



8020 Ogden Landing Road
West Paducah KY 42086

Telephone: 270-442-3337
Fax: 270-441-7104

July 28, 2017

Talina Mathews, Executive Director
Kentucky Public Service Commission
211 Sower Blvd.
P O Box 615
Frankfort, Kentucky 40602

RECEIVED

AUG 01 2017
PUBLIC SERVICE
COMMISSION

RE: Alternative Rate Filing Application

Dear Ms. Mathews:

Please find enclosed the original and five (5) copies of West McCracken County Water District's Alternative Rate Filing Application. The ARF application is being filed pursuant to 807 KAR 5:076.

A complete copy of the ARF application has been sent to the Office of Rate Intervention in the Attorney General's Office at rateintervention@ag.ky.gov.

Please contact me if there are any questions regarding this application.

Sincerely,

A handwritten signature in black ink that reads 'Sheila Mansfield'. The signature is written in a cursive, flowing style.

Sheila Mansfield
Superintendent
West McCracken County Water District

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE WEST MCCRACKEN COUNTY WATER DISTRICT PROPOSING ADJUSTMENTS TO ITS WATER RATES AND CHARGES AND AUTHORIZING ITS CHAIRMAN OR SUPERINTENDENT TO FILE AN APPLICATION WITH THE PSC SEEKING APPROVAL OF THE PROPOSED RATE ADJUSTMENT

WHEREAS, the West McCracken County Water District (“District”) is a water district created and organized under the provisions of KRS Chapter 74. The District is subject to the jurisdiction of the Kentucky Public Service Commission (“PSC”);

WHEREAS, prudent financial management dictates that the District take appropriate action to adjust its water rates and charges; and

WHEREAS, KRS 278.180 and 807 KAR 5:076 provide the legal mechanism for the District to propose adjustments to its water rates and charges.

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE BOARD OF COMMISSIONERS OF WEST MCCRACKEN COUNTY WATER DISTRICT AS FOLLOWS:

Section 1. The facts, recitals, and statements contained in the foregoing preamble of this Resolution are true and correct and are hereby affirmed and incorporated as a part of this Resolution.

Section 2. The District proposes to adjust its monthly water rates and charges as set forth in **Appendix A**, which is attached hereto and is incorporated herein by reference as a part of the Resolution. The proposed rates and charges set forth in **Appendix A**, are subject to any minor adjustments that may be made by the PSC. The proposed rate adjustment shall not become effective until PSC approval has been obtained.

Section 3. The Chairman and Superintendent are hereby authorized and directed to prepare, execute, and file with PSC, by utilizing the Alternative Rate Filing (“ARF”) Application, Tariff Sheets, and all other documents that may be required by the PSC.

Section 4. The Chairman, Superintendent, and all other appropriate District Staff are hereby further authorized and directed to take any and all other actions and to execute and deliver any and all other documents as may be reasonably necessary to implement this Resolution.

Section 5. This Resolution shall take effect upon its adoption.

APPENDIX A

CURRENT RATES

APPLICABLE WITHIN THE SERVICE AREA OF THE WEST McCracken County Water District

Minimum Rate and Zero Usage

5/8" Meter	\$6.65
1" Meter	\$16.64
2" Meter	\$66.56
3" Meter	\$99.84
4" Meter	\$166.40

All Water Usage

0 to 100,000 gallons per month, per 1,000 gallons	\$5.83
Over 100,000 gallons per month, per 1,000 gallons	\$4.13
Bulk Water Sales, per 1,000	\$6.26

PROPOSED RATES

APPLICABLE WITHIN THE SERVICE AREA OF THE WEST McCracken County Water District

Minimum Rate and Zero Usage

5/8" Meter	\$7.32
1" Meter	\$18.30
2" Meter	\$73.22
3" Meter	\$109.82
4" Meter	\$183.04

All Water Usage

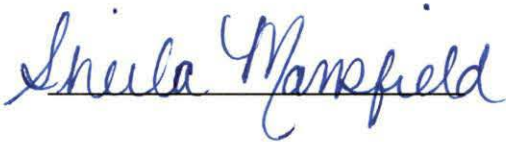
0 to 100,000 gallons per month, per 1,000 gallons	\$6.41
Over 100,000 gallons per month, per 1,000 gallons	\$4.54
Bulk Water Sales, per 1,000	\$6.89

ADOPTED BY THE COMMISSION OF WEST MCCRACKEN COUNTY WATER DISTRICT at a meeting held on June 26, 2017, signed by the Chairman and attested by the Superintendent.

ATTEST:



CHAIRMAN



SUPERINTENDENT

CERTIFICATION

I, Superintendent of the West McCracken County Water District, do hereby certify that the foregoing is a true copy of a Resolution duly adopted by the Commission West McCracken County Water District at a meeting properly held on June 26, 2017, signed by the Chairman of the Commission, attested by me as Superintendent, and now in full force and effect.

WITNESS my hand this 26TH day of June, 2017.



SUPERINTENDENT

COMMONWEALTH OF KENTUCKY

COUNTY OF McCracken

Subscribed and sworn to before me by Mary Jackson this 26 day of June 2017.

Kimberly Spinner
ID# 572913
EXP: 2-03-2021
NOTARY PUBLIC



SUBMIT ORIGINAL AND FIVE ADDITIONAL COPIES, UNLESS FILING ELECTRONICALLY

**APPLICATION FOR RATE ADJUSTMENT
BEFORE THE PUBLIC SERVICE COMMISSION**

RECEIVED

For Small Utilities Pursuant to 807 KAR 5:076
(Alternative Rate Filing)

AUG 01 2017

PUBLIC SERVICE
COMMISSION

WEST McCracken County Water District

(Name of Utility)

8020 OGDEN LANDING ROAD

(Business Mailing Address - Number and Street, or P.O. Box)

WEST PADUCAH, KY 42086

(Business Mailing Address - City, State, and Zip)

270-442-3337

(Telephone Number)

BASIC INFORMATION

NAME, TITLE, ADDRESS, TELEPHONE NUMBER and E-MAIL ADDRESS of the person to whom correspondence or communications concerning this application should be directed:

SHEILA MANSFIELD

(Name)

8020 OGDEN LANDING ROAD

(Address - Number and Street or P.O. Box)

WEST PADUCAH, KY 42086

(Address - City, State, Zip)

270-442-3337

(Telephone Number)

westmccrackenwater@comcast.net

(Email Address)

**(For each statement below, the Applicant should check either "YES", "NO", or
"NOT APPLICABLE" (N/A))**

- | | YES | NO | N/A |
|---|-------------------------------------|--------------------------|-------------------------------------|
| 1. a. In its immediate past calendar year of operation, Applicant had \$5,000,000 or less in gross annual revenue. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| b. Applicant operates two or more divisions that provide different types of utility service. In its immediate past calendar year of operation, Applicant had \$5,000,000 or less in gross annual revenue from the division for which a rate adjustment is sought. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2. a. Applicant has filed an annual report with the Public Service Commission for the past year. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| b. Applicant has filed an annual report with the Public Service Commission for the two previous years. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 3. Applicant's records are kept separate from other commonly-owned enterprises. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

YES NO N/A

4. a. Applicant is a corporation that is organized under the laws of the state of _____, is authorized to operate in, and is in good standing in the state of Kentucky.
- b. Applicant is a limited liability company that is organized under the laws of the state of _____, is authorized to operate in, and is in good standing in the state of Kentucky.
- c. Applicant is a limited partnership that is organized under the laws of the state of _____, is authorized to operate in, and is in good standing in the state of Kentucky.
- d. Applicant is a sole proprietorship or partnership.
- e. Applicant is a water district organized pursuant to KRS Chapter 74.
- f. Applicant is a water association organized pursuant to KRS Chapter 273.
5. a. A paper copy of this application has been mailed to Office of Rate Intervention, Office of Attorney General, 1024 Capital Center Drive, Suite 200, Frankfort, Kentucky 40601-8204.
- b. An electronic copy of this application has been electronically mailed to Office of Rate Intervention, Office of Attorney General at rateintervention@ky.gov.
6. a. Applicant has 20 or fewer customers and has mailed written notice of the proposed rate adjustment to each of its customers no later than the date this application was filed with the Public Service Commission. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
- b. Applicant has more than 20 customers and has included written notice of the proposed rate adjustment with customer bills that were mailed by the date on which the application was filed. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
- c. Applicant has more than 20 customers and has made arrangements to publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in its service area, the first publication having been made by the date on which this Application was filed. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
7. Applicant requires a rate adjustment for the reasons set forth in the attachment entitled "Reasons for Application." **(Attach completed "Reasons for Application" Attachment.)**

YES NO N/A

8. Applicant proposes to charge the rates that are set forth in the attachment entitled "Current and Proposed Rates." (Attach completed "Current and Proposed Rates" Attachment.)
9. Applicant proposes to use its annual report for the immediate past year as the test period to determine the reasonableness of its proposed rates. This annual report is for the 12 months ending December 31, 2016.
10. Applicant has reason to believe that some of the revenue and expense items set forth in its most recent annual report have or will change and proposes to adjust the test period amount of these items to reflect these changes. A statement of the test period amount, expected changes, and reasons for each expected change is set forth in the attachment "Statement of Adjusted Operations." (Attach a completed copy of appropriate "Statement of Adjusted Operations" Attachment and any invoices, letters, contracts, receipts or other documents that support the expected change in costs.)
11. Based upon test period operations, and considering any known and measurable adjustments, Applicant requires additional revenues of \$ 629,600.16 and total revenues from service rates of \$ 853,836.00. The manner in which these amounts were calculated is set forth in "Revenue Requirement Calculation" Attachment. (Attach a completed "Revenue Requirement Calculation" Attachment.)
12. As of the date of the filing of this application, Applicant had 1,494 customers.
13. A billing analysis of Applicant's current and proposed rates is attached to this application. (Attach a completed "Billing Analysis" Attachment.)
14. Applicant's depreciation schedule of utility plant in service is attached. (Attach a schedule that shows per account group: the asset's original cost, accumulated depreciation balance as of the end of the test period, the useful lives assigned to each asset and resulting depreciation expense.)
15. a. Applicant has outstanding evidences of indebtedness, such as mortgage agreements, promissory notes, or bonds.
- b. Applicant has attached to this application a copy of each outstanding evidence of indebtedness (e.g., mortgage agreement, promissory note, bond resolution).
- c. Applicant has attached an amortization schedule for each outstanding evidence of indebtedness.

- | | YES | NO | N/A |
|---|-------------------------------------|-------------------------------------|-------------------------------------|
| 16. a. Applicant is not required to file state and federal tax returns. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| b. Applicant is required to file state and federal tax returns. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| c. Applicant's most recent state and federal tax returns are attached to this Application. (Attach a copy of returns.) | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 17. Approximately _____ (Insert dollar amount or percentage of total utility plant) of Applicant's total utility plant was recovered through the sale of real estate lots or other contributions. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 18. Applicant has attached a completed Statement of Disclosure of Related Party Transactions for each person who 807 KAR 5:076, §4(h) requires to complete such form. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |

By submitting this application, the Applicant consents to the procedures set forth in 807 KAR 5:076 and waives any right to place its proposed rates into effect earlier than six months from the date on which the application is accepted by the Public Service Commission for filing.

I am authorized by the Applicant to sign and file this application on the Applicant's behalf, have read and completed this application, and to the best of my knowledge all the information contained in this application and its attachments is true and correct.

Signed Sheila Mansfield
 Officer of the Company/Authorized Representative
 Title Superintendent
 Date 7-17-2017

COMMONWEALTH OF KENTUCKY

COUNTY OF McCRACKEN

Before me appeared Sheila Mansfield, who after being duly sworn, stated that he/she had read and completed this application, that he/she is authorized to sign and file this application on behalf of the Applicant, and that to the best of his/her knowledge all the information contained in this application and its attachments is true and correct.

Kimberly Skinner
 Notary Public ID# 572913
 My commission expires: 02-03-2021



LIST OF ATTACHMENTS
(Indicate all documents submitted by checking box)

- Customer Notice of Proposed Rate Adjustment
- "Reasons for Application" Attachment
- Current and Proposed Rates" Attachment
- "Statement of Adjusted Operations" Attachment
- "Revenue Requirements Calculation" Attachment
- Attachment Billing Analysis" Attachment
- Depreciation Schedules
- Outstanding Debt Instruments (i.e., Bond Resolutions, Mortgages, Promissory Notes, Amortization Schedules.)
- State Tax Return
- Federal Tax Return
- Statement of Disclosure of Related Party Transactions - ARF Form 3

CUSTOMER NOTICE

Notice is hereby given that the West McCracken County Water District (WMCWD) expects to file an application on or about July 28, 2017 with the Kentucky Public Service Commission seeking approval if a proposed adjustment to its water rates. The proposed rates shall not become effective until the Public Service Commission has issued an order approving these rates. An application has been filed with the Kentucky Public Service Commission to increase rates as follows:

<u>Minimum Rate with Zero Usage</u>	<u>Existing</u>	<u>Proposed</u>
5/8" Meter	\$6.65	\$7.32
1" Meter	\$16.64	\$18.30
2" Meter	\$66.56	\$73.22
3" Meter	\$99.84	\$109.82
4" Meter	\$166.40	\$183.04
<u>All Water Usage</u>		
0 to 100,000 gallons per month, per 1,000 gallons	\$5.83	\$6.41
Over 100,000 gallons per month, per 1,000 gallons	\$4.13	\$4.54
Bulk Water Sales, per 1,000	\$6.26	\$6.89

If the Public Service Commission approves the proposed rates, then the monthly bill for a residential customer using an average of 3,000 gallons per month will increase from \$24.14 to \$26.55. This is an increase of \$2.41 or 10%.

The rates contained in this notice are the rates proposed by WMCWD. However, the Public Service Commission may order rates to be charged that differ from these proposed rates. Such action may result in rates for consumers other than the rates detailed in this notice.

WMCWD has available for inspection at its office the application which it submitted to the Public Service Commission. A person may examine this application at West McCracken County Water District's office located at 8020 Ogden Landing Road, West Paducah KY 42086. You may contact the office at (270) 442-3337.

A person may also examine the application at the Public Service Commission's office located at 211 Sower Boulevard, Frankfort KY 40601, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the Public Service Commission's website at <http://psc.ky.gov>. Comments regarding the application may be submitted to the Public Service Commission, PO Box 615, Frankfort, KY 40602. You may contact the Public Service Commission at 502-564-3940.

A person may submit a timely written request for intervention to the Public Service Commission, PO Box 615, Frankfort, KY 40602, establishing grounds for the request including the status and interest of the party. If the Public Service Commission does not receive a written request for intervention with thirty (30) days of the initial publication of this notice, the Public Service Commission may take final action on the application.

