

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF SOUTHERN WATER AND)
SEWER DISTRICT FOR AN ALTERNATIVE RATE) CASE NO. 2019-00131
ADJUSTMENT)

NOTICE OF FILING

Notice is given to all parties that the following materials have been filed into the record of this proceeding:

- The digital video recording of the evidentiary hearing conducted on May 09, 2019 in this proceeding;
- Certification of the accuracy and correctness of the digital video recording;
- All exhibits introduced at the evidentiary hearing conducted on May 09, 2019 in this proceeding;
- A written log listing, *inter alia*, the date and time of where each witness' testimony begins and ends on the digital video recording of the evidentiary hearing conducted on May 09, 2019.

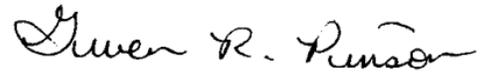
A copy of this Notice, the certification of the digital video record, hearing log, and exhibits have been electronically served upon all persons listed at the end of this Notice.

Parties desiring to view the digital video recording of the hearing may do so at:

http://psc.ky.gov/av_broadcast/2019-00131/2019-00131_09May19_Inter.aspx.

Parties wishing an annotated digital video recording may submit a written request by electronic mail to pscfilings@ky.gov. A minimal fee will be assessed for a copy of this recording.

Done at Frankfort, Kentucky, this 24th day of July 2019.

A handwritten signature in cursive script that reads "Gwen R. Pinson".

Gwen R. Pinson
Executive Director
Public Service Commission of Kentucky

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COMMONWEALTH OF KENTUCKY
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In the Matter of:

APPLICATION OF SOUTHERN WATER AND)	CASE NO.
SEWER DISTRICT FOR AN ALTERNATIVE)	2019-00131
RATE ADJUSTMENT)	

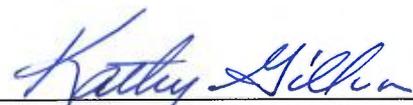
CERTIFICATION

I, KaBrenda L. Warfield, hereby certify that:

1. The attached DVD contains a digital recording of the Hearing conducted in the above-styled proceeding on May 09, 2019. Hearing Log, Exhibit List, and Witness List are included with the recording on May 09, 2019.
2. I am responsible for the preparation of the digital recording;
3. The digital recording accurately and correctly depicts the Hearing of May 09, 2019.
4. The Hearing Log attached to this Certificate accurately and correctly states the events that occurred at the Hearing of May 09, 2019 and the time at which each occurred.

Signed this 24th day of July, 2019.


KaBrenda L. Warfield, CKP
Paralegal Consultant


Kathy Gillum, Notary Public
State at Large
Commission Expires: September 3, 2021
ID#: 584704



Date:	Type:	Location:	Department:
5/9/2019	Public Hearing\Public Comments	Hearing Room 2	Hearing Room 1 (HR 1)

Judge: Bob Cicero; Michael Schmitt

Witness: Paula Burke; Donald R Compton ; Grondall Potter ; Jeff Prater; Jeff Reed; Michael R Spears; Alan Vilines

Clerk: KaBrenda Warfield

Event Time	Log Event	
8:26:31 AM	Session Started	
8:26:33 AM	Session Paused	
8:58:56 AM	Session Resumed	
8:58:57 AM	Chairman Schmitt Note: Fields, Angela	Chairman stating preliminary remarks and introduction of Vice Chairman Cicero and Commissioner Mathews.
9:00:08 AM	Chairman Schmitt Note: Fields, Angela	At this time will Counsel for Southern please stand and identify himself, his client, and the witnesses who he has with him today?
9:00:52 AM	Chairman Schmitt Note: Fields, Angela	Thank you. Alright for the Attorney General?
9:00:58 AM	Chairman Schmitt Note: Fields, Angela	And for Staff?
9:01:03 AM	Chairman Schmitt Note: Fields, Angela	Thank you.
9:01:05 AM	Chairman Schmitt Note: Fields, Angela	I see that notice of this hearing was filed, I guess received here on May the sixth. And it was published I guess yesterday in the newspaper. There is it looks like an issue is there not of notification and would you please explain?
9:01:40 AM	Asst. Atty Gen. McNeil Note: Fields, Angela	Explanation.
9:01:51 AM	Asst. GC Vinsel PSC Note: Fields, Angela	Response.
9:02:09 AM	Chairman Schmitt Note: Fields, Angela	Alright the deviation in the notice requirement is granted. It is true that the Order Scheduling this hearing was set out very quickly [click on the link for Chairman Schmitt's remarks.]
9:03:45 AM	Chairman Schmitt Note: Fields, Angela	Are there any motions or anything else that would need to be brought before the Commission before we begin?
9:03:53 AM	Chairman Schmitt Note: Fields, Angela	Okay. You may be seated.
9:03:55 AM	Chairman Schmitt Note: Fields, Angela	At this time, just in case there is some member of the public here who would like to come forward and speak and address the issues before the Commission today either in writing or orally please come forward to the microphone and say your name and address and make any comment that you would like.
9:04:21 AM	Chairman Schmitt Note: Fields, Angela	Now there were I guess documents Mrs. Vinsel you said that you had and those have been passed to Counsel? Is that correct?

9:04:38 AM	Chairman Schmitt Note: Fields, Angela	Mr. Bailey Mr. McNeil have ya'll had a chance to look at those? Do you need a few minutes to look at the exhibits you just got them?
9:04:53 AM	Chairman Schmitt Note: Fields, Angela	Why don't we do this then, let me make a statement about how we want to proceed. It'll be a little differently this time than in the past. And then why don't we give you ten minutes would that be enough?
9:05:10 AM	Chairman Schmitt Note: Fields, Angela	Normally in most cases the water district would present its evidence. Followed by a cross examination by the Office of the Attorney General, and then the Staff Counsel, and then the Commissioners. But because this is a expedited hearing [click on link for Chairman Schmitt's remarks.]
9:06:00 AM	Chairman Schmitt Note: Fields, Angela	Alright at this time in order to give Mr. Bailey sufficient opportunity to review the exhibits lets be in recess until nine twenty five.
9:06:12 AM	Session Paused	
9:23:11 AM	Chairman Schmitt Note: Fields, Angela	Okay, we are now back on the record. Mr. Bailey are you ready to call your first witness?
9:23:11 AM	Session Resumed	
9:23:16 AM	Chairman Schmitt Note: Fields, Angela	Okay. Thank you.
9:23:19 AM	Chairman Schmitt Note: Fields, Angela	Mr. Prater please take the stand.
9:23:30 AM	Chairman Schmitt - witness Prater Note: Fields, Angela	Swearing the witness in.
9:23:41 AM	Chairman Schmitt - witness Prater Note: Fields, Angela	Please be seated.
9:23:43 AM	Chairman Schmitt Note: Fields, Angela	You may ask Mr. Bailey.
9:23:45 AM	Atty Bailey Southern District - witness Prater Note: Fields, Angela	Direct Examination.
9:24:13 AM	Atty Bailey Southern District - witness Prater Note: Fields, Angela	That's all I have your honour.
9:24:16 AM	Chairman Schmitt Note: Fields, Angela	Is there cross examination?
9:24:22 AM	Asst. GC Vinsel PSC - witness Prater Note: Fields, Angela	Cross Examination.
9:35:48 AM	POST HEARING DATA REQUEST Note: Fields, Angela Note: Fields, Angela	Asst. GC Vinsel PSC - witness Prater A copy of the emergency contract between UMG and Southern. And the board meeting minutes that approved that contract.
9:36:34 AM	Chairman Schmitt Note: Fields, Angela	If you don't get it in writing, you don't have to answer it.
9:36:39 AM	Asst. GC Vinsel PSC - witness Prater Note: Fields, Angela	Staff has no further questions.
9:36:45 AM	Chairman Schmitt Note: Fields, Angela	Commissioner Cicero questions?
9:36:48 AM	Vice Chairman Cicero - witness Prater Note: Fields, Angela	Cross Examination.
9:50:55 AM	Vice Chairman Cicero - witness Prater Note: Fields, Angela	Thank you Mr. Prater. I have no more questions.
9:51:00 AM	Chairman Schmitt - witness Prater Note: Fields, Angela	Cross Examination.

10:08:24 AM	Vice Chairman Cicero - witness Prater Note: Fields, Angela	That was just in the Prestonsburg portion of the meters forty or fifty in the eleven seventy five. That doesn't count whatever there is in the remaining customer base that you have.
10:08:40 AM	Chairman Schmitt - witness Prater Note: Fields, Angela	Cross Continued.
10:17:42 AM	POST HEARING DATA REQUEST Note: Fields, Angela Note: Fields, Angela	Chairman Schmitt - witness Prater A copy of any invoice from that lawyer or law firm, a copy of any check or any evidence that he was paid, and a copy of any written agreement for services rendered, or any conflicts waiver.
10:19:02 AM	Chairman Schmitt - witness Prater Note: Fields, Angela	Cross Continued.
10:22:05 AM	Vice Chairman Cicero - witness Prater Note: Fields, Angela	Just a quick comment. Those assets are associated with twelve hundred water customers are still on the books of Southern if I understand correctly. They've never been officially transferred to Prestonsburg? So therefore they sit on Southern's books?
10:22:38 AM	Vice Chairman Cicero - witness Prater Note: Fields, Angela	Okay because I have some questions about how he is doing the depreciation and how that's all being handled. But thank you.
10:22:49 AM	Chairman Schmitt - witness Prater Note: Fields, Angela	Cross Continued.
10:25:10 AM	Vice Chairman Cicero - witness Prater Note: Fields, Angela	So from the position of the Board, the Board just hasn't had time to take up those options?
10:26:24 AM	Chairman Schmitt - witness Prater Note: Fields, Angela	Cross Continued.
10:31:48 AM	Chairman Schmitt - witness Prater Note: Fields, Angela	I have nothing else. Mr. McNeil?
10:31:53 AM	Asst. Atty Gen. McNeil - witness Prater Note: Fields, Angela	Cross Examination.
10:33:50 AM	Asst. Atty Gen. McNeil - witness Prater Note: Fields, Angela	No further questions.
10:33:51 AM	Chairman Schmitt Note: Fields, Angela	Anything else before Mr. Bailey is offered the opportunity to redirect if he wants it?
10:34:00 AM	Asst. GC Vinsel PSC - witness Prater Note: Fields, Angela	Recross.
10:34:24 AM	POST HEARING DATA REQUEST Note: Fields, Angela Note: Fields, Angela	Asst. GC Vinsel PSC - witness Prater Copies of all Board meeting minutes for February, March, April, and if there is one in May.
10:34:43 AM	Asst. GC Vinsel PSC - witness Prater Note: Fields, Angela	Recross Continued.
10:35:48 AM	Asst. GC Vinsel PSC - witness Prater Note: Fields, Angela	We have no further questions.
10:35:50 AM	Chairman Schmitt Note: Fields, Angela	Commissioner Cicero anything?
10:35:52 AM	Chairman Schmitt Note: Fields, Angela	If you would like Mr. Bailey it's not necessary.
10:35:57 AM	Chairman Schmitt - witness Prater Note: Fields, Angela	May Mr. Prater stand down and be excused?
10:36:03 AM	Chairman Schmitt - witness Prater Note: Fields, Angela	Thank you very much.

10:36:04 AM	Chairman Schmitt Note: Fields, Angela	Why don't we take a break until eleven, And then let's see if we can get another witness. We'll be here probably the rest of the day.
10:36:13 AM	Chairman Schmitt Note: Fields, Angela	We'll be in recess until eleven o'clock.
10:36:17 AM	Session Paused	
10:55:30 AM	Session Resumed	
10:55:31 AM	Chairman Schmitt Note: Fields, Angela	We are now back on the record. Mr. McNeil I understand that you can't be with us this afternoon?
10:55:44 AM	Chairman Schmitt Note: Fields, Angela	I want to say too. Mr. Prater I misspoke [click on the link for Chairman Schmitt's remarks.]
10:56:23 AM	Chairman Schmitt Note: Fields, Angela	Alright Mr. Bailey do you have another witness?
10:56:38 AM	Chairman Schmitt - witness Reed Note: Fields, Angela	Swearing the witness in.
10:56:46 AM	Chairman Schmitt Note: Fields, Angela	Please be seated. Mr. Bailey.
10:56:48 AM	Atty Bailey Southern District - witness Reed Note: Fields, Angela	Direct Examination.
10:57:28 AM	Atty Bailey Southern District - witness Reed Note: Fields, Angela	Your honour that's all I have.
10:57:30 AM	Chairman Schmitt Note: Fields, Angela	Okay, Mrs. Vinsel questions?
10:57:35 AM	Asst. GC Vinsel PSC - witness Reed Note: Fields, Angela	Cross Examination.
11:00:01 AM	Vice Chairman Cicero - witness Reed Note: Fields, Angela	Can I ask a question? How many of them are actual disbursement account?
11:00:16 AM	Vice Chairman Cicero - witness Reed Note: Fields, Angela	So there's one general account that's a disbursement account
11:00:25 AM	Vice Chairman Cicero - witness Reed Note: Fields, Angela	When you make a payment on a loan, are those funds coming out of the disbursement account directly to the bank for payment of the loan? Or is it going into another account and then being inaudible.
11:00:39 AM	Vice Chairman Cicero - witness Reed Note: Fields, Angela	Any loan?
11:00:47 AM	Vice Chairman Cicero - witness Reed Note: Fields, Angela	Okay, so that is a disbursement account still.
11:00:55 AM	Vice Chairman Cicero - witness Reed Note: Fields, Angela	So how many disbursement accounts are there?
11:01:20 AM	Vice Chairman Cicero - witness Reed Note: Fields, Angela	So there's many disbursement accounts?
11:01:24 AM	Vice Chairman Cicero - witness Reed Note: Fields, Angela	Okay I didn't mean to interrupt you I wanted to get an idea of what we are dealing with here.
11:01:30 AM	Asst. GC Vinsel PSC - witness Reed Note: Fields, Angela	Cross Continued.
11:02:20 AM	Vice Chairman Cicero - witness Reed Note: Fields, Angela	So how many accounts have been eliminated over the past two years?
11:02:44 AM	Vice Chairman Cicero - witness Reed Note: Fields, Angela	From my understanding you do the bookkeeping?

11:02:54 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela But you work for Spears CPA?

11:03:00 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela So you're not an employee of Southern you are an outside contractor or vender whatever?

11:03:10 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela So how much time do you spend working on Southern's books?

11:03:36 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela Are you billing on an hourly basis?

11:03:46 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela For a minimum bill?

11:03:54 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela So how many hours are on the minimum bill?

11:04:02 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela So what's the hourly rate?

11:04:20 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela So your charging about twenty five dollars an hour?

11:04:33 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela I'm just trying to figure out the hourly rate to start inaudible.

11:04:41 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela If it's two thousand and you get eighty hours for that minimum it's twenty five dollars an hour?

11:04:52 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela Oh eighty dollars an hour I'm sorry. For twenty five hours though?

11:04:57 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela So your minimum is twenty five hours a month. And how often do you exceed the minimum bill?

11:05:19 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela Do you work for the same firm that is doing the annual audit?

11:05:26 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela Who does the annual audit?

11:05:31 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela So Michael Spears his function is what?

11:05:47 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela Does he do work for Southern?

11:05:59 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela Who provides you the entries for the bookkeeping on a monthly basis?

11:06:31 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela Paula.

11:06:47 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela So she doesn't actually key anything into the system? You do all the keying?

11:06:51 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela Is that because the software resides at your office?

11:06:56 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela So Southern doesn't have any accounting software that resides at Southern?

11:07:07 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela Quickens feeds into your software?

11:07:17 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela So there is a double keying of entries?

11:07:23 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela As a CPA don't you think that's pretty inefficient?

11:07:32 AM	Vice Chairman Cicero - witness Reed Note: Fields, Angela	There has to be a way to interface software or use the same package one or the other.
11:07:46 AM	Vice Chairman Cicero - witness Reed Note: Fields, Angela	Has there been any evaluation of what is a software that Southern should be using not necessarily what Spears utilizes?
11:08:01 AM	Vice Chairman Cicero - witness Reed Note: Fields, Angela	What kind of management reports are generated for the board to look at to make decisions?
11:08:35 AM	Vice Chairman Cicero - witness Reed Note: Fields, Angela	Who writes those checks?
11:08:38 AM	Vice Chairman Cicero - witness Reed Note: Fields, Angela	Are the checks written and signed off on by the Board?
11:08:46 AM	Vice Chairman Cicero - witness Reed Note: Fields, Angela	Two signatures on each one.
11:08:50 AM	Vice Chairman Cicero - witness Reed Note: Fields, Angela	I just wanted to get some background. You can go ahead and then I'll come back when you're finished doing your questioning.
11:08:57 AM	Asst. GC Vinsel PSC - witness Reed Note: Fields, Angela	Cross Continued.
11:09:40 AM	PSC EXHIBIT A-1 Note: Fields, Angela	Southern Water and Sewer District General Ledger January 1, 2018 - December 31, 2018.
11:11:24 AM	Chairman Schmitt Note: Fields, Angela	Asst. GC Vinsel PSC - witness Reed Why don't we do this, let's introduce this document, everybody has a copy right? Let's just introduce this document as PSC STAFF EXHIBIT A. And then each part we can refer to as A-1, A-2, etc. KaBrenda introduce this and mark this as PSC STAFF EXHIBIT A in its entirety. You may proceed.
11:12:00 AM	Asst. GC Vinsel PSC - witness Reed Note: Fields, Angela	Cross Continued.
11:15:14 AM	Vice Chairman Schmitt - witness Reed Note: Fields, Angela	So just to interrupt for one second. So those payments weren't going to any of the debt repayment for Southern they were using it for regular operating and maintenance?
11:15:25 AM	Vice Chairman Schmitt - witness Reed Note: Fields, Angela	Sorry go ahead.
11:15:27 AM	Asst. GC Vinsel PSC - witness Reed Note: Fields, Angela	Cross Continued.
11:18:31 AM	PSC EXHIBIT A-4 Note: Fields, Angela Note: Fields, Angela	Asst. GC Vinsel PSC - witness Reed Southern Water and Sewer District Adjusting Journal Entries February 2018 through December 2018.
11:19:41 AM	Vice Chairman Cicero - witness Reed Note: Fields, Angela	So these are standard?
11:19:44 AM	Vice Chairman Cicero - witness Reed Note: Fields, Angela	They all say 93501?
11:19:51 AM	Vice Chairman Cicero - witness Reed Note: Fields, Angela	Why can't they be identified as to specifically a description?
11:20:01 AM	Vice Chairman Cicero - witness Reed Note: Fields, Angela	Where it's going?
11:20:25 AM	Vice Chairman Cicero - witness Reed Note: Fields, Angela	So there example here [click on the link for Vice Chairman Cicero's remarks.]

11:20:34 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela That's the standard monthly amount?

11:20:37 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela Going into this one account 93501?

11:20:49 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela Do you understand what my comment is? [Click on the link for Vice Chairman Cicero's remarks.]

11:21:42 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela Is that a shortfall of the software that exist at Spears?

11:21:49 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela If it's not that shortfall then nobody's ever bothered to put the descriptions in?

11:21:56 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela It's got to be one of the two? It can't be neither.

11:22:06 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela Well it's not as detailed as I would like because they all say transfer of funds.

11:22:17 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela I'm transferring funds into which account?

11:22:25 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela No it just should be the description on the line.

11:22:42 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela Continue.

11:22:44 AM Asst. GC Vinsel PSC - witness Reed
Note: Fields, Angela Cross Continued.

11:23:26 AM POST HEARING DATA REQUEST
Note: Fields, Angela A report of ALL of the general journal entries that involve this account 93501 Transfer Funds. Will that report enable staff to identify that \$700.00 on January 9th was transferred to X?
Note: Fields, Angela Asst. GC Vinsel PSC - witness Reed

11:24:03 AM Asst. GC Vinsel PSC - witness Reed
Note: Fields, Angela Cross Continued.

11:26:25 AM PSC EXHIBIT A-5, 6, AND 7
Note: Fields, Angela Asst. GC Vinsel PSC - witness Reed
Note: Fields, Angela 5) Promissory Note from November 2017 6) Amortization Schedule 2017 - 2023

11:29:26 AM Chairman Schmitt - witness Reed
Note: Fields, Angela I mean it had to be because they could not pay it off in two years from the very beginning.

11:29:44 AM PSC EXHIBIT 7
Note: Fields, Angela Asst. GC Vinsel PSC - witness Reed
Note: Fields, Angela 7) Page 39 from Southern's Annual Report

11:31:30 AM Asst. GC Vinsel PSC - witness Reed
Note: Fields, Angela I think that is all the questions that staff has right now.

11:31:35 AM Chairman Schmitt
Note: Fields, Angela Commissioner Cicero questions?

11:31:37 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela Cross Examination.

11:35:08 AM POST HEARING DATA REQUEST
Note: Fields, Angela Vice Chairman Cicero - witness Reed
Note: Fields, Angela The total amount that was billed by Spears CPA to Southern for the last three years and so far in 2019.

11:35:21 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela Cross Continued.

11:39:48 AM Vice Chairman Cicero - witness Reed
Note: Fields, Angela Thank you.

11:39:49 AM Chairman Schmitt - witness Reed
Note: Fields, Angela I agree with you [click on the link for Chairman Schmitt's remarks.]

11:40:21 AM Chairman Schmitt - witness Reed
Note: Fields, Angela Cross Examination.

11:42:53 AM Chairman Schmitt - witness Reed
Note: Fields, Angela I have no further questions thank you.

11:43:00 AM Asst. GC Vinsel PSC - witness Reed
Note: Fields, Angela Recross.

11:44:48 AM Asst. GC Vinsel PSC - witness Reed
Note: Fields, Angela That's all Staff has.

11:44:49 AM Chairman Schmitt
Note: Fields, Angela Commissioner Cicero?

11:44:52 AM Chairman Schmitt - witness Reed
Note: Fields, Angela And of course if a Board speaks through its minutes there's no evidence it spoke at all [click on link for Chairman Schmitt's remarks.]

11:45:06 AM Chairman Schmitt - witness Reed
Note: Fields, Angela Thank you I have nothing further.

11:45:08 AM Chairman Schmitt - witness Reed
Note: Fields, Angela May this witness be excused?

11:45:10 AM Chairman Schmitt
Note: Fields, Angela Okay thank you, you may step down.

11:45:13 AM Chairman Schmitt
Note: Fields, Angela It's seven til twelve why don't we go into a lunch recess until one o'clock. And then we'll try to finish up by three or so. Thank you.

11:45:24 AM Session Paused

1:01:45 PM Session Resumed

1:01:46 PM Chairman Schmitt
Note: Fields, Angela Okay it's now one o eight we're back on the record. Mr. Bailey do you have a witness to call?

1:01:58 PM Chairman Schmitt - witness Spears
Note: Fields, Angela Swearing the witness in.

1:02:07 PM Chairman Schmitt
Note: Fields, Angela Please be seated, you may ask.

1:02:11 PM Atty Bailey - witness Spears
Note: Fields, Angela Direct Examination.

1:03:03 PM Atty Bailey - witness Spears
Note: Fields, Angela That's all I have your honour.

1:03:05 PM Chairman Schmitt
Note: Fields, Angela Okay, Mrs. Vinsel questions?

1:03:11 PM Asst. GC Vinsel PSC - witness Spears
Note: Fields, Angela Cross Examination.

1:03:25 PM PSC EXHIBIT A-9
Note: Fields, Angela A copy of an engagement letter dated November 19, 2018.
Note: Fields, Angela Asst. GC Vinsel PSC - witness Spears

1:03:40 PM PSC EXHIBIT A-10
Note: Fields, Angela Southern Water KY Water Audit Analysis.
Note: Fields, Angela Asst. GC Vinsel PSC - witness Spears

1:03:52 PM Chairman Schmitt
Note: Fields, Angela Let those be filed and marked as A-9 and A-10.

1:03:57 PM Asst. GC Vinsel PSC - witness Spears
Note: Fields, Angela Cross Continued.

1:07:32 PM Vice Chairman Cicero - witness Spears
Note: Fields, Angela So let me ask a question.

1:07:34 PM Vice Chairman Cicero - witness Spears
Note: Fields, Angela You're pretty certain that it's forty dollars an hour?

1:08:00 PM Vice Chairman Cicero - witness Spears
Note: Fields, Angela Why would you not include a schedule on this agreement when the hourly rates change?

1:08:22 PM Vice Chairman Cicero - witness Spears
Note: Fields, Angela Well it leaves it wide open to interpretation [click on the link for Vice Chairman Cicero's remarks.]

1:08:38 PM Vice Chairman Cicero - witness Spears
Note: Fields, Angela That's even an estimate [click on the link for Vice Chairman Cicero's remarks.]

1:09:16 PM Vice Chairman Cicero - witness Spears
Note: Fields, Angela The point is. How many years have you had an agreement?

1:09:33 PM Vice Chairman Cicero - witness Spears
Note: Fields, Angela And during this entire time there has never been a specified other than the two thousand dollars each period of time when a contract was signed?

1:10:05 PM Vice Chairman Cicero - witness Spears
Note: Fields, Angela I don't understand why it wouldn't be apart of this document.

1:10:12 PM Vice Chairman Cicero - witness Spears
Note: Fields, Angela It's perspective now the agreements been signed [click on the link for Vice Chairman Cicero's remarks.]

1:10:41 PM Vice Chairman Cicero - witness Spears
Note: Fields, Angela I guess the point I am trying to make is [click on the link for Vice Chairman Cicero's remarks.]

1:11:26 PM Vice Chairman Cicero - witness Spears
Note: Fields, Angela But I'm not sure you are giving them the kind of guidance that they need to help them out.

1:12:02 PM Vice Chairman Cicero - witness Spears
Note: Fields, Angela The reason you did it on six is because [click on the link for Vice Chairman Cicero's remarks.]

1:12:09 PM Vice Chairman Cicero - witness Spears
Note: Fields, Angela It has to be set up that way.

1:12:22 PM Vice Chairman Cicero - witness Spears
Note: Fields, Angela I only interrupted now because [click on link for Vice Chairman Cicero's remarks.]

1:12:29 PM Vice Chairman Cicero - witness Spears
Note: Fields, Angela I'll let you continue and then I'll question him. I'm sorry for the interruption.

1:12:36 PM Asst. GC Vinsel PSC - witness Spears
Note: Fields, Angela Cross Continued.

1:16:00 PM Asst. GC Vinsel PSC - witness Spears
Note: Fields, Angela Chairman can Ariel approach the witness?

1:16:14 PM Asst. GC Vinsel PSC - witness Spears
Note: Fields, Angela Cross Continued.

1:18:08 PM POST HEARING DATA REQUEST
Note: Fields, Angela Asst. GC Vinsel PSC - witness Spears
Note: Fields, Angela For each month a break out of the bill and then the annual amount.

1:18:20 PM Asst. GC Vinsel PSC - witness Spears
Note: Fields, Angela Do you keep track of the billable hours for the employees in your office?

1:18:30 PM POST HEARING DATA REQUEST
Note: Fields, Angela Could you provide that report along with the billing?

1:19:01 PM Note: Fields, Angela Asst. GC Vinsel PSC - witness Spears
Vice Chairman Cicero - witness Spears
Note: Fields, Angela Can you provide an invoice on a monthly basis showing the hours by employee that have been billed?

1:19:16 PM Vice Chairman Cicero - witness Spears
Note: Fields, Angela So really it is a minimum bill?

1:19:24 PM Vice Chairman Cicero - witness Spears
Note: Fields, Angela Subject to interpretation.

1:19:30 PM Asst. GC Vinsel PSC - witness Spears
Note: Fields, Angela Cross Continued.

1:20:20 PM Asst. GC Vinsel PSC - witness Spears
Note: Fields, Angela I think those are all the questions that Staff has right now.

1:20:29 PM Chairman Schmitt
Note: Fields, Angela Commissioner Cicero?

1:20:30 PM Vice Chairman Cicero - witness Spears
Note: Fields, Angela Cross Examination.

1:29:40 PM Vice Chairman Cicero - witness Spears
Note: Fields, Angela And on that, I don't have anything else.

1:29:44 PM Chairman Schmitt - witness Spears
Note: Fields, Angela Cross Examination.

1:34:33 PM Chairman Schmitt - witness Spears
Note: Fields, Angela Thank you very much I appreciate it. Anything further?

1:34:51 PM Asst. Atty Gen. Chandler
Note: Fields, Angela Introduction.

1:34:57 PM Asst. Atty Gen. Chandler - witness Spears
Note: Fields, Angela Cross Examination.

1:40:06 PM Asst. Atty Gen. Chandler - witness Spears
Note: Fields, Angela May I approach Chairman?

1:40:08 PM Asst. Atty Gen. Chandler - witness Spears
Note: Fields, Angela Cross Continued.

1:41:32 PM Asst. Atty Gen. Chandler - witness Spears
Note: Fields, Angela That's all I have Chairman thank you.

1:41:34 PM Chairman Schmitt
Note: Fields, Angela Any direct?

1:41:37 PM Asst. Atty Gen. Chandler - witness Spears
Note: Fields, Angela Anything further from this witness Mrs. Vinsel?

1:41:40 PM PSC EXHIBIT A-11
Note: Fields, Angela Asst. GC Vinsel PSC - witness Spears
Note: Fields, Angela Southern Water and Sewer District Report of Audit of Financial Statements And Supporting Data Year Ended December 31, 2016.

1:41:53 PM Chairman Schmitt
Note: Fields, Angela Which year of the audit is that?

1:42:02 PM Chairman Schmitt
Note: Fields, Angela Yes you may.

1:42:19 PM Chairman Schmitt
Note: Fields, Angela May Mr. Spears step down and be excused?

1:42:27 PM Chairman Schmitt
Note: Fields, Angela You may step down Mr. Spears but hang around because they may need to recall you depending on what somebody else says.

1:42:35 PM Asst. Atty Gen. Chandler - witness Spears
Note: Fields, Angela Do you have another witness Mr. Bailey?

1:42:41 PM Chairman Schmitt - witness Burke
Note: Fields, Angela Swearing the witness in.

1:42:51 PM Asst. Atty Gen. Chandler - witness Spears
Note: Fields, Angela Please be seated. Mr. Bailey.

1:42:53 PM Atty Bailey Southern District - witness Burke
Note: Fields, Angela Direct Examination.

1:43:09 PM Atty Bailey Southern District - witness Burke
Note: Fields, Angela That's all I have your honour.

1:43:10 PM Chairman Schmitt
Note: Fields, Angela Okay. Mrs. Vinsel questions?

1:43:13 PM Asst. GC Vinsel PSC - witness Burke
Note: Fields, Angela Cross Examination.

1:44:53 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela Start with procurement.

1:45:03 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela I'm somebody in the field and I need to buy something. What do I have to do to get it?

1:45:12 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela No, I'm a field person and I need to buy something for the company.

1:45:53 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela So is there an initial approval of the purchase, or can anyone call in and say I need something and get a PO?

1:46:14 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela Does their supervisor ever sign off on anything prior to the purchase or even after the purchase for that matter?

1:46:23 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela So as far as the supervisor approval there isn't one [click on the link for Vice Chairman Cicero's remarks.]

1:46:51 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela And then what do you do?

1:46:56 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela Who do you ask?

1:47:01 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela Okay. So who would that be at this point?

1:47:10 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela Okay. So he is the one that is now approving the invoices?

1:47:22 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela Who signs on the check?

1:47:32 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela So two Commissioners? There is a line for two to sign, and you have to have two?

1:47:39 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela How would that process work?

1:48:16 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela Say you buy pipe for repair [click on link for Vice Chairman Schmitt's remarks.]

1:48:25 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela How does that pipe make it on to the asset ledger and in to inventory?

1:48:55 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela Is Mr. Compton going to be coming up as a witness?

1:49:07 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela No disrespect Ms. Burke [click on the link for Vice Chairman Cicero's remarks.]

1:49:27 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela From your perspective, what are your duties?

1:50:30 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela Your saying you're basically a jack of all trades?

1:50:35 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela As far as payroll goes, do you process timesheets, do you collect them?

1:51:10 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela So when you say [click on the link for Vice Chairman Cicero's remarks.]

1:51:26 PM Vice Chairman Cicero
Note: Fields, Angela Why don't you continue.

1:51:31 PM Asst. GC Vinsel PSC - witness Burke
Note: Fields, Angela Cross Continued.

1:54:28 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela So let me ask this. How were the expenses on the credit card coded?

1:54:39 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela I mean they have to get into the system into some category right?

1:54:56 PM Asst. GC Vinsel PSC - witness Burke
Note: Fields, Angela Vice Chair I don't want to interrupt you but [click on link for Asst. GC Vinsel's remarks.]

1:55:22 PM Asst. GC Vinsel PSC - witness Burke
Note: Fields, Angela Cross Continued.

1:59:18 PM POST HEARING DATA REQUEST
Note: Fields, Angela Do you know what the amount was?
Note: Fields, Angela Asst. GC Vinsel PSC - witness Burke

1:59:54 PM Asst. GC Vinsel PSC - witness Burke
Note: Fields, Angela Cross Continued.

2:09:15 PM PSC EXHIBIT A-2
Note: Fields, Angela Asst. GC Vinsel PSC - witness Burke
Note: Fields, Angela Southern Water District Payments to Frasure Electric/Risk Frasure in 2018 Spreadsheet.

2:09:38 PM PSC EXHIBIT A-8
Note: Fields, Angela Asst. GC Vinsel PSC - witness Burke
Note: Fields, Angela Invoices provided to Southern by Frasure Electric.

2:12:08 PM Chairman Schmitt - witness Burke
Note: Fields, Angela When you started as manager or when you started as an office employee?

2:12:14 PM Asst. GC Vinsel PSC - witness Burke
Note: Fields, Angela Cross Continued.

2:12:30 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela So when a check is cut does it identify the amount being applied to the past balance and what is being paid towards the current?

2:12:49 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela The check would show two lines on it so that one would be reflective of what he was currently billing and the other what you are trying to catch up on?

2:13:30 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela Did you receive instructions to pay five thousand rather than the amount that was owed?

2:13:35 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela From?

2:13:38 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela From Mr. Hall.

2:13:40 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela Do you know what the current outstanding balance is?

2:14:05 PM Asst. GC Vinsel PSC - witness Burke
Note: Fields, Angela Cross Continued.

2:14:58 PM POST HEARING DATA REQUEST
Note: Fields, Angela The invoices for Frasure Electric from 2015, 2016, and 2017.
Note: Fields, Angela Asst. GC Vinsel PSC - witness Burke

2:15:36 PM Asst. GC Vinsel PSC - witness Burke
Note: Fields, Angela Cross Continued.

2:18:13 PM POST HEARING DATA REQUEST
Note: Fields, Angela Vice Chairman Cicero - witness Burke
Note: Fields, Angela A copy of Tyler Green's invoice.

2:18:49 PM Asst. GC Vinsel PSC - witness Burke
Note: Fields, Angela Cross Continued.

2:19:58 PM Asst. GC Vinsel PSC - witness Burke
Note: Fields, Angela How many cards there are and who they are assigned to.
Note: Fields, Angela Asst. GC Vinsel PSC - witness Burke

2:20:09 PM Asst. GC Vinsel PSC - witness Burke
Note: Fields, Angela Cross Continued.

2:23:16 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela \$980.00 is an over draft fee?

2:23:48 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela Do they typically have a whole slew of checks?

2:24:02 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela So the checks are issued without sufficient funds in the bank?

2:24:07 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela So sixteen thousand dollars in bank fees?

2:24:32 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela What about the one on just up from the nine hundred and eighty dollars on page 154 for two thousand six hundred forty four dollars to First Commonwealth?

2:24:42 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela Where would something like that be?

2:24:49 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela I'm interested in what that was if you could.

2:24:56 PM POST HEARING DATA REQUEST
Note: Fields, Angela Vice Chairman Cicero - witness Burke
Note: Fields, Angela What was the \$2,644.00 to First Commonwealth.

2:25:01 PM Asst. GC Vinsel PSC - witness Burke
Note: Fields, Angela Cross Continued.

2:25:48 PM Vice Chairman Cicero - witness Burke
Note: Fields, Angela So who would approve his invoices?

