)
School Tax Payable	1,395.42	2,000.00	(604.58)	11,423.37	11,935.00	(511.63)	12,818.79	13,935.00	(1,116.21)
Sales Tax Payable	161.25	2,500.00	(2,338.75)	1,736.68	4,065.00	(2,328.32)	1,897.93	6,565.00	(4,667.07)
Tap on Fees	<u>700.00</u>	<u>1,400.00</u>	<u>(700.00)</u>	<u>9,524.28</u>	<u>10,625.00</u>	<u>(1,100.72)</u>	<u>10,224.28</u>	<u>12,025.00</u>	<u>(1,800.72)</u>
<b>Subtotal</b>	<b>52,103.60</b>	<b>68,940.00</b>	<b>(16,836.40)</b>	<b>428,865.02</b>	<b>447,649.50</b>	<b>(18,784.48)</b>	<b>480,968.62</b>	<b>516,589.50</b>	<b>(35,620.88)</b>
<b>Total Revenue</b>	<b>52,103.60</b>	<b>68,940.00</b>	<b>(16,836.40)</b>	<b>428,865.02</b>	<b>447,649.50</b>	<b>(18,784.48)</b>	<b>480,968.62</b>	<b>516,589.50</b>	<b>(35,620.88)</b>
<b>General Expenses</b>									
JoAnn Estates Utilities	1,119.44	1,200.00	(80.56)	8,891.90	8,950.00	(58.10)	10,011.34	10,150.00	(138.66)
Carraige Park	375.55	500.00	(124.45)	3,225.87	3,285.00	0.00	3,601.42	3,785.00	(183.58)
Sales Tax Payable	189.06	2,000.00	(1,810.94)	1,590.99	3,365.00	(1,774.01)	1,780.05	5,365.00	(3,584.95)
School Tax Payable	1,244.60	2,500.00	(1,255.40)	9,988.31	11,010.00	(1,021.69)	11,232.91	13,510.00	(2,277.09)
Bond Interest	2,462.55	2,462.00	0.55	19,700.40	19,696.00	4.40	22,162.95	22,158.00	4.95
Bond Principal	3,166.67	3,166.00	0.67	25,333.36	25,328.00	5.36	28,500.03	28,494.00	6.03
Service Connections	1,717.52	1,700.00	17.52	8,307.88	8,975.00	(667.12)	10,025.40	10,675.00	(649.60)
Capitalized Expense	0.00	1,500.00	(1,500.00)	3,092.13	3,330.00	(237.87)	3,092.13	4,830.00	(1,737.87)
Deprec Sinking Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal</b>	<b>10,275.39</b>	<b>15,028.00</b>	<b>(4,752.61)</b>	<b>80,130.84</b>	<b>83,939.00</b>	<b>(3,808.16)</b>	<b>90,406.23</b>	<b>98,967.00</b>	<b>(8,560.77)</b>