AFFIDAVIT

Sheila Mansfield, Superintendent for the West McCracken County Water District in West Paducah, Kentucky hereby declares that the following notice was mailed to all customers on July 28, 2017:

CUSTOMER NOTICE

Notice is hereby given that the West McCracken County Water District (WMCWD) expects to file an application on or about July 28, 2017 with the Kentucky Public Service Commission seeking approval if a proposed adjustment to its water rates. The proposed rates shall not become effective until the Public Service Commission has issued an order approving these rates. An application has been filed with the Kentucky Public Service Commission to increase rates as follows:

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1" Meter	\$16.64	\$18.30
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3" Meter	\$99.84	\$109.82
4" Meter	\$166.40	\$183.04
All Water Usage		
0 to 100,000 gallons per month, per 1,000 gallons	\$5.83	\$6.41
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Bulk Water Sales, per 1,000	\$6.26	\$6.89

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Service Commission, PO Box 615, Frankfort, KY 40602. You may contact the Public Service Commission at 502-564-3940.

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Sheila Mansfield

Sheila Mansfield, Superintendent

Subscribed and sworn before me this 21 day of July, 2017

Kimberly Skinner

Notary Public in and for the State of Kentucky

ID Number 572913

My Commission Expires 02-03-2021

(seal)



REASONS FOR APPLICATION

(In the space below list all reasons why the Applicant requires a rate adjustment. Describe any event or occurrence of significance that may affect the Applicant's present or future financial condition, including but not limited to excessive water line losses, regulatory changes, major repairs, planned construction, and increases in wholesale water costs.)

The proposed increase in the rates are necessary for West McCracken County Water District for the following reasons.

1. To meet continuing demand for adequate service.
2. To maintain a reasonable level of service, and to meet the expanding needs of its service area and aging infrastructure.
3. To continue to comply with the State and Federal Drinking Water Standards and Guidelines.

CURRENT AND PROPOSED RATES
(List Applicant's Current and Proposed Rates)

CURRENT RATES

APPLICABLE WITHIN THE SERVICE AREA OF THE WEST McCracken County Water District

Minimum Rate and Zero Usage	Existing
5/8" Meter	\$6.65
1" Meter	\$16.64
2" Meter	\$66.56
3" Meter	\$99.84
4" Meter	\$166.40
All Water Usage	
0 to 100,000 gallons per month, per 1,000 gallons	\$5.83
Over 100,000 gallons per month, per 1,000 gallons	\$4.13
Bulk Water Sales, per 1,000	\$6.26

PROPOSED RATES

APPLICABLE WITHIN THE SERVICE AREA OF THE WEST McCracken County Water District

Minimum Rate and Zero Usage	Existing
5/8" Meter	\$7.32
1" Meter	\$18.30
2" Meter	\$73.22
3" Meter	\$109.82
4" Meter	\$183.04
All Water Usage	
0 to 100,000 gallons per month, per 1,000 gallons	\$6.41
Over 100,000 gallons per month, per 1,000 gallons	\$4.54
Bulk Water Sales, per 1,000	\$6.89

SCHEDULE OF ADJUSTED OPERATIONS - WATER UTILITY

TYE 12/31/20 16

	Test Year	Adjustment	Ref.	Pro Forma
<u>Operating Revenues</u>				
Sales of Water				
Unmetered Water Sales				0.00
Metered Water Sales	634,045.00			634,045.00
Bulk Loading Stations				0.00
Fire Protection Revenue				0.00
Sales for Resale				0.00
Total Sales of Water	634,045.00	0.00		634,045.00
Other Water Revenues				
Forfeited Discounts	11,482.00			11,482.00
Miscellaneous Service Revenues	15,449.00			15,449.00
Rents from Water Property				0.00
Other Water Revenues				0.00
Total Other Water Revenues	26,931.00	0.00		26,931.00
Total Operating Revenues	660,976.00	0.00		660,976.00
<u>Operating Expenses</u>				
Operation and Maintenance Expenses				
Salaries and Wages - Employees	139,493.00			139,493.00
Salaries and Wages - Officers				0.00
Employee Pensions and Benefits	33,090.00			33,090.00
Purchased Water	263,356.00	-17,000.00		246,356.00
Purchased Power	11,951.00			11,951.00
Fuel for Power Production				0.00
Chemicals	3,752.00			3,752.00
Materials and Supplies	29,084.00			29,084.00
Contractual Services	34,907.00			34,907.00
Water Testing	3,041.00			3,041.00
Rents				0.00
Transportation Expenses	7,847.00			7,847.00
Insurance	33,919.00			33,919.00
Regulatory Commission Expenses				0.00
Bad Debt Expense	1,684.00			1,684.00

Miscellaneous Expenses	60,224.00		60,224.00
Total Operation and Maintenance Expenses	622,348.00	-17,000.00	605,348.00
Depreciation Expense	200,611.00	-53,206.00	147,405.00
Amortization Expense			0.00
Taxes Other Than Income	10,166.00		10,166.00
Income Tax Expense			0.00
Total Operating Expenses	833,125.00	-70,206.00	762,919.00
Utility Operating Income	-172,149.00	70,206.00	-101,943.00

References

Adjustments:

The Depreciation Account (331) Transmission & Distribution Mains was adjusted using the life 75/00 instead of 40/00 and 50/00 in the amount of \$53,206.

The Purchased Water Account (610) was adjusted due to a very large leak in the month of December 2016.

REVENUE REQUIREMENT CALCULATION - DEBT COVERAGE METHOD

(This method is used commonly by non-profits that have long-term debts outstanding.)

Pro forma Operating Expenses	\$762,919.00
Plus: Average Annual Debt Principal and Interest Payments*	48,967.00
Debt Coverage Requirement**	48,967.00
Total Revenue Requirement	860,853.00
Less: Other Operating Revenue	-15.00
Non-operating Revenue	-6,719.00
Interest Income	-283.00
Revenue Required from Rates	853,836.00
Less: Revenue from Sales at Present Rates	-634,044.87
Required Revenue Increase	\$219,791.13

Required Revenue Increase stated as a Percentage of Revenue at Present Rates 34.66%

* This should be a 3 year average calculated using the debt principal and interest payments for the three years following the test year.

** This amount is calculated by multiplying the average annual debt principal and interest payments by the debt service requirement of the utility's lending agency.

Revenue from Current and Proposed Rates

Test period from 01-01-16 to 12-31-16

Usage Table

Usage by Rate Increment

Class: 5/8 inch Residential

	Bills	Gallons	0-100,000	Over 100,00	Total
0 to 100,000	17,498	67,996,387	67,996,387		67,996,387
Over 100,000	2	226,470	200,000	26,470	226,470
Totals	17,500	68,222,857	68,196,387	26,470	68,222,857

Revenue Table

Current Revenue by Rate Increment

	Bills	Gallons	Rates	Revenue
Minimum Rate with zero usage	17,500	0	\$6.65	\$116,375.00
0 to 100,000		68,196,387	\$5.83 per 1,000 gallons	\$397,584.95
Over 100,000		26,470	\$4.13 per 1,000 gallons	\$109.32
Totals	17,500	68,222,857		\$514,069.27

Proposed Revenue by Rate Increment

	Bills	Gallons	Rates	Revenue
Minimum Rate with zero usage	17,500	0	\$7.32	\$128,100.00
0 to 100,000		68,196,387	\$6.41 per 1,000 gallons	\$437,138.84
Over 100,000		26,470	\$4.54 per 1,000 gallons	\$120.17
Totals	17,500	68,222,857		\$565,359.01

Revenue from Current and Proposed Rates

Test period from 01-01-16 to 12-31-16

Usage Table

Usage by Rate Increment

Class: 5/8 inch Commercial

	Bills	Gallons	0-100,000	Over 100,00	Total
0 to 100,000	511	1,311,360	1,311,360		1,311,360
Over 100,000	13	1,300,000	1,300,000	3,968,760	5,268,760
Totals	524	2,611,360	2,611,360	3,968,760	6,580,120

Revenue Table

Current Revenue by Rate Increment

	Bills	Gallons	Rates	Revenue
Minimum Rate with zero usage	524	0	\$6.65	\$3,484.60
0 to 100,000		2,611,360	\$5.83 per 1,000 gallons	\$15,224.23
Over 100,000		3,968,760	\$4.13 per 1,000 gallons	\$16,390.98
Totals	524	6,580,120		\$35,099.81

Proposed Revenue by Rate Increment

	Bills	Gallons	Rates	Revenue
Minimum Rate with zero usage	524	0	\$7.32	\$3,835.68
0 to 100,000		2,611,360	\$6.41 per 1,000 gallons	\$16,738.81
Over 100,000		3,968,760	\$4.54 per 1,000 gallons	\$18,018.17
Totals	524	6,580,120		\$38,592.66

Revenue from Current and Proposed Rates

Test period from 01-01-16 to 12-31-16

Usage Table

Usage by Rate Increment

Class: 1 inch Residential

	Bills	Gallons	0-100,000	Over 100,00	Total
0 to 100,000	102	713,000	713,000		713,000
Over 100,000		0	0		0
Totals	102	713,000	713,000		713,000

Revenue Table

Current Revenue by Rate Increment

	Bills	Gallons	Rates	Revenue
Minimum Rate with zero usage	102	0	\$16.64	\$1,697.28
0 to 100,000		713,000	\$5.83 per 1,000 gallons	\$4,156.79
Over 100,000		0	\$4.13 per 1,000 gallons	0.00
Totals	102	713,000		\$5,854.07

Proposed Revenue by Rate Increment

	Bills	Gallons	Rates	Revenue
Minimum Rate with zero usage	102	0	\$18.30	\$1,866.60
0 to 100,000		713,000	\$6.41 per 1,000 gallons	\$4570.33
Over 100,000		0	\$4.54 per 1,000 gallons	0.00
Totals	102	713,000		\$6,436.83

Revenue from Current and Proposed Rates

Test period from 01-01-16 to 12-31-16

Usage Table

Usage by Rate Increment

Class: 1 inch Commercial

	Bills	Gallons	0-100,000	Over 100,00	Total
0 to 100,000	12	135,900	135,900	0	135,900
Over 100,000	0	0	0		0
Totals	12	135,900	135,900	0	135,900

Revenue Table

Current Revenue by Rate Increment

	Bills	Gallons	Rates	Revenue
Minimum Rate with zero usage	12	0	\$16.64	\$199.68
0 to 100,000	135,900	135,900	\$5.83 per 1,000 gallons	\$792.30
Over 100,000			\$4.13 per 1,000 gallons	0.00
Totals	12	135,900		\$991.98

Proposed Revenue by Rate Increment

	Bills	Gallons	Rates	Revenue
Minimum Rate with zero usage	12	0	\$18.30	\$219.60
0 to 100,000	135,900	135,900	\$6.41 per 1,000 gallons	\$871.11
Over 100,000			\$4.54 per 1,000 gallons	0.00
Totals	12	135,900		\$1,090.71

Revenue from Current and Proposed Rates

Test period from 01-01-16 to 12-31-16

Usage Table

Usage by Rate Increment

Class: 2 inch

	Bills	Gallons	0-100,000	Over 100,00	Total
0 to 100,000	58	227,670	227,670		227,670
Over 100,000	2	276,200	200,000	76,200	276,200
Totals	60	427,670	427,670	76,200	503,870

Revenue Table

Current Revenue by Rate Increment

	Bills	Gallons	Rates	Revenue
Minimum Rate with zero usage	60	0	\$66.56	\$3,993.60
0 to 100,000		427,670	\$5.83 per 1,000 gallons	\$2,493.32
Over 100,000		76,200	\$4.13 per 1,000 gallons	\$314.71
Totals	60	503,870		\$6,801.63

Proposed Revenue by Rate Increment

	Bills	Gallons	Rates	Revenue
Minimum Rate with zero usage	60	0	\$73.22	\$4,393.20
0 to 100,000		427,670	\$6.41 per 1,000 gallons	\$2,741.36
Over 100,000		76,200	\$4.54 per 1,000 gallons	\$345.94
Totals	60	503,870		\$7,480.50

Revenue from Current and Proposed Rates

Test period from 01-01-16 to 12-31-16

Usage Table

Usage by Rate Increment

Class: 3 inch

	Bills	Gallons	0-100,000	Over 100,00	Total
0 to 100,000	21	562,860	562,860		562,860
Over 100,000	3	375,580	300,000	75,580	375,580
Totals	24	938,440	862,860	75,580	938,440

Revenue Table

Current Revenue by Rate Increment

	Bills	Gallons	Rates	Revenue
Minimum Rate with zero usage	24	0	\$99.84	\$2,396.16
0 to 100,000		862,860	\$5.83 per 1,000 gallons	\$5,030.47
Over 100,000		75,580	\$4.13 per 1,000 gallons	\$312.15
Totals	24	938,440		\$7,738.78

Proposed Revenue by Rate Increment

	Bills	Gallons	Rates	Revenue
Minimum Rate with zero usage	24	0	\$109.82	\$2,635.68
0 to 100,000		862,860	\$6.41 per 1,000 gallons	\$5,530.93
Over 100,000		75,580	\$4.54 per 1,000 gallons	\$343.13
Totals	24	938,440		\$8,514.74

Revenue from Current and Proposed Rates

Test period from 01-01-16 to 12-31-16

Usage Table

Usage by Rate Increment

Class: 4 inch

	Bills	Gallons	0-100,000	Over 100,00	Total
0 to 100,000	23	351,507	351,507		
Over 100,000	11	5,447,880	1,100,000	4,347,880	
Totals	34				

Revenue Table

Current Revenue by Rate Increment

	Bills	Gallons	Rates	Revenue
Minimum Rate with zero usage	34	0	\$166.40	\$5,657.60
0 to 100,000		1,451,507	\$5.83 per 1,000 gallons	\$8,462.29
Over 100,000		4,347,880	\$4.13 per 1,000 gallons	\$17,956.74
Totals	34	5,799,387		\$32,076.63

Proposed Revenue by Rate Increment

	Bills	Gallons	Rates	Revenue
Minimum Rate with zero usage	34	0	\$183.04	\$6,223.36
0 to 100,000		1,451,507	\$6.41 per 1,000 gallons	\$9,304.15
Over 100,000		4,347,880	\$4.54 per 1,000 gallons	\$19,739.37
Totals	34	5,799,387		\$35,266.88

West McCracken County Water District
 Depreciation Schedule by Category
 For the 12 Months Ended 12/31/16