2:25:55 PM Asst GC Vinsel PSC - witness Burke
Note: Fields, Angela And we've already made that request. We want to see a copy of the inaudible..

2:26:02 PM Chairman Schmitt - witness Burke
Note: Fields, Angela The Commissioner's approve payment of bills but in this organization Dean Hall jusst approved the bills correct?

2:26:20 PM PSC EXHIBIT A-3
Note: Fields, Angela Asst GC Vinsel PSC - witness Burke
Note: Fields, Angela Credit Card Statements that Southern District provided.

2:27:00 PM POST HEARING DATA REQUEST
Note: Fields, Angela Copies of the September, November 2018 and January 2019 statements.

2:27:13 PM	Note: Fields, Angela Asst. GC Vinsel PSC - witness Burke	Asst GC Vinsel PSC - witeess Burke
	Note: Fields, Angela	Cross Continued.
2:28:30 PM	Vice Chairman Cicero - witness Burke	
	Note: Fields, Angela	Quick question. Who has the credit card now?
2:28:43 PM	Vice Chairman Cicero - witness Burke	
	Note: Fields, Angela	But you closed the account okay.
2:28:49 PM	Asst. GC Vinsel PSC - witness Burke	
	Note: Fields, Angela	Cross Continued.
2:33:32 PM	POST HEARING DATA REQUEST	
	Note: Fields, Angela	Asst GC Vinsel - witness Burke
	Note: Fields, Angela	A new copy of the credit card receipts that is more legible.
2:33:49 PM	Asst GC Vinsel PSC - witness Burke	
	Note: Fields, Angela	Cross Continued.
2:37:06 PM	Chairman Schmitt - witness Burke	
	Note: Fields, Angela	Whatever it is, it's hard to understand how rate payers [click on the link for Chairman Schmitt's remarks.]
2:37:25 PM	Chairman Schmitt - witness Burke	
	Note: Fields, Angela	Who liked to go to Peking?
2:37:31 PM	Asst. GC Vinsel PSC - witness Burke	
	Note: Fields, Angela	Cross Continued.
2:39:46 PM	Asst. GC Vinsel PSC - wintess Burke	
	Note: Fields, Angela	I think with that Commission Staff has no further questions.
2:39:50 PM	Chairman Schmitt	
	Note: Fields, Angela	Commissioner Cicero?
2:40:00 PM	Vice Chairman Cicero - witness Burke	
	Note: Fields, Angela	Cross Examination.
2:42:00 PM	Vice Chairman Cicero - witness Burke	
	Note: Fields, Angela	I don't have anything further.
2:42:05 PM	Chairman Schmitt - witness Burke	
	Note: Fields, Angela	How many of the five Commissioners are bonded?
2:42:15 PM	Chairman Schmitt - witness Burke	
	Note: Fields, Angela	Do you go to all of the Board Meetings?
2:42:19 PM	Chairman Schmitt - witness Burke	
	Note: Fields, Angela	Was Attorney Green at all the Board Meetings?
2:42:24 PM	Chairman Schmitt - witness Burke	
	Note: Fields, Angela	Wass he at any of the Board Meetings?
2:42:27 PM	Chairman Schmitt - witness Burke	
	Note: Fields, Angela	No futher questions.
2:42:32 PM	Chairman Schmitt - witness Burke	
	Note: Fields, Angela	Anything further? I'm sorry I skipped you Mr. Chandler.
2:42:44 PM	Asst. Atty Gen. Chandler - witness Burke	
	Note: Fields, Angela	Cross Examination.
2:44:00 PM	Asst. GC Vinsel PSC - witness Burke	
	Note: Fields, Angela	Not to interrupt Mr. Chandler but Staff [click on link for remarks.]
2:44:15 PM	Asst. Atty Gen. Chandler - witness Burke	
	Note: Fields, Angela	Cross Continued.
2:52:46 PM	Asst. Atty Gen. Chandler - witness Burke	
	Note: Fields, Angela	That's all the questions I have Chairman.
2:52:48 PM	Chairman Schmitt	
	Note: Fields, Angela	Mr. Bailey anything?
2:52:50 PM	Chairman Schmitt	
	Note: Fields, Angela	Anything else?

2:53:00 PM	Chairman Schmitt Note: Fields, Angela	Let me ask Ms. Miller our financial analysis [click on the link for remarks.]
2:53:42 PM	Chairman Schmitt - witness Burke Note: Fields, Angela	Do you have any idea of what those checks would of been for?
2:53:58 PM	Chairman Schmitt - witness Burke Note: Fields, Angela	Do you understand that it is not legal to give an employee cash for a bonus?
2:54:04 PM	Chairman Schmitt - witness Burke Note: Fields, Angela	You've got to give them a check and with hold?
2:54:08 PM	Chairman Schmitt - witness Burke Note: Fields, Angela	That's what Dean told you to do correct?
2:54:10 PM	Asst. Atty Gen. Chandler - witness Burke Note: Fields, Angela	Recross.
2:55:40 PM	Asst. Atty Gen. Chandler - witness Burke Note: Fields, Angela	That's all I have Chairman.
2:55:47 PM	Chairman Schmitt Note: Fields, Angela	Anything else? Mr. Bailey.
2:55:52 PM	Chairman Schmitt - witness Burke Note: Fields, Angela	May this witness step down?
2:55:59 PM	Chairman Schmitt Note: Fields, Angela	Who's next?
2:56:32 PM	Chairman Schmitt Note: Fields, Angela	Let's take a break until 3:15.
2:56:39 PM	Session Paused	
3:10:31 PM	Session Resumed	
3:10:32 PM	Chairman Schmitt Note: Fields, Angela	We are now back on the record. Who is your next witness?
3:10:36 PM	Chairman Schmitt Note: Fields, Angela	Mr. Reed take the stand and you remain under oath.
3:10:42 PM	Atty Bailey Southern District - witness Reed Note: Fields, Angela	Your honour I don't have any additional questions for him.
3:10:47 PM	Chairman Schmitt Note: Fields, Angela	Mrs. Vinsel do you have questions for Mr. Reed?
3:10:51 PM	Asst. GC Vinsel PSC - witness Reed Note: Fields, Angela	Recross Examination.
3:13:06 PM	POST HEARING DATA REQUEST Note: Fields, Angela Note: Fields, Angela	Asst. GC Vinsel PSC - witness Reed A copy of the repayment agreement between Tina Mosley and Southern District. Do you know how much money she repaid?
3:14:32 PM	Asst. GC Vinsel PSC - witness Reed Note: Fields, Angela	Recross Continued.
3:21:14 PM	Vice Chairman Schmitt - Asst. GC Vinsel PSC Note: Fields, Angela	This is the one we're supposedly asking for a copy of the invoices?
3:21:22 PM	Vice Chairman Schmitt - Asst. GC Vinsel PSC Note: Fields, Angela	It should be interesting if Tyler Green doesn't submit invoices whether you're actually get one or not.
3:21:31 PM	Asst. GC Vinsel PSC - witness Reed Note: Fields, Angela	Recross Continued
3:22:39 PM	Vice Chairman Schmitt - witness Reed Note: Fields, Angela	This is a revolving line of credit?
3:22:43 PM	Vice Chairman Schmitt - witness Reed Note: Fields, Angela	So is this facility totally consumed? Was there credit available on this bank line?

3:23:22 PM Vice Chairman Schmitt - Asst. GC Vinsel PSC
Note: Fields, Angela Do you have a copy of this agreement, this line of credit, do you have any information on it?

3:23:48 PM Asst. GC Vinsel PSC - witness Reed
Note: Fields, Angela Mr. Reed do you know the balance on the line of credit?

3:23:55 PM Asst. Atty Gen. Chandler
Note: Fields, Angela May I ask a question Chairman?

3:23:58 PM Asst. Atty Gen. Chandler - witness Reed
Note: Fields, Angela Do you mind to go to page 102 in the general ledger?

3:24:09 PM Asst. Atty Gen. Chandler - witness Reed
Note: Fields, Angela That's the same line of credit?

3:24:10 PM Asst. Atty Gen. Chandler - witness Reed
Note: Fields, Angela Account 23203?

3:24:13 PM Asst. Atty Gen. Chandler - witness Reed
Note: Fields, Angela So it's \$235,773.00?

3:24:23 PM Asst. GC Vinsel PSC - witness Reed
Note: Fields, Angela We don't seem to have a copy of it in the application.

3:24:29 PM Vice Chairman Cicero
Note: Fields, Angela We're going to need a copy of that.

3:24:32 PM Vice Chairman Cicero
Note: Fields, Angela Even so along those lines [click on the link for Vice Chairman Cicero's remarks.]

3:24:51 PM Asst. GC Vinsel PSC - witness Reed
Note: Fields, Angela Recross Continued.

3:25:15 PM Vice Chairman Cicero - witness Reed
Note: Fields, Angela Actually you do if you keep a check register. Your claiming there is a float out there and you don't know what the float is?

3:25:45 PM Vice Chairman Cicero - witness Reed
Note: Fields, Angela Even understanding that the software is not there [click on link for Vice Chairman Cicero's remarks.]

3:26:16 PM Chairman Schmitt - witness Reed
Note: Fields, Angela That's a business judgement made by the business manager, is that correct?

3:26:25 PM Asst. GC Vinsel PSC - witness Reed
Note: Fields, Angela Recross Continued.

3:31:08 PM Vice Chairman Cicero - witness Reed
Note: Fields, Angela That would be good.

3:31:31 PM POST HEARING DATA REQUEST
Note: Fields, Angela A copy of the journal entries that class from the Master Card then out to the expenses.
Note: Fields, Angela Asst. GC Vinsel PSC - witness Reed

3:32:08 PM POST HEARING DATA REQUEST
Note: Fields, Angela Asst. GC Vinsel PSC - witness Reed
Note: Fields, Angela Copies of his notes from January 2018 to January 2019.

3:33:35 PM Asst. GC Vinsel PSC - witness Reed
Note: Fields, Angela Recross Continued.

3:35:00 PM Asst. GC Vinsel PSC - witness Reed
Note: Fields, Angela I believe that's everything that I've got.

3:35:13 PM Chairman Schmitt
Note: Fields, Angela Commissioner Cicero?

3:35:15 PM Chairman Schmitt - witness Reed
Note: Fields, Angela Recorss Examination.

3:36:47 PM Vice Chairman Cicero - witness Reed
Note: Fields, Angela So there's no supporting documentation of the \$150,000?

3:36:57 PM Vice Chairman Cicero - witness Reed
Note: Fields, Angela Didn't they get into this situation with Prestonsburg?

3:37:40 PM Chairman Schmitt - witness Reed
Note: Fields, Angela Recross Continued.

3:39:13 PM Chairman Schmitt - witness Reed
Note: Fields, Angela I have no further questions. Mr. Chandler

3:39:18 PM Asst. Atty Gen. Chandler - witness Reed
Note: Fields, Angela Recross Examination.

3:44:20 PM Asst. Atty Gen. Chandler - witness Reed
Note: Fields, Angela That's all I have Chairman.

3:44:27 PM Chairman Schmitt - witness Reed
Note: Fields, Angela Recross Continued.

3:44:49 PM Chairman Schmitt
Note: Fields, Angela Anything further?

3:44:53 PM Asst. GC Vinsel PSC - witness Reed
Note: Fields, Angela Recross Continued.

3:45:53 PM POST HEARING DATA REQUEST
Note: Fields, Angela Why Southern was still recording sewer repairs if the trasfer had closed in June?
Asst. GC Vinsel PSC - witness Reed

3:46:19 PM Asst. GC Vinsel PSC - witness Reed
Note: Fields, Angela Staff has no further questions.

3:46:19 PM Asst. GC Vinsel PSC - witness Reed
Note: Fields, Angela Staff has no further questions.

3:46:22 PM Chairman Schmitt - witness Reed
Note: Fields, Angela Anything else?

3:46:24 PM Chairman Schmitt - witness Reed
Note: Fields, Angela You may step down Mr. Reed unless you have something else?

3:46:34 PM Chairman Schmitt - witness Reed
Note: Fields, Angela You may be excused.

3:46:38 PM Chairman Schmitt
Note: Fields, Angela Mr. Spears may be excused too. Thank you all for being here.

3:46:43 PM Chairman Schmit
Note: Fields, Angela Next witness?

3:46:57 PM Chairman Schmitt - witness Compton
Note: Fields, Angela Swearing in of witness.

3:47:19 PM Chairman Schmitt - witness Compton
Note: Fields, Angela Please be seated. Mr. Bailey.

3:47:21 PM Atty Bailey Southern District - witness Compton
Note: Fields, Angela Direct Examination.

3:47:46 PM Atty Bailey Southern District - witness Compton
Note: Fields, Angela That's all I have your honour.

3:47:48 PM Chairman Schmitt - witness Compton
Note: Fields, Angela Mrs. Vinsel.

3:47:50 PM Asst. GC Vinsel PSC - witness Compton
Note: Fields, Angela Cross Examination.

3:53:15 PM Vice Chairman Cicero - witness Compton
Note: Fields, Angela How many cards are there then?

3:53:28 PM Vice Chairman Cicero - witness Compton
Note: Fields, Angela And you receive all the statements? Or who receives the statements?

3:53:36 PM Vice Chairman Cicero - witness Compton
Note: Fields, Angela Sorry I'll let you continue on.

3:53:40 PM Asst. GC Vinsel PSC - witness Compton
Note: Fields, Angela Cross Continued.

3:54:33 PM POST HEARING DATA REQUEST
Note: Fields, Angela Copies of the invoices that support the fuel purchases in 2018.
Note: Fields, Angela Asst. GC Vinsel PSC - witness Compton

3:55:36 PM Vice Chairman Cicero - witness Compton
Note: Fields, Angela And the target completion date?

3:55:42 PM Vice Chairman Cicero - witness Compton
Note: Fields, Angela Which is when?

3:55:49 PM Vice Chairman Cicero - witness Compton
Note: Fields, Angela I always like to set targets because as soon as possible and [click on link for Vice Chairman Cicero's remarks.]

3:56:02 PM Vice Chairman Cicero - witness Compton
Note: Fields, Angela From the Commission's perspective [click on the link for Vice Chairman Cicero's remarks.]

3:57:00 PM Vice Chairman Cicero - witness Compton
Note: Warfield, Kabrenda When they deteriorate to the point where we are now then it becomes worse before it becomes better.

3:57:13 PM Vice Chairman Cicero - witness Compton
Note: Warfield, Kabrenda They were approved prior, the only issue that we have is only one person was approving everything [click on the link for Vice Chairman Cicero's remarks.]

3:57:38 PM Vice Chairman Cicero - witness Compton
Note: Warfield, Kabrenda I don't understand [click on the link for Vice Chairman Cicero's remarks.]

3:57:45 PM Vice Chairman Cicero - witness Compton
Note: Warfield, Kabrenda The question is going forward if the foundation is being laid in order for it to pull its self out of where it is right now?

3:58:01 PM Vice Chairman Cicero - witness Compton
Note: Warfield, Kabrenda Working on it with some kind of I guess plan [click on link for Vice Chairman Cicero's remarks.]

3:58:22 PM Vice Chairman Cicero - witness Compton
Note: Warfield, Kabrenda And I'm interested in knowing wheter what she was told to do before is not how it is going to be going forward because telling somebody to cut a check for a person without a invoice is not a good reason to cut a check.

3:58:40 PM Vice Chairman Cicero - witness Compton
Note: Warfield, Kabrenda So UMG intends on doing what in terms of improving those internal policies?

3:59:08 PM Vice Chairman Cicero - witness Compton
Note: Warfield, Kabrenda So there is no rough plan to immediately look at some of these to address [click on link for Vice Chairman Cicero's remarks.]

3:59:57 PM Vice Chairman Cicero - witness Compton
Note: Warfield, Kabrenda I'm not sure that is the answer that I am looking for, but that is all you have.

4:00:14 PM Vice Chairman Cicero - witness Compton
Note: Warfield, Kabrenda So you've done something with the gas cards and the vehicles staying in place without being driven home...

4:00:40 PM Vice Chairman Cicero - witness Compton
Note: Warfield, Kabrenda Which means it could be the same amount of overtime as it was before, but you are just aware of what is going on?

4:00:48 PM Vice Chairman Cicero - witness Compton
Note: Warfield, Kabrenda Has there been any significant savings that have been identified and reduced the forty to fifty thousand down to something else?

4:01:34 PM Vice Chairman Cicero - witness Compton
Note: Warfield, Kabrenda So from UMG's perspective is operating the Southern Water District something going forward that it foresees as being salvageable?

4:02:01 PM Vice Chairman Cicero - witness Compton
Note: Warfield, Kabrenda You're involved now but it sounds like it's a very difficult.

4:02:10 PM Vice Chairman Cicero - Asst. GC Vinsel PSC
Note: Warfield, Kabrenda I know I kind of stepped on your toes again there.

4:02:20 PM Vice Chairman Cicero - Asst. GC Vinsel PSC
Note: Warfield, Kabrenda I turn it back to you.

4:02:24 PM Asst. GC Vinsel PSC - witness Compton
Note: Warfield, Kabrenda Cross Continued.

4:07:40 PM Asst. GC Vinsel PSC - witness Compton
Note: Warfield, Kabrenda Staff has no further questions at this time.

4:07:43 PM Chairman Schmitt
Note: Warfield, Kabrenda Commissioner Cicero?

4:07:45 PM Vice Chairman Cicero - witness Compton
Note: Warfield, Kabrenda Cross Examination.

4:09:40 PM POST HEARING DATA REQUEST
Note: Warfield, Kabrenda What Mr. Mayes timelines and what he foresees as the structure [click on link for Vice Chairman Cicero's remarks.]
Note: Warfield, Kabrenda Vice Chairman Cicero - witness Compton

4:10:06 PM Vice Chairman Cicero - witness Compton
Note: Warfield, Kabrenda When we look at a rate increase we have to be [click on link for Vice Chairman Cicero's remarks.]

4:10:42 PM Vice Chairman Cicero - witness Compton
Note: Warfield, Kabrenda I don't have anything else.

4:10:44 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda Mr. Compton is the number of employees that Southern has adequate to run the system?

4:10:59 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda Tell me why not and what you think is needed.

4:11:30 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda How many operators in the usual course of business would you have at a plant?

4:11:43 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda Are operators hard to find?

4:11:47 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda Is there any attempt right now as far as you know to find operators?

4:12:27 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda Other than water treatment plant, any other needs employment wise?

4:13:10 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda Does Southern have the necessary equipment to find leaks?

4:13:32 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda And they would need to be purchased right?

4:13:34 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda What would a master meter cost approximately?

4:13:45 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda How much of its own water does Southern produce as opposed to purchasing?

4:14:19 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda Southern sells water?

4:14:42 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda What's the status of Southern Water District in terms of equipment?

4:16:23 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda Are you going to get a loan or a grant for that or do you know?

4:16:36 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda I was thinking that was Kentucky Infrastructure or something [click on link for Chairman Schmitt's remarks.]

4:16:59 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda Anything else from an operational standpoint about Southern Water District that we ought to know that would be helpful to know in making a determination about its request for emergency relief?

4:18:24 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda The meters apparently are fairly old as I remember [click on link for Chairman Schmitt's remarks.]

4:18:58 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda Of course they had a lot of meters that it didn't make any difference if they read them or not.

4:19:12 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda Do you know if there are any plan in progress to basically see if financing can be obtained to replace those meters?

4:19:44 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda How much money approximately are you talking about?

4:20:11 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda You seen the RG3 estimate correct?

4:20:22 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda Is that an unrealistic and low estimate?

4:20:34 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda Obviously if financing was obtained it would have to be paid back?

4:20:49 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda Would you expect a substantial savings in water loss?

4:21:21 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda In the process of discussing the posible purchase of meters would you be in a position at some point to provide information to the Commission [click on the link for Chairman Schmitt's remarks.]

4:22:05 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda Well I think you should because the issue here might be [click on the link for Chairman Schmitt's remarks.]

4:23:26 PM Chairman Schmitt - witness Compton
Note: Warfield, Kabrenda Okay, thank you Mr. Compton I have nothing else. Mr. Chandler?

4:23:34 PM Asst. Atty Gen. Chandler - witness Compton
Note: Warfield, Kabrenda Cross Examination.

4:31:44 PM Asst. Atty Gen. Chandler - witness Compton
Note: Warfield, Kabrenda That's all the questions I have Chairman. Thank you.

4:31:48 PM Chairman Schmitt
Note: Warfield, Kabrenda Anything else?

4:31:50 PM Chairman Schmitt
Note: Warfield, Kabrenda You may step down sir. Thank you.

4:31:55 PM Chairman Schmitt
Note: Warfield, Kabrenda You got another witness?

4:31:59 PM Chairman Schmitt
Note: Warfield, Kabrenda Okay Mr. Potter?

4:32:01 PM Asst. GC Vinsel - Chairman Schmitt
Note: Warfield, Kabrenda We were thinking that [inaudible].

4:32:05 PM Chairman Schmitt
Note: Fields, Angela Okay. Well you make the call.

4:32:18 PM Chairman Schmitt - witness Vilines
Note: Fields, Angela Swearing in of witness.

4:32:38 PM Chairman Schmitt - witness Vilines
Note: Fields, Angela Mr. Bailey?

4:32:40 PM Atty Bailey Southern District - witness Vilines
Note: Fields, Angela Direct Examination.

4:32:50 PM Chairman Schmitt - witness Vilines
Note: Fields, Angela That's about all I have your honour.

4:32:55 PM Chairman Schmitt - witness Vilines
Note: Fields, Angela Mrs. Vinsel?

4:32:57 PM Asst. GC Vinsel PSC - witness Vilines
Note: Fields, Angela Cross Examination.

4:34:00 PM Asst. GC Vinsel PSC - witness Vilines
Note: Fields, Angela Staff has no further questions.

4:34:03 PM Chairman Schmitt - witness Vilines
Note: Fields, Angela Commissioner Cicero?

4:34:07 PM Chairman Schmitt - witness Vilines
Note: Fields, Angela What types of things did you hear today which would indicate to you that some small amounts could be trimmed?

4:34:33 PM Chairman Schmitt - witness Vilines
Note: Fields, Angela Bills from McDonald's, Peking restaurant in Pikeville that kind of thing?

4:34:47 PM Chairman Schmitt - witness Vilines
Note: Fields, Angela Do your proposed rates include any infrastructure replacements or improvements?

4:35:13 PM Chairman Schmitt - witness Vilines
Note: Fields, Angela I have no further questions.

4:35:15 PM Asst. Atty Gen. Chandler - witness Vilines
Note: Fields, Angela Cross Examination.

4:35:17 PM Asst. Atty Gen. Chandler - witness Vilines
Note: Fields, Angela May I approach Chairman?

4:37:44 PM Asst. Atty Gen. Chandler - witness Vilines
Note: Fields, Angela And do you mind while you're looking to just direct which attachment that amortization is on?
Note: Fields, Angela Table B "Debt Service Schedule" > Which is an attachment to the schedule of adjusted operations.

4:41:32 PM Asst. Atty Gen. Chandler - witness Vilines
Note: Fields, Angela That is all the questions I have for Mr. Vilines Chairman. Thank you.

4:41:38 PM Chairman Schmitt - witness Vilines
Note: Fields, Angela Anything else before I ask Mr. Bailey?

4:41:40 PM Asst. GC Vinsel PSC - witness Vilines
Note: Fields, Angela Recross Examination.

4:43:44 PM Asst. GC Vinsel - witness Vilines
Note: Fields, Angela Staff has no further questions.

4:43:47 PM Chairman Schmitt - witness Vilines
Note: Fields, Angela Commissioner Cicero?

4:43:49 PM Chairman Schmitt - witness Vilines
Note: Fields, Angela I have nothing.

4:43:50 PM Chairman Schmitt - witness Vilines
Note: Fields, Angela Mr. Chandler?

4:43:54 PM Chairman Schmitt - witness Vilines
Note: Fields, Angela You may be excused.

4:43:58 PM Chairman Schmitt
Note: Fields, Angela Do we want to take Mr. Potter?

4:44:04 PM	Chairman Schmitt - witness Potter Note: Fields, Angela	Swearing in of witness.
4:44:19 PM	Chairman Schmitt Note: Fields, Angela	Mr. Bailey.
4:44:20 PM	Atty Bailey Southern District - witness Potter Note: Fields, Angela	Direct Examination.
4:47:35 PM	Vice Chairman Cicero - witness Potter Note: Fields, Angela	So you're looking at two weeks? That's kind of like the money pit two weeks okay?
4:48:38 PM	Vice Chairman Cicero - witness Potter Note: Fields, Angela	So I think what we are looking for is a assessment, and then recommendations, and then an implementation that says this is the timeline to do this in.
4:50:05 PM	Vice Chairman Cicero - witness Potter Note: Fields, Angela	When's the next board meeting?
4:50:08 PM	Vice Chairman Cicero - witness Potter Note: Fields, Angela	28th in May?
4:50:12 PM	Vice Chairman Cicero - witness Potter Note: Fields, Angela	So by May 28th you'll make a preliminary recommendation on several items?
4:50:22 PM	Vice Chairman Cicero - witness Potter Note: Fields, Angela	We'd like to get a copy of that please?
4:52:17 PM	Vice Chairman Cicero - witness Potter Note: Fields, Angela	Do you have idea for example from controlling the vehicles what savings?
4:52:34 PM	Vice Chairman Cicero - witness Potter Note: Fields, Angela	That's okay I'm just asking a question. If you come up with something by the 28th and submit that I'll be happy with that.
4:53:02 PM	Vice Chairman Cicero - witness Potter Note: Fields, Angela	Well that was a much more upbeat assesment then.
4:53:51 PM	Vice Chairman Cicero - witness Potter Note: Fields, Angela	That's good.
4:56:15 PM	Vice Chairman Cicero - witness Potter Note: Fields, Angela	If you have a return on investment of just between two to three years I don't know how you can't have that?
5:00:15 PM	Vice Chairman Cicero - witness Potter Note: Fields, Angela	I don't have any other questions.
5:00:18 PM	Chairman Schmitt - witness Potter Note: Fields, Angela	I know we heard something I gues in the press about a new vocational school in the Floyd County School System that was built in Martin. But apparently it is elevated and they haven't been able to open because they can't get water to it. Can you address that? Is that in your area?
5:00:52 PM	Chairman Schmitt - witness Potter Note: Fields, Angela	They have their water company is that what you are saying?
5:00:58 PM	Chairman Schmitt - witness Potter Note: Fields, Angela	Do they buy water or produce it?
5:01:03 PM	Chairman Schmitt - witness Potter Note: Fields, Angela	Thank you.
5:01:10 PM	Chairman Schmitt - witness Potter Note: Fields, Angela	Mr. Chandler.
5:01:12 PM	Asst. Atty Gen. Chandler - witness Potter Note: Fields, Angela	Cross Examination.
5:06:04 PM	Asst. Atty Gen. Chandler - witness Potter Note: Fields, Angela	May I approach your honour?

5:08:50 PM Asst. Atty Gen. Chandler - witness Potter
Note: Fields, Angela That's all I have Chairman.

5:08:53 PM Asst. Atty Gen. Chandler - witness Potter
Note: Fields, Angela Thank you.

5:08:55 PM Chairman Schmitt
Note: Fields, Angela Anything else?

5:08:56 PM Asst. GC Vinsel PSC - witness Potter
Note: Fields, Angela Cross Examination.

5:09:36 PM Asst. GC Vinsel PSC - witness Potter
Note: Fields, Angela Nothing further.

5:09:38 PM Chairman Schmitt
Note: Fields, Angela Mr. Bailey?

5:09:40 PM Chairman Schmitt - witness Potter
Note: Fields, Angela You may step down and be excused.

5:09:46 PM Chairman Schmitt
Note: Fields, Angela I would like to ask Mr. Prater about the relationship with the Floyd Fiscal Court on the what I thought was a loan.

5:10:02 PM Chairman Schmitt - witness Prater
Note: Fields, Angela Mr. Prater I guess at some point we understood that the Southern Water District was in dire need of cash but probably unable to secure a loan and that Judge Williams and the Fiscal Court had agreed to some accommodation to help borrow money or provide money to the water district. Can you tell us about that?

5:13:36 PM Chairman Schmitt - witness Prater
Note: Fields, Angela I think that Mr. Bartley called me and I told him that whatever they did if they wanted to get their money back, for us to authorize it they needed to have an understanding in writing, that it was a loan that would be repaid.

5:13:54 PM Chairman Schmitt - witness Prater
Note: Fields, Angela Do we have a copy of that?

5:13:59 PM Chairman Schmitt - witness Prater
Note: Fields, Angela POST HEARING DATA REQUEST
Note: Fields, Angela Asst. GC Vinsel PSC - witness Prater
Note: Fields, Angela Copy of agreement between Southern Water Sewer District and the Floyd County Fiscal Court.
Note: Fields, Angela We probably need to obtain a copy of that.

5:14:04 PM Chairman Schmitt - witness Prater
Note: Fields, Angela Let me tell you what I think. Subject to be corrected by Counsel Commissioner Cicero [click on link for Chairman Schmitt's remarks.]

5:15:43 PM Chairman Schmitt - witness Prater
Note: Fields, Angela Anything else?

5:15:48 PM Chairman Schmitt - witness Prater
Note: Fields, Angela Commissioner Cicero?

5:15:49 PM Chairman Schmitt - witness Prater
Note: Fields, Angela Anything you'd like to tell us Mr. Prater?

5:16:41 PM Chairman Schmitt - witness Prater
Note: Fields, Angela I guess during the lunch break Mr. Melnykovich who was responsible for [click on the link for Chairman Schmitt's remarks.]

5:17:44 PM Chairman Schmitt - witness Prater
Note: Fields, Angela Anyway thank you very much for being here you may step down and excused.

5:17:50 PM Chairman Schmitt
Note: Fields, Angela Mr. Bailey I guess we need to talk about these Data Request there are going to be several. I think Mrs. Vinsel you're involved in the case next week is that right or wrong?

5:18:03 PM	Chairman Schmitt Note: Fields, Angela	How much time do you need to draft the Data Request?
5:18:33 PM	Chairman Schmitt Note: Fields, Angela	Okay Mr. Bailey if we get these filed and to you by the end of the day May 15th. How much time will you and your client need?
5:18:59 PM	Chairman Schmitt Note: Fields, Angela	We can give you thirty days sure. I assume we are going to need this information before we make an intermediate decision on the emergency you might ask Ms. Miller and see?
5:19:22 PM	Chairman Schmitt Note: Fields, Angela	Well then they'll be due then on June 18th which is a Monday.
5:19:33 PM	Chairman Schmitt Note: Fields, Angela	Now Mr. Chandler is there anything else?
5:20:35 PM	Chairman Schmitt Note: Fields, Angela	How about June first?
5:20:46 PM	Chairman Schmitt Note: Fields, Angela	Okay so you'll let everybody including Mr. Bailey know by the end of the day Wednesday whether you are going to file a comment or opinion on whether it should be granted on what extent.
5:21:26 PM	Chairman Schmitt Note: Fields, Angela	If he is going to do the 22nd of May. Could you do something by June 4th?
5:21:43 PM	Chairman Schmitt Note: Fields, Angela	Alright is there anything else Mr. Bailey that you would like to bring to our attention or that you would like to say?
5:21:59 PM	Chairman Schmitt Note: Fields, Angela	Anything else Mr. Chandler?
5:22:02 PM	Chairman Schmitt Note: Fields, Angela	Mrs. Vinsel?
5:22:03 PM	Chairman Schmitt Note: Fields, Angela	Alright if there is nothing else this hearing is adjourned.
5:22:10 PM	Session Paused	
5:22:17 PM	Session Ended	



Name:	Description:
PSC Exhibit A-01	Southern Water and Sewer District General Ledger January 1, 2018 - December 31, 2018
PSC Exhibit A-02	Southern Water District Payments to Frasure Electric/Risk Frasure in 2018 Spread Sheet
PSC Exhibit A-03	Credit Card Statements
PSC Exhibit A-04	Southern Water and Sewer District Adjusting Journal Entries February 1, 2018 - December 31, 2018
PSC Exhibit A-05	Promissory Note
PSC Exhibit A-06	Lenders Bank Spread Sheet
PSC Exhibit A-07	Southern Water & Sewer District 01/01/2018 - 12/31/2018 Long Term Debt Spread Sheet
PSC Exhibit A-08	Frasure Electric Invoices
PSC Exhibit A-09	Acceptance Letter from Michael R. Spears C.P.A., P.S.C
PSC Exhibit A-10	Souther Water KY Water Audit Analysis
PSC Exhibit A-11	Southern Water and Sewer District Report of Audit of Financial Statements and Supporting Data Year End December 31, 2016

**Southern Water and Sewer District
General Ledger**

January 1, 2018 - December 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/21/18	P89		Payroll Journal Entry		(959.44)	
12/31/18	29		TO ADJUST EMPLOYEE ADVANCE		427.71	
			Totals for 14105		<u>0.00</u>	<u>0.00</u>
14403	A/R - CDBG Grant			5,000.00		
			Totals for 14403		<u>0.00</u>	<u>5,000.00</u>
14501	Provision for Uncollectible Accounts			(241,731.76)		
12/31/18	26		TO ADJUST ALLOWANCE		41,822.63	
			Totals for 14501		<u>41,822.63</u>	<u>(199,909.13)</u>
14801	A/R - Former Employee			6,000.00		
03/16/18	DEP		TINA MOSLEY		(500.00)	
06/18/18	DEP		TINA MOSLEY		(500.00)	
07/16/18	DEP		TINA MOSELY		(500.00)	
09/14/18	DEP		TINA MOSELY		(500.00)	
10/16/18	DEP		DEPOSIT - TINA		(500.00)	
11/16/18	DEP		TINA MOSELY		(500.00)	
12/31/18	40		TO ADJUST A/R FORMER EMPLOYEE TO ACTUAL		<u>(3,000.00)</u>	
			Totals for 14801		<u>(6,000.00)</u>	<u>0.00</u>
15001	Materials and Supplies			36,132.98		
12/31/18	39		TO ADJUST INVENTORY		3,370.27	
			Totals for 15001		<u>3,370.27</u>	<u>39,503.25</u>
16101	Utility Plant			35,360,216.28		
01/09/18	15211		EXACT COMMUNICATIONS		2,095.00	
04/04/18	15331		SERVICE PUMP & SUPPLY		1,400.00	
05/25/18	21152		BRIAN MEADE		700.00	
06/04/18	15391		VERNON KELLY SLONE		615.20	
06/04/18	15392		S RAY SLONE		714.00	
12/31/18	27		TO RECLASS CIP TO CAPITALIZE		707,971.72	
			Totals for 16101		<u>713,495.92</u>	<u>36,073,712.20</u>
16102	Utility Plant			1,766,340.49		
			Totals for 16102		<u>0.00</u>	<u>1,766,340.49</u>
16103	Utility Plant Sewer			7,869,012.06		
			Totals for 16103		<u>0.00</u>	<u>7,869,012.06</u>
16201	Construction in Progress			3,188,416.15		
01/17/18	1007		BOCA ENTERPRISES		3,900.00	
01/17/18	1008		CAM TECH		18,381.10	
01/24/18	1009		KY GLASS LINED TANKS		72,274.11	
02/05/18	1104		HOWARD ENGINEERING		95,408.36	
02/05/18	1105		KY ENGINEERING GROUP		6,971.55	
02/26/18	1451		HI HAT		6,456.37	
03/05/18	1513		SWSD FEMA-LIGON TANK		5,682.23	
03/05/18	AWT		CANN-TECH		10,069.49	
03/05/18	AWT		KY GLASS LINED TANK		79,718.95	
03/16/18	1356		BOCA ENTERPRISES		18,996.00	
04/05/18	1357		FINAL WOLFFEN PROJECT		15,200.00	
04/12/18	1023		HOWARD'S ENGINEERING		177,463.92	
04/12/18	1024		KY ENGINEERING GROUP		10,175.39	
04/12/18	1025		LAYNE CHRISTIANSON		37,693.00	
06/20/18	1012		KY GLASS LINED TANK (FINAL PYMNT)		54,578.08	
09/26/18	15986		BOCA ENGINEERING		<u>9,000.00</u>	