	Current Period			Last Month Year To Date			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Operation &amp; Maintenance Exps</b>									
Purchased Water	12,466.65	15,000.00	(2,533.35)	102,264.60	107,500.00	(5,235.40)	114,731.25	122,500.00	(7,768.75)
Electric/Pumps	474.90	550.00	(75.10)	3,316.55	3,470.00	(153.45)	3,791.45	4,020.00	(228.55)
Tower, Telem., Pumps	178.49	300.00	(121.51)	1,946.53	2,045.00	(98.47)	2,125.02	2,345.00	(219.98)
Meter,Mains, Ser.,Hyd.	737.33	1,350.00	(612.67)	5,369.05	6,800.00	(1,430.95)	6,106.38	8,150.00	(2,043.62)
Office Maint. Util., Bill	1,649.72	1,700.00	(50.28)	20,886.90	18,800.00	2,086.90	22,536.62	20,500.00	2,036.62
Salaries	13,569.83	15,000.00	(1,430.17)	116,668.88	119,150.00	(2,481.12)	130,238.71	134,150.00	(3,911.29)
Taxes & Benefits	5,597.94	5,600.00	(2.06)	39,745.26	38,600.00	1,145.26	45,343.20	44,200.00	1,143.20
Training	0.00	0.00	0.00	503.37	780.00	(276.63)	503.37	780.00	(276.63)
Insurance & Bond	823.63	825.00	(1.37)	8,142.29	9,480.00	(1,337.71)	8,965.92	10,305.00	(1,339.08)
Transportation Exp	693.06	725.00	(31.94)	6,208.88	6,300.00	(91.12)	6,901.94	7,025.00	(123.06)
Audit	0.00	0.00	0.00	8,250.00	8,000.00	250.00	8,250.00	8,000.00	250.00
Legal	0.00	0.00	0.00	45.00	200.00	(155.00)	45.00	200.00	(155.00)
Chemicals	0.00	0.00	0.00	268.75	265.00	3.75	268.75	265.00	3.75
Analysis & Testing	<u>73.47</u>	<u>75.00</u>	<u>(1.53)</u>	<u>2,056.38</u>	<u>2,020.00</u>	<u>36.38</u>	<u>2,129.85</u>	<u>2,095.00</u>	<u>34.85</u>
<b>Subtotal</b>	<b>36,265.02</b>	<b>41,125.00</b>	<b>(4,859.98)</b>	<b>315,672.44</b>	<b>323,410.00</b>	<b>(7,737.56)</b>	<b>351,937.46</b>	<b>364,535.00</b>	<b>(12,597.54)</b>
<b>Total Expenses</b>	<b>46,540.41</b>	<b>56,153.00</b>	<b>(9,612.59)</b>	<b>395,803.28</b>	<b>407,349.00</b>	<b>(11,545.72)</b>	<b>442,343.69</b>	<b>463,502.00</b>	<b>(21,158.31)</b>
<b>Net Income (Loss)</b>	<b>5,563.19</b>	<b>12,787.00</b>	<b>(7,223.81)</b>	<b>33,061.74</b>	<b>40,300.50</b>	<b>(7,238.76)</b>	<b>38,624.93</b>	<b>53,087.50</b>	<b>(14,462.57)</b>

Bank Account Summary

	Current Mo.	Previous Mo.
O & M	1,136.49	9,684.29
US 62-286 PW Project	292.49	292.49
Revenue	12,217.80	19,938.94
Deprec. Sinking Funds	<u>2,195.11</u>	<u>2,192.56</u>
<b>Total Bank Accounts</b>	<b>15,841.89</b>	<b>32,108.28</b>

Notes - Paid 10,000 on Paducah Bank Credit Line and paid 10,000 on HWY 62 & 286 Project to Lynnson, Inc. These amounts reflect in the Bank Account Summary.

	Current Period			Last Month Year To Date			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Revenue</b>									
Sale Of Water	46,045.90	60,000.00	(13,954.10)	425,924.97	454,000.00	(28,075.03)	471,970.87	514,000.00	(42,029.13)
Fire Service Charge	25.00	25.00	0.00	525.00	525.00	0.00	550.00	550.00	0.00
Penalties	866.64	1,000.00	(133.36)	6,541.95	7,580.00	(1,038.05)	7,408.59	8,580.00	(1,171.41)
Misc. Service Revenues	545.00	10.00	535.00	6,110.00	4,980.00	1,130.00	6,655.00	4,990.00	1,665.00
Int. & Dividend Income	2.29	5.00	(2.71)	26.54	29.50	(2.96)	28.83	34.50	(5.67)
Sewer Fees	1,888.20	2,000.00	(111.80)	16,899.16	16,950.00	(50.84)	18,787.36	18,950.00	(162.64)
School Tax Payable	1,386.50	2,000.00	(613.50)	12,818.79	13,935.00	(1,116.21)	14,205.29	15,935.00	(1,729.71)
Sales Tax Payable	212.24	1,000.00	(787.76)	1,897.93	6,565.00	(4,667.07)	2,110.17	7,565.00	(5,454.83)
Tap on Fees	<u>700.00</u>	<u>2,100.00</u>	<u>(1,400.00)</u>	<u>10,224.28</u>	<u>12,025.00</u>	<u>(1,800.72)</u>	<u>10,924.28</u>	<u>14,125.00</u>	<u>(3,200.72)</u>
<b>Subtotal</b>	<b>51,671.77</b>	<b>68,140.00</b>	<b>(16,468.23)</b>	<b>480,968.62</b>	<b>516,589.50</b>	<b>(35,620.88)</b>	<b>532,640.39</b>	<b>584,729.50</b>	<b>(52,089.11)</b>
<b>Total Revenue</b>	<b>51,671.77</b>	<b>68,140.00</b>	<b>(16,468.23)</b>	<b>480,968.62</b>	<b>516,589.50</b>	<b>(35,620.88)</b>	<b>532,640.39</b>	<b>584,729.50</b>	<b>(52,089.11)</b>
<b>General Expenses</b>									
JoAnn Estates Utilities	1,257.95	1,200.00	57.95	10,011.34	10,150.00	(138.66)	11,269.29	11,350.00	(80.71)
Carraige Park	430.99	500.00	(69.01)	3,601.42	3,785.00	0.00	4,032.41	4,285.00	(252.59)
Sales Tax Payable	157.99	2,000.00	(1,842.01)	1,780.05	5,365.00	(3,584.95)	1,938.04	7,365.00	(5,426.96)
School Tax Payable	1,361.88	2,500.00	(1,138.12)	11,232.91	13,510.00	(2,277.09)	12,594.79	16,010.00	(3,415.21)
Bond Interest	2,462.55	2,462.00	0.55	22,162.95	22,158.00	4.95	24,625.50	24,620.00	5.50
Bond Principal	3,166.67	3,166.00	0.67	28,500.03	28,494.00	6.03	31,666.70	31,660.00	6.70
Service Connections	1,794.28	1,700.00	94.28	10,025.40	10,675.00	(649.60)	11,819.68	12,375.00	(555.32)
Capitalized Expense	0.00	1,500.00	(1,500.00)	3,092.13	4,830.00	(1,737.87)	3,092.13	6,330.00	(3,237.87)
Deprec Sinking Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal</b>	<b>10,632.31</b>	<b>15,028.00</b>	<b>(4,395.69)</b>	<b>90,406.23</b>	<b>98,967.00</b>	<b>(8,560.77)</b>	<b>101,038.54</b>	<b>113,995.00</b>	<b>(12,956.46)</b>