*Other
2016 Assets
added*

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/16	Current Depreciation	Accum Depr 12/31/16
Land & Land-Rights (303)									
128	Land & Land Rights	09/30/68	LAND	00/00	N	3,733.50	0.00	0.00	0.00
129	Easements Acquired During 1996	04/17/96	LAND	00/00	N	1,504.00	0.00	0.00	0.00
130	Land-Water Tower	03/17/98	LAND	00/00	N	7,014.00	0.00	0.00	0.00
344	Land-Hayden Easement	12/31/06	LAND	00/00	N	7,000.00	0.00	0.00	0.00
377	Easements	05/29/08	LAND	00/00	N	228.00	0.00	0.00	0.00
Total for (Land & Land Rights (303))						19,479.50	0.00	0.00	0.00
Structure & Improvements (304)									
4	Insulation	01/01/84	ST LINE	20/00	N	510.00	510.00	0.00	510.00
5	Chlorinator Enclosure	05/01/85	ST LINE	10/00	N	1,090.37	1,090.37	0.00	1,090.37
6	Office Door	02/01/93	ST LINE	10/00	N	698.61	698.61	0.00	698.61
7	Storage Shelving- Office	04/09/93	ST LINE	10/00	N	350.00	350.00	0.00	350.00
8	New AC & Heat System	07/01/94	ST LINE	15/00	N	5,513.75	5,513.75	0.00	5,513.75
9	Installation of A/C	03/18/94	ST LINE	10/00	N	1,321.00	1,321.00	0.00	1,321.00
11	Safety Climbing Device	04/25/96	ST LINE	10/00	N	2,850.00	2,850.00	0.00	2,850.00
12	4 Office Partitions	08/08/96	ST LINE	10/00	N	1,142.99	1,142.99	0.00	1,142.99
13	(2) U-Shaped Desks and Chairs	12/20/96	ST LINE	10/00	N	1,030.92	1,030.92	0.00	1,030.92
14	Office Remodeling	10/21/96	ST LINE	10/00	N	377.37	377.37	0.00	377.37
15	Sink Installation at office	02/14/97	ST LINE	10/00	N	560.25	560.25	0.00	560.25
16	Rewiring office	03/15/97	ST LINE	10/00	N	1,114.91	1,114.91	0.00	1,114.91
46	Structure & Improvement	09/30/68	ST LINE	40/00	N	36,589.67	36,589.67	0.00	36,589.67
47	Carport & Door	08/01/91	ST LINE	10/00	N	3,000.00	3,000.00	0.00	3,000.00
229	Driveway & Culvert	02/28/00	ST LINE	20/00	N	1,721.37	1,362.77	86.07	1,448.84
230	Receptacles	12/22/00	ST LINE	20/00	N	571.90	429.00	28.60	457.60
249	Paved Parking Lot	06/27/01	ST LINE	20/00	N	3,740.00	2,711.50	187.00	2,898.50
267	Commode	01/02/02	ST LINE	40/00	N	225.00	78.82	5.63	84.45
268	Office Windows & Installation	01/30/02	ST LINE	40/00	N	1,916.00	666.61	47.90	714.51
269	Office Renovations	03/01/02	ST LINE	40/00	N	10,014.74	3,463.45	250.37	3,713.82
270	Mural	03/21/02	ST LINE	15/00	N	116.73	106.98	7.78	114.76
271	Office Renovations	05/01/02	ST LINE	40/00	N	7,070.84	2,415.86	176.77	2,592.63
272	New door for Chlorine Room	09/01/02	ST LINE	40/00	N	311.50	103.87	7.79	111.66
298	Vent motor on Furnace	12/30/02	ST LINE	15/00	N	205.00	177.71	13.67	191.38
300	Rock for driveway-Tower	04/24/03	ST LINE	20/00	N	310.28	196.46	15.51	211.97
301	Tree removal-Tower 1	05/14/03	ST LINE	20/00	N	3,910.00	2,476.33	195.50	2,671.83
302	Demse grade rock- Tower	05/14/03	ST LINE	20/00	N	307.77	194.94	15.39	210.33
303	Chlorine Room Switch	05/20/03	ST LINE	10/00	N	185.80	185.80	0.00	185.80
304	Concrete Footers/Valves	10/02/03	ST LINE	40/00	N	412.96	126.42	10.32	136.74
305	Buildings & Valves Insulat	11/07/03	ST LINE	40/00	N	4,208.90	1,280.18	105.22	1,385.40
324	Light Fixtures Installation	12/24/03	ST LINE	40/00	N	626.85	188.04	15.67	203.71
325	8 X 12 Building	11/17/04	ST LINE	20/00	N	1,240.00	687.17	62.00	749.17
356	Dense grade for drive	12/18/07	ST LINE	20/00	N	1,387.50	555.04	69.38	624.42
435	Panel Upgrade	05/04/12	ST LINE	40/00	N	1,698.00	155.65	42.45	198.10
436	Carport Improvements	12/20/12	ST LINE	40/00	N	4,837.00	362.79	120.93	483.72
451	Dome Awning & Installation	01/20/13	ST LINE	20/00	N	965.00	140.73	48.25	188.98
452	Safety Glass - Office	02/28/13	ST LINE	40/00	N	653.43	46.29	16.34	62.63

West McCracken County Water District Depreciation Schedule by Category For the 12 Months Ended 12/31/16

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/16	Current Depreciation	Accum Depr 12/31/16
Structure & Improvements (304)									
453	Shop Building Garage Door	05/07/13	ST LINE	20/00	N	845.69	112.75	42.28	155.03
454	Storage Building & Concrete Slab	06/11/13	ST LINE	20/00	N	3,442.50	444.67	172.13	616.80
455	Structure electrical upgrades	04/21/14	ST LINE	40/00	N	800.00	33.33	20.00	53.33
461	Office- Building Improvements	07/07/15	ST LINE	40/00	N	4,528.56	56.61	113.21	169.82
470	Sign	02/01/16	ST LINE	20/00	N	358.00	0.00	16.41	16.41
Total for (Structure & Improvements (304))						112,761.16	74,909.61	1,892.57	76,802.18
Pumping Plant (311)									
1	Electric Pumping Equipment	09/30/68	ST LINE	40/00	N	3,900.00	3,900.00	0.00	3,900.00
2	Chlorinator	03/07/95	ST LINE	40/00	N	1,650.00	859.38	41.25	900.63
210	Pressure Gages	03/23/99	ST LINE	20/00	N	957.67	801.99	47.88	849.87
211	Rebuild Motors	04/30/99	ST LINE	20/00	N	6,265.00	5,220.83	313.25	5,534.08
212	New Elec. Telemetry System	06/23/99	ST LINE	20/00	N	10,128.00	8,355.60	506.40	8,862.00
213	New Controls for Pumps	09/01/99	ST LINE	20/00	N	2,345.46	1,915.41	117.27	2,032.68
275	Pumps	07/16/02	ST LINE	20/00	N	2,460.89	1,650.79	123.04	1,773.83
378	Pump & Gas Cylinder	05/30/08	ST LINE	20/00	N	1,728.96	655.58	86.45	742.03
379	New Tank Site Work	09/01/08	ST LINE	20/00	N	2,067.50	758.12	103.38	861.50
380	Chlorinator	10/14/08	ST LINE	20/00	N	2,108.85	764.44	105.44	869.88
409	Pump Station 2	07/30/10	ST LINE	40/00	N	7,578.00	1,026.19	189.45	1,215.64
420	Exhaust Fan	12/07/11	ST LINE	20/00	N	1,425.45	291.02	71.27	362.29
440	Regal Chlorinator 25PPD w/dual inj	11/14/12	ST LINE	20/00	N	1,980.00	313.50	99.00	412.50
462	Stenner Model 45 Pump & Calibrat	06/01/15	ST LINE	20/00	N	1,717.00	50.08	85.85	135.93
463	Upgrade SCADA Software Progra	04/28/15	ST LINE	20/00	N	4,741.65	158.05	237.08	395.13
464	Replacement Pump Starter	06/22/15	ST LINE	20/00	N	1,395.00	34.88	69.75	104.63
471	Pumps (2)	11/18/16	ST LINE	20/00	N	750.00	0.00	3.13	3.13
Total for (Pumping Plant (311))						53,199.43	26,755.86	2,199.89	28,955.75
Reservoir & Standpipes (330)									
48	Reservoir & Standpipes	09/30/68	ST LINE	50/00	N	88,290.28	82,993.07	1,765.81	84,758.88
49	Reservoir & Standpipes	12/21/79	ST LINE	12/00	N	21,771.40	21,771.40	0.00	21,771.40
50	Painting Reservoir	08/28/89	ST LINE	15/00	N	43,520.50	43,520.50	0.00	43,520.50
51	Reservoir Fencing	09/17/93	ST LINE	10/00	N	2,523.00	2,523.00	0.00	2,523.00
265	Water Tower	11/01/01	ST LINE	40/00	N	781,683.11	276,846.13	19,542.08	296,388.21
277	Transducer/Tower #2	02/25/02	ST LINE	20/00	N	408.91	282.89	20.45	303.34
278	Transducer/Tank #2	03/05/02	ST LINE	20/00	N	408.84	282.76	20.44	303.20
306	Tower Inspections	08/19/03	ST LINE	40/00	N	7,500.00	2,343.75	187.50	2,531.25
307	Calibrate Transducer	06/20/03	ST LINE	20/00	N	470.18	293.87	23.51	317.38
308	Tower 1- Repainting	08/13/03	ST LINE	15/00	N	89,442.00	74,038.10	5,962.80	80,000.90
326	Flow Transmitter	08/03/04	ST LINE	15/00	N	829.21	631.11	55.28	686.39
399	Hayden Water Tower	09/10/08	ST LINE	40/00	N	364,794.90	66,879.05	9,119.87	75,998.92
472	Tank Mixer and 80' fillpipe	09/16/16	ST LINE	40/00	N	53,730.00	0.00	335.81	335.81
Total for (Reservoir & Standpipes (330))						1,455,372.33	572,405.63	37,033.55	609,439.18
Mains & Dist. Mains (331)									
17	Mains Added 1992	07/01/92	ST LINE	40/00	N	4,926.41	2,894.26	123.16	3,017.42
18	Mains added 1993	07/01/92	ST LINE	40/00	N	2,652.33	1,491.97	66.31	1,558.28
19	Mains added by Martin M	11/01/93	ST LINE	40/00	N	180,225.05	99,874.80	4,505.63	104,380.43

West McCracken County Water District
Depreciation Schedule by Category
For the 12 Months Ended 12/31/16

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/16	Current Depreciation	Accum Depr 12/31/16
Trans. & Dist. Mains (331)									
20	Mains added 1986	12/06/86	ST LINE	50/00	N	66,353.15	38,595.33	1,327.06	39,922.39
21	Mains added -Bethel Church	06/20/94	ST LINE	40/00	N	467,806.32	251,445.94	11,695.16	263,141.10
22	Mains added -Chicasaw	01/01/94	ST LINE	40/00	N	23,671.58	13,019.38	591.79	13,611.17
23	Mains added - Wedell	09/06/94	ST LINE	40/00	N	17,000.00	9,066.67	425.00	9,491.67
24	Bradfor Place Subdivision	08/22/95	ST LINE	40/00	N	8,448.40	4,294.60	211.21	4,505.81
25	Bethel Heights	11/06/95	ST LINE	40/00	N	32,968.00	16,621.37	824.20	17,445.57
26	Kingsway Drive	12/04/95	ST LINE	40/00	N	18,000.00	9,037.50	450.00	9,487.50
27	Cunningham Palestine SRF	01/15/96	ST LINE	40/00	N	109,974.18	54,987.00	2,749.35	57,736.35
28	Woodville Road Project	08/15/96	ST LINE	40/00	N	64,263.23	31,194.43	1,606.58	32,801.01
29	Estes Land Subdivision	06/30/96	ST LINE	40/00	N	10,000.00	4,875.00	250.00	5,125.00
30	Red Elm, Phase I Subdivision	06/30/96	ST LINE	40/00	N	7,200.00	3,510.00	180.00	3,690.00
31	PRV Valves	06/15/97	ST LINE	40/00	N	25,723.40	11,950.75	643.09	12,593.84
32	Highway 60 Relocation	12/15/97	ST LINE	40/00	N	628,811.54	284,275.24	15,720.29	299,995.53
33	Gibson Road Extension	02/15/97	ST LINE	40/00	N	12,690.51	6,001.50	317.26	6,318.76
34	Palestine Road	08/05/97	ST LINE	40/00	N	2,744.22	1,283.57	68.61	1,332.18
35	Woodville Road	08/05/97	ST LINE	40/00	N	1,291.00	594.49	32.28	626.77
36	Russell Road	11/01/98	ST LINE	40/00	N	9,340.45	4,008.59	233.51	4,242.10
37	Red Elm Phase II	06/10/98	ST LINE	40/00	N	2,175.00	956.18	54.38	1,010.56
38	Mains-Willow Way	12/15/98	ST LINE	40/00	N	15,400.00	6,577.08	385.00	6,962.08
52	Mains	09/30/68	ST LINE	75/00	N	591,190.20	369,242.16	7,882.53	377,124.69
53	NACE Sub	01/01/76	ST LINE	75/00	N	4,530.84	2,354.34	60.41	2,414.75
54	Rudy Carneal Subd	06/01/76	ST LINE	75/00	N	6,730.10	5,018.69	89.73	5,108.42
55	Rudy Carneal Subd	06/01/76	ST LINE	75/00	N	7,248.05	3,716.12	96.64	3,812.76
56	Endlow Subd	06/01/76	ST LINE	75/00	N	4,614.55	2,367.23	61.53	2,428.76
57	Cunningham Road Ext	06/01/76	ST LINE	75/00	N	885.20	453.99	11.80	465.79
59	McKendree	01/01/83	ST LINE	50/00	N	46,887.76	30,946.03	937.76	31,883.79
60		01/01/85	ST LINE	50/00	N	2,076.02	1,266.36	41.52	1,307.88
61		01/01/86	ST LINE	50/00	N	3,380.17	1,994.20	67.60	2,061.80
62		01/01/87	ST LINE	50/00	N	1,558.21	888.06	31.16	919.22
63	Mains added 1988	07/01/88	ST LINE	50/00	N	5,687.63	3,128.13	113.75	3,241.88
64	Additions by Martin-Mar.	07/01/89	ST LINE	40/00	N	232,346.10	153,929.23	5,808.65	159,737.88
65	Mains added 1989	07/01/89	ST LINE	40/00	N	4,655.75	3,084.34	116.39	3,200.73
66	Mains added 1990	07/01/90	ST LINE	40/00	N	3,014.31	1,921.68	75.36	1,997.04
67	Mains added 1991	07/01/91	ST LINE	40/00	N	21,859.17	13,366.76	546.48	13,935.24
215	Oggen Landing Relocation	09/01/99	ST LINE	40/00	N	30,591.64	12,491.57	764.79	13,256.36
216	Childress & Old Hinkleville	06/01/99	ST LINE	40/00	N	83,170.49	34,481.06	2,079.26	36,560.32
217	Bethel Church Road	10/28/99	ST LINE	40/00	N	56,603.60	22,877.29	1,415.09	24,292.38
228	Tambra Subdivision	06/21/99	ST LINE	40/00	N	30,583.00	12,615.57	764.58	13,380.15
248	Hobbs, Old Hobbs, Kelly	02/01/00	ST LINE	40/00	N	159,600.26	63,507.66	3,990.01	67,497.67
266	Bechtel Jacobs Main Extend	09/01/01	ST LINE	40/00	N	129,561.74	46,426.24	3,239.04	49,665.28
280	Bechtel Jacob Additions	01/01/02	ST LINE	40/00	N	400.00	140.00	10.00	150.00
309	Valve Boxes	11/13/03	ST LINE	40/00	N	80.00	24.33	2.00	26.33
327	Property Maps	04/22/04	ST LINE	10/00	N	2,000.00	2,000.00	0.00	2,000.00
336	Willow Lake Extension- PHase II	12/31/04	ST LINE	40/00	N	15,000.00	4,125.00	375.00	4,500.00