**Southern Water and Sewer District
General Ledger**

January 1, 2018 - December 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10/09/18	DEP		CUSTOMER DEPOSIT		60.00	
10/10/18	DEP		CUSTOMER DEPOSIT		60.00	
10/11/18	DEP		CUSTOMER DEPOSIT		60.00	
10/12/18	DEP		CUSTOMER DEPOSIT		60.00	
10/15/18	DEP		CUSTOMER DEPOSIT		120.00	
10/16/18	DEP		CUSTOMER DEPOSIT		60.00	
10/22/18	AWT		AEP ONLINE		(28.43)	
10/31/18	DEP		INTEREST		4.00	
11/01/18	DEP		DEPOSIT		60.00	
11/02/18	DEP		DEPOSIT		120.00	
11/02/18	DEP		DEPOSIT		180.00	
11/06/18	1098		PAUL HALL		(19.40)	
11/06/18	DEP		DEPOSIT		60.00	
11/07/18	DEP		DEPOSIT		60.00	
11/08/18	DEP		DEPOSIT		60.00	
11/09/18	DEP		DEPOSIT		120.00	
11/15/18	DEP		DEPOSIT		60.00	
11/16/18	DEP		DEPOSIT		60.00	
11/19/18	1099		GINGER HALBERT		(20.40)	
11/21/18	DEP		DEPOSIT		60.00	
11/27/18	DEP		DEPOSIT		120.00	
11/29/18	DEP		DEPOSIT		120.00	
11/30/18	DEP		DEPOSIT		60.00	
11/30/18	DEP		INTR DEPOSIT		3.97	
11/30/18	DEP		DEPOSIT		60.00	
12/04/18	DEP		REG DEPOSIT		120.00	
12/11/18	1100		KRYSTAL SHEPARD		(11.00)	
12/11/18	DEP		REG DEPOSIT		60.00	
12/12/18	1101		TIMMY BRYANT		(60.00)	
12/14/18	DEP		REG DEPOSIT		60.00	
12/17/18	DEP		REG DEPOSIT		60.00	
12/19/18	DEP		REG DEPOSIT		60.00	
12/20/18	DEP		REG DEPOSIT		60.00	
12/21/18	DEP		REG DEPOSIT		60.00	
12/24/18	DEP		REG DEPOSIT		60.00	
12/28/18	DEP		REG DEPOSIT		60.00	
12/31/18	DEP		INTR DEPOSIT		4.21	
Totals for 17816					<u>11,071.77</u>	<u>54,084.85</u>
17817 FCB - Health Care Reimbursement				17,809.32		
01/19/18	DEP		TRANSFER		5,000.00	
02/20/18	DEP		DEPOSIT		5,000.00	
03/20/18	DEP		TRANSFER		5,000.00	
04/10/18	DEP		TRANSFER		5,000.00	
04/15/18	1151		DEAN HALL		(71.50)	
04/15/18	1152		DEAN HALL		(76.08)	
04/15/18	1153		DEAN HALL		(180.97)	
04/15/18	1154		DEAN HALL		(148.47)	
04/15/18	1155		GEORGE HALL		(500.00)	
04/18/18	AWT		TRANSFER		(10,000.00)	
05/01/18	1156		CHRIS FRANCIS		(500.00)	
05/13/18	1157		PAULA BURKE		(342.11)	
05/13/18	1158		ELIZABETH AUTON		(208.39)	
05/22/18	DEP		TRANSFER		5,000.00	
06/20/18	DEP		TRANSFERS		5,000.00	
07/20/18	DEP		TRANSFER		5,000.00	
08/20/18	DEP		TRANSFER		5,000.00	
08/22/18	1159		PAULA BURKE		(237.22)	

**Southern Water and Sewer District
General Ledger**

January 1, 2018 - December 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
08/22/18	1160		DEAN HALL		(382.12)	
09/20/18	DEP		TRANSFER		5,000.00	
10/19/18	DEP		TRANSFER		5,000.00	
11/01/18	AWT		SOLID WASTE TRANSFER		(10,000.00)	
11/05/18	AWT		TRANSFER TO GENERAL ACC		(21,000.00)	
11/20/18	DEP		DIRECT DEPOSIT TRANSFER		5,000.00	
11/28/18	AWT		TRANSFER TO GENERAL ACC		(19,000.00)	
12/20/18	DEP		DEPOSIT		5,000.00	
Totals for 17817					<u>(2,646.86)</u>	<u>15,162.46</u>
17818 FCB - Allen to Martin WTP				774.26		
01/31/18	DEP		RD TREASURY 310		102,379.91	
02/05/18	1104		HOWARD ENGINEERING		(95,408.36)	
02/05/18	1105		KY ENGINEERING GROUP		(6,971.55)	
03/28/18	DEP		RD GRANT		207,017.56	
03/29/18	DEP		RD GRANT		38,178.75	
04/12/18	1023		HOWARD'S ENGINEERING		(177,463.92)	
04/12/18	1024		KY ENGINEERING GROUP		(10,175.39)	
04/12/18	1025		LAYNE CHRISTIANSON		(37,693.00)	
10/01/18	DEP		RD TREAS USDA RD LOAN/GRANT		7,068.69	
10/22/18	1026		HOWARD ENGINEERING		(5,000.00)	
10/22/18	1027		KY ENGINEERING GROUP		(2,068.69)	
Totals for 17818					<u>19,864.00</u>	<u>20,638.26</u>
17821 FCB-4217 Project-Ligon Tank Replacement				20,903.51		
01/17/18	1007		BOCA ENTERPRISES		(3,900.00)	
01/17/18	1008		CAM TECH		(18,381.10)	
01/19/18	DEP		DEPOSIT		1,500.00	
01/24/18	1009		KY GLASS LINED TANKS		(72,274.11)	
01/25/18	DEP		DEPOSIT		72,359.02	
01/31/18	DEP		INTEREST		1.44	
02/28/18	DEP		INTEREST		0.13	
03/05/18	AWT		CANN-TECH		(10,069.49)	
03/05/18	AWT		KY GLASS LINED TANK		(79,718.95)	
03/05/18	DEP		TRANSFER		10,859.05	
03/05/18	DEP		TRANSFER		74,036.72	
03/06/18	DEP		DEPOSIT		5,682.23	
03/31/18	DEP		INTEREST		1.25	
06/20/18	1012		KY GLASS LINED TANKS		(54,578.08)	
06/20/18	DEP		DEPOSIT 4217		70,500.00	
06/30/18	DEP		INTEREST		1.36	
07/31/18	DEP		INTEREST		0.72	
08/31/18	DEP		INTEREST		0.89	
09/26/18	AWT		TRANSFER		(16,500.00)	
09/30/18	DEP		INTEREST		0.73	
Totals for 17821					<u>(20,478.19)</u>	<u>425.32</u>
17822 FCB - PCUC (Sewer Collections)				236.04		
Totals for 17822					<u>0.00</u>	<u>236.04</u>
23101 Accounts Payable				(290,229.78)		
01/31/18	6		TO REVERSE PRIOR A/P		290,229.78	
01/31/18	7		TO RECORD A/P AT 1-31-18		(320,287.07)	
02/28/18	3		TO REVERSE PRIOR AP		320,287.07	
02/28/18	6		TO RECORD A/P		(308,920.76)	
03/31/18	7		TO REVERSE PRIOR A/P		308,920.76	
03/31/18	8		TO RECORD A/P		(231,471.03)	
04/30/18	7		TO RECORD A/P AT 4/30/18		(256,964.77)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
04/30/18	8		TO REVERSE PRIOR A/P		231,471.03	
05/31/18	5		TO REVERSE PRIOR A/P		256,964.77	
05/31/18	9		TO RECORD A/P		(255,268.34)	
06/30/18	9		TO REVERSE PRIOR A/P		255,268.34	
06/30/18	10		TO RECORD A/P		(245,091.97)	
07/31/18	7		TO REVERSE PRIOR A/P		245,091.97	
07/31/18	16		TO RECORD A/P AT 7/31/18		(240,847.97)	
08/31/18	5		TO REVERSE PRIOR A/P		240,847.97	
08/31/18	6		TO RECORD A/P AT 8/31/2018		(226,476.91)	
09/30/18	3		TO REVERSE PRIOR A/P		226,476.91	
09/30/18	6		TO RECORD A/P		(230,291.12)	
10/31/18	7		TO RECORD A/P		(205,865.00)	
10/31/18	8		TO REVERSE PRIOR A/P		230,291.12	
11/30/18	10		TO REVERSE PRIOR A/P		205,865.00	
11/30/18	11		TO RECORD A/P		(195,081.55)	
12/31/18	7		TO REVERSE PRIOR A/P		195,081.55	
12/31/18	9		TO RECORD A/P AT 12-31-2018		(167,833.20)	
12/31/18	34		TO ADJUST A/P FOR WATER		(13,525.64)	
Totals for 23101					<u>108,870.94</u>	<u>(181,358.84)</u>
23104 A/P - CIP				(9,080.40)		
Totals for 23104					<u>0.00</u>	<u>(9,080.40)</u>
23116 A/P - Mastercard				(1,948.08)		
01/05/18	15206		MASTERCARD		142.03	
01/31/18	9		TO ADJUST A/P - MASTERCARD		(80.67)	
02/09/18	15246		MASTERCARD		1,886.72	
02/28/18	7		TO RECORD MASTERCARD CHARGES		(2,463.50)	
03/09/18	15304		MASTERCARD		2,463.50	
04/12/18	AWT		MASTERCARD DEBIT		1,368.23	
04/30/18	12		TO RECORD APRIL MASTERCARD CHARGES		(1,799.37)	
04/30/18	13		TO RECORD PREVIOUS MONTH'S MASTERCARD		(1,368.23)	
05/21/18	15375		MASTERCARD		1,799.37	
05/31/18	10		TO RECORD MASTERCARD CHARGES		(1,842.78)	
06/08/18	15402		MASTERCARD		1,842.78	
06/30/18	11		TO RECORD MBNA CHARGES		(20.07)	
07/02/18	15430		MASTERCARD		20.07	
07/31/18	17		TO RECORD MASTERCARD CHARGES		(1,031.83)	
08/01/18	15482		MASTERCARD		1,031.83	
08/31/18	13		TO RECORD MASTERCARD CHARGES		(1,080.45)	
09/10/18	15888		MASTERCARD		766.51	
09/30/18	12		TO RECORD CREDIT CARD CHARGES FOR SEPT		(839.17)	
10/16/18	16001		MASTERCARD		1,153.11	
10/31/18	10		TO RECORD MASTERCARD CHARGES		(172.62)	
10/31/18	15941		MASTERCARD		172.62	
11/30/18	5		TO RECORD NOV CREDIT CARD CHARGES		(162.07)	
12/12/18	15614		MASTERCARD		162.07	
12/27/18	15521		MASTERCARD		2,837.71	
12/31/18	8		TO REC CREDIT CARD CHARGES		(3,116.35)	
12/31/18	22		TO ADJUST A/P MASTERCARD		(0.10)	
Totals for 23116					<u>1,669.34</u>	<u>(278.74)</u>
23117 A/P - PCUC Sewer Revenue				(28,800.60)		
01/31/18	13		TO RECORD A/P PCUC SEWER COLLECTIONS		(9,014.84)	
02/28/18	16		TO RECORD A/P PCUC COLLECTIONS		(10,177.23)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/31/18	13		TO RECORD PCUC COLLECTIONS		(8,880.87)	
04/30/18	14		TO RECORD DUE TO PCUC		(8,727.48)	
05/31/18	15		TO RECORD DUE TO PCUC		(9,271.19)	
06/30/18	17		TO RECORD PCUC DUE		(8,104.71)	
07/31/18	9		TO ADJUST A/P PCUC FOR SEWER COLLECTIONS FOR THE YEAR		(9,358.49)	
07/31/18	18		TO ADJUST AMOUNT DUE PCUC FOR 3% COLLECTION FEE		1,906.04	
08/31/18	10		TO ADJUST A/P PCUC		(7,824.11)	
09/30/18	11		TO RECORD A/P PCUC		(7,396.99)	
11/30/18	12		TO RECORD A/P PCUC SEWER REVENUE		(8,100.22)	
12/31/18	17		TO ADJUST A/P PCUC		(9,209.20)	
Totals for 23117					<u>(94,159.29)</u>	<u>(122,959.89)</u>
23150 Accounts Payable - PCUC Sewer Repairs				(54,000.01)		
01/31/18	14		TO RECORD MONTHLY A/P PCUC		(3,000.00)	
02/28/18	17		TO RECORD MONTHLY PCUC		(3,000.00)	
03/31/18	14		TO RECORD MONTHLY FEE DUE		(3,000.00)	
04/30/18	15		TO RECORD MONTHLY DUE		(3,000.00)	
05/31/18	16		TO RECORD MONTHLY DUE		(3,000.00)	
06/30/18	18		TO RECORD MONTHLY DUE		(3,000.00)	
07/31/18	19		TO RECORD FORGIVENESS OF O & M IN FINAL SETTLEMENT		36,000.00	
08/31/18	11		TO ADJUST PCUC REPAIRS		(3,000.00)	
09/30/18	11		TO RECORD A/P PCUC		(3,000.00)	
Totals for 23150					<u>12,000.00</u>	<u>(42,000.01)</u>
23201 Notes Payable Current Portion				(437,079.22)		
12/31/18	30		TO ADJUST CURRENT PORTION NOTES		2,659.72	
Totals for 23201					<u>2,659.72</u>	<u>(434,419.50)</u>
23203 N/P - FCB (Line of Credit)				(237,883.96)		
12/31/18	38		TO ADJUST NOTE LOC		2,110.59	
Totals for 23203					<u>2,110.59</u>	<u>(235,773.37)</u>
23213 N/P - FCB (Truck 482.52)				(9,605.55)		
01/31/18	4		TO RECORD LOAN ENTRY		482.52	
01/31/18	10		TO ADJUST NOTES		(48.13)	
02/28/18	4		TO RECORD LOAN ENTRY		482.52	
02/28/18	12		TO ADJUST NOTES		(45.96)	
03/31/18	4		TO RECORD LOAN ENTRY		482.52	
03/31/18	12		TO ADJUST LOANS		(39.53)	
04/30/18	3		TO RECORD LOAN ENTRY		482.52	
04/30/18	9		TO ADJUST NOTES		(41.55)	
05/31/18	3		TO RECORD LOAN ENTRY		482.52	
05/31/18	11		TO ADJUST NOTES		(38.06)	
06/30/18	4		TO RECORD LOAN ENTRY		482.52	
06/30/18	16		TO ADJUST NOTES		(37.12)	
07/31/18	3		TO RECORD LOAN ENTRY		482.52	
07/31/18	11		TO ADJUST NOTES		(33.74)	
08/31/18	3		TO RECORD LOAN ENTRY		482.52	
08/31/18	12		TO ADJUST NOTE		(32.65)	
09/30/18	4		TO RECORD LOAN ENTRY		482.52	
09/30/18	10		TO ADJUST NOTES		(30.38)	
10/31/18	3		TO RECORD LOAN ENTRY		482.52	
10/31/18	11		TO ADJUST NOTES		(27.20)	
11/30/18	4		TO RECORD LOAN ENTRY		482.52	
11/30/18	13		TO ADJUST NOTES		(25.83)	

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Totals for 23707					<u>270.00</u>	<u>(19,417.50)</u>
23901	A/P - Solid Waste			(426,652.03)		
01/31/18	8		TO ADJUST ACCOUNTS REC		21,084.57	
01/31/18	12		TO ADJUST SEWER PAYMENTS		(3,733.02)	
02/28/18	10		TO ADJUST A/R		23,138.39	
02/28/18	14		TO ADJUST GARBAGE A/P		(702.16)	
04/30/18	10		TO ADJUST A/R		20,975.07	
04/30/18	11		TO ADJUST GARBAGE PAYMENTS		(869.53)	
05/31/18	12		TO ADJUST A/R TO ACTUAL		15,084.73	
08/31/18	15		TO ADJUST GARBAGE PAYMENTS		(10,600.16)	
12/31/18	21		TO ADJUST A/P SOLID WASTE		<u>(9,993.49)</u>	
Totals for 23901					<u>54,384.40</u>	<u>(372,267.63)</u>
25001	Bonds Payable Current Portion			(83,500.00)		
12/31/18	31		TO ADJUST CURRENT PORTION BONDS		<u>(4,500.00)</u>	
Totals for 25001					<u>(4,500.00)</u>	<u>(88,000.00)</u>
25201	N/P - KIA I			(434,100.71)		
06/08/18	AWT		KIA PAYMENT		35,042.04	
06/08/18	AWT		KIA PAYMENT		73,132.18	
06/30/18	12		TO RECLASS PAYMENT		(73,132.18)	
06/30/18	13		TO RECLASS KIA SERVICEING FEES		(434.10)	
06/30/18	14		TO ADJUST KIA LOANS		(6,511.51)	
12/03/18	AWT		DEBIT US BANK		35,013.95	
12/31/18	18		TO ADJUT NOTES		<u>(6,495.97)</u>	
Totals for 25201					<u>56,614.41</u>	<u>(377,486.30)</u>
25202	N/P - KIA III			(1,234,387.27)		
06/30/18	12		TO RECLASS PAYMENT		73,132.18	
06/30/18	13		TO RECLASS KIA SERVICEING FEES		(1,234.39)	
06/30/18	14		TO ADJUST KIA LOANS		(18,515.81)	
12/03/18	AWT		DEBIT US BANK		73,078.79	
12/31/18	18		TO ADJUT NOTES		<u>(18,895.97)</u>	
Totals for 25202					<u>107,564.80</u>	<u>(1,126,822.47)</u>
25203	Bonds Payable			(2,065,000.00)		
01/02/18	AWT		USDA RD		46,000.00	
Totals for 25203					<u>46,000.00</u>	<u>(2,019,000.00)</u>
25205	Bonds Payable (New)			(191,000.00)		
01/02/18	AWT		USDA RD		4,000.00	
Totals for 25205					<u>4,000.00</u>	<u>(187,000.00)</u>
25207	RD Note - USDA (530,000)			(477,500.00)		
01/02/18	AWT		USDA RD		9,500.00	
Totals for 25207					<u>9,500.00</u>	<u>(468,000.00)</u>
25216	N/P RD - USDA (Allen to Martin)			(1,750,000.00)		
01/02/18	AWT		USDA RD		24,000.00	
Totals for 25216					<u>24,000.00</u>	<u>(1,726,000.00)</u>
25301	Less Current Portion Bonds Payable			83,500.00		
12/31/18	31		TO ADJUST CURRENT PORTION BONDS		<u>4,500.00</u>	
Totals for 25301					<u>4,500.00</u>	<u>88,000.00</u>
26901	Deferred Revenue - City Utilities			(1,462,694.99)		

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01/19/18	DEP		PCUC DEPOSIT ADVANCE		(50,000.00)	
02/15/18	DEP		PCUC		(70,000.00)	
03/15/18	DEP		PCUC		(70,000.00)	
03/29/18	DEP		PCUC		(30,000.00)	
04/27/18	DEP		PCUC		(40,000.00)	
05/25/18	DEP		TRANSFER		(20,000.00)	
06/15/18	DEP		PCUC		(50,000.00)	
06/30/18	19		TO RECLASS PAYMENT FROM PCUC		(35,180.42)	
07/31/18	19		TO RECORD FORGIVENESS OF O & M IN FINAL SETTLEMENT		(36,000.00)	
08/24/18	DEP		PCUC		(145,000.00)	
			Totals for 26901		<u>(546,180.42)</u>	<u>(2,008,875.41)</u>
31803	Invested in Capital Assets			(17,377,693.00)		
			Totals for 31803		<u>0.00</u>	<u>(17,377,693.00)</u>
31804	Restricted for Capital Projects			(51,229.00)		
			Totals for 31804		<u>0.00</u>	<u>(51,229.00)</u>
31805	Restricted for Maintenance			(156,566.00)		
			Totals for 31805		<u>0.00</u>	<u>(156,566.00)</u>
31806	Restricted for Debt Services			(155,811.00)		
			Totals for 31806		<u>0.00</u>	<u>(155,811.00)</u>
31807	Unrestricted Net Assets			(187,676.31)		
			Totals for 31807		<u>0.00</u>	<u>(187,676.31)</u>
31808	Restricted for Deposits			(249,424.00)		
			Totals for 31808		<u>0.00</u>	<u>(249,424.00)</u>
46101	Metered Sales - Residential			0.00		
01/09/18	AWT		NSF CHARGE BACK		92.90	
01/24/18	AWT		NSF		122.36	
01/25/18	AWT		NSF		162.97	
01/25/18	AWT		NSF		109.06	
01/25/18	AWT		CB FEE		10.00	
01/26/18	AWT		NSF		50.00	
01/26/18	AWT		NSF		57.40	
01/29/18	AWT		NSF		70.78	
01/29/18	AWT		NSF CHARGE		140.66	
01/31/18	3		TO RECORD SALES AND BILLING	(262,830.60)		
01/31/18	3		TO RECORD SALES AND BILLING	13,990.76		
01/31/18	5		TO RECORD OTHER DEPOSITS	(2,100.00)		
01/31/18	6		TO REVERSE PRIOR A/P	(272.61)		
01/31/18	8		TO ADJUST ACCOUNTS REC	(16,373.23)		
01/31/18	8		TO ADJUST ACCOUNTS REC	9,014.84		
02/23/18	AWT		NSF		45.52	
02/23/18	AWT		NSF		57.40	
02/23/18	AWT		NSF		91.70	
02/26/18	AWT		NSF CHGBCK		50.00	
02/27/18	AWT		NSF		329.50	
02/28/18	8		TO RECORD SALES AND BILLING	(266,460.71)		
02/28/18	8		TO RECORD SALES AND BILLING	30,416.20		
02/28/18	10		TO ADJUST A/R	(16,494.92)		
02/28/18	10		TO ADJUST A/R	10,177.23		
02/28/18	AWT		UNCOLLECTED FUNDS		89.49	
03/14/18	AWT		DEBIT ADJUSTMENT		17.00	

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05/31/18	6		TO RECORD SALES AND BILLING		(5,741.40)	
06/30/18	6		TO RECORD SALES AND BILLING		(6,135.00)	
07/31/18	5		TO RECORD SALES AND BILLING		(5,979.00)	
08/31/18	7		TO RECORD SALES AND BILLING		(6,612.00)	
09/30/18	7		TO RECORD SALES AND BILLING		(7,401.00)	
10/31/18	5		TO RECORD SALES AND BILLING		(6,981.00)	
11/30/18	8		TO RECORD SALES AND BILLING		(8,419.80)	
12/31/18	3		TO RECORD SALES & BILLING		(5,512.20)	
Totals for 46102					<u>(83,657.20)</u>	<u>(83,657.20)</u>
46104 Sewer Revenue - PCUC				0.00		
01/03/18	15204		PCUC		47.15	
01/31/18	11		TO ADJUST SEWER REVENUE		(47.15)	
Totals for 46104					<u>0.00</u>	<u>0.00</u>
46150 Metered Sales - Residential Sewer				0.00		
01/31/18	3		TO RECORD SALES AND BILLING		(10,527.88)	
02/28/18	8		TO RECORD SALES AND BILLING		(7,530.26)	
03/31/18	3		TO RECORD SALES AND BILLING		(6,450.60)	
04/30/18	5		TO RECORD SALES AND BILLING		(7,083.56)	
05/31/18	6		TO RECORD SALES AND BILLING		(6,349.78)	
06/30/18	6		TO RECORD SALES AND BILLING		(7,481.94)	
07/31/18	5		TO RECORD SALES AND BILLING		(6,856.52)	
08/31/18	7		TO RECORD SALES AND BILLING		(6,609.00)	
09/30/18	7		TO RECORD SALES AND BILLING		(7,331.06)	
10/31/18	5		TO RECORD SALES AND BILLING		(6,261.40)	
11/30/18	8		TO RECORD SALES AND BILLING		(7,109.22)	
12/31/18	3		TO RECORD SALES & BILLING		(6,357.14)	
Totals for 46150					<u>(85,948.36)</u>	<u>(85,948.36)</u>
46151 Metered Sales - Business Sewer				0.00		
01/31/18	3		TO RECORD SALES AND BILLING		(303.20)	
02/28/18	8		TO RECORD SALES AND BILLING		(1,854.06)	
03/31/18	3		TO RECORD SALES AND BILLING		(2,395.62)	
04/30/18	5		TO RECORD SALES AND BILLING		(2,862.28)	
05/31/18	6		TO RECORD SALES AND BILLING		(1,998.68)	
06/30/18	6		TO RECORD SALES AND BILLING		(2,949.96)	
07/31/18	5		TO RECORD SALES AND BILLING		(1,405.54)	
08/31/18	7		TO RECORD SALES AND BILLING		(1,720.78)	
09/30/18	7		TO RECORD SALES AND BILLING		(3,479.28)	
10/31/18	5		TO RECORD SALES AND BILLING		(2,471.96)	
11/30/18	8		TO RECORD SALES AND BILLING		(3,652.08)	
12/31/18	3		TO RECORD SALES & BILLING		(2,481.66)	
Totals for 46151					<u>(27,575.10)</u>	<u>(27,575.10)</u>
46601 Sales for Resale				0.00		
01/31/18	3		TO RECORD SALES AND BILLING		(7,429.58)	
02/28/18	8		TO RECORD SALES AND BILLING		(4,045.50)	
03/31/18	3		TO RECORD SALES AND BILLING		(3,075.60)	
04/30/18	5		TO RECORD SALES AND BILLING		(2,081.10)	
05/31/18	6		TO RECORD SALES AND BILLING		(3,741.84)	
06/30/18	6		TO RECORD SALES AND BILLING		(3,662.62)	
07/31/18	5		TO RECORD SALES AND BILLING		(3,379.74)	
08/31/18	7		TO RECORD SALES AND BILLING		(3,492.38)	
09/30/18	7		TO RECORD SALES AND BILLING		(4,002.20)	
10/31/18	5		TO RECORD SALES AND BILLING		(2,954.92)	
11/30/18	8		TO RECORD SALES AND BILLING		(3,456.82)	
12/31/18	3		TO RECORD SALES & BILLING		(3,649.88)	

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12/31/18	7		TO REVERSE PRIOR A/P		(5,407.67)	
12/31/18	34		TO ADJUST A/P FOR WATER		<u>13,525.64</u>	
Totals for 60002					<u><u>352,353.37</u></u>	<u><u>352,353.37</u></u>
60003 PCUC Sewer Payments				0.00		
01/31/18	11		TO ADJUST SEWER REVENUE		47.15	
01/31/18	13		TO RECORD A/P PCUC SEWER COLLECTIONS		9,014.84	
02/28/18	16		TO RECORD A/P PCUC COLLECTIONS		10,177.23	
03/31/18	13		TO RECORD PCUC COLLECTIONS		8,880.87	
04/30/18	14		TO RECORD DUE TO PCUC		8,727.48	
05/31/18	15		TO RECORD DUE TO PCUC		9,271.19	
06/30/18	17		TO RECORD PCUC DUE		8,104.71	
07/31/18	9		TO ADJUST A/P PCUC FOR SEWER COLLECTIONS FOR THE YEAR		9,358.49	
07/31/18	18		TO ADJUST AMOUNT DUE PCUC FOR 3% COLLECTION FEE		(1,906.04)	
08/31/18	10		TO ADJUST A/P PCUC		7,824.11	
09/30/18	11		TO RECORD A/P PCUC		7,396.99	
11/30/18	12		TO RECORD A/P PCUC SEWER REVENUE		8,100.22	
12/31/18	17		TO ADJUST A/P PCUC		<u>9,209.20</u>	
Totals for 60003					<u><u>94,206.44</u></u>	<u><u>94,206.44</u></u>
62000 Contract Labor - Water				0.00		
11/21/18	15968		VEVA REED		1,380.00	
12/31/18	37		TO RECLASS MISC. PER ANALYSIS		<u>250.00</u>	
Totals for 62000					<u><u>1,630.00</u></u>	<u><u>1,630.00</u></u>
62001 Operations Labor - Pumping				0.00		
01/05/18	P89		Payroll Journal Entry		4,812.57	
01/19/18	P89		Payroll Journal Entry		4,989.87	
02/02/18	P89		Payroll Journal Entry		4,484.67	
02/16/18	P89		Payroll Journal Entry		3,854.37	
03/02/18	P89		Payroll Journal Entry		4,017.87	
03/16/18	P89		Payroll Journal Entry		3,927.27	
03/30/18	P89		Payroll Journal Entry		3,777.27	
04/13/18	P89		Payroll Journal Entry		4,115.97	
04/27/18	P89		Payroll Journal Entry		4,959.17	
05/11/18	P89		Payroll Journal Entry		3,881.87	
05/25/18	P89		Payroll Journal Entry		3,693.77	
06/08/18	P89		Payroll Journal Entry		4,702.67	
06/22/18	P89		Payroll Journal Entry		3,796.37	
07/06/18	P89		Payroll Journal Entry		4,377.77	
07/20/18	P89		Payroll Journal Entry		4,651.37	
08/03/18	P89		Payroll Journal Entry		4,018.67	
08/17/18	P89		Payroll Journal Entry		4,394.87	
08/31/18	P89		Payroll Journal Entry		4,001.57	
09/14/18	P89		Payroll Journal Entry		4,463.27	
09/28/18	P89		Payroll Journal Entry		4,668.47	
10/12/18	P89		Payroll Journal Entry		4,069.97	
10/26/18	P89		Payroll Journal Entry		3,813.47	
11/09/18	P89		Payroll Journal Entry		4,018.67	
11/23/18	P89		Payroll Journal Entry		4,728.32	
12/07/18	P89		Payroll Journal Entry		4,343.57	
12/21/18	P89		Payroll Journal Entry		<u>4,155.47</u>	
Totals for 62001					<u><u>110,719.17</u></u>	<u><u>110,719.17</u></u>
62050 Contract Labor				0.00		

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10/11/18	15995		ECLIPSE DATA SOLUTIONS		490.00	
10/22/18	15924		TRESIA HALL		200.00	
11/05/18	15948		TRESIA HALL		200.00	
Totals for 62050					<u>890.00</u>	<u>890.00</u>
62301 Supplies - Pumping				0.00		
03/31/18	8		TO RECORD A/P		5,118.01	
04/30/18	7		TO RECORD A/P AT 4/30/18		5,118.01	
04/30/18	8		TO REVERSE PRIOR A/P		(5,118.01)	
05/31/18	5		TO REVERSE PRIOR A/P		(5,118.01)	
05/31/18	9		TO RECORD A/P		5,118.01	
06/30/18	9		TO REVERSE PRIOR A/P		(5,118.01)	
06/30/18	10		TO RECORD A/P		5,118.01	
07/31/18	7		TO REVERSE PRIOR A/P		(5,118.01)	
07/31/18	16		TO RECORD A/P AT 7/31/18		5,118.01	
08/31/18	5		TO REVERSE PRIOR A/P		(5,118.01)	
08/31/18	6		TO RECORD A/P AT 8/31/2018		5,118.01	
09/30/18	3		TO REVERSE PRIOR A/P		(5,118.01)	
09/30/18	6		TO RECORD A/P		5,118.01	
10/31/18	7		TO RECORD A/P		5,118.01	
10/31/18	8		TO REVERSE PRIOR A/P		(5,118.01)	
11/30/18	10		TO REVERSE PRIOR A/P		(5,118.01)	
11/30/18	11		TO RECORD A/P		5,118.01	
12/31/18	7		TO REVERSE PRIOR A/P		(5,118.01)	
12/31/18	9		TO RECORD A/P AT 12-31-2018		5,118.01	
Totals for 62301					<u>5,118.01</u>	<u>5,118.01</u>
62302 Repairs - Pumping				0.00		
01/09/18	15209		FRASURE ELECTRIC		7,500.00	
01/31/18	7		TO RECORD A/P AT 1-31-18		5,000.00	
02/28/18	3		TO REVERSE PRIOR AP		(5,000.00)	
02/28/18	6		TO RECORD A/P		5,000.00	
03/16/18	15310		FRASURE ELECTRIC		5,000.00	
03/31/18	7		TO REVERSE PRIOR A/P		(5,000.00)	
04/30/18	7		TO RECORD A/P AT 4/30/18		5,000.00	
05/11/18	15364		RICK FRASURE		5,000.00	
05/31/18	5		TO REVERSE PRIOR A/P		(5,000.00)	
06/07/18	15397		FRASURE ELECTRIC		5,000.00	
07/13/18	15441		RICK FRASURE		10,000.00	
07/31/18	7		TO REVERSE PRIOR A/P		(22,672.00)	
07/31/18	16		TO RECORD A/P AT 7/31/18		22,672.00	
08/17/18	15487		RICK FRASURE		5,000.00	
08/31/18	5		TO REVERSE PRIOR A/P		(22,672.00)	
08/31/18	6		TO RECORD A/P AT 8/31/2018		22,672.00	
09/21/18	15979		RICK FRASURE		5,000.00	
09/30/18	3		TO REVERSE PRIOR A/P		(22,672.00)	
09/30/18	6		TO RECORD A/P		22,672.00	
10/18/18	15918		RICK FRASURE		5,000.00	
10/31/18	7		TO RECORD A/P		22,672.00	
10/31/18	8		TO REVERSE PRIOR A/P		(22,672.00)	
11/16/18	15964		RICK FRASURE		5,000.00	
11/30/18	10		TO REVERSE PRIOR A/P		(22,672.00)	
11/30/18	11		TO RECORD A/P		22,672.00	
12/17/18	15621		RICK FRASURE		5,000.00	
12/31/18	7		TO REVERSE PRIOR A/P		(22,672.00)	
12/31/18	9		TO RECORD A/P AT 12-31-2018		22,672.00	
Totals for 62302					<u>57,500.00</u>	<u>57,500.00</u>

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12/14/18	AWT		KY FRONTIE		211.77	
12/31/18	7		TO REVERSE PRIOR A/P		(82.06)	
12/31/18	35		TO RECLASS POSTING ERROR		(1,339.25)	
12/31/18	37		TO RECLASS MISC. PER ANALYSIS		1,045.22	
Totals for 62501					<u>2,907.87</u>	<u>2,907.87</u>
64001 Operations Labor - T & D				0.00		
01/05/18	P89		Payroll Journal Entry		23,233.94	
01/19/18	P89		Payroll Journal Entry		35,961.18	
02/02/18	P89		Payroll Journal Entry		24,548.61	
02/16/18	P89		Payroll Journal Entry		22,268.92	
02/28/18	11		TO RECLASS ADVANCE		1,280.27	
03/02/18	P89		Payroll Journal Entry		24,463.68	
03/16/18	P89		Payroll Journal Entry		21,338.62	
03/30/18	P89		Payroll Journal Entry		21,392.32	
03/31/18	11		TO ADJUST EMPLOYEE ADVANCE		(1,280.27)	
04/13/18	P89		Payroll Journal Entry		23,796.73	
04/27/18	P89		Payroll Journal Entry		23,117.96	
05/11/18	21122		CHRIS FRANCIS		1,208.28	
05/11/18	P89		Payroll Journal Entry		18,942.89	
05/25/18	P89		Payroll Journal Entry		21,254.25	
06/08/18	P89		Payroll Journal Entry		21,073.80	
06/22/18	P89		Payroll Journal Entry		21,602.22	
07/06/18	P89		Payroll Journal Entry		22,841.64	
07/20/18	P89		Payroll Journal Entry		23,746.43	
08/03/18	P89		Payroll Journal Entry		22,869.74	
08/17/18	P89		Payroll Journal Entry		21,500.56	
08/31/18	P89		Payroll Journal Entry		20,970.15	
09/14/18	P89		Payroll Journal Entry		21,887.33	
09/28/18	P89		Payroll Journal Entry		20,463.33	
10/12/18	P89		Payroll Journal Entry		21,260.67	
10/26/18	P89		Payroll Journal Entry		21,630.36	
11/09/18	P89		Payroll Journal Entry		20,673.42	
11/23/18	P89		Payroll Journal Entry		19,326.96	
11/29/18	15976		BARRY CATRON		37.02	
12/07/18	15605		CHRIS ADKINS		427.71	
12/07/18	P89		Payroll Journal Entry		23,560.02	
12/21/18	P89		Payroll Journal Entry		21,275.25	
12/31/18	29		TO ADJUST EMPLOYEE ADVANCE		(427.71)	
12/31/18	32		TO ADJUST ACC VACATION/SICK		(838.42)	
Totals for 64001					<u>585,407.86</u>	<u>585,407.86</u>
64050 Wages - Sewer				0.00		
01/05/18	P89		Payroll Journal Entry		939.12	
01/19/18	P89		Payroll Journal Entry		2,184.00	
02/02/18	P89		Payroll Journal Entry		1,086.54	
02/16/18	P89		Payroll Journal Entry		1,250.34	
03/02/18	P89		Payroll Journal Entry		1,283.10	
03/16/18	P89		Payroll Journal Entry		873.60	
03/30/18	P89		Payroll Journal Entry		1,168.44	
04/13/18	P89		Payroll Journal Entry		1,365.00	
04/27/18	P89		Payroll Journal Entry		1,348.62	
05/11/18	P89		Payroll Journal Entry		873.60	
05/25/18	P89		Payroll Journal Entry		1,152.06	
06/08/18	P89		Payroll Journal Entry		1,233.96	
06/22/18	P89		Payroll Journal Entry		1,332.24	
07/06/18	P89		Payroll Journal Entry		1,708.98	
07/20/18	P89		Payroll Journal Entry		1,332.24	