	Current Period			Last Month Year To Date			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Operation &amp; Maintenance Exps</b>									
Purchased Water	12,058.50	20,000.00	(7,941.50)	114,731.25	122,500.00	(7,768.75)	126,789.75	142,500.00	(15,710.25)
Electric/Pumps	412.58	550.00	(137.42)	3,791.45	4,020.00	(228.55)	4,204.03	4,570.00	(365.97)
Tower, Telem., Pumps	265.85	300.00	(34.15)	2,125.02	2,345.00	(219.98)	2,390.87	2,645.00	(254.13)
Meter,Mains, Ser.,Hyd.	143.90	1,350.00	(1,206.10)	6,106.38	8,150.00	(2,043.62)	6,250.28	9,500.00	(3,249.72)
Office Maint. Util., Bill	2,479.32	1,700.00	779.32	22,536.62	20,500.00	2,036.62	25,015.94	22,200.00	2,815.94
Salaries	17,686.91	15,000.00	2,686.91	130,238.71	134,150.00	(3,911.29)	147,925.62	149,150.00	(1,224.38)
Taxes & Benefits	5,899.43	5,600.00	299.43	45,343.20	44,200.00	1,143.20	51,242.63	49,800.00	1,442.63
Training	634.40	0.00	634.40	503.37	780.00	(276.63)	1,137.77	780.00	357.77
Insurance & Bond	1,662.24	825.00	837.24	8,965.92	10,305.00	(1,339.08)	10,628.16	11,130.00	(501.84)
Transportation Exp	649.15	725.00	(75.85)	6,901.94	7,025.00	(123.06)	7,551.09	7,750.00	(198.91)
Audit	0.00	0.00	0.00	8,250.00	8,000.00	250.00	8,250.00	8,000.00	250.00
Legal	0.00	0.00	0.00	45.00	200.00	(155.00)	45.00	200.00	(155.00)
Chemicals	455.63	0.00	455.63	268.75	265.00	3.75	724.38	265.00	459.38
Analysis & Testing	<u>0.00</u>	<u>75.00</u>	<u>(75.00)</u>	<u>2,129.85</u>	<u>2,095.00</u>	<u>34.85</u>	<u>2,129.85</u>	<u>2,170.00</u>	<u>(40.15)</u>
<b>Subtotal</b>	<b>42,347.91</b>	<b>46,125.00</b>	<b>(3,777.09)</b>	<b>351,937.46</b>	<b>364,535.00</b>	<b>(12,597.54)</b>	<b>394,285.37</b>	<b>410,660.00</b>	<b>(16,374.63)</b>
<b>Total Expenses</b>	<b>52,980.22</b>	<b>61,153.00</b>	<b>(8,172.78)</b>	<b>442,343.69</b>	<b>463,502.00</b>	<b>(21,158.31)</b>	<b>495,323.91</b>	<b>524,655.00</b>	<b>(29,331.09)</b>
<b>Net Income (Loss)</b>	<b>(1,308.45)</b>	<b>6,987.00</b>	<b>(8,295.45)</b>	<b>38,624.93</b>	<b>53,087.50</b>	<b>(14,462.57)</b>	<b>37,316.48</b>	<b>60,074.50</b>	<b>(22,758.02)</b>