West McCracken County Water District Depreciation Schedule by Category For the 12 Months Ended 12/31/16

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/16	Current Depreciation	Accum Depr 12/31/16
Trans. & Dist. Mains (331)									
337	Walden Extension	12/31/04	ST LINE	40/00	N	9,600.00	2,640.00	240.00	2,880.00
338	Carriage Park Extension	12/31/04	ST LINE	40/00	N	61,410.00	16,887.75	1,535.25	18,423.00
341	Metropolis/Bobo Road	12/01/05	ST LINE	40/00	N	272,960.90	68,808.87	6,824.02	75,632.89
342	W.Airport/Chldress/Ghol	12/01/05	ST LINE	40/00	N	309,741.73	78,080.70	7,743.54	85,824.24
343	Blgge/Bob Harris Roads	12/01/05	ST LINE	40/00	N	266,311.84	67,132.82	6,657.80	73,790.62
352	Valves	07/06/06	ST LINE	40/00	N	1,111.73	264.01	27.79	291.80
354	Joshua's Haven Subdivision	07/13/06	ST LINE	40/00	N	95,000.00	22,562.50	2,375.00	24,937.50
355	McKendree Line Extension	12/05/06	ST LINE	40/00	N	206,567.00	46,907.97	5,164.18	52,072.15
361	Valves	05/14/07	ST LINE	40/00	N	1,637.11	354.73	40.93	395.66
375	Transmission Lines	04/11/07	ST LINE	40/00	N	13,821.00	3,023.38	345.53	3,368.91
382	4- Retro Setter Sampling	04/11/08	ST LINE	40/00	N	1,187.61	230.10	29.69	259.79
383	Mains added 2008	07/29/08	ST LINE	40/00	N	2,681.64	497.21	67.04	564.25
397	Bethel CHurch/Moss Rd Extension	04/01/08	ST LINE	40/00	N	201,973.85	39,132.46	5,049.35	44,181.81
398	Hwy 62 & 286 Expansions	09/10/08	ST LINE	40/00	N	575,842.75	105,571.18	14,396.07	119,967.25
400	Mains added 2009	09/16/09	ST LINE	40/00	N	41,971.00	6,558.00	1,049.28	7,607.28
419	Mains added 2010	07/01/10	ST LINE	40/00	N	6,553.67	901.12	163.84	1,064.96
437	Iro pipe & retainer gland	08/01/12	ST LINE	40/00	N	700.16	59.79	17.50	77.29
438	New Services	11/29/12	ST LINE	40/00	N	1,162.69	89.63	29.07	118.70
456	Restrained Joint Piping	07/31/14	ST LINE	40/00	N	2,937.60	104.04	73.44	177.48
473	Valves	06/30/16	ST LINE	40/00	N	9,729.07	0.00	121.61	121.61
Total for (Trans. & Dist. Mains (331))						5,236,820.91	2,108,729.95	122,991.88	2,231,721.83
Services (333)									
68	Services	09/30/68	ST LINE	50/00	N	38,515.84	35,001.76	770.32	35,772.08
69	Services	01/01/76	ST LINE	50/00	N	2,877.72	2,222.48	57.55	2,280.03
70	Services	01/01/78	ST LINE	50/00	N	4,696.36	3,522.37	93.93	3,616.30
71	Services	01/01/79	ST LINE	50/00	N	3,920.83	2,862.32	78.42	2,940.74
72	Services	01/01/80	ST LINE	50/00	N	11,790.43	8,371.24	235.81	8,607.05
73	Services	01/01/81	ST LINE	50/00	N	3,450.56	2,380.84	69.01	2,449.85
74	Services	01/01/83	ST LINE	50/00	N	1,872.26	1,235.85	37.45	1,273.30
75	Services	01/01/84	ST LINE	50/00	N	3,706.32	2,372.16	74.13	2,446.29
76	Services	01/01/85	ST LINE	50/00	N	2,909.91	1,775.10	58.20	1,833.30
77	Services	01/01/86	ST LINE	50/00	N	10,367.52	6,013.16	207.35	6,220.51
78	Services	01/01/87	ST LINE	50/00	N	5,620.52	3,203.69	112.41	3,316.10
79	Services Added 1988	07/01/88	ST LINE	50/00	N	7,437.23	4,090.35	148.74	4,239.09
80	Services Added 1989	07/01/89	ST LINE	40/00	N	3,307.73	2,191.29	82.69	2,273.98
81	Services Added 1990	07/01/90	ST LINE	40/00	N	7,186.82	4,581.59	179.67	4,761.26
82	Services Added 1991	07/01/91	ST LINE	40/00	N	3,784.74	2,318.19	94.62	2,412.81
83	Services Added 1992	07/01/92	ST LINE	40/00	N	7,335.51	4,309.66	183.39	4,493.05
84	Services Added 1993	07/01/93	ST LINE	40/00	N	15,479.84	8,707.50	387.00	9,094.50
85	Services-Metropolis Land	03/02/94	ST LINE	40/00	N	26,086.67	14,240.13	652.22	14,892.35
86	Services Added 1994	07/01/94	ST LINE	40/00	N	26,910.84	14,464.56	672.77	15,137.33
87	Services Added 1995	07/01/95	ST LINE	40/00	N	27,334.18	14,008.68	683.35	14,692.03
88	Services - 1996	07/01/95	ST LINE	40/00	N	12,867.81	6,175.65	316.70	6,492.35
89	Services - 1997	06/10/97	ST LINE	40/00	N	13,996.18	6,502.31	349.90	6,852.21

West McCracken County Water District Depreciation Schedule by Category For the 12 Months Ended 12/31/16

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/16	Current Depreciation	Accum Depr 12/31/16
Services (333)									
90	Services - 1998	06/15/98	ST LINE	40/00	N	19,975.86	8,780.94	499.39	9,280.33
218	Services - 1999	07/01/99	ST LINE	40/00	N	22,512.85	9,286.53	562.82	9,849.35
231	Services	07/01/00	ST LINE	40/00	N	9,924.45	3,845.71	248.11	4,093.82
250	Services	07/01/01	ST LINE	40/00	N	5,048.89	1,830.19	126.22	1,956.41
281	Services	07/01/02	ST LINE	40/00	N	9,630.58	3,250.26	240.76	3,491.02
310	Services 2003	07/01/03	ST LINE	40/00	N	12,606.70	3,939.62	315.17	4,254.79
323	Services YE 2003	12/31/03	ST LINE	40/00	N	350.00	105.00	8.75	113.75
328	Services 2004	07/01/04	ST LINE	40/00	N	9,443.83	2,715.15	236.10	2,951.25
339	Services 2005	07/01/05	ST LINE	40/00	N	43,526.60	11,425.78	1,088.17	12,513.95
345	Services 2006	07/01/06	ST LINE	40/00	N	27,860.22	6,616.84	696.51	7,313.35
365	Services & Repairs	04/01/07	ST LINE	40/00	N	2,455.00	537.07	61.38	598.45
366	New service & repair	06/01/07	ST LINE	40/00	N	1,700.00	364.79	42.50	407.29
367	Materials	06/21/07	ST LINE	40/00	N	2,379.65	505.67	59.49	565.16
368	Service & repairs	07/01/07	ST LINE	40/00	N	1,760.00	374.00	44.00	418.00
369	Materials	08/27/07	ST LINE	40/00	N	756.00	157.50	18.90	176.40
370	Services & Repairs	09/01/07	ST LINE	40/00	N	1,445.00	301.08	36.13	337.21
371	Sampling Stations	12/26/07	ST LINE	40/00	N	3,253.50	650.72	81.34	732.06
384	Services added 2008	07/01/08	ST LINE	40/00	N	23,491.94	4,404.75	587.30	4,992.05
401	Services added 2009	07/01/09	ST LINE	40/00	N	7,925.14	1,287.84	198.13	1,485.97
414	Services added 2010	07/01/10	ST LINE	40/00	N	14,584.01	2,005.30	364.60	2,369.90
421	Services added 2011	07/01/11	ST LINE	40/00	N	10,214.64	1,149.16	255.37	1,404.53
439	New Services	07/01/12	ST LINE	40/00	N	22,176.08	1,940.40	554.40	2,494.80
450	New Services FY 2013	06/30/13	ST LINE	40/00	N	9,422.35	588.90	235.56	824.46
457	New Services FY2014	06/30/14	ST LINE	40/00	N	8,485.80	318.22	212.15	530.37
465	New Services FY2015	06/30/15	ST LINE	40/00	N	10,019.25	125.24	250.48	375.72
474	New Services FY2016	06/30/16	ST LINE	40/00	N	7,844.95	0.00	98.06	98.06
Total for (Services (333))						530,050.91	217,057.54	12,667.42	229,724.96
Meters (334)									
91	Meters	09/30/68	ST LINE	50/00	N	38,340.91	34,843.48	766.82	35,610.30
92	Meters	01/01/76	ST LINE	50/00	N	4,230.20	3,227.01	84.60	3,311.61
93	Meters	01/01/78	ST LINE	50/00	N	3,309.97	2,482.50	66.20	2,548.70
94	Meters	01/01/79	ST LINE	50/00	N	2,269.17	1,656.38	45.38	1,701.76
95	Meters	01/01/80	ST LINE	50/00	N	1,925.02	1,366.75	38.50	1,405.25
96	Meters	01/01/81	ST LINE	50/00	N	3,093.29	2,103.58	61.87	2,165.45
97	Meters	01/01/83	ST LINE	10/00	N	3,185.28	3,185.28	0.00	3,185.28
98	Meters	01/01/84	ST LINE	50/00	N	2,521.34	1,563.33	50.43	1,613.76
99	Meters	01/01/85	ST LINE	50/00	N	1,096.42	668.86	21.93	690.79
100	Meters	01/01/86	ST LINE	50/00	N	2,726.40	1,608.63	54.53	1,663.16
101	Meters	01/01/87	ST LINE	50/00	N	3,726.66	2,124.11	74.53	2,198.64
102	Meters added 1988	07/01/88	ST LINE	50/00	N	4,137.05	2,275.35	82.74	2,358.09
103	Meters Added in 1989	07/01/89	ST LINE	20/00	N	5,103.51	5,103.51	0.00	5,103.51
104	Meters added in 1990	07/01/90	ST LINE	20/00	N	3,081.00	3,081.00	0.00	3,081.00
105	Meters added in 1991	07/01/91	ST LINE	20/00	N	4,120.74	4,120.74	0.00	4,120.74
106	Meters added in 1992	07/01/92	ST LINE	20/00	N	5,271.80	5,271.80	0.00	5,271.80

West McCracken County Water District Depreciation Schedule by Category For the 12 Months Ended 12/31/16

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/16	Current Depreciation	Accum Depr 12/31/16
Meters (334)									
107	Meters added in 1993	07/01/93	ST LINE	20/00	N	13,664.56	13,664.56	0.00	13,664.56
108	Meters added in 1994	07/01/94	ST LINE	20/00	N	5,155.00	5,155.00	0.00	5,155.00
109	Meters added in 1995	07/01/95	ST LINE	20/00	N	8,920.11	8,920.11	0.00	8,920.11
110	Meters-1996	07/01/96	ST LINE	20/00	N	7,498.19	7,310.74	187.45	7,498.19
111	Meters-1997	06/10/97	ST LINE	20/00	N	10,507.84	9,763.50	525.39	10,288.89
112	Meters-1998	08/15/98	ST LINE	20/00	N	2,663.26	2,341.40	133.16	2,474.56
219	Meters-1999	07/01/99	ST LINE	20/00	N	9,050.24	7,466.42	452.51	7,918.93
232	Meters	07/01/00	ST LINE	20/00	N	9,227.96	7,151.70	461.40	7,613.10
251	Meters & Installation	07/01/01	ST LINE	20/00	N	5,051.34	3,662.26	252.57	3,914.83
282	Meter Boxes	02/20/02	ST LINE	20/00	N	287.40	198.79	14.37	213.16
283	Meter Boxes, Tubing & Lids	07/12/02	ST LINE	20/00	N	1,039.80	701.87	51.99	753.86
284	Meter Boxes	11/01/02	ST LINE	20/00	N	848.00	558.27	42.40	600.67
299	Remote Meter Head	07/22/02	ST LINE	20/00	N	134.11	90.02	6.71	96.73
311	Meters & Installation	07/01/03	ST LINE	20/00	N	3,751.53	2,344.75	187.58	2,532.33
322	Meters	12/31/03	ST LINE	20/00	N	1,438.99	863.40	71.95	935.35
329	Meters	07/01/04	ST LINE	20/00	N	4,317.63	2,482.62	215.88	2,698.50
340	Meters 2005	07/01/05	ST LINE	20/00	N	18,413.35	9,667.03	920.67	10,587.70
346	Meters 2006	07/01/06	ST LINE	20/00	N	12,773.07	6,067.18	638.65	6,705.83
372	Materials	11/05/07	ST LINE	20/00	N	2,379.65	971.67	118.98	1,090.65
376	Meters	10/23/07	ST LINE	20/00	N	928.00	378.93	46.40	425.33
396	Meters	07/01/08	ST LINE	20/00	N	11,183.80	4,193.92	559.19	4,753.11
402	Meters added in 2009	07/01/09	ST LINE	20/00	N	10,471.15	3,403.14	523.56	3,926.70
415	Meters added in 2010	07/01/10	ST LINE	20/00	N	6,613.34	1,818.68	330.67	2,149.35
422	Meters added 2011	07/01/11	ST LINE	20/00	N	17,445.81	3,925.31	872.29	4,797.60
441	Meters added 2012	07/01/12	ST LINE	20/00	N	5,791.87	1,013.57	289.59	1,303.16
448	Meters added 2013	06/30/13	ST LINE	20/00	N	26,446.84	3,305.85	1,322.34	4,628.19
458	Meters added 2014	06/30/14	ST LINE	20/00	N	4,555.82	341.69	227.79	569.48
466	Southern Coal-New installation	06/30/15	ST LINE	20/00	N	16,853.61	421.34	842.68	1,264.02
467	Meters added in 2015	06/30/15	ST LINE	20/00	N	10,998.60	274.97	549.93	824.90
475	Meters added 2016	06/30/16	ST LINE	20/00	N	12,496.00	0.00	312.40	312.40
Total for (Meters (334))						329,045.63	183,141.00	11,506.03	194,647.03
Hydrants (335)									
113	Hydrants	09/30/68	ST LINE	50/00	N	29,691.98	27,910.47	593.84	28,504.31
114	Hydrants	01/01/77	ST LINE	50/00	N	861.00	654.36	17.22	671.58
115	Hydrants	01/01/79	ST LINE	50/00	N	355.93	259.88	7.12	267.00
116	Hydrants	01/01/85	ST LINE	50/00	N	90.00	54.90	1.80	56.70
117	Hydrants	01/01/86	ST LINE	50/00	N	1,760.40	1,038.69	35.21	1,073.90
118	Hydrants	01/01/87	ST LINE	50/00	N	368.73	210.05	7.37	217.42
119	Hydrants added in 1990	07/01/90	ST LINE	50/00	N	796.10	405.96	15.92	421.86
120	Hydrants added in 1991	07/01/91	ST LINE	50/00	N	4,250.63	2,082.75	85.01	2,167.76
121	Hydrants added in 1992	07/01/92	ST LINE	50/00	N	298.77	140.53	5.98	146.51
122	Hydrants added in 1993	07/01/93	ST LINE	50/00	N	661.20	297.45	13.22	310.67
123	Hydrants-1996	03/31/96	ST LINE	50/00	N	625.50	247.07	12.51	259.58
124	Hydrants-1997	06/10/97	ST LINE	50/00	N	2,009.30	746.86	40.19	787.05

