



Stephen L. Barker
Donald P. Moloney, II
Phillip M. Moloney
Kevin G. Henry
Ernest H. Jones, II
E. Douglas Stephan
Kevin W. Weaver
Charles D. Cole
Sarah Charles Wright
Bryan H. Beuman

R. Douglas Martin
Andrew D. DeSimone
Joshua M. Salsburey
Patsey Ely Jacobs
M. Todd Osterloh
Derrick T. Wright
Jamie Wilhite Dittert
Stephanie M. Wurdock
Jason P. Woodall

General Counsel
Gardner L. Turner

Of Counsel
Katherine M. Coleman

Don S. Sturgill
1928-2002

Email address:
tosterloh@sturgillturner.com

January 5, 2015

Jeff DeRouen, Executive Director
Public Service Commission
P.O. Box 615
Frankfort, KY 40602-0615

RECEIVED

JAN 05 2015

PUBLIC SERVICE
COMMISSION

RE: Proposed Adjustment of the Wholesale Water Service Rates of the
City of Danville

Case No. 2014-00392

Dear Mr. DeRouen:

The City of Danville ("City"), by counsel, hereby provides notice that it is filing information that was requested at the informal conference held on December 18, 2014. Specifically, the City is submitting copies of its income statement from Fiscal Year 2013, which match the test period in this case. Utility Fund expenses begin on page 32 of the income statement. The City is also submitting spreadsheets showing test year expenses, pro forma expenses that are known and measurable, the pro forma adjustments made in the original cost-of-service study for comparison purposes, and a revised cost-of-service study. Electronic copies of the spreadsheets are being filed on a compact disc. Based on discussions at the information conference, the City understands that this information satisfies the intent of the Commission's order dated December 15, 2014.

I certify that I have sent copies of this letter and its attachments to Caywood Metcalf and Jeffrey W. Jones, the attorneys of record in this matter. Please contact me if you have any questions.

Sincerely,
STURGILL, TURNER, BARKER & MOLONEY, PLLC

M. Todd Osterloh

MTO/slh
Enclosures
cc: Caywood Metcalf, w/enclosures
Jeffrey W. Jones, w/enclosures

x:\wdox\clients\64179\0008\pleading\00553898.docx

CITY OF DANVILLE

FY 2013 INCOME STATEMENT

City of Danville Income Statement

Program		6/30/2013	YTD 6/30/2013	Budget	Variance	%
General Fund						
Revenue						
Taxes						
10-0000-4130	Taxes: PILOT-Housing Aut	\$0.00	\$24,665.20	\$0.00	\$24,665.20	0.00 %
10-0000-4200	Ad Val Tax: Cur Real/Pers	\$7,275.99	\$1,362,214.77	\$0.00	\$1,362,214.77	0.00 %
10-0000-4204	Ad Val Tax: Cur Tangible	(\$3,020.91)	\$293,057.09	\$0.00	\$293,057.09	0.00 %
Subtotal		\$4,255.08	\$1,679,937.06	\$0.00	\$1,679,937.06	0.00 %
License & Fees						
10-0000-4220	Lic/Fees: Occ License Fee	\$1,011,697.91	\$4,941,738.79	\$0.00	\$4,941,738.79	0.00 %
10-0000-4221	Lic/Fees: Min Payments	\$1,475.00	\$6,050.00	\$0.00	\$6,050.00	0.00 %
10-0000-4222	Lic/Fees: Net Profits	\$109,077.67	\$600,958.34	\$0.00	\$600,958.34	0.00 %
10-0000-4223	Lic/Fees: Penalties & Inter	\$3,427.00	\$5,560.64	\$0.00	\$5,560.64	0.00 %
10-0000-4224	Lic/Fees: Franch Fee, Bank	\$1,242.77	\$101,412.85	\$0.00	\$101,412.85	0.00 %
10-0000-4229	Lic/Fees: Franch Fee-Elec R	\$1,928.11	\$24,698.47	\$0.00	\$24,698.47	0.00 %
10-0000-4230	Lic/Fees: Franch Fee - Elec	\$0.00	\$484,329.03	\$0.00	\$484,329.03	0.00 %
10-0000-4231	Lic/Fees: Franch Fee, CAT	\$8,926.31	\$107,113.39	\$0.00	\$107,113.39	0.00 %
10-0000-4232	Lic/Fees: Insur Premium	\$3,378.42	\$1,285,060.21	\$0.00	\$1,285,060.21	0.00 %
10-0000-4240	Lic/Fees: Alcohol Sales Per	\$43,791.40	\$76,981.40	\$0.00	\$76,981.40	0.00 %
10-0000-4241	Lic/Fees: Qtrly Alcohol Ta	\$1,676.59	\$507,668.14	\$0.00	\$507,668.14	0.00 %
10-0000-4261	Lic/Fees: Other License	\$200.00	\$200.00	\$0.00	\$200.00	0.00 %
Subtotal		\$1,186,821.18	\$8,141,771.26	\$0.00	\$8,141,771.26	0.00 %
Penalties & Forfeitures						
10-0000-4332	Pen & Forfeits: Arrest Fees	\$915.00	\$16,336.52	\$0.00	\$16,336.52	0.00 %
Subtotal		\$915.00	\$16,336.52	\$0.00	\$16,336.52	0.00 %
Service Revenue						
10-0000-4515	Services: Comm. Tower Re	\$8,001.11	\$96,013.32	\$0.00	\$96,013.32	0.00 %
10-0000-4520	Services: Fire Protection	\$0.00	\$23,720.11	\$0.00	\$23,720.11	0.00 %
10-0000-4560	Services: Com Contract, J.	\$0.00	\$6,951.96	\$0.00	\$6,951.96	0.00 %
10-0000-4561	Services: Com Contract, Pe	\$0.00	\$695.04	\$0.00	\$695.04	0.00 %
10-0000-4562	Services: Com Contract, Bo	\$0.00	\$137,150.80	\$0.00	\$137,150.80	0.00 %
10-0000-4563	Services: Com Contract, Fi	(\$6,114.52)	\$0.00	\$0.00	\$0.00	0.00 %
10-0000-4590	Services: Building Rental	(\$3,774.00)	\$50.00	\$0.00	\$50.00	0.00 %
10-0000-4595	Other Rev: Cost Reduct. P	\$103,821.56	\$814,866.50	\$0.00	\$814,866.50	0.00 %
10-0000-4596	Services: Fire Services	\$425.00	\$565.00	\$0.00	\$565.00	0.00 %
Subtotal		\$102,359.15	\$1,080,012.73	\$0.00	\$1,080,012.73	0.00 %
Other Recurring Revenue						
10-0000-4700	Operating Trans: Municipa	\$2,083.34	\$25,000.08	\$0.00	\$25,000.08	0.00 %
10-0000-4720	Other Rev: Tobacco Crop	\$0.00	\$1,203.30	\$0.00	\$1,203.30	0.00 %
10-0000-4745	Other Rev: Insurance Proce	(\$5,972.15)	\$0.00	\$0.00	\$0.00	0.00 %
10-0000-4760	Other Rev: Invest Interest	\$8,787.41	\$39,304.14	\$0.00	\$39,304.14	0.00 %
10-0000-4761	Change in Fair Value	(\$29,688.15)	(\$28,196.98)	\$0.00	(\$28,196.98)	0.00 %
10-0000-4780	Other Rev: Boyle Co Cost S	\$22,500.00	\$90,000.00	\$0.00	\$90,000.00	0.00 %

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
10-0000-4785	School Officer	\$0.00	\$45,783.45	\$0.00	\$45,783.45	0.00 %
10-0000-4799	Other Rev: Miscellaneous	(\$21,708.63)	\$14,152.70	\$0.00	\$14,152.70	0.00 %
Subtotal		(\$23,998.18)	\$187,246.69	\$0.00	\$187,246.69	0.00 %
Intergovernmental Revenue						
10-0000-4900	Intergov: BASE Court	(\$1,188.54)	\$27,045.20	\$0.00	\$27,045.20	0.00 %
10-0000-4910	Intergov: Police Incentive	\$17,353.38	\$137,473.04	\$0.00	\$137,473.04	0.00 %
10-0000-4920	Intergov: Fire Incentive	(\$473.30)	\$97,278.20	\$0.00	\$97,278.20	0.00 %
10-0000-4993	Intergov: FEMA Grants	\$78,560.31	\$78,560.31	\$0.00	\$78,560.31	0.00 %
10-0000-4994	Intergov: Other	\$0.00	\$127,986.83	\$0.00	\$127,986.83	0.00 %
10-0000-4996	Intergov: Police Grant Revn	(\$221.00)	\$30,029.00	\$0.00	\$30,029.00	0.00 %
10-0000-4997	Intergov: Fire Grant Revnu	\$0.00	(\$8,250.00)	\$0.00	(\$8,250.00)	0.00 %
Subtotal		\$94,030.85	\$490,122.58	\$0.00	\$490,122.58	0.00 %
Special Purpose Revenue						
10-0000-4841	Loan Proceeds	\$0.00	\$2,520,000.00	\$0.00	\$2,520,000.00	0.00 %
10-0000-4899	Spec Rev: Bond/Loan Proc	\$0.00	\$1,920,000.00	\$0.00	\$1,920,000.00	0.00 %
Subtotal		\$0.00	\$4,440,000.00	\$0.00	\$4,440,000.00	0.00 %
Total Revenues		\$1,364,383.08	\$16,035,426.84	\$0.00	\$16,035,426.84	0.00 %

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Legislative & Executive						
Personnel						
10-1310-5150	Regular Salaries	\$22,055.76	\$277,708.23	\$0.00	(\$277,708.23)	0.00 %
10-1310-5151	Overtime Salaries	\$1,184.64	\$6,907.45	\$0.00	(\$6,907.45)	0.00 %
10-1310-5152	Part-Time Salaries	\$3,080.10	\$34,702.46	\$0.00	(\$34,702.46)	0.00 %
10-1310-5953	FICA	\$2,012.51	\$23,769.24	\$0.00	(\$23,769.24)	0.00 %
10-1310-5954	Medical & Hospital	\$0.00	\$89,115.76	\$0.00	(\$89,115.76)	0.00 %
10-1310-5955	Dental	\$0.00	\$6,112.39	\$0.00	(\$6,112.39)	0.00 %
10-1310-5956	Life	\$0.00	\$923.88	\$0.00	(\$923.88)	0.00 %
10-1310-5959	Workers Compensation	\$33.65	\$403.80	\$0.00	(\$403.80)	0.00 %
10-1310-5968	Retirement CERS Non-HA	\$4,586.82	\$55,622.09	\$0.00	(\$55,622.09)	0.00 %
Total Personnel		\$32,953.48	\$495,265.30	\$0.00	(\$495,265.30)	0.00 %
Contractual						
10-1310-6110	CS: Contract Labor	\$0.00	\$1,500.00	\$0.00	(\$1,500.00)	0.00 %
10-1310-6120	CSC: Advertising & Publi	\$1,149.70	\$6,632.47	\$0.00	(\$6,632.47)	0.00 %
10-1310-6121	CSC: Promotional Activit	\$150.00	\$4,552.44	\$0.00	(\$4,552.44)	0.00 %
10-1310-6122	CSC: Printing & Duplicati	\$0.00	\$1,517.31	\$0.00	(\$1,517.31)	0.00 %
10-1310-6123	CSS: Recording & Reporti	\$51.00	\$282.00	\$0.00	(\$282.00)	0.00 %
10-1310-6124	CSC: Postage & Freight	\$115.94	\$397.40	\$0.00	(\$397.40)	0.00 %
10-1310-6131	CSO: Rentals & Leases	\$0.00	\$1,480.00	\$0.00	(\$1,480.00)	0.00 %
10-1310-6132	CSO: Cleaning & Janitorial	\$133.50	\$133.50	\$0.00	(\$133.50)	0.00 %
10-1310-6141	CSP: Legal Services	\$15,811.50	\$109,155.04	\$0.00	(\$109,155.04)	0.00 %
10-1310-6142	CSP: Consultants	\$4,670.21	\$30,704.41	\$0.00	(\$30,704.41)	0.00 %
10-1310-6145	CSP: Insurance/Judgement/	\$1,123.76	\$18,662.22	\$0.00	(\$18,662.22)	0.00 %
10-1310-6150	CSU: Telephone & Fax	\$398.04	\$2,487.91	\$0.00	(\$2,487.91)	0.00 %
10-1310-6151	CSU: Electric Service	\$0.00	(\$0.01)	\$0.00	\$0.01	0.00 %
10-1310-6170	CSI: Building/Structures	\$0.00	\$422.12	\$0.00	(\$422.12)	0.00 %
10-1310-6180	CSV: Vehicles & Light Tr	\$0.00	\$77.97	\$0.00	(\$77.97)	0.00 %
10-1310-6191	CSM: General Services	\$0.00	\$45.00	\$0.00	(\$45.00)	0.00 %
Total Contractual		\$23,603.65	\$178,049.78	\$0.00	(\$178,049.78)	0.00 %
Other						
10-1310-7110	MS: Marketing & Promoti	\$108.43	\$25,562.04	\$0.00	(\$25,562.04)	0.00 %
10-1310-7111	MS: Office Supplies	\$757.64	\$5,058.76	\$0.00	(\$5,058.76)	0.00 %
10-1310-7112	MS: Furniture & Fixtures	\$0.00	\$647.00	\$0.00	(\$647.00)	0.00 %
10-1310-7114	MS: Clothing	\$0.00	\$539.44	\$0.00	(\$539.44)	0.00 %
10-1310-7115	MS: Food Service/Supplies	\$115.22	\$2,834.28	\$0.00	(\$2,834.28)	0.00 %
10-1310-7117	OS: Electronic Inform Syst	\$0.00	\$2,339.45	\$0.00	(\$2,339.45)	0.00 %
10-1310-7125	OS: General Supplies	\$289.77	\$289.77	\$0.00	(\$289.77)	0.00 %
10-1310-7131	VES: Vehicles & Light Tr	\$0.00	\$50.07	\$0.00	(\$50.07)	0.00 %
10-1310-7135	VES: Miscellaneous	\$0.00	\$8.97	\$0.00	(\$8.97)	0.00 %
10-1310-7137	VES: Vehicles Allowance	\$500.00	\$6,000.00	\$0.00	(\$6,000.00)	0.00 %
10-1310-7140	Other: Membership/Subscri	\$268.00	\$37,242.55	\$0.00	(\$37,242.55)	0.00 %
10-1310-7141	Other: Staff Devp/Educat	\$0.00	\$6,624.19	\$0.00	(\$6,624.19)	0.00 %
10-1310-7142	Other: Conference & Meetii	\$0.00	\$4,081.96	\$0.00	(\$4,081.96)	0.00 %

**City of Danville
Income Statement**

		<u>6/30/2013</u>	<u>YTD 6/30/2013</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
10-1310-7149	Other: Miscellaneous	\$0.00	\$859.00	\$0.00	(\$859.00)	0.00 %
Total Other		\$2,039.06	\$92,137.48	\$0.00	(\$92,137.48)	0.00 %
Total Legislative & Executive		\$58,596.19	\$765,452.56	\$0.00	(\$765,452.56)	0.00 %

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Finance & Administration						
Personnel						
10-1320-5150	Regular Salaries	\$9,918.60	\$124,240.31	\$0.00	(\$124,240.31)	0.00 %
10-1320-5152	Part-Time Salaries	\$2,102.07	\$23,975.13	\$0.00	(\$23,975.13)	0.00 %
10-1320-5161	Overtime Incentive	\$54.15	\$103.29	\$0.00	(\$103.29)	0.00 %
10-1320-5953	FICA	\$843.40	\$10,866.24	\$0.00	(\$10,866.24)	0.00 %
10-1320-5954	Medical & Hospital	\$0.00	\$53,698.80	\$0.00	(\$53,698.80)	0.00 %
10-1320-5955	Dental	\$0.00	\$3,832.32	\$0.00	(\$3,832.32)	0.00 %
10-1320-5956	Life	\$0.00	\$277.77	\$0.00	(\$277.77)	0.00 %
10-1320-5959	Workers Compensation	\$39.26	\$471.12	\$0.00	(\$471.12)	0.00 %
10-1320-5968	Retirement CERS Non-HA	\$1,956.46	\$22,137.75	\$0.00	(\$22,137.75)	0.00 %
Total Personnel		\$14,913.94	\$239,602.73	\$0.00	(\$239,602.73)	0.00 %
Contractual						
10-1320-6120	CSC: Advertising & Publi	\$270.42	\$497.19	\$0.00	(\$497.19)	0.00 %
10-1320-6122	CSC: Printing & Duplicati	\$2,183.65	\$5,774.99	\$0.00	(\$5,774.99)	0.00 %
10-1320-6123	CSS: Recording & Reporti	\$26.00	\$56.15	\$0.00	(\$56.15)	0.00 %
10-1320-6124	CSC: Postage & Freight	\$3,233.71	\$28,512.74	\$0.00	(\$28,512.74)	0.00 %
10-1320-6131	CSO: Rentals & Leases	\$198.00	\$1,056.00	\$0.00	(\$1,056.00)	0.00 %
10-1320-6132	CSO: Cleaning & Janitorial	\$269.86	\$5,348.09	\$0.00	(\$5,348.09)	0.00 %
10-1320-6140	CSP: Audit/Budget/Fin-Rep	\$0.00	\$25,000.00	\$0.00	(\$25,000.00)	0.00 %
10-1320-6142	CSP: Consultants	\$26,627.91	\$202,291.39	\$0.00	(\$202,291.39)	0.00 %
10-1320-6144	CSP: PVA & Property Tax I	\$0.00	\$40,000.00	\$0.00	(\$40,000.00)	0.00 %
10-1320-6145	CSP: Insurance/Judgement/	\$333.33	\$5,280.75	\$0.00	(\$5,280.75)	0.00 %
10-1320-6150	CSU: Telephone & Fax	\$1,238.08	\$9,905.24	\$0.00	(\$9,905.24)	0.00 %
10-1320-6151	CSU: Electric Service	\$4,366.74	\$25,526.35	\$0.00	(\$25,526.35)	0.00 %
10-1320-6153	CSU: Natural & Propane G	\$38.80	\$950.57	\$0.00	(\$950.57)	0.00 %
10-1320-6170	CSI: Building/Structures	\$0.00	\$2,855.22	\$0.00	(\$2,855.22)	0.00 %
10-1320-6190	CSM: Electron Inform Sy	\$133.81	\$29,052.12	\$0.00	(\$29,052.12)	0.00 %
10-1320-6191	CSM: General Services	\$0.00	\$60.00	\$0.00	(\$60.00)	0.00 %
Total Contractual		\$38,920.31	\$382,166.80	\$0.00	(\$382,166.80)	0.00 %
Other						
10-1320-7110	MS: Marketing & Promoti	\$0.00	\$75.00	\$0.00	(\$75.00)	0.00 %
10-1320-7111	MS: Office Supplies	\$0.00	\$4,884.32	\$0.00	(\$4,884.32)	0.00 %
10-1320-7112	MS: Furniture & Fixtures	\$0.00	\$1,703.91	\$0.00	(\$1,703.91)	0.00 %
10-1320-7113	MS: Cleaning Supplies	\$0.00	\$2,060.76	\$0.00	(\$2,060.76)	0.00 %
10-1320-7115	MS: Food Service/Supplies	\$0.00	\$567.15	\$0.00	(\$567.15)	0.00 %
10-1320-7122	OS: Chemicals	\$40.00	\$360.00	\$0.00	(\$360.00)	0.00 %
10-1320-7123	OS: Building Supplies	\$55.00	\$2,006.73	\$0.00	(\$2,006.73)	0.00 %
10-1320-7125	OS: General Supplies	\$0.00	\$37.36	\$0.00	(\$37.36)	0.00 %
10-1320-7140	Other: Membership/Subscri	\$124.00	\$468.00	\$0.00	(\$468.00)	0.00 %
Total Other		\$219.00	\$12,163.23	\$0.00	(\$12,163.23)	0.00 %
Total Finance & Administration		\$54,053.25	\$633,932.76	\$0.00	(\$633,932.76)	0.00 %

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Information Technology						
Personnel						
10-1330-5150	Regular Salaries	\$5,637.60	\$70,956.00	\$0.00	(\$70,956.00)	0.00 %
10-1330-5953	FICA	\$395.59	\$5,142.60	\$0.00	(\$5,142.60)	0.00 %
10-1330-5954	Medical & Hospital	\$0.00	\$11,838.96	\$0.00	(\$11,838.96)	0.00 %
10-1330-5955	Dental	\$0.00	\$1,003.79	\$0.00	(\$1,003.79)	0.00 %
10-1330-5956	Life	\$0.00	\$139.89	\$0.00	(\$139.89)	0.00 %
10-1330-5959	Workers Compensation	\$11.22	\$134.64	\$0.00	(\$134.64)	0.00 %
10-1330-5968	Retirement CERS Non-HA	\$1,128.59	\$13,882.45	\$0.00	(\$13,882.45)	0.00 %
Total Personnel		\$7,173.00	\$103,098.33	\$0.00	(\$103,098.33)	0.00 %
Contractual						
10-1330-6124	CSC: Postage & Freight	\$0.00	\$91.65	\$0.00	(\$91.65)	0.00 %
10-1330-6145	CSP: Insurance/Judgement/	\$270.40	\$3,317.19	\$0.00	(\$3,317.19)	0.00 %
10-1330-6150	CSU: Telephone & Fax	\$333.18	\$2,452.05	\$0.00	(\$2,452.05)	0.00 %
10-1330-6190	CSM: Electron Inform Sy	\$129.90	\$12,455.00	\$0.00	(\$12,455.00)	0.00 %
Total Contractual		\$733.48	\$18,315.89	\$0.00	(\$18,315.89)	0.00 %
Other						
10-1330-7111	MS: Office Supplies	\$0.00	\$297.88	\$0.00	(\$297.88)	0.00 %
10-1330-7117	OS: Electronic Inform Syst	\$610.00	\$18,195.85	\$0.00	(\$18,195.85)	0.00 %
10-1330-7131	VES: Vehicles & Light Tr	\$3.32	\$323.78	\$0.00	(\$323.78)	0.00 %
10-1330-7134	VES: Gasoline & Oil	\$116.98	\$751.32	\$0.00	(\$751.32)	0.00 %
10-1330-7141	Other: Staff Devp/Educat	\$0.00	\$579.96	\$0.00	(\$579.96)	0.00 %
Total Other		\$730.30	\$20,148.79	\$0.00	(\$20,148.79)	0.00 %
Total Information Technology		\$8,636.78	\$141,563.01	\$0.00	(\$141,563.01)	0.00 %