Bank Account Summary

	Current Mo.	Previous Mo.
O & M	1,729.98	1,136.49
US 62-286 PW Project	292.49	292.49
Revenue	13,228.81	12,217.80
Deprec. Sinking Funds	<u>2,195.11</u>	<u>2,195.11</u>
<b>Total Bank Accounts</b>	<b>17,446.39</b>	<b>15,841.89</b>

Notes -

	Current Period			Last Month Year To Date			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Revenue</b>									
Sale Of Water	43,401.83	50,000.00	(6,598.17)	471,970.87	514,000.00	(42,029.13)	515,372.70	564,000.00	(48,627.30)
Fire Service Charge	25.00	25.00	0.00	550.00	550.00	0.00	575.00	575.00	0.00
Penalties	708.34	800.00	(91.66)	7,408.59	8,580.00	(1,171.41)	8,116.93	9,380.00	(1,263.07)
Misc. Service Revenues	595.00	10.00	585.00	6,655.00	4,990.00	1,665.00	7,250.00	5,000.00	2,250.00
Int. & Dividend Income	2.63	40.00	(37.37)	28.83	34.50	(5.67)	31.46	74.50	(43.04)
Sewer Fees	1,884.54	25.00	1,859.54	18,787.35	18,950.00	(162.65)	20,671.89	18,975.00	1,696.89
School Tax Payable	1,329.43	2,000.00	(670.57)	14,205.29	15,935.00	(1,729.71)	15,534.72	17,935.00	(2,400.28)
Sales Tax Payable	215.38	250.00	(34.62)	2,110.17	7,565.00	(5,454.83)	2,325.55	7,815.00	(5,489.45)
Tap on Fees	<u>1,400.00</u>	<u>2,100.00</u>	<u>(700.00)</u>	<u>10,924.28</u>	<u>14,125.00</u>	<u>(3,200.72)</u>	<u>12,324.28</u>	<u>16,225.00</u>	<u>(3,900.72)</u>
<b>Subtotal</b>	<b>49,562.15</b>	<b>55,250.00</b>	<b>(5,687.85)</b>	<b>532,640.38</b>	<b>584,729.50</b>	<b>(52,089.12)</b>	<b>582,202.53</b>	<b>639,979.50</b>	<b>(57,776.97)</b>
<b>Total Revenue</b>	<b>49,562.15</b>	<b>55,250.00</b>	<b>(5,687.85)</b>	<b>532,640.38</b>	<b>584,729.50</b>	<b>(52,089.12)</b>	<b>582,202.53</b>	<b>639,979.50</b>	<b>(57,776.97)</b>
<b>General Expenses</b>									
JoAnn Estates Utilities	1,092.62	600.00	492.62	11,259.29	11,350.00	(90.71)	12,351.91	11,950.00	401.91
Carraige Park	401.62	500.00	(98.38)	4,032.41	4,285.00	0.00	4,434.03	4,785.00	(350.97)
Sales Tax Payable	185.48	300.00	(114.52)	1,938.04	7,365.00	(5,426.96)	2,123.52	7,665.00	(5,541.48)
School Tax Payable	1,206.30	1,500.00	(293.70)	12,594.79	16,010.00	(3,415.21)	13,801.09	17,510.00	(3,708.91)
Bond Interest	2,462.55	2,462.00	0.55	24,625.50	24,620.00	5.50	27,088.05	27,082.00	6.05
Bond Principal	3,166.67	200.00	2,966.67	31,666.70	31,660.00	6.70	34,833.37	31,860.00	2,973.37
Service Connections	3,688.77	3,000.00	688.77	11,819.68	12,375.00	(555.32)	15,508.45	15,375.00	133.45
Capitalized Expense	1,477.09	8,000.00	(6,522.91)	3,092.13	6,330.00	(3,237.87)	4,569.22	14,330.00	(9,760.78)
Deprec Sinking Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal</b>	<b>13,681.10</b>	<b>16,562.00</b>	<b>(2,880.90)</b>	<b>101,028.54</b>	<b>113,995.00</b>	<b>(12,966.46)</b>	<b>114,709.64</b>	<b>130,557.00</b>	<b>(15,847.36)</b>