West McCracken County Water District Depreciation Schedule by Category For the 12 Months Ended 12/31/16

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/16	Current Depreciation	Accum Depr 12/31/16
Hydrants (335)									
125	Hydrants-1998	09/29/98	ST LINE	50/00	N	794.62	274.10	15.89	289.99
126	Hydrants-Red Elm Phase II	07/01/98	ST LINE	50/00	N	750.00	262.50	15.00	277.50
127	Hydrants-Willow Way	12/15/98	ST LINE	50/00	N	1,000.00	341.67	20.00	361.67
220	Hydrants-1999	07/01/99	ST LINE	50/00	N	2,624.01	865.92	52.48	918.40
257	Hydrants	07/01/01	ST LINE	50/00	N	4,026.23	1,167.54	80.52	1,248.06
285	Hydrant & Installation	01/01/02	ST LINE	50/00	N	380.00	106.40	7.60	114.00
286	5 1/4 X 18 Hydrant Kit	09/25/02	ST LINE	50/00	N	330.86	87.71	6.62	94.33
312	Automatic Blow Off	02/27/03	ST LINE	50/00	N	1,247.93	320.32	24.96	345.28
313	Hydrants & Installation	04/14/03	ST LINE	50/00	N	2,072.25	528.48	41.45	569.93
314	Hydrants & Installation	10/01/03	ST LINE	50/00	N	1,524.61	373.50	30.49	403.99
347	Hydrants & Installation	10/31/06	ST LINE	50/00	N	1,194.04	218.90	23.88	242.78
395	Hydrants	05/28/08	ST LINE	50/00	N	1,296.02	196.56	25.92	222.48
416	Hydrants added 2010	07/01/10	ST LINE	50/00	N	846.04	93.06	16.92	109.98
442	2-2.5 NST Auto Hydrant Flushers	09/26/12	ST LINE	20/00	N	2,909.50	472.81	145.48	618.29
443	Shaft & Ring Mounts	11/18/12	ST LINE	20/00	N	1,343.98	207.20	67.20	274.40
468	Fire Hydrant & Gate Valve	03/17/15	ST LINE	20/00	N	5,263.00	197.36	263.15	460.51
Total for (Hydrants (335))						69,372.63	39,763.00	1,672.95	41,435.95
Office Equipment (340)									
41	Fire Safe	01/02/98	ST LINE	10/00	N	189.99	189.99	0.00	189.99
42	Computer Furniture	02/10/98	ST LINE	08/00	N	441.85	441.85	0.00	441.85
44	Computer Software	05/05/98	ST LINE	05/00	N	1,020.00	1,020.00	0.00	1,020.00
134	File Cabinet	03/01/81	ST LINE	08/00	N	208.00	208.00	0.00	208.00
154	Black Metal Credenza	01/12/95	ST LINE	08/00	N	175.00	175.00	0.00	175.00
164	Coffee Stand	07/01/96	ST LINE	10/00	N	52.97	52.97	0.00	52.97
234	Credit Card Machine	03/02/00	ST LINE	05/00	N	1,112.00	1,112.00	0.00	1,112.00
237	Flat File	11/20/00	ST LINE	10/00	N	678.81	678.81	0.00	678.81
238	Leather Chair	11/24/00	ST LINE	10/00	N	129.99	129.99	0.00	129.99
239	Utility Shelves	12/02/00	ST LINE	10/00	N	324.16	324.16	0.00	324.16
287	Night Deposit Box	01/11/02	ST LINE	07/00	N	484.00	484.00	0.00	484.00
290	Cash Drawer	04/09/02	ST LINE	07/00	N	161.47	161.47	0.00	161.47
296	GIS Mapping Software	10/18/02	ST LINE	03/00	N	2,510.00	2,510.00	0.00	2,510.00
318	Digital Camera	11/20/03	ST LINE	05/00	N	369.26	369.26	0.00	369.26
404	Television	11/01/09	ST LINE	05/00	N	296.79	296.79	0.00	296.79
417	PC & Monitor	06/11/10	ST LINE	05/00	N	5,385.20	5,385.20	0.00	5,385.20
427	New Computer System	07/01/11	ST LINE	05/00	N	4,092.00	3,682.80	409.20	4,092.00
428	Computer System	08/29/11	ST LINE	05/00	N	4,860.00	4,212.00	648.00	4,860.00
429	Software for Computers	08/29/11	ST LINE	05/00	N	15,860.00	13,745.33	2,114.67	15,860.00
430	Lexmark E360D Laser Printer	08/29/11	ST LINE	05/00	N	474.91	411.58	63.33	474.91
431	Windows Software	10/07/11	ST LINE	05/00	N	2,145.00	1,823.25	321.75	2,145.00
432	System Software	10/07/11	ST LINE	05/00	N	379.99	323.00	56.99	379.99
433	Export Billing Software	10/31/11	ST LINE	05/00	N	1,330.00	1,108.33	221.67	1,330.00
449	HP Compaq 6300 Pro Workstation	08/28/13	ST LINE	05/00	N	845.00	394.33	169.00	563.33
459	Laptop-Sheila	03/24/14	ST LINE	05/00	N	799.98	280.00	160.00	440.00
460	Refrigerator	12/19/14	ST LINE	07/00	N	468.35	66.91	66.91	133.82

West McCracken County Water District
Depreciation Schedule by Category
For the 12 Months Ended 12/31/16

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/16	Current Depreciation	Accum Depr 12/31/16
Office Equipment (340)									
Total for (Office Equipment (340))						44,794.72	39,587.02	4,231.52	43,818.54
Transportation (341)									
353	2006 GMC Sierra Pickup	07/18/06	ST LINE	05/00	N	23,107.00	23,107.00	0.00	23,107.00
388	2008 Nissan Frontier	10/27/08	ST LINE	05/00	N	20,000.00	20,000.00	0.00	20,000.00
418	2005 Toyota Tacoma	10/26/10	ST LINE	10/00	N	19,248.29	9,944.95	1,924.83	11,869.78
476	2017 Toyota Tacoma	10/19/16	ST LINE	07/00	N	25,600.00	0.00	609.52	609.52
Total for (Transportation (341))						87,955.29	53,051.95	2,534.35	55,586.30
Tools & Shop Equipment (343)									
181	Pressure Relief Valve	06/01/89	ST LINE	05/00	N	297.05	297.05	0.00	297.05
182	Chlorine Scale	05/01/92	ST LINE	05/00	N	392.62	392.62	0.00	392.62
185	Shop Tools & Equipment	02/28/94	ST LINE	05/00	N	444.25	444.25	0.00	444.25
187	Tool Set	06/30/95	ST LINE	05/00	N	175.00	175.00	0.00	175.00
188	(2) Test Sets	08/15/95	ST LINE	08/00	N	695.40	695.40	0.00	695.40
189	Small Shop Tools	06/01/95	ST LINE	05/00	N	251.40	251.40	0.00	251.40
191	Line Locator	02/27/96	ST LINE	08/00	N	1,651.84	1,651.84	0.00	1,651.84
193	Fire Extinguisher	07/23/96	ST LINE	05/00	N	169.61	169.61	0.00	169.61
194	Hydrant Diff	10/02/96	ST LINE	08/00	N	118.54	118.54	0.00	118.54
195	Misc. Small Tools	07/17/96	ST LINE	05/00	N	1,579.44	1,579.44	0.00	1,579.44
196	Generator/Worklight	04/01/97	ST LINE	05/00	N	540.22	540.22	0.00	540.22
197	Small Tools	06/01/97	ST LINE	05/00	N	732.23	732.23	0.00	732.23
198	Small Tools	02/17/98	ST LINE	05/00	N	102.97	102.97	0.00	102.97
199	Flow Tester/Diffuser	04/14/98	ST LINE	05/00	N	790.11	790.11	0.00	790.11
222	Pipe Cutter	08/17/99	ST LINE	20/00	N	2,408.30	1,966.86	120.42	2,087.28
223	Waterproof Recorder	03/23/99	ST LINE	05/00	N	781.79	781.79	0.00	781.79
224	2 Pressure Gauges	04/29/99	ST LINE	05/00	N	303.65	303.65	0.00	303.65
225	Hydrant Adapter	11/17/99	ST LINE	05/00	N	178.61	178.61	0.00	178.61
226	Small Hand Tools	07/01/99	ST LINE	05/00	N	1,292.33	1,292.33	0.00	1,292.33
241	Hose for flushing	02/09/00	ST LINE	05/00	N	103.67	103.67	0.00	103.67
243	Adjustable Seat Wrench	09/01/00	ST LINE	05/00	N	224.47	224.47	0.00	224.47
244	Misc. Small Tools	06/30/00	ST LINE	05/00	N	240.60	240.60	0.00	240.60
258	Fire Extinguishers	01/04/01	ST LINE	10/00	N	196.00	196.00	0.00	196.00
259	Small Tools	06/30/01	ST LINE	10/00	N	81.79	81.79	0.00	81.79
260	Locator	11/28/01	ST LINE	10/00	N	792.98	792.98	0.00	792.98
320	Pressure Recorder	04/09/03	ST LINE	10/00	N	485.94	485.94	0.00	485.94
321	Chlorine Kit	07/21/03	ST LINE	10/00	N	648.11	648.11	0.00	648.11
351	Surelock Pro Pipe Locator	06/07/06	ST LINE	10/00	N	2,400.00	2,300.00	100.00	2,400.00
373	Equipment	10/10/07	ST LINE	10/00	N	1,508.60	1,244.59	150.86	1,395.45
374	Testing Equipment	12/17/07	ST LINE	10/00	N	1,814.62	1,451.68	181.46	1,633.14
390	Testing Equipment	02/29/08	ST LINE	10/00	N	1,039.41	814.20	103.94	918.14
391	Small Tools.	10/21/08	ST LINE	05/00	N	2,290.02	2,290.02	0.00	2,290.02
392	Flow Meter & Pressure Re	12/04/08	ST LINE	05/00	N	395.93	395.93	0.00	395.93
405	Meter Touchreader	01/05/09	ST LINE	05/00	N	357.80	357.80	0.00	357.80
406	Troy Bilt Generator	04/01/09	ST LINE	05/00	N	506.35	506.35	0.00	506.35
408	Lawn Mower	07/28/09	ST LINE	05/00	N	312.00	312.00	0.00	312.00

**West McCracken County Water District
Depreciation Schedule by Category
For the 12 Months Ended 12/31/16**

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/16	Current Depreciation	Accum Depr 12/31/16
Tools & Shop Equipment (343)									
424	Scott C100 Alum, Single Sylan Scal	09/01/11	ST LINE	05/00	N	3,116.03	2,700.58	415.45	3,116.03
469	Valve Turner	01/09/15	ST LINE	05/00	N	4,500.00	900.00	900.00	1,800.00
Total for (Tools & Shop Equipment (343))						33,919.68	28,510.63	1,972.13	30,482.76
Communication Equipment (346)									
393	Antennas	06/01/08	ST LINE	10/00	N	4,283.81	3,248.55	428.38	3,676.93
425	2 Way Radio	03/24/11	ST LINE	05/00	N	786.40	747.08	39.32	786.40
426	2 Way Radio & Extra Battery	08/29/11	ST LINE	05/00	N	847.20	734.24	112.96	847.20
446	Pressure Transmitter for SCADA	04/10/12	ST LINE	05/00	N	1,328.56	996.41	265.71	1,262.12
447	Sensaphone 1800 Audiodialer & 1	06/20/12	ST LINE	05/00	N	1,743.59	1,220.52	348.72	1,569.24
Total for (Communication Equipment (346))						8,989.56	6,946.80	1,195.09	8,141.89
Miscellaneous Equipment (347)									
434	Communications	10/07/11	ST LINE	05/00	N	804.99	684.25	120.74	804.99
444	Chlorine Detectors and Alarms	02/06/12	ST LINE	10/00	N	5,380.80	2,107.48	538.08	2,645.56
445	Knox Boxes for Chlorine Rooms	03/08/12	ST LINE	10/00	N	550.00	210.83	55.00	265.83
Total for (Miscellaneous Equipment (347))						6,735.79	3,002.56	713.82	3,716.38
Client Subtotal Before Sales						7,990,497.54	3,353,861.55	200,611.20	3,554,472.75
Less Assets Sold						0.00			0.00
Total						7,990,497.54	3,353,861.55	200,611.20	3,554,472.75