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Police Department						
Personnel						
10-1410-5150	Regular Salaries	\$97,940.01	\$1,196,859.89	\$0.00	(\$1,196,859.89)	0.00 %
10-1410-5151	Overtime Salaries	\$13,287.74	\$160,488.28	\$0.00	(\$160,488.28)	0.00 %
10-1410-5152	Part-Time Salaries	\$520.00	\$12,700.00	\$0.00	(\$12,700.00)	0.00 %
10-1410-5160	Regular Salry Incentive	\$6,973.20	\$95,014.32	\$0.00	(\$95,014.32)	0.00 %
10-1410-5161	Overtime Incentive	\$1,270.97	\$15,801.36	\$0.00	(\$15,801.36)	0.00 %
10-1410-5953	FICA	\$8,829.51	\$106,159.11	\$0.00	(\$106,159.11)	0.00 %
10-1410-5954	Medical & Hospital	\$0.00	\$341,008.20	\$0.00	(\$341,008.20)	0.00 %
10-1410-5955	Dental	\$0.00	\$21,825.14	\$0.00	(\$21,825.14)	0.00 %
10-1410-5956	Life	\$0.00	\$2,521.66	\$0.00	(\$2,521.66)	0.00 %
10-1410-5959	Workers Compensation	\$2,399.17	\$28,790.04	\$0.00	(\$28,790.04)	0.00 %
10-1410-5968	Retirement CERS Non-HA	\$1,003.78	\$12,370.39	\$0.00	(\$12,370.39)	0.00 %
10-1410-5978	Retirement CERS HAZ	\$43,904.86	\$509,796.96	\$0.00	(\$509,796.96)	0.00 %
Total Personnel		\$176,129.24	\$2,503,335.35	\$0.00	(\$2,503,335.35)	0.00 %
Contractual						
10-1410-6120	CSC: Advertising & Publi	\$71.20	\$1,325.67	\$0.00	(\$1,325.67)	0.00 %
10-1410-6121	CSC: Promotional Activit	\$135.56	\$135.56	\$0.00	(\$135.56)	0.00 %
10-1410-6122	CSC: Printing & Duplicati	\$0.00	\$1,286.80	\$0.00	(\$1,286.80)	0.00 %
10-1410-6123	CSS: Recording & Reporti	\$0.00	\$48.00	\$0.00	(\$48.00)	0.00 %
10-1410-6124	CSC: Postage & Freight	\$91.02	\$235.33	\$0.00	(\$235.33)	0.00 %
10-1410-6131	CSO: Rentals & Leases	\$0.00	\$150.00	\$0.00	(\$150.00)	0.00 %
10-1410-6132	CSO: Cleaning & Janitorial	\$825.00	\$4,984.00	\$0.00	(\$4,984.00)	0.00 %
10-1410-6142	CSP: Consultants	\$957.00	\$7,071.81	\$0.00	(\$7,071.81)	0.00 %
10-1410-6145	CSP: Insurance/Judgement/	\$4,765.37	\$60,135.45	\$0.00	(\$60,135.45)	0.00 %
10-1410-6150	CSU: Telephone & Fax	\$2,591.37	\$16,582.69	\$0.00	(\$16,582.69)	0.00 %
10-1410-6151	CSU: Electric Service	\$4,697.11	\$27,708.45	\$0.00	(\$27,708.45)	0.00 %
10-1410-6153	CSU: Natural & Propane G	\$123.90	\$1,566.31	\$0.00	(\$1,566.31)	0.00 %
10-1410-6170	CSI: Building/Structures	\$0.00	\$3,695.12	\$0.00	(\$3,695.12)	0.00 %
10-1410-6180	CSV: Vehicles & Light Tr	(\$58.52)	\$8,981.67	\$0.00	(\$8,981.67)	0.00 %
10-1410-6181	CSV: Heavy Trucks & Eq	\$0.00	\$75.00	\$0.00	(\$75.00)	0.00 %
10-1410-6190	CSM: Electron Inform Sy	\$109.95	\$8,738.24	\$0.00	(\$8,738.24)	0.00 %
10-1410-6191	CSM: General Services	\$0.00	\$2,451.83	\$0.00	(\$2,451.83)	0.00 %
Total Contractual		\$14,308.96	\$145,171.93	\$0.00	(\$145,171.93)	0.00 %
Other						
10-1410-7110	MS: Marketing & Promoti	\$0.00	\$235.00	\$0.00	(\$235.00)	0.00 %
10-1410-7111	MS: Office Supplies	\$681.97	\$9,821.01	\$0.00	(\$9,821.01)	0.00 %
10-1410-7112	MS: Furniture & Fixtures	\$0.00	\$1,058.91	\$0.00	(\$1,058.91)	0.00 %
10-1410-7113	MS: Cleaning Supplies	\$0.00	\$1,072.76	\$0.00	(\$1,072.76)	0.00 %
10-1410-7114	MS: Clothing	\$4,845.95	\$36,090.37	\$0.00	(\$36,090.37)	0.00 %
10-1410-7115	MS: Food Service/Supplies	\$0.00	\$1,178.61	\$0.00	(\$1,178.61)	0.00 %
10-1410-7117	OS: Electronic Inform Syst	\$0.00	\$13,383.59	\$0.00	(\$13,383.59)	0.00 %
10-1410-7122	OS: Chemicals	\$40.00	\$440.00	\$0.00	(\$440.00)	0.00 %
10-1410-7123	OS: Building Supplies	\$0.00	\$1,044.38	\$0.00	(\$1,044.38)	0.00 %

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
10-1410-7125	OS: General Supplies	\$389.79	\$23,810.49	\$0.00	(\$23,810.49)	0.00 %
10-1410-7130	VES: Tools & Equipment	\$0.00	\$62.00	\$0.00	(\$62.00)	0.00 %
10-1410-7131	VES: Vehicles & Light Tr	\$2,228.87	\$23,407.15	\$0.00	(\$23,407.15)	0.00 %
10-1410-7134	VES: Gasoline & Oil	\$16,210.66	\$102,048.97	\$0.00	(\$102,048.97)	0.00 %
10-1410-7135	VES: Miscellaneous	\$0.00	\$17,659.44	\$0.00	(\$17,659.44)	0.00 %
10-1410-7140	Other: Membership/Subscri	\$811.00	\$3,955.00	\$0.00	(\$3,955.00)	0.00 %
10-1410-7141	Other: Staff Devp/Educat	\$3,272.16	\$14,270.46	\$0.00	(\$14,270.46)	0.00 %
10-1410-7143	Other: Alcohol Awareness	\$5,998.00	\$35,146.03	\$0.00	(\$35,146.03)	0.00 %
10-1410-7149	Other: Miscellaneous	\$0.00	\$487.45	\$0.00	(\$487.45)	0.00 %
Total Other		\$34,478.40	\$285,171.62	\$0.00	(\$285,171.62)	0.00 %
Total Police Department		\$224,916.60	\$2,933,678.90	\$0.00	(\$2,933,678.90)	0.00 %

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Fire & Emergency Services						
Personnel						
10-1420-5150	Regular Salaries	\$16,864.23	\$178,672.99	\$0.00	(\$178,672.99)	0.00 %
10-1420-5151	Overtime Salaries	\$829.38	\$2,427.93	\$0.00	(\$2,427.93)	0.00 %
10-1420-5160	Regular Salary Incentive	\$6,199.92	\$77,062.87	\$0.00	(\$77,062.87)	0.00 %
10-1420-5161	Overtime Incentive	\$1,052.98	\$8,996.87	\$0.00	(\$8,996.87)	0.00 %
10-1420-5210	Regular Salary Fire	\$29,804.69	\$455,473.67	\$0.00	(\$455,473.67)	0.00 %
10-1420-5211	Overtime Fire	\$19,136.72	\$278,880.36	\$0.00	(\$278,880.36)	0.00 %
10-1420-5213	Part-Time Fire	\$8,030.86	\$99,638.86	\$0.00	(\$99,638.86)	0.00 %
10-1420-5214	Unscheduled Overtime Fire	\$6,329.18	\$63,951.13	\$0.00	(\$63,951.13)	0.00 %
10-1420-5953	FICA	\$6,076.75	\$82,943.89	\$0.00	(\$82,943.89)	0.00 %
10-1420-5954	Medical & Hospital	\$0.00	\$273,713.94	\$0.00	(\$273,713.94)	0.00 %
10-1420-5955	Dental	\$0.00	\$18,858.86	\$0.00	(\$18,858.86)	0.00 %
10-1420-5956	Life	\$0.00	\$1,481.77	\$0.00	(\$1,481.77)	0.00 %
10-1420-5959	Workers Compensation	\$3,082.49	\$36,989.88	\$0.00	(\$36,989.88)	0.00 %
10-1420-5968	Retirement CERS Non-HA	\$300.44	\$3,692.69	\$0.00	(\$3,692.69)	0.00 %
10-1420-5978	Retirement CERS HAZ	\$31,161.11	\$392,247.75	\$0.00	(\$392,247.75)	0.00 %
Total Personnel		\$128,868.75	\$1,975,033.46	\$0.00	(\$1,975,033.46)	0.00 %
Contractual						
10-1420-6120	CSC: Advertising & Publi	\$110.35	\$110.35	\$0.00	(\$110.35)	0.00 %
10-1420-6122	CSC: Printing & Duplicati	\$0.00	\$206.38	\$0.00	(\$206.38)	0.00 %
10-1420-6124	CSC: Postage & Freight	\$8.29	\$284.58	\$0.00	(\$284.58)	0.00 %
10-1420-6131	CSO: Rentals & Leases	\$0.00	\$75.00	\$0.00	(\$75.00)	0.00 %
10-1420-6142	CSP: Consultants	\$8,976.05	\$12,558.05	\$0.00	(\$12,558.05)	0.00 %
10-1420-6145	CSP: Insurance/Judgement/	\$3,182.81	\$39,367.80	\$0.00	(\$39,367.80)	0.00 %
10-1420-6150	CSU: Telephone & Fax	\$1,117.08	\$6,913.56	\$0.00	(\$6,913.56)	0.00 %
10-1420-6151	CSU: Electric Service	\$1,944.73	\$11,479.09	\$0.00	(\$11,479.09)	0.00 %
10-1420-6153	CSU: Natural & Propane G	\$176.84	\$3,364.64	\$0.00	(\$3,364.64)	0.00 %
10-1420-6170	CSI: Building/Structures	\$128.00	\$8,381.91	\$0.00	(\$8,381.91)	0.00 %
10-1420-6180	CSV: Vehicles & Light Tr	\$402.85	\$1,118.87	\$0.00	(\$1,118.87)	0.00 %
10-1420-6181	CSV: Heavy Trucks & Eq	\$0.00	\$29,681.63	\$0.00	(\$29,681.63)	0.00 %
10-1420-6182	CSV: Machinery & Equip	\$0.00	\$5,892.63	\$0.00	(\$5,892.63)	0.00 %
10-1420-6190	CSM: Electron Inform Sy	\$312.89	\$5,523.54	\$0.00	(\$5,523.54)	0.00 %
10-1420-6191	CSM: General Services	\$0.00	\$45.00	\$0.00	(\$45.00)	0.00 %
Total Contractual		\$16,359.89	\$125,003.03	\$0.00	(\$125,003.03)	0.00 %
Other						
10-1420-7110	MS: Marketing & Promoti	\$173.50	\$579.99	\$0.00	(\$579.99)	0.00 %
10-1420-7111	MS: Office Supplies	\$0.00	\$913.63	\$0.00	(\$913.63)	0.00 %
10-1420-7113	MS: Cleaning Supplies	\$0.00	\$1,778.49	\$0.00	(\$1,778.49)	0.00 %
10-1420-7114	MS: Clothing	\$243.00	\$31,411.61	\$0.00	(\$31,411.61)	0.00 %
10-1420-7115	MS: Food Service/Supplies	\$124.30	\$896.67	\$0.00	(\$896.67)	0.00 %
10-1420-7116	MS: Safety & First Aid Su	\$0.00	\$19,737.83	\$0.00	(\$19,737.83)	0.00 %
10-1420-7117	OS: Electronic Inform Syst	\$834.00	\$2,973.61	\$0.00	(\$2,973.61)	0.00 %
10-1420-7122	OS: Chemicals	\$0.00	\$1,084.38	\$0.00	(\$1,084.38)	0.00 %

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
10-1420-7123	OS: Building Supplies	\$0.00	\$3,503.71	\$0.00	(\$3,503.71)	0.00 %
10-1420-7124	OS: Construction Materials	\$41.66	\$531.06	\$0.00	(\$531.06)	0.00 %
10-1420-7125	OS: General Supplies	\$103.37	\$504.55	\$0.00	(\$504.55)	0.00 %
10-1420-7129	MS: Hydrants	\$0.00	\$1,321.13	\$0.00	(\$1,321.13)	0.00 %
10-1420-7130	VES: Tools & Equipment	\$5.98	\$9,437.31	\$0.00	(\$9,437.31)	0.00 %
10-1420-7131	VES: Vehicles & Light Tr	\$1,476.30	\$3,089.60	\$0.00	(\$3,089.60)	0.00 %
10-1420-7132	VES: Heavy Trucks & Equ	\$0.00	\$7,462.75	\$0.00	(\$7,462.75)	0.00 %
10-1420-7133	VES: Machinery & Equip	(\$18.92)	\$812.67	\$0.00	(\$812.67)	0.00 %
10-1420-7134	VES: Gasoline & Oil	\$1,920.68	\$18,512.15	\$0.00	(\$18,512.15)	0.00 %
10-1420-7140	Other: Membership/Subscri	\$837.00	\$2,453.00	\$0.00	(\$2,453.00)	0.00 %
10-1420-7141	Other: Staff Devp/Educat	\$0.00	\$13,930.78	\$0.00	(\$13,930.78)	0.00 %
10-1420-7147	Other: Fire Prevention	\$313.69	\$1,258.67	\$0.00	(\$1,258.67)	0.00 %
10-1420-7149	Other: Miscellaneous	\$0.00	\$8,500.00	\$0.00	(\$8,500.00)	0.00 %
Total Other		\$6,054.56	\$130,693.59	\$0.00	(\$130,693.59)	0.00 %
Total Fire & Emergency Services		\$151,283.20	\$2,230,730.08	\$0.00	(\$2,230,730.08)	0.00 %

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Communication Services						
Personnel						
10-1430-5150	Regular Salaries	\$22,557.38	\$286,171.30	\$0.00	(\$286,171.30)	0.00 %
10-1430-5151	Overtime Salaries	\$4,946.09	\$60,071.62	\$0.00	(\$60,071.62)	0.00 %
10-1430-5953	FICA	\$1,985.27	\$24,847.61	\$0.00	(\$24,847.61)	0.00 %
10-1430-5954	Medical & Hospital	\$0.00	\$89,145.27	\$0.00	(\$89,145.27)	0.00 %
10-1430-5955	Dental	\$0.00	\$6,968.97	\$0.00	(\$6,968.97)	0.00 %
10-1430-5956	Life	\$0.00	\$660.62	\$0.00	(\$660.62)	0.00 %
10-1430-5959	Workers Compensation	\$67.30	\$807.60	\$0.00	(\$807.60)	0.00 %
10-1430-5968	Retirement CERS Non-HA	\$5,200.72	\$62,426.44	\$0.00	(\$62,426.44)	0.00 %
Total Personnel		\$34,756.76	\$531,099.43	\$0.00	(\$531,099.43)	0.00 %
Contractual						
10-1430-6120	CSC: Advertising & Publi	\$0.00	\$982.30	\$0.00	(\$982.30)	0.00 %
10-1430-6132	CSO: Cleaning & Janitorial	\$0.00	\$2,925.00	\$0.00	(\$2,925.00)	0.00 %
10-1430-6142	CSP: Consultants	\$1,473.15	\$2,241.15	\$0.00	(\$2,241.15)	0.00 %
10-1430-6145	CSP: Insurance/Judgement/	\$903.83	\$11,197.77	\$0.00	(\$11,197.77)	0.00 %
10-1430-6150	CSU: Telephone & Fax	\$1,528.91	\$9,454.18	\$0.00	(\$9,454.18)	0.00 %
10-1430-6151	CSU: Electric Service	\$1,380.30	\$8,503.63	\$0.00	(\$8,503.63)	0.00 %
10-1430-6153	CSU: Natural & Propane G	\$74.98	\$1,188.90	\$0.00	(\$1,188.90)	0.00 %
10-1430-6170	CSI: Building/Structures	\$70.00	\$712.48	\$0.00	(\$712.48)	0.00 %
10-1430-6190	CSM: Electron Inform Sy	\$279.94	\$3,046.08	\$0.00	(\$3,046.08)	0.00 %
Total Contractual		\$5,711.11	\$40,251.49	\$0.00	(\$40,251.49)	0.00 %
Other						
10-1430-7111	MS: Office Supplies	\$0.00	\$2,049.16	\$0.00	(\$2,049.16)	0.00 %
10-1430-7112	MS: Furniture & Fixtures	\$0.00	\$50.00	\$0.00	(\$50.00)	0.00 %
10-1430-7113	MS: Cleaning Supplies	\$461.15	\$1,265.60	\$0.00	(\$1,265.60)	0.00 %
10-1430-7115	MS: Food Service/Supplies	\$0.00	\$85.86	\$0.00	(\$85.86)	0.00 %
10-1430-7117	OS: Electronic Inform Syst	\$0.00	\$5,827.42	\$0.00	(\$5,827.42)	0.00 %
10-1430-7140	Other: Membership/Subscri	\$310.00	\$680.00	\$0.00	(\$680.00)	0.00 %
10-1430-7141	Other: Staff Devp/Educat	\$52.82	\$453.85	\$0.00	(\$453.85)	0.00 %
10-1430-7149	Other: Miscellaneous	\$0.00	\$168.57	\$0.00	(\$168.57)	0.00 %
Total Other		\$823.97	\$10,580.46	\$0.00	(\$10,580.46)	0.00 %
Total Communication Services		\$41,291.84	\$581,931.38	\$0.00	(\$581,931.38)	0.00 %

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Codes Enforcement						
Personnel						
10-1440-5150	Regular Salaries	\$9,289.85	\$114,454.44	\$0.00	(\$114,454.44)	0.00 %
10-1440-5953	FICA	\$647.14	\$8,289.96	\$0.00	(\$8,289.96)	0.00 %
10-1440-5954	Medical & Hospital	\$0.00	\$35,446.81	\$0.00	(\$35,446.81)	0.00 %
10-1440-5955	Dental	\$0.00	\$2,104.80	\$0.00	(\$2,104.80)	0.00 %
10-1440-5956	Life	\$0.00	\$262.56	\$0.00	(\$262.56)	0.00 %
10-1440-5959	Workers Compensation	\$168.10	\$2,017.20	\$0.00	(\$2,017.20)	0.00 %
10-1440-5968	Retirement CERS Non-HA	\$1,845.34	\$22,378.98	\$0.00	(\$22,378.98)	0.00 %
Total Personnel		\$11,950.43	\$184,954.75	\$0.00	(\$184,954.75)	0.00 %
Contractual						
10-1440-6122	CSC: Printing & Duplicati	\$0.00	\$95.00	\$0.00	(\$95.00)	0.00 %
10-1440-6123	CSS: Recording & Reporti	\$0.00	\$19.00	\$0.00	(\$19.00)	0.00 %
10-1440-6130	CSO:Landscape/Flowers/Tr	(\$1,306.90)	(\$7,077.28)	\$0.00	\$7,077.28	0.00 %
10-1440-6142	CSP: Consultants	\$0.00	\$200.00	\$0.00	(\$200.00)	0.00 %
10-1440-6145	CSP: Insurance/Judgement/	\$333.33	\$4,141.21	\$0.00	(\$4,141.21)	0.00 %
10-1440-6150	CSU: Telephone & Fax	\$185.16	\$1,129.62	\$0.00	(\$1,129.62)	0.00 %
10-1440-6180	CSV: Vehicles & Light Tr	\$0.00	\$35.98	\$0.00	(\$35.98)	0.00 %
Total Contractual		(\$788.41)	(\$1,456.47)	\$0.00	\$1,456.47	0.00 %
Other						
10-1440-7111	MS: Office Supplies	\$176.49	\$1,518.96	\$0.00	(\$1,518.96)	0.00 %
10-1440-7114	MS: Clothing	\$0.00	\$346.93	\$0.00	(\$346.93)	0.00 %
10-1440-7117	OS: Electronic Inform Syst	\$0.00	\$101.98	\$0.00	(\$101.98)	0.00 %
10-1440-7125	OS: General Supplies	\$0.00	\$59.88	\$0.00	(\$59.88)	0.00 %
10-1440-7131	VES: Vehicles & Light Tr	\$0.00	\$208.05	\$0.00	(\$208.05)	0.00 %
10-1440-7134	VES: Gasoline & Oil	\$99.64	\$568.67	\$0.00	(\$568.67)	0.00 %
10-1440-7140	Other: Membership/Subscri	\$189.00	\$976.00	\$0.00	(\$976.00)	0.00 %
10-1440-7141	Other: Staff Devp/Educat	\$199.00	\$537.17	\$0.00	(\$537.17)	0.00 %
Total Other		\$664.13	\$4,317.64	\$0.00	(\$4,317.64)	0.00 %
Total Codes Enforcement		\$11,826.15	\$187,815.92	\$0.00	(\$187,815.92)	0.00 %

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Public Services						
Personnel						
10-1510-5150	Regular Salaries	\$7,716.34	\$112,798.54	\$0.00	(\$112,798.54)	0.00 %
10-1510-5151	Overtime Salaries	\$179.34	\$5,961.39	\$0.00	(\$5,961.39)	0.00 %
10-1510-5152	Part-Time Salaries	\$5,012.57	\$43,640.40	\$0.00	(\$43,640.40)	0.00 %
10-1510-5953	FICA	\$952.76	\$12,069.03	\$0.00	(\$12,069.03)	0.00 %
10-1510-5954	Medical & Hospital	\$0.00	\$42,141.14	\$0.00	(\$42,141.14)	0.00 %
10-1510-5955	Dental	\$0.00	\$2,984.06	\$0.00	(\$2,984.06)	0.00 %
10-1510-5956	Life	\$0.00	\$288.66	\$0.00	(\$288.66)	0.00 %
10-1510-5959	Workers Compensation	\$1,337.62	\$16,051.44	\$0.00	(\$16,051.44)	0.00 %
10-1510-5968	Retirement CERS Non-HA	\$1,745.23	\$20,278.18	\$0.00	(\$20,278.18)	0.00 %
Total Personnel		\$16,943.86	\$256,212.84	\$0.00	(\$256,212.84)	0.00 %
Contractual						
10-1510-6110	CS: Contract Labor	\$19,477.29	\$79,100.99	\$0.00	(\$79,100.99)	0.00 %
10-1510-6111	Uniform Services	\$112.20	\$704.38	\$0.00	(\$704.38)	0.00 %
10-1510-6120	CSC: Advertising & Publi	\$0.00	\$2,237.87	\$0.00	(\$2,237.87)	0.00 %
10-1510-6130	CSO: Landscape/Flowers/Tr	\$4,550.00	\$8,955.00	\$0.00	(\$8,955.00)	0.00 %
10-1510-6131	CSO: Rentals & Leases	\$672.55	\$9,374.65	\$0.00	(\$9,374.65)	0.00 %
10-1510-6142	CSP: Consultants	\$70.00	\$385.00	\$0.00	(\$385.00)	0.00 %
10-1510-6145	CSP: Insurance/Judgement/	\$1,899.43	\$37,003.30	\$0.00	(\$37,003.30)	0.00 %
10-1510-6150	CSU: Telephone & Fax	\$197.87	\$1,698.80	\$0.00	(\$1,698.80)	0.00 %
10-1510-6152	CSU: Electric/Light/Signa	\$72,062.27	\$412,606.42	\$0.00	(\$412,606.42)	0.00 %
10-1510-6153	CSU: Natural & Propane G	\$0.00	\$2,224.79	\$0.00	(\$2,224.79)	0.00 %
10-1510-6163	CSW: Solid Waste Collec	\$375.47	\$1,417.72	\$0.00	(\$1,417.72)	0.00 %
10-1510-6170	CSI: Building/Structures	\$3,966.00	\$13,644.75	\$0.00	(\$13,644.75)	0.00 %
10-1510-6171	CSI: Public Lands	\$0.00	\$2,592.76	\$0.00	(\$2,592.76)	0.00 %
10-1510-6172	CSI: Streets & Roads	\$850.00	\$32,309.55	\$0.00	(\$32,309.55)	0.00 %
10-1510-6180	CSV: Vehicles & Light Tr	\$0.00	\$1,371.60	\$0.00	(\$1,371.60)	0.00 %
10-1510-6181	CSV: Heavy Trucks & Eq	\$0.00	\$3,786.94	\$0.00	(\$3,786.94)	0.00 %
10-1510-6190	CSM: Electron Inform Sy	\$164.94	\$2,261.14	\$0.00	(\$2,261.14)	0.00 %
10-1510-6191	CSM: General Services	\$0.00	\$5,848.80	\$0.00	(\$5,848.80)	0.00 %
Total Contractual		\$104,398.02	\$617,524.46	\$0.00	(\$617,524.46)	0.00 %
Other						
10-1510-7111	MS: Office Supplies	\$80.63	\$353.75	\$0.00	(\$353.75)	0.00 %
10-1510-7113	MS: Cleaning Supplies	\$0.00	\$339.89	\$0.00	(\$339.89)	0.00 %
10-1510-7114	MS: Clothing	\$0.00	\$1,861.78	\$0.00	(\$1,861.78)	0.00 %
10-1510-7116	MS: Safety & First Aid Su	\$0.00	\$779.85	\$0.00	(\$779.85)	0.00 %
10-1510-7120	OS: Landscape/Flowers/Tr	\$6,747.98	\$43,699.25	\$0.00	(\$43,699.25)	0.00 %
10-1510-7121	OS: Signs	\$5,360.00	\$44,481.23	\$0.00	(\$44,481.23)	0.00 %
10-1510-7122	OS: Chemicals	\$0.00	\$27,352.16	\$0.00	(\$27,352.16)	0.00 %
10-1510-7123	OS: Building Supplies	\$676.56	\$1,692.13	\$0.00	(\$1,692.13)	0.00 %
10-1510-7124	OS: Construction Materials	\$1,912.83	\$12,459.95	\$0.00	(\$12,459.95)	0.00 %
10-1510-7125	OS: General Supplies	\$7,128.54	\$20,785.89	\$0.00	(\$20,785.89)	0.00 %
10-1510-7130	VES: Tools & Equipment	\$739.98	\$7,107.29	\$0.00	(\$7,107.29)	0.00 %