	Current Period			Last Month Year To Date			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Operation &amp; Maintenance Exps</b>									
Purchased Water	12,039.15	28,000.00	(15,960.85)	126,789.75	142,500.00	(15,710.25)	138,828.90	170,500.00	(31,671.10)
Electric/Pumps	384.96	550.00	(165.04)	4,204.03	4,570.00	(365.97)	4,588.99	5,120.00	(531.01)
Tower, Telem., Pumps	206.44	300.00	(93.56)	2,390.87	2,645.00	(254.13)	2,597.31	2,945.00	(347.69)
Meter,Mains, Ser.,Hyd.	525.54	1,350.00	(824.46)	6,250.28	9,500.00	(3,249.72)	6,775.82	10,850.00	(4,074.18)
Office Maint. Util., Bill	5,200.72	1,700.00	3,500.72	25,015.94	22,200.00	2,815.94	30,216.66	23,900.00	6,316.66
Salaries	11,399.20	15,000.00	(3,600.80)	147,925.62	149,150.00	(1,224.38)	159,324.82	164,150.00	(4,825.18)
Taxes & Benefits	3,473.52	100.00	3,373.52	51,242.63	49,800.00	1,442.63	54,716.15	49,900.00	4,816.15
Training	0.00	2,000.00	(2,000.00)	1,137.77	780.00	357.77	1,137.77	2,780.00	(1,642.23)
Insurance & Bond	823.63	825.00	(1.37)	10,628.16	11,130.00	(501.84)	11,451.79	11,955.00	(503.21)
Transportation Exp	1,433.71	725.00	708.71	7,551.09	7,750.00	(198.91)	8,984.80	8,475.00	509.80
Audit	0.00	0.00	0.00	8,250.00	8,000.00	250.00	8,250.00	8,000.00	250.00
Legal	0.00	250.00	(250.00)	45.00	200.00	(155.00)	45.00	450.00	(405.00)
Chemicals	0.00	2,000.00	(2,000.00)	724.38	265.00	459.38	724.38	2,265.00	(1,540.62)
Analysis & Testing	0.00	75.00	(75.00)	2,129.85	2,170.00	(40.15)	2,129.85	2,245.00	(115.15)
<b>Subtotal</b>	<b>35,486.87</b>	<b>52,875.00</b>	<b>(17,388.13)</b>	<b>394,285.37</b>	<b>410,660.00</b>	<b>(16,374.63)</b>	<b>429,772.24</b>	<b>463,535.00</b>	<b>(33,762.76)</b>
<b>Total Expenses</b>	<b>49,167.97</b>	<b>69,437.00</b>	<b>(20,269.03)</b>	<b>495,313.91</b>	<b>524,655.00</b>	<b>(29,341.09)</b>	<b>544,481.88</b>	<b>594,092.00</b>	<b>(49,610.12)</b>
<b>Net Income (Loss)</b>	<b>394.18</b>	<b>(14,187.00)</b>	<b>14,581.18</b>	<b>37,326.47</b>	<b>60,074.50</b>	<b>(22,748.03)</b>	<b>37,720.65</b>	<b>45,887.50</b>	<b>(8,166.85)</b>

Bank Account Summary

	Current Mo.	Previous Mo.
O & M	3,605.14	1,729.98
US 62-286 PW Project	292.49	292.49
Revenue	13,561.11	13,228.81
Deprec. Sinking Funds	2,195.11	2,195.11
<b>Total Bank Accounts</b>	<b>19,653.85</b>	<b>17,446.39</b>