Agrees w/trial
Balance

Adjusted account (331) using 75/00

Book Basis

**COPY West McCracken County Water District
Depreciation Schedule by Category
For the 12 Months Ended 12/31/16**

06/20/17
10:35AM

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/16	Current Depreciation	Accum Depr 12/31/16
Trans. & Dist. Mains (331)									
337	Walden Extension	12/31/04	ST LINE	75/00	N	9,600.00	1,408.00	128.00	1,536.00
338	Carriage Park Extension	12/31/04	ST LINE	75/00	N	61,410.00	9,006.80	818.80	9,825.60
341	Metropolis/Bobo Road	12/01/05	ST LINE	75/00	N	272,960.90	36,698.09	3,639.48	40,337.57
342	W.Airport/Childress/Ghol	12/01/05	ST LINE	75/00	N	309,741.73	41,643.06	4,129.89	45,772.95
343	Biggs/Bob Harris Roads	12/01/05	ST LINE	75/00	N	286,311.84	35,804.10	3,550.82	39,354.92
352	Valves	07/06/06	ST LINE	75/00	N	1,111.73	140.79	14.82	155.61
354	Joshua's Haven Subdivision	07/13/06	ST LINE	75/00	N	95,000.00	12,033.36	1,266.67	13,300.03
355	McKendree Line Extension	12/05/08	ST LINE	75/00	N	206,567.00	25,017.59	2,754.23	27,771.82
361	Valves	05/14/07	ST LINE	75/00	N	1,637.11	189.19	21.83	211.02
375	Transmission Lines	04/11/07	ST LINE	75/00	N	13,821.00	1,612.45	184.28	1,796.73
382	4- Retro Setter Sampling	04/11/08	ST LINE	75/00	N	1,187.61	122.69	15.83	138.52
383	Mains added 2008	07/29/08	ST LINE	75/00	N	2,681.64	265.22	35.76	300.98
397	Bethel Church/Moss Rd Extension	04/01/08	ST LINE	75/00	N	201,973.85	20,870.60	2,692.98	23,563.58
398	Hwy 62 & 286 Expansions	09/10/08	ST LINE	75/00	N	575,842.75	56,304.60	7,677.90	63,982.50
400	Mains added 2009	09/16/09	ST LINE	75/00	N	41,971.00	3,497.56	559.61	4,057.17
419	Mains added 2010	07/01/10	ST LINE	75/00	N	6,553.67	480.59	87.38	567.97
437	Iro pipe & retainer gland	08/01/12	ST LINE	75/00	N	700.16	31.91	9.34	41.25
438	New Services	11/29/12	ST LINE	75/00	N	1,162.69	47.79	15.50	63.29
456	Restrained Joint Piping	07/31/14	ST LINE	75/00	N	2,937.60	55.49	39.17	94.66
473	Valves	06/30/16	ST LINE	75/00	N	9,729.07	0.00	64.86	64.86
Total for (Trans. & Dist. Mains (331))						5,238,820.91	1,313,015.56	69,786.07	1,382,801.63
Services (333)									
68	Services	09/30/68	ST LINE	50/00	N	38,515.84	35,001.76	770.32	35,772.08
69	Services	01/01/76	ST LINE	50/00	N	2,877.72	2,222.48	57.55	2,280.03
70	Services	01/01/78	ST LINE	50/00	N	4,696.36	3,522.37	93.93	3,616.30
71	Services	01/01/79	ST LINE	50/00	N	3,920.83	2,862.32	78.42	2,940.74
72	Services	01/01/80	ST LINE	50/00	N	11,790.43	8,371.24	235.81	8,607.05
73	Services	01/01/81	ST LINE	50/00	N	3,450.56	2,380.84	69.01	2,449.85
74	Services	01/01/83	ST LINE	50/00	N	1,872.26	1,235.85	37.45	1,273.30
75	Services	01/01/84	ST LINE	50/00	N	3,706.32	2,372.16	74.13	2,446.29
76	Services	01/01/85	ST LINE	50/00	N	2,909.91	1,775.10	58.20	1,833.30
77	Services	01/01/86	ST LINE	50/00	N	10,367.52	6,013.16	207.35	6,220.51
78	Services	01/01/87	ST LINE	50/00	N	5,620.52	3,203.69	112.41	3,316.10
79	Services Added 1988	07/01/88	ST LINE	50/00	N	7,437.23	4,090.35	148.74	4,239.09
80	Services Added 1989	07/01/89	ST LINE	40/00	N	3,307.73	2,191.29	82.69	2,273.98
81	Services Added 1990	07/01/90	ST LINE	40/00	N	7,186.82	4,581.59	179.67	4,761.26
82	Services Added 1991	07/01/91	ST LINE	40/00	N	3,784.74	2,318.19	94.62	2,412.81
83	Services Added 1992	07/01/92	ST LINE	40/00	N	7,335.51	4,309.66	183.39	4,493.05
84	Services Added 1993	07/01/93	ST LINE	40/00	N	15,479.84	8,707.50	387.00	9,094.50
85	Services-Metropolis Land	03/02/94	ST LINE	40/00	N	26,088.67	14,240.13	652.22	14,892.35
86	Services Added 1994	07/01/94	ST LINE	40/00	N	26,910.84	14,464.56	672.77	15,137.33
87	Services Added 1995	07/01/95	ST LINE	40/00	N	27,334.18	14,008.68	683.35	14,692.03
88	Services - 1996	07/01/95	ST LINE	40/00	N	12,667.81	6,175.65	316.70	6,492.35
89	Services - 1997	06/10/97	ST LINE	40/00	N	13,996.18	6,502.31	349.90	6,852.21

COPY West McCracken County Water District Depreciation Schedule by Category For the 12 Months Ended 12/31/16

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/16	Current Depreciation	Accum Depr 12/31/16
Structure & Improvements (304)									
453	Shop Building Garage Door	05/07/13	ST LINE	20/00	N	845.69	112.75	42.28	155.03
454	Storage Building & Concrete Slab	06/11/13	ST LINE	20/00	N	3,442.50	444.67	172.13	616.80
455	Structure electrical upgrades	04/21/14	ST LINE	40/00	N	800.00	33.33	20.00	53.33
461	Office- Building Improvements	07/07/15	ST LINE	40/00	N	4,528.56	56.61	113.21	169.82
470	Sign	02/01/16	ST LINE	20/00	N	358.00	0.00	16.41	16.41
Total for (Structure & Improvements (304))						112,761.16	74,909.61	1,892.57	76,802.18
Pumping Plant (311)									
1	Electric Pumping Equipment	09/30/68	ST LINE	40/00	N	3,900.00	3,900.00	0.00	3,900.00
2	Chlorinator	03/07/95	ST LINE	40/00	N	1,650.00	859.38	41.25	900.63
210	Pressure Gages	03/23/99	ST LINE	20/00	N	957.67	801.99	47.88	849.87
211	Rebuild Motors	04/30/99	ST LINE	20/00	N	6,265.00	5,220.83	313.25	5,534.08
212	New Elec. Telemetry System	08/23/99	ST LINE	20/00	N	10,128.00	8,355.60	506.40	8,862.00
213	New Controls for Pumps	09/01/99	ST LINE	20/00	N	2,345.46	1,915.41	117.27	2,032.68
275	Pumps	07/18/02	ST LINE	20/00	N	2,460.89	1,650.79	123.04	1,773.83
378	Pump & Gas Cylinder	05/30/08	ST LINE	20/00	N	1,728.96	655.68	86.45	742.03
379	New Tank Site Work	09/01/08	ST LINE	20/00	N	2,067.50	758.12	103.38	861.50
380	Chlorinator	10/14/08	ST LINE	20/00	N	2,108.85	764.44	105.44	869.88
409	Pump Station 2	07/30/10	ST LINE	40/00	N	7,578.00	1,026.19	189.45	1,215.64
420	Exhaust Fan	12/07/11	ST LINE	20/00	N	1,425.45	291.02	71.27	362.29
440	Regal Chlorinator 25PPD w/dual inj	11/14/12	ST LINE	20/00	N	1,980.00	313.50	99.00	412.50
462	Stenner Model 45 Pump & Calibrat	06/01/15	ST LINE	20/00	N	1,717.00	50.08	85.85	135.93
463	Upgrade SCADA Software Progra	04/28/15	ST LINE	20/00	N	4,741.65	158.05	237.08	395.13
464	Replacement Pump Starter	06/22/15	ST LINE	20/00	N	1,395.00	34.88	69.75	104.63
471	Pumps (2)	11/18/16	ST LINE	20/00	N	750.00	0.00	3.13	3.13
Total for (Pumping Plant (311))						53,199.43	26,755.86	2,199.89	28,955.75
Reservoir & Standpipes (330)									
48	Reservoir & Standpipes	09/30/68	ST LINE	50/00	N	88,290.28	82,993.07	1,765.81	84,758.88
49	Reservoir & Standpipes	12/21/79	ST LINE	12/00	N	21,771.40	21,771.40	0.00	21,771.40
50	Painting Reservoir	08/26/89	ST LINE	15/00	N	43,520.50	43,520.50	0.00	43,520.50
51	Reservoir Fencing	09/17/93	ST LINE	10/00	N	2,523.00	2,523.00	0.00	2,523.00
265	Water Tower	11/01/01	ST LINE	40/00	N	781,683.11	276,846.13	19,542.08	296,388.21
277	Transducer/Tower #2	02/25/02	ST LINE	20/00	N	408.91	282.89	20.45	303.34
278	Transducer/Tank #2	03/05/02	ST LINE	20/00	N	408.84	282.76	20.44	303.20
306	Tower Inspections	06/19/03	ST LINE	40/00	N	7,500.00	2,343.75	187.50	2,531.25
307	Calibrate Transducer	06/20/03	ST LINE	20/00	N	470.18	293.87	23.51	317.38
308	Tower 1- Repainting	08/13/03	ST LINE	15/00	N	89,442.00	74,038.10	5,962.80	80,000.90
326	Flow Transmitter	08/03/04	ST LINE	15/00	N	829.21	631.11	55.28	686.39
399	Hayden Water Tower	09/10/08	ST LINE	40/00	N	364,794.90	66,879.05	9,119.87	75,998.92
472	Tank Mixer and 80' fillpipe	09/16/16	ST LINE	40/00	N	53,730.00	0.00	335.81	335.81
Total for (Reservoir & Standpipes (330))						1,455,372.33	572,405.63	37,033.55	609,439.18
Trans. & Dist. Mains (331)									
17	Mains Added 1992	07/01/92	ST LINE	75/00	N	4,926.41	1,543.71	65.69	1,609.40
18	Mains added 1993	07/01/92	ST LINE	75/00	N	2,652.33	830.96	35.36	866.32
19	Mains added by Martin M	11/01/93	ST LINE	75/00	N	180,225.05	53,266.50	2,403.00	55,669.50

COPY West McCracken County Water District Depreciation Schedule by Category For the 12 Months Ended 12/31/16

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/16	Current Depreciation	Accum Depr 12/31/16
Trans. & Dist. Mains (331)									
20	Mains added 1986	12/06/86	ST LINE	75/00	N	66,353.15	25,730.32	884.71	26,615.03
21	Mains added -Bethel Church	08/20/94	ST LINE	75/00	N	467,806.32	134,104.53	6,237.42	140,341.95
22	Mains added -Chicasaw	01/01/94	ST LINE	75/00	N	23,671.58	6,943.64	315.62	7,259.26
23	Mains added - Wedell	09/06/94	ST LINE	75/00	N	17,000.00	4,835.63	226.67	5,062.30
24	Bradfor Place Subdivision	08/22/95	ST LINE	75/00	N	8,448.40	2,290.55	112.65	2,403.20
25	Bethel Heights	11/06/95	ST LINE	75/00	N	32,968.00	8,864.66	439.57	9,304.23
26	Kingsway Drive	12/04/95	ST LINE	75/00	N	18,000.00	4,820.00	240.00	5,060.00
27	Cunningham Palestine SRF	01/15/96	ST LINE	75/00	N	109,974.18	29,326.40	1,466.32	30,792.72
28	Woodville Road Project	08/15/96	ST LINE	75/00	N	64,263.23	16,636.98	856.84	17,493.82
29	Estes Land Subdivision	06/30/96	ST LINE	75/00	N	10,000.00	2,599.94	133.33	2,733.27
30	Red Elm, Phase I Subdivision	06/30/96	ST LINE	75/00	N	7,200.00	1,872.00	96.00	1,968.00
31	PRV Valves	08/15/97	ST LINE	75/00	N	25,723.40	6,373.71	342.98	6,716.69
32	Highway 60 Relocation	12/15/97	ST LINE	75/00	N	628,811.54	151,613.38	8,384.15	159,997.53
33	Gibson Road Extension	02/15/97	ST LINE	75/00	N	12,690.51	3,186.79	169.21	3,356.00
34	Palestine Road	08/05/97	ST LINE	75/00	N	2,744.22	673.87	36.59	710.46
35	Woodville Road	08/05/97	ST LINE	75/00	N	1,291.00	316.95	17.21	334.16
36	Russell Road	11/01/98	ST LINE	75/00	N	9,340.45	2,137.94	124.54	2,262.48
37	Red Elm Phase II	06/10/98	ST LINE	75/00	N	2,175.00	509.92	29.00	538.92
38	Mains-Willow Way	12/15/98	ST LINE	75/00	N	15,400.00	3,507.72	205.33	3,713.05
52	Mains	09/30/68	ST LINE	75/00	N	591,190.20	369,242.16	7,882.53	377,124.69
53	NACE Sub	01/01/76	ST LINE	75/00	N	4,530.84	2,354.34	60.41	2,414.75
54	Rudy Carneal Subd	06/01/76	ST LINE	75/00	N	6,730.10	5,018.69	89.73	5,108.42
55	Rudy Carneal Subd	06/01/76	ST LINE	75/00	N	7,248.05	3,716.12	96.64	3,812.76
56	Endlow Subd	06/01/76	ST LINE	75/00	N	4,614.55	2,367.23	61.53	2,428.76
57	Cunningham Road Ext	06/01/76	ST LINE	75/00	N	885.20	453.99	11.80	465.79
59	McKendree	01/01/83	ST LINE	75/00	N	46,887.76	20,630.61	625.17	21,255.78
60		01/01/85	ST LINE	75/00	N	2,076.02	858.08	27.68	885.76
61		01/01/86	ST LINE	75/00	N	3,380.17	1,352.10	45.07	1,397.17
62		01/01/87	ST LINE	75/00	N	1,558.21	602.62	20.78	623.40
63	Mains added 1988	07/01/88	ST LINE	75/00	N	5,687.63	2,085.60	75.84	2,161.44
64	Additions by Martin-Mar.	07/01/89	ST LINE	75/00	N	232,346.10	82,095.67	3,097.95	85,193.62
65	Mains added 1989	07/01/89	ST LINE	75/00	N	4,655.75	1,646.12	62.08	1,707.20
66	Mains added 1990	07/01/90	ST LINE	75/00	N	3,014.31	1,024.85	40.19	1,065.04
67	Mains added 1991	07/01/91	ST LINE	75/00	N	21,859.17	7,140.77	291.46	7,432.23
215	Oggen Landing Relocation	09/01/99	ST LINE	75/00	N	30,591.64	6,662.20	407.89	7,070.09
216	Childress & Old Hinkleville	06/01/99	ST LINE	75/00	N	83,170.49	18,389.92	1,108.94	19,498.86
217	Bethel Church Road	10/28/99	ST LINE	75/00	N	56,603.60	12,201.15	754.71	12,955.86
228	Tambra Subdivision	06/21/99	ST LINE	75/00	N	30,583.00	6,728.21	407.77	7,135.98
248	Hobbs, Old Hobbs, Kelly	02/01/00	ST LINE	75/00	N	159,600.26	33,870.67	2,128.00	35,998.67
266	Bechtel Jacobs Main Extend	09/01/01	ST LINE	75/00	N	129,561.74	24,760.69	1,727.49	26,488.18
280	Bechtel Jacob Additions	01/01/02	ST LINE	75/00	N	400.00	74.62	5.33	79.95
309	Valve Boxes	11/13/03	ST LINE	75/00	N	80.00	13.02	1.07	14.09
327	Property Maps	04/22/04	ST LINE	75/00	N	2,000.00	311.15	26.67	337.82
336	Willow Lake Extension- PHASE II	12/31/04	ST LINE	75/00	N	15,000.00	2,200.00	200.00	2,400.00