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08/03/18	P89		Payroll Journal Entry		1,512.42	
08/17/18	P89		Payroll Journal Entry		1,332.24	
08/31/18	P89		Payroll Journal Entry		1,283.10	
09/14/18	P89		Payroll Journal Entry		1,102.92	
09/28/18	P89		Payroll Journal Entry		1,283.10	
10/12/18	P89		Payroll Journal Entry		1,283.10	
10/26/18	P89		Payroll Journal Entry		1,266.72	
11/09/18	P89		Payroll Journal Entry		1,266.72	
11/23/18	P89		Payroll Journal Entry		1,315.86	
12/07/18	P89		Payroll Journal Entry		1,758.12	
12/21/18	P89		Payroll Journal Entry		1,266.72	
Totals for 64050					<u>33,802.86</u>	<u>33,802.86</u>
64101 Uniform Rental - T & D				0.00		
01/30/18	15239		ARAMARK		65.94	
03/02/18	15301		ARAMARK		2,626.40	
04/30/18	7		TO RECORD A/P AT 4/30/18		1,564.53	
04/30/18	8		TO REVERSE PRIOR A/P		(3,377.67)	
05/21/18	15378		ARAMARK		1,564.52	
05/31/18	5		TO REVERSE PRIOR A/P		(1,564.53)	
07/03/18	AWT		AEP ONLINE		27.77	
07/09/18	15450		ARAMARK		3,491.87	
07/31/18	16		TO RECORD A/P AT 7/31/18		1,974.84	
08/01/18	15481		ARAMARK UNIFORM		1,974.84	
08/31/18	5		TO REVERSE PRIOR A/P		(1,974.84)	
09/04/18	15882		ARAMARK		1,628.78	
09/20/18	15978		ARAMARK		1,731.08	
09/30/18	3		TO REVERSE PRIOR A/P		(1,628.78)	
09/30/18	3		TO REVERSE PRIOR A/P		(600.14)	
09/30/18	6		TO RECORD A/P		1,451.00	
10/01/18	AWT		NSF		127.40	
10/31/18	7		TO RECORD A/P		1,582.63	
10/31/18	8		TO REVERSE PRIOR A/P		(1,451.00)	
11/09/18	15952		ARAMARK		1,582.81	
11/30/18	10		TO REVERSE PRIOR A/P		(1,582.63)	
12/18/18	15509		ARAMARK		1,469.88	
12/18/18	15510		ARAMARK		93.95	
12/31/18	9		TO RECORD A/P AT 12-31-2018		1,429.29	
Totals for 64101					<u>12,207.94</u>	<u>12,207.94</u>
64102 Supplies - T & D				0.00		
01/08/18	15208		HAYES PIPE		11,000.00	
01/09/18	15210		MTN AGGREGATES		603.75	
01/12/18	15214		WRIGHT LUMBER		257.16	
01/23/18	15081		FORTLINER		3,000.00	
01/24/18	15234		MT AGGREGATES		1,446.63	
01/25/18	15235		MTN AGGREGATES		632.27	
01/31/18	6		TO REVERSE PRIOR A/P		(2,001.23)	
01/31/18	6		TO REVERSE PRIOR A/P		(437.44)	
01/31/18	6		TO REVERSE PRIOR A/P		(10,969.97)	
01/31/18	6		TO REVERSE PRIOR A/P		(10,425.76)	
01/31/18	6		TO REVERSE PRIOR A/P		(1,754.49)	
01/31/18	6		TO REVERSE PRIOR A/P		(317.34)	
01/31/18	6		TO REVERSE PRIOR A/P		(5,613.98)	
01/31/18	6		TO REVERSE PRIOR A/P		(257.16)	
01/31/18	6		TO REVERSE PRIOR A/P		(502.96)	
01/31/18	7		TO RECORD A/P AT 1-31-18		12,310.58	
01/31/18	7		TO RECORD A/P AT 1-31-18		1,754.49	

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10/10/18	21450		Continental Hydrodyne Systems, Inc.		171.00	
10/10/18	21451		Trivaco		1,500.00	
10/16/18	15909		HAYES PIPE SUPPLY		2,731.29	
10/16/18	15910		WRIGHT LUMBER		394.21	
10/16/18	15912		MOORE'S HARDWARE		3,885.13	
10/16/18	15997		CI THORNBURG		1,066.75	
10/22/18	15923		MT AGGREGATES		607.93	
10/31/18	7		TO RECORD A/P		5,597.18	
10/31/18	7		TO RECORD A/P		4,847.86	
10/31/18	7		TO RECORD A/P		1,776.29	
10/31/18	7		TO RECORD A/P		87.06	
10/31/18	7		TO RECORD A/P		341.18	
10/31/18	7		TO RECORD A/P		9,590.70	
10/31/18	7		TO RECORD A/P		4,968.99	
10/31/18	7		TO RECORD A/P		5,278.51	
10/31/18	7		TO RECORD A/P		15,663.29	
10/31/18	8		TO REVERSE PRIOR A/P		(2,731.29)	
10/31/18	8		TO REVERSE PRIOR A/P		(394.21)	
10/31/18	8		TO REVERSE PRIOR A/P		(3,885.13)	
10/31/18	8		TO REVERSE PRIOR A/P		(9,590.70)	
10/31/18	8		TO REVERSE PRIOR A/P		(4,968.99)	
10/31/18	8		TO REVERSE PRIOR A/P		(4,054.32)	
10/31/18	8		TO REVERSE PRIOR A/P		(5,278.51)	
10/31/18	8		TO REVERSE PRIOR A/P		(15,663.29)	
10/31/18	8		TO REVERSE PRIOR A/P		(4,968.99)	
10/31/18	15939		BIG SANDY IND SUPPLY		130.00	
10/31/18	15942		GEARHEART COMM		185.67	
10/31/18	15946		CONSOLIDATED PIPE		4,054.32	
11/06/18	21508		Trivaco		1,500.00	
11/20/18	15972		HAYES PIPE SUPPLY		4,847.86	
11/21/18	15973		MT AGGREGATES		641.09	
11/30/18	10		TO REVERSE PRIOR A/P		(5,597.18)	
11/30/18	10		TO REVERSE PRIOR A/P		(4,847.86)	
11/30/18	10		TO REVERSE PRIOR A/P		(1,776.29)	
11/30/18	10		TO REVERSE PRIOR A/P		(87.06)	
11/30/18	10		TO REVERSE PRIOR A/P		(341.18)	
11/30/18	10		TO REVERSE PRIOR A/P		(9,590.70)	
11/30/18	10		TO REVERSE PRIOR A/P		(4,968.99)	
11/30/18	10		TO REVERSE PRIOR A/P		(5,278.51)	
11/30/18	10		TO REVERSE PRIOR A/P		(15,663.29)	
11/30/18	11		TO RECORD A/P		20,825.91	
11/30/18	11		TO RECORD A/P		7,255.84	
11/30/18	11		TO RECORD A/P		87.06	
11/30/18	11		TO RECORD A/P		341.18	
11/30/18	11		TO RECORD A/P		299.00	
11/30/18	11		TO RECORD A/P		1,776.00	
11/30/18	11		TO RECORD A/P		19,838.20	
12/07/18	15604		CI THORNBURG		7,950.00	
12/07/18	15606		TRIVACO		1,500.00	
12/10/18	15608		TYLER GUN		2,500.00	
12/13/18	15615		6		200.00	
12/14/18	15617		HALL SUPPLY		131.99	
12/17/18	15620		HUNTINGTON STEEL		997.00	
12/17/18	15622		64102		1,776.29	
12/18/18	15502		GEARHEART COMM		168.57	
12/20/18	15511		TIM COMBS		1,100.00	
12/21/18	15503		H. PIPE SUPPLY		10,029.19	
12/21/18	15624		CI THORNBURG		7,164.61	

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03/31/18	7		TO REVERSE PRIOR A/P		(2,626.40)	
03/31/18	7		TO REVERSE PRIOR A/P		(567.72)	
03/31/18	8		TO RECORD A/P		125.87	
03/31/18	8		TO RECORD A/P		3,377.67	
04/30/18	7		TO RECORD A/P AT 4/30/18		125.87	
04/30/18	8		TO REVERSE PRIOR A/P		(125.87)	
05/07/18	15361		ARAMARK UNIFORM		125.87	
05/31/18	5		TO REVERSE PRIOR A/P		(125.87)	
06/30/18	10		TO RECORD A/P		470.33	
07/31/18	7		TO REVERSE PRIOR A/P		(470.33)	
07/31/18	16		TO RECORD A/P AT 7/31/18		109.60	
07/31/18	16		TO RECORD A/P AT 7/31/18		360.73	
08/31/18	5		TO REVERSE PRIOR A/P		(109.60)	
08/31/18	5		TO REVERSE PRIOR A/P		(360.73)	
08/31/18	6		TO RECORD A/P AT 8/31/2018		1,628.78	
08/31/18	6		TO RECORD A/P AT 8/31/2018		600.14	
Totals for 64106					<u>5,666.52</u>	<u>5,666.52</u>
64107 Vehicle Repairs - T & D				0.00		
07/06/18	AWT		ADVANCE AUTO		1,679.61	
Totals for 64107					<u>1,679.61</u>	<u>1,679.61</u>
64109 Fuel-Gasoline				0.00		
01/24/18	AWT		WEX FLEET		7,059.63	
02/23/18	AWT		WEX FLEET		9,474.44	
03/26/18	AWT		WEX INC		6,799.40	
04/24/18	AWT		WEX FLEET		6,810.46	
04/30/18	12		TO RECORD APRIL MASTERCARD CHARGES		10.47	
04/30/18	13		TO RECORD PREVIOUS MONTH'S MASTERCARD		1.91	
05/24/18	AWT		WEX FLEET		9,644.32	
06/22/18	AWT		WEX INC		7,424.88	
07/24/18	AWT		WEX FLEET		7,333.16	
08/31/18	6		TO RECORD A/P AT 8/31/2018		9,361.15	
09/04/18	AWT		WEX INC FLEET		7,739.93	
09/18/18	AWT		WEX INC		9,361.15	
09/30/18	3		TO REVERSE PRIOR A/P		(9,361.15)	
10/24/18	AWT		WEX FLEET		7,911.67	
11/15/18	15961		WEX INC		9,423.76	
11/26/18	AWT		WEX INC FLEET		9,423.76	
11/30/18	11		TO RECORD A/P		(13,355.45)	
12/31/18	7		TO REVERSE PRIOR A/P		13,355.45	
12/31/18	9		TO RECORD A/P AT 12-31-2018		(8,556.41)	
Totals for 64109					<u>89,862.53</u>	<u>89,862.53</u>
64150 Uniform Rental				0.00		
02/22/18	15286		ARAMARK		32.97	
04/11/18	15341		ARAMARK UNIFORM		2,847.41	
11/30/18	11		TO RECORD A/P		952.56	
12/31/18	7		TO REVERSE PRIOR A/P		(952.56)	
12/31/18	9		TO RECORD A/P AT 12-31-2018		952.56	
Totals for 64150					<u>3,832.94</u>	<u>3,832.94</u>
64220 Repairs-Sewer				0.00		
01/31/18	14		TO RECORD MONTHLY A/P PCUC		3,000.00	
02/28/18	17		TO RECORD MONTHLY PCUC		3,000.00	
03/31/18	14		TO RECORD MONTHLY FEE DUE		3,000.00	
04/30/18	15		TO RECORD MONTHLY DUE		3,000.00	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/21/18	P89		Payroll Journal Entry		4,339.63	
Totals for 72001					<u>119,010.64</u>	<u>119,010.64</u>
72103 Office Supplies				0.00		
01/31/18	6		TO REVERSE PRIOR A/P		(45.00)	
01/31/18	6		TO REVERSE PRIOR A/P		(626.90)	
01/31/18	7		TO RECORD A/P AT 1-31-18		671.90	
02/28/18	3		TO REVERSE PRIOR AP		(671.90)	
02/28/18	6		TO RECORD A/P		671.90	
02/28/18	7		TO RECORD MASTERCARD CHARGES		123.27	
03/31/18	7		TO REVERSE PRIOR A/P		(671.90)	
03/31/18	8		TO RECORD A/P		236.00	
03/31/18	8		TO RECORD A/P		583.99	
04/30/18	7		TO RECORD A/P AT 4/30/18		236.00	
04/30/18	7		TO RECORD A/P AT 4/30/18		583.99	
04/30/18	7		TO RECORD A/P AT 4/30/18		1,460.95	
04/30/18	7		TO RECORD A/P AT 4/30/18		491.87	
04/30/18	7		TO RECORD A/P AT 4/30/18		749.61	
04/30/18	8		TO REVERSE PRIOR A/P		(236.00)	
04/30/18	8		TO REVERSE PRIOR A/P		(583.99)	
04/30/18	13		TO RECORD PREVIOUS MONTH'S MASTERCARD		15.89	
04/30/18	13		TO RECORD PREVIOUS MONTH'S MASTERCARD		115.12	
04/30/18	13		TO RECORD PREVIOUS MONTH'S MASTERCARD		59.96	
04/30/18	13		TO RECORD PREVIOUS MONTH'S MASTERCARD		34.94	
05/09/18	15366		STAPLES		749.61	
05/31/18	5		TO REVERSE PRIOR A/P		(236.00)	
05/31/18	5		TO REVERSE PRIOR A/P		(583.99)	
05/31/18	5		TO REVERSE PRIOR A/P		(1,460.95)	
05/31/18	5		TO REVERSE PRIOR A/P		(491.87)	
05/31/18	5		TO REVERSE PRIOR A/P		(749.61)	
05/31/18	9		TO RECORD A/P		236.00	
05/31/18	9		TO RECORD A/P		583.99	
05/31/18	9		TO RECORD A/P		1,460.95	
05/31/18	9		TO RECORD A/P		491.87	
05/31/18	10		WALMART		42.39	
05/31/18	15385		HOME CITY ICE		236.00	
06/30/18	9		TO REVERSE PRIOR A/P		(236.00)	
06/30/18	9		TO REVERSE PRIOR A/P		(583.99)	
06/30/18	9		TO REVERSE PRIOR A/P		(1,460.95)	
06/30/18	9		TO REVERSE PRIOR A/P		(491.87)	
06/30/18	10		TO RECORD A/P		1,458.95	
06/30/18	10		TO RECORD A/P		1,313.86	
07/13/18	15444		UNITED SYSTEMS		1,219.96	
07/26/18	AWT		KELLY PRINTING		1,458.95	
07/31/18	7		TO REVERSE PRIOR A/P		(1,458.95)	
07/31/18	7		TO REVERSE PRIOR A/P		(1,313.86)	
07/31/18	15474		STATE WIDE PRESS		127.20	
08/31/18	13		PAYPAL		254.93	
09/30/18	12		STAPLES		155.26	
10/11/18	15994		STATE WIDE PRESS		274.54	
10/31/18	10		WALMART		50.08	
11/30/18	5		STAPLES DIRECT		57.20	
12/14/18	15618		PETTY CASH		500.00	
12/31/18	36		TO RECLASS INK CARTRIDGES FOR THE YEAR		<u>5,401.87</u>	
Totals for 72103					<u>10,205.27</u>	<u>10,205.27</u>

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
09/30/18	6		TO RECORD A/P		440.31	
09/30/18	6		TO RECORD A/P		437.66	
09/30/18	12		APPALACHIAN WIRELESS		561.66	
10/01/18	AWT		ATT		95.60	
10/15/18	AWT		ATT		3.74	
10/16/18	15907		XACT		815.35	
10/19/18	15920		GEARHEART COMM		144.26	
10/19/18	15922		APPALACHIAN WIRELESS		440.31	
10/30/18	AWT		ATT		95.60	
10/31/18	7		TO RECORD A/P		815.35	
10/31/18	8		TO REVERSE PRIOR A/P		(815.35)	
10/31/18	8		TO REVERSE PRIOR A/P		(440.31)	
10/31/18	8		TO REVERSE PRIOR A/P		(437.66)	
11/07/18	15951		XACT COMMUNICATIONS		815.35	
11/13/18	15960		BIG SANDY RECC		437.97	
11/13/18	AWT		ATT		220.70	
11/30/18	10		TO REVERSE PRIOR A/P		(815.35)	
11/30/18	11		TO RECORD A/P		815.35	
11/30/18	11		TO RECORD A/P		278.95	
11/30/18	11		TO RECORD A/P		220.70	
12/04/18	AWT		ATT		95.60	
12/11/18	15613		XACT COMM		815.35	
12/18/18	15505		APPALACHIAN WIRELESS		278.95	
12/27/18	15517		XACT		815.35	
12/31/18	7		TO REVERSE PRIOR A/P		(815.35)	
12/31/18	7		TO REVERSE PRIOR A/P		(278.95)	
12/31/18	7		TO REVERSE PRIOR A/P		(220.70)	
12/31/18	9		TO RECORD A/P AT 12-31-2018		815.35	
12/31/18	9		TO RECORD A/P AT 12-31-2018		745.68	
12/31/18	AWT		ATT		95.60	
Totals for 72104					<u>26,731.63</u>	<u>26,731.63</u>
72105 Bank Charges				0.00		
01/09/18	AWT		CB FEE		10.00	
01/10/18	AWT		OD FEE		245.00	
01/11/18	AWT		OD FEE		70.00	
01/12/18	AWT		OD FEE		140.00	
01/16/18	AWT		OD FEE		105.00	
01/19/18	AWT		OD FEE		280.00	
01/24/18	AWT		NSF FEE		3.00	
01/25/18	AWT		CB FEE		10.00	
01/26/18	AWT		NSF FEE		20.00	
01/29/18	AWT		CB FEE		10.00	
01/29/18	AWT		OD FEE		70.00	
01/29/18	AWT		NSF FEE		10.00	
01/30/18	AWT		OD FEE		105.00	
01/31/18	AWT		OD FEE		105.00	
01/31/18	AWT		SERVICE CHARGE		25.00	
01/31/18	AWT		MAINT FEE		2.16	
02/12/18	AWT		OD FEE		105.00	
02/15/18	AWT		OD FEE		175.00	
02/23/18	AWT		CHG BCK FEE		30.00	
02/26/18	AWT		NSF FEE		10.00	
02/27/18	AWT		NSF FEE		10.00	
02/28/18	AWT		NSF FEE		10.00	
02/28/18	AWT		SERVICE CHARGE		25.00	
02/28/18	AWT		BANK CHARGES		3.36	
02/28/18	AWT		OD FEE		35.00	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/08/18	AWT		DELUXE BUSINESS		90.67	
03/08/18	AWT		DELXE BUSINESS		90.67	
03/12/18	AWT		OD FEE		70.00	
03/13/18	AWT		OD FEE		140.00	
03/23/18	AWT		NSF FEE		10.00	
03/26/18	AWT		NSF FEE		10.00	
03/28/18	AWT		NSF FEE		10.00	
03/29/18	AWT		OD FEE		105.00	
03/30/18	AWT		NSF FEE		10.00	
03/31/18	AWT		SERVICE CHARGE		25.00	
03/31/18	AWT		SERVICE CHARGE		14.40	
04/06/18	AWT		CD FEE		10.00	
04/12/18	AWT		NSF FEE		10.00	
04/17/18	AWT		OD FEE		350.00	
04/18/18	AWT		OD FEE		105.00	
04/19/18	AWT		OD FEE		70.00	
04/26/18	AWT		NSF FEE		10.00	
04/27/18	AWT		NSF FEE		10.00	
04/30/18	13		TO RECORD PREVIOUS MONTH'S MASTERCARD		5.00	
04/30/18	AWT		NSF FEE		10.00	
04/30/18	AWT		SERVICE CHARGE		25.00	
04/30/18	AWT		BANK CHARGES		1.92	
05/01/18	AWT		NSF FEE		10.00	
05/01/18	AWT		NIGHT DEPOSIT FEE		113.00	
05/02/18	AWT		OD FEE		210.00	
05/03/18	AWT		OD FEE		140.00	
05/07/18	AWT		OD FEE		70.00	
05/07/18	AWT		DELUXE BUSINESS FORMS		99.81	
05/08/18	AWT		NSF FEE		10.00	
05/10/18	AWT		NSF FEE		20.00	
05/11/18	AWT		NEXCHECK		2.00	
05/11/18	AWT		NSF FEE		10.00	
05/14/18	AWT		OD FEE		35.00	
05/15/18	AWT		OD FEE		280.00	
05/17/18	AWT		OD FEE		140.00	
05/18/18	AWT		OD FEE		70.00	
05/21/18	AWT		OD FEE		175.00	
05/21/18	AWT		NSF FEE		3.00	
05/24/18	AWT		NSF FEE		20.00	
05/25/18	AWT		NSF FEE		10.00	
05/31/18	AWT		SERVICE CHARGE		25.00	
05/31/18	AWT		SERVICE CHARGE		1.92	
06/05/18	AWT		DELUXE XORP		30.00	
06/06/18	AWT		FIRST COMMONWEALTH		2,644.52	
06/08/18	AWT		DELUXE		220.06	
06/08/18	AWT		WIRE TRANSFER FEE		40.00	
06/11/18	AWT		TRUE REVERSALS		120.00	
06/11/18	AWT		OD FEE		105.00	
06/12/18	AWT		NEXCHECK		4.00	
06/12/18	AWT		OD FEE		980.00	
06/13/18	AWT		OD FEE		280.00	
06/14/18	AWT		OD FEE		140.00	
06/15/18	AWT		TRUE REVERSALS		150.00	
06/15/18	AWT		OD FEE		140.00	
06/27/18	AWT		TRUE REVERSALS		109.00	
06/27/18	AWT		OD FEE		105.00	
06/28/18	AWT		TRUE REVERSALS		70.12	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
06/28/18	AWT		OD FEE		210.00	
06/29/18	AWT		OD FEE		70.00	
06/29/18	AWT		DELUXE BUSINESS FORMS		117.83	
06/30/18	AWT		SERVICE CHARGE		25.00	
06/30/18	AWT		SERVICE CHARGES		2.52	
07/02/18	AWT		NSF FEE		10.00	
07/10/18	AWT		OD FEE		875.00	
07/11/18	AWT		NEXCHECK		8.00	
07/11/18	AWT		OD FEE		105.00	
07/12/18	AWT		OD FEE		175.00	
07/13/18	AWT		NSF FEE		10.00	
07/13/18	AWT		OD FEE		280.00	
07/16/18	AWT		NSF FEE		10.00	
07/16/18	AWT		OD FEE		175.00	
07/17/18	AWT		OD FEE		70.00	
07/18/18	AWT		OD FEE		70.00	
07/19/18	AWT		OD FEE		70.00	
07/23/18	AWT		NSF FEE		10.00	
07/25/18	AWT		NSF FEE		10.00	
07/25/18	AWT		NSF FEE		3.00	
07/27/18	AWT		NSF FEE		40.00	
07/31/18	AWT		SERVICE CHARGE		25.00	
07/31/18	AWT		SERVICE CHARGE		2.76	
08/10/18	AWT		OD FEE		140.00	
08/13/18	AWT		NEXCHECK		4.00	
08/20/18	AWT		OD FEE		70.00	
08/21/18	AWT		OD FEE		770.00	
08/22/18	AWT		OD FEE		210.00	
08/23/18	AWT		CB FEE		10.00	
08/24/18	AWT		CB FEE		10.00	
08/24/18	AWT		NSF FEE		3.00	
08/28/18	AWT		CB FEE		10.00	
08/29/18	AWT		CB FEE		10.00	
08/31/18	AWT		CB FEE		10.00	
08/31/18	AWT		SERVICE CHARGE		25.00	
08/31/18	AWT		SERVICE CHARGE		3.00	
08/31/18	AWT		OVERDRAFT FEE		35.00	
09/04/18	AWT		NSF FEE		10.00	
09/10/18	AWT		OD FEE		140.00	
09/11/18	AWT		NEXCHECK		4.00	
09/18/18	AWT		NSF FEE		10.00	
09/20/18	AWT		SERV		0.40	
09/26/18	AWT		NSF FEE		10.00	
09/30/18	AWT		SERVICE CHARGE		25.00	
09/30/18	AWT		SERVICE CHARGE		1.92	
10/01/18	AWT		NSF FEE		10.00	
10/19/18	AWT		OD FEE		140.00	
10/24/18	AWT		NSF FEE		10.00	
10/26/18	AWT		NSF FEE		10.00	
10/29/18	AWT		NSF FEE		20.00	
10/30/18	AWT		NSF FEE		10.00	
10/31/18	AWT		OD FEE		105.00	
10/31/18	AWT		SERVICE CHARGE		25.00	
10/31/18	AWT		SERVICE CHARGE		1.56	
10/31/18	AWT		SERVICE CHARGE		7.50	
11/01/18	AWT		OD FEE		175.00	
11/02/18	AWT		OD FEE		35.00	
11/05/18	AWT		BANKCARD SETTLEMENT		816.96	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
11/05/18	AWT		NSF FEE		3.00	
11/07/18	AWT		NSF FEE		10.00	
11/14/18	AWT		NEXCHECK		4.00	
11/14/18	AWT		CB FEE		10.00	
11/15/18	AWT		OD FEE		70.00	
11/16/18	AWT		OD FEE		70.00	
11/21/18	AWT		OD FEE		70.00	
11/23/18	AWT		OD FEE		70.00	
11/26/18	AWT		CB FEE		10.00	
11/27/18	AWT		OD FEE		35.00	
11/28/18	AWT		OD FEE		140.00	
11/30/18	AWT		NSF FEE		10.00	
11/30/18	AWT		SERVICE CHARGE		25.00	
11/30/18	AWT		SERVICE CHARGE		7.50	
11/30/18	AWT		SERVICE FEE		2.28	
11/30/18	DEP		INTR DEPOSIT		(1.52)	
12/04/18	AWT		OD FEE		35.00	
12/04/18	AWT		NSF FEE		3.00	
12/05/18	AWT		NSF FEE		10.00	
12/05/18	AWT		OD FEE		175.00	
12/07/18	AWT		OD FEE		35.00	
12/10/18	AWT		OD FEE		385.00	
12/11/18	AWT		NEXCHECK		2.00	
12/11/18	AWT		OD FEE		70.00	
12/12/18	AWT		OD FEE		70.00	
12/14/18	AWT		NSF FEE		10.00	
12/14/18	AWT		OD FEE		210.00	
12/18/18	AWT		OD FEE		175.00	
12/19/18	AWT		OD FEE		175.00	
12/20/18	AWT		OD FEE		35.00	
12/26/18	AWT		NSF FEE		20.00	
12/27/18	15516		PEOPLES - KY		190.43	
12/28/18	AWT		NSF FEE		10.00	
12/31/18	AWT		SERVICE FEE		25.00	
12/31/18	AWT		SERVICE FEE		2.64	
12/31/18	AWT		SERVICE FEE		7.50	
Totals for 72105					<u>16,810.89</u>	<u>16,810.89</u>
72106 Health Insurance				0.00		
01/05/18	P89		Payroll Journal Entry		(1,862.22)	
01/19/18	P89		Payroll Journal Entry		(1,862.22)	
01/23/18	15231		JUSTIN CONLEY		50.00	
01/31/18	6		TO REVERSE PRIOR A/P		(4,557.86)	
01/31/18	6		TO REVERSE PRIOR A/P		(2,570.16)	
01/31/18	6		TO REVERSE PRIOR A/P		(23,369.42)	
01/31/18	7		TO RECORD A/P AT 1-31-18		24,813.93	
01/31/18	7		TO RECORD A/P AT 1-31-18		9,115.72	
01/31/18	7		TO RECORD A/P AT 1-31-18		24,813.93	
02/02/18	AWT		ANTHEM BC BS		23,369.42	
02/02/18	P89		Payroll Journal Entry		(1,837.22)	
02/07/18	15244		COLONIAL LIFE		9,115.72	
02/16/18	P89		Payroll Journal Entry		(1,749.49)	
02/28/18	3		TO REVERSE PRIOR AP		(24,813.93)	
02/28/18	3		TO REVERSE PRIOR AP		(9,115.72)	
02/28/18	3		TO REVERSE PRIOR AP		(24,813.93)	
02/28/18	6		TO RECORD A/P		47,549.80	
02/28/18	6		TO RECORD A/P		5,934.67	
03/02/18	P89		Payroll Journal Entry		(1,926.11)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
08/03/18	P89		Payroll Journal Entry		(38.44)	
08/15/18	AWT		AFLAC		606.48	
08/17/18	P89		Payroll Journal Entry		(38.44)	
08/31/18	5		TO REVERSE PRIOR A/P		(302.44)	
08/31/18	5		TO REVERSE PRIOR A/P		(606.48)	
08/31/18	6		TO RECORD A/P AT 8/31/2018		606.48	
08/31/18	P89		Payroll Journal Entry		(38.44)	
09/01/18	15495		ASSURITY		2,627.61	
09/14/18	P89		Payroll Journal Entry		(38.44)	
09/18/18	AWT		AFLAC		606.48	
09/28/18	P89		Payroll Journal Entry		(38.44)	
09/30/18	3		TO REVERSE PRIOR A/P		(606.48)	
10/12/18	P89		Payroll Journal Entry		(38.44)	
10/16/18	15905		ASSURITY LIFE		874.04	
10/17/18	AWT		AFLAC		606.48	
10/26/18	P89		Payroll Journal Entry		(38.44)	
10/31/18	15944		ASSURITY LIFE INSURANCE		852.32	
11/09/18	P89		Payroll Journal Entry		(38.44)	
11/19/18	AWT		AFLAC		606.48	
11/23/18	P89		Payroll Journal Entry		(38.44)	
12/07/18	P89		Payroll Journal Entry		(38.44)	
12/19/18	AWT		AFLAC		909.72	
12/21/18	P89		Payroll Journal Entry		(38.44)	
12/26/18	15514		ASSURITY LIFE		1,646.23	
Totals for 72110					<u>17,004.69</u>	<u>17,004.69</u>
72111 Contract Labor - Administration				0.00		
01/23/18	15229		TRESIA HALL		200.00	
02/16/18	15254		TRESIA HALL		200.00	
03/14/18	15308		TRESIA HALL		200.00	
04/20/18	15348		TRESIA HALL		300.00	
05/22/18	15400		TRESIA HALL		200.00	
06/20/18	15422		TRESIA HALL		200.00	
07/24/18	15449		TRESIA HALL		200.00	
08/17/18	15490		TRESIA HALL		300.00	
09/21/18	15981		TRESA HALL		200.00	
Totals for 72111					<u>2,000.00</u>	<u>2,000.00</u>
72112 Credit Card Payment Fees				0.00		
02/28/18	7		TO RECORD MASTERCARD CHARGES		5.00	
05/31/18	10		LATE FEE		5.00	
Totals for 72112					<u>10.00</u>	<u>10.00</u>
72301 Legal				0.00		
03/28/18	15327		TYLER GREEN		1,500.00	
07/11/18	15438		TYLER GREEN		2,000.00	
07/31/18	15475		NED PILLERSDORF		350.00	
09/30/18	6		TO RECORD A/P		525.00	
10/16/18	15904		PILLERSDORF DEROSSETT		525.00	
10/31/18	8		TO REVERSE PRIOR A/P		(525.00)	
11/30/18	11		TO RECORD A/P		2,000.00	
12/10/18	15607		TYLER GREEN		2,000.00	
12/31/18	7		TO REVERSE PRIOR A/P		(2,000.00)	
12/31/18	9		TO RECORD A/P AT 12-31-2018		3,625.00	
Totals for 72301					<u>10,000.00</u>	<u>10,000.00</u>
72302 Accounting				0.00		
01/05/18	20817		Michael Spears, CPA		2,810.00	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
07/02/18	15427		PAULA JOHNSON		500.00	
07/06/18	P89		Payroll Journal Entry		1,500.00	
08/01/18	15461		PAULA JOHNSON		500.00	
08/03/18	P89		Payroll Journal Entry		1,500.00	
09/01/18	15880		PAULA JOHNSON		500.00	
09/14/18	P89		Payroll Journal Entry		1,500.00	
10/02/18	15992		PAULA JOHNSON		500.00	
10/12/18	P89		Payroll Journal Entry		1,500.00	
11/01/18	15938		PAULA JOHNSON		500.00	
11/09/18	P89		Payroll Journal Entry		1,500.00	
12/06/18	15602		PAULA JOHNSON		500.00	
12/07/18	P89		Payroll Journal Entry		1,500.00	
Totals for 73001					<u>24,000.00</u>	<u>24,000.00</u>
73003	Misc. Expenses			0.00		
01/05/18	20814		Chris Francis		125.20	
01/16/18	15220		GEARHEART COMMUNICATIONS		272.61	
01/16/18	15221		KY RURAL WATER ASSOC.		675.00	
01/17/18	15222		WILSON EQUIPMENT		215.46	
01/17/18	AWT		WASTE CONNECTION		208.72	
01/17/18	AWT		WASTE CONNECTION		297.90	
01/23/18	15226		BUSINESS RADIO LICENSE		95.00	
01/26/18	15236		EVANS WRECKER		212.00	
01/31/18	6		TO REVERSE PRIOR A/P		(34.76)	
01/31/18	6		TO REVERSE PRIOR A/P		(106.00)	
01/31/18	6		TO REVERSE PRIOR A/P		(315.00)	
01/31/18	6		TO REVERSE PRIOR A/P		(675.00)	
01/31/18	6		TO REVERSE PRIOR A/P		(63.60)	
01/31/18	7		TO RECORD A/P AT 1-31-18		63.60	
01/31/18	9		TO ADJUST A/P - MASTERCARD		80.67	
02/08/18	15263		CORE & MANS		2,940.67	
02/08/18	15265		UNITED SYSTEMS		1,154.18	
02/09/18	15248		BOGGS MUNICIPAL		315.00	
02/09/18	15251		BARRY CATRON		172.92	
02/09/18	15266		GEARHEART COMMUNICATIONS		420.61	
02/09/18	15267		EAST KY TERMINATING		90.00	
02/09/18	15270		PEOPLES KY		255.51	
02/13/18	20919		Chris Francis		55.49	
02/13/18	AWT		KY FRONTIER DEBITS		677.08	
02/21/18	15280		CHRIS ROBINSON		60.01	
02/21/18	15281		M & M WELDING		138.00	
02/21/18	AWT		KY DLG		500.00	
02/22/18	15282		HACH		317.34	
02/22/18	15287		AUS LOCKBOX		602.43	
02/22/18	15290		SWSD		500.00	
02/28/18	3		TO REVERSE PRIOR AP		(63.60)	
02/28/18	6		TO RECORD A/P		366.43	
02/28/18	6		TO RECORD A/P		74.19	
02/28/18	7		TO RECORD MASTERCARD CHARGES		45.00	
02/28/18	7		TO RECORD MASTERCARD CHARGES		27.75	
02/28/18	7		TO RECORD MASTERCARD CHARGES		19.00	
02/28/18	7		TO RECORD MASTERCARD CHARGES		5.25	
02/28/18	15		TO RECLASSIFY PETTY CASH		(500.00)	
03/02/18	15299		CHRIS FRANCIS		300.00	
03/02/18	20955		Chris Francis		414.50	
03/20/18	15317		PEOPLES - KY		368.14	
03/21/18	15323		PRESTONSBURG FLORAL		74.19	
03/21/18	AWT		FIRST COMMONWEALTH		934.32	