City of Danville Income Statement

		<u>6/30/2013</u>	<u>YTD 6/30/2013</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
10-1510-7131	VES: Vehicles & Light Tr	\$584.53	\$11,507.11	\$0.00	(\$11,507.11)	0.00 %
10-1510-7132	VES: Heavy Trucks & Equ	\$1,495.76	\$1,495.76	\$0.00	(\$1,495.76)	0.00 %
10-1510-7133	VES: Machinery & Equip	\$249.15	\$3,188.05	\$0.00	(\$3,188.05)	0.00 %
10-1510-7134	VES: Gasoline & Oil	\$2,567.60	\$19,545.01	\$0.00	(\$19,545.01)	0.00 %
10-1510-7135	VES: Miscellaneous	\$0.00	\$127.61	\$0.00	(\$127.61)	0.00 %
10-1510-7140	Other: Membership/Subscri	\$65.00	\$240.00	\$0.00	(\$240.00)	0.00 %
10-1510-7149	Other: Miscellaneous	\$0.00	\$19.90	\$0.00	(\$19.90)	0.00 %
Total Other		<u>\$27,608.56</u>	<u>\$197,036.61</u>	<u>\$0.00</u>	<u>(\$197,036.61)</u>	<u>0.00 %</u>
Total Public Services		<u>\$148,950.44</u>	<u>\$1,070,773.91</u>	<u>\$0.00</u>	<u>(\$1,070,773.91)</u>	<u>0.00 %</u>

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Community Agencies						
10-1610-7171	Grant - Child Development	\$0.00	\$12,000.00	\$0.00	(\$12,000.00)	0.00 %
10-1610-7173	Grant - Family Services	\$0.00	\$12,500.00	\$0.00	(\$12,500.00)	0.00 %
10-1610-7178	Grant - Senior Citizens	\$0.00	\$64,500.00	\$0.00	(\$64,500.00)	0.00 %
10-1610-7181	Grant: Arts Commission	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	0.00 %
10-1610-7182	Grant: Harvesting Hope	\$0.00	\$5,000.00	\$0.00	(\$5,000.00)	0.00 %
10-1610-7183	Grant: Veterans Day Appr	\$0.00	\$500.00	\$0.00	(\$500.00)	0.00 %
10-1610-7185	Grant - Brass Band Festival	\$0.00	\$26,000.00	\$0.00	(\$26,000.00)	0.00 %
10-1610-7193	Grant - Nursing Home Omb	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)	0.00 %
10-1610-7196	Grant - CCHR	\$0.00	\$500.00	\$0.00	(\$500.00)	0.00 %
10-1610-7197	Grant - Civil Air Patrol	\$0.00	\$1,300.00	\$0.00	(\$1,300.00)	0.00 %
10-1610-7198	Grant - Community Educati	\$0.00	\$3,000.00	\$0.00	(\$3,000.00)	0.00 %
10-1610-7199	Grant - Sister Cities	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)	0.00 %
10-1610-7206	Grant - Community Arts	\$0.00	\$3,000.00	\$0.00	(\$3,000.00)	0.00 %
Total Community Agencies		\$0.00	\$133,300.00	\$0.00	(\$133,300.00)	0.00 %

City of Danville Income Statement

	6/30/2013	YTD 6/30/2013	Budget	Variance	%	
Non-Departmental						
10-1910-5988	Pension Contribution	\$15,833.33	\$189,999.99	\$0.00	(\$189,999.99)	0.00 %
10-1910-6145	CSP: Insurance/Judgement/	\$1,458.51	\$19,103.83	\$0.00	(\$19,103.83)	0.00 %
10-1910-7160	Grant - Airport Board	\$0.00	\$20,000.00	\$0.00	(\$20,000.00)	0.00 %
10-1910-7162	Grant - Planning & Zoning	\$0.00	\$65,000.00	\$0.00	(\$65,000.00)	0.00 %
10-1910-7164	Grant - Parks & Recreation	\$0.00	\$200,000.00	\$0.00	(\$200,000.00)	0.00 %
10-1910-7165	Grant - Neighborhood Park	\$22,400.00	\$30,861.20	\$0.00	(\$30,861.20)	0.00 %
10-1910-7166	Grant - Disaster & Emergen	\$0.00	\$14,094.27	\$0.00	(\$14,094.27)	0.00 %
10-1910-7168	Grant: Energy	\$0.00	\$8,998.00	\$0.00	(\$8,998.00)	0.00 %
10-1910-7920	Economic Develop. Initi	\$0.00	\$120,000.00	\$0.00	(\$120,000.00)	0.00 %
10-1910-7921	Local Econ. Incent.	\$0.00	\$312,500.00	\$0.00	(\$312,500.00)	0.00 %
10-1910-7935	Comp. Absences - General	\$243.32	\$243.32	\$0.00	(\$243.32)	0.00 %
10-1910-7988	Worker's Comp Audit	\$0.00	(\$13,911.00)	\$0.00	\$13,911.00	0.00 %
10-1910-7991	Op Transfer - Cemetery	\$5,885.91	\$95,630.92	\$0.00	(\$95,630.92)	0.00 %
10-1910-7993	Contingency - General Fun	\$4,472.32	\$4,472.32	\$0.00	(\$4,472.32)	0.00 %
10-1910-7994	Loan Costs	\$0.00	\$91,233.34	\$0.00	(\$91,233.34)	0.00 %
10-1910-7996	Bond Premium	\$0.00	(\$149,925.40)	\$0.00	\$149,925.40	0.00 %
10-1910-7999	Operating Transfer to Muse	\$2,924.91	\$35,098.92	\$0.00	(\$35,098.92)	0.00 %
10-1910-8102	Operating Transfer to Garb	\$5,561.41	\$96,736.92	\$0.00	(\$96,736.92)	0.00 %
10-1910-8103	Transfer to Parking Fund	\$12,691.08	\$152,292.96	\$0.00	(\$152,292.96)	0.00 %
10-1910-8111	Refinance - City Hall	\$0.00	\$2,553,692.06	\$0.00	(\$2,553,692.06)	0.00 %
Total Non-Departmental		\$71,470.79	\$3,846,121.65	\$0.00	(\$3,846,121.65)	0.00 %

City of Danville Income Statement

		<u>6/30/2013</u>	<u>YTD 6/30/2013</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
General Fund Debt Service						
10-1920-8110	Debt Service - CERS	\$0.00	\$87,113.26	\$0.00	(\$87,113.26)	0.00 %
10-1920-8111	Debt Serv: City Hall	\$24,254.38	\$342,498.67	\$0.00	(\$342,498.67)	0.00 %
10-1920-8112	Debt Service - Fire Truck	\$0.00	\$35,981.26	\$0.00	(\$35,981.26)	0.00 %
10-1920-8114	Debt Service - Park	\$67.83	\$7,762.78	\$0.00	(\$7,762.78)	0.00 %
10-1920-8120	Debt Serv: PW	\$0.00	\$47,427.92	\$0.00	(\$47,427.92)	0.00 %
Total General Fund Debt Service		<u>\$24,322.21</u>	<u>\$520,783.89</u>	<u>\$0.00</u>	<u>(\$520,783.89)</u>	<u>0.00 %</u>

City of Danville Income Statement

		<u>6/30/2013</u>	<u>YTD 6/30/2013</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
General Fund - Capital Expenditures						
10-2000-9005	Fire & Emergency Serv-Vet	\$38,110.00	\$38,110.00	\$0.00	(\$38,110.00)	0.00 %
10-2000-9010	Police Services - Vehicles	\$150,143.00	\$168,767.00	\$0.00	(\$168,767.00)	0.00 %
10-2000-9050	Police Services - Vehicle E	\$63,360.00	\$100,209.99	\$0.00	(\$100,209.99)	0.00 %
10-2000-9092	Public Service: Facilities	\$18,500.00	\$1,284,851.56	\$0.00	(\$1,284,851.56)	0.00 %
10-2000-9102	Public Services: Vehicles	\$0.00	\$94,315.94	\$0.00	(\$94,315.94)	0.00 %
10-2000-9103	Communications: Equipm	(\$3,335.38)	\$20,902.96	\$0.00	(\$20,902.96)	0.00 %
10-2000-9110	CAP: Vehicles/Light Truck	\$0.00	\$7,577.93	\$0.00	(\$7,577.93)	0.00 %
Total General Fund - Capital Expenditures		<u>\$266,777.62</u>	<u>\$1,714,735.38</u>	<u>\$0.00</u>	<u>(\$1,714,735.38)</u>	<u>0.00 %</u>

City of Danville Income Statement

	<u>6/30/2013</u>	<u>YTD 6/30/2013</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
Total General Fund	\$302,258.01	\$1,274,607.40	\$0.00	\$1,274,607.40	0.00 %

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Municipal Aid						
Revenues						
11-0000-4760	Other Rev: Invest Interest	\$138.56	\$1,354.08	\$0.00	\$1,354.08	0.00 %
11-0000-4930	Intergov Rev: LGEAF Coa	\$0.00	\$4,596.82	\$0.00	\$4,596.82	0.00 %
11-0000-4935	Intergov Rev: LGEAF Mine	\$0.00	\$3,205.72	\$0.00	\$3,205.72	0.00 %
11-0000-4940	Intergov Rev: Mun Aid	\$34,491.73	\$387,993.12	\$0.00	\$387,993.12	0.00 %
Total Revenues		\$34,630.29	\$397,149.74	\$0.00	\$397,149.74	0.00 %
Expenses						
11-1510-6172	CSI: Streets & Roads	\$0.00	\$214,781.85	\$0.00	(\$214,781.85)	0.00 %
11-1510-7001	Op Transfer to General Fun	\$2,083.34	\$25,000.08	\$0.00	(\$25,000.08)	0.00 %
11-1510-7002	Op Transfer: Streetscape M	\$15,750.00	\$189,000.00	\$0.00	(\$189,000.00)	0.00 %
Total Expenses		\$17,833.34	\$428,781.93	\$0.00	(\$428,781.93)	0.00 %
Total Municipal Aid		\$16,796.95	(\$31,632.19)	\$0.00	(\$31,632.19)	0.00 %

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Police Safety Fund						
Revenues						
16-0000-4760	Other Rev: Invest Interest	\$2.17	\$12.59	\$0.00	\$12.59	0.00 %
16-0000-4987	Intergov: Highway Safety	\$246.42	\$21,059.93	\$0.00	\$21,059.93	0.00 %
Total Revenues		\$248.59	\$21,072.52	\$0.00	\$21,072.52	0.00 %
Expenses						
16-1440-5150	Regular Salaries	\$0.00	\$215.60	\$0.00	(\$215.60)	0.00 %
16-1440-5151	Overtime Salaries	\$887.02	\$13,285.20	\$0.00	(\$13,285.20)	0.00 %
16-1440-5953	FICA	\$63.97	\$958.21	\$0.00	(\$958.21)	0.00 %
16-1440-5978	Retirement CERS HAZ	\$228.28	\$4,969.62	\$0.00	(\$4,969.62)	0.00 %
Total Expenses		\$1,179.27	\$19,428.63	\$0.00	(\$19,428.63)	0.00 %
Total Police Safety Fund		(\$930.68)	\$1,643.89	\$0.00	\$1,643.89	0.00 %

City of Danville Income Statement

		<u>6/30/2013</u>	<u>YTD 6/30/2013</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
Drug Forfeiture Fund						
Revenues						
17-0000-4335	Pen & Forfeits: Drug Fees	\$0.00	\$2,538.39	\$0.00	\$2,538.39	0.00 %
17-0000-4760	Other Rev: Invest Interest	\$14.94	\$129.41	\$0.00	\$129.41	0.00 %
Total Revenues		<u>\$14.94</u>	<u>\$2,667.80</u>	<u>\$0.00</u>	<u>\$2,667.80</u>	<u>0.00 %</u>
Expenses						
17-0000-7117	OS: Electronic Inform Syst	\$7,190.00	\$7,190.00	\$0.00	(\$7,190.00)	0.00 %
17-0000-7125	OS: General Supplies	\$0.00	\$4,807.93	\$0.00	(\$4,807.93)	0.00 %
Total Expenses		<u>\$7,190.00</u>	<u>\$11,997.93</u>	<u>\$0.00</u>	<u>(\$11,997.93)</u>	<u>0.00 %</u>
Total Drug Forfeiture Fund		<u>(\$7,175.06)</u>	<u>(\$9,330.13)</u>	<u>\$0.00</u>	<u>(\$9,330.13)</u>	<u>0.00 %</u>

City of Danville Income Statement

		<u>6/30/2013</u>	<u>YTD 6/30/2013</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
Hazard Mitigation						
Revenues						
18-0000-4760	Other Rev: Invest Interest	\$10.82	\$95.40	\$0.00	\$95.40	0.00 %
Total Revenues		<u>\$10.82</u>	<u>\$95.40</u>	<u>\$0.00</u>	<u>\$95.40</u>	<u>0.00 %</u>
Total Hazard Mitigation		<u>\$10.82</u>	<u>\$95.40</u>	<u>\$0.00</u>	<u>\$95.40</u>	<u>0.00 %</u>

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Renaissance Fund						
Revenues						
19-0000-4760	Other Rev: Invest Interest	\$21.89	\$192.50	\$0.00	\$192.50	0.00 %
19-0000-4907	Intergov: Facade Improvement	\$0.00	\$3,000.00	\$0.00	\$3,000.00	0.00 %
Total Revenues		\$21.89	\$3,192.50	\$0.00	\$3,192.50	0.00 %
Expenses						
19-0000-7144	Other: Facade Improvement	\$0.00	\$3,000.00	\$0.00	(\$3,000.00)	0.00 %
Total Expenses		\$0.00	\$3,000.00	\$0.00	(\$3,000.00)	0.00 %
Total Renaissance Fund		\$21.89	\$192.50	\$0.00	\$192.50	0.00 %

City of Danville Income Statement

		<u>6/30/2013</u>	<u>YTD 6/30/2013</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
Streetscapes Fund						
Revenues						
23-0000-4760	Other Rev: Invest Interest	\$91.95	\$609.27	\$0.00	\$609.27	0.00 %
23-0000-4902	Op Trans: Municipal Aid	\$15,750.00	\$189,000.00	\$0.00	\$189,000.00	0.00 %
23-0000-4903	Intergov: Safe Routes to Sch	(\$531.00)	\$3,420.00	\$0.00	\$3,420.00	0.00 %
Total Revenues		<u>\$15,310.95</u>	<u>\$193,029.27</u>	<u>\$0.00</u>	<u>\$193,029.27</u>	<u>0.00 %</u>
Expenses						
23-0000-7146	Safe routes to school	\$2,969.00	\$3,533.39	\$0.00	(\$3,533.39)	0.00 %
Total Expenses		<u>\$2,969.00</u>	<u>\$3,533.39</u>	<u>\$0.00</u>	<u>(\$3,533.39)</u>	<u>0.00 %</u>
Total Streetscapes Fund		<u>\$12,341.95</u>	<u>\$189,495.88</u>	<u>\$0.00</u>	<u>\$189,495.88</u>	<u>0.00 %</u>

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Cemetery Fund						
Revenues						
40-0000-4500	Op Transfer - Gen/Perp Car	\$5,885.91	\$95,630.92	\$0.00	\$95,630.92	0.00 %
40-0000-4530	Cemetery Lot Sales	\$2,089.50	\$27,790.26	\$0.00	\$27,790.26	0.00 %
40-0000-4531	Services: Cemetery Job Wo	\$4,337.00	\$56,115.30	\$0.00	\$56,115.30	0.00 %
40-0000-4760	Other Rev: Invest Interest	\$706.33	\$4,871.50	\$0.00	\$4,871.50	0.00 %
40-0000-4799	Other Rev: Miscellaneous	\$0.00	\$20,000.00	\$0.00	\$20,000.00	0.00 %
40-0000-4815	Job Work Penalty	\$615.20	\$16,194.90	\$0.00	\$16,194.90	0.00 %
40-0000-4904	Change in Fair Value	(\$138.21)	(\$138.21)	\$0.00	(\$138.21)	0.00 %
Total Revenues		\$13,495.73	\$220,464.67	\$0.00	\$220,464.67	0.00 %
Expenses						
Personnel						
40-1800-5150	Regular Salaries	\$4,117.99	\$50,031.60	\$0.00	(\$50,031.60)	0.00 %
40-1800-5151	Overtime Salaries	(\$244.17)	\$4,393.24	\$0.00	(\$4,393.24)	0.00 %
40-1800-5152	Part-Time Salaries	\$850.28	\$11,038.28	\$0.00	(\$11,038.28)	0.00 %
40-1800-5953	FICA	\$345.51	\$4,802.48	\$0.00	(\$4,802.48)	0.00 %
40-1800-5954	Medical & Hospital	\$0.00	\$17,229.85	\$0.00	(\$17,229.85)	0.00 %
40-1800-5955	Dental	\$0.00	\$40.02	\$0.00	(\$40.02)	0.00 %
40-1800-5956	Life	\$0.00	\$87.87	\$0.00	(\$87.87)	0.00 %
40-1800-5959	Workers Compensation	\$103.79	\$1,245.48	\$0.00	(\$1,245.48)	0.00 %
40-1800-5968	Retirement CERS Non-HA	\$864.61	\$10,540.39	\$0.00	(\$10,540.39)	0.00 %
Total Personnel		\$6,038.01	\$99,409.21	\$0.00	(\$99,409.21)	0.00 %
Contractual						
40-1800-6110	CS: Contract Labor	\$8,760.00	\$69,590.00	\$0.00	(\$69,590.00)	0.00 %
40-1800-6111	Uniform Services	\$115.20	\$780.00	\$0.00	(\$780.00)	0.00 %
40-1800-6120	CSC: Advertising & Publi	\$0.00	\$113.39	\$0.00	(\$113.39)	0.00 %
40-1800-6123	CSS: Recording & Reporti	\$0.00	\$202.00	\$0.00	(\$202.00)	0.00 %
40-1800-6130	CSO: Landscape/Flowers/Tr	\$0.00	\$4,460.00	\$0.00	(\$4,460.00)	0.00 %
40-1800-6140	CSP: Audit/Budget/Fin-Rep	\$0.00	\$20.00	\$0.00	(\$20.00)	0.00 %
40-1800-6142	CSP: Consultants	\$0.00	\$150.00	\$0.00	(\$150.00)	0.00 %
40-1800-6145	CSP: Insurance/Judgement/	\$130.58	\$1,635.30	\$0.00	(\$1,635.30)	0.00 %
40-1800-6150	CSU: Telephone & Fax	\$42.92	\$291.62	\$0.00	(\$291.62)	0.00 %
Total Contractual		\$9,048.70	\$77,242.31	\$0.00	(\$77,242.31)	0.00 %
Other						
40-1800-7111	MS: Office Supplies	\$0.00	\$235.71	\$0.00	(\$235.71)	0.00 %
40-1800-7114	MS: Clothing	\$0.00	\$750.87	\$0.00	(\$750.87)	0.00 %
40-1800-7123	OS: Building Supplies	\$0.00	\$11.84	\$0.00	(\$11.84)	0.00 %
40-1800-7125	OS: General Supplies	\$0.00	\$1,863.26	\$0.00	(\$1,863.26)	0.00 %
40-1800-7131	VES: Vehicles & Light Tr	\$19.99	\$1,646.70	\$0.00	(\$1,646.70)	0.00 %
40-1800-7133	VES: Machinery & Equip	\$0.00	\$99.99	\$0.00	(\$99.99)	0.00 %
40-1800-7134	VES: Gasoline & Oil	\$768.66	\$4,180.18	\$0.00	(\$4,180.18)	0.00 %
40-1800-7140	Other: Membership/Subscri	\$45.00	\$90.00	\$0.00	(\$90.00)	0.00 %
40-1800-7149	Other: Miscellaneous	\$0.00	\$650.00	\$0.00	(\$650.00)	0.00 %

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
40-1800-7935	Comp. Absences - General	\$3,298.97	\$3,298.97	\$0.00	(\$3,298.97)	0.00 %
40-1800-7989	Depreciation	\$3,843.10	\$3,843.10	\$0.00	(\$3,843.10)	0.00 %
40-1800-8900	Bad Debt Expense	\$8,525.40	\$8,525.40	\$0.00	(\$8,525.40)	0.00 %
Total Other		\$16,501.12	\$25,196.02	\$0.00	(\$25,196.02)	0.00 %
Total Expenses		\$31,587.83	\$201,847.54	\$0.00	(\$201,847.54)	0.00 %
Total Cemetery Fund		(\$18,092.10)	\$18,617.13	\$0.00	\$18,617.13	0.00 %

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Stormwater Fund						
Revenues						
45-0000-4004	Operating Rev: Fees	\$60,271.00	\$589,862.76	\$0.00	\$589,862.76	0.00 %
45-0000-4760	Other Rev: Invest Interest	\$199.36	\$1,662.67	\$0.00	\$1,662.67	0.00 %
45-0000-4944	Intergov: Other	\$11,765.97	\$115,375.35	\$0.00	\$115,375.35	0.00 %
Total Revenues		\$72,236.33	\$706,900.78	\$0.00	\$706,900.78	0.00 %
Expenses						
Personnel						
45-0000-5150	Regular Salaries	\$3,552.45	\$96,646.46	\$0.00	(\$96,646.46)	0.00 %
45-0000-5151	Overtime Salaries	\$0.00	\$1,411.13	\$0.00	(\$1,411.13)	0.00 %
45-0000-5152	Part-Time Salaries	\$1,590.86	\$1,590.86	\$0.00	(\$1,590.86)	0.00 %
45-0000-5953	FICA	\$371.69	\$7,252.75	\$0.00	(\$7,252.75)	0.00 %
45-0000-5954	Medical & Hospital	\$0.00	\$41,436.96	\$0.00	(\$41,436.96)	0.00 %
45-0000-5955	Dental	\$0.00	\$2,733.24	\$0.00	(\$2,733.24)	0.00 %
45-0000-5956	Life	\$0.00	\$252.82	\$0.00	(\$252.82)	0.00 %
45-0000-5959	Workers Compensation	\$824.91	\$9,898.92	\$0.00	(\$9,898.92)	0.00 %
45-0000-5968	Retirement CERS Non-HA	\$1,226.74	\$19,015.94	\$0.00	(\$19,015.94)	0.00 %
Total Personnel		\$7,566.65	\$180,239.08	\$0.00	(\$180,239.08)	0.00 %
Contractual						
45-0000-6110	CS: Contract Labor	\$2,750.00	\$2,750.00	\$0.00	(\$2,750.00)	0.00 %
45-0000-6120	CSC: Advertising & Publi	\$0.00	\$808.28	\$0.00	(\$808.28)	0.00 %
45-0000-6145	CSP: Insurance/Judgement/	\$264.28	\$3,282.57	\$0.00	(\$3,282.57)	0.00 %
45-0000-6150	CSU: Telephone & Fax	\$67.75	\$767.19	\$0.00	(\$767.19)	0.00 %
45-0000-6154	CSU: Stormwater	\$1,458.24	\$9,031.68	\$0.00	(\$9,031.68)	0.00 %
45-0000-6191	CSM: General Services	\$1,833.82	\$17,351.78	\$0.00	(\$17,351.78)	0.00 %
Total Contractual		\$6,374.09	\$33,991.50	\$0.00	(\$33,991.50)	0.00 %
Other						
45-0000-7111	MS: Office Supplies	\$0.00	\$310.68	\$0.00	(\$310.68)	0.00 %
45-0000-7114	MS: Clothing	\$0.00	\$1,373.66	\$0.00	(\$1,373.66)	0.00 %
45-0000-7116	MS: Safety & First Aid Su	\$0.00	\$73.56	\$0.00	(\$73.56)	0.00 %
45-0000-7124	OS: Construction Materials	\$506.00	\$4,250.98	\$0.00	(\$4,250.98)	0.00 %
45-0000-7131	VES: Vehicles & Light Tr	\$35.32	\$2,997.82	\$0.00	(\$2,997.82)	0.00 %
45-0000-7133	VES: Machinery & Equip	\$1,079.60	\$1,079.60	\$0.00	(\$1,079.60)	0.00 %
45-0000-7134	VES: Gasoline & Oil	\$1,197.47	\$11,453.80	\$0.00	(\$11,453.80)	0.00 %
45-0000-7140	Other: Membership/Subscri	\$0.00	\$434.00	\$0.00	(\$434.00)	0.00 %
45-0000-7141	Other: Staff Devp/Educat	\$0.00	\$466.00	\$0.00	(\$466.00)	0.00 %
45-0000-7142	Other: Conference & Meetir	\$0.00	\$574.48	\$0.00	(\$574.48)	0.00 %
45-0000-7935	Comp. Absences - General	(\$3,529.80)	(\$3,529.80)	\$0.00	\$3,529.80	0.00 %
45-0000-7938	Interest Expense	\$1,242.42	\$1,242.42	\$0.00	(\$1,242.42)	0.00 %
45-0000-7989	Depreciation	\$28,310.03	\$28,310.03	\$0.00	(\$28,310.03)	0.00 %
45-0000-7992	Interfund Charge	\$5,390.26	\$52,680.52	\$0.00	(\$52,680.52)	0.00 %
Total Other		\$34,231.30	\$101,717.75	\$0.00	(\$101,717.75)	0.00 %