Notes -

	Current Period			Last Month Year To Date			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Revenue</b>									
Sale Of Water	48,313.92	41,000.00	7,313.92	515,372.70	564,000.00	(48,627.30)	563,686.62	605,000.00	(41,313.38)
Fire Service Charge	25.00	25.00	0.00	575.00	575.00	0.00	600.00	600.00	0.00
Penalties	637.12	620.00	17.12	8,116.93	9,380.00	(1,263.07)	8,754.05	10,000.00	(1,245.95)
Misc. Service Revenues	417.36	0.00	417.36	7,250.00	5,000.00	2,250.00	7,667.36	5,000.00	2,667.36
Int. & Dividend Income	2.58	25.50	(22.92)	31.46	74.50	(43.04)	34.04	100.00	(65.96)
Sewer Fees	1,884.54	25.00	1,859.54	20,671.89	18,975.00	1,696.89	22,556.43	19,000.00	3,556.43
School Tax Payable	1,451.96	1,065.00	386.96	15,534.72	17,935.00	(2,400.28)	16,986.68	19,000.00	(2,013.32)
Sales Tax Payable	229.00	185.00	44.00	2,325.55	7,815.00	(5,489.45)	2,554.55	8,000.00	(5,445.45)
Tap on Fees	601.63	1,775.00	(1,173.37)	12,324.28	16,225.00	(3,900.72)	12,925.91	18,000.00	(5,074.09)
<b>Subtotal</b>	<b>53,563.11</b>	<b>44,720.50</b>	<b>8,842.61</b>	<b>582,202.53</b>	<b>639,979.50</b>	<b>(57,776.97)</b>	<b>635,765.64</b>	<b>684,700.00</b>	<b>(48,934.36)</b>
<b>Total Revenue</b>	<b>53,563.11</b>	<b>44,720.50</b>	<b>8,842.61</b>	<b>582,202.53</b>	<b>639,979.50</b>	<b>(57,776.97)</b>	<b>635,765.64</b>	<b>684,700.00</b>	<b>(48,934.36)</b>
<b>General Expenses</b>									
JoAnn Estates Utilities	1,222.88	50.00	1,172.88	12,351.91	11,950.00	401.91	13,574.79	12,000.00	1,574.79
Carraige Park	445.53	315.00	130.53	4,435.03	4,785.00	0.00	4,880.56	5,100.00	(219.44)
Sales Tax Payable	214.44	335.00	(120.56)	2,123.52	7,665.00	(5,541.48)	2,337.96	8,000.00	(5,662.04)
School Tax Payable	1,319.24	1,490.00	(170.76)	13,801.09	17,510.00	(3,708.91)	15,120.33	19,000.00	(3,879.67)
Bond Interest	2,462.55	6,218.00	(3,755.45)	27,088.05	27,082.00	6.05	29,550.60	33,300.00	(3,749.40)
Bond Principal	3,166.67	140.00	3,026.67	34,833.37	31,860.00	2,973.37	38,000.04	32,000.00	6,000.04
Service Connections	190.34	2,625.00	(2,434.66)	15,508.45	15,375.00	133.45	15,698.79	18,000.00	(2,301.21)
Capitalized Expense	0.00	3,670.00	(3,670.00)	4,569.22	14,330.00	(9,760.78)	4,569.22	18,000.00	(13,430.78)
Deprec Sinking Fund	0.00	10,000.00	(10,000.00)	0.00	0.00	0.00	0.00	10,000.00	(10,000.00)
<b>Subtotal</b>	<b>9,021.65</b>	<b>24,843.00</b>	<b>(15,821.35)</b>	<b>114,710.64</b>	<b>130,557.00</b>	<b>(15,846.36)</b>	<b>123,732.29</b>	<b>155,400.00</b>	<b>(31,667.71)</b>