**FIRST AMENDMENT AND SUPPLEMENT TO
ASSISTANCE AGREEMENT**

This First Amendment and Supplement to Assistance Agreement made and entered into as of March 27, 2013 (the "First Amendment to Assistance Agreement") by and between the Kentucky Rural Water Finance Corporation, a non-profit agency and instrumentality of various political subdivisions of the Commonwealth of Kentucky duly organized and existing under the laws of the Commonwealth of Kentucky (the "Issuer") and the West McCracken County Water District, 8020 Ogden Landing Road, West Paducah, Kentucky 42086 (the "Governmental Agency"):

WITNESSETH

WHEREAS, the Issuer has established its Public Projects Flexible Term Program (the "Program") designed to provide financing for the expansion, addition and improvements of public projects for governmental entities under which the Issuer issued, in various series, its Kentucky Rural Water Finance Corporation Multimodal Public Projects Revenue Bonds (Flexible Term Program) (the "Bonds") pursuant to a Trust Indenture dated as of April 4, 2001, as supplemented from time to time (collectively, the "Indenture") between the Issuer and Regions Bank, Nashville, Tennessee (as successor in interest to Fifth Third Bank and The Bank of New York Trust Company, N.A.), as trustee (the "Trustee"), the net proceeds of which will be applied for the benefit of such governmental entities by making loans, pursuant to assistance agreements; and

WHEREAS, pursuant to the Indenture, the Issuer has authorized the issuance of the Kentucky Rural Water Finance Corporation Public Projects Refunding and Improvement Revenue Bonds (Flexible Term Program), Series 2013C (the "Series 2013C Bonds") in the aggregate principal amount of \$21,765,000, pursuant to a Supplemental Trust Indenture No. 52, dated as of March 27, 2013 by and between the Issuer and the Trustee, which Series 2013C Bonds will rank on a parity with the Bonds and the proceeds of which will be used by certain Governmental Agencies to refinance outstanding Program loans from the Issuer which were used to acquire, construct and equip public projects described in various Assistance Agreements by and between the governmental entities and the Issuer; and

WHEREAS, the Governmental Agency entered into an Assistance Agreement (the "Assistance Agreement") with the Issuer on October 19, 2004, pursuant to which the Issuer provided the Governmental Agency with a loan dated October 19, 2004, in the original principal amount of \$900,000, from the proceeds of the Kentucky Rural Water Finance Corporation Public Projects Refunding and Improvement Revenue Bonds (Flexible Term Program), Series 2004D (the "Loan"); and

WHEREAS, the proceeds of the Loan were used to finance construction of 2 miles of 10" PVC water main extensions, 1.5 miles of 8" and 6" PVC water line extensions, and 11.7 miles of 6" PVC water main extensions, with appurtenances, and the refinancing of the Governmental Agency's Series 1967 Bonds, secured by the Governmental Agency's water system (the "System"); and

WHEREAS, the Governmental Agency has determined that it is necessary and desirable and in the public interest to amend and supplement the Assistance Agreement, in order to effect substantial debt service savings; and

WHEREAS, under the provisions of Sections 58.010 through 58.140, inclusive, of the Kentucky Revised Statutes, the Governmental Agency is authorized to enter into this First Amendment to Assistance Agreement and to borrow the Obligations, as defined herein, to provide funds for the purpose stated in the Assistance Agreement; and

WHEREAS, the Issuer is willing to cooperate with the Governmental Agency in amending and supplementing the terms of the Loan to assist the Governmental Agency in achieving debt service savings upon the conditions hereinafter enumerated and the covenants by the Governmental Agency herein contained; and

WHEREAS, the Issuer and the Governmental Agency have determined to enter into this First Amendment to Assistance Agreement to set forth their respective duties, rights, covenants, and obligations with respect to the repayment of the Loan and the Obligations and the interest thereon;

NOW, THEREFORE, FOR AND IN CONSIDERATION OF THE MUTUAL COVENANTS HEREIN SET FORTH, THE LOAN HEREBY EFFECTED AND OTHER GOOD AND VALUABLE CONSIDERATION, THE RECEIPT OF WHICH IS HEREBY ACKNOWLEDGED BY EACH PARTY, THE PARTIES HERETO MUTUALLY COVENANT AND AGREE, EACH WITH THE OTHER AS FOLLOWS:

Section 1. Definitions. Unless the context clearly indicates some other meaning or as otherwise set forth below, the words and terms defined in the Assistance Agreement shall apply for the purposes of this First Amendment and Supplement to Assistance Agreement. In addition, the following terms shall have the meanings set forth below:

"Assistance Agreement" refers to the Assistance Agreement between the Issuer and the Governmental Agency, dated October 19, 2004, authorizing the Loan.

"First Amendment to Assistance Agreement" refers to this First Amendment and Supplement to Assistance Agreement supplementing and amending the Assistance Agreement, which authorized the Loan and the Obligations.

"Indenture" means the Trust Indenture, dated as of April 4, 2001, as originally executed or as it may from time to time be supplemented, modified or amended by any supplemental indenture, including the Supplemental Trust Indenture No. 52, dated March 27, 2013, by and between the Issuer and the Trustee.

"Interest Payment Date" shall mean the 1st day of each month, commencing May 1, 2013 and continuing through and including January 1, 2024 or until the Loan has been paid in full.

"*Loan*" refers to the loan in the amount of \$900,000, dated October 19, 2004, to the Governmental Agency from the Issuer, as amended herein.

"*Obligations*" refers to the Governmental Agency's obligations to make payments as required by the Assistance Agreements authorizing the Series 2004D Loan, as amended herein.

"*Trustee*" refers to Regions Bank, Nashville, Tennessee.

Section 2. Authorization of Obligations; Place of Payment; Manner of Execution. Section 3 of the Assistance Agreement is amended by the substitution of the following provisions:

That pursuant to the Constitution and laws of Kentucky, and particularly said Sections 58.010 through 58.140, inclusive, of the Kentucky Revised Statutes, the Governmental Agency hereby authorizes this borrowing from the Program, for the purpose of providing funds for the Project.

Said Obligations shall mature in such principal amounts, and shall bear interest as set forth in **Exhibit A** attached hereto.

The principal of, redemption price, if any, and interest on the Obligations shall be payable in lawful money of the United States of America on the Interest Payment Date to the Trustee for the Program. Such payment shall be made by the Governmental Agency from funds on deposit in the Sinking Fund pursuant to the ACH Debit Direct Payment Method (the "ACH Method") as described and detailed in the ACH Debit Direct Payment Authorization Form (the "ACH Authorization Form") in a form as provided by the Trustee to the Governmental Agency. The ACH Authorization Form shall be completed, signed and forwarded to the Trustee prior to the Governmental Agency receiving any of the proceeds of the Loan.

Pursuant to the ACH Method, there shall be transferred to the Trustee on or before each Interest Payment Date, from the Sinking Fund, the amounts set forth as sinking fund payments on **Exhibit A** attached hereto.

In addition, in the event the Issuer is required to withdraw moneys from the Program Reserve Fund established pursuant to the Indenture to pay the principal of and interest on the Obligations and any other payments due under the Assistance Agreement as supplemented and amended by the First Amendment to Assistance Agreement on behalf of the Governmental Agency (the "Reserve Withdrawal"), the Governmental Agency shall pay to the Trustee, each amount set forth as sinking fund payments on **Exhibit A** attached hereto, pursuant to the ACH Method an amount equal to at least 1/12 of the Reserve Withdrawal, plus accrued interest thereon at the rate equal to the highest rate of interest paid by the investments making up the Program Reserve Fund until such Reserve Withdrawal has been replenished.

Section 3. Redemption. Section 4 of the Assistance Agreement is amended by the substitution of the following provisions:

(a) *Optional Redemption.* The Obligations maturing on and prior to January 1, 2023 shall not be subject to optional redemption prior to maturity. Subject to the prior written approval of the Compliance Group, the Obligations maturing on or after January 1, 2024 are subject to optional redemption, in whole or in part, by the Governmental Agency prior to their stated maturity, at any time falling on or after January 1, 2023 at a redemption price equal to 100% of the principal amount of the Obligations called for redemption, plus unpaid interest accrued to the date of redemption.

Section 4. Revision of Debt Service Schedule and Amortization of Fees and Costs. Upon (i) the execution of this First Amendment to Assistance Agreement, (ii) the delivery of this First Amendment to Assistance Agreement to the Trustee, and (iii) certification of the Compliance Group that the Loan will continue to be accepted in the Program; the Issuer will amend the debt service schedule on the Governmental Agency's Loan as evidenced in the attached **Exhibit A**, which debt service schedule will amortize the fees and costs incurred by the Governmental Agency and any other pertinent expenses incident to the issuance, sale and delivery of the Obligations and such other appropriate expenses as may be approved by the Governmental Agency Chief Executive, including but not limited to the Governmental Agency's pro rata share of the Program's fees and expenses.

Section 5. Calculation of Revised Principal Amount of the Loan. The revised principal amount of the Loan is \$525,000, which amount was calculated as follows:

Outstanding principal balance of the Loan on March 27, 2013	576,000.00
Plus accrued interest	5,953.13
Plus fee to bondholders for early call of the Loan	5,760.00
Plus net costs associated with amending the debt service on the Loan	(47,300.80)
Plus deposit to Governmental Agency's Sinking Fund (rounding)	3,293.36
Credit for current balance in Governmental Agency's Sinking Fund	<u>(18,705.69)</u>
Revised principal amount of the Loan	\$525,000.00

[Signature page follows]

IN WITNESS WHEREOF, the Kentucky Rural Water Finance Corporation has caused this First Amendment to Assistance Agreement to be signed in its name by its President and attested by its Secretary/Treasurer and the West McCracken County Water District has caused this First Amendment to Assistance Agreement to be signed in corporate name and by its officer thereunder duly authorized, all as of the day and year first above written.

KENTUCKY RURAL WATER FINANCE CORPORATION

By James L. Smith
President

Attest:

By [Signature]
Secretary/Treasurer

WEST MCCRACKEN COUNTY WATER DISTRICT

By _____
Chairman

Attest:

By _____
Secretary

IN WITNESS WHEREOF, the Kentucky Rural Water Finance Corporation has caused this First Amendment to Assistance Agreement to be signed in its name by its President and attested by its Secretary/Treasurer and the West McCracken County Water District has caused this First Amendment to Assistance Agreement to be signed in corporate name and by its officer thereunder duly authorized, all as of the day and year first above written.

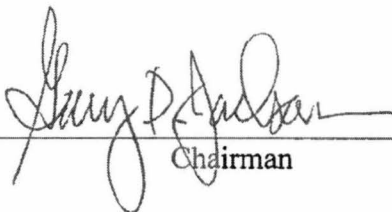
KENTUCKY RURAL WATER FINANCE CORPORATION

By _____
President

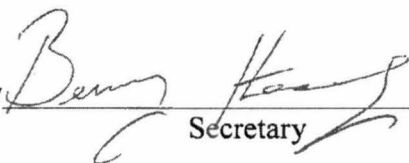
Attest:

By _____
Secretary/Treasurer

WEST MCCRACKEN COUNTY WATER DISTRICT

By  _____
Chairman

Attest:

By  _____
Secretary

RESOLUTION

RESOLUTION OF THE WEST MCCRACKEN COUNTY WATER DISTRICT APPROVING AND AUTHORIZING AN AMENDED ASSISTANCE AGREEMENT WITH THE KENTUCKY RURAL WATER FINANCE CORPORATION FOR THE PURPOSE OF AMENDING A LOAN TO THE DISTRICT.

WHEREAS, the Board of Commissioners of the West McCracken County Water District (the "District") previously obtained a loan dated October 19, 2004, in the amount of \$900,000 (the "Series 2004D Loan") from the proceeds of the Kentucky Rural Water Finance Corporation Public Projects Refunding and Improvement Revenue Bonds (Flexible Term Program), Series 2004D (the "Series 2004D Bonds") to finance construction of 2 miles of 10" PVC water main extensions, 1.5 miles of 8" and 6" PVC water line extensions, and 11.7 miles of 6" PVC water main extensions, with appurtenances, and the refinancing of the District's Series 1967 Bonds, secured by the District's water system (the "System");

WHEREAS, the Kentucky Rural Water Finance Corporation (the "Corporation") has determined that if the Corporation refunds the outstanding Series 2004D Bonds that the District can obtain debt service savings on its Series 2004D Loan; and

WHEREAS, the Board of Commissioners has determined that it is in the public interest to amend the outstanding Series 2004D Loan, in order for the District to obtain substantial debt service savings; and

WHEREAS, the District desires the Corporation to act as its agency and instrumentality for the purpose of issuing bonds to refund the Series 2004D Bonds for the purpose of amending the outstanding Series 2004D Loan and has made an application to the Corporation therefore; and

WHEREAS, in order to obtain such debt service savings, the District is required to enter into an Amended Assistance Agreement with the Corporation;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the West McCracken County Water District as follows:

1. Authorization of Amended Assistance Agreement and the Series 2004D Loan Thereunder. The District hereby authorizes and approves an Amended Assistance Agreement for the Series 2004D Loan for the purpose of achieving debt service savings on its Series 2004D Loan all as agreed upon by the District and the Corporation.

2. Approval and Authorization of Execution of Amended Assistance Agreement. The Amended Assistance Agreement by and between the District and the Corporation in such form as may be approved by the Chairman, is hereby approved, subject to such minor changes, changes of dates, insertions or omissions as may be approved by the Chairman, such approval to be conclusively evidenced by the execution of said Amended

Assistance Agreement, in order to effectuate the purposes of this Resolution; and the Chairman or any other officer of the District, is hereby authorized to execute and acknowledge same for and on behalf of the District; and the Secretary is authorized to attest same and to affix thereto the corporate seal of the District. The Amended Assistance Agreement is hereby ordered to be filed in the office of the Secretary with this Resolution in the official records of the District.