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Debt Service						
45-0000-8201	Loan: Sub R	(\$30,337.75)	\$24,501.08	\$0.00	(\$24,501.08)	0.00 %
45-0000-8900	Bad Debt Expense	\$9,152.44	\$9,152.44	\$0.00	(\$9,152.44)	0.00 %
Total Debt Service		<u>(\$21,185.31)</u>	<u>\$33,653.52</u>	<u>\$0.00</u>	<u>(\$33,653.52)</u>	<u>0.00 %</u>
Capital						
45-0000-9001	Engineering	(\$2,387.50)	\$2,708.00	\$0.00	(\$2,708.00)	0.00 %
45-0000-9002	Project Costs	(\$95,274.97)	\$0.00	\$0.00	\$0.00	0.00 %
45-0000-9004	319 Grant Exp	(\$83,223.18)	\$0.00	\$0.00	\$0.00	0.00 %
Total Capital		<u>(\$180,885.65)</u>	<u>\$2,708.00</u>	<u>\$0.00</u>	<u>(\$2,708.00)</u>	<u>0.00 %</u>
Total Expenses		<u>(\$153,898.92)</u>	<u>\$352,309.85</u>	<u>\$0.00</u>	<u>(\$352,309.85)</u>	<u>0.00 %</u>
Total Stormwater Fund		<u>\$226,135.25</u>	<u>\$354,590.93</u>	<u>\$0.00</u>	<u>\$354,590.93</u>	<u>0.00 %</u>

City of Danville Income Statement

		<u>6/30/2013</u>	<u>YTD 6/30/2013</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
Garbage Fund						
Revenues						
46-0000-4001	Refuse & Recycling Fee	\$76,385.40	\$894,172.00	\$0.00	\$894,172.00	0.00 %
46-0000-4003	Transfer from General Fun	\$5,561.41	\$96,736.92	\$0.00	\$96,736.92	0.00 %
46-0000-4760	Other Rev: Invest Interest	\$22.92	\$170.10	\$0.00	\$170.10	0.00 %
Total Revenues		<u>\$81,969.73</u>	<u>\$991,079.02</u>	<u>\$0.00</u>	<u>\$991,079.02</u>	<u>0.00 %</u>
Expenses						
46-0000-6160	CSW: Solid Waste Contra	\$148,693.52	\$907,230.51	\$0.00	(\$907,230.51)	0.00 %
46-0000-6164	CSW: KY Env Remediat	\$2,794.17	\$22,466.82	\$0.00	(\$22,466.82)	0.00 %
46-0000-7167	Grant - Recycling	\$3,500.00	\$42,000.00	\$0.00	(\$42,000.00)	0.00 %
46-0000-8900	Bad Debt Expense	\$650.34	\$650.34	\$0.00	(\$650.34)	0.00 %
Total Expenses		<u>\$155,638.03</u>	<u>\$972,347.67</u>	<u>\$0.00</u>	<u>(\$972,347.67)</u>	<u>0.00 %</u>
Total Garbage Fund		<u>(\$73,668.30)</u>	<u>\$18,731.35</u>	<u>\$0.00</u>	<u>\$18,731.35</u>	<u>0.00 %</u>

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Utility Fund						
Revenues						
Operating						
60-0000-4810	Operating Rev: Water Serv	\$410,818.26	\$4,043,057.06	\$0.00	\$4,043,057.06	0.00 %
60-0000-4811	Operating Rev: Sewer Serv	\$304,173.66	\$2,943,632.91	\$0.00	\$2,943,632.91	0.00 %
60-0000-4812	Operating Rev: Surcharge	\$20,186.33	\$251,566.58	\$0.00	\$251,566.58	0.00 %
60-0000-4813	Operating Rev: Tap Fees	\$320.00	\$9,817.33	\$0.00	\$9,817.33	0.00 %
60-0000-4814	Operating Rev: Labor	\$747.62	\$20,364.59	\$0.00	\$20,364.59	0.00 %
60-0000-4815	Job Work Penalty	\$126.58	\$98,651.78	\$0.00	\$98,651.78	0.00 %
60-0000-4816	Operating Rev: Turn On F	\$5,299.61	\$57,541.31	\$0.00	\$57,541.31	0.00 %
60-0000-4817	Operating Rev: Sewer BOD	\$0.00	\$2,329.71	\$0.00	\$2,329.71	0.00 %
60-0000-4818	Operating Rev: Fire Protect	\$6,652.06	\$92,137.23	\$0.00	\$92,137.23	0.00 %
60-0000-4820	Stock Sold	\$848.78	\$21,838.63	\$0.00	\$21,838.63	0.00 %
60-0000-4822	Operating Rev: Miscellane	(\$3,133.95)	\$18,923.71	\$0.00	\$18,923.71	0.00 %
60-0000-4825	Operating Rev: Kentucky R	\$1,553.71	\$23,963.53	\$0.00	\$23,963.53	0.00 %
Total Operating		\$747,592.66	\$7,583,824.37	\$0.00	\$7,583,824.37	0.00 %
Non-Operating						
60-0000-4832	Non-Oper Rev: Revenue I	\$374.48	\$3,027.24	\$0.00	\$3,027.24	0.00 %
60-0000-4833	Non-Oper Rev: Deprec Fu	\$51.33	\$462.42	\$0.00	\$462.42	0.00 %
60-0000-4834	Non-Oper Rev: Meter Depo	\$73.89	\$9,385.56	\$0.00	\$9,385.56	0.00 %
60-0000-4835	Non-Oper Rev: Bond Fund	\$50.08	\$1,049.95	\$0.00	\$1,049.95	0.00 %
60-0000-4840	Non-Oper Rev: Payroll Ac	\$6.19	\$32.05	\$0.00	\$32.05	0.00 %
60-0000-4845	220 Tax Refund	\$0.00	\$6,300.00	\$0.00	\$6,300.00	0.00 %
60-0000-4860	Cash Over/Short	(\$0.06)	(\$20.23)	\$0.00	(\$20.23)	0.00 %
60-0000-4872	Phylben Village - KIA Gran	\$0.00	\$234,148.00	\$0.00	\$234,148.00	0.00 %
60-0000-4876	Phylben Village - RD Grant	\$136,005.63	\$168,437.20	\$0.00	\$168,437.20	0.00 %
60-0000-4877	Loan - Clarks Run	(\$200,000.00)	\$0.00	\$0.00	\$0.00	0.00 %
60-0000-4904	Change in Fair Value	(\$10,534.05)	(\$10,534.05)	\$0.00	(\$10,534.05)	0.00 %
60-0000-4944	Intergov: Other	\$163,327.15	\$373,474.37	\$0.00	\$373,474.37	0.00 %
Total Non-Operating		\$89,354.64	\$785,762.51	\$0.00	\$785,762.51	0.00 %
Total Revenues		\$836,947.30	\$8,369,586.88	\$0.00	\$8,369,586.88	0.00 %

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Expenses						
Water Treatment Plant						
Personnel						
60-1810-5150	Regular Salaries	\$19,889.98	\$247,266.29	\$0.00	(\$247,266.29)	0.00 %
60-1810-5151	Overtime Salaries	\$2,961.25	\$35,027.10	\$0.00	(\$35,027.10)	0.00 %
60-1810-5953	FICA	\$1,681.03	\$20,855.98	\$0.00	(\$20,855.98)	0.00 %
60-1810-5954	Medical & Hospital	\$0.00	\$65,466.99	\$0.00	(\$65,466.99)	0.00 %
60-1810-5955	Dental	\$0.00	\$3,804.72	\$0.00	(\$3,804.72)	0.00 %
60-1810-5956	Life	\$0.00	\$596.80	\$0.00	(\$596.80)	0.00 %
60-1810-5959	Workers Compensation	\$563.64	\$6,763.68	\$0.00	(\$6,763.68)	0.00 %
60-1810-5968	Retirement CERS Non-HA	\$4,546.22	\$54,936.61	\$0.00	(\$54,936.61)	0.00 %
Total Personnel		\$29,642.12	\$434,718.17	\$0.00	(\$434,718.17)	0.00 %
Contractual						
60-1810-6110	CS: Contract Labor	\$180.00	\$336.88	\$0.00	(\$336.88)	0.00 %
60-1810-6120	CSC: Advertising & Publi	\$29.08	\$247.21	\$0.00	(\$247.21)	0.00 %
60-1810-6124	CSC: Postage & Freight	\$210.24	\$2,271.47	\$0.00	(\$2,271.47)	0.00 %
60-1810-6131	CSO: Rentals & Leases	\$3,561.99	\$5,976.96	\$0.00	(\$5,976.96)	0.00 %
60-1810-6141	CSP: Legal Services	\$0.00	\$3,592.00	\$0.00	(\$3,592.00)	0.00 %
60-1810-6142	CSP: Consultants	\$0.00	\$698.00	\$0.00	(\$698.00)	0.00 %
60-1810-6143	CSP: Laboratory Analysis	\$5,332.00	\$37,217.89	\$0.00	(\$37,217.89)	0.00 %
60-1810-6145	CSP: Insurance/Judgement/	\$4,574.25	\$55,353.81	\$0.00	(\$55,353.81)	0.00 %
60-1810-6150	CSU: Telephone & Fax	\$505.40	\$4,161.78	\$0.00	(\$4,161.78)	0.00 %
60-1810-6151	CSU: Electric Service	\$66,194.57	\$388,123.74	\$0.00	(\$388,123.74)	0.00 %
60-1810-6153	CSU: Natural & Propane G	\$87.28	\$11,685.61	\$0.00	(\$11,685.61)	0.00 %
60-1810-6162	CSW: Landfill Charges	\$5,576.89	\$11,093.00	\$0.00	(\$11,093.00)	0.00 %
60-1810-6173	CSI: Water Plant	\$13,801.80	\$81,102.98	\$0.00	(\$81,102.98)	0.00 %
60-1810-6178	CSI: Water Lines/Fire Hydr	\$0.00	\$4,580.00	\$0.00	(\$4,580.00)	0.00 %
60-1810-6190	CSM: Electron Inform Sy	\$500.12	\$2,276.14	\$0.00	(\$2,276.14)	0.00 %
60-1810-6191	CSM: General Services	\$0.00	\$67.84	\$0.00	(\$67.84)	0.00 %
Total Contractual		\$100,553.62	\$608,785.31	\$0.00	(\$608,785.31)	0.00 %
Other						
60-1810-7110	MS: Marketing & Promoti	\$4,602.84	\$4,602.84	\$0.00	(\$4,602.84)	0.00 %
60-1810-7111	MS: Office Supplies	\$0.00	\$90.00	\$0.00	(\$90.00)	0.00 %
60-1810-7114	MS: Clothing	\$0.00	\$4,386.05	\$0.00	(\$4,386.05)	0.00 %
60-1810-7116	MS: Safety & First Aid Su	\$0.00	\$1,823.14	\$0.00	(\$1,823.14)	0.00 %
60-1810-7117	OS: Electronic Inform Syst	\$0.00	\$7,758.91	\$0.00	(\$7,758.91)	0.00 %
60-1810-7118	OS: Water Plant	\$11,091.53	\$99,553.64	\$0.00	(\$99,553.64)	0.00 %
60-1810-7119	OS: Lake Pump Station	\$0.00	\$2,275.03	\$0.00	(\$2,275.03)	0.00 %
60-1810-7122	OS: Chemicals	\$63,342.42	\$607,246.53	\$0.00	(\$607,246.53)	0.00 %
60-1810-7125	OS: General Supplies	\$261.51	\$527.36	\$0.00	(\$527.36)	0.00 %
60-1810-7129	MS: Hydrants	\$1,670.88	\$1,670.88	\$0.00	(\$1,670.88)	0.00 %
60-1810-7130	VES: Tools & Equipment	\$0.00	\$119.97	\$0.00	(\$119.97)	0.00 %
60-1810-7131	VES: Vehicles & Light Tr	\$3.83	\$1,331.55	\$0.00	(\$1,331.55)	0.00 %
60-1810-7133	VES: Machinery & Equip	\$0.00	\$207.48	\$0.00	(\$207.48)	0.00 %

City of Danville Income Statement

		<u>6/30/2013</u>	<u>YTD 6/30/2013</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
60-1810-7134	VES: Gasoline & Oil	\$1,432.73	\$13,326.67	\$0.00	(\$13,326.67)	0.00 %
60-1810-7136	OS: Water Meters	\$0.00	\$1,331.12	\$0.00	(\$1,331.12)	0.00 %
60-1810-7140	Other: Membership/Subscri	\$332.39	\$1,658.39	\$0.00	(\$1,658.39)	0.00 %
60-1810-7141	Other: Staff Devp/Educat	\$0.00	\$3,453.25	\$0.00	(\$3,453.25)	0.00 %
Total Other		<u>\$82,738.13</u>	<u>\$751,362.81</u>	<u>\$0.00</u>	<u>(\$751,362.81)</u>	<u>0.00 %</u>
Total Water Treatment Plant		<u>\$212,933.87</u>	<u>\$1,794,866.29</u>	<u>\$0.00</u>	<u>(\$1,794,866.29)</u>	<u>0.00 %</u>

City of Danville

Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Water Distribution & Sales						
Personnel						
60-1815-5150	Regular Salaries	\$32,550.21	\$408,959.15	\$0.00	(\$408,959.15)	0.00 %
60-1815-5151	Overtime Salaries	\$3,985.73	\$36,465.40	\$0.00	(\$36,465.40)	0.00 %
60-1815-5953	FICA	\$2,670.51	\$32,431.78	\$0.00	(\$32,431.78)	0.00 %
60-1815-5954	Medical & Hospital	\$0.00	\$139,602.82	\$0.00	(\$139,602.82)	0.00 %
60-1815-5955	Dental	\$0.00	\$8,487.00	\$0.00	(\$8,487.00)	0.00 %
60-1815-5956	Life	\$0.00	\$780.14	\$0.00	(\$780.14)	0.00 %
60-1815-5959	Workers Compensation	\$784.52	\$9,424.24	\$0.00	(\$9,424.24)	0.00 %
60-1815-5968	Retirement CERS Non-HA	\$6,643.22	\$84,830.59	\$0.00	(\$84,830.59)	0.00 %
Total Personnel		\$46,634.19	\$720,981.12	\$0.00	(\$720,981.12)	0.00 %
Contractual						
60-1815-6110	CS: Contract Labor	\$5,000.00	\$5,000.00	\$0.00	(\$5,000.00)	0.00 %
60-1815-6111	Uniform Services	\$565.12	\$3,947.62	\$0.00	(\$3,947.62)	0.00 %
60-1815-6120	CSC: Advertising & Publi	\$110.35	\$215.09	\$0.00	(\$215.09)	0.00 %
60-1815-6122	CSC: Printing & Duplicati	\$0.00	\$328.00	\$0.00	(\$328.00)	0.00 %
60-1815-6124	CSC: Postage & Freight	\$3,549.98	\$3,549.98	\$0.00	(\$3,549.98)	0.00 %
60-1815-6131	CSO: Rentals & Leases	\$750.00	\$8,350.00	\$0.00	(\$8,350.00)	0.00 %
60-1815-6132	CSO: Cleaning & Janitorial	\$37.48	\$451.03	\$0.00	(\$451.03)	0.00 %
60-1815-6142	CSP: Consultants	\$125.00	\$935.50	\$0.00	(\$935.50)	0.00 %
60-1815-6145	CSP: Insurance/Judgement/	\$2,340.79	\$28,236.58	\$0.00	(\$28,236.58)	0.00 %
60-1815-6150	CSU: Telephone & Fax	\$257.08	\$2,207.42	\$0.00	(\$2,207.42)	0.00 %
60-1815-6151	CSU: Electric Service	\$1,020.04	\$6,212.12	\$0.00	(\$6,212.12)	0.00 %
60-1815-6153	CSU: Natural & Propane G	\$41.83	\$1,199.90	\$0.00	(\$1,199.90)	0.00 %
60-1815-6163	CSW: Solid Waste Collec	\$121.29	\$721.94	\$0.00	(\$721.94)	0.00 %
60-1815-6170	CSI: Building/Structures	\$0.00	\$283.00	\$0.00	(\$283.00)	0.00 %
60-1815-6178	CSI: Water Lines/Fire Hydr	\$23,925.67	\$27,025.67	\$0.00	(\$27,025.67)	0.00 %
60-1815-6179	CSI: Water Meters	\$3,088.48	\$3,088.48	\$0.00	(\$3,088.48)	0.00 %
60-1815-6180	CSV: Vehicles & Light Tr	\$0.00	\$46.97	\$0.00	(\$46.97)	0.00 %
60-1815-6181	CSV: Heavy Trucks & Eq	\$0.00	\$2,706.09	\$0.00	(\$2,706.09)	0.00 %
60-1815-6190	CSM: Electron Inform Sy	\$129.96	\$3,136.27	\$0.00	(\$3,136.27)	0.00 %
Total Contractual		\$41,063.07	\$97,641.66	\$0.00	(\$97,641.66)	0.00 %
Other						
60-1815-7111	MS: Office Supplies	\$0.00	\$1,307.59	\$0.00	(\$1,307.59)	0.00 %
60-1815-7113	MS: Cleaning Supplies	\$86.48	\$1,065.77	\$0.00	(\$1,065.77)	0.00 %
60-1815-7114	MS: Clothing	\$0.00	\$2,909.13	\$0.00	(\$2,909.13)	0.00 %
60-1815-7115	MS: Food Service/Supplies	\$0.00	\$208.19	\$0.00	(\$208.19)	0.00 %
60-1815-7116	MS: Safety & First Aid Su	\$0.00	\$3,124.79	\$0.00	(\$3,124.79)	0.00 %
60-1815-7117	OS: Electronic Inform Syst	\$0.00	\$3,071.50	\$0.00	(\$3,071.50)	0.00 %
60-1815-7123	OS: Building Supplies	\$0.00	\$2,788.34	\$0.00	(\$2,788.34)	0.00 %
60-1815-7124	OS: Construction Materials	\$4,003.75	\$9,944.21	\$0.00	(\$9,944.21)	0.00 %
60-1815-7125	OS: General Supplies	\$0.00	\$2,972.47	\$0.00	(\$2,972.47)	0.00 %
60-1815-7129	MS: Hydrants	\$5,227.57	\$104,825.45	\$0.00	(\$104,825.45)	0.00 %
60-1815-7130	VES: Tools & Equipment	\$1,517.49	\$12,725.99	\$0.00	(\$12,725.99)	0.00 %

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
60-1815-7131	VES: Vehicles & Light Tr	\$1,453.52	\$6,059.20	\$0.00	(\$6,059.20)	0.00 %
60-1815-7132	VES: Heavy Trucks & Equ	\$323.92	\$659.02	\$0.00	(\$659.02)	0.00 %
60-1815-7134	VES: Gasoline & Oil	\$4,580.29	\$30,545.42	\$0.00	(\$30,545.42)	0.00 %
60-1815-7135	VES: Miscellaneous	\$0.00	\$3,540.27	\$0.00	(\$3,540.27)	0.00 %
60-1815-7136	OS: Water Meters	\$0.00	\$24,232.22	\$0.00	(\$24,232.22)	0.00 %
60-1815-7140	Other: Membership/Subscri	\$214.00	\$1,547.42	\$0.00	(\$1,547.42)	0.00 %
60-1815-7141	Other: Staff Devp/Educat	\$380.00	\$4,346.80	\$0.00	(\$4,346.80)	0.00 %
Total Other		\$17,787.02	\$215,873.78	\$0.00	(\$215,873.78)	0.00 %
Total Water Distribution & Sales		\$105,484.28	\$1,034,496.56	\$0.00	(\$1,034,496.56)	0.00 %

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Sewer Treatment Plant						
Personnel						
60-1820-5150	Regular Salaries	\$2,586.29	\$255,067.14	\$0.00	(\$255,067.14)	0.00 %
60-1820-5151	Overtime Salaries	(\$6,393.41)	\$30,873.40	\$0.00	(\$30,873.40)	0.00 %
60-1820-5953	FICA	(\$284.21)	\$20,900.89	\$0.00	(\$20,900.89)	0.00 %
60-1820-5954	Medical & Hospital	\$0.00	\$73,359.84	\$0.00	(\$73,359.84)	0.00 %
60-1820-5955	Dental	\$0.00	\$4,657.02	\$0.00	(\$4,657.02)	0.00 %
60-1820-5956	Life	\$0.00	\$533.20	\$0.00	(\$533.20)	0.00 %
60-1820-5959	Workers Compensation	\$742.76	\$8,913.12	\$0.00	(\$8,913.12)	0.00 %
60-1820-5968	Retirement CERS Non-HA	\$380.10	\$53,969.66	\$0.00	(\$53,969.66)	0.00 %
Total Personnel		(\$2,968.47)	\$448,274.27	\$0.00	(\$448,274.27)	0.00 %
Contractual						
60-1820-6111	Uniform Services	\$64.96	\$474.88	\$0.00	(\$474.88)	0.00 %
60-1820-6120	CSC: Advertising & Publi	\$0.00	\$227.40	\$0.00	(\$227.40)	0.00 %
60-1820-6124	CSC: Postage & Freight	\$0.00	\$84.71	\$0.00	(\$84.71)	0.00 %
60-1820-6132	CSO: Cleaning & Janitorial	\$43.36	\$564.39	\$0.00	(\$564.39)	0.00 %
60-1820-6142	CSP: Consultants	\$0.00	\$468.00	\$0.00	(\$468.00)	0.00 %
60-1820-6143	CSP: Laboratory Analysis	\$2,826.80	\$26,060.60	\$0.00	(\$26,060.60)	0.00 %
60-1820-6145	CSP: Insurance/Judgement/	\$3,276.76	\$39,703.01	\$0.00	(\$39,703.01)	0.00 %
60-1820-6150	CSU: Telephone & Fax	\$137.16	\$1,415.56	\$0.00	(\$1,415.56)	0.00 %
60-1820-6151	CSU: Electric Service	\$53,055.03	\$264,542.88	\$0.00	(\$264,542.88)	0.00 %
60-1820-6163	CSW: Solid Waste Collec	\$6,561.46	\$19,759.72	\$0.00	(\$19,759.72)	0.00 %
60-1820-6175	CSI: Sewer Plant	\$2,457.03	\$41,007.78	\$0.00	(\$41,007.78)	0.00 %
60-1820-6176	CSI: Sewer Lift Stations	\$60.00	\$60.00	\$0.00	(\$60.00)	0.00 %
60-1820-6180	CSV: Vehicles & Light Tr	\$0.00	\$42.76	\$0.00	(\$42.76)	0.00 %
60-1820-6190	CSM: Electron Inform Sy	\$109.95	\$1,324.40	\$0.00	(\$1,324.40)	0.00 %
Total Contractual		\$68,592.51	\$395,736.09	\$0.00	(\$395,736.09)	0.00 %
Other						
60-1820-7111	MS: Office Supplies	\$0.00	\$59.90	\$0.00	(\$59.90)	0.00 %
60-1820-7114	MS: Clothing	\$0.00	\$4,018.74	\$0.00	(\$4,018.74)	0.00 %
60-1820-7115	MS: Food Service/Supplies	\$0.00	(\$174.36)	\$0.00	\$174.36	0.00 %
60-1820-7117	OS: Electronic Inform Syst	\$0.00	\$543.75	\$0.00	(\$543.75)	0.00 %
60-1820-7122	OS: Chemicals	\$5,668.00	\$66,724.71	\$0.00	(\$66,724.71)	0.00 %
60-1820-7126	OS: Sewer Plant	\$2,029.07	\$30,239.10	\$0.00	(\$30,239.10)	0.00 %
60-1820-7131	VES: Vehicles & Light Tr	\$35.29	\$2,675.08	\$0.00	(\$2,675.08)	0.00 %
60-1820-7134	VES: Gasoline & Oil	\$1,661.52	\$9,116.06	\$0.00	(\$9,116.06)	0.00 %
60-1820-7135	VES: Miscellaneous	\$0.00	\$12,144.00	\$0.00	(\$12,144.00)	0.00 %
60-1820-7140	Other: Membership/Subscri	\$90.00	\$220.00	\$0.00	(\$220.00)	0.00 %
60-1820-7141	Other: Staff Devp/Educat	\$15.00	\$2,160.12	\$0.00	(\$2,160.12)	0.00 %
Total Other		\$9,498.88	\$127,727.10	\$0.00	(\$127,727.10)	0.00 %
Total Sewer Treatment Plant		\$75,122.92	\$971,737.46	\$0.00	(\$971,737.46)	0.00 %