**Southern Water and Sewer District
General Ledger**

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/30/18	21016		CHRIS FRANCIS		391.40	
03/31/18	7		TO REVERSE PRIOR A/P		(366.43)	
03/31/18	7		TO REVERSE PRIOR A/P		(74.19)	
03/31/18	8		TO RECORD A/P		90.00	
04/10/18	AWT		WASTE CONNECTION		104.36	
04/10/18	AWT		WASTE CONNECTION		148.95	
04/12/18	AWT		PRINCE PARKER		372.17	
04/13/18	21049		Chris Francis		915.46	
04/17/18	15356		KY RURAL WATER ASSOC		955.00	
04/24/18	15350		SWSD		500.00	
04/27/18	21083		Chris Francis		913.08	
04/27/18	AWT		TRUE REVERSALS		177.46	
04/30/18	7		TO RECORD A/P AT 4/30/18		135.00	
04/30/18	7		TO RECORD A/P AT 4/30/18		25.00	
04/30/18	7		TO RECORD A/P AT 4/30/18		161.37	
04/30/18	7		TO RECORD A/P AT 4/30/18		132.33	
04/30/18	8		TO REVERSE PRIOR A/P		(90.00)	
04/30/18	12		TO RECORD APRIL MASTERCARD CHARGES		540.00	
04/30/18	12		TO RECORD APRIL MASTERCARD CHARGES		135.93	
04/30/18	12		TO RECORD APRIL MASTERCARD CHARGES		34.08	
04/30/18	12		TO RECORD APRIL MASTERCARD CHARGES		95.18	
04/30/18	12		TO RECORD APRIL MASTERCARD CHARGES		19.07	
04/30/18	12		TO RECORD APRIL MASTERCARD CHARGES		154.50	
04/30/18	12		TO RECORD APRIL MASTERCARD CHARGES		29.20	
04/30/18	13		TO RECORD PREVIOUS MONTH'S MASTERCARD		20.07	
04/30/18	13		TO RECORD PREVIOUS MONTH'S MASTERCARD		639.86	
04/30/18	13		TO RECORD PREVIOUS MONTH'S MASTERCARD		31.38	
04/30/18	13		TO RECORD PREVIOUS MONTH'S MASTERCARD		66.86	
04/30/18	13		TO RECORD PREVIOUS MONTH'S MASTERCARD		30.82	
04/30/18	13		TO RECORD PREVIOUS MONTH'S MASTERCARD		33.69	
04/30/18	13		TO RECORD PREVIOUS MONTH'S MASTERCARD		24.00	
04/30/18	13		TO RECORD PREVIOUS MONTH'S MASTERCARD		20.07	
05/11/18	21124		CHRIS ROBINSON		860.78	
05/11/18	AWT		TRUE REVERSALS		73.66	
05/15/18	15371		USPS		116.00	
05/30/18	AWT		TRUE REVERSALS		60.00	
05/31/18	5		TO REVERSE PRIOR A/P		(135.00)	
05/31/18	5		TO REVERSE PRIOR A/P		(25.00)	
05/31/18	5		TO REVERSE PRIOR A/P		(161.37)	
05/31/18	5		TO REVERSE PRIOR A/P		(132.33)	
05/31/18	9		TO RECORD A/P		583.99	
05/31/18	9		TO RECORD A/P		204.73	
05/31/18	10		SXM SIRIUS		20.07	
05/31/18	10		MARATHON PETROLEUM		8.37	
05/31/18	10		MCDONALD'S		6.11	
05/31/18	10		CHAMPS RESTAURANT		15.00	
05/31/18	10		AMAZON		60.72	

**Southern Water and Sewer District
General Ledger**

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
05/31/18	10		PEKING REST		31.92	
05/31/18	10		PEKING CHINESE		15.85	
05/31/18	10		AMAZON CREDIT		(60.72)	
05/31/18	10		EL AZUL GRANDE		54.49	
05/31/18	10		XMSR		20.07	
05/31/18	15386		REDD BROWN & WILLIAMS		475.00	
06/05/18	15395		UNITED SYSTEMS		583.99	
06/06/18	15414		GEARHEART COMMUNICATIONS		161.37	
06/06/18	15416		EAST KY EXTERMINATING		135.00	
06/06/18	15417		EVANS WRECKER		25.00	
06/06/18	15419		PEOPLES - KY		204.73	
06/15/18	15409		M & M WELDING		250.00	
06/30/18	9		TO REVERSE PRIOR A/P		(583.99)	
06/30/18	9		TO REVERSE PRIOR A/P		(204.73)	
06/30/18	10		TO RECORD A/P		505.78	
06/30/18	10		TO RECORD A/P		90.00	
06/30/18	10		TO RECORD A/P		235.72	
06/30/18	10		TO RECORD A/P		15.69	
06/30/18	10		TO RECORD A/P		505.78	
06/30/18	10		TO RECORD A/P		1,219.96	
06/30/18	11		TO RECORD MBNA CHARGES		20.07	
07/02/18	15428		SWSD		500.00	
07/02/18	15431		GEARHEART COMMUNICATIONS		308.86	
07/06/18	21246		Chris Francis		878.30	
07/09/18	15434		US TREASURY		776.43	
07/11/18	15436		JOE TICE		51.50	
07/12/18	15443		PERSONNEL CONCEPTS		505.78	
07/20/18	21277		Chris Francis		508.61	
07/31/18	7		TO REVERSE PRIOR A/P		(505.78)	
07/31/18	7		TO REVERSE PRIOR A/P		(90.00)	
07/31/18	7		TO REVERSE PRIOR A/P		(235.72)	
07/31/18	7		TO REVERSE PRIOR A/P		(15.69)	
07/31/18	7		TO REVERSE PRIOR A/P		(505.78)	
07/31/18	7		TO REVERSE PRIOR A/P		(1,219.96)	
07/31/18	16		TO RECORD A/P AT 7/31/18		650.00	
07/31/18	16		TO RECORD A/P AT 7/31/18		944.49	
07/31/18	16		TO RECORD A/P AT 7/31/18		82.19	
07/31/18	16		TO RECORD A/P AT 7/31/18		675.00	
07/31/18	16		TO RECORD A/P AT 7/31/18		40.14	
07/31/18	16		TO RECORD A/P AT 7/31/18		234.68	
07/31/18	16		TO RECORD A/P AT 7/31/18		124.38	
07/31/18	17		PEKING CHINESE		21.51	
07/31/18	17		WALMART		41.38	
07/31/18	17		DOLLAR GENERAL		15.64	
08/01/18	15453		CALIFORNIA CONT		82.19	
08/01/18	15454		KY RURAL WATER ASSOC		675.00	
08/01/18	15455		PEOPLES KY		40.14	
08/01/18	15456		HOME CITY ICE		234.68	
08/01/18	15457		GEARHEART COMM		124.38	
08/01/18	15462		GARRETT CHURCH OF GOD		400.00	
08/01/18	15478		EAST KY EXTERMINATOR		135.00	
08/02/18	AWT		WASTE CONNECTION		111.10	
08/02/18	AWT		WASTE CONNECTION		158.57	
08/13/18	15466		DEAN HALL		27.76	
08/22/18	15491		PAULA BURKE		500.00	
08/31/18	5		TO REVERSE PRIOR A/P		(650.00)	
08/31/18	5		TO REVERSE PRIOR A/P		(944.49)	
08/31/18	5		TO REVERSE PRIOR A/P		(82.19)	

**Southern Water and Sewer District
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
08/31/18		5	TO REVERSE PRIOR A/P		(675.00)	
08/31/18		5	TO REVERSE PRIOR A/P		(40.14)	
08/31/18		5	TO REVERSE PRIOR A/P		(234.68)	
08/31/18		5	TO REVERSE PRIOR A/P		(124.38)	
08/31/18		6	TO RECORD A/P AT 8/31/2018		45.00	
08/31/18		6	TO RECORD A/P AT 8/31/2018		144.26	
08/31/18		6	TO RECORD A/P AT 8/31/2018		197.55	
08/31/18		6	TO RECORD A/P AT 8/31/2018		574.38	
08/31/18		13	SIRIUS XM		20.07	
08/31/18		13	BLUEGRASS BREWERY CO		86.74	
08/31/18		13	RALLY'S		31.86	
08/31/18		13	1509 JCS LOUISVILLE		163.39	
08/31/18		13	FLOYD COUNTY MCDOWELL CTR		14.50	
08/31/18		13	WALMART		81.75	
08/31/18		13	FRAUD BALANCE		(71.96)	
08/31/18		13	FOREIGN FEES		(0.07)	
09/12/18	15892		GEARHEART COMM		144.26	
09/19/18	15901		CHARLES RAMEY		400.00	
09/21/18	AWT		HOME CITY ICE #15891		197.55	
09/28/18	21418		Chris Francis		815.00	
09/30/18		3	TO REVERSE PRIOR A/P		(45.00)	
09/30/18		3	TO REVERSE PRIOR A/P		(144.26)	
09/30/18		3	TO REVERSE PRIOR A/P		(197.55)	
09/30/18		3	TO REVERSE PRIOR A/P		(574.38)	
09/30/18		6	TO RECORD A/P		22.31	
09/30/18		6	TO RECORD A/P		675.00	
09/30/18		6	TO RECORD A/P		90.00	
09/30/18		6	TO RECORD A/P		144.26	
09/30/18		12	SIRIUS		20.07	
09/30/18		12	WALMART		22.11	
09/30/18		12	YZA CAN AVENIDAS XX1 BENITO		48.77	
09/30/18		12	FOREIGN TRANSACTION		0.48	
09/30/18		12	STA CLARA CANCUN BENITO		0.71	
09/30/18		12	LA BORREGA BEER		13.44	
09/30/18		12	FOREIGN TRANSACTION FEE		0.13	
09/30/18		12	PAST TERE CAZOL YAXCH		9.04	
09/30/18		12	FOREIGN TRANSACTION FEE		0.09	
10/10/18	21449		Chris Francis		639.67	
10/16/18	15906		PEOPLES - KY		22.31	
10/16/18	15916		UNITED SYSTEMS		3,500.00	
10/19/18	15919		RANDY HALL		200.00	
10/19/18	15921		KY RURAL WATER ASSOC		675.00	
10/23/18	15928		ANS LOCKBOX		970.32	
10/23/18	15929		ANS LOCKBOX		487.60	
10/24/18	15932		HOME CITY ICE		409.95	
10/31/18		7	TO RECORD A/P		575.03	
10/31/18		8	TO REVERSE PRIOR A/P		(22.31)	
10/31/18		8	TO REVERSE PRIOR A/P		(675.00)	
10/31/18		8	TO REVERSE PRIOR A/P		(90.00)	
10/31/18		8	TO REVERSE PRIOR A/P		(144.26)	
10/31/18		10	SXM SIRIUS		20.07	
10/31/18		10	VCN MCDOWELL		9.50	
10/31/18		10	SXM		20.07	
10/31/18		12	TO RECLASS CHECK		(3,500.00)	
10/31/18	15940		EAST KY EXTERMINATING		135.00	
10/31/18	15943		AUS NORTH LOCKBOX		339.52	
11/08/18	15954		LLOYD HALL		350.00	
11/09/18	15950		CHRIS ROBINSON		19.05	

**Southern Water and Sewer District
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
93501	Transfer of Funds			0.00		
01/09/18	AWT		TRANSFER		700.00	
01/09/18	AWT		TRANSFER		1,300.00	
01/09/18	AWT		TRANSFER		1,300.00	
01/09/18	AWT		TRANSFER		3,665.00	
01/09/18	AWT		TRANSFER		15,200.00	
01/09/18	AWT		TRANSFER		22,500.00	
01/09/18	DEP		TRANSFER		(22,500.00)	
01/09/18	DEP		TRANSFER		(1,300.00)	
01/09/18	DEP		TRANSFER		(1,300.00)	
01/09/18	DEP		TRANSFER		(3,665.00)	
01/09/18	DEP		TRANSFER		(13,000.00)	
01/09/18	DEP		TRANSFER		(15,200.00)	
01/09/18	DEP		DEPOSIT		(700.00)	
01/10/18	AWT		TRANSFER		7,100.00	
01/10/18	DEP		TRANSFER		(7,100.00)	
01/17/18	1012		SWSD		1,500.00	
01/19/18	AWT		TRANSFER		5,000.00	
01/19/18	AWT		TRANSFER		13,000.00	
01/19/18	AWT		TRANSFER		25,000.00	
01/19/18	DEP		TRANSFER		(25,000.00)	
01/19/18	DEP		TRANSFER		(5,000.00)	
01/19/18	DEP		DEPOSIT		(1,500.00)	
01/23/18	1510		TRANSFER SOLID WASTE		10,000.00	
01/24/18	1014		FCB		9,000.00	
01/24/18	1028		TRANSFER		63,359.02	
01/24/18	DEP		DEPOSIT - SW		(10,000.00)	
01/25/18	DEP		DEPOSIT		(9,000.00)	
01/25/18	DEP		DEPOSIT		(63,359.02)	
01/30/18	1511		TRANSFER		25,000.00	
01/31/18	DEP		TRANSFER		(25,000.00)	
02/09/18	DEP		TRANSFER		(22,500.00)	
02/09/18	DEP		TRANSFER		(1,300.00)	
02/09/18	DEP		TRANSFER		(1,300.00)	
02/09/18	DEP		TRANSFER		(3,665.00)	
02/09/18	DEP		TRANSFER		(13,000.00)	
02/09/18	DEP		TRANSFER		(7,100.00)	
02/09/18	DEP		TRANSFER		(15,200.00)	
02/16/18	1512		FCB - SOLID WASTE		10,000.00	
02/20/18	DEP		TRANSFER		(10,000.00)	
02/20/18	DEP		DEPOSIT		(5,000.00)	
02/22/18	DEP		TRANSFER		(700.00)	
02/28/18	5		TO RECORD TRANSFERS FOR MONTH		700.00	
02/28/18	5		TO RECORD TRANSFERS FOR MONTH		3,665.00	
02/28/18	5		TO RECORD TRANSFERS FOR MONTH		1,300.00	
02/28/18	5		TO RECORD TRANSFERS FOR MONTH		1,300.00	
02/28/18	5		TO RECORD TRANSFERS FOR THE MONTH		7,100.00	
02/28/18	5		TO RECORD TRANSFERS FOR THE MONTH		13,000.00	
02/28/18	5		TO RECORD TRANSFERS FOR MONTH		15,200.00	
02/28/18	5		TO RECORD TRANSFERS FOR MONTH		22,500.00	
02/28/18	5		TO RECORD TRANSFER		5,000.00	
03/05/18	1514		SWSD		32,000.00	
03/05/18	AWT		TRANSFER		10,859.05	
03/05/18	AWT		TRANSFER		74,036.72	
03/05/18	DEP		TRANSFER		(10,859.05)	
03/05/18	DEP		TRANSFER		(74,036.72)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/09/18	DEP		TRANSFER		(22,500.00)	
03/09/18	DEP		TRANSFER		(1,300.00)	
03/09/18	DEP		TRANSFER		(1,300.00)	
03/09/18	DEP		TRANSFER		(3,665.00)	
03/09/18	DEP		TRANSFER		(13,000.00)	
03/09/18	DEP		TRANSFER		(7,100.00)	
03/09/18	DEP		TRANSFER		(700.00)	
03/13/18	DEP		TRANSFER		(15,200.00)	
03/14/18	AWT.		TRANSFER		37,000.00	
03/14/18	DEP		TRANSFER		(37,000.00)	
03/15/18	AWT		TRANSFER		37,000.00	
03/15/18	DEP		TRANSFER		(37,000.00)	
03/20/18	DEP		TRANSFER		(32,000.00)	
03/20/18	DEP		TRANSFER		(5,000.00)	
03/29/18	1515		SWSD		11,000.00	
03/29/18	DEP		TRANSFER		(11,000.00)	
03/31/18	5		TO RECORD TRANSFERS FOR MONTH		700.00	
03/31/18	5		TO RECORD TRANSFERS FOR MONTH		3,665.00	
03/31/18	5		TO RECORD TRANSFERS FOR MONTH		1,300.00	
03/31/18	5		TO RECORD TRANSFERS FOR MONTH		1,300.00	
03/31/18	5		TO RECORD TRANSFERS FOR THE MONTH		7,100.00	
03/31/18	5		TO RECORD TRANSFERS FOR THE MONTH		13,000.00	
03/31/18	5		TO RECORD TRANSFERS FOR MONTH		22,500.00	
03/31/18	5		TO RECORD TRANSFERS FOR MONTH		15,200.00	
03/31/18	5		TO RECORD TRANSFER		5,000.00	
04/05/18	DEP		TRANSFER		(15,200.00)	
04/09/18	DEP		TRANSFER		(22,500.00)	
04/09/18	DEP		TRANSFER		(1,300.00)	
04/09/18	DEP		TRANSFER		(1,300.00)	
04/09/18	DEP		TRANSFER		(3,665.00)	
04/09/18	DEP		TRANSFER		(15,200.00)	
04/09/18	DEP		TRANSFER		(700.00)	
04/10/18	DEP		TRANSFER		(13,000.00)	
04/10/18	DEP		TRANSFER		(7,100.00)	
04/10/18	DEP		TRANSFER		(5,000.00)	
04/18/18	1516		SWSD		10,000.00	
04/18/18	AWT		TRANSFER		10,000.00	
04/18/18	DEP		TRANSFER		(10,000.00)	
04/19/18	DEP		DEPOSIT		(10,000.00)	
04/25/18	1517		SWSD		5,000.00	
04/26/18	DEP		TRANSFER		(5,000.00)	
04/30/18	4		TO RECORD TRANSFERS FOR MONTH		700.00	
04/30/18	4		TO RECORD TRANSFERS FOR MONTH		3,665.00	
04/30/18	4		TO RECORD TRANSFERS FOR MONTH		1,300.00	
04/30/18	4		TO RECORD TRANSFERS FOR MONTH		1,300.00	
04/30/18	4		TO RECORD TRANSFERS FOR THE MONTH		15,200.00	
04/30/18	4		TO RECORD TRANSFERS FOR MONTH		7,100.00	
04/30/18	4		TO RECORD TRANSFERS FOR MONTH		22,500.00	
04/30/18	4		TO RECORD TRANSFER		13,000.00	
04/30/18	4		TO RECORD TRANSFER		5,000.00	
05/09/18	DEP		TRANSFER		(22,500.00)	
05/09/18	DEP		TRANSFER		(1,300.00)	
05/09/18	DEP		TRANSFER		(1,300.00)	
05/09/18	DEP		TRANSFER		(3,665.00)	
05/09/18	DEP		TRANSFER		(15,200.00)	
05/09/18	DEP		TRANSFER		(700.00)	

**Southern Water and Sewer District
General Ledger**

January 1, 2018 - December 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
05/10/18	DEP		TRANSFER		(7,100.00)	
05/11/18	1518		SWSD		10,000.00	
05/11/18	DEP		TRANSFER		(13,000.00)	
05/14/18	DEP		TRANSFER		(10,000.00)	
05/15/18	AWT		TRANSFER		10,000.00	
05/15/18	DEP		TRANSFER		(10,000.00)	
05/22/18	DEP		TRANSFER		(5,000.00)	
05/24/18	1519		SWSD		24,000.00	
05/25/18	DEP		PCUC		(24,000.00)	
05/31/18	4		TO RECORD TRANSFERS FOR MONTH		700.00	
05/31/18	4		TO RECORD TRANSFERS FOR MONTH		3,665.00	
05/31/18	4		TO RECORD TRANSFERS FOR MONTH		1,300.00	
05/31/18	4		TO RECORD TRANSFERS FOR MONTH		1,300.00	
05/31/18	4		TO RECORD TRANSFERS FOR THE MONTH		15,200.00	
05/31/18	4		TO RECORD TRANSFERS FOR THE MONTH		22,500.00	
05/31/18	4		TO RECORD TRANSFERS FOR MONTH		7,100.00	
05/31/18	4		TO RECORD TRANSFERS FOR MONTH		13,000.00	
05/31/18	4		TO RECORD TRANSFER		5,000.00	
05/31/18	8		TO ADJUST TRANSFERS		15,200.00	
06/08/18	DEP		TRANSFER		(22,500.00)	
06/08/18	DEP		TRANSFER		(1,300.00)	
06/08/18	DEP		TRANSFER		(1,300.00)	
06/08/18	DEP		TRANSFER		(3,665.00)	
06/08/18	DEP		TRANSFER		(13,000.00)	
06/08/18	DEP		TRANSFER		(7,100.00)	
06/08/18	DEP		TRANSFERS		(15,200.00)	
06/08/18	DEP		TRANSFERS		(700.00)	
06/13/18	AWT		TRANSFER		200.00	
06/13/18	DEP		TRANSFER		(200.00)	
06/20/18	1521		SOUTHERN WATER & SEWER		19,000.00	
06/20/18	AWT		TRANSFER		70,500.00	
06/20/18	DEP		TRANSFERS		(5,000.00)	
06/20/18	DEP		DEPOSIT 4217		(70,500.00)	
06/20/18	DEP		TRANSFER		(5,020.00)	
06/21/18	DEP		TRANSFER		(19,000.00)	
06/30/18	5		TO RECORD TRANSFERS FOR MONTH		700.00	
06/30/18	5		TO RECORD TRANSFERS FOR MONTH		3,665.00	
06/30/18	5		TO RECORD TRANSFERS FOR MONTH		1,300.00	
06/30/18	5		TO RECORD TRANSFERS FOR MONTH		1,300.00	
06/30/18	5		TO RECORD TRANSFERS FOR THE MONTH		7,100.00	
06/30/18	5		TO RECORD TRANSFERS FOR THE MONTH		13,000.00	
06/30/18	5		TO RECORD TRANSFERS FOR MONTH		15,200.00	
06/30/18	5		TO RECORD TRANSFERS FOR MONTH		22,500.00	
06/30/18	5		TO RECORD TRANSFER		5,000.00	
06/30/18	5		TO RECORD TRANSFER		5,020.00	
07/09/18	DEP		DEPOSIT		(22,500.00)	
07/09/18	DEP		TRANSFER		(1,300.00)	
07/09/18	DEP		TRANSFER		(1,300.00)	
07/09/18	DEP		TRANSFER		(3,665.00)	
07/09/18	DEP		TRANSFER		(15,200.00)	
07/09/18	DEP		DEPOSIT		(700.00)	
07/17/18	DEP		TRANSFER		(7,100.00)	
07/18/18	AWT		TRANSFER		200.00	
07/18/18	DEP		TRANSFER		(13,000.00)	
07/18/18	DEP		TRANSFER		(200.00)	

**Southern Water and Sewer District
General Ledger**

January 1, 2018 - December 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
07/20/18	DEP		TRANSFER		(5,000.00)	
07/23/18	AWT		TRANSFER		75,000.00	
07/23/18	DEP		TRANSFER		(75,000.00)	
07/25/18	1523		SWSD		8,000.00	
07/27/18	DEP		TRANSFER		(8,000.00)	
07/31/18	4		TO RECORD TRANSFERS FOR MONTH		700.00	
07/31/18	4		TO RECORD TRANSFERS FOR MONTH		3,665.00	
07/31/18	4		TO RECORD TRANSFERS FOR MONTH		1,300.00	
07/31/18	4		TO RECORD TRANSFERS FOR MONTH		1,300.00	
07/31/18	4		TO RECORD TRANSFERS FOR THE MONTH		15,200.00	
07/31/18	4		TO RECORD TRANSFERS FOR THE MONTH		22,500.00	
07/31/18	4		TO RECORD TRANSFERS FOR MONTH		7,100.00	
07/31/18	4		TO RECORD TRANSFERS FOR MONTH		13,000.00	
07/31/18	4		TO RECORD TRANSFER		5,000.00	
07/31/18	15		TO ADJUST TRANSFERS		(60.00)	
07/31/18	AWT		CUST DEP		60.00	
08/09/18	DEP		DEPOSIT		(22,500.00)	
08/09/18	DEP		TRANSFER		(1,300.00)	
08/09/18	DEP		TRANSFER		(1,300.00)	
08/09/18	DEP		TRANSFER		(3,665.00)	
08/09/18	DEP		TRANSFER		(15,200.00)	
08/09/18	DEP		TRANSFER		(700.00)	
08/10/18	AWT		TRANSFER		15,000.00	
08/10/18	DEP		TRANSFER		(15,000.00)	
08/10/18	DEP		TRANSFER		(7,100.00)	
08/15/18	DEP		TRANSFER		(13,000.00)	
08/20/18	DEP		TRANSFER		(5,000.00)	
08/24/18	AWT		TRANSFER		100,000.00	
08/24/18	DEP		TRANSFER		(100,000.00)	
08/31/18	4		TO RECORD TRANSFERS FOR MONTH		1,300.00	
08/31/18	4		TO RECORD TRANSFERS FOR MONTH		1,300.00	
08/31/18	4		TO RECORD TRANSFERS FOR MONTH		700.00	
08/31/18	4		TO RECORD TRANSFERS FOR MONTH		3,665.00	
08/31/18	4		TO RECORD TRANSFERS FOR THE MONTH		15,200.00	
08/31/18	4		TO RECORD TRANSFERS FOR THE MONTH		22,500.00	
08/31/18	4		TO RECORD TRANSFERS FOR MONTH		7,100.00	
08/31/18	4		TO RECORD TRANSFERS FOR MONTH		13,000.00	
08/31/18	4		TO RECORD TRANSFER		5,000.00	
08/31/18	AWT		TRANSFER		10,000.00	
08/31/18	DEP		TRANSFER		(10,000.00)	
09/04/18	1524		SWSD		12,000.00	
09/05/18	DEP		TRANSFER		(12,000.00)	
09/07/18	DEP		TRANSFER		(22,500.00)	
09/07/18	DEP		TRANSFER		(1,300.00)	
09/07/18	DEP		TRANSFER		(1,300.00)	
09/07/18	DEP		TRANSFER		(3,665.00)	
09/07/18	DEP		TRANSFER		(13,000.00)	
09/07/18	DEP		TRANSFER		(15,200.00)	
09/07/18	DEP		TRANSFER		(700.00)	
09/11/18	DEP		TRANSFER		(7,100.00)	
09/14/18	AWT		TRANSFER		45,000.00	
09/14/18	DEP		TRANSFER		(45,000.00)	
09/19/18	1525		SWSD		34,170.89	
09/20/18	DEP		DEPOSIT - SW		(34,170.89)	
09/20/18	DEP		TRANSFER		(5,000.00)	

**Southern Water and Sewer District
General Ledger**

January 1, 2018 - December 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
09/26/18	AWT		TRANSFER		16,500.00	
09/26/18	DEP		TRANSFER		(16,500.00)	
09/30/18	5		TO RECORD TRANSFERS FOR MONTH		700.00	
09/30/18	5		TO RECORD TRANSFERS FOR MONTH		3,665.00	
09/30/18	5		TO RECORD TRANSFERS FOR MONTH		1,300.00	
09/30/18	5		TO RECORD TRANSFERS FOR MONTH		1,300.00	
09/30/18	5		TO RECORD TRANSFERS FOR THE MONTH		7,100.00	
09/30/18	5		TO RECORD TRANSFERS FOR THE MONTH		13,000.00	
09/30/18	5		TO RECORD TRANSFERS FOR MONTH		22,500.00	
09/30/18	5		TO RECORD TRANSFER		15,200.00	
09/30/18	5		TO RECORD TRANSFER		5,000.00	
10/09/18	DEP		DEPOSIT		(22,500.00)	
10/09/18	DEP		TRANSFER		(1,300.00)	
10/09/18	DEP		TRANSFER		(1,300.00)	
10/09/18	DEP		TRANSFER		(3,665.00)	
10/09/18	DEP		TRANSFER		(15,200.00)	
10/09/18	DEP		TRANSFER		(700.00)	
10/10/18	DEP		TRANSFER		(13,000.00)	
10/10/18	DEP		TRANSFER		(7,100.00)	
10/12/18	DEP		TRANSFER		(40,000.00)	
10/19/18	DEP		TRANSFER		(5,000.00)	
10/25/18	AWT		TRANSFER		5,000.00	
10/25/18	AWT		TRANSFER		15,000.00	
10/25/18	AWT		TRANSFER		25,000.00	
10/25/18	DEP		TRANSFER		(5,000.00)	
10/25/18	DEP		TRANSFER		(15,000.00)	
10/25/18	DEP		TRANSFER		(25,000.00)	
10/31/18	4		TO RECORD TRANSFERS FOR MONTH		700.00	
10/31/18	4		TO RECORD TRANSFERS FOR MONTH		3,665.00	
10/31/18	4		TO RECORD TRANSFERS FOR MONTH		1,300.00	
10/31/18	4		TO RECORD TRANSFERS FOR MONTH		1,300.00	
10/31/18	4		TO RECORD TRANSFERS FOR THE MONTH		15,200.00	
10/31/18	4		TO RECORD TRANSFERS FOR THE MONTH		22,500.00	
10/31/18	4		TO RECORD TRANSFERS FOR MONTH		7,100.00	
10/31/18	4		TO RECORD TRANSFERS FOR MONTH		13,000.00	
10/31/18	4		TO RECORD TRANSFER		5,000.00	
10/31/18	1526		SWSD TRANSFER		40,000.00	
11/01/18	1527		SOUTHERN WATER SOLID WASTE		18,000.00	
11/01/18	AWT		SOLID WASTE TRANSFER		10,000.00	
11/01/18	DEP		DEPOSIT		(10,000.00)	
11/05/18	AWT		TRANSFER TO GENERAL ACC		21,000.00	
11/05/18	DEP		TRANSFER		(21,000.00)	
11/09/18	DEP		DIRECT DEPOSIT		(1,300.00)	
11/09/18	DEP		DIRECT DEPOSIT TRANSFER		(1,300.00)	
11/09/18	DEP		DIRECT DEPOSIT		(3,665.00)	
11/09/18	DEP		DIRECT DEPOSIT		(13,000.00)	
11/09/18	DEP		DIRECT DEP TRANSFER		(7,100.00)	
11/09/18	DEP		DEPOSIT TRANSFER		(700.00)	
11/15/18	AWT		TRANSFER TO GEN ACC 13103		7,600.00	
11/15/18	DEP		TRANSFER		(7,600.00)	
11/19/18	DEP		DIRECT DEPOSIT TRANSFER		(15,200.00)	
11/20/18	DEP		DIRECT DEPOSIT TRANSFER		(5,000.00)	
11/28/18	AWT		TRANSFER TO GENERAL ACC		19,000.00	
11/28/18	DEP		TRANSFER		(19,000.00)	
11/30/18	3		TO RECORD TRANSFERS FOR MONTH		700.00	

**Southern Water and Sewer District
General Ledger**

January 1, 2018 - December 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
11/30/18	3		TO RECORD TRANSFERS FOR MONTH		3,665.00	
11/30/18	3		TO RECORD TRANSFERS FOR MONTH		1,300.00	
11/30/18	3		TO RECORD TRANSFERS FOR MONTH		1,300.00	
11/30/18	3		TO RECORD TRANSFERS FOR THE MONTH		13,000.00	
11/30/18	3		TO RECORD TRANSFERS FOR THE MONTH		7,100.00	
11/30/18	3		TO RECORD TRANSFERS FOR MONTH		15,200.00	
11/30/18	3		TO RECORD TRANSFERS FOR MONTH		22,500.00	
11/30/18	3		TO RECORD TRANSFER		5,000.00	
11/30/18	14		TO ADJUST TRANSFER		(18,000.00)	
11/30/18	1528		SWSD		20,000.00	
11/30/18	DEP		TRANSFER		(20,000.00)	
11/30/18	DEP		TRANSFER DDA ****1345		(22,500.00)	
12/06/18	AWT		TRANSFER TO KIA		7,021.99	
12/06/18	AWT		TRANSFER		16,000.00	
12/06/18	DEP		TRANSFER FROM KIA		(7,021.99)	
12/06/18	DEP		TRANSFER FROM KIA		(16,000.00)	
12/11/18	DEP		TRANSFER		(1,300.00)	
12/11/18	DEP		TRANSFER		(3,665.00)	
12/12/18	DEP		TRANSFER		(13,000.00)	
12/12/18	DEP		TRANSFER		(7,100.00)	
12/18/18	1529		SWSD		15,000.00	
12/20/18	AWT		TRANSFER		5,000.00	
12/20/18	AWT		TRANSFER		25,000.00	
12/20/18	DEP		TRANSFER		(5,000.00)	
12/20/18	DEP		TRANSFER		(25,000.00)	
12/20/18	DEP		TRANSFER		(15,600.00)	
12/20/18	DEP		DEPOSIT		(5,000.00)	
12/21/18	DEP		REGULAR DEPOSIT		(15,000.00)	
12/31/18	5		TO RECORD TRANSFERS FOR MONTH		7,100.00	
12/31/18	5		TO RECORD TRANSFERS FOR MONTH		3,665.00	
12/31/18	5		TO RECORD TRANSFERS FOR MONTH		1,300.00	
12/31/18	5		TO RECORD TRANSFERS FOR MONTH		15,600.00	
12/31/18	5		TO RECORD TRANSFERS FOR THE MONTH		13,000.00	
12/31/18	5		TO RECORD TRANSFERS FOR THE MONTH		5,000.00	
Totals for 93501					<u>0.00</u>	<u>0.00</u>
93504 Health Care Reimbursements				0.00		
04/15/18	1151		DEAN HALL		71.50	
04/15/18	1152		DEAN HALL		76.08	
04/15/18	1153		DEAN HALL		180.97	
04/15/18	1154		DEAN HALL		148.47	
04/15/18	1155		GEORGE HALL		500.00	
05/01/18	1156		CHRIS FRANCIS		500.00	
05/13/18	1157		PAULA BURKE		342.11	
05/13/18	1158		ELIZABETH AUTON		208.39	
08/22/18	1159		PAULA BURKE		237.22	
08/22/18	1160		DEAN HALL		382.12	
11/30/18	11		TO RECORD A/P		3,072.19	
12/31/18	7		TO REVERSE PRIOR A/P		(3,072.19)	
12/31/18	9		TO RECORD A/P AT 12-31-2018		3,072.19	
Totals for 93504					<u>5,719.05</u>	<u>5,719.05</u>
Report Total						<u>0.00</u>

Net Profit/(Loss)

Southern Water District Payments to Frasure Electric/Rick Frasure in 2018

Date	To	Check Number	Account	Amount
1/9/18	Frasure Electric	15209	62302	\$7,500.00
2/22/18	Frasure Electric	15277	64102	\$5,000.00
3/16/18	Frasure Electric	15310	62302	\$5,000.00
5/11/18	Rick Frasure	15364	62302	\$5,000.00
6/7/18	Frasure Electric	15397	62302	\$5,000.00
7/13/18	Frasure Electric	15441	62302	\$10,000.00
8/17/18	Rick Frasure	15487	62302	\$5,000.00
9/21/18	Rick Frasure	15979	62302	\$5,000.00
10/18/18	Rick Frasure	15918	62302	\$5,000.00
11/16/18	Rick Frasure	15964	62302	\$5,000.00
12/17/18	Rick Frasure	15621	62302	\$5,000.00
Total in 2018				<u>\$62,500.00</u>

2018 Invoices from Frasure Electric

Date	Invoice #	Amount	Monthly Subtotal
1/1/18	7086	\$913.75	
1/2/18	7087	\$920.26	
1/3/18	7089	\$740.00	
1/7/18	7088	\$494.59	
1/30/18	7094	\$1,772.20	\$4,840.80
2/8/18	7097	\$559.71	
2/15/18	7104	\$436.35	
2/20/18	7105	\$817.26	
2/23/18	7107	\$722.50	\$2,535.82
3/17/18	7111	\$680.20	
3/10/18	7112	\$1,371.26	
3/22/18	7113	\$1,036.25	
3/31/18	7114	\$603.61	
3/31/18	7115	\$681.70	\$4,373.02
4/6/18	7117	\$589.42	
4/10/18	7119	\$680.79	
4/30/18	7125	\$550.00	\$1,820.21
5/14/18	7128	\$385.70	
5/17/18	7131	\$1,365.05	
5/30/18	7132	\$710.85	\$2,461.60
6/4/18	7133	\$966.22	
6/8/18	7138	\$964.09	
6/12/18	7139	\$203.05	
6/18/18	7140	\$629.90	
6/19/18	7142	\$817.80	
6/26/18	7146	\$518.20	
6/27/18	7147	\$867.00	\$4,966.26
7/7/18	7149	\$569.19	
7/6/18	7151	\$3,945.00	
7/18/18	7161	\$1,243.51	\$5,757.70
8/7/18	7165	\$443.40	\$443.40
9/17/18	7178	\$621.40	
9/18/18	7179	\$467.65	
9/20/18	7180	\$626.36	\$1,715.41
10/30/18	7199	\$1,488.54	\$1,488.54
11/26/18	7208	\$624.85	
11/27/18	7209	\$1,707.71	\$2,332.56
12/20/18	7212	\$274.55	\$274.55
Total		\$33,009.87	\$33,009.87

To ensure proper credit, please return the above portion with your payment. Please write your account number on your check.