3. Disbursement of Proceeds of Series 2004D Loan. The District's officers, employees and agents are authorized to carry out the procedures specified in the Amended Assistance Agreement for the amendment of the Series 2004D Loan and for the payment from time to time of the costs and related expenses associated therewith.

4. Revenues of the System. The revenues of the System are determined to be sufficient to pay the principal of and interest on the Series 2004D Loan, as the same become due and payable; and said revenues, pursuant to the terms of the Amended Assistance Agreement, are hereby pledged to secure all such payments, and in addition, for such other purposes as are more fully specified in the Amended Assistance Agreement.

5. Chairman and Other District Officials to Take Any Other Necessary Action Pursuant to the Constitution and Laws of the Commonwealth of Kentucky, the Chairman, Treasurer, Secretary and all other appropriate officials of the District are hereby authorized and directed to file any and all applications necessary to obtain approval for the amendment of the Series 2004D Loan from the Kentucky Public Service Commission and to take any and all further action and to execute and deliver all other documents as may be reasonably necessary to effect the issuance and delivery of the Amended Assistance Agreement.

6. Severability Clause. If any section, paragraph, clause or provision of this Resolution shall be ruled by any court of competent jurisdiction to be invalid, the invalidity of such section, paragraph, clause or provision shall not affect any of the remaining provisions hereof.

7. Captions of Clauses. The captions of this Resolution are for convenience only and are not to be construed as part of this Resolution nor as defining or limiting in any way the scope or intent of the provisions hereof.

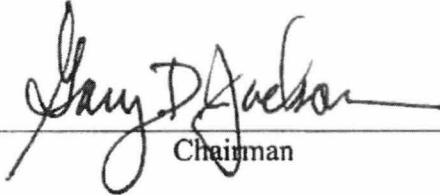
8. Provisions in Conflict Repealed. All resolutions and orders, or parts thereof, in conflict with the provisions of this Resolution, are, to the extent of such conflict, hereby repealed.

9. Effective Date of Resolution. This Resolution shall take effect from and after its adoption and approval.

[Signature Page Follows]

Adopted on December 17, 2012.

WEST MCCRACKEN COUNTY WATER
DISTRICT

By  _____
Chairman

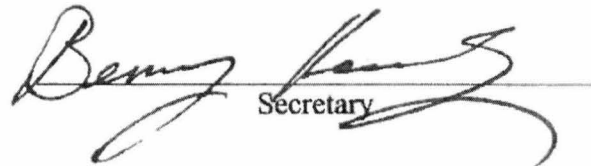
Attest:

By  _____
Secretary

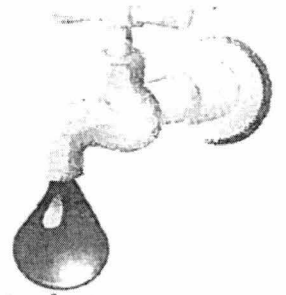
CERTIFICATE

I, the undersigned, hereby certify that I am the duly qualified and acting Secretary of the District; that the foregoing is a full, true and correct copy of a Resolution adopted by the Board of Commissioners of the District at a meeting duly held on December 17, 2012; that said official action appears as a matter of public record in the official records or Journal of the Board of Commissioners; that said meeting was held in accordance with all applicable requirements of Kentucky law, including KRS 61.810, 61.815, 61.820 and 61.823; that a quorum was present at said meeting; that said official action has not been modified, amended, revoked or repealed and is now in full force and effect.

IN TESTIMONY WHEREOF, witness my signature this December 17, 2012.

 _____
Secretary

West McCracken County Water District
8020 Ogden Landing Road
West Paducah, KY 42086



Gary Jackson, Chairman

Sheila Mansfield, Superintendent

December 17, 2012

Via telephone conference call this date, the Commissioners agreed to sign a resolution approving and authorizing an amended assistance agreement with the Kentucky Rural Water Finance Corporation for the purpose of amending a loan to the District.

A handwritten signature in cursive script, appearing to read "Gary D. Jackson".

Gary D. Jackson, Chairman

A handwritten signature in cursive script, appearing to read "B. Keith Anderson".

B. Keith Anderson, Treasurer

A handwritten signature in cursive script, appearing to read "Benny Heady".

Benny Heady, Secretary

KENTUCKY RURAL WATER FINANCE CORPORATION FLEXIBLE TERM FINANCE PROGRAM SERIES 2013 C

Borrower: West McCracken County Water District
Closing Date: 03/27/13

Borrower Payment Schedule

Payment Date	Principal	Interest Rate	Interest	Trustee Fees	Total	Fiscal Total
01/01/13						
07/01/13			7,388.33		7,388.33	7,388.33
01/01/14	45,000.00	2.300%	10,725.00	450.00	56,175.00	
07/01/14			10,207.50		10,207.50	66,382.50
01/01/15	40,000.00	3.300%	10,207.50	450.00	50,657.50	
07/01/15			9,547.50		9,547.50	60,205.00
01/01/16	40,000.00	3.300%	9,547.50	450.00	49,997.50	
07/01/16			8,887.50		8,887.50	58,885.00
01/01/17	45,000.00	4.300%	8,887.50	450.00	54,337.50	
07/01/17			7,920.00		7,920.00	62,257.50
01/01/18	45,000.00	4.300%	7,920.00	450.00	53,370.00	
07/01/18			6,952.50		6,952.50	60,322.50
01/01/19	45,000.00	4.300%	6,952.50	450.00	52,402.50	
07/01/19			5,985.00		5,985.00	58,387.50
01/01/20	50,000.00	4.300%	5,985.00	450.00	56,435.00	
07/01/20			4,910.00		4,910.00	61,345.00
01/01/21	50,000.00	4.300%	4,910.00	450.00	55,360.00	
07/01/21			3,835.00		3,835.00	59,195.00
01/01/22	50,000.00	4.300%	3,835.00	450.00	54,285.00	
07/01/22			2,760.00		2,760.00	57,045.00
01/01/23	55,000.00	4.800%	2,760.00	450.00	58,210.00	
07/01/23			1,440.00		1,440.00	59,650.00
01/01/24	60,000.00	4.800%	1,440.00	450.00	61,890.00	
07/01/24						61,890.00
Totals	<u>525,000.00</u>		<u>143,003.33</u>	<u>4,950.00</u>	<u>672,953.33</u>	<u>672,953.33</u>

**KRWFC Flexible Term Program Series 2013 B
Sinking Fund Payment Schedule**

Borrower: West McCracken County Water District
Closing Date: 03/27/13

	Monthly Principal	Monthly Interest	Total Monthly Sinking Fund Payments
5/13-7/13	5,000.00	2,417.57	7,417.57
8/13-1/14	5,000.00	1,787.50	6,787.50
2/14-8/14	3,333.33	1,701.25	5,034.58
8/14-1/15	3,333.33	1,701.25	5,034.58
2/15-7/15	3,333.33	1,591.25	4,924.58
8/15-1/16	3,333.33	1,591.25	4,924.58
2/16-7/16	3,750.00	1,481.25	5,231.25
8/16-1/17	3,750.00	1,481.25	5,231.25
2/17-7/17	3,750.00	1,320.00	5,070.00
8/17-1/18	3,750.00	1,320.00	5,070.00
2/18-7/18	3,750.00	1,158.75	4,908.75
8/18-1/19	3,750.00	1,158.75	4,908.75
2/19-7/19	4,166.67	997.50	5,164.17
8/19-1-20	4,166.67	997.50	5,164.17
2/20-7/20	4,166.67	818.33	4,985.00
8/20-1/21	4,166.67	818.33	4,985.00
2/21-7/21	4,166.67	639.17	4,805.83
8/21-1/22	4,166.67	639.17	4,805.83
2/22-7/22	4,583.33	460.00	5,043.33
8/22-1/23	4,583.33	460.00	5,043.33
2/23-7/23	5,000.00	240.00	5,240.00
8/23-1/24	5,000.00	240.00	5,240.00
2/24-7/24	-	-	-
	<u>525,000.00</u>	<u>143,003.33</u>	<u>668,003.33</u>

**West McCracken County Water District
 Loan through the Kentucky Rural Water Finance Corporation**

As of December 31, 2016

	<u>Series 2013 C</u>
Name of issue	2013 C
Closing date of issue	3/27/2013
Maturity date	1/1/2024
Interest payment dates	January 1 & July 1
Original principal amount	\$ 525,000
Current Amount Outstanding as of 12/31/16	\$ 400,000
Interest Rate	2.30%-4.80%
Bonds redeemed during the year	\$ 40,000
Interest paid during the year	\$ 18,435.00
Amount of cash held at fiscal year end	57,184.38 ⁽¹⁾
Securities or collateral deposited	none
Undisbursed or unprocessed loans	none
Balance in reserve account	Debt Service Reserve held at program level
Fiscal Agent Fees paid	none
Trustee Fees paid	\$ 350.00

⁽¹⁾ The water district makes monthly sinking fund payments of 1/12 of the next principal and 1/6 of the next interest payment on the 20th of each preceding month. The breakdown of the funds in the account as of FYE:

Cash held for 1/1/17 interest payment:	8,887.50
Cash held for 1/1/17 principal payment:	45,000.00

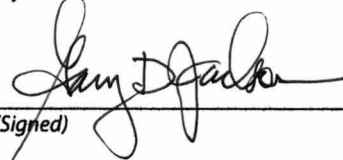
**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between West McCracken County Water District ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

Name of Related Party (Individual or Business)	Type of Service Provided By Related Party	Amount of Compensation

- Check this box if the Utility has no related party transactions.
- Check box if additional transactions are listed on the supplemental page.
- Check box if any employee of the Utility is a family member of the Utility's chief executive officer, a Utility commissioner, or any person with a 10 percent or greater ownership interest in the Utility. The name of each employee and the official to whom they are related and the nature of the relationship are listed on the supplemental page entitled "Employees Related to Utility Officials."

Gary Jackson
(Print Name)


(Signed)

Chairman
(Position/Office)

* "Family Member" means any person who is the spouse, parent, sibling, child, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, or grandchild of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility; or is a dependent for tax purposes of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or his or her spouse; or who is a member of the household of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility.

COMMONWEALTH OF KENTUCKY

COUNTY OF McCracken

Subscribed and sworn to before me by Mary Jackson
(Name)

this 26 day of June, 2017.

Humbly Skinner
NOTARY PUBLIC
State-at-Large # 572913
EXP: 02-03-2021



**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between West McCracken County Water District ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

Name of Related Party (Individual or Business)	Type of Service Provided By Related Party	Amount of Compensation

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Keith Anderson
(Print Name)

Keith Anderson
(Signed)

Treasurer
(Position/Office)

* "Family Member" means any person who is the spouse, parent, sibling, child, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, or grandchild of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility; or is a dependent for tax purposes of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or his or her spouse; or who is a member of the household of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility.

COMMONWEALTH OF KENTUCKY

COUNTY OF McCracken

Subscribed and sworn to before me by Keith Anderson
(Name)

this 26 day of June, 2017.

Humbly Skinner
NOTARY PUBLIC
State-at-Large
FD# 572913
EXP: 02-03-2021



**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between West McCracken County Water District ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

Name of Related Party (Individual or Business)	Type of Service Provided By Related Party	Amount of Compensation

- Check this box if the Utility has no related party transactions.
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Benny Heady
(Print Name)


(Signed)

Secretary
(Position/Office)

* "Family Member" means any person who is the spouse, parent, sibling, child, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, or grandchild of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility; or is a dependent for tax purposes of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or his or her spouse; or who is a member of the household of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility.

COMMONWEALTH OF KENTUCKY

COUNTY OF McCracken

Subscribed and sworn to before me by Benny Heady
(Name)

this 26 day of June, 2017.

Kimberly Skinner
NOTARY PUBLIC
State-at-Large ID# 572913

Exp: 02-03-2021



**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between West McCracken County Water District ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

Name of Related Party (Individual or Business)	Type of Service Provided By Related Party	Amount of Compensation
Mansfield Auto Parts	fuel and transportation expenses	\$6,363.38

- Check this box if the Utility has no related party transactions.
- Check box if additional transactions are listed on the supplemental page.
- Check box if any employee of the Utility is a family member of the Utility's chief executive officer, a Utility commissioner, or any person with a 10 percent or greater ownership interest in the Utility. The name of each employee and the official to whom they are related and the nature of the relationship are listed on the supplemental page entitled "Employees Related to Utility Officials."

Sheila Mansfield
(Print Name)

Sheila Mansfield
(Signed)

Superintendent
(Position/Office)

* "Family Member" means any person who is the spouse, parent, sibling, child, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, or grandchild of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility; or is a dependent for tax purposes of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or his or her spouse; or who is a member of the household of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility.

COMMONWEALTH OF KENTUCKY

COUNTY OF McCracken

Subscribed and sworn to before me by Shelia Mansfield
(Name)

this 26 day of June, 2017.

Kimberly Skinner
NOTARY PUBLIC
State-at-Large

ID# 572913

Exp: 02-03-2021



West McCracken County Water District Vendor History Report

Order By Vendor Number
Vendor Number Range 5 To 5
Vendor Name Range Not Applicable
Vendor Type All Vendor Types
Transaction Date Range 01/01/2016 To 12/31/2016
Include Miscellaneous Vendors
Include Checks
Include Vouchers **Print Voucher Expense Detail**
Print Vendor Totals Only

Voucher Type	Voucher Number	Invoice Date	Invoice Number	AP Account	Invoice Amount	Void
Vendor	5	Mansfield Auto Parts	9705 HWY 60 West	Kevil, KY 42053		
Invoice	2556	01/31/2016	01302016	00231-0000	\$399.45	<input type="checkbox"/>
Invoice	2602	02/29/2016	02292016	00231-0000	\$287.76	<input type="checkbox"/>
Invoice	2653	03/31/2016	3337	00231-0000	\$416.99	<input type="checkbox"/>
Invoice	2689	04/30/2016	04302016	00231-0000	\$606.60	<input type="checkbox"/>
Invoice	2764	05/31/2016	3337	00231-0000	\$695.73	<input type="checkbox"/>
Invoice	2818	06/30/2016	3337	00231-0000	\$620.65	<input type="checkbox"/>
Invoice	2846	07/31/2016	07312016	00231-0000	\$700.57	<input type="checkbox"/>
Invoice	2906	08/31/2016	08312016	00231-0000	\$582.28	<input type="checkbox"/>
Invoice	2957	09/30/2016	3337	00231-0000	\$497.83	<input type="checkbox"/>
Invoice	3003	10/31/2016	3337	00231-0000	\$536.54	<input type="checkbox"/>
Invoice	3043	11/30/2016	3337	00231-0000	\$617.28	<input type="checkbox"/>
Invoice	3099	12/31/2016	12312016	00231-0000	\$401.70	<input type="checkbox"/>
Voucher Totals For Vendor						
	5	Mansfield Auto Parts		12 Vouchers	\$6,363.38	