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Sewer Collections & Rehab						
Personnel						
60-1825-5150	Regular Salaries	\$16,685.75	\$212,859.16	\$0.00	(\$212,859.16)	0.00 %
60-1825-5151	Overtime Salaries	\$3,064.85	\$18,228.77	\$0.00	(\$18,228.77)	0.00 %
60-1825-5953	FICA	\$1,435.72	\$16,878.01	\$0.00	(\$16,878.01)	0.00 %
60-1825-5954	Medical & Hospital	\$0.00	\$45,734.97	\$0.00	(\$45,734.97)	0.00 %
60-1825-5955	Dental	\$0.00	\$3,915.72	\$0.00	(\$3,915.72)	0.00 %
60-1825-5956	Life	\$0.00	\$489.09	\$0.00	(\$489.09)	0.00 %
60-1825-5959	Workers Compensation	\$601.83	\$7,221.96	\$0.00	(\$7,221.96)	0.00 %
60-1825-5968	Retirement CERS Non-HA	\$3,799.06	\$45,066.07	\$0.00	(\$45,066.07)	0.00 %
Total Personnel		\$25,587.21	\$350,393.75	\$0.00	(\$350,393.75)	0.00 %
Contractual						
60-1825-6111	Uniform Services	\$394.24	\$2,682.90	\$0.00	(\$2,682.90)	0.00 %
60-1825-6131	CSO: Rentals & Leases	\$0.00	\$187.50	\$0.00	(\$187.50)	0.00 %
60-1825-6132	CSO: Cleaning & Janitorial	\$361.38	\$800.18	\$0.00	(\$800.18)	0.00 %
60-1825-6142	CSP: Consultants	\$2,700.00	\$3,307.50	\$0.00	(\$3,307.50)	0.00 %
60-1825-6145	CSP: Insurance/Judgement/	\$1,870.72	\$24,628.89	\$0.00	(\$24,628.89)	0.00 %
60-1825-6150	CSU: Telephone & Fax	\$111.12	\$1,031.06	\$0.00	(\$1,031.06)	0.00 %
60-1825-6151	CSU: Electric Service	\$5,625.97	\$31,185.45	\$0.00	(\$31,185.45)	0.00 %
60-1825-6153	CSU: Natural & Propane G	\$41.84	\$1,199.89	\$0.00	(\$1,199.89)	0.00 %
60-1825-6163	CSW: Solid Waste Collec	\$121.28	\$721.92	\$0.00	(\$721.92)	0.00 %
60-1825-6176	CSI: Sewer Lift Stations	\$9,555.84	\$29,048.68	\$0.00	(\$29,048.68)	0.00 %
60-1825-6177	CSI: Sewer Lines	\$0.00	\$11,098.00	\$0.00	(\$11,098.00)	0.00 %
60-1825-6180	CSV: Vehicles & Light Tr	\$0.00	\$2,267.00	\$0.00	(\$2,267.00)	0.00 %
60-1825-6182	CSV: Machinery & Equip	\$0.00	\$160.00	\$0.00	(\$160.00)	0.00 %
60-1825-6190	CSM: Electron Inform Sy	\$129.96	\$1,362.76	\$0.00	(\$1,362.76)	0.00 %
Total Contractual		\$20,912.35	\$109,681.73	\$0.00	(\$109,681.73)	0.00 %
Other						
60-1825-7111	MS: Office Supplies	\$0.00	\$502.05	\$0.00	(\$502.05)	0.00 %
60-1825-7113	MS: Cleaning Supplies	\$86.49	\$1,015.34	\$0.00	(\$1,015.34)	0.00 %
60-1825-7114	MS: Clothing	\$0.00	\$909.74	\$0.00	(\$909.74)	0.00 %
60-1825-7115	MS: Food Service/Supplies	\$0.00	\$192.90	\$0.00	(\$192.90)	0.00 %
60-1825-7116	MS: Safety & First Aid Su	\$0.00	\$2,252.93	\$0.00	(\$2,252.93)	0.00 %
60-1825-7117	OS: Electronic Inform Syst	\$0.00	\$672.75	\$0.00	(\$672.75)	0.00 %
60-1825-7122	OS: Chemicals	\$0.00	\$4,204.54	\$0.00	(\$4,204.54)	0.00 %
60-1825-7123	OS: Building Supplies	\$0.00	\$2,383.33	\$0.00	(\$2,383.33)	0.00 %
60-1825-7124	OS: Construction Materials	\$656.70	\$4,793.35	\$0.00	(\$4,793.35)	0.00 %
60-1825-7125	OS: General Supplies	\$0.00	\$4,295.00	\$0.00	(\$4,295.00)	0.00 %
60-1825-7127	OS: Sewer Lift Stations	\$0.00	\$35,794.57	\$0.00	(\$35,794.57)	0.00 %
60-1825-7128	OS: Sewer Line	\$46,010.06	\$55,971.40	\$0.00	(\$55,971.40)	0.00 %
60-1825-7130	VES: Tools & Equipment	\$334.64	\$7,251.21	\$0.00	(\$7,251.21)	0.00 %
60-1825-7131	VES: Vehicles & Light Tr	\$1,429.12	\$7,832.99	\$0.00	(\$7,832.99)	0.00 %
60-1825-7132	VES: Heavy Trucks & Equ	\$0.00	\$527.09	\$0.00	(\$527.09)	0.00 %
60-1825-7133	VES: Machinery & Equip	\$0.00	\$3,601.19	\$0.00	(\$3,601.19)	0.00 %

City of Danville Income Statement

		<u>6/30/2013</u>	<u>YTD 6/30/2013</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
60-1825-7134	VES: Gasoline & Oil	\$3,973.56	\$17,059.94	\$0.00	(\$17,059.94)	0.00 %
60-1825-7135	VES: Miscellaneous	\$0.00	\$417.50	\$0.00	(\$417.50)	0.00 %
60-1825-7140	Other: Membership/Subscri	\$109.00	\$1,347.42	\$0.00	(\$1,347.42)	0.00 %
60-1825-7141	Other: Staff Devp/Educat	\$0.00	\$1,865.01	\$0.00	(\$1,865.01)	0.00 %
Total Other		<u>\$52,599.57</u>	<u>\$152,890.25</u>	<u>\$0.00</u>	<u>(\$152,890.25)</u>	<u>0.00 %</u>
Total Sewer Collections & Rehab		<u>\$99,099.13</u>	<u>\$612,965.73</u>	<u>\$0.00</u>	<u>(\$612,965.73)</u>	<u>0.00 %</u>

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Perryville						
Personnel						
60-1830-5150	Regular Salaries	\$22,318.75	\$45,596.99	\$0.00	(\$45,596.99)	0.00 %
60-1830-5151	Overtime Salaries	\$5,861.56	\$12,737.43	\$0.00	(\$12,737.43)	0.00 %
60-1830-5953	FICA	\$2,058.22	\$4,249.65	\$0.00	(\$4,249.65)	0.00 %
60-1830-5954	Medical & Hospital	\$0.00	\$4,228.20	\$0.00	(\$4,228.20)	0.00 %
60-1830-5955	Dental	\$0.00	\$480.24	\$0.00	(\$480.24)	0.00 %
60-1830-5956	Life	\$0.00	\$92.35	\$0.00	(\$92.35)	0.00 %
60-1830-5959	Workers Compensation	\$65.38	\$784.56	\$0.00	(\$784.56)	0.00 %
60-1830-5968	Retirement CERS Non-HA	\$5,030.52	\$10,925.65	\$0.00	(\$10,925.65)	0.00 %
Total Personnel		\$35,334.43	\$79,095.07	\$0.00	(\$79,095.07)	0.00 %
Contractual						
60-1830-6143	CSP: Laboratory Analysis	\$595.00	\$3,485.00	\$0.00	(\$3,485.00)	0.00 %
60-1830-6145	CSP: Insurance/Judgement/	\$117.28	\$1,464.46	\$0.00	(\$1,464.46)	0.00 %
60-1830-6150	CSU: Telephone & Fax	\$85.30	\$1,013.54	\$0.00	(\$1,013.54)	0.00 %
60-1830-6151	CSU: Electric Service	\$7,168.51	\$43,503.20	\$0.00	(\$43,503.20)	0.00 %
60-1830-6175	CSI: Sewer Plant	\$649.28	\$649.28	\$0.00	(\$649.28)	0.00 %
Total Contractual		\$8,615.37	\$50,115.48	\$0.00	(\$50,115.48)	0.00 %
Other						
60-1830-7122	OS: Chemicals	\$751.25	\$5,719.41	\$0.00	(\$5,719.41)	0.00 %
60-1830-7125	OS: General Supplies	\$0.00	\$570.00	\$0.00	(\$570.00)	0.00 %
60-1830-7126	OS: Sewer Plant	\$0.00	\$2,179.17	\$0.00	(\$2,179.17)	0.00 %
60-1830-7130	VES: Tools & Equipment	\$0.00	\$392.36	\$0.00	(\$392.36)	0.00 %
60-1830-7134	VES: Gasoline & Oil	\$888.62	\$4,242.14	\$0.00	(\$4,242.14)	0.00 %
Total Other		\$1,639.87	\$13,103.08	\$0.00	(\$13,103.08)	0.00 %
Total Perryville		\$45,589.67	\$142,313.63	\$0.00	(\$142,313.63)	0.00 %

City of Danville Income Statement

	<u>6/30/2013</u>	<u>YTD 6/30/2013</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
Non-Capital Outlay					
60-1840-5810 Water Treatment Plant	\$13,000.00	\$13,000.00	\$0.00	(\$13,000.00)	0.00 %
Total Non-Capital Outlay	<u>\$13,000.00</u>	<u>\$13,000.00</u>	<u>\$0.00</u>	<u>(\$13,000.00)</u>	<u>0.00 %</u>

City of Danville Income Statement

	<u>6/30/2013</u>	<u>YTD 6/30/2013</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
Non-Departmental					
60-1910-7935	Comp. Absences - General	\$136.81	\$136.81	\$0.00	(\$136.81) 0.00 %
60-1910-7938	Interest Expense	\$37,264.00	\$37,264.00	\$0.00	(\$37,264.00) 0.00 %
60-1910-7989	Depreciation	\$1,143,044.18	\$1,143,044.18	\$0.00	(\$1,143,044.18) 0.00 %
60-1910-7992	Interfund Charge	\$98,431.30	\$762,185.98	\$0.00	(\$762,185.98) 0.00 %
60-1910-7993	Contingency - Utility Fund	\$0.00	\$8,500.00	\$0.00	(\$8,500.00) 0.00 %
60-1910-7995	Miscellaneous	\$0.00	\$16.50	\$0.00	(\$16.50) 0.00 %
60-1910-7998	Kentucky River Authority	\$0.00	\$41,417.12	\$0.00	(\$41,417.12) 0.00 %
60-1910-8900	Bad Debt Expense	\$63,056.95	\$63,056.95	\$0.00	(\$63,056.95) 0.00 %
Total Non-Departmental		<u>\$1,341,933.24</u>	<u>\$2,055,621.54</u>	<u>\$0.00</u>	<u>(\$2,055,621.54) 0.00 %</u>

City of Danville Income Statement

	<u>6/30/2013</u>	<u>YTD 6/30/2013</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
Debt Service					
60-1920-8127	Debt Serv: KIA Loan (\$409,515.00)	\$154,887.00	\$0.00	(\$154,887.00)	0.00 %
60-1920-8130	Debt Serv: 2003 Revenue E (\$430,843.00)	\$22,863.26	\$0.00	(\$22,863.26)	0.00 %
60-1920-8131	Debt Serv: PV USDA RD I (\$7,184.00)	\$18,840.00	\$0.00	(\$18,840.00)	0.00 %
60-1920-8139	Debt Serv: JC USDA Bond (\$1,820.00)	\$18,607.50	\$0.00	(\$18,607.50)	0.00 %
60-1920-8140	Debt Serv: JC KIA C88-06 (\$72,493.79)	\$14,078.52	\$0.00	(\$14,078.52)	0.00 %
60-1920-8141	Debt Serv: RD Loan (\$16,699.00)	\$63,107.86	\$0.00	(\$63,107.86)	0.00 %
60-1920-8143	Debt Serv: RD Loan Phylb (\$8,100.00)	\$17,900.00	\$0.00	(\$17,900.00)	0.00 %
60-1920-8144	Debt Serv: Clarks Run (\$401.11)	\$0.00	\$0.00	\$0.00	0.00 %
Total Debt Service	(\$947,055.90)	\$310,284.14	\$0.00	(\$310,284.14)	0.00 %

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Utility Capital						
60-6500-9003	Water Distribution Improve	(\$38,253.03)	\$9,055.00	\$0.00	(\$9,055.00)	0.00 %
60-6500-9006	Sewer Services - Line Repl	(\$48,358.36)	\$147.97	\$0.00	(\$147.97)	0.00 %
60-6500-9012	Water Services-Electronic I	\$101.80	\$931.47	\$0.00	(\$931.47)	0.00 %
60-6500-9070	Water: WTP System Upgra	(\$583,597.47)	\$0.00	\$0.00	\$0.00	0.00 %
60-6500-9072	Phylben Village/Sewer pro	\$0.00	\$34,473.97	\$0.00	(\$34,473.97)	0.00 %
60-6500-9073	Spears Creek Lagoon	(\$2,275.00)	\$0.00	\$0.00	\$0.00	0.00 %
60-6500-9089	Clarks Run Pump Station	(\$363,703.93)	\$0.00	\$0.00	\$0.00	0.00 %
60-6500-9115	K33/34 Utility Relocation	(\$414,623.09)	\$0.00	\$0.00	\$0.00	0.00 %
Total Utility Capital		(\$1,450,709.08)	\$44,608.41	\$0.00	(\$44,608.41)	0.00 %

City of Danville Income Statement

	<u>6/30/2013</u>	<u>YTD 6/30/2013</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
Total Expenses	<u>(\$504,601.87)</u>	<u>\$6,979,893.76</u>	<u>\$0.00</u>	<u>(\$6,979,893.76)</u>	<u>0.00 %</u>
Total Utility Fund	<u>\$1,341,549.17</u>	<u>\$1,389,693.12</u>	<u>\$0.00</u>	<u>\$1,389,693.12</u>	<u>0.00 %</u>

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Museum Fund						
Revenues						
66-0000-4500	Transfer from General Fun	\$2,924.91	\$35,098.92	\$0.00	\$35,098.92	0.00 %
66-0000-4760	Other Rev: Invest Interest	\$6.70	\$41.54	\$0.00	\$41.54	0.00 %
Total Revenues		\$2,931.61	\$35,140.46	\$0.00	\$35,140.46	0.00 %
Expenses						
66-0000-6145	CSP: Insurance/Judgement/	\$220.89	\$2,650.68	\$0.00	(\$2,650.68)	0.00 %
66-0000-6151	CSU: Electric Service	\$1,283.95	\$7,885.33	\$0.00	(\$7,885.33)	0.00 %
66-0000-6153	CSU: Natural & Propane G	\$90.91	\$2,298.24	\$0.00	(\$2,298.24)	0.00 %
66-0000-6170	CSI: Building/Structures	\$1,230.15	\$5,666.68	\$0.00	(\$5,666.68)	0.00 %
66-0000-7989	Depreciation	\$13,534.28	\$13,534.28	\$0.00	(\$13,534.28)	0.00 %
Total Expenses		\$16,360.18	\$32,035.21	\$0.00	(\$32,035.21)	0.00 %
Total Museum Fund		(\$13,428.57)	\$3,105.25	\$0.00	\$3,105.25	0.00 %

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Parking Fund						
Revenues						
67-0000-4003	Transfer from General Fun	\$12,691.08	\$152,292.96	\$0.00	\$152,292.96	0.00 %
67-0000-4331	Parking Fines	\$1,990.00	\$10,989.00	\$0.00	\$10,989.00	0.00 %
67-0000-4510	Parking Rental Fees	\$5,754.42	\$21,358.30	\$0.00	\$21,358.30	0.00 %
67-0000-4511	Parking Rental Fees (Garag	\$50,398.08	\$221,077.58	\$0.00	\$221,077.58	0.00 %
67-0000-4760	Other Rev: Invest Interest	\$11.08	\$203.06	\$0.00	\$203.06	0.00 %
Total Revenues		\$70,844.66	\$405,920.90	\$0.00	\$405,920.90	0.00 %
Expenses						
Personnel						
67-0000-5150	Regular Salaries	\$1,892.25	\$23,684.57	\$0.00	(\$23,684.57)	0.00 %
67-0000-5152	Part-Time Salaries	\$538.84	\$3,033.88	\$0.00	(\$3,033.88)	0.00 %
67-0000-5953	FICA	\$178.93	\$1,953.78	\$0.00	(\$1,953.78)	0.00 %
67-0000-5954	Medical & Hospital	\$0.00	\$13,530.48	\$0.00	(\$13,530.48)	0.00 %
67-0000-5955	Dental	\$0.00	\$480.24	\$0.00	(\$480.24)	0.00 %
67-0000-5956	Life	\$0.00	\$50.58	\$0.00	(\$50.58)	0.00 %
67-0000-5959	Workers Compensation	\$5.61	\$67.32	\$0.00	(\$67.32)	0.00 %
67-0000-5968	Retirement CERS Non-HA	\$381.60	\$4,636.52	\$0.00	(\$4,636.52)	0.00 %
Total Personnel		\$2,997.23	\$47,437.37	\$0.00	(\$47,437.37)	0.00 %
Contractual						
67-0000-6122	CSC: Printing & Duplicati	\$771.00	\$7,998.55	\$0.00	(\$7,998.55)	0.00 %
67-0000-6132	CSO: Cleaning & Janitorial	\$41.00	\$492.00	\$0.00	(\$492.00)	0.00 %
67-0000-6145	CSP: Insurance/Judgement/	\$972.53	\$11,670.36	\$0.00	(\$11,670.36)	0.00 %
67-0000-6150	CSU: Telephone & Fax	\$199.66	\$2,323.14	\$0.00	(\$2,323.14)	0.00 %
67-0000-6151	CSU: Electric Service	\$6,082.18	\$41,057.03	\$0.00	(\$41,057.03)	0.00 %
67-0000-6190	CSM: Electron Inform Sy	\$109.94	\$1,324.39	\$0.00	(\$1,324.39)	0.00 %
67-0000-6191	CSM: General Services	\$635.40	\$20,318.46	\$0.00	(\$20,318.46)	0.00 %
Total Contractual		\$8,811.71	\$85,183.93	\$0.00	(\$85,183.93)	0.00 %
Other						
67-0000-7111	MS: Office Supplies	\$0.00	\$21.33	\$0.00	(\$21.33)	0.00 %
67-0000-7114	MS: Clothing	\$0.00	\$319.50	\$0.00	(\$319.50)	0.00 %
67-0000-7117	OS: Electronic Inform Syst	\$365.00	\$6,781.05	\$0.00	(\$6,781.05)	0.00 %
67-0000-7125	OS: General Supplies	\$0.00	\$327.19	\$0.00	(\$327.19)	0.00 %
67-0000-7140	Other: Membership/Subscri	\$45.00	\$90.00	\$0.00	(\$90.00)	0.00 %
67-0000-7935	Comp. Absences - General	(\$279.55)	(\$279.55)	\$0.00	\$279.55	0.00 %
67-0000-7938	Interest Expense	\$5,929.50	\$5,929.50	\$0.00	(\$5,929.50)	0.00 %
67-0000-7989	Depreciation	\$190,584.50	\$190,584.50	\$0.00	(\$190,584.50)	0.00 %
Total Other		\$196,644.45	\$203,773.52	\$0.00	(\$203,773.52)	0.00 %
Debt Service						
67-0000-8123	Debt Service: 2006A	(\$75,234.00)	\$126,316.01	\$0.00	(\$126,316.01)	0.00 %
67-0000-8124	Debt Service: 2006B	(\$20,094.00)	\$62,903.50	\$0.00	(\$62,903.50)	0.00 %
67-0000-8900	Bad Debt Expense	\$334.00	\$334.00	\$0.00	(\$334.00)	0.00 %

**City of Danville
Income Statement**

	<u>6/30/2013</u>	<u>YTD 6/30/2013</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
Total Debt Service	<u>(\$94,994.00)</u>	<u>\$189,553.51</u>	<u>\$0.00</u>	<u>(\$189,553.51)</u>	<u>0.00 %</u>
Total Expenses	<u>\$113,459.39</u>	<u>\$525,948.33</u>	<u>\$0.00</u>	<u>(\$525,948.33)</u>	<u>0.00 %</u>
Total Parking Fund	<u>(\$42,614.73)</u>	<u>(\$120,027.43)</u>	<u>\$0.00</u>	<u>(\$120,027.43)</u>	<u>0.00 %</u>

City of Danville Income Statement

		6/30/2013	YTD 6/30/2013	Budget	Variance	%
Toys for Tots						
Revenues						
72-0000-4600	Other Rev: Contributions	\$5.00	\$16,364.16	\$0.00	\$16,364.16	0.00 %
72-0000-4760	Other Rev: Invest Interest	\$1.55	\$21.29	\$0.00	\$21.29	0.00 %
Total Revenues		\$6.55	\$16,385.45	\$0.00	\$16,385.45	0.00 %
Expenses						
72-0000-7159	Toys for Tots	\$0.00	\$18,563.92	\$0.00	(\$18,563.92)	0.00 %
Total Expenses		\$0.00	(\$18,563.92)	\$0.00	\$18,563.92	0.00 %
Total toys for tots		\$6.55	(\$2,178.47)	\$0.00	(\$2,178.47)	0.00 %

City of Danville Income Statement

	<u>6/30/2013</u>	<u>YTD 6/30/2013</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
Cemetery Trust Expendable					
Revenues					
80-0000-4100 Interest Earned	\$11.38	\$82.11	\$0.00	\$82.11	0.00 %
Total Revenues	<u>\$11.38</u>	<u>\$82.11</u>	<u>\$0.00</u>	<u>\$82.11</u>	<u>0.00 %</u>
Total Cemetery Trust Expendable	<u>\$11.38</u>	<u>\$82.11</u>	<u>\$0.00</u>	<u>\$82.11</u>	<u>0.00 %</u>

City of Danville Income Statement

		<u>6/30/2013</u>	<u>YTD 6/30/2013</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
Cemetery Trust Non-Expendable						
Revenues						
82-0000-4100	Interest Earned	\$10.30	\$90.84	\$0.00	\$90.84	0.00 %
Total Revenues		<u>\$10.30</u>	<u>\$90.84</u>	<u>\$0.00</u>	<u>\$90.84</u>	<u>0.00 %</u>
Total Cemetery Trust Non-Expendable		<u>\$10.30</u>	<u>\$90.84</u>	<u>\$0.00</u>	<u>\$90.84</u>	<u>0.00 %</u>

City of Danville Income Statement

		<u>6/30/2013</u>	<u>YTD 6/30/2013</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
Police & Fire Pension						
Revenues						
86-0000-4760	Interest Income	\$2,289.83	\$26,802.62	\$0.00	\$26,802.62	0.00 %
86-0000-4854	Police/Fire Pension-EMPLC	\$15,833.33	\$142,499.99	\$0.00	\$142,499.99	0.00 %
86-0000-4855	Police/Fire Pension-EMPLC	\$0.00	\$47,500.00	\$0.00	\$47,500.00	0.00 %
86-0000-4904	Change in Fair Value	\$57,564.51	\$57,564.51	\$0.00	\$57,564.51	0.00 %
86-0000-4906	Gain\Loss on Sale	\$5,195.51	\$28,266.86	\$0.00	\$28,266.86	0.00 %
Total Revenues		<u>\$80,883.18</u>	<u>\$302,633.98</u>	<u>\$0.00</u>	<u>\$302,633.98</u>	<u>0.00 %</u>
Expenses						
86-0000-5199	Regular Salaries	\$19,264.19	\$230,609.12	\$0.00	(\$230,609.12)	0.00 %
86-0000-5510	Contract Serv: Consulting S	\$0.00	\$3,127.13	\$0.00	(\$3,127.13)	0.00 %
86-0000-5511	Contract Serv: Bank Analys	\$196.58	\$2,501.73	\$0.00	(\$2,501.73)	0.00 %
Total Expenses		<u>\$19,460.77</u>	<u>\$236,237.98</u>	<u>\$0.00</u>	<u>(\$236,237.98)</u>	<u>0.00 %</u>
Total Police & Fire Pension		<u>\$61,422.41</u>	<u>\$66,396.00</u>	<u>\$0.00</u>	<u>\$66,396.00</u>	<u>0.00 %</u>

City of Danville Income Statement

		<u>6/30/2013</u>	<u>YTD 6/30/2013</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
Park Expendable Trust						
Revenue						
87-0000-4100	Interest Earned	\$2.83	\$24.62	\$0.00	\$24.62	0.00 %
Total Revenue		<u>\$2.83</u>	<u>\$24.62</u>	<u>\$0.00</u>	<u>\$24.62</u>	<u>0.00 %</u>
Total Park Expendable Trust		<u>\$2.83</u>	<u>\$24.62</u>	<u>\$0.00</u>	<u>\$24.62</u>	<u>0.00 %</u>

City of Danville Income Statement

		<u>6/30/2013</u>	<u>YTD 6/30/2013</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
Park Non-Expendable						
Revenue						
88-0000-4100	Interest Earned	\$2.06	\$18.33	\$0.00	\$18.33	0.00 %
Total Revenue		<u>\$2.06</u>	<u>\$18.33</u>	<u>\$0.00</u>	<u>\$18.33</u>	<u>0.00 %</u>
Total Park Non-Expendable		<u>\$2.06</u>	<u>\$18.33</u>	<u>\$0.00</u>	<u>\$18.33</u>	<u>0.00 %</u>

City of Danville Income Statement

	<u>6/30/2013</u>	<u>YTD 6/30/2013</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
Totals	\$1,804,660.13	\$3,154,216.53	\$0.00	\$3,154,216.53	0.00 %
BEGINNING FUND BALANCE	\$35,858,371.27	\$34,508,814.87	\$0.00	\$34,508,814.87	0.00 %
NET SURPLUS/(DEFICIT)	\$1,804,660.13	\$3,154,216.53	\$0.00	\$3,154,216.53	0.00 %
ENDING FUND BALANCE	<u>\$37,663,031.40</u>	<u>\$37,663,031.40</u>	<u>\$0.00</u>	<u>\$37,663,031.40</u>	<u>0.00 %</u>

CITY OF DANVILLE

TALLY AND EXPLANATION FOR RATE BASE

THIS SPREADSHEET SHOWS THE TEST PERIOD AND PRO FORMA ADJUSTMENTS TO PLANT IN SERVICE, CULMINATING IN RATE BASE; THERE IS NO DIFFERENCE IN THIS TALLY AND THE COST-OF-SERVICE STUDY AS ORIGINALLY SUBMITTED.