	Current Period			Last Month Year To Date			Year To Date		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>Operation &amp; Maintenance Exps</b>									
Purchased Water	10,187.75	26,000.00	(15,812.25)	138,828.90	170,500.00	(31,671.10)	149,016.65	196,500.00	(47,483.35)
Electric/Pumps	418.95	4,880.00	(4,461.05)	4,588.99	5,120.00	(531.01)	5,007.94	10,000.00	(4,992.06)
Tower, Telem., Pumps	101.64	1,055.00	(953.36)	2,597.31	2,945.00	(347.69)	2,698.95	4,000.00	(1,301.05)
Meter,Mains, Ser.,Hyd.	566.99	4,150.00	(3,583.01)	6,775.82	10,850.00	(4,074.18)	7,342.81	15,000.00	(7,657.19)
Office Maint. Util., Bill	3,669.67	6,100.00	(2,430.33)	30,216.66	23,900.00	6,316.66	33,886.33	30,000.00	3,886.33
Salaries	15,401.11	12,850.00	2,551.11	159,324.82	164,150.00	(4,825.18)	174,725.93	177,000.00	(2,274.07)
Taxes & Benefits	4,877.84	100.00	4,777.84	54,716.15	49,900.00	4,816.15	59,593.99	50,000.00	9,593.99
Training	0.00	220.00	(220.00)	1,137.77	2,780.00	(1,642.23)	1,137.77	3,000.00	(1,862.23)
Insurance & Bond	2,791.22	2,045.00	746.22	11,451.79	11,955.00	(503.21)	14,243.01	14,000.00	243.01
Transportation Exp	589.00	3,525.00	(2,936.00)	8,984.80	8,475.00	509.80	9,573.80	12,000.00	(2,426.20)
Audit	0.00	0.00	0.00	8,250.00	8,000.00	250.00	8,250.00	8,000.00	250.00
Legal	0.00	50.00	(50.00)	45.00	450.00	(405.00)	45.00	500.00	(455.00)
Chemicals	0.00	235.00	(235.00)	724.38	2,265.00	(1,540.62)	724.38	2,500.00	(1,775.62)
Analysis & Testing	<u>0.00</u>	<u>255.00</u>	<u>(255.00)</u>	<u>2,129.85</u>	<u>2,245.00</u>	<u>(115.15)</u>	<u>2,129.85</u>	<u>2,500.00</u>	<u>(370.15)</u>
<b>Subtotal</b>	<b>38,604.17</b>	<b>61,465.00</b>	<b>(22,860.83)</b>	<b>429,772.24</b>	<b>463,535.00</b>	<b>(33,762.76)</b>	<b>468,376.41</b>	<b>525,000.00</b>	<b>(56,623.59)</b>
<b>Total Expenses</b>	<b>47,625.82</b>	<b>86,308.00</b>	<b>(38,682.18)</b>	<b>544,482.88</b>	<b>594,092.00</b>	<b>(49,609.12)</b>	<b>592,108.70</b>	<b>680,400.00</b>	<b>(88,291.30)</b>
<b>Net Income (Loss)</b>	<b>5,937.29</b>	<b>(41,587.50)</b>	<b>47,524.79</b>	<b>37,719.65</b>	<b>45,887.50</b>	<b>(8,167.85)</b>	<b>43,656.94</b>	<b>4,300.00</b>	<b>39,356.94</b>

**Bank Account Summary**

	Current Mo.	Previous Mo.
O & M	3,725.85	3,605.14
US 62-286 PW Project	292.49	292.49
Revenue	10,936.62	13,561.11
Deprec. Sinking Funds	<u>2,193.67</u>	<u>2,193.11</u>
<b>Total Bank Accounts</b>	<b>17,148.63</b>	<b>19,651.85</b>

Notes -

FOR ENTIRE AREA SERVED  
Community, Town or City

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

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

WEST MCCRACKEN COUNTY WATER DISTRICT  
(Name of Utility)

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

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

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CONTENTS

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SCHEDULE NO. 1

RATES

APPLICABLE WITHIN THE SERVICE AREA OF THE  
WEST MCCRACKEN COUNTY WATER DISTRICT

Minimum Rate with Zero Usage

5/8" Meter	\$6.37
1" Meter	\$15.92
2" Meter	\$63.69
3" Meter	\$95.51
4" Meter	\$159.17

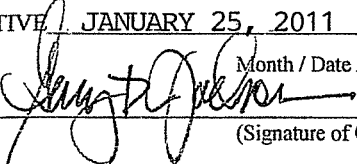
All Water Usage

0 to 100,000 gallons per month, per 1,000 gallons	\$5.10
Over 100,000 gallons per month, per 1,000 gallons	\$3.47
Bulk Water Sales, per 1,000 gallons	\$5.50

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DATE OF ISSUE NOVEMBER 18, 2010  
Month / Date / Year

DATE EFFECTIVE JANUARY 25, 2011  
Month / Date / Year

ISSUED BY   
(Signature of Officer)

TITLE CHAIRMAN

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