CITIZENS BANK OF KENTUCKY
MASTERCARD BUSINESS CARD DECEMBER 2017

BARRY HALL
Account Ending in 4223

Account Information Summary

Account Number	██████████	4223
Credit Limit		\$7,500.00
Total Available Credit		\$7,357.00
Cash Credit Limit		\$7,500.00
Available Cash Credit		\$7,357.00
Statement Closing Date		12/15/17
Days in Billing Cycle		30
Previous Balance	\$1,198.43	-
Payments		\$0.00
Other Credits		\$0.00
Purchases and Adjustments		\$1,340.46
Cash Advances		\$0.00
Fees Charged		\$0.00
Interest Charged		\$0.00
New Balance		\$142.03

Payment Information

New Balance	\$142.03
Minimum Payment Due	\$10.00
Current Minimum Amount Due	\$10.00
Past Due Amount	\$0.00
Overlimit Amount Due	\$0.00
Payment Due Date	01/12/18

If you make no additional charges using this card and each month you pay...	You will pay off the balance shown on this statement in about:	And you will end up paying an estimated total of:
Only the minimum payment	16 months	\$151

If you would like information about credit counseling services, call 1-866-344-8880

Account Inquiries

Call Customer Service	1-800-442-4757
Direct	972-391-6840
Report a Lost or Stolen Card	1-800-442-4757

SEND BILLING INQUIRIES TO:
PO BOX 455957, CINCINNATI OH 45249.
Visit us online at www.GoToMyCard.com

Transactions

Trans Date	Post Date	Reference Number	Description	Amount
11/14	11/16	75328389Z1Y6V1LXA	APPALACHIAN WIRELESS 606-8747550 KY	402.11
2/01	12/03	5543687AG7M8YMSM5	SANDY RURAL ELECTRIC C 770-4148400 KY	51.22
12/01	12/03	5543687AG7M8YMS35	SANDY RURAL ELECTRIC C 770-4148400 KY	429.69
12/01	12/03	5543687AG7M8YMTHM	SANDY RURAL ELECTRIC C 770-4148400 KY	95.47
12/01	12/03	5543687AG7M8YMVPE	SANDY RURAL ELECTRIC C 770-4148400 KY	31.21
12/01	12/03	5543687AG7M8YMP6	SANDY RURAL ELECTRIC C 770-4148400 KY	268.24
12/01	12/03	5543687AG7M8YMV5X	SANDY RURAL ELECTRIC C 770-4148400 KY	29.31
12/01	12/03	5543687AG7M8YMW9R	SANDY RURAL ELECTRIC C 770-4148400 KY	33.21
			TOTAL ██████████ 4231	\$1,340.46
			DEAN W. HALL	



2017 Totals Year-to-Date	
Total fees charged in 2017	20.00
Total interest charged in 2017	8.74

Interest Charge Calculation				
Your Annual Percentage Rate (APR) is the annual interest rate on your account.				
Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0253% (d)	9.250% (v)	\$0.00	\$0.00
Cash Advances	0.0253% (d)	9.250% (v)	\$0.00	\$0.00
(d) = Daily Periodic Rate (m) = Monthly Periodic Rate (v) = Variable Rate				

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To ensure proper credit, please return the above portion with your payment. Please write your account number on your check.



CITIZENS BANK OF KENTUCKY
 MASTERCARD BUSINESS CARD JANUARY 2013

BARRY HALL
 Account Ending in 4223

Account Information Summary	
Account Number	██████████ 4223
Credit Limit	\$7,500.00
Total Available Credit	\$5,613.00
Cash Credit Limit	\$7,500.00
Available Cash Credit	\$5,613.00
Statement Closing Date	01/15/18
Days in Billing Cycle	31
Previous Balance	\$142.03
Payments	- \$142.03
Other Credits	- \$0.00
Purchases and Adjustments	+ \$1,886.72
Cash Advances	+ \$0.00
Fees Charged	+ \$0.00
Interest Charged	+ \$0.00
New Balance	\$1,886.72

Payment Information	
New Balance	\$1,886.72
Minimum Payment Due	\$56.00
Current Minimum Amount Due	\$56.00
Past Due Amount	\$0.00
Overlimit Amount Due	\$0.00
Payment Due Date	02/12/18

Account Inquiries	
Call Customer Service	1-800-442-4757
Direct	972-391-6840
Report a Lost or Stolen Card	1-800-442-4757

If you make no additional charges using this card and each month you pay...	You will pay off the balance shown on this statement in about:	And you will end up paying an estimated total of:
Only the minimum payment	10 years	\$2,513
\$60	3 years	\$2,176 (Savings= \$337)

If you would like information about credit counseling services, call 1-866-344-8880

SEND BILLING INQUIRIES TO:
 PO BOX 485937, CINCINNATI OH 45249.
 Visit us online at www.GoToMyCard.com

Transactions					
Trans Date	Post Date	Reference Number	Description	Amount	
1/10	01/10	8519728QS00XSP4VW	PAYMENT - THANK YOU	- 142.03	
			TOTAL ██████████ 4223	\$142.03-	
12/15	12/17	5543286AX5SMX2FS7	SXM*SIRIUSXM.COM/ACCT 888-635-5144 NY	19.20	
12/22	12/24	0525958B5EHWEXE49	THE CITHORNSBURG L 304-523-3434 KY	1,786.85	
01/13	01/15	5541734QX84WK35SF	DS GROCERY TEABERRY KY	61.47	
01/15	01/15	5543286QZ5SXY8TNR	SXM*SIRIUSXM.COM/ACCT 888-635-5144 NY	19.20	
			TOTAL ██████████ 4223	\$1,886.72	
			DEAN HALL		



2018 Totals Year-to-Date	
Total fees charged in 2018	0.00
Total interest charged in 2018	0.00

Interest Charge Calculation				
Your Annual Percentage Rate (APR) is the annual interest rate on your account.				
Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0260% (d)	9.500% (v)	\$0.00	\$0.00
Cash Advances	0.0260% (d)	9.500% (v)	\$0.00	\$0.00
(d) = Daily Periodic Rate				
(m) = Monthly Periodic Rate				
(v) = Variable Rate				

1.2

To ensure proper credit, please return the above portion with your payment. Please write your account number on your check.



CITIZENS BANK OF KENTUCKY
MASTERCARD BUSINESS CARD FEBRUARY 2018

BARRY HALL
 Account Ending in 4223

Account Information Summary	
Account Number	██████████ 4223
Credit Limit	\$7,500.00
Total Available Credit	\$5,036.00
Cash Credit Limit	\$7,500.00
Available Cash Credit	\$5,036.00
Statement Closing Date	02/15/18
Days in Billing Cycle	31
Previous Balance	\$1,886.72
Payments	- \$1,886.72
Other Credits	- \$0.00
Purchases and Adjustments	+ \$2,458.50
Cash Advances	+ \$0.00
Fees Charged	+ \$5.00
Interest Charged	+ \$0.00
New Balance	\$2,463.50

Payment Information	
New Balance	\$2,463.50
Minimum Payment Due	\$73.00
Current Minimum Amount Due	\$73.00
Past Due Amount	\$0.00
Overlimit Amount Due	\$0.00
Payment Due Date	03/12/18

Account Inquiries	
Call Customer Service	1-800-442-4757
Direct	972-391-6840
Report a Lost or Stolen Card	1-800-442-4757

If you make no additional charges using this card and each month you pay..	You will pay off the balance shown on this statement in about:	And you will end up paying an estimated total of:
Only the minimum payment	11 years\$	\$3,298
\$79	3 years	\$2,840 (Savings= \$458)

If you would like information about credit counseling services, call 1-866-344-2880

SEND BILLING INQUIRIES TO:
 PO BOX 495937, CINCINNATI OH 45249.
 Visit us online at www.GoToMyCard.com

Transactions					
Trans Date	Post Date	Reference Number	Description	Amount	
02/14	02/14	8519728DX00XV1SLV	PAYMENT - THANK YOU TOTAL ██████████ 4223 \$1,886.72-	- 1,886.72	
01/16	01/17	5543687D14M5FVF51	SANDY RURAL ELECTRIC C 770-4148400 KY	2,238.23	
01/17	01/18	0522702D18PH29TNT	CHAMPS RESTAURANT MINNIE KY	45.00	
01/18	01/18	0522702D28PHQNVQA	CHAMPS RESTAURANT MINNIE KY	27.75	
01/20	01/22	0522702D48PHGMZ07	CHAMPS RESTAURANT MINNIE KY	19.00	
01/26	01/28	5550036DA2DFMBAFL	WALMART.COM 08009666545 AR	5.25	
02/14	02/15	0541019DX31X8YLPB	STAPLES DIRECT 800-3333330 MA	123.27	
			TOTAL ██████████ 231 \$2,458.50		
02/15	02/15		DEAN HALL LATE FEE	5.00	

6818 0086 000 1 2 15 180215 Page 1 of 2 1178 2801 5030 0187018 15820



2018 Totals Year-to-Date	
Total fees charged in 2018	5.00
Total interest charged in 2018	0.00

Interest Charge Calculation				
Your Annual Percentage Rate (APR) is the annual interest rate on your account.				
Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0260% (d)	9.500% (v)	\$0.00	\$0.00
Cash Advances	0.0260% (d)	9.500% (v)	\$0.00	\$0.00
(d) = Daily Periodic Rate (m) = Monthly Periodic Rate (v) = Variable Rate				

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Transactions (continued)

Trans Date	Post Date	Reference Number	Description	Amount
02/15	02/15		Interest Charged	
			Interest Charge on Cash Advances	0.00
			TOTAL INTEREST FOR THIS PERIOD	0.00

2018 Totals Year-to-Date	
Total fees charged in 2018	0.00
Total interest charged in 2018	0.00

Interest Charge Calculation				
Your Annual Percentage Rate (APR) is the annual interest rate on your account.				
Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0260% (d)	9.500% (v)	\$0.00	\$0.00
Cash Advances	0.0260% (d)	9.500% (v)	\$0.00	\$0.00
(d) = Daily Periodic Rate (m) = Monthly Periodic Rate (v) = Variable Rate				

CITIZENS BANK OF KENTUCKY
 PO BOX 495937
 CINCINNATI OH 45249



pd.
 4/11/18

Check this box if you have an address change. Please print your new address on the reverse side.

Conf #
 18227487

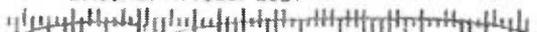
Account Number [REDACTED] 4223
 New Balance 1,368.23
 Minimum Payment Due 41.00
 Payment Due Date 04/12/18

Amount Enclosed \$ 11368 23 US dollars only

MAKE PAYMENTS TO:

MASTERCARD
 PO BOX 672051
 DALLAS, TX 75267-2021

BARRY HALL 15600
 SOUTHERN WATER & SEWER
 PO BOX 610 1105
 MC DOWELL KY 41647-0610



Electronic Debit

[REDACTED] 2230000 [REDACTED]

To ensure proper credit please return the above portion with your payment. Please write your account number on your check



CITIZENS BANK OF KENTUCKY
 MASTERCARD BUSINESS CARD MARCH 2018

BARRY HALL
 Account Ending in 4223

Account Information Summary

Account Number [REDACTED] 4223
 Credit Limit \$7,500.00
 Total Available Credit \$6,131.00
 Cash Credit Limit \$7,500.00
 Available Cash Credit \$6,131.00
 Statement Closing Date 03/15/18
 Days in Billing Cycle 28

Previous Balance \$2,463.50
 Payments - \$2,463.50
 Other Credits - \$0.00
 Purchases and Adjustments + \$1,368.23
 Cash Advances + \$0.00
 Fees Charged + \$5.00
 Interest Charged + \$0.00
 New Balance \$1,368.23

Account Inquiries

Call Customer Service 1-800-442-4757
 Direct 972-391-8840
 Report a Lost or Stolen Card 1-800-442-4757

Payment Information

New Balance \$1,368.23
 Minimum Payment Due \$41.00
 Current Minimum Amount Due \$41.00
 Past Due Amount \$0.00
 Overlimit Amount Due \$0.00
 Payment Due Date 04/12/18

If you make no additional charges using this card and each month you pay...	You will pay off the balance shown on this statement in about.	And you will end up paying an estimated total of:
Only the minimum payment	9 years	\$1,806
\$44	3 years	\$1,577 (Savings = \$229)

If you would like information about credit counseling services, call 1-866-344-6890

SEND BILLING INQUIRIES TO:
 PO BOX 495937, CINCINNATI OH 45249.
 Visit us online at www.GoToMyCard.com

Transactions

Trans Date	Post Date	Reference Number	Description	Amount
03/14	03/14	8519728ET00XVAQ33	PAYMENT - THANK YOU TOTAL [REDACTED] 4223 \$2,463.50-	-2,463.50
02/15	02/16	0541019DY31X8YLPA	STAPLES DIRECT 800-3333330 MA	15.89
02/15	02/16	5543286DY5SQX18JK	SXM'SIRIUSXM.COM/ACCT 888-635-5144 NY	20.07
02/16	02/19	7542817E1KM3G7JFM	PEKING CHINESE RESTAUR PIKEVILLE KY	639.86
02/18	02/20	2541575E203RQFXFX	MARATHON PETRO185280 SALYERSVILLE KY	1.91
02/20	02/21	0543684E4006LPBW0	CRACKER BARREL #556 LO LONDON KY	31.38
02/20	02/22	0541019E4439SWGET	OLIVE GARDEN 100018424 BOWLING GREEN KY	66.86
02/22	02/23	2524780E504EJD4K1	PUERTO VALLARTA #2 BOWLING GREEN KY	30.82
02/22	02/25	5531020E6LL6EL4YY	CANDLEWOOD SUITES BOWL BOWLING GREEN KY	268.66
02/27	02/28	CHECK-IN 02/23/18 0522702EA8PHPYZ80	FOLIO #1927650 EL AZUL GRANDE NO 4 IN PRESTONSBURG KY	33.69
03/01	03/02	0541019EQ321TY80W	STAPLES DIRECT 800-3333330 MA	115.12



Transactions (continued)

Trans Date	Post Date	Reference Number	Description	Amount
03/02	03/04	0541019ED31TTQFGO	STAPLES DIRECT 800-3333330 MA	59.96
03/10	03/12	0514048EMLYJPFQW	MCDOWELL IGA MCDOWELL KY	34.94
03/10	03/12	0522702EM5S9TXOY0	CHAMPS RESTAURANT MINNIE KY	24.00
03/15	03/15	5543286ES5SKJ250G	SXM*SIRIUSXM.COM:ACCT 888-635-5144 NY	20.07
			TOTAL [REDACTED] #231 \$1,363.23	
			DEAN HALL	
03/15	03/15		LATE FEE	5.00

2018 Totals Year-to-Date	
Total fees charged in 2018	10.00
Total interest charged in 2018	0.00

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0260% (d)	9.500% (v)	\$0.00	\$0.00
Cash Advances	0.0260% (d)	9.500% (v)	\$0.00	\$0.00

(d) = Daily Periodic Rate
 (m) = Monthly Periodic Rate
 (v) = Variable Rate

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Transactions (continued)

Trans Date	Post Date	Reference Number	Description	Amount
03/15	03/15	5543286ES5SKJ250G	SXM*SIRIUSXM.COM/ACCT 888-635-5144 NY	20.07
03/15	03/15	000000000000COMPC	TOTAL PURCHASES \$1,363.23	0.00
			TOTAL \$1,363.23	
Fees				
			TOTAL FEES FOR THIS PERIOD	0.00
Interest Charged				
03/15	03/15		Interest Charge on Purchases	0.00
03/15	03/15		Interest Charge on Cash Advances	0.00
			TOTAL INTEREST FOR THIS PERIOD	0.00

2018 Totals Year-to-Date	
Total fees charged in 2018	0.00
Total interest charged in 2018	0.00

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0260% (d)	9.500% (v)	\$0.00	\$0.00
Cash Advances	0.0260% (d)	9.500% (v)	\$0.00	\$0.00

(d) = Daily Periodic Rate
 (m) = Monthly Periodic Rate
 (v) = Variable Rate

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CITIZENS BANK OF KENTUCKY
 MASTERCARD BUSINESS CARD APRIL 2018

DEAN HALL
 Account Ending in 4231

Account Information Summary		
Account Number		4231
Credit Limit		\$7,500.00
Total Available Credit		\$7,500.00
Cash Credit Limit		\$7,500.00
Available Cash Credit		\$7,500.00
Statement Closing Date		04/15/18
Days in Billing Cycle		
Previous Balance		\$0.00
Payments	-	\$0.00
Other Credits	-	\$0.00
Purchases and Adjustments	+	\$0.00
Cash Advances	+	\$0.00
Fees Charged	+	\$0.00
Interest Charged	+	\$0.00
New Balance		\$0.00

Payment Information	
New Balance	\$0.00
Minimum Payment Due	\$0.00
Current Minimum Amount Due	\$0.00
Past Due Amount	\$0.00
Overlimit Amount Due	\$0.00
Payment Due Date	05/12/18

Late Payment Warning:

If we do not receive your minimum payment by the date listed above, you may have to pay a late fee up to \$5.00.

Minimum Payment Warning:

If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance. For example:

If you make no additional charges using this card and each month you pay...	You will pay off the balance shown on this statement in about:	And you will end up paying an estimated total of:
Only the minimum payment	0 months	\$0

If you would like information about credit counseling services, call 1-866-344-8880

Account Inquiries	
Call Customer Service	1-800-442-4757
Direct	972-391-6840
Report a Lost or Stolen Card	1-800-442-4757

SEND BILLING INQUIRIES TO:
 PO BOX 495937, CINCINNATI OH 45249.
 Visit us online at www.GoToMyCard.com

Transactions					
Trans Date	Post Date	Reference Number	Description		Amount
03/19	03/20	5542950EYS0SY94X1	KY WATER ASSOCIATIO KW 5023520510 KY		540.00
03/19	04/10	2553606FL30VNB4NQ	HOFBRAUHAUS NEWPOR NEWPORT KY		135.93
04/10	04/11	0543684FMEHPVX1P9	WENDY'S COVINGTON KY		34.08
04/10	04/12	0541019FM42HKD9MZ	OLIVE GARDE49600044966 CINCINNATI OH		95.18
04/11	04/12	2553606FN2Y31N7DB	KYENVIRONMENTPROTE FRANKFORT KY		154.50
04/11	04/12	5543286FN5SSG5F00	MELLOW MUSHROOM LEXING LEXINGTON KY		19.07
04/11	04/13	0514048FNLM91S74M	MCDONALD'S F8030 COVINGTON KY		29.20
04/11	04/13	2541575FN01SWGGH8	MARATHON PETRO120196 LEXINGTON KY		10.47
04/12	04/13	5543286FN5SX7FADD	MARRIOTT RIVER CENTER COVINGTON KY		312.38
04/12	04/13	5543286FN5SX7FAEF	MARRIOTT RIVER CENTER COVINGTON KY		312.38
04/12	04/13	5543286FN5SX7FAEN	MARRIOTT RIVER CENTER COVINGTON KY		156.18
04/15	04/15	000000000000COMPC	TOTAL PURCHASES	\$1,799.37	0.00
			TOTAL	\$1,799.37	



Transactions (continued)

Trans Date	Post Date	Reference Number	Description	Amount
			Fees	
			TOTAL FEES FOR THIS PERIOD	0.00
			Interest Charged	
04/15	04/15		Interest Charge on Purchases	0.00
04/15	04/15		Interest Charge on Cash Advances	0.00
			TOTAL INTEREST FOR THIS PERIOD	0.00

2018 Totals Year-to-Date	
Total fees charged in 2018	0.00
Total interest charged in 2018	0.00

Interest Charge Calculation				
Your Annual Percentage Rate (APR) is the annual interest rate on your account.				
Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0267% (d)	9.750% (v)	\$0.00	\$0.00
Cash Advances	0.0267% (d)	9.750% (v)	\$0.00	\$0.00
(d) = Daily Periodic Rate (m) = Monthly Periodic Rate (v) = Variable Rate				

To ensure proper credit, please return the above portion with your payment. Please write your account number on your check.



CITIZENS BANK OF KENTUCKY
 MASTERCARD BUSINESS CARD APRIL 2018

BARRY HALL
 Account Ending in 4223

Account Information Summary	
Account Number	4223
Credit Limit	\$7,500.00
Total Available Credit	\$5,700.00
Cash Credit Limit	\$7,500.00
Available Cash Credit	\$5,700.00
Statement Closing Date	04/15/18
Days in Billing Cycle	31
Previous Balance	\$1,368.23
Payments	\$1,368.23
Other Credits	\$0.00
Purchases and Adjustments	\$1,799.37
Cash Advances	\$0.00
Fees Charged	\$0.00
Interest Charged	\$0.00
New Balance	\$1,799.37

Payment Information	
New Balance	\$1,799.37
Minimum Payment Due	\$53.00
Current Minimum Amount Due	\$53.00
Past Due Amount	\$0.00
Overlimit Amount Due	\$0.00
Payment Due Date	05/12/18

If you make no additional charges using this card and each month you pay...	You will pay off the balance shown on this statement in about:	And you will end up paying an estimated total of:
Only the minimum payment	10 years	\$2,416
\$58	3 years	\$2,083 (Savings= \$333)

If you would like information about credit counseling services, call 1-866-344-8880

Account Inquiries	
Call Customer Service	1-800-442-4757
Direct	972-391-6840
Report a Lost or Stolen Card	1-800-442-4757

SEND BILLING INQUIRIES TO:
 PO BOX 495937, CINCINNATI OH 45249.
 Visit us online at www.GoToMyCard.com

Transactions					
Trans	Date	Post Date	Reference Number	Description	Amount
1	04/11		8519728FM00XSLD0Z	PAYMENT - THANK YOU	- 1,368.23
				TOTAL 5197282801004223	\$1,368.23-
03/19	03/20		5542950EYS0SY94X1	KY WATER ASSOCIATIO KW 5023520510 KY	540.00
04/09	04/10		2553606FL30VNB4NQ	HOFBRAUHAUS NEWPOR NEWPORT KY	135.93
04/10	04/11		0543684FMEHPVX1P9	WENDY'S COVINGTON KY	34.08
04/10	04/12		0541019FM42HKD8MZ	OLIVE GARDE49600044966 CINCINNATI OH	95.18
04/11	04/12		5543286FN5SSG5F00	MELLOW MUSHROOM LEXING LEXINGTON KY	19.07
04/11	04/12		2553606FN2Y31N7DB	KY ENVIRONMENTPROTE FRANKFORT KY	154.50
04/11	04/13		2541575FN01SWGGH8	MARATHON PETRO120196 LEXINGTON KY	10.47
04/11	04/13		0514048FNLM91S74M	MCDONALD'S F8030 COVINGTON KY	29.20
04/12	04/13		5543286FN5SX7FADD	MARRIOTT RIVER CENTER COVINGTON KY	312.38
			CHECK-IN 04/09/18	FOLIO #066925	
04/12	04/13		5543286FN5SX7FAEF	MARRIOTT RIVER CENTER COVINGTON KY	312.38



Transactions (continued)

Trans Date	Post Date	Reference Number	Description	Amount
04/12	04/13	CHECK-IN 04/09/18	FOLIO #006969	
		5543286FN5SX7FAEN	MARRIOTT RIVER CENTER COVINGTON KY	156.18
		CHECK-IN 04/09/18	FOLIO #006970	
		TOTAL	██████████ 4231 \$1,799.37	
			DEAN HALL	

2018 Totals Year-to-Date	
Total fees charged in 2018	10.00
Total interest charged in 2018	0.00

Interest Charge Calculation				
Your Annual Percentage Rate (APR) is the annual interest rate on your account.				
Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0267% (d)	9.750% (v)	\$0.00	\$0.00
Cash Advances	0.0267% (d)	9.750% (v)	\$0.00	\$0.00
(d) = Daily Periodic Rate (m) = Monthly Periodic Rate (v) = Variable Rate				

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To ensure proper credit, please return the above portion with your payment. Please write your account number on your check.



CITIZENS BANK OF KENTUCKY
 MASTERCARD BUSINESS CARD MAY 2018

BARRY HALL
 Account Ending in 4223

Account Information Summary	
Account Number	██████████ 4223
Credit Limit	\$7,500.00
Total Available Credit	\$3,857.00
Cash Credit Limit	\$7,500.00
Available Cash Credit	\$3,857.00
Statement Closing Date	05/15/18
Days in Billing Cycle	30
Previous Balance	\$1,799.37
Payments	\$0.00
Other Credits	\$60.72
Purchases and Adjustments	\$1,879.59
Cash Advances	\$0.00
Fees Charged	\$5.00
Interest Charged	\$18.91
New Balance	\$3,642.15

Payment Information	
New Balance	\$3,642.15
Minimum Payment Due	\$162.00
Current Minimum Amount Due	\$109.00
Past Due Amount	\$53.00
Overlimit Amount Due	\$0.00
Payment Due Date	05/12/18

Account Inquiries	
Call Customer Service	1-800-442-4757
Direct	972-391-6840
Report a Lost or Stolen Card	1-800-442-4757

If you make no additional charges using this card and each month you pay...	You will pay off the balance shown on this statement in about:	And you will end up paying an estimated total of:
Only the minimum payment	13 years	\$4,930
\$117	3 years	\$4,215 (Savings= \$715)

If you would like information about credit counseling services, call 1-866-344-8880

SEND BILLING INQUIRIES TO:
 P.O. BOX 495937, CINCINNATI OH 45249
 Visit us online at www.GoToMyCard.com

WE HAVE NOT RECEIVED YOUR PAYMENT. PLEASE SEND IT TO US IMMEDIATELY OR CALL 888-548-5410. IF YOU HAVE SENT IT, PLEASE DISREGARD THIS NOTICE.

Transactions					
Trans Date	Post Date	Reference Number	Description	Amount	
04/15	04/16	5543286FT5SE7GYDJ	SXM'S/SIRIUSXM.COM/ACCT 888-635-5144 NY	20.07	
04/17	04/18	2541575FV02MOWKZK	MARATHON PETRO81638 PRESTONSBURG KY	8.37	
04/18	04/19	5543286FX5V5GTEP8	L2G JENNY WILEY SRP PRESTONSBURG KY	65.14	
04/18	04/19	0514048FWLYK9WF16	MCDONALD'S F14235 MARTIN KY	6.11	
04/19	04/20	0522702FX8PJ336ED	CHAMPS RESTAURANT MINNIE KY	15.00	
05/03	05/04	5543286GB5SY85RW9	AMAZON.COM AMZN.COM/BILL WA	60.72	
05/03	05/06	7542817GO4Z879G7K	PEKING CHINESE RESTAUR PRESTONSBURG KY	31.92	



Transactions (continued)

Trans Date	Post Date	Reference Number	Description	Amount
05/03	05/06	75428173Q4Z879G8W	PEKING CHINESE RESTAUR PRESTONSBURG KY	15.85
05/07	05/08	9230356GFS66EDM84	APPALACHIAN WIRELESS 800-4382355 KY	1,539.46
05/08	05/09	5543286GH5V0V2LRJ	WALMART.COM 800-966-6546 AR	42.39
05/09	05/09	5543286GH5V25TAQD	AMAZON.COM AMZN.COM/BILL WA CREDIT	-60.72
05/10	05/11	0522702GJ8PJFZED5	EL AZUL GRANDE NO 4 IN PRESTONSBURG KY	54.49
05/15	05/15	5543286GP5V3JYWF3	SXM*SIRIUSXM.COM/ACCT 888-635-5144 NY	20.07
			TOTAL [REDACTED] 4231 \$1,818.87	
			DEAN HALL	
05/15	05/15		LATE FEE	5.00
05/15	05/15	*FINANCE CHARGE*	PURCHASES \$18.91 CASH ADVANCE \$0.00	18.91

2018 Totals Year-to-Date	
Total fees charged in 2018	15.00
Total interest charged in 2018	18.91

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0267% (d)	9.750% (v)	\$2,360.58	\$18.91
Cash Advances	0.0267% (d)	9.750% (v)	\$0.00	\$0.00

(d) = Daily Periodic Rate
 (m) = Monthly Periodic Rate
 (v) = Variable Rate

12



Transactions (continued)

Trans Date	Post Date	Reference Number	Description	Amount
05/15	05/15	000000000000COMPC	TOTAL PURCHASES	\$1,879.59
			TOTAL RETURNS	\$60.72
			TOTAL	\$1,818.87
Fees				
			TOTAL FEES FOR THIS PERIOD	0.00
Interest Charged				
05/15	05/15		Interest Charge on Purchases	0.00
05/15	05/15		Interest Charge on Cash Advances	0.00
			TOTAL INTEREST FOR THIS PERIOD	0.00

2018 Totals Year-to-Date	
Total fees charged in 2018	0.00
Total interest charged in 2018	0.00

Interest Charge Calculation

Your **Annual Percentage Rate (APR)** is the annual interest rate on your account.

Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0267% (d)	9.750% (v)	\$0.00	\$0.00
Cash Advances	0.0267% (d)	9.750% (v)	\$0.00	\$0.00

(d) = Daily Periodic Rate
 (m) = Monthly Periodic Rate
 (v) = Variable Rate

To ensure proper credit, please return the above portion with your payment. Please write your account number on your check.



CITIZENS BANK OF KENTUCKY
MASTERCARD BUSINESS CARD JUNE 2018

BARRY HALL
 Account Ending in 4223

Account Information Summary

Account Number	[REDACTED]	4223
Credit Limit		\$7,500.00
Total Available Credit		\$7,479.00
Cash Credit Limit		\$7,500.00
Available Cash Credit		\$7,479.00
Statement Closing Date		06/15/18
Days in Billing Cycle		31
Previous Balance		\$3,642.15
Payments	-	\$3,642.15
Other Credits	-	\$0.00
Purchases and Adjustments	+	\$20.07
Cash Advances	+	\$0.00
Fees Charged	+	\$0.00
Interest Charged	+	\$0.00
New Balance		\$20.07

Payment Information

New Balance	\$20.07
Minimum Payment Due	\$10.00
Current Minimum Amount Due	\$10.00
Past Due Amount	\$0.00
Overlimit Amount Due	\$0.00
Payment Due Date	07/12/18

If you make no additional charges using this card and each month you pay...	You will pay off the balance shown on this statement in about:	And you will end up paying an estimated total of:
Only the minimum payment	2 months	\$20

if you would like information about credit counseling services, call 1-866-344-8880

Account Inquiries

Call Customer Service	1-800-442-4757
Direct	972-391-6840
Report a Lost or Stolen Card	1-800-442-4757

SEND BILLING INQUIRIES TO:
 PO BOX 495937, CINCINNATI OH 45249.
 Visit us online at www.GoToMyCard.com

Transactions

Trans Date	Post Date	Reference Number	Description	Amount
05/29	05/29	8519728H500XV31RX	PAYMENT - THANK YOU	- 1,799.37
06/13	06/13	8519728HL00XV7L85	PAYMENT - THANK YOU	- 1,842.78
			TOTAL 5197282801004223	\$3,642.15
06/15	06/15	5543286HN5SVZQX6X	SXM*SIRIUSXM.COM*ACCT 888-635-5144 NY	20.07
			TOTAL [REDACTED]	\$20.07
			DEAN HALL	

2018 Totals Year-to-Date	
Total fees charged in 2018	15.00
Total interest charged in 2018	18.91



Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0267% (d)	9.750% (v)	\$0.00	\$0.00
Cash Advances	0.0267% (d)	9.750% (v)	\$0.00	\$0.00

(d) = Daily Periodic Rate
(m) = Monthly Periodic Rate
(v) = Variable Rate

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CITIZENS BANK OF KENTUCKY
 PO BOX 495937
 CINCINNATI OH 45249



Check this box if you have an address change. Please print your new address on the reverse side.

Account Number [REDACTED] 4231
 New Balance 0.00
 Minimum Payment Due 0.00
 Payment Due Date 07/12/18

Amount Enclosed \$ [REDACTED] US dollars only

MAKE PAYMENTS TO:

MASTERCARD
 PO BOX 672051
 DALLAS, TX 75267-2021

DEAN HALL 656
 SOUTHERN WATER & SEWER DIS UPCR
 PO BOX 610
 MCDOWELL KY 41647



[REDACTED] 423100000000000000000006

To ensure proper credit, please return the above portion with your payment. Please write your account number on your check.



CITIZENS BANK OF KENTUCKY
 MASTERCARD BUSINESS CARD JUNE 2018

DEAN HALL
 Account Ending in 4231

Account Information Summary

Account Number	[REDACTED]	4231
Credit Limit		\$7,500.00
Total Available Credit		\$7,500.00
Cash Credit Limit		\$7,500.00
Available Cash Credit		\$7,500.00
Statement Closing Date		06/15/18
Days in Billing Cycle		
Previous Balance		\$0.00
Payments	-	\$0.00
Other Credits	-	\$0.00
Purchases and Adjustments	+	\$0.00
Cash Advances	+	\$0.00
Fees Charged	+	\$0.00
Interest Charged	+	\$0.00
New Balance		\$0.00

Payment Information

New Balance	\$0.00
Minimum Payment Due	\$0.00
Current Minimum Amount Due	\$0.00
Past Due Amount	\$0.00
Overlimit Amount Due	\$0.00
Payment Due Date	07/12/18

Late Payment Warning:
 If we do not receive your minimum payment by the date listed above, you may have to pay a late fee up to \$5.00.

Minimum Payment Warning:
 If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance. For example:

If you make no additional charges using this card and each month you pay...	You will pay off the balance shown on this statement in about:	And you will end up paying an estimated total of:
Only the minimum payment	0 months	\$0

If you would like information about credit counseling services, call 1-866-344-6330

Account Inquiries

Call Customer Service	1-800-442-4757
Direct	972-391-6840
Report a Lost or Stolen Card	1-800-442-4757

SEND BILLING INQUIRIES TO:
 PO BOX 495937, CINCINNATI OH 45249.
 Visit us online at www.GoToMyCard.com

Transactions

Trans Date	Post Date	Reference Number	Description	Amount
06/15	06/15	5543286HN5SVZQX6X	SXM*SIRIUSXM.COM/ACCT 888-835-5144 NY	20.07
06/15	06/15	000000000000COMPC	TOTAL PURCHASES \$20.07	0.00
			TOTAL \$20.07	
			Fees * * *	
			TOTAL FEES FOR THIS PERIOD	0.00
			Interest Charged * * *	
06/15	06/15		Interest Charge on Purchases	0.00
06/15	06/15		Interest Charge on Cash Advances	0.00
			TOTAL INTEREST FOR THIS PERIOD	0.00



2018 Totals Year-to-Date	
Total fees charged in 2018	0.00
Total interest charged in 2018	0.00

Interest Charge Calculation				
Your Annual Percentage Rate (APR) is the annual interest rate on your account.				
Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0267% (d)	9.750% (v)	\$0.00	\$0.00
Cash Advances	0.0267% (d)	9.750% (v)	\$0.00	\$0.00
(d) = Daily Periodic Rate (m) = Monthly Periodic Rate (v) = Variable Rate				

1-2



2018 Totals Year-to-Date	
Total fees charged in 2018	15.00
Total interest charged in 2018	18.91

Interest Charge Calculation				
Your Annual Percentage Rate (APR) is the annual interest rate on your account.				
Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0274% (d)	10.000% (v)	\$0.00	\$0.00
Cash Advances	0.0274% (d)	10.000% (v)	\$0.00	\$0.00
(d) = Daily Periodic Rate (m) = Monthly Periodic Rate (v) = Variable Rate				

1-2



Transactions (continued)

Trans Date	Post Date	Reference Number	Description	Amount
07/15	07/15		Interest Charged	
			Interest Charge on Cash Advances	0.00
			TOTAL INTEREST FOR THIS PERIOD	0.00

2018 Totals Year-to-Date	
Total fees charged in 2018	0.00
Total interest charged in 2018	0.00

Interest Charge Calculation

Your **Annual Percentage Rate (APR)** is the annual interest rate on your account.

Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0274% (d)	10.000% (v)	\$0.00	\$0.00
Cash Advances	0.0274% (d)	10.000% (v)	\$0.00	\$0.00

(d) = Daily Periodic Rate
 (m) = Monthly Periodic Rate
 (v) = Variable Rate

To ensure proper credit, please return the above portion with your payment. Please write your account number on your check.



CITIZENS BANK OF KENTUCKY
MASTERCARD BUSINESS CARD JULY 2018

BARRY HALL
Account Ending in 4223

Account Information Summary

Account Number	██████████	4223
Credit Limit		\$7,500.00
Total Available Credit		\$6,468.00
Cash Credit Limit		\$7,500.00
Available Cash Credit		\$6,468.00
Statement Closing Date		07/15/18
Days in Billing Cycle		30
Previous Balance		\$20.07
Payments	-	\$20.07
Other Credits	-	\$0.00
Purchases and Adjustments	+	\$1,031.83
Cash Advances	+	\$0.00
Fees Charged	+	\$0.00
Interest Charged	+	\$0.00
New Balance		\$1,031.83

Account Inquiries

Call Customer Service	1-800-442-4757
Direct	972-391-6840
Report a Lost or Stolen Card	1-800-442-4757

Payment Information

New Balance	\$1,031.83
Minimum Payment Due	\$30.00
Current Minimum Amount Due	\$30.00
Past Due Amount	\$0.00
Overlimit Amount Due	\$0.00
Payment Due Date	08/12/18

If you make no additional charges using this card and each month you pay...	You will pay off the balance shown on this statement in about:	And you will end up paying an estimated total of:
Only the minimum payment	8 years	\$1,368
\$33	3 years	\$1,198 (Savings= \$170)

If you would like information about credit counseling services, call 1-866-344-8890

SEND BILLING INQUIRIES TO:
PO BOX 495937, CINCINNATI OH 45249.
Visit us online at www.GoToMyCard.com

Transactions

Trans Date	Post Date	Reference Number	Description	Amount
07/10	07/10	8519728JF00XVFVZJ	PAYMENT - THANK YOU TOTAL 5197282801004223 \$20.07-	-20.07
06/28	06/28	7542817J2EZ2AX059	PEKING CHINESE RESTAUR PRESTONSBURG KY	21.51
06/28	06/29	0543684J4006WMBB8	USPS PO 2049000239 MC DOWELL KY	27.45
07/02	07/03	5543286J75V5QG2A0	WALMART.COM 800-966-6546 AR	41.38
07/02	07/04	0543684J82X5GMT1P	DOLLAR-GENERAL #0371 MC DOWELL KY	15.64
07/03	07/04	5544732J8JGA8XM97	USA BLUE BOOK 8004939876 IL	919.15
07/10	07/11	0543684JG006RTSGL	USPS PO 2049000239 MC DOWELL KY	6.70
			TOTAL ██████████ 4223: \$1,031.83	
			DEAN HALL	

To ensure proper credit, please return the above portion with your payment. Please write your account number on your check.



CITIZENS BANK OF KENTUCKY
 MASTERCARD BUSINESS CARD AUGUST 2018

BARRY HALL
 Account Ending in 4223

Account Information Summary

Account Number	██████████	4223
Credit Limit		\$7,500.00
Total Available Credit		\$6,660.00
Cash Credit Limit		\$7,500.00
Available Cash Credit		\$6,660.00
Statement Closing Date		08/15/18
Days in Billing Cycle		31
Previous Balance		\$1,031.83
Payments	-	\$1,031.83
Other Credits	-	\$0.00
Purchases and Adjustments	+	\$838.47
Cash Advances	+	\$0.00
Fees Charged	+	\$0.70
Interest Charged	+	\$0.00
New Balance		\$839.17

Payment Information

New Balance	\$839.17
Minimum Payment Due	\$25.00
Current Minimum Amount Due	\$25.00
Past Due Amount	\$0.00
Overlimit Amount Due	\$0.00
Payment Due Date	09/12/18

If you make no additional charges using this card and each month you pay...	You will pay off the balance shown on this statement in about:	And you will end up paying an estimated total of:
Only the minimum payment	7 years	\$1,100
\$27	3 years	\$975 (Savings = \$125)

If you would like information about credit counseling services, call 1-866-344-8380

Account Inquiries

Call Customer Service	1-800-442-4757
Direct	972-391-6840
Report a Lost or Stolen Card	1-800-442-4757

SEND BILLING INQUIRIES TO:
 PO BOX 495937, CINCINNATI OH 45249.
 Visit us online at www.GoToMyCard.com

Transactions

Trans Date	Post Date	Reference Number	Description	Amount
08/08	08/08	8519728KQ00XSS6HR	PAYMENT - THANK YOU TOTAL ██████████ 4223 \$1,031.83 ✓	-1,031.83
07/15	07/16	5543286JL5SHE90H9	SXM*SIRIUSXM.COM/ACCT 888-635-5144 NY	20.07
07/28	07/30	0541019K2321GDMHT	STAPLES DIRECT 800-3333330 MA	155.26
07/31	08/01	0543684K5006XJXR8	USPS PO 2049000239 MC DOWELL KY	7.41
08/03	08/05	8230356K7S66QRWBG	APPALACHIAN WIRELESS 800-4382355 KY	561.66
08/04	08/05	5550036K82DFLYNEK	WALMART.COM 8009666546 AR	22.11
08/07	08/08	7541405KQVQF3BQDY	YZA CAN AVENIDAS XXI BENITO JUAREZ QR 1808 036.05 484 0.054306553	48.77 ✓
08/07	08/08	7541405KQVQF3BQDY	FOREIGN TRANSACTION FEE	0.48 ✓
08/07	08/08	7541405KQVQGKKBX6	STA CLARA CANCUN BENITO JUAREZ QR 1808 13.00 484 0.054615384	0.71 ✓
08/07	08/08	7541405KQVQGKKBX6	FOREIGN TRANSACTION FEE	0.00



Transactions (continued)

Trans Date	Post Date	Reference Number	Description	Amount
			TOTAL	\$839.17
			Fees	
			TOTAL FEES FOR THIS PERIOD	0.00
			Interest Charged	
08/15	08/15		Interest Charge on Purchases	0.00
08/15	08/15		Interest Charge on Cash Advances	0.00
			TOTAL INTEREST FOR THIS PERIOD	0.00

2018 Totals Year-to-Date	
Total fees charged in 2018	0.00
Total interest charged in 2018	0.00

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0274% (d)	10.000% (v)	\$0.00	\$0.00
Cash Advances	0.0274% (d)	10.000% (v)	\$0.00	\$0.00

(d) = Daily Periodic Rate
 (m) = Monthly Periodic Rate
 (v) = Variable Rate

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Transactions (continued)

Trans Date	Post Date	Reference Number	Description	Amount
08/07	08/08	7541405KOW9NWT6W3	LA BORREGA BEER KABAH CANCUN QROO QR 1808 247 50 484 0.054903030	13.44 ✓
08/07	08/08	7541405KOW9NWT6W3	FOREIGN TRANSACTION FEE	0.13 ✓
08/07	08/08	7554552KB3HTMMV85	PAST TERE CAZOL YAXCH BENITO JUAREZ QR	9.04 ✓
08/07	08/08	7554552KB3HTMMV85	FOREIGN TRANSACTION FEE	0.09 ✓
			TOTAL ██████████ 4231 \$839.17	
			TOTAL ██████████ 5202 \$0.00	
			DEAN HALL	

2018 Totals Year-to-Date	
Total fees charged in 2018	15.70
Total interest charged in 2018	18.91

Interest Charge Calculation				
Your Annual Percentage Rate (APR) is the annual interest rate on your account.				
Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0274% (d)	10.000% (v)	\$0.00	\$0.00
Cash Advances	0.0274% (d)	10.000% (v)	\$0.00	\$0.00
(d) = Daily Periodic Rate (m) = Monthly Periodic Rate (v) = Variable Rate				

2-1

Handwritten calculation:
 754
 839.17
 764.51

 72.66

To ensure proper credit, please return the above portion with your payment. Please write your account number on your check.



CITIZENS BANK OF KENTUCKY
 MASTERCARD BUSINESS CARD OCTOBER 2018

BARRY HALL
 Account Ending in 4223

Account Information Summary

Account Number	[REDACTED]	4223
Credit Limit		\$7,500.00
Total Available Credit		\$6,174.00
Cash Credit Limit		\$7,500.00
Available Cash Credit		\$6,174.00
Statement Closing Date		10/15/18
Days in Billing Cycle		30
Previous Balance	<i>pd.</i>	\$1,153.44
Payments	-	\$0.00
Other Credits	-	\$0.00
Purchases and Adjustments	+	\$157.13
Cash Advances	+	\$0.00
Fees Charged	+	\$5.00
Interest Charged	+	\$10.49
New Balance		\$1,325.73

Payment Information

New Balance	\$1,325.73
Minimum Payment Due	\$73.00
Current Minimum Amount Due	\$39.00
Past Due Amount	\$34.00
Overlimit Amount Due	\$0.00
Payment Due Date	11/12/18

If you make no additional charges using this card and each month you pay...	You will pay off the balance shown on this statement in about:	And you will end up paying an estimated total of:
Only the minimum payment	9 years	\$1,780
\$43	3 years	\$1,545 (Savings= \$235)

Account Inquiries

Call Customer Service	1-800-442-4757
Direct	972-351-6840
Report a Lost or Stolen Card	1-800-442-4757

If you would like information about credit counseling services, call 1-866-344-8680.

SEND BILLING INQUIRIES TO:
 PO BOX 495937, CINCINNATI OH 45249.
 Visit us online at www.GoToMyCard.com

WE HAVE NOT RECEIVED YOUR PAYMENT. PLEASE SEND IT TO US IMMEDIATELY OR CALL 888-548-5410. IF YOU HAVE SENT IT, PLEASE DISREGARD THIS NOTICE.

Transactions

Trans Date	Post Date	Reference Number	Description	Amount
09/15	09/17	5543296LJ5SM8W970	SXM*SIRIUSXM.COM/ACCT 888-635-5144 NY	20.07
09/18	09/19	0543684LN006RH2RF	VGN*FLOYD GOMC DOWELL CTR MCDOWELL KY	9.50
09/25	09/27	0543634LY006TJXW	USPS PO 2049000259 MC DOWELL KY	57.41
09/27	09/27	5543286LY5SYH9HH1	WALMART.COM 800-365-8546 AR	50.08
10/15	10/15	5543286MG5SLKAEZ8	SXM*SIRIUSXM.COM/ACCT 888-635-5144 NY	20.07
			TOTAL [REDACTED] 202 \$157.13	
			DEAN HALL	



Transactions (continued)

Trans Date	Post Date	Reference Number	Description	Amount
10/15	10/15		LATE FEE	5.00
10/15	10/15	*FINANCE CHARGE*	PURCHASES \$10.49 CASH ADVANCE \$0.00	10.49

2018 Totals Year-to-Date	
Total fees charged in 2018	20.70
Total interest charged in 2018	33.88

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0281% (d)	10.250% (v)	\$1,245.32	\$10.49
Cash Advances	0.0281% (d)	10.250% (v)	\$0.00	\$0.00

(d) = Daily Periodic Rate
 (m) = Monthly Periodic Rate
 (v) = Variable Rate

1.2



Transactions (continued)

Trans Date	Post Date	Reference Number	Description	Amount
			Interest Charged	
			TOTAL INTEREST FOR THIS PERIOD	0.00

2018 Totals Year-to-Date	
Total fees charged in 2018	0.00
Total interest charged in 2018	0.00

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0281% (d)	10.250% (v)	\$0.00	\$0.00
Cash Advances	0.0281% (d)	10.250% (v)	\$0.00	\$0.00

(d) = Daily Periodic Rate
 (m) = Monthly Periodic Rate
 (v) = Variable Rate

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To ensure proper credit, please return the above portion with your payment. Please write your account number on your check.



CITIZENS BANK OF KENTUCKY
 MASTERCARD BUSINESS CARD DECEMBER 2018

BARRY HALL
 Account Ending in 4223

Account Information Summary	
Account Number	██████████ 4223
Credit Limit	\$7,500.00
Total Available Credit	\$4,662.00
Cash Credit Limit	\$7,500.00
Available Cash Credit	\$4,562.00
Statement Closing Date	12/15/18
Days in Billing Cycle	30
Previous Balance	\$162.07
Payments	- \$0.00
Other Credits	- \$0.00
Purchases and Adjustments	+ \$2,558.56
Cash Advances	+ \$0.00
Fees Charged	+ \$5.00
Interest Charged	+ \$12.08
New Balance	\$2,837.71

Payment Information	
New Balance	\$2,837.71
Minimum Payment Due	\$95.00
Current Minimum Amount Due	\$85.00
Past Due Amount	\$10.00
Overlimit Amount Due	\$0.00
Payment Due Date	01/12/19

Account Inquiries	
Call Customer Service	1-800-442-4757
Direct	972-391-6840
Report a Lost or Stolen Card	1-800-442-4757

If you make no additional charges using this card and each month you pay...	You will pay off the balance shown on this statement in about:	And you will end up paying an estimated total of:
Only the minimum payment	12 years	\$3,910
\$92	3 years	\$3,307 (Savings= \$603)

If you would like information about credit counseling services, call 1-866-344-8880

SEND BILLING INQUIRIES TO:
 PO BOX 495937, CINCINNATI OH 45249.
 Visit us online at www.GoToMyCard.com

WE HAVE NOT RECEIVED YOUR PAYMENT. PLEASE SEND IT TO US IMMEDIATELY OR CALL 888-548-5410. IF YOU HAVE SENT IT, PLEASE DISREGARD THIS NOTICE.

Transactions					
Trans Date	Post Date	Reference Number	Description	Amount	
11/15	11/16	5543286NF5SZXKTHQ	SXM*SIRIUSXM.COM/ACCT 888-835-5144 NY	20.07	
11/17	11/19	5543687NHJP196XF0	LATHAM TIME CORPORATIO 800-2414990 GA	79.61	
11/19	11/20	5543286NK5SY38TLE	WALMART.COM 800-966-6546 AR	8.88	
11/30	12/02	7541823NY1VWJ2FJL	MCP*STROBO BARKLEY PL 502-2909751 KY	2,500.00	
12/11	12/12	0543664PA008H0GRV	USPS PO 2049000238 MC DOWELL KY	50.00	
			TOTAL ██████████ 5202 \$2,558.56		
			DEAN HALL		



Transactions (continued)

Trans Date	Post Date	Reference Number	Description	Amount
12/15	12/15		LATE FEE	5.00
12/15	12/15	*FINANCE CHARGE*	PURCHASES \$12.08 CASH ADVANCE \$0.00	12.08

2018 Totals Year-to-Date	
Total fees charged in 2018	25.70
Total interest charged in 2018	45.96

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0281% (d)	10.250% (v)	\$1,434.81	\$12.08
Cash Advances	0.0281% (d)	10.250% (v)	\$0.00	\$0.00

(d) = Daily Periodic Rate
 (m) = Monthly Periodic Rate
 (v) = Variable Rate

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Transactions (continued)

Trans Date	Post Date	Reference Number	Description	Amount
			Interest Charged	
			TOTAL INTEREST FOR THIS PERIOD	0.00

2018 Totals Year-to-Date	
Total fees charged in 2018	0.00
Total interest charged in 2018	0.00

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0281% (d)	10.250% (v)	\$0.00	\$0.00
Cash Advances	0.0281% (d)	10.250% (v)	\$0.00	\$0.00

(d) = Daily Periodic Rate
 (m) = Monthly Periodic Rate
 (v) = Variable Rate

1-2

To ensure proper credit, please return the above portion with your payment. Please write your account number on your check.



CITIZENS BANK OF KENTUCKY
 MASTERCARD BUSINESS CARD MARCH 2019

BARRY HALL
 Account Ending in 4223

Account Information Summary	
Account Number	██████████ 4223
Credit Limit	\$7,500.00
Total Available Credit	\$6,250.00
Cash Credit Limit	\$7,500.00
Available Cash Credit	\$6,250.00
Statement Closing Date	03/15/19
Days in Billing Cycle	28
Previous Balance	\$20.46
Payments	\$20.46
Other Credits	\$20.00
Purchases and Adjustments	\$1,264.05
Cash Advances	\$0.00
Fees Charged	\$5.00
Interest Charged	\$0.00
New Balance	\$1,249.05

Payment Information	
New Balance	\$1,249.05
Minimum Payment Due	\$37.00
Current Minimum Amount Due	\$37.00
Past Due Amount	\$0.00
Overlimit Amount Due	\$0.00
Payment Due Date	04/12/19

Account Inquiries	
Call Customer Service	1-800-442-4757
Direct	972-391-6840
Report a Lost or Stolen Card	1-800-442-4757

If you make no additional charges using this card and each month you pay...	You will pay off the balance shown on this statement in about:	And you will end up paying an estimated total of:
Only the minimum payment	9 years	\$1,701
\$41	3 years	\$1,461 (Savings= \$240)

If you would like information about credit counseling services, call 1-866-344-8880

SEND BILLING INQUIRIES TO:
 PO BOX 495937, CINCINNATI OH 45249.
 Visit us online at www.GoToMyCard.com

Transactions					
Trans Date	Post Date	Reference Number	Description	Amount	
03/13	03/13	85197262800XVA2AB	PAYMENT - THANK YOU TOTAL ██████████ 4223 \$20.46-	-20.46	
02/16	02/17	55432861F2X71R8SM	DLX FOR SMALL BUSINESS 800-865-1913 MN	108.40	
02/20	02/21	55309591K60T2JMGA	MOUNTAIN AGGREGATES BURDINE KY	645.82	
02/21	02/22	05140481LLYK9KDFH	MCDONALD'S F14235 MARTIN KY	24.04	
03/01	03/03	05436841X007K1GT1	USPS PO 2049000239 MC DOWELL KY	8.35	
03/04	03/05	55429501ZS14RZ6VZ	KY WATER ASSOCIATIO KW 5023520510 KY	290.00	
03/08	03/07	5550036212DJS5Y73	WALMART COM 800866546 AR	96.10	
03/08	03/08	554295023S19JXS2K	KY WATER ASSOCIATIO KW 50235205 CREDIT	-20.00	
03/07	03/10	7530837234W8WNNM8Y	BILLY RAY'S RESTAURANT PRESTONSBURG KY	42.37	
03/11	03/13	7542817273ME33R0G	PEKING CHINESE RESTAUR PRESTONSBURG KY	28.51	
03/15	03/15	55432862A5SBPZT0V	SXM*SIRIUSXM.COM/ACCT 888-635-5144 NY	20.46	



Transactions (continued)

Trans Date	Post Date	Reference Number	Description	Amount
			TOTAL [REDACTED] 6202	\$1,244.05
03/15	03/15		DEAN HALL LATE FEE	5.00

2019 Totals Year-to-Date	
Total fees charged in 2019	5.00
Total interest charged in 2019	0.00

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0288% (d)	10.500% (v)	\$0.00	\$0.00
Cash Advances	0.0288% (d)	10.500% (v)	\$0.00	\$0.00

(d) = Daily Periodic Rate
 (m) = Monthly Periodic Rate
 (v) = Variable Rate

CITIZENS BANK OF KENTUCKY
 PO BOX 495937
 CINCINNATI OH 45249



Check this box if you have an address change. Please print your new address on the reverse side.

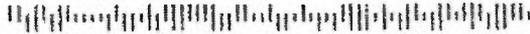
Account Number [REDACTED] 6202
 New Balance 0.00
 Minimum Payment Due 0.00
 Payment Due Date 04/12/19

Amount Enclosed \$ [REDACTED] US dollars only

MAKE PAYMENTS TO:

MASTERCARD
 PO BOX 672051
 DALLAS, TX 75267-2021

DEAN HALL 292
 SOUTHERN WATER & SEWER DIS UPRG
 PO BOX 610
 MCDOWELL KY 41647



[REDACTED] 6202000000000000000005

To ensure proper credit, please return the above portion with your payment. Please write your account number on your check.



CITIZENS BANK OF KENTUCKY
 MASTERCARD BUSINESS CARD MARCH 2019

DEAN HALL
 Account Ending in 6202

Account Information Summary

Account Number	[REDACTED] 6202
Credit Limit	\$7,500.00
Total Available Credit	\$7,500.00
Cash Credit Limit	\$7,500.00
Available Cash Credit	\$7,500.00
Statement Closing Date	03/15/19
1/3 in Billing Cycle	
Previous Balance	\$0.00
Payments	\$0.00
Other Credits	\$0.00
Purchases and Adjustments	\$0.00
Cash Advances	\$0.00
Fees Charged	\$0.00
Interest Charged	\$0.00
New Balance	\$0.00

Payment Information

New Balance	\$0.00
Minimum Payment Due	\$0.00
Current Minimum Amount Due	\$0.00
Past Due Amount	\$0.00
Overlimit Amount Due	\$0.00
Payment Due Date	04/12/19

Late Payment Warning:

If we do not receive your minimum payment by the date listed above, you may have to pay a late fee up to \$5.00.

Minimum Payment Warning:

If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance. For example:

If you make no additional charges using this card and each month you pay:	You will pay off the balance shown on this statement in about:	And you will end up paying an estimated total of:
Only the minimum payment	0 months	\$0

If you would like information about credit counseling services, call 1-866-344-8880

SEND BILLING INQUIRIES TO:
 PO BOX 495937, CINCINNATI OH 45249.
 Visit us online at www.GoToMyCard.com

Transactions

Trans Date	Post Date	Reference Number	Description	Amount
02/16	02/17	55432861F2X71R8SM	DLX FOR SMALLBUSINESS 800-865-1913 MN	108.40
02/20	02/21	55309551K80T2JMGA	MOUNTAIN AG/3REGATES BURDINE KY	545.82
02/21	02/22	05140481LLYK9KDFH	MCDONALD'S F14235 MARTIN KY	24.04
03/01	03/03	05438841X007K1GT1	USPS PO 2049000238 MC DOWELL KY	8.35
03/04	03/05	55429501ZS14RZ6VZ	KY WATER ASSOCIATIO KW 5023520510 KY	290.00
03/06	03/07	5550036212DJS5Y73	WALMART.COM 8009666546 AR	96.10
03/07	03/10	7530637234W6WNM8Y	BILLY RAY S RESTAURANT PRESTONSBURG KY	42.37
3/08	03/10	554295023S19JXS2K	KY WATER ASSOCIATIO KW 5023520510 KY	-20.00
3/11	03/13	7542817273ME93R0G	PEKING CHINESE RESTAUR PRESTONSBURG KY	28.51
03/15	03/15	55432862A5S9P270V	SXM/SIRIUSXM.COM/ACCT 888-635-5144 NY	20.48
03/15	03/15	000000000000COMPC	TOTAL PURCHASES \$1,264.05	0.00
			TOTAL RETURNS \$20.00	
			TOTAL \$1,244.05	

To ensure proper credit, please return the above portion with your payment. Please write your account number on your check.



CITIZENS BANK OF KENTUCKY
 MASTERCARD BUSINESS CARD FEBRUARY 2019

BARRY HALL
 Account Ending in 4223

Account Information Summary	
Account Number	██████████ 4223
Credit Limit	\$7,500.00
Total Available Credit	\$7,479.00
Cash Credit Limit	\$7,500.00
Available Cash Credit	\$7,479.00
Statement Closing Date	02/15/19
Days in Billing Cycle	31
Previous Balance	\$1,553.40
Payments	- \$1,890.45
Other Credits	\$0.00
Purchases and Adjustments	+ \$357.51
Cash Advances	+ \$0.00
Fees Charged	+ \$0.00
Interest Charged	+ \$0.00
New Balance	\$20.46

Payment Information	
New Balance	\$20.46
Minimum Payment Due	\$10.00
Current Minimum Amount Due	\$10.00
Past Due Amount	\$0.00
Overlimit Amount Due	\$0.00
Payment Due Date	03/12/19

If you make no additional charges using this card and each month you pay...	You will pay off the balance shown on this statement in about:	And you will end up paying an estimated total of:
Only the minimum payment	2 months	\$21

If you would like information about credit counseling services, call 1-866-344-8880

Account Inquiries	
Call Customer Service	1-800-442-4757
Direct	972-391-6840
Report a Lost or Stolen Card	1-800-442-4757

SEND BILLING INQUIRIES TO:
 PO BOX 495937, CINCINNATI OH 45249.
 Visit us online at www.GoToMyCard.com

2/22/19
RECEIVED

Transactions					
Trans Date	Post Date	Reference Number	Description	Amount	
02/12	02/12	85197281800XV174L	PAYMENT - THANK YOU TOTAL ██████████ 4223	\$1,890.45-	- 1,890.45
01/15	01/16	55432860F5SM3V0V8	SXM*SIRIUSXM.COM/ACCT 888-635-5144 NY		20.46
01/16	01/17	55432860H5V0622GW	LOWES #00435* PIKEVILLE KY		33.69
01/17	01/17	55432860H5V0SFW3D	WALMART.COM 800-966-6546 AR		93.61
02/04	02/05	5548872148LTBLO1F	KYENVIRONMENTPROTECT 5028753733 KY		51.50
02/05	02/06	05410191431SN92G0	STAPLES DIRECT 800-3333330 MA		137.79
02/15	02/15	55432861E2XEA4QM8	SXM*SIRIUSXM.COM/ACCT 888-635-5144 NY TOTAL ██████████ 202	\$357.51	20.46
			DEAN HALL		



Transactions (continued)

Trans Date	Post Date	Reference Number	Description	Amount
			Interest Charged	
02/15	02/15		Interest Charge on Cash Advances	0.00
			TOTAL INTEREST FOR THIS PERIOD	0.00

2019 Totals Year-to-Date	
Total fees charged in 2019	0.00
Total interest charged in 2019	0.00

Interest Charge Calculation

Your **Annual Percentage Rate (APR)** is the annual interest rate on your account.

Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0288% (d)	10.500% (v)	\$0.00	\$0.00
Cash Advances	0.0288% (d)	10.500% (v)	\$0.00	\$0.00

(d) = Daily Periodic Rate
 (m) = Monthly Periodic Rate
 (v) = Variable Rate

2-1

CITIZENS BANK OF KENTUCKY
 PO BOX 495937
 CINCINNATI OH 45249



Check this box if you have an address change. Please print your new address on the reverse side.

Account Number [REDACTED] 6202
 New Balance 0.00
 Minimum Payment Due 0.00
 Payment Due Date 03/12/19

Amount Enclosed \$ [REDACTED] US dollars only

MAKE PAYMENTS TO:

MASTERCARD
 PO BOX 872051
 DALLAS, TX 75267-2021

DEAN HALL 298
 SOUTHERN WATER & SEWER DIS
 PO BOX 610
 MCDOWELL KY 41647
 UPCR



[REDACTED] 620200000000000000000005

To ensure proper credit, please return the above portion with your payment. Please write your account number on your check.



CITIZENS BANK OF KENTUCKY
 MASTERCARD BUSINESS CARD FEBRUARY 2019

2-25-19
RECEIVED

DEAN HALL
 Account Ending in 6202

Account Information Summary

Account Number	[REDACTED]	6202
Credit Limit		\$7,500.00
Total Available Credit		\$7,500.00
Cash Credit Limit		\$7,500.00
Available Cash Credit		\$7,500.00
Statement Closing Date		02/15/19
Days in Billing Cycle		
Previous Balance		\$0.00
Payments	-	\$0.00
Other Credits	-	\$0.00
Purchases and Adjustments	+	\$0.00
Cash Advances	+	\$0.00
Fees Charged	+	\$0.00
Interest Charged	+	\$0.00
New Balance		\$0.00

Payment Information

New Balance	\$0.00
Minimum Payment Due	\$0.00
Current Minimum Amount Due	\$0.00
Past Due Amount	\$0.00
Overlimit Amount Due	\$0.00
Payment Due Date	03/12/19

Late Payment Warning:

If we do not receive your minimum payment by the date listed above, you may have to pay a late fee up to \$5.00.

Minimum Payment Warning:

If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance. For example:

If you make no additional charges using this card and each month you pay	You will pay off the balance shown on this statement in about:	And you will end up paying an estimated total of:
Only the minimum payment	0 months	\$0

If you would like information about credit counseling services, call 1-866-344-8880

Account Inquiries

Call Customer Service	1-800-442-4757
Direct	972-391-6840
Report a Lost or Stolen Card	1-800-442-4757

SEND BILLING INQUIRIES TO:
 PO BOX 495937, CINCINNATI OH 45249.
 Visit us online at www.GoToMyCard.com

Transactions

Trans Date	Post Date	Reference Number	Description	Amount
01/15	01/16	55432860F5SM3V0V8	SXM*SIRIUSXM.COM/ACCT 888-635-5144 NY	20.46
01/16	01/17	55432860H5V0622GW	LOWES #00435* PIKEVILLE KY	33.89
01/17	01/17	55432860H5V05FW3D	WALMART.COM 800-968-6546 AR	93.61
02/04	02/05	554887214BLTBLO1F	KYENVIRONMENTPROTECT 5028753733 KY	51.50
02/05	02/06	05410191431SN92G0	STAPLES DIRECT 800-3333330 MA	137.79
02/15	02/15	55432861E2XEA4OM8	SXM*SIRIUSXM.COM/ACCT 888-635-5144 NY	20.46
02/15	02/15	000000000000COMPC	TOTAL PURCHASES \$357.51	0.00
			TOTAL \$357.51	
			Fees	
			TOTAL FEES FOR THIS PERIOD	0.00
			Interest Charged	
02/15	02/15		Interest Charge on Purchases	0.00

Pd. by ACH

CITIZENS BANK OF KENTUCKY
PO BOX 495937
CINCINNATI OH 45249



Check this box if you have an address change. Please print your new address on the reverse side.

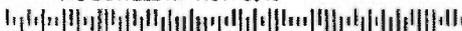
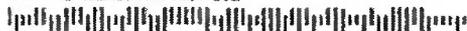
Account Number [REDACTED] 4223
New Balance 1,553.40
Minimum Payment Due 46.00
Payment Due Date 02/12/19

Amount Enclosed \$ [REDACTED] US dollars only

MAKE PAYMENTS TO:

MASTERCARD
PO BOX 672051
DALLAS, TX 75267-2021

BARRY HALL 1113
SOUTHERN WATER & SEWER
PO BOX 610
MC DOWELL KY 41647-0610



[REDACTED] 4 2 2 3 [REDACTED]

To ensure proper credit, please return the above portion with your payment. Please write your account number on your check.



CITIZENS BANK OF KENTUCKY
MASTERCARD BUSINESS CARD JANUARY 2019

BARRY HALL
Account Ending in 4223

Account Information Summary	
Account Number	[REDACTED] 4223
Credit Limit	\$7,500.00
Total Available Credit	\$5,946.00
Cash Credit Limit	\$7,500.00
Available Cash Credit	\$5,946.00
Statement Closing Date	01/15/19
Days in Billing Cycle	31
Previous Balance	\$2,837.71
Payments	\$2,999.78
Other Credits	\$0.00
Purchases and Adjustments	\$1,715.47
Cash Advances	\$0.00
Fees Charged	\$0.00
Interest Charged	\$0.00
New Balance	\$1,553.40

Payment Information	
New Balance	\$1,553.40
Minimum Payment Due	\$46.00
Current Minimum Amount Due	\$46.00
Past Due Amount	\$0.00
Overlimit Amount Due	\$0.00
Payment Due Date	02/12/19

If you make no additional charges using this card and each month you pay...	You will pay off the balance shown on this statement in about.	And you will end up paying an estimated total of:
Only the minimum payment	10 years	\$2,134
\$50	3 years	\$1,818 (Savings= \$316)

Account Inquiries	
Call Customer Service	1-800-442-4757
Direct	972-391-8843
Report a Lost or Stolen Card	1-800-442-4757

If you would like information about credit counseling services, call 1-855-344-8388

SEND BILLING INQUIRIES TO:
PO BOX 495937, CINCINNATI OH 45249.
Visit us online at www.GoToMyCard.com

Trans Date	Post Date	Reference Number	Description	Amount
12/18	12/18	9519728PG00XV3Z29	PAYMENT - THANK YOU	- 162.07
01/02	01/02	85197280200XSLNTQ	PAYMENT - THANK YOU	- 2,837.71
			TOTAL [REDACTED] \$2,999.78-	
12/15	12/16	5543238PD6SXQJES2	SXM*SIRIUSXM.COM/ACCT 888-635-5144 NY	20.07
12/14	12/17	0541019PD7DM6HT7T	SUBWAY 00495770 MCDOWELL KY	23.49
12/20	12/20	5550036PJ2DJRB5DT	WALMART COM 8009666546 AR	96.10
12/20	12/21	0522702PJ5SA07MLM	CHAMPS RESTAURANT MINNIE KY	23.75
12/27	12/28	5542950PTS0RJ1KZX	PAYPAL *GJACKSON3 4029357733 CA	258.86
12/28	12/30	0531461PVEHWQABMN	SOUND HOUSE MUSIC PIKEVILLE KY	16.54
01/07	01/08	5543266075V1RQQ9A	WALMART COM 500-968-8546 AR	186.33
01/07	01/08	5550038025V2HDHXT	BLUEGRASS INN 5028951800 KY	385.82
		CHECK-IN 01/07/19	FOLIO #136077	
01/07	01/08	023066308HESJL78M	CATTLEMANS ROADHOUSE F FRANKFORT KY	201.83



2019 Totals Year-to-Date	
Total fees charged in 2019	0.00
Total interest charged in 2019	0.00

Interest Charge Calculation				
Your Annual Percentage Rate (APR) is the annual interest rate on your account.				
Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0288% (d)	10.500% (v)	\$0.00	\$0.00
Cash Advances	0.0288% (d)	10.500% (v)	\$0.00	\$0.00
(d) = Daily Periodic Rate (m) = Monthly Periodic Rate (v) = Variable Rate				

2-1



Transactions (continued)

Trans Date	Post Date	Reference Number	Description	Amount
Fees				
TOTAL FEES FOR THIS PERIOD				0.00
Interest Charged				
03/15	03/15		Interest Charge on Purchases	0.00
03/15	03/15		Interest Charge on Cash Advances	0.00
TOTAL INTEREST FOR THIS PERIOD				0.00

2019 Totals Year-to-Date	
Total fees charged in 2019	0.00
Total interest charged in 2019	0.00

Interest Charge Calculation

Your **Annual Percentage Rate (APR)** is the annual interest rate on your account.

Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	0.0288% (d)	10.500% (v)	\$0.00	\$0.00
Cash Advances	0.0288% (d)	10.500% (v)	\$0.00	\$0.00

(d) = Daily Periodic Rate
 (m) = Monthly Periodic Rate
 (v) = Variable Rate



Transactions (continued)

Posting Date	Post Date	Reference Number	Description	Amount
1/10	01/09	26415750800MES2197	MARATHON PETRO201673 WINCHESTER KY	11.94
1/09	01/09	LS42584068PQNA00-	CRACKER BARREL #19 LEX LEXINGTON KY	54.36
1/11	01/14	95255523E2LRK9Q2K	HARBOR FREIGHT TOOL S29 PAINTSVILLE KY	434.58
			TOTAL \$1978290106202 \$175.47	
			DEAN HALL	

2019 Totals Year-to-Date	
Total fees charged in 2019	0.00
Total interest charged in 2019	0.00

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	Periodic Rate	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Remaining	0.0285% (0)	10.500% (4)	\$0.00	\$0.00
SPR (3/31/2018)	0.0285% (0)	10.500% (4)	\$0.00	\$0.00

Periodic Payment Rate
 Monthly Periodic Rate
 Variable Rate

PAYMENTS: Conforming payments (payments using the window envelope provided and including the remittance coupon and the envelope cannot contain more than one payment or coupon; and there can be no staples, paper clips, tape or correspondence) are credited on the date of receipt, if the payment is received by 5 p.m. local time. **Do Not Send Cash. Please write your account number on the front of your check.** If the Payment Due Date falls on a weekend or holiday in which we do not receive payments, we will treat any conforming payment received by 5:00 p.m. local time on our next Business day as being received by us on the Payment Due Date. If you do not follow these payment instructions, crediting may be delayed by up to 5 days and additional charges may be imposed.

WHAT TO DO IF YOU THINK YOU FIND A MISTAKE ON YOUR STATEMENT

If you think there is an error on your statement, write to us at:

Card Services, P.O. Box 498181, Cincinnati, OH 45249-9860

You must contact us within 60 days after the error appeared on your statement. You must notify us of any potential errors in writing. You may call us, but if you do we are not required to investigate any potential errors and you may have to pay the amount in question.