Tally and Explanation for Rate Base

account description	acct #(s)	test year	pro forma	total	general notes	direct assign	direct assign notes
intangible							
organization & franchises							
total intangible plant							
source of supply							
land & land rights	310	13,580	0	13,580		0	
structures & improvements	317	1,663,736	0	1,663,736		0	
collect/impound reservoirs		0	0	0		0	
other source plant		0	0	0		0	
total source of supply		1,677,316	0	1,677,316		0	
water treatment							
land & land rights	331	40,000	0	40,000	East Main St Pond (equalization)	0	
structures & improvements	331	9,724,002	19,150,000	28,874,002	19,150,000 is new plant (EC)		
treatment equipment	332	27,113	8,350,000	8,377,113	8,350,000 is new plant (EC)		
other treatment		0	0	0			
total water treatment		9,791,115	27,500,000	37,291,115		0	
transmission & distribution							--see bottom of page for Perryville & Junction City (P&JC) breakout--
land & land rights	340	40,708	0	40,708		0	
structures - transmission	341/344	2,346,000	0	2,346,000	add 30% of P&JC to 341/344	638,477	484,377 goes to P&JC; 154,100 goes to industrial (see note 1)
distribution reservoirs	342	2,446,564	0	2,446,564	add 40% of P&JC to 342	1,778,957	645,836 goes to P&JC; 396,592 to Parksville; 430,586 to Hustonville; 305,943 to industry (see note 2)
distribution mains	343	1,851,534	0	1,851,534	add 30% of P&JC to 343	484,377	484,377 goes to P&JC
services	345	5,820	0	5,820		0	
meters	346	37,850	0	37,850		0	
hydrants	348	3,270	0	3,270		0	
other distribution plant	349	603,778	0	603,778		0	
total transmission & distribution		7,335,524	0	7,335,524		2,901,811	
general plant							
structures	390	4,194	0	4,194		0	
office equipment	391	34,063	0	34,063		0	
vehicles	no #	285,046	0	285,046		0	
tools & shop equipment		0	0	0		0	
lab equipment	395	10,045	0	10,045		0	
communication equipment	397	548,418	0	548,418		0	
misc equipment	398	180,839	0	180,839		0	
total general plant		1,062,605	0	1,062,605		0	
total plant in service		19,866,560	27,500,000	47,366,560		2,901,811	

Tally and Explanation for Rate Base

less accumulated depreciation						
intangible plant						
source of supply plant	SS	(378,289)	0	(378,289)	sum of "SS" on tally sheet	0
water treatment plant	WTP	(7,444,270)	(800,500)	(8,244,770)	pro forma is annual depreciation of new plant structure (19,150,000 at 50 years) and new plant equipment (8,350,000 at 20 years); sum of "WTP" on tally sheet	0
trans & distribution plant	TD	(3,003,870)	0	(3,003,870)	sum of "TD" on tally sheet	(910,279)
general plant	GP	(677,475)	0	(677,475)	sum of "GP" on tally sheet	0
total accumulated depreciation		(11,503,904)	(800,500)	(12,304,404)		(910,279)
						direct assign includes 79,294 each for the owner and non-owner industrial class; 176,244 for P; 146,674 for JC; 205,576 for Parksville; 223,197 for Hustonville
less contributions in aid						
distribution mains						
meters & services						
total contributions in aid						

current practices are such that developers contributions are eventually reimbursed, so CIAC is \$0

Tally and Explanation for Rate Base

less grants in aid	D'ville #				
treatment plant	5020	(375,000)	(1,800,000)	(2,175,000)	Carbon Silo (375,000) + new WTP grant
transmission	5027/5030	(700,000)	0	(700,000)	Stanford Conn (grant) & Airport (city pd)
distribution & storage		0	0	0	
total grants in aid		(1,075,000)	(1,800,000)	(2,875,000)	
plus working capital					
materials & supplies	audit	43,550	0	43,550	page 15 of FY 2013 audit
prepayments		0	0	0	
1/8 O&M	AWWA	414,194	0	414,194	as per AWWA, 1/8 of annual O&M (O&M from Revenue Requirements
total working capital		457,744	0	457,744	
total rate base		7,745,400	24,899,500	32,644,900	

Tally and Explanation for Rate Base

		water	sewer	= water		
Perryville	990,137	89%	11%	881,222	264,367	transmission at 30%
					352,489	reservoirs at 40%
Junction City	1,164,077	63%	37%		264,367	distribution at 30%
				733,369	220,011	transmission at 30%
					293,347	reservoirs at 40%
					220,011	distribution at 30%
			combined P&JC		484,377	
					645,836	
					484,377	

note 1: Direct assignments for the transmission structures include the amount associated with P&JC (see calculation in box, above) and an allocation of 154,100 for industry, split evenly between owner and non-owner industry.

note 2: Direct assignments for the distribution reservoirs include an amount associated with P&JC (see calculation in box, above) and an allocation of the Tower Hill tank to Parksville, Hustonville and the industrial customers. The total original cost of Tower Hill tank was 1,743,263.27, of which 65% is allocated to direct assignments (per EC). Of the 65% (1,133,121), Parksville is allocated 35%, Hustonville 38% and industrial customers 26% (EC). Therefore, Parksville is allocated \$396,592, Hustonville \$430,586 and industrial customers \$305,943.

CITY OF DANVILLE

PLANT IN SERVICE TALLY WITH DESCRIPTION

THIS SPREADSHEET TAKES YOU FROM ORIGINAL COSTS AND ACCUMULATED DEPRECIATION INCLUDED ON DANVILLE'S DEPRECIATION SCHEDULE TO THE NUMBERS SEEN ON THE COST OF SERVICE STUDY AS ORIGINALLY SUBMITTED; SHOWS THE FUNCTION NUMBER (COLUMN 1) SRE ASSIGNED TO DANVILLE ITEM AND ALSO SHOWS A GENERAL FUNCTIONALIZATION (COLUMN 2).

Plant in Service Tally with Description

from Danville's depreciation schedule

func#	ID	acct#	description	original cost	accum dep	notes
310	SS	341	Raw Water Pump Station &	13,580.19	12,267.48	
317	SS	304	Chemical Study	1,663,735.66	366,021.82	
331	TD	147	Fred Anderson Painting	8,950.00	8,950.00	
331	TD	148	Fred Anderson Painting	8,500.00	8,500.00	
331	TD	150	Fred Anderson Painting	22,700.00	22,700.00	
331	WTP	111	Filter Plant roof & Furnace	21,073.00	21,073.00	
331	WTP	137	Chlorine Handling Facility	82,267.80	82,267.80	
331	WTP	138	Mod. to Water Treatment Plant	281,039.00	281,039.00	
331	WTP	361	Wallace & Tiernan Chlorinator	5,851.00	5,851.00	
331	WTP	1344	Polysonics Dropper Flowmeter	3,354.00	3,354.00	
331	WTP	1345	Polysonics Dropper Flowmeter	3,354.00	3,354.00	
331	WTP	1561	Security System Chlorine Bldg	5,795.00	5,795.00	
331	WTP	1577	Chlorine Safety Equipment	5,002.72	5,002.72	
331	WTP	24	Const in Process 1966,67	2,095,015.83	1,792,591.69	
331	WTP	78	Construction in Process	195,286.00	172,011.98	
331	WTP	79	Treatment Plant	8,648.80	7,607.03	
331	WTP	98	400 HP Pump at Lake	12,035.98	12,035.98	
331	WTP	129	Filter Plant Improvements	66,166.60	48,145.53	
331	WTP	130	Filter Plant Improvements	17,738.88	12,638.92	
331	WTP	132	Fence-Filter Plant	2,733.00	2,733.00	
331	WTP	172	Balance Forward 7/01/64	1,436,567.93	1,436,567.93	
331	WTP	210	Water Line to Lake	1,655,139.78	799,840.86	
331	WTP	338	Water Treatment Plant	2,887,916.19	2,541,366.29	
331	WTP	1551	East Main Pond Improvements	449,724.69	143,911.85	
331	WTP	5020	Carbon Silo Project-WTP	449,142.22	45,662.77	
				9,724,002.42	7,463,000.35	
331	WTP	1495	East Main Street Pond	40,000.00		
332	TD	139	Equipment-Purchases	6,629.40	6,629.40	
332	TD	5032	GE 300HP 1800 L449TP20 Motor	15,818.84	3,691.05	
332	WTP	1489	Chlorine Feed Parts	4,664.50	4,664.50	
				27,112.74	14,984.95	
340		176	Land for Lines & Treatment Plant	11,821.45		
340		177	South Fourth St & Aldridge Ln	7,700.00		
340		222	Easements-Water Line to Lake	5,880.00		
340		327	Land-Easements	15,307.00		
				40,708.45	-	
341	TD	10	Audit Adj	3,691.41	3,691.41	
341	TD	16	Audit Adj 32 6/30/72	24,709.31	22,309.44	
341	TD	20	Audit Adj 11,26 6/30/72	332,359.93	289,703.85	
341	TD	23	Audit Adj 2 6/30/69	7,900.00	6,886.08	
341	TD	29	Audit Adj 32 6/30/72	7,112.06	5,814.37	
341	TD	30	Audit Adj 11,26 6/30/72	6,284.58	5,151.23	
341	TD	31	Audit Adj 15 6/30/72	3,693.45	3,027.41	

Plant in Service Tally with Description

func#	ID	acct#	description	original cost	accum dep	notes
341	TD	33	Reclass/Revenue Sharing Disb	12,669.02	9,745.48	
341	TD	34	Reclass of Cap Outlay Exp	42,803.72	32,947.05	
341	TD	112	Harrodsburg Water Line	4,208.00	4,208.00	
341	TD	340	Perryville Water System North	100,000.00	45,833.33	
341	TD	346	Waterline Perryville Rd to	9,015.66	3,936.80	
341	TD	347	Water Line Burgin Road	101,933.88	43,152.06	
341	TD	1175	Water Line Lexington Road	8,821.00	3,704.82	
341	TD	1570	KY 34/US 150 Bypass Waterline	286,004.24	97,241.39	
341	TD	1744	KY 34/US 150 Bypass Waterline	4,950.00	1,666.50	
341	TD	1839	Garrard Co Wline 12" Valve In	7,500.00	1,937.50	
341	TD	1841	Stanford Road Waterline	10,912.00	2,655.25	
341	TD	5019	Stewart's Lane 12 in waterline relocation	27,786.64	3,612.25	
341	TD	5029	New Motor/Refurbish Pump/12" column	163,264.90	38,095.15	
				<u>1,165,619.80</u>	<u>625,319.37</u>	
342	TD	165	Eng. Fees-Paint Water Tanks	7,877.06	7,877.06	add
342	TD	167	Water Tower	1,743,263.27	903,631.62	645,836
342	TD	171	Fourth Street	3,343.01	3,343.01	(40%
342	TD	195	Paint Water Tank	24,068.15	24,068.15	P&JC) to
342	TD	211	By-Pass Water Tower-Completion	18,626.08	9,652.46	plant in
342	TD	214	Water Tank Ladder Guards	3,550.00	3,550.00	service TD
				<u>1,800,727.57</u>	<u>952,122.30</u>	
343	TD	6	Clearview Water/Purchase	97,500.00	88,702.44	
343	TD	8	Shakertown WA Line Housing Pro	9,806.62	8,921.72	
343	TD	12	Shakertown Water Line	3,500.00	3,126.61	
343	TD	13	Indian Hills Water Line	65,000.00	58,065.00	
343	TD	14	Rolling Hills Water Line	4,400.00	3,930.55	
343	TD	15	Streamland Water Line	5,000.00	4,466.52	
343	TD	17	Water Line-Dexter Court	3,222.10	2,863.52	
343	TD	18	Green Acres Water Line	24,505.74	21,403.96	
343	TD	103	Clearview Water Dist.	200,007.50	157,505.97	
343	TD	140	Green Acres Waterline	128,703.22	128,703.22	
343	TD	146	High Street Water Line	5,593.00	2,908.36	
343	TD	213	Improvements-Water & Sewer Line	18,446.66	18,446.66	
343	TD	359	6" Water Line (Poplewell Rd)	46,873.00	19,921.03	
343	TD	1229	Ben Ali Waterline	5,790.00	2,373.90	
343	TD	1492	Hedgeville Water Association	316,224.77	123,854.76	
343	TD	1571	Waterline Improve. Gose Pike	98,187.88	33,383.92	
343	TD	1573	US 127 Waterline Extension	4,430.00	1,624.33	
343	TD	1742	Waterline Improve Gose Pike	6,815.87	2,374.23	
343	TD	1743	Waterline Bluegrass Estates	13,379.85	4,482.29	add
343	TD	1808	Waterline Extension KY 52	20,810.74	6,035.06	484,377
343	TD	1840	Streamland W/line Connector	25,470.00	6,367.50	(30%
343	TD	5030	Airport Area Waterline Ext	225,236.38	13,889.58	P&JC) to
343	TD	5039	Lebanon Road Waterline	38,253.03	701.31	plant in
				<u>1,367,156.36</u>	<u>714,052.44</u>	service TD
344	TD	27	Whirlpool Line	51,376.50	42,166.54	add this to
344	TD	1491	12" Waterline for DAVCO	29,419.00	11,718.57	341 &

Plant in Service Tally with Description

func#	ID	acct#	description	original cost	accum dep	notes
344	TD	1493	Walmart SuperCenter Water Line	52,571.67	20,152.42	484,377 for plant in service TD
344	TD	1780	12" Waterline Whirlaway Drive	20,740.00	6,394.83	
344	TD	5027	Stanford Emergency Connector Proj	541,896.41	51,480.17	
				<u>696,003.58</u>	<u>131,912.53</u>	
345	TD	143	Pipe Cutter	5,820.45	5,820.45	
346	GP	220	Electronic Meter Reading	20,850.00	20,850.00	
346	GP	5017	Vehicle Transceiver Unit/VXU Software	17,000.00	10,200.00	
				<u>37,850.00</u>	<u>31,050.00</u>	
348	TD	227	6 Fire Hydrants	3,270.00	1,547.80	
349	TD	1549	Shoring Equipment	12,729.63	12,729.63	
349	TD	1550	Air Compressor	11,291.75	11,291.75	
349	TD	1835	Hyd Allied 725 Hammer	8,400.00	8,400.00	
349	TD	1836	Backhoe	49,185.00	49,185.00	
349	TD	1859	Air Compressor	11,600.00	11,600.00	
349	TD	5022	Hydro Evacuator FX30	32,465.37	18,938.15	
349	TD	5035	Kohler Model 900REOZDD Generator	179,748.00	35,949.60	
349	TD	5036	BFP Trailer Assembly	250,000.00	50,000.00	
349	TD	5040	Piranha Dredge Model P-10M	48,358.36	1,611.95	
				<u>603,778.11</u>	<u>199,706.08</u>	
390	WTP	1230	Chain Link Fence, Two Gates	4,193.50	4,193.50	
391	GP	193	Computer	34,063.36	34,063.36	
395	WTP	1224	DR/3000 Spectrophotometer	3,220.00	3,220.00	
395	WTP	1488	Chlorine Detector	3,810.00	3,810.00	
395	WTP	1784	DR/4000 Spectrophotometer	3,015.00	3,015.00	
				<u>10,045.00</u>	<u>10,045.00</u>	
397	GP	5014	SCADA/Electrical Upgrade	540,868.00	160,457.51	
397	WTP	5038	70 Ft. 90 MPH SSVN Tower	7,550.00	2,516.67	
				<u>548,418.00</u>	<u>162,974.18</u>	
398	GP	335	Water Salesman Stanford Rd	7,118.03	7,118.03	
398	GP	1838	Global Position System	11,790.00	11,790.00	
398	GP	119	Mapping	49,833.40	49,833.40	
398	GP	131	Mapping Aerial Surveys	22,257.80	22,257.80	
398	GP	1837	Mapping	89,840.00	89,840.00	
				<u>180,839.23</u>	<u>180,839.23</u>	
89% water		423	Perryville System Acquisition	990,137.23	198,027.40	deprec 176,244
63% water		424	Junction City System Acquisition	1,164,077.14	232,815.40	deprec 146,674
vehicle		301	2003 Dodge Dakota	13,479.00	13,479.00	
vehicle		419	2004 White Ford Ranger 4x4	13,887.43	13,887.43	

Plant in Service Tally with Description

func#	ID	acct#	description	original cost	accum dep	notes
vehicle		420	2004 White Ford Ranger 4x4	16,587.43	16,587.43	
vehicle		1463	1994 International Truck	24,928.05	24,928.05	
vehicle		1768	1998 White Jeep Cherokee	19,526.00	19,526.00	
vehicle		1798	1999 White F250 4x4 Ford Truck	20,742.00	20,742.00	
vehicle		1799	1999 White F250 4x2 Ford Truck	20,073.00	20,073.00	
vehicle		1813	2000 Ford Ranger White 4x4 RC	12,390.00	12,390.00	add to GP
vehicle		1818	2000 White Jeep Cherokee 4WD	20,961.00	20,961.00	for accum
vehicle		1854	2002 Ford White 4x4 PU	9,495.00	9,495.00	deprec
vehicle		1857	2002 Ford 4X4 White Ranger	13,263.95	13,263.95	
vehicle		1860	2002 Ford 4x4 White Ranger	11,965.00	11,965.00	
vehicle		1863	2002 Ford F250 White 4x4	18,410.00	18,410.00	
vehicle		5012	2005 White Dodge Ram 1500 Vin #4260	15,439.00	15,439.00	
vehicle		5024	2009 Ford E250 van (vin 0524)	15,714.00	14,666.40	
vehicle		5025	2009 Ford F250 4x4 (vin 9885) white	19,315.00	17,705.42	
vehicle		5031	2011 Ford F150-White (vin 1686)	18,870.00	7,548.00	
				285,045.86	271,066.68	

CITY OF DANVILLE

EXPENSE TALLY WITH DESCRIPTION

THIS SPREADSHEET TAKES YOU FROM THE COSTS/EXPENSES SHOWN ON DANVILLE'S "R/E ACT VS BUD W/ENCUMBRANCE" FILE TO THE TEST PERIOD NUMBERS.

Expense Tally with Description

COS func#	from Danville's R/E Act vs Bud w/Encumbrance			where expense is included on COS functionalization
	ID	description	TY amount	
			treatment	
605	CSI	Building and Structures	-	source of supply - maintenance source plant
605	CSI	Water Plant	81,102.98	source of supply - maintenance source plant
605	CSI	Water Lines/Fire Hydr	4,580.00	source of supply - maintenance source plant
605	OS	Water Plant	99,553.64	source of supply - maintenance source plant
605	OS	Lake Pump Station	2,275.03	source of supply - maintenance source plant
605	OS	Water Lines/Fire Hydr	1,670.88	source of supply - maintenance source plant
605	OS	Water Meters	1,331.12	source of supply - maintenance source plant
630	Persrv	Reg Salary Product	247,266.29	treatment expense - operation labor
630	Persrv	Overtime Productio	35,027.10	treatment expense - operation labor
630	Persrv	FICA	20,855.98	taxes - Social Security
630	Persrv	Medical & Hospital	65,466.99	treatment expense - operation labor
630	Persrv	Dental	3,804.72	treatment expense - operation labor
630	Persrv	Life	596.80	treatment expense - operation labor
630	Persrv	Workers Compensati	6,763.68	treatment expense - operation labor
630	Persrv	Retirement CERS	54,936.61	treatment expense - operation labor
631	OS	Chemicals	607,246.53	treatment expense - chemicals
632	CSU	Telephone & Fax	4,161.78	treatment expense - operating supply & expense
632	CSU	Electric Service	388,123.74	power cost - source of supply (177,003) & treatment expense (191,733) & maint of reservoirs (19,406)
632	CSU	Natural & Propane Gas	11,685.61	treatment expense - operating supply & expense
632	CSV	Vehicles & Light Truc	-	treatment expense - operating supply & expense
632	CSV	Machinery & Equipment	-	treatment expense - operating supply & expense
632	CSM	Electron Inform System	2,276.14	treatment expense - operating supply & expense
632	OS	Electron Inform System	7,758.91	treatment expense - operating supply & expense
632	OS	Building Supplies	-	treatment expense - operating supply & expense
632	VES	Tools & Equipment	119.97	treatment expense - operating supply & expense
632	VES	Vehicles & Light Truc	1,331.55	treatment expense - operating supply & expense
632	VES	Machinery & Equipment	207.48	treatment expense - operating supply & expense
632	VES	Gasoline & Oil	13,326.67	treatment expense - operating supply & expense
634	CSM	General Services	67.84	treatment expense - maintenance trmt plant
634	MS	Clothing & Assessories	4,386.05	treatment expense - maintenance trmt plant
634	MS	Food Service & Supplies	-	treatment expense - maintenance trmt plant
634	MS	Safety & First Aid Sup	1,823.14	treatment expense - maintenance trmt plant
903	CSC	Postage & Freight	2,271.47	customer accounting - accounting & collection
921	MS	Office Supplies	90.00	admin & general expenses - office supplies expendi
921	MS	Furniture & Fixtures	-	admin & general expenses - office supplies expendi
921	MS	Cleaning Supplies	-	admin & general expenses - office supplies expendi
921	OS	General Supplies	527.36	admin & general expenses - office supplies expendi
923	CS	Contract Labor	336.88	admin & general expenses - outside services
923	CSO	Rentals & Leases	5,976.96	admin & general expenses - outside services
923	CSO	Cleaning & Janitorial	-	admin & general expenses - outside services
923	CSP	Consultants	3,592.00	admin & general expenses - outside services
923	CSP	Consultants	698.00	admin & general expenses - outside services
923	CSP	Laboratory Analysis	37,217.89	admin & general expenses - outside services
923	CSW	Landfill Charges	11,093.00	admin & general expenses - outside services
924	CSP	Insurance/Judgment/C	55,353.81	admin & general expenses - property insurance
932	CSC	Advertising & Publici	247.21	admin & general expenses - misc general expense

Expense Tally with Description

COS func#	from Danville's R/E Act vs Bud w/Encumbrance			where expense is included on COS functionalization
	ID	description	TY amount	
932	CSC	Printing & Duplicatin	-	admin & general expenses - misc general expense
932	MS	Marketing & Promotions	4,602.84	admin & general expenses - misc general expense
932	Other	Membership/Subscrip	1,658.39	admin & general expenses - misc general expense
932	Other	Staff Devp/Educat	3,453.25	admin & general expenses - misc general expense
		total water treatment	1,794,866.29	
				transmission and distribution
640	Persrv	Reg Salary Product	408,959.15	transmission expense - operation labor
640	Persrv	Overtime Productio	36,465.40	transmission expense - operation labor
640	Persrv	FICA	32,431.78	taxes - Social Security
640	Persrv	Medical & Hospital	139,602.82	transmission expense - operation labor
640	Persrv	Dental	8,487.00	transmission expense - operation labor
640	Persrv	Life	780.14	transmission expense - operation labor
640	Persrv	Workers Compensati	9,424.24	transmission expense - operation labor
640	Persrv	Retirement CERS	84,830.59	transmission expense - operation labor
641	CSU	Telephone & Fax	2,207.42	transmission expense - operating supply & expense
641	CSU	Electric Service	6,212.12	transmission expense - pump power cost
641	CSU	Natural & Propane Gas	1,199.90	transmission expense - operating supply & expense
641	CSV	Vehicles & Light Truc	46.97	transmission expense - operating supply & expense
641	CSV	Heavy Trucks & Equipm	2,706.09	transmission expense - operating supply & expense
641	CSV	Machinery & Equipment	-	transmission expense - operating supply & expense
641	OSM	Electron Inform System	3,136.27	transmission expense - operating supply & expense
641	OS	Electron Inform System	3,071.50	transmission expense - operating supply & expense
642	CS	Uniform & Clothing All	3,947.62	transmission expense - maint of trans mains
642	MS	Clothing & Assessories	2,909.13	transmission expense - maint of trans mains
642	MS	Food Service & Supplies	208.19	transmission expense - maint of trans mains
642	MS	Safety & First Aid Sup	3,124.79	transmission expense - maint of trans mains
661	CSI	Water Lines/Fire Hydr	27,025.67	distribution expense - operating supply & expense
661	VES	Tools & Equipment	12,725.99	distribution expense - operating supply & expense
661	VES	Vehicles & Light Truc	6,059.20	distribution expense - operating supply & expense
661	VES	Heavy Trucks & Equipm	659.02	distribution expense - operating supply & expense
661	VES	Machinery & Equipment	-	distribution expense - operating supply & expense
661	VES	Gasoline & Oil	30,545.42	distribution expense - operating supply & expense
673	OS	Water Lines & Fire Hyd	104,825.45	distribution expense - maintenance of distribution mains 75%; hydrants 25%
676	CSI	Water Meters	3,088.48	distribution expense - maintenance of meters
676	OS	Water Meters	24,232.22	distribution expense - maintenance of meters
678	CSI	Building/Structures	283.00	distribution expense - other maintenance
678	OS	Building Supplies	2,788.34	distribution expense - other maintenance
678	OS	Construction Materials	9,944.21	distribution expense - other maintenance
678	OS	General Supplies	2,972.47	distribution expense - other maintenance
678	VES	Miscellaneous	3,540.27	distribution expense - other maintenance
903	CSC	Postage & Freight	3,549.98	customer accounting - accounting & collection
921	MS	Office Supplies	1,307.59	admin & general expenses - office supplies expensi
921	MS	Furniture & Fixtures	-	admin & general expenses - office supplies expensi
921	MS	Cleaning Supplies	1,065.77	admin & general expenses - office supplies expensi
923	CS	Contract Labor	5,000.00	admin & general expenses - outside services
923	CSO	Rentals & Leases	8,350.00	admin & general expenses - outside services
923	CSO	Cleaning & Janitorial	451.03	admin & general expenses - outside services
923	CSP	Consultants	935.50	admin & general expenses - outside services

Expense Tally with Description

COS func#	from Danville's R/E Act vs Bud w/Encumbrance			where expense is included on COS functionalization
	ID	description	TY amount	
923	CSW	Solid Waste Collectio	721.94	admin & general expenses - outside services
924	CSP	Insurance/Judgment/C	28,236.58	admin & general expenses - property insurance
932	CSC	Advertising & Publici	215.09	admin & general expenses - misc general expense
932	CSC	Printing & Duplicatin	328.00	admin & general expenses - misc general expense
932	Other	Membership/Subscrip	1,547.42	admin & general expenses - misc general expense
932	Other	Staff Devp/Educat	4,346.80	admin & general expenses - misc general expense
		total transmission and distribution	1,034,496.56	
605		Non-Capital Outlay - WTP	13,000.00	went in rate-funded capital in TY, along with (378,066+931+9,055)
904		55% of Bad Debt Expense	34,681.32	customer accounting - uncollectable accounts
630		Comp. Absences	136.81	treatment expense - operation labor
		55% of Interest Expense	20,495.20	
		Depreciation	536,579.11	from "Water Asset Detail"
932		Contingency	8,500.00	admin & general expenses - misc general expense
932		Miscellaneous	16.50	admin & general expenses - misc general expense
		Kentucky River Authority (ta	41,417.12	taxes - Kentucky River Authority
casn-financed capital additions		water distribution improve	9,055.00	TY rate-funded capital
		water services - Electronic	931.47	TY rate-funded capital

CITY OF DANVILLE

TEST YEAR EXPENSES WITH PROJECTED INCREASES

THIS SPREADSHEET SHOWS THE TEST YEAR EXPENSES (COLUMN 3) AND THE PROJECTED INCREASES (COLUMN 4) INCLUDED ON THE COST OF SERVICE STUDY AS ORIGINALLY SUBMITTED; ALSO, FOR EXPENSES OTHER THAN O&M, SHOWS THE PRO FORMA ADJUSTMENTS INCLUDED ON THE COS AS ORIGINALLY SUBMITTED.

Test Year Expenses with Projected Increases to O and M and Pro Forma Increases

function	acct #(s)	test year	projected increase	pro forma	seen on original COS	general notes
source of supply						
operating labor & expense		-	-	-	-	
operating supply & expense		-	-	-	-	
pump power cost	632	177,003	12,373	-	189,376	adjustment included 6.99% increase
maintenance source plant	605	190,514	13,317	-	203,831	adjustment included 6.99% increase
total source of supply exp		367,517	25,690	-	393,207	
treatment expense						
operation labor	630	413,999	28,939		442,938	adjustment included 6.99% increase
chemicals	631	607,247	42,447		649,694	adjustment included 6.99% increase
operating supply & expense	632	40,818	2,907		43,725	adjustment included 6.99% increase
power cost	632	191,733	13,402		205,135	adjustment included 6.99% increase
maintenance trmt plant	634	6,277	439		6,716	adjustment included 6.99% increase
total treatment expense		1,260,074	88,134	-	1,348,208	
transmission expense						
operation labor	640	688,549	45,995		734,544	adjustment included 6.68% increase
pump power cost	641	6,212	415		6,627	adjustment included 6.68% increase
operating supply & expense	641	12,368	826		13,194	adjustment included 6.68% increase
maint of trans mains	642	10,190	701		10,891	adjustment included 6.68% increase
total transmission expense		717,319	47,937	-	765,256	
distribution expense						
operation labor		-	-		-	
operating supply & expense	661	77,015	5,145		82,160	adjustment included 6.68% increase
maint of reservoirs	632	19,406	1,296		20,702	utility cost assigned to storage
maint of distribution mains	673	76,868	5,135		82,003	adjustment included 6.68% increase
maint of services	-	-	-		-	
maint of meters	676	27,321	1,825		29,146	adjustment included 6.68% increase
maint of hydrants	673	26,206	1,751		27,957	25% of "maint of distr mains"; w/6.68%
other maintenance	678	19,528	1,304		20,832	adjustment included 6.68% increase
total distribution expense		246,344	16,456	-	262,800	
customer accounting						
meter reading	-	31,670	2,116		33,786	these were increased 6.68%
accounting & collection	903	246,044	19,456		265,500	I was \$31,670 short on expenses from 2013 budget. Adding it here benefitted wholesale.
uncollectable accounts	904	34,681	2,317		36,998	903 plus 55% of 441,916 (441,916 being the customer accounting portion of the interfund account; taking 55% IAW the 55/45 w/s s
total customer accounts		312,395	23,889	-	336,284	55% of uncollected bills

Test Year Expenses with Projected Increases to O and M and Pro Forma Increases

total operation & maintenance and customer accounts expense		2,903,649	202,106	-	3,105,755	
admin & general expenses						
admin and general salaries	-	57,787	1,733		59,520	these two lines, admin and general salaries and office supplies expense include a share of the executive-legislative portion of the interfund charge; the portion is 210,134 and it is split half between the two lines; then taking 55% IAW the 55/45 w/s split; additionally, the office supplies includes 921 expenses plus 617; then increased 3%
office supplies expense	921	60,777	1,823		62,600	
outside services	923	74,373	2,231		76,604	
property insurance	924	83,591	2,508		86,099	
employee benefits	-	-	-		-	
misc general expense	932	24,916	747		25,663	adjustment included 3% increase
total admin & general expense		301,444	9,042	-	310,486	
total all operating expense		3,205,093	211,148	-	3,416,241	
taxes						
state and local taxes		62,382	-		62,382	62,382 is the sales tax portion of the interfund charge; it is not subject to the 55/45 split as it is derived from water sales
Social Security		53,288	-		53,288	this is simply the FICA portions of the employee salaries
Kentucky River Authority		41,417	-		41,417	this is the Kentucky River Authority fee assessed for withdrawals
total taxes and fees		157,087	-	-	157,087	
debt service						
principal expense		464,987	-	213,167	678,154	
interest expense		18,628	-	704,038	722,666	
total debt service		483,615	-	917,205	1,400,820	this number is actually about 10K too low
rate-financed capital						
treatment plant	605	391,066	-	291,066	100,000	the test year rate-funded capital is from year-end numbers; the pro forma originally submitted in documents to the PSC was increase required to fund the depreciation at \$500,000 level (< 50% of annual depreciation, \$1,041,000).
reservoirs	605	-		100,000	100,000	
distribution	605	9,986		290,014	300,000	
total rate-funded capital		401,052	-	98,948	500,000	
total revenue requirement		4,246,847	211,148	1,016,153	5,474,148	
less miscellaneous revenues						
other operating	OR	- 82,000			82,000	includes Kentucky River collected fee and 55% of penalties
non-operating	NOR	- 328,557			328,557	includes 100% of turn-on fees & 55% of labor, various fund interest, stock sold, intergovernmental rev & misc rev
miscellaneous	OOR	- 2,750			2,750	tap fees

Test Year Expenses with Projected Increases to O and M and Pro Forma Increases

jobbing - net	-	-	-
total miscellaneous revenues	- 413,307	-	- - 413,307
total net revenue requirements	3,833,540		5,060,841

CITY OF DANVILLE

PRO FORMA ADJUSTMENTS TO TEST YEAR EXPENSES

THIS SPREADSHEET DELETES THE PROJECTED INCREASES OF THE ORIGINAL COS; ADDS PRO FORMA ADJUSTMENTS AS DESCRIBED ON THE SHEET; TWO PRO FORMA ADJUSTMENTS WERE NOT CONSIDERED WHEN THE COST-OF-SERVICE STUDY WAS ORIGINALLY PREPARED (CARBON TOWER REGENERATION AND SLUDGE POND CLEAN-OUT); REVISED EXPENSES (COLUMN 5) APPEAR ON REVISED COST-OF-SERVICE STUDY SPREADSHEETS.

Pro Forma Adjustments to Test Year Expenses Excluding Projected Increases

function	acct # #(s)	test year	pro forma	revised expense	general notes	direct assign	direct assign notes
source of supply							
operating labor & expense		-	-	-			
operating supply & expense		-	-	-			
pump power cost	632	177,003	-	177,003			
maintenance source plant	605	190,514	-	190,514			
total source of supply exp		367,517	-	367,517			
treatment expense							
operation labor	630	413,999	104,841	518,840	additional Class 4 and uncertified employee plus COLA increase for FY14 & FY15 increase PAC bid, add'l ploymer for sludge, new KMnO4 for intake cattail control, landfill of add'l sludge, power cost to run presses 6 mns vs 56 days ratio of old cost & old horsepower to 56% of new horsepower		
chemicals	631	607,247	62,610	669,857			
operating supply & expense	632	40,818	31,955	72,773			
power cost	632	191,733	78,611	270,344			
maintenance trmt plant	634	6,277		6,277			
total treatment expense		1,260,074	278,017	1,538,091			
transmission expense							
operation labor	640	688,549		688,549		159,500 P & JC's debt + salary & benefits of dedicated employees	
pump power cost	641	6,212		6,212			
operating supply & expense	641	12,368		12,368			
maint of trans mains	642	10,190		10,190			
total transmission expense		717,319	-	717,319			
distribution expense							
operation labor		-		-			
operating supply & expense	661	77,015		77,015			
maint of reservoirs	632	19,406		19,406			
maint of distribution mains	673	76,868		76,868			
maint of services	-	-		-			
maint of meters	676	27,321		27,321			
maint of hydrants	673	26,206		26,206			
other maintenance	678	19,528		19,528			
total distribution expense		246,344	-	246,344			
customer accounting							
meter reading	-	31,670		31,670			
accounting & collection	903	246,044		246,044			
uncollectable accounts	904	34,681		34,681			

Pro Forma Adjustments to Test Year Expenses Excluding Projected Increases

function	acct # #(s)	test year	pro forma	revised expense	general notes	direct assign	direct assign notes
total customer accounts		312,395	-	312,395			
total operation & maintenance and customer accounts expense		2,903,649	278,017	3,181,666			
admin & general expenses							
admin and general salaries	-	57,787		57,787			
office supplies expense	921	60,777		60,777			
outside services	923	74,373		74,373			
property insurance	924	83,591		83,591			
employee benefits	-	-		-			
misc general expense	932	24,916		24,916			
total admin & general expense		301,444	-	301,444			
total all operating expense		3,205,093	278,017	3,483,110			
taxes							
state and local taxes		62,382	-	62,382	62,382 is sales tax portion of interfund; it is not subject to the 55/45 split as it is derived from water sales		
Social Security		53,288	-	53,288	this is simply the FICA portions of the employee salaries		
Kentucky River Authority		41,417	-	41,417	this is the Kentucky River Authority fee assessed for withdrawals		
total taxes and fees		157,087	-	157,087			
debt service							
principal expense		464,987	213,167	678,154			
interest expense		18,628	704,038	722,666			
total debt service		483,615	917,205	1,400,820	this number is actually about 10K too low		
rate-financed capital							
treatment plant	605	391,066	- 211,066	180,000	the test year rate-funded capital is from year-end numbers; the pro forma originally submitted in documents to the PSC was increase required to fund the depreciation at \$500,000 level (< 50% of annual depreciation, \$1,041,000). Additionally, \$80,000 is added as the annual expense associated with regenerating new carbon towers,a cost SRE didn't discover until Danville discussed final rates with wholesale customers.		
reservoirs	605	-	100,000	100,000			
distribution	605	9,986	290,014	300,000			
total rate-funded capital		401,052	178,948	580,000			

Pro Forma Adjustments to Test Year Expenses Excluding Projected Increases

function	acct #(s)	test year	pro forma	revised expense	general notes	direct assign	direct assign notes
total revenue requirement		4,246,847	1,374,170	5,621,017			
less miscellaneous revenues							
other operating	OR	- 82,000	- -	82,000	includes Kentucky River collected fee and 55% of penalties		
non-operating	NOR	- 328,557	- -	328,557	100% of turn-on fees & 55% of labor, various fund interest, stock sold, intergovernmental rev & misc rev		
miscellaneous	OOR	- 2,750	- -	2,750	tap fees		
jobbing - net		-	-	-			
total miscellaneous revenues		- 413,307	- -	413,307			
total net revenue requirements		3,833,540		5,207,710			

CITY OF DANVILLE

ESTABLISHMENT OF RATE-FUNDED CAPITAL

THIS SPREADSHEET EXPLAINS THE ESTABLISHMENT AND REASONABLENESS OF RATE-FUNDED CAPITAL.

Establishment of Rate-Funded Capital

For utilities using the cash-needs approach, capital-related costs include debt-service payments (both principal and interest) on existing and proposed future debt, contributions to specific reserves, and the cost of capital expenditures that are not debt-financed or contributed. Depreciation expense is not included as an element of capital cost in the cash-needs approach. For utilities using the utility-basis approach, the capital-related costs include depreciation expense and return on rate base. (AWWA Manual M-1). Danville funds annual replacements, extensions and improvements through annual revenues, as well as some major capital replacements and improvements. Debt financing is used for large capital projects such as the current water treatment plant project. Danville recognizes that the amount for renewal and replacement of capital projects funded from rates, at a minimum, should be at least equal to annual depreciation expense. Ideally, since replacement is always more than the original cost (except perhaps, IT equipment), rate-funded capital should probably be an amount 10 to 30% greater than annual depreciation. This rule of thumb is emphasized in AWWA's "Financial Management: Cost of Service Rate-Making" seminar.

AWWA's M-1 Manual uses an equation of 2% of the prior year's gross plant investment to establish a funding level for the rate-funded capital improvement program. Danville's gross plant investment prior to the new WTP project was \$19,866,560; after the project, it will be \$47,366,560. So, according to the AWWA example, a funding level for rate-funded capital prior to the WTP project would be approximately \$400,000; afterward, \$950,000. Danville is programming \$580,000 for rate-funded capital. Comparing the cash needs approach and the Utility Basis suggests the total return component requested by Danville (\$502,365) is well within a reasonable range.

Setting Rate-Funded Capital at \$580,000 results in a Return on Rate Base of:

Cash-Needs			Utility Basis	
Operation & Maintenance	\$3,483,110	=	\$3,483,110	Operation & Maintenance
Taxes & Transfers	\$157,087	=	\$157,087	Taxes & Transfers
Debt Service	\$1,400,820	=	\$1,041,000	Depreciation
Rate-Funded Capital	\$580,000		\$939,820	Return on Rate Base

CITY OF DANVILLE

REVISED COST-OF-SERVICE STUDY

JANUARY 5, 2015

(PER REQUEST OF COMMISSION STAFF)

City of Danville
Functionalization and Allocation of Rate Base (based on Test Year 2013 with Pro Forma Adjustments)

account description	total expenses	commodity (COMM)	capacity (CAP)	actual customer (AC)	weighted customer		public fire (PFP)	revenue related (RR)	direct assign (DA)	basis of classification
					customer accounting (WCA)	meters and services (WCMS)				
intangible										
organization & franchises	0	0	0	0	0	0	0	0	0	as factor ST&D
total intangible plant	0	0	0	0	0	0	0	0	0	balance
source of supply										
land & land rights	13,580	8,827	4,753	0	0	0	0	0	0	65 COMM/35 CAP
structures & improvements	1,663,736	1,081,428	582,308	0	0	0	0	0	0	65 COMM/35 CAP
collect/impound reservoirs	0	0	0	0	0	0	0	0	0	65 COMM/35 CAP
other source plant	0	0	0	0	0	0	0	0	0	65 COMM/35 CAP
total source of supply	1,677,316	1,090,255	587,061	0	0	0	0	0	0	balance
water treatment										
land & land rights	40,000	26,000	14,000	0	0	0	0	0	0	65 COMM/35 CAP
structures & improvements	28,874,002	18,768,101	10,105,901	0	0	0	0	0	0	65 COMM/35 CAP
treatment equipment	8,377,113	5,445,123	2,931,990	0	0	0	0	0	0	65 COMM/35 CAP
other treatment	0	0	0	0	0	0	0	0	0	65 COMM/35 CAP
total water treatment	37,291,115	24,239,225	13,051,890	0	0	0	0	0	0	balance
transmission & distribution										
land & land rights	40,708	0	31,784	4,092	0	469	4,363	0	0	as other trans & distr
structures - transmission	2,346,000	0	1,707,523	0	0	0	0	0	638,477	100 CAP less DA
distribution reservoirs	2,446,564	0	567,466	0	0	0	100,141	0	1,778,957	85 CAP/15 PFP less DA
distribution mains	1,851,534	0	683,578	380,865	0	0	302,714	0	484,377	dist main analysis
services	5,820	0	0	0	0	5,820	0	0	0	100 WCMS
meters	37,850	0	0	0	0	37,850	0	0	0	100 WCMS
hydrants	3,270	0	0	0	0	0	3,270	0	0	100 PFP
other distribution plant	603,778	0	471,420	60,687	0	6,958	64,712	0	0	as other trans & distr
total transmission & distribution	7,335,524	0	3,461,771	445,644	0	51,098	475,200	0	2,901,812	balance
total supply, treat & T&D plant	46,303,955	25,329,480	17,100,722	445,644	0	51,098	475,200	0	2,901,812	balance
% total supply, treat & T&D	100%	58%	39%	1%	0%	0%	1%	0%	0%	factor "ST&D"

City of Danville
Functionalization and Allocation of Rate Base (based on Test Year 2013 with Pro Forma Adjustments)

account description	total expenses	commodity (COMM)	capacity (CAP)	actual customer (AC)	weighted customer		public fire (PFP)	revenue related (RR)	direct assign (DA)	basis of classification
					customer accounting (WCA)	meters and services (WCMS)				
general plant										
structures	4,194	2,448	1,652	43	0	5	46	0	0	as factor ST&D
office equipment	34,063	19,879	13,421	350	0	40	373	0	0	as factor ST&D
vehicles	285,046	166,353	112,310	2,927	0	336	3,121	0	0	as factor ST&D
tools & shop equipment	0	0	0	0	0	0	0	0	0	as factor ST&D
lab equipment	10,045	5,862	3,958	103	0	12	110	0	0	as factor ST&D
communication equipment	548,418	320,057	216,080	5,631	0	646	6,005	0	0	as factor ST&D
misc equipment	180,839	105,538	71,252	1,857	0	213	1,980	0	0	as factor ST&D
total general plant	1,062,605	620,136	418,673	10,911	0	1,251	11,634	0	0	balance
total plant in service	47,366,560	25,949,616	17,519,395	456,554	0	52,349	486,834	0	2,901,812	balance
% of total plant in service	100%	58%	39%	1%	0%	0%	1%	0%	0%	factor "plant in service"
less accumulated depreciation										
intangible plant	0	0	0	0	0	0	0	0	0	as intangible plant
source of supply plant	(378,289)	(245,888)	(132,401)	0	0	0	0	0	0	as source of supply plant
water treatment plant	(8,244,773)	(5,359,102)	(2,885,671)	0	0	0	0	0	0	as water treatmt plant
trans & distribution plant	(3,003,870)	0	(1,634,642)	(210,432)	0	(24,128)	(224,389)	0	(910,279)	as trans & distr plant
general plant	(677,475)	(395,374)	(266,929)	(6,956)	0	(798)	(7,418)	0	0	as general plant
total accumulated depreciation	(12,304,407)	(6,000,365)	(4,919,643)	(217,388)	0	(24,926)	(231,806)	0	(910,279)	balance
less contributions in aid										
distribution mains	0	0	0	0	0	0	0	0	0	as distr mains
meters & services	0	0	0	0	0	0	0	0	0	as meters & services
total contributions in aid	0	0	0	0	0	0	0	0	0	balance
less grants in aid										
treatment plant	(2,175,000)	(1,413,750)	(761,250)	0	0	0	0	0	0	as water treatmt plant
transmission	(700,000)	0	(700,000)	0	0	0	0	0	0	as trans mains
distribution & storage	0	0	0	0	0	0	0	0	0	as distr mains
total grants in aid	(2,875,000)	(1,413,750)	(1,461,250)	0	0	0	0	0	0	balance

City of Danville
 Functionalization and Allocation of Rate Base (based on Test Year 2013 with Pro Forma Adjustments)

account description	total expenses	commodity (COMM)	capacity (CAP)	actual customer (AC)	weighted customer		public fire (PFP)	revenue related (RR)	direct assign (DA)	basis of classification
					customer accounting (WCA)	meters and services (WCMS)				
plus working capital										
materials & supplies	43,550	25,416	17,159	447	0	51	477	0	0	as plant in service
prepayments	0	0	0	0	0	0	0	0	0	as plant in service
1/8 O&M	414,194	224,911	114,096	21,618	34,689	3,869	15,011	0	0	as O&M expense
total working capital	457,744	250,327	131,255	22,066	34,689	3,920	15,487	0	0	balance
total rate base	32,644,897	18,785,828	11,269,757	261,231	34,689	31,343	270,515	0	1,991,533	balance
% total rate base	100.0%	61.3%	36.8%	0.9%	0.1%	0.1%	0.9%	0.0%	0.0%	factor RATE BASE

City of Danville
 Functionalization and Allocation of Expenses (based on Test Year 2013 with Pro Forma Adjustments)

acct no	account description	total expenses	commodity (COMM)	capacity (CAP)	actual customer (AC)	weighted customer			revenue related (RR)	direct assign (DA)	basis of classification
						customer accounting (WCA)	meters and services (WCMS)	public fire (PFP)			
source of supply											
	operating labor & expense	0	0	0	0	0	0	0	0	0	as "source of supply"
	operating supply & expense	0	0	0	0	0	0	0	0	0	as "source of supply"
	pump power cost	177,003	177,003	0	0	0	0	0	0	0	100% COMM
	maintenance source plant	190,514	123,834	66,680	0	0	0	0	0	0	as "source of supply"
	total source of supply exp	367,517	300,837	66,680	0	0	0	0	0	0	balance
treatment expense											
	operation labor	518,840	337,246	181,594	0	0	0	0	0	0	as "treatment plant"
	chemicals	669,857	669,857	0	0	0	0	0	0	0	100% COMM
	operating supply & expense	72,773	47,302	25,471	0	0	0	0	0	0	as "treatment plant"
	power cost	270,344	270,344	0	0	0	0	0	0	0	100% COMM
	maintenance trmt plant	6,277	4,080	2,197	0	0	0	0	0	0	as "treatment plant"
	total treatment expense	1,538,091	1,328,830	209,262	0	0	0	0	0	0	balance
transmission expense											
	operation labor	688,549	0	411,428	65,534	0	0	52,087	0	159,500	as "transmission lines"
	pump power cost	6,212	0	4,831	769	0	0	612	0	0	as "transmission lines"
	operating supply & expense	12,368	0	9,618	1,532	0	0	1,218	0	0	as "transmission lines"
	maint of trans mains	10,190	0	7,925	1,262	0	0	1,003	0	0	as "transmission lines"
	total transmission expense	717,319	0	433,802	69,098	0	0	54,919	0	159,500	balance
distribution expense											
	operation labor	0	0	0	0	0	0	0	0	0	as "total T&D"
	operating supply & expense	77,015	0	60,132	7,741	0	888	8,254	0	0	as "total T&D"
	maint of reservoirs	19,406	0	16,495	0	0	0	2,911	0	0	as "reservoirs"
	maint of distribution mains	76,868	0	38,434	21,414	0	0	17,020	0	0	as "distribution mains"
	maint of services	0	0	0	0	0	0	0	0	0	100% WCMS
	maint of meters	27,321	0	0	0	0	27,321	0	0	0	100% WCMS
	maint of hydrants	26,206	0	0	0	0	0	26,206	0	0	100% PFP
	other maintenance	19,528	11,397	7,694	201	0	23	214	0	0	as factor ST&D
	total distribution expense	246,344	11,397	122,755	29,355	0	28,232	54,605	0	0	balance

City of Danville
Functionalization and Allocation of Expenses (based on Test Year 2013 with Pro Forma Adjustments)

acct no	account description	total expenses	commodity (COMM)	capacity (CAP)	actual customer (AC)	weighted customer		public fire (PFP)	revenue related (RR)	direct assign (DA)	basis of classification
						customer accounting (WCA)	meters and services (WCMS)				
customer accounting											
	meter reading	31,670	0	0	0	31,670	0	0	0	0	100% WCA
	accounting & collection	246,044	0	0	24,604	221,440	0	0	0	0	90% WCA; 10% AC
	uncollectable accounts	34,681	0	0	34,681	0	0	0	0	0	100% AC
	total customer accounts	312,395	0	0	59,285	253,110	0	0	0	0	balance
	total operation & maintenance and customer accounts expense	3,181,666	1,641,063	832,499	157,739	253,110	28,232	109,524	0	159,500	balance
	maintenance and customer	100.0%	54.3%	27.5%	5.2%	8.4%	0.9%	3.6%	0.0%	0.0%	factor "O&M"
admin & general expenses											
	admin and general salaries	57,787	31,379	15,918	3,016	4,840	540	2,094	0	0	as factor O&M
	office supplies expense	60,777	33,002	16,742	3,172	5,090	568	2,203	0	0	as factor O&M
	outside services	74,373	40,385	20,487	3,882	6,229	695	2,695	0	0	as factor O&M
	property insurance	83,591	51,229	30,732	712	95	85	738	0	0	as factor rate base
	employee benefits	0	0	0	0	0	0	0	0	0	as factor O&M
	misc general expense	24,916	13,530	6,863	1,300	2,087	233	903	0	0	as factor O&M
	total admin & general expense	301,444	163,687	83,037	15,734	25,246	2,816	10,924	0	0	balance
	total all operating expense	3,483,110	1,804,750	915,536	173,472	278,356	31,048	120,449	0	159,500	balance
taxes											
	state and local taxes	62,382	0	0	0	0	0	0	62,382	0	100% RR
	Social Security	- 53,288	28,936	14,679	2,781	4,463	498	1,931	0	0	as factor O&M
	Kentucky River Authority	41,417	41,417	0	0	0	0	0	0	0	100% COMM (cla)
	total taxes and fees	157,087	70,353	14,679	2,781	4,463	498	1,931	62,382	0	balance
debt service											
	principal expense	678,154	378,270	255,382	6,655	0	763	7,097	0	29,987	as total plant in service
	interest expense	722,666	415,219	280,327	7,305	0	838	7,790	0	11,187	as total plant in service

City of Danville
 Functionalization and Allocation of Expenses (based on Test Year 2013 with Pro Forma Adjustments)

acct no	account description	total expenses	commodity (COMM)	capacity (CAP)	actual customer (AC)	weighted customer			revenue related (RR)	direct assign (DA)	basis of classification
						customer accounting (WCA)	meters and services (WCMS)	public fire (PFP)			
	total debt service	1,400,820	793,489	535,709	13,961	0	1,601	14,886	0	41,174	balance
rate-financed capital											
	treatment plant	180,000	155,511	24,489	0	0	0	0	0	0	as treatment
	reservoirs	100,000	0	85,000	0	0	0	15,000	0	0	as reservoir maint
	distribution	300,000	13,879	149,493	35,749	0	34,381	66,499	0	0	as distribution
	total revenue requirement	5,621,017	2,837,981	1,724,906	225,963	282,819	67,527	218,765	62,382	200,674	balance

City of Danville
 Functionalization and Allocation of Expenses (based on Test Year 2013 with Pro Forma Adjustments)

acct no	account description	total expenses	commodity (COMM)	capacity (CAP)	weighted customer					direct assign (DA)	basis of classification
					actual customer (AC)	customer accounting (WCA)	meters and services (WCMS)	public fire (PFP)	revenue related (RR)		
	less miscellaneous revenues										
	other operating	(82,000)	(27,880)						(54,120)		66% RR/34% COMM
	non-operating	(328,557)	(201,355)	(120,794)	(2,800)	(372)	(336)	(2,900)	0	0	as rate base
	miscellaneous	(2,750)			(2,750)						
	jobbing - net										
	total miscellaneous revenues	(413,307)	(229,235)	(120,794)	(5,550)	(372)	(336)	(2,900)	(54,120)	0	balance
	total net revenue requirements	5,207,710	2,608,746	1,604,111	220,413	282,447	67,191	215,866	8,262	200,674	balance

City of Danville
 Cost of Service/Rate Study
 Distribution Factors
 Water - COMM-1

Commodity Distribution Factor				
Customer Class	Metered Water Sales (CCF)	Plus % Losses	Total CCF at the Source	% of Total
Owner Residential/Commercial	894,344	15.6%	1,033,861	44.500%
Non-Owner Residential/Commercial	291,694	15.6%	337,198	14.514%
Owner Industrial	65,049	15.6%	75,197	3.237%
Non-Owner Industrial	44,731	15.6%	51,709	2.226%
Perryville	70,066	15.6%	80,996	3.486%
Junction City	76,543	15.6%	88,484	3.809%
Wholesale-Parksville	148,103	10.0%	162,913	7.012%
Wholesale-Hustonville	159,370	10.0%	175,307	7.546%
Wholesale-GCWA	111,801	10.0%	122,981	5.293%
Wholesale-LVWA	176,952	10.0%	194,647	8.378%
Total	2,038,652		2,323,293	100%
DISTRIBUTION FACTOR			(COMM-1)	

City of Danville
 Cost of Service/Rate Study
 Distribution Factors
 Water - CAP-1

Capacity Distribution Factor					
Customer Class	Total CCF at the Source	Ave Day Use in MGD	Peaking Factor	Peak Day Use (MGD)	% of Total
Owner Residential/Commercial	1,033,861	2.12	2.50	5.297	50.403%
Non-Owner Residential/Commercial	337,198	0.69	2.50	1.728	16.439%
Owner Industrial	75,197	0.15	2.00	0.308	2.933%
Non-Owner Industrial	51,709	0.11	2.00	0.212	2.017%
Perryville	80,996	0.17	2.25	0.373	3.554%
Junction City	88,484	0.18	2.25	0.408	3.882%
Wholesale-Parksville	162,913	0.33	2.00	0.668	6.354%
Wholesale-Hustonville	175,307	0.36	1.50	0.539	5.128%
Wholesale-GCWA	122,981	0.25	1.50	0.378	3.597%
Wholesale-LVWA	194,647	0.40	1.50	0.598	5.694%
Total	2,323,293			10.509	100%
DISTRIBUTION FACTOR				(CAP-1)	

City of Danville
 Cost of Service/Rate Study
 Distribution Factors
 Water - CUST-X

Customer Distribution Factors								
Customer Class	Ave Number of Customers	% of Total	Customer Accounting Weighting Factor	Customers Weighted for Customer Accounting	% of Total	Meters and Services Weighting Factor	Weighted Customer	% of Total
Owner Residential/Commercial	5,835	55.324%	1.0	5,835	33.967%	\$200	\$1,167,000	48.603%
Non-Owner Residential/Commercial	1,845	17.493%	1.5	2,768	16.110%	\$250	\$461,250	19.210%
Owner Industrial	16	0.152%	2.0	32	0.186%	\$1,200	\$19,200	0.800%
Non-Owner Industrial	2	0.019%	2.5	5	0.029%	\$1,200	\$2,400	0.100%
Perryville	1,390	13.179%	3.0	4,170	24.275%	\$250	\$347,500	14.473%
Junction City	1,455	13.795%	3.0	4,365	25.410%	\$250	\$363,750	15.149%
Wholesale-Parksville	1	0.009%	1.0	1	0.006%	\$8,000	\$8,000	0.333%
Wholesale-Hustonville	1	0.009%	1.0	1	0.006%	\$16,000	\$16,000	0.666%
Wholesale-GCWA	1	0.009%	1.0	1	0.006%	\$8,000	\$8,000	0.333%
Wholesale-LVWA	1	0.009%	1.0	1	0.006%	\$8,000	\$8,000	0.333%
Total	10,547	100%		17,179	100%		2,401,100	100%
DISTRIBUTION FACTOR		(CUST-1)		(CUST-2)			(CUST-3)	

City of Danville
 Cost of Service/Rate Study
 Distribution Factors
 Water - PFP-1

Public Fire Distribution Factor					
Customer Class	Number of Units	Public Fire Protection Requirements (GPM)	Duration (mins)	Total Fire Protection Requirement (MG)	% of Total
Owner Residential/Commercial	5,835	1000	60	350.100	52.663%
Non-Owner Residential/Commercial	1,845	1000	60	110.700	16.652%
Owner Industrial	16	5000	240	19.200	2.888%
Non-Owner Industrial	2	5000	240	2.400	0.361%
Perryville	1,390	1000	60	83.400	12.545%
Junction City	1,455	1000	60	87.300	13.132%
Wholesale-Parksville	1,584	250	12	4.752	0.715%
Wholesale-Hustonville	1,850	250	15	6.938	1.044%
Wholesale-GCWA	5,397	1000	0	0.000	0.000%
Wholesale-LVWA	2,302	1000	0	0.000	0.000%
Total	21,676			664.790	100%
DISTRIBUTION FACTOR				(PFP-1)	

City of Danville
 Cost of Service/Rate Study
 Distribution Factors
 Water - REV-1

Revenue Related Distribution Factor		
Customer Class	Revenues at Present Rates	% of Total
Owner Residential/Commercial	\$1,650,649	36.668%
Non-Owner Residential/Commercial	\$742,834	16.502%
Owner Industrial	\$236,983	5.264%
Non-Owner Industrial	\$259,043	5.755%
Perryville	\$397,350	8.827%
Junction City	\$486,250	10.802%
Wholesale-Parksville	\$175,634	3.902%
Wholesale-Hustonville	\$198,372	4.407%
Wholesale-GCWA	\$137,958	3.065%
Wholesale-LVWA	\$216,480	4.809%
Total	\$4,501,553	100%
REVENUE RELATED DISTRIBUTION FACTOR		(REV-1)

City of Danville
 Cost of Service/Rate Study
 Allocation Factors
 Water - distr main analysis

Distribution Main Analysis				
Pipe Size (in)	Linear Feet	Installed Cost (\$/LF)	Replacement Cost (\$)	
2	46,144	8.00	\$	369,152
3	34,678	12.00	\$	416,136
4	100,053	16.00	\$	1,600,848
6	484,551	25.00	\$	12,113,775
8	54,271	35.00	\$	1,899,485
10	8,991	45.00	\$	404,595
12	131,754	60.00	\$	7,905,240
Totals	860,442		\$	24,709,231

Customer % = 860,442 X \$8.00 = \$ 6,883,536
 divided by \$ 24,709,231 gives 28%
 Customer Component

Add cost of 2 inch through 6 inch pipe \$ 14,499,911
 Equivalent for 8 inch through 12 inch

Add	54,271	8,991	131,754
		multiplied by \$	25
Add \$	(6,883,536)	\$	4,875,400
		gives \$	12,491,775
		divided by \$	24,709,231
			50%

Capacity Component

100% minus 28% 50%
 22%
 Fire Protection Component

City of Danville
Distribution of Rate Base (based on Test Year 2013 with Pro Forma Adjustments)

Distribution of Costs												
Cost Component	Total	Residential/Commercial		Industrial		Perryville	Junction City	Non-Owner Wholesale				Basis of Distribution
		Owner	Non-Owner	Owner	Non-Owner			Parksville	Hustonville	GCWA	LVWA	
commodity (COMM)	18,773,135	8,354,012	2,724,696	607,619	417,832	654,483	714,983	1,316,403	1,416,549	993,735	1,572,823	COMM-1
capacity (CAP)	11,274,603	5,682,690	1,853,433	330,659	227,379	400,682	437,721	716,370	578,152	405,584	641,933	CAP-1
actual customer (AC)	263,498	145,777	46,094	400	50	34,727	36,351	25	25	25	25	CUST-1
customer accounting (WCA)	38,342	13,024	6,177	71	11	9,307	9,743	3	3	2	2	CUST-2
meters and services (WCMS)	31,708	15,411	6,091	254	32	4,589	4,804	106	211	106	106	CUST-3
public fire (PFP)	272,079	143,286	45,306	7,858	982	34,133	35,729	1,945	2,839	0	0	PFP-1
revenue related (RR)	0	0	0	0	0	0	0	0	0	0	0	RR-1
direct assign (DA)	1,991,533	0	0	150,728	150,728	704,979	586,693	191,016	207,389	0	0	direct assignment
Total (Plant In Service) Rate Base	32,644,897	14,354,199	4,681,797	1,097,589	797,014	1,842,899	1,826,023	2,225,867	2,205,169	1,399,452	2,214,888	error

City of Danville
Distribution of Expenses (based on Test Year 2013 with Pro Forma Adjustments)

Distribution of Costs												
Cost Component	Total	Residential/Commercial		Industrial		Perryville	Junction City	Non-Owner Wholesale				Basis of Distribution
		Owner	Non-Owner	Owner	Non-Owner			Parksville	Hustonville	GCWA	LVWA	
commodity (COMM)	2,608,746	1,160,887	378,628	84,436	58,063	90,948	99,355	182,929	196,846	138,091	218,562	COMM-1
capacity (CAP)	1,604,111	808,513	263,700	47,045	32,351	57,008	62,277	101,923	82,257	57,705	91,332	CAP-1
actual customer (AC)	220,413	121,941	38,557	334	42	29,049	30,407	21	21	21	21	CUST-1
customer accounting (WCA)	282,447	95,938	45,503	526	82	68,563	71,769	16	16	16	16	CUST-2
meters and services (WCMS)	67,191	32,657	12,907	537	67	9,724	10,179	224	448	224	224	CUST-3
public fire (PFP)	215,866	113,682	35,946	6,234	779	27,081	28,347	1,543	2,253	0	0	PFP-1
revenue related (RR)	8,262	3,030	1,363	435	475	729	892	322	364	253	397	RR-1
direct assign (DA)	200,674	0	0	0	0	111,663	89,011	0	0	0	0	direct assignment
Total Expenses	5,207,710	2,336,648	776,605	139,548	91,859	394,764	392,238	286,979	282,205	196,311	310,553	balance

City of Danville
 Annotation of Direct Assignments for Rate Base (based on Test Year 2013 with Pro Forma Adjustments)

Annotation of Direct Assignments for Rate Base												
Direct Assignment	Total	Residential/Commercial		Industrial		Perryville	Junction City	Non-Owner Wholesale				Basis of Distribution
		Owner	Non-Owner	Owner	Non-Owner			Parksville	Hustonville	GCWA	LVWA	
transmission lines	638,477			77,050	77,050	264,367	220,010					
water tower	1,778,957			152,972	152,972	352,489	293,347	396,592	430,586			
distribution lines	484,377					264,367	220,010					
accumulated depreciation	(910,279)			(79,294)	(79,294)	(176,244)	(146,674)	(205,576)	(223,197)			
Total of Direct Assign for Rate Base	1,991,532	0	0	150,728	150,728	704,979	586,693	191,016	207,389	0	0	balance

City of Danville
 Annotation of Direct Assignment Expenses (based on Test Year 2013 with Pro Forma Adjustments)

Annotation of Direct Assignments for Expenses												
Direct Assignment	Total	Residential/Commercial		Industrial		Perryville	Junction City	Non-Owner Wholesale				Basis of Distribution
		Owner	Non-Owner	Owner	Non-Owner			Parksville	Hustonville	GCWA	LVWA	
existing debt service - principal	29,987					7,140	22,847					
existing debt service - interest	11,187					5,023	6,164					
maintenance of reservoirs	0					0	0					
employee salary & benefits DA to P	99,500					99,500						
employee salary & benefits DA to JC	60,000						60,000					
Total of Direct Assign Expenses	200,674	0	0	0	0	111,663	89,011	0	0	0	0	balance

City of Danville
Summary based on TY 2013 with Pro Forma Adjustments

Line No.	Description	Total	Residential/Commercial		Industrial		Perryville	Junction City	Parksville	Non-Owner Wholesale			Notes
			Owner	Non-Owner	Owner	Non-Owner				Hustonville	GCWA	LVWA	
1	revenues at present rates	4,501,553	1,650,649	742,834	236,983	259,043	397,350	486,250	175,634	198,372	137,958	216,480	last rate incr other than COLA FY12
2	allocated revenue requirement	5,207,710	2,336,648	776,605	139,548	91,859	394,764	392,238	286,979	282,205	196,311	310,553	
3	net income	(706,157)	(685,999)	(33,771)	97,435	167,184	2,586	94,012	(111,345)	(83,833)	(58,353)	(94,073)	
4	rate base	32,644,897	14,354,199	4,681,797	1,097,589	797,014	1,842,899	1,826,023	2,225,867	2,205,169	1,399,452	2,214,888	this is new rate base
5	present return on rate base	-2.2%	-4.8%	-0.7%	8.9%	21.0%	0.1%	5.1%	-5.0%	-3.8%	-4.2%	-4.2%	WCC comes out to be approx 5.5% to 6.5%
6	proposed rate of return	1.5%	1.0%	2.0%	1.0%	2.5%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	non-owners should really be 5.5 to 6.0%, but the market can't bear it
7	proposed return component	502,365	143,542	93,636	10,976	19,925	36,858	36,520	44,517	44,103	27,989	44,298	
8	proposed rate revenues	5,710,075	2,480,190	870,241	150,524	111,785	431,622	428,759	331,496	326,309	224,300	354,850	
9	balance (deficiency) of funds	(1,208,523)	(829,541)	(127,407)	86,459	147,258	(34,272)	57,491	(155,862)	(127,937)	(86,342)	(138,370)	
10	change over present rates	-26.8%	-50%	-17%	36%	57%	-9%	12%	-89%	-64%	-63%	-64%	

Three methods of determining a "fair rate of return" returned the following percentages: 6.50%; 5.70%; and, 5.60%—and they vary with the various Treasury rates. All are lower than the WCC granted KAW in the 2012 rate case (7.59%). The huge (almost 4X) increase in rate base creates a situation where the market won't bear Danville charging a fair rate of return. Nevertheless, a WCC (fair rate of return) should be identified and maintained as the goal for non-owner customers. Whatever method is used to determine WCC, it should be established and manifested.

City of Danville
Summary based on TY 2013 with Pro Forma--Surplus Redistributed

Line No.	Description	Total	Residential/Commercial		Industrial		Perryville	Junction City	Parksville	Non-Owner Wholesale			Notes
			Owner	Non-Owner	Owner	Non-Owner				Houstonville	GCWA	LVWA	
1	revenues at present rates	4,501,553	1,650,649	742,834	236,983	259,043	397,350	486,250	175,634	198,372	137,958	216,480	last rate incr other than COLA was FY12
2	allocated revenue requirement	5,207,710	2,336,648	776,605	139,548	91,859	394,764	392,238	286,979	282,205	196,311	310,553	
3	net income	(706,157)	(685,999)	(33,771)	97,435	167,184	2,586	94,012	(111,345)	(83,833)	(58,353)	(94,073)	
4	rate base	32,644,897	14,354,199	4,681,797	1,097,589	797,014	1,842,899	1,826,023	2,225,867	2,205,169	1,399,452	2,214,888	
5	present return on rate base	-2.2%	-4.8%	-0.7%	8.9%	21.0%	0.1%	5.1%	-5.0%	-3.8%	-4.2%	-4.2%	
6	proposed rate of return	1.5%	1.0%	2.0%	1.0%	2.5%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	see below for explanation of varying rates
7	proposed return component	502,365	143,542	93,636	10,976	19,925	36,858	36,520	44,517	44,103	27,989	44,298	
8	proposed rate revenues	5,710,075	2,480,190	870,241	150,524	111,785	431,622	428,759	331,496	326,309	224,300	354,850	
9	balance (deficiency) of funds	(1,208,523)	(829,541)	(127,407)	86,459	147,258	(34,272)	57,491	(155,862)	(127,937)	(86,342)	(138,370)	
10	Δ over present rates	-26.8%	-50%	-17%	36%	57%	-9%	12%	-89%	-64%	-63%	-64%	
11	surplus		0	0	86,459	147,258	0	57,491	0	0	0	0	
12	redistribute by CAP-1		146,777	47,872	8,540	5,873	10,349	11,306	18,503	14,933	10,476	16,580	
13	surplus		0	0	8,540	5,873	0	11,306	0	0	0	0	
14	redistribute by CAP-1		12,963	4,228	754	519	914	999	1,634	1,319	925	1,464	
15	surplus		0	0	754	519	0	999	0	0	0	0	
16	redistribute by CAP-1		1,145	373	67	46	81	88	144	116	82	129	
17	total redistribution adjusted balance		160,885	52,473	-86,392	-147,213	11,344	-57,403	20,281	16,368	11,483	18,174	
18	(deficiency) of funds	(1,208,523)	(668,657)	(74,933)	67	46	(22,929)	88	(135,581)	(111,568)	(74,859)	(120,196)	
19	Δ over present rates	-26.8%	-40.5%	-10.1%	0.0%	0.0%	-5.8%	0.0%	-77.2%	-56.2%	-54.3%	-55.5%	

City of Danville
Average Unit Costs based on TY 2013 with Pro Forma Adjustments (Kgallons) with Adjustment

Cost Component	Total	Residential/Commercial		Industrial		Perryville	Junction City	Parksville	Non-Owner Wholesale			Source
		Owner	Non-Owner	Owner	Non-Owner				Hustonville	GCWA	LVWA	
Allocated Commodity Costs	2,608,746	1,160,887	378,628	84,436	58,063	90,948	99,355	182,929	196,846	138,091	218,562	
Commodity Costs - \$/1000 gal	\$1.71	\$1.74	\$1.74	\$1.74	\$1.74	\$1.74	\$1.74	\$1.65	\$1.65	\$1.65	\$1.65	
Allocated Capacity Costs	1,604,111	647,629	211,227	133,437	179,563	45,664	119,680	81,641	65,889	46,222	73,158	
Capacity Costs - \$/1000 gal	\$1.05	\$0.97	\$0.97	\$2.74	\$5.37	\$0.87	\$2.09	\$0.74	\$0.55	\$0.55	\$0.55	
Allocated Pub Fire Pro Costs	215,866	113,682	35,946	6,234	779	27,081	28,347	1,543	2,253	-	-	
Pub Fire Pro Costs - \$/1000 gal	\$0.14	\$0.17	\$0.16	\$0.13	\$0.02	\$0.52	\$0.50	\$0.01	\$0.02	\$0.00	\$0.00	
Allocated Rev & DA Costs	208,936	3,030	1,363	435	475	112,392	89,903	322	364	253	397	
Rev & DA Costs - \$/1000 gal	\$0.14	\$0.00	\$0.01	\$0.01	\$0.01	\$2.14	\$1.57	\$0.00	\$0.00	\$0.00	\$0.00	
Allocated Return Component	502,365	143,542	93,636	10,976	19,925	36,858	36,520	44,517	44,103	27,989	44,298	
Return Comp Costs - \$/1000 gal	\$0.33	\$0.21	\$0.43	\$0.23	\$0.60	\$0.70	\$0.64	\$0.40	\$0.37	\$0.33	\$0.33	
Allocated Customer Costs	570,051	250,536	96,967	1,398	191	107,335	112,355	261	485	261	261	
Customer Costs - \$/Cust/Mn	\$4.50	\$3.58	\$4.38	\$7.28	\$7.97	\$6.43	\$6.43	\$21.77	\$40.42	\$21.77	\$21.77	
Total Cost - \$/1000 gal	\$3.37	\$3.09	\$3.30	\$4.84	\$7.74	\$5.97	\$6.53	\$2.81	\$2.60	\$2.54	\$2.54	
Basic Data:												
Annual Water Flow 1000 gal	1,524,912	668,969	218,187	48,657	33,459	52,409	57,254	110,781	119,209	83,627	132,360	
Number of Customers	10547	5835	1845	16	2	1390	1455	1	1	1	1	