While we investigate whether or not there has been an error, the following are true:

- We cannot try to collect the amount in question, or report you as delinquent on that amount.
- The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount.
- While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
- We can apply any unpaid amount against your credit limit.

Please do not mail with your payment - send in a separate envelope to the address on your bill.

Your Name _____
 Account Number: _____
 Transaction Date: _____
 Amount in Dispute: \$ _____
 Reference Number _____
 Merchant name: _____

I have examined the charges made to my account and dispute the item listed above for the following reason(s):

J1a I do not recognize the charge listed above nor do any persons authorized by me to use my card. No goods or services represented by the above transaction, to the best of my knowledge, have been received by any authorized person to use the card.

J1b I certify the above charge is unauthorized. I have reviewed the above charge and it was not made by me or any person authorized by me. No goods or services represented by the above transaction was received by me or any person authorized by me.

J2 I have not received the merchandise which was to have been shipped to me. I have written the Merchant to request credit. Enclosed is a copy of the letter.

J3 Although I did engage in the above transaction, I dispute the entire charge or a portion in the amount of \$_____. I have contacted the Merchant and requested a credit adjustment. I either did not receive the credit or it was unsatisfactory. I am disputing the charge because _____

J4 I certify that the charge in question was a single transaction, but was posted twice in error to my statement. I did not authorize the second transaction. (Please note on which dates the sales in question were posted to your account.)

J5 returned the merchandise on (date) because _____

Note: Please enclose proof of return

J6 Other _____

Note: Continue on separate page if necessary.

PLEASE KEEP THE ORIGINALS FOR YOUR RECORDS AND SEND COPIES.

Cardmember Signature _____

CHANGE OF ADDRESS: If correct on front, do not complete:

Address 1: _____
 Address 2: _____
 City: _____
 State: _____ Zip: _____
 Home Phone Number ()- _____
 Work Phone Number ()- _____

HOW TO AVOID PAYING INTEREST ON PURCHASES

Your due date is at least 21 days after the close of each billing cycle. We will not charge you any interest on purchases if you pay your entire new balance by the due date each month.

HOW WE WILL CALCULATE YOUR BALANCE

We use a method called "Average Daily Balance" (including new purchases):

HOW WE CALCULATE YOUR BALANCE AND INTEREST CHARGE ON BALANCES

We figure the interest charge on your Account by applying the applicable Periodic Rate to the "Balance Subject to Interest Rate" which is the "Average Daily Balance" of your Account for each feature category, including certain current transactions. Feature categories include purchases, balance transfers, cash advances and promotional balances. These calculations may combine different feature categories with the same "Daily Periodic Rates". The "Average Daily Balance" for each feature category is arrived at by taking the beginning balance of such feature category each day and adding any new transactions to the balance, except we will not include new purchases if you have paid in full the New Balance on your previous statement by the Payment Due Date or if the New Balance on your previous statement was zero. Cash advances incur an interest charge from the date they are posted to your account. We then subtract any payments or credits and unpaid interest or other "Finance Charges" allocated to the feature category balance for the day. This gives us the daily balance for such feature category. The daily balances for such feature categories are then added together and divided by the number of days in the billing cycle. The result is the "Average Daily Balance" for such feature category. The interest charge is determined by multiplying the "Average Daily Balance" by the number of days in the billing cycle and applying the periodic rate to the product.

If your periodic rate is computed using an index, your periodic rate(s) may vary. The Payment Due Date will be no less than 21 days after we have sent you your current monthly statement.

For your account to be considered current and to avoid a late payment fee, you must pay at least the Minimum Payment Due this period and any Past Due Amount by the due date shown on your statement.

YOUR RIGHTS IF YOU ARE DISSATISFIED WITH YOUR CREDIT CARD PURCHASES

If you are dissatisfied with the goods or services that you have purchased with your credit card and you have tried in good faith to correct the problem with the merchant, you may have the right not to pay the remaining amount due on the purchase.

To use this right, all of the following must be true:

1. The purchase must have been made in your home state or within 100 miles of your current mailing address, and the purchase price must have been more than \$50. (Note: Neither of these are necessary if your purchase was based on an advertisement we mailed to you or if we own the Company that sold you the goods or services.)
2. You must have used your credit card for the purchase. Purchases made with cash advances from an ATM or with a check that accesses your credit card account do not qualify.
3. You must not yet have fully paid for the purchase.

If all of the criteria above are met and you are still dissatisfied with the purchase, contact us at:

Card Services, P.O. Box 498181, Cincinnati, OH 45249-9860

While we investigate, the same rules apply to the disputed amount as discussed previously.

After we finish our investigation, we will tell you our decision. At that point, if we think you owe an amount and you do not pay we may report you as delinquent.

Southern Water and Sewer District
Adjusting Journal Entries

February 1, 2018 - February 28, 2018

Date	Reference	Account	Description	WP Reference	Debit	Credit	Net Income Effect
Adjusting Journal Entries							
02/28/18	5		TO RECORD TRANSFERS FOR MONTH				(69,765.00)
		93501	Transfer of Funds		700.00	(17814)	
		93501	Transfer of Funds		3,665.00	(17805)	
		93501	Transfer of Funds		1,300.00	(17802)	
		93501	Transfer of Funds		1,300.00	(17803)	
		93501	Transfer of Funds		7,100.00	(17810)	
		93501	Transfer of Funds		13,000.00	(17806)	
		93501	Transfer of Funds		15,200.00	(17813)	
		93501	Transfer of Funds		22,500.00	(17801)	
		93501	Transfer of Funds		5,000.00	(17817)	
		13103	First Guaranty - New			69,765.00	
Totals for Adjusting Journal Entries					<u>69,765.00</u>	<u>69,765.00</u>	<u>(69,765.00)</u>
Report Totals					<u>69,765.00</u>	<u>69,765.00</u>	<u>(69,765.00)</u>

Journal Entry count = 1

Ariel
 Following are each month's JOURNAL ENTRIES
 for transfers out of GENERAL Acct.
 The above Acct. #'s in parentheses are where those
 transfers were deposited. Acct. #'s. no various CASH
 Accts. In JANUARY we just keyed the Auto withdrawal
 directly out of general Acct. therefore no JAN 18
 entry.

Call if any Questions, Jeff

Southern Water and Sewer District

Adjusting Journal Entries

March 1, 2018 - March 31, 2018

Date	Reference	Account	Description	WP Reference	Debit	Credit	Net Income Effect
Adjusting Journal Entries							
03/31/18	5		TO RECORD TRANSFERS FOR MONTH				(69,765.00)
		93501	Transfer of Funds		700.00		
		93501	Transfer of Funds		3,665.00		
		93501	Transfer of Funds		1,300.00		
		93501	Transfer of Funds		1,300.00		
		93501	Transfer of Funds		7,100.00		
		93501	Transfer of Funds		13,000.00		
		93501	Transfer of Funds		22,500.00		
		93501	Transfer of Funds		15,200.00		
		93501	Transfer of Funds		5,000.00		
		13103	First Guaranty - New			69,765.00	
			Totals for Adjusting Journal Entries		<u>69,765.00</u>	<u>69,765.00</u>	<u>(69,765.00)</u>
			Report Totals		<u>69,765.00</u>	<u>69,765.00</u>	<u>(69,765.00)</u>

Journal Entry count = 1

Southern Water and Sewer District
Adjusting Journal Entries

April 1, 2018 - April 30, 2018

Date	Reference	Account	Description	WP Reference	Debit	Credit	Net Income Effect
Adjusting Journal Entries							
04/30/18	4		TO RECORD TRANSFERS FOR MONTH				(69,765.00)
		93501	Transfer of Funds		700.00		
		93501	Transfer of Funds		3,665.00		
		93501	Transfer of Funds		1,300.00		
		93501	Transfer of Funds		1,300.00		
		93501	Transfer of Funds		15,200.00		
		93501	Transfer of Funds		7,100.00		
		93501	Transfer of Funds		22,500.00		
		93501	Transfer of Funds		13,000.00		
		93501	Transfer of Funds		5,000.00		
		13103	First Guaranty - New			69,765.00	
			Totals for Adjusting Journal Entries		<u>69,765.00</u>	<u>69,765.00</u>	<u>(69,765.00)</u>
			Report Totals		<u>69,765.00</u>	<u>69,765.00</u>	<u>(69,765.00)</u>

Journal Entry count = 1

Southern Water and Sewer District
Adjusting Journal Entries

May 1, 2018 - May 31, 2018

Date	Reference	Account	Description	WP Reference	Debit	Credit	Net Income Effect
Adjusting Journal Entries							
05/31/18	4		TO RECORD TRANSFERS FOR MONTH				(69,765.00)
		93501	Transfer of Funds		700.00		
		93501	Transfer of Funds		3,665.00		
		93501	Transfer of Funds		1,300.00		
		93501	Transfer of Funds		1,300.00		
		93501	Transfer of Funds		15,200.00		
		93501	Transfer of Funds		22,500.00		
		93501	Transfer of Funds		7,100.00		
		93501	Transfer of Funds		13,000.00		
		93501	Transfer of Funds		5,000.00		
		13103	First Guaranty - New			69,765.00	
Totals for Adjusting Journal Entries					<u>69,765.00</u>	<u>69,765.00</u>	<u>(69,765.00)</u>
Report Totals					<u>69,765.00</u>	<u>69,765.00</u>	<u>(69,765.00)</u>

Journal Entry count = 1

Southern Water and Sewer District

Adjusting Journal Entries

June 1, 2018 - June 30, 2018

Date	Reference	Account	Description	WP Reference	Debit	Credit	Net Income Effect
Adjusting Journal Entries							
06/30/18	5		TO RECORD TRANSFERS FOR MONTH				(74,785.00)
		93501	Transfer of Funds		700.00		
		93501	Transfer of Funds		3,665.00		
		93501	Transfer of Funds		1,300.00		
		93501	Transfer of Funds		1,300.00		
		93501	Transfer of Funds		7,100.00		
		93501	Transfer of Funds		13,000.00		
		93501	Transfer of Funds		15,200.00		
		93501	Transfer of Funds		22,500.00		
		93501	Transfer of Funds		5,000.00		
		93501	Transfer of Funds		5,020.00		
		13103	First Guaranty - New			74,785.00	
			Totals for Adjusting Journal Entries		<u>74,785.00</u>	<u>74,785.00</u>	<u>(74,785.00)</u>
			Report Totals		<u>74,785.00</u>	<u>74,785.00</u>	<u>(74,785.00)</u>

Journal Entry count = 1

Southern Water and Sewer District

Adjusting Journal Entries

July 1, 2018 - July 31, 2018

Date	Reference	Account	Description	WP Reference	Debit	Credit	Net Income Effect
Adjusting Journal Entries							
07/31/18	4		TO RECORD TRANSFERS FOR MONTH				(69,765.00)
		93501	Transfer of Funds		700.00		
		93501	Transfer of Funds		3,665.00		
		93501	Transfer of Funds		1,300.00		
		93501	Transfer of Funds		1,300.00		
		93501	Transfer of Funds		15,200.00		
		93501	Transfer of Funds		22,500.00		
		93501	Transfer of Funds		7,100.00		
		93501	Transfer of Funds		13,000.00		
		93501	Transfer of Funds		5,000.00		
		13103	First Guaranty - New			69,765.00	
			Totals for Adjusting Journal Entries		<u>69,765.00</u>	<u>69,765.00</u>	<u>(69,765.00)</u>
			Report Totals		<u>69,765.00</u>	<u>69,765.00</u>	<u>(69,765.00)</u>

Journal Entry count = 1

Southern Water and Sewer District

Adjusting Journal Entries

August 1, 2018 - August 31, 2018

Date	Reference	Account	Description	WP Reference	Debit	Credit	Net Income Effect
Adjusting Journal Entries							
08/31/18	4		TO RECORD TRANSFERS FOR MONTH				(69,765.00)
		93501	Transfer of Funds		1,300.00		
		93501	Transfer of Funds		1,300.00		
		93501	Transfer of Funds		700.00		
		93501	Transfer of Funds		3,665.00		
		93501	Transfer of Funds		15,200.00		
		93501	Transfer of Funds		22,500.00		
		93501	Transfer of Funds		7,100.00		
		93501	Transfer of Funds		13,000.00		
		93501	Transfer of Funds		5,000.00		
		13103	First Guaranty - New			69,765.00	
			Totals for Adjusting Journal Entries		<u>69,765.00</u>	<u>69,765.00</u>	<u>(69,765.00)</u>
			Report Totals		<u>69,765.00</u>	<u>69,765.00</u>	<u>(69,765.00)</u>

Journal Entry count = 1

Southern Water and Sewer District
Adjusting Journal Entries

September 1, 2018 - September 30, 2018

Date	Reference	Account	Description	WP Reference	Debit	Credit	Net Income Effect
Adjusting Journal Entries							
09/30/18	5		TO RECORD TRANSFERS FOR MONTH				(69,765.00)
		93501	Transfer of Funds		700.00		
		93501	Transfer of Funds		3,665.00		
		93501	Transfer of Funds		1,300.00		
		93501	Transfer of Funds		1,300.00		
		93501	Transfer of Funds		7,100.00		
		93501	Transfer of Funds		13,000.00		
		93501	Transfer of Funds		22,500.00		
		93501	Transfer of Funds		15,200.00		
		93501	Transfer of Funds		5,000.00		
		13103	First Guaranty - New			69,765.00	
Totals for Adjusting Journal Entries					<u>69,765.00</u>	<u>69,765.00</u>	<u>(69,765.00)</u>
Report Totals					<u>69,765.00</u>	<u>69,765.00</u>	<u>(69,765.00)</u>

Journal Entry count = 1

Southern Water and Sewer District
Adjusting Journal Entries

October 1, 2018 - October 31, 2018

Date	Reference	Account	Description	WP Reference	Debit	Credit	Net Income Effect
Adjusting Journal Entries							
10/31/18	4		TO RECORD TRANSFERS FOR MONTH				(69,765.00)
		93501	Transfer of Funds		700.00		
		93501	Transfer of Funds		3,665.00		
		93501	Transfer of Funds		1,300.00		
		93501	Transfer of Funds		1,300.00		
		93501	Transfer of Funds		15,200.00		
		93501	Transfer of Funds		22,500.00		
		93501	Transfer of Funds		7,100.00		
		93501	Transfer of Funds		13,000.00		
		93501	Transfer of Funds		5,000.00		
		13103	First Guaranty - New			69,765.00	
Totals for Adjusting Journal Entries					<u>69,765.00</u>	<u>69,765.00</u>	<u>(69,765.00)</u>
Report Totals					<u>69,765.00</u>	<u>69,765.00</u>	<u>(69,765.00)</u>

Journal Entry count = 1

Southern Water and Sewer District

Adjusting Journal Entries

November 1, 2018 - November 30, 2018

Date	Reference	Account	Description	WP Reference	Debit	Credit	Net Income Effect
Adjusting Journal Entries							
11/30/18	3		TO RECORD TRANSFERS FOR MONTH				(69,765.00)
		93501	Transfer of Funds		700.00		
		93501	Transfer of Funds		3,665.00		
		93501	Transfer of Funds		1,300.00		
		93501	Transfer of Funds		1,300.00		
		93501	Transfer of Funds		13,000.00		
		93501	Transfer of Funds		7,100.00		
		93501	Transfer of Funds		15,200.00		
		93501	Transfer of Funds		22,500.00		
		93501	Transfer of Funds		5,000.00		
		13103	First Guaranty - New			69,765.00	
			Totals for Adjusting Journal Entries		<u>69,765.00</u>	<u>69,765.00</u>	<u>(69,765.00)</u>
			Report Totals		<u>69,765.00</u>	<u>69,765.00</u>	<u>(69,765.00)</u>

Journal Entry count = 1

Southern Water and Sewer District

Adjusting Journal Entries

November 1, 2018 - November 30, 2018

Date	Reference	Account	Description	WP Reference	Debit	Credit	Net Income Effect
Adjusting Journal Entries							
11/30/18	14		TO ADJUST TRANSFER				0.00
		93501	Transfer of Funds			18,000.00	
		46101	Metered Sales - Residential		18,000.00		
			Totals for Adjusting Journal Entries		<u>18,000.00</u>	<u>18,000.00</u>	<u>0.00</u>
			Report Totals		<u>18,000.00</u>	<u>18,000.00</u>	<u>0.00</u>

Journal Entry count = 1

Southern Water and Sewer District

Adjusting Journal Entries

December 1, 2018 - December 31, 2018

Date	Reference	Account	Description	WP Reference	Debit	Credit	Net Income Effect
Adjusting Journal Entries							
12/31/18	5		TO RECORD TRANSFERS FOR MONTH				(45,665.00)
		93501	Transfer of Funds		7,100.00		
		93501	Transfer of Funds		3,665.00		
		93501	Transfer of Funds		1,300.00		
		93501	Transfer of Funds		15,600.00		
		93501	Transfer of Funds		13,000.00		
		93501	Transfer of Funds		5,000.00		
		13103	First Guaranty - New			45,665.00	
			Totals for Adjusting Journal Entries		<u>45,665.00</u>	<u>45,665.00</u>	<u>(45,665.00)</u>
			Report Totals		<u>45,665.00</u>	<u>45,665.00</u>	<u>(45,665.00)</u>

Journal Entry count = 1



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PROMISSORY NOTE

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
\$125,984.00	11-17-2017	11-20-2019	38626	J / 7	389285	***	

References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item. Any item above containing "****" has been omitted due to text length limitations.

Borrower: SOUTHERN WATER & SEWER DISTRICT
 PO BOX 610
 MCDOWELL, KY 41647-0610

Lender: CITIZENS BANK OF KENTUCKY
 LEFT BEAVER
 PO BOX 1488
 PAINTSVILLE, KY 41240-1488

Principal Amount: \$125,984.00

Date of Note: November 17, 2017

PROMISE TO PAY. SOUTHERN WATER & SEWER DISTRICT ("Borrower") promises to pay to CITIZENS BANK OF KENTUCKY ("Lender"), or order, in lawful money of the United States of America, the principal amount of One Hundred Twenty-five Thousand Nine Hundred Eighty-four & 00/100 Dollars (\$125,984.00), together with interest on the unpaid principal balance from November 17, 2017, calculated as described in the "INTEREST CALCULATION METHOD" paragraph using an interest rate of 4.250% per annum based on a year of 360 days, until paid in full. The interest rate may change under the terms and conditions of the "INTEREST AFTER DEFAULT" section.

PAYMENT. Borrower will pay this loan in 23 regular payments of \$1,989.53 each and one irregular last payment estimated at \$89,562.66. Borrower's first payment is due December 20, 2017, and all subsequent payments are due on the same day of each month after that. Borrower's final payment will be due on November 20, 2019, and will be for all principal and all accrued interest not yet paid. Payments include principal and interest. Unless otherwise agreed or required by applicable law, payments will be applied first to any accrued unpaid interest; then to principal; then to any unpaid collection costs; and then to any late charges. Borrower will pay Lender at Lender's address shown above or at such other place as Lender may designate in writing.

INTEREST CALCULATION METHOD. Interest on this Note is computed on a 365/360 basis; that is, by applying the ratio of the interest rate over a year of 360 days multiplied by the outstanding principal balance, multiplied by the actual number of days the principal balance is outstanding. All interest payable under this Note is computed using this method.

PREPAYMENT. Borrower agrees that all loan fees and other prepaid finance charges are earned fully as of the date of the loan and will not be subject to refund upon early payment (whether voluntary or as a result of default), except as otherwise required by law. Except for the foregoing, Borrower may pay without penalty all or a portion of the amount owed earlier than it is due. Early payments will not, unless agreed to by Lender in writing, relieve Borrower of Borrower's obligation to continue to make payments under the payment schedule. Rather, early payments will reduce the principal balance due and may result in Borrower's making fewer payments. Borrower agrees not to send Lender payments marked "paid in full", "without recourse", or similar language. If Borrower sends such a payment, Lender may accept it without losing any of Lender's rights under this Note, and Borrower will remain obligated to pay any further amount owed to Lender. All written communications concerning disputed amounts, including any check or other payment instrument that indicates that the payment constitutes "payment in full" of the amount owed or that is tendered with other conditions or limitations or as full satisfaction of a disputed amount must be mailed or delivered to: CITIZENS BANK OF KENTUCKY, PO BOX 1488 PAINTSVILLE, KY 41240-1488.

LATE CHARGE. If a payment is 10 days or more late, Borrower will be charged 5.000% of the regularly scheduled payment.

INTEREST AFTER DEFAULT. Upon default, including failure to pay upon final maturity, the total sum due under this Note will continue to accrue interest at the interest rate under this Note.

DEFAULT. Each of the following shall constitute an event of default ("Event of Default") under this Note:

Payment Default. Borrower fails to make any payment when due under this Note.

Other Defaults. Borrower fails to comply with or to perform any other term, obligation, covenant or condition contained in this Note or in any of the related documents or to comply with or to perform any term, obligation, covenant or condition contained in any other agreement between Lender and Borrower.

False Statements. Any warranty, representation or statement made or furnished to Lender by Borrower or on Borrower's behalf under this Note or the related documents is false or misleading in any material respect, either now or at the time made or furnished or becomes false or misleading at any time thereafter.

Death or Insolvency. The death of Borrower or the dissolution or termination of Borrower's existence as a going business, the insolvency of Borrower, the appointment of a receiver for any part of Borrower's property, any assignment for the benefit of creditors, any type of creditor workout, or the commencement of any proceeding under any bankruptcy or insolvency laws by or against Borrower.

Creditor or Forfeiture Proceedings. Commencement of foreclosure or forfeiture proceedings, whether by judicial proceeding, self-help, repossession or any other method, by any creditor of Borrower or by any governmental agency against any collateral securing the loan. This includes a garnishment of any of Borrower's accounts, including deposit accounts, with Lender. However, this Event of Default shall not apply if there is a good faith dispute by Borrower as to the validity or reasonableness of the claim which is the basis of the creditor or forfeiture proceeding and if Borrower gives Lender written notice of the creditor or forfeiture proceeding and deposits with Lender monies or a surety bond for the creditor or forfeiture proceeding, in an amount determined by Lender, in its sole discretion, as being an adequate reserve or bond for the dispute.

Events Affecting Guarantor. Any of the preceding events occurs with respect to any guarantor, endorser, surety, or accommodation party of any of the indebtedness or any guarantor, endorser, surety, or accommodation party dies or becomes incompetent, or revokes or disputes the validity of, or liability under, any guaranty of the indebtedness evidenced by this Note.

Adverse Change. A material adverse change occurs in Borrower's financial condition, or Lender believes the prospect of payment or performance of this Note is impaired.

Insecurity. Lender in good faith believes itself insecure.

LENDER'S RIGHTS. Upon default, Lender may declare the entire unpaid principal balance under this Note and all accrued unpaid interest



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Loan No: 38626

**PROMISSORY NOTE
(Continued)**

Page 2

immediately due, and then Borrower will pay that amount.

ATTORNEYS' FEES; EXPENSES. Lender may hire or pay someone else to help collect this Note if Borrower does not pay. Borrower will pay Lender that amount. This includes, subject to any limits under applicable law, Lender's reasonable attorneys' fees and Lender's legal expenses whether or not there is a lawsuit, including reasonable attorneys' fees and legal expenses for bankruptcy proceedings (including efforts to modify or vacate any automatic stay or injunction), and appeals. If not prohibited by applicable law, Borrower also will pay any court costs, in addition to all other sums provided by law.

JURY WAIVER. Lender and Borrower hereby waive the right to any jury trial in any action, proceeding, or counterclaim brought by either Lender or Borrower against the other.

GOVERNING LAW. This Note will be governed by federal law applicable to Lender and, to the extent not preempted by federal law, the laws of the Commonwealth of Kentucky without regard to its conflicts of law provisions. This Note has been accepted by Lender in the Commonwealth of Kentucky.

CHOICE OF VENUE. If there is a lawsuit, Borrower agrees upon Lender's request to submit to the jurisdiction of the courts of JOHNSON County, Commonwealth of Kentucky.

RIGHT OF SETOFF. To the extent permitted by applicable law, Lender reserves a right of setoff in all Borrower's accounts with Lender (whether checking, savings, or some other account). This includes all accounts Borrower holds jointly with someone else and all accounts Borrower may open in the future. However, this does not include any IRA or Keogh accounts, or any trust accounts for which setoff would be prohibited by law. Borrower authorizes Lender, to the extent permitted by applicable law, to charge or setoff all sums owing on the indebtedness against any and all such accounts.

APPRAISAL FEE REIMBURSEMENT. If any adoption of or change in law or regulation, or in the interpretation or administration thereof by any official authority, or any requirement or condition imposed or recommended by any official authority, shall cause Citizens Bank of Kentucky to obtain one or more updated appraisals of any collateral securing payment of this Note, Customer shall, promptly upon demand by Citizens Bank of Kentucky, reimburse Citizens Bank of Kentucky for the cost of each such appraisal.

SUCCESSOR INTERESTS. The terms of this Note shall be binding upon Borrower, and upon Borrower's heirs, personal representatives, successors and assigns, and shall inure to the benefit of Lender and its successors and assigns.

GENERAL PROVISIONS. If any part of this Note cannot be enforced, this fact will not affect the rest of the Note. Lender may delay or forgo enforcing any of its rights or remedies under this Note without losing them. Borrower and any other person who signs, guarantees or endorses this Note, to the extent allowed by law, waive presentment, demand for payment, and notice of dishonor. Upon any change in the terms of this Note, and unless otherwise expressly stated in writing, no party who signs this Note, whether as maker, guarantor, accommodation maker or endorser, shall be released from liability. All such parties agree that Lender may renew or extend (repeatedly and for any length of time) this loan or release any party or guarantor or collateral; or impair, fail to realize upon or perfect Lender's security interest in the collateral; and take any other action deemed necessary by Lender without the consent of or notice to anyone. All such parties also agree that Lender may modify this loan without the consent of or notice to anyone other than the party with whom the modification is made. The obligations under this Note are joint and several.

PRIOR TO SIGNING THIS NOTE, BORROWER READ AND UNDERSTOOD ALL THE PROVISIONS OF THIS NOTE. BORROWER AGREES TO THE TERMS OF THE NOTE.

BORROWER ACKNOWLEDGES RECEIPT OF A COMPLETED COPY OF THIS PROMISSORY NOTE.

BORROWER:

SOUTHERN WATER & SEWER DISTRICT

By: *Dean Hall*
DEAN HALL, MANAGER of SOUTHERN WATER &
SEWER DISTRICT



0000000386260003892850895101117170851

AMORTIZATION SCHEDULE

Principal \$125,984.00	Loan Date 11-17-2017	Maturity 11-20-2019	Loan No 38626	Call / Coll J / 7	Account 389285	Officer ***	Initials
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References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item.
Any item above containing "***" has been omitted due to text length limitations.

Borrower: SOUTHERN WATER & SEWER DISTRICT
PO BOX 610
MCDOWELL, KY 41647-0610

Lender: CITIZENS BANK OF KENTUCKY
LEFT BEAVER
PO BOX 1488
PAINTSVILLE, KY 41240-1488

Disbursement Date: November 17, 2017
Interest Rate: 4.250

Repayment Schedule: Balloon
Calculation Method: 365/360 U.S. Rule

Payment Number	Payment Date	Payment Amount	Interest Paid	Principal Paid	Remaining Balance
1	12-20-2017	1,989.53	490.81	1,498.72	124,485.28
2017 TOTALS:		1,989.53	490.81	1,498.72	
2	01-20-2018	1,989.53	455.58	1,533.95	122,951.33
3	02-20-2018	1,989.53	449.97	1,539.56	121,411.77
4	03-20-2018	1,989.53	401.33	1,588.20	119,823.57
5	04-20-2018	1,989.53	438.52	1,551.01	118,272.56
6	05-20-2018	1,989.53	418.88	1,570.65	116,701.91
7	06-20-2018	1,989.53	427.10	1,562.43	115,139.48
8	07-20-2018	1,989.53	407.79	1,581.74	113,557.74
9	08-20-2018	1,989.53	415.59	1,573.94	111,983.80
10	09-20-2018	1,989.53	409.83	1,579.70	110,404.10
11	10-20-2018	1,989.53	391.01	1,598.52	108,805.58
12	11-20-2018	1,989.53	398.20	1,591.33	107,214.25
13	12-20-2018	1,989.53	379.72	1,609.81	105,604.44
2018 TOTALS:		23,874.36	4,993.52	18,880.84	
14	01-20-2019	1,989.53	386.48	1,603.05	104,001.39
15	02-20-2019	1,989.53	380.62	1,608.91	102,392.48
16	03-20-2019	1,989.53	338.46	1,651.07	100,741.41
17	04-20-2019	1,989.53	368.69	1,620.84	99,120.57
18	05-20-2019	1,989.53	351.05	1,638.48	97,482.09
19	06-20-2019	1,989.53	356.76	1,632.77	95,849.32
20	07-20-2019	1,989.53	339.47	1,650.06	94,199.26
21	08-20-2019	1,989.53	344.74	1,644.79	92,554.47
22	09-20-2019	1,989.53	338.72	1,650.81	90,903.66
23	10-20-2019	1,989.53	321.95	1,667.58	89,236.08
24	11-20-2019	89,562.66	326.58	89,236.08	0.00
2019 TOTALS:		109,457.96	3,853.52	105,604.44	
TOTALS:		135,321.85	9,337.85	125,984.00	

NOTICE: This is an estimated loan amortization schedule. Actual amounts may vary if payments are made on different dates or in different amounts.

SWSD

Enter values	
Loan amount	\$ 125,984.00
Annual interest rate	4.321%
Loan period in years	6
Number of payments per year	12
Start date of loan	11/17/2017
Optional extra payments	\$ -

Loan summary	
Scheduled payment	\$ 1,989.53
Scheduled number of payments	72
Actual number of payments	72
Total early payments	\$ -
Total interest	\$ 17,262.03

61L* 23215

Lender name: CITIZEN'S BANK

G/L # 23215

Pmt No.	Payment Date	Beginning Balance	Scheduled Payment	Extra Payment	Total Payment	Principal G/L 225	Interest G/L 540	Ending Balance	Cumulative Interest
1	12/17/2017	\$ 125,984.00	\$ 1,989.53	-	\$ 1,989.53	\$ 1,535.87	\$ 453.66	\$ 124,448.13	\$ 453.66
2	1/17/2018	124,448.13	1,989.53	-	1,989.53	1,541.40	448.13	122,906.73	901.79
3	2/17/2018	122,906.73	1,989.53	-	1,989.53	1,546.95	442.58	121,359.78	1,344.36
4	3/17/2018	121,359.78	1,989.53	-	1,989.53	1,552.52	437.01	119,807.26	1,781.37
5	4/17/2018	119,807.26	1,989.53	-	1,989.53	1,558.11	431.42	118,249.14	2,212.78
6	5/17/2018	118,249.14	1,989.53	-	1,989.53	1,563.72	425.81	116,685.42	2,638.59
7	6/17/2018	116,685.42	1,989.53	-	1,989.53	1,569.35	420.17	115,116.07	3,058.76
8	7/17/2018	115,116.07	1,989.53	-	1,989.53	1,575.00	414.52	113,541.06	3,473.29
9	8/17/2018	113,541.06	1,989.53	-	1,989.53	1,580.68	408.85	111,960.39	3,882.14
10	9/17/2018	111,960.39	1,989.53	-	1,989.53	1,586.37	403.16	110,374.02	4,285.30
11	10/17/2018	110,374.02	1,989.53	-	1,989.53	1,592.08	397.45	108,781.94	4,682.75
12	11/17/2018	108,781.94	1,989.53	-	1,989.53	1,597.81	391.71	107,184.12	5,074.46
13	12/17/2018	107,184.12	1,989.53	-	1,989.53	1,603.57	385.96	105,580.58	5,460.42
14	1/17/2019	105,580.58	1,989.53	-	1,989.53	1,609.34	380.19	103,971.21	5,840.61
15	2/17/2019	103,971.21	1,989.53	-	1,989.53	1,615.14	374.39	102,356.08	6,215.00
16	3/17/2019	102,356.08	1,989.53	-	1,989.53	1,620.95	368.58	100,735.13	6,583.58
17	4/17/2019	100,735.13	1,989.53	-	1,989.53	1,626.79	362.74	99,108.34	6,946.32
18	5/17/2019	99,108.34	1,989.53	-	1,989.53	1,632.65	356.88	97,475.69	7,303.20
19	6/17/2019	97,475.69	1,989.53	-	1,989.53	1,638.53	351.00	95,837.16	7,654.20
20	7/17/2019	95,837.16	1,989.53	-	1,989.53	1,644.43	345.10	94,192.74	7,999.30
21	8/17/2019	94,192.74	1,989.53	-	1,989.53	1,650.35	339.18	92,542.39	8,338.48
22	9/17/2019	92,542.39	1,989.53	-	1,989.53	1,656.29	333.24	90,886.10	8,671.72
23	10/17/2019	90,886.10	1,989.53	-	1,989.53	1,662.25	327.27	89,223.84	8,998.99
24	11/17/2019	89,223.84	1,989.53	-	1,989.53	1,668.24	321.29	87,555.60	9,320.28
25	12/17/2019	87,555.60	1,989.53	-	1,989.53	1,674.25	315.28	85,881.35	9,635.56
26	1/17/2020	85,881.35	1,989.53	-	1,989.53	1,680.28	309.25	84,201.08	9,944.81
27	2/17/2020	84,201.08	1,989.53	-	1,989.53	1,686.33	303.20	82,514.75	10,248.01
28	3/17/2020	82,514.75	1,989.53	-	1,989.53	1,692.40	297.13	80,822.35	10,545.14
29	4/17/2020	80,822.35	1,989.53	-	1,989.53	1,698.49	291.03	79,123.88	10,836.18
30	5/17/2020	79,123.88	1,989.53	-	1,989.53	1,704.61	284.92	77,419.25	11,121.09
31	6/17/2020	77,419.25	1,989.53	-	1,989.53	1,710.75	278.78	75,708.50	11,399.87
32	7/17/2020	75,708.50	1,989.53	-	1,989.53	1,716.91	272.62	73,991.59	11,672.49
33	8/17/2020	73,991.59	1,989.53	-	1,989.53	1,723.09	266.44	72,268.50	11,938.93
34	9/17/2020	72,268.50	1,989.53	-	1,989.53	1,729.30	260.23	70,539.20	12,199.16
35	10/17/2020	70,539.20	1,989.53	-	1,989.53	1,735.52	254.01	68,803.68	12,453.17
36	11/17/2020	68,803.68	1,989.53	-	1,989.53	1,741.77	247.76	67,061.91	12,700.93
37	12/17/2020	67,061.91	1,989.53	-	1,989.53	1,748.04	241.48	65,313.87	12,942.41
38	1/17/2021	65,313.87	1,989.53	-	1,989.53	1,754.34	235.19	63,559.53	13,177.60
39	2/17/2021	63,559.53	1,989.53	-	1,989.53	1,760.66	228.87	61,798.87	13,406.47
40	3/17/2021	61,798.87	1,989.53	-	1,989.53	1,767.00	222.53	60,031.88	13,629.01
41	4/17/2021	60,031.88	1,989.53	-	1,989.53	1,773.36	216.17	58,258.52	13,845.18
42	5/17/2021	58,258.52	1,989.53	-	1,989.53	1,779.74	209.78	56,478.77	14,054.96
43	6/17/2021	56,478.77	1,989.53	-	1,989.53	1,786.15	203.38	54,692.62	14,258.33
44	7/17/2021	54,692.62	1,989.53	-	1,989.53	1,792.58	196.94	52,900.04	14,455.28
45	8/17/2021	52,900.04	1,989.53	-	1,989.53	1,799.04	190.49	51,101.00	14,645.77
46	9/17/2021	51,101.00	1,989.53	-	1,989.53	1,805.52	184.01	49,295.48	14,829.78
47	10/17/2021	49,295.48	1,989.53	-	1,989.53	1,812.02	177.51	47,483.46	15,007.29
48	11/17/2021	47,483.46	1,989.53	-	1,989.53	1,818.54	170.98	45,664.92	15,178.27
49	12/17/2021	45,664.92	1,989.53	-	1,989.53	1,825.09	164.44	43,839.82	15,342.71
50	1/17/2022	43,839.82	1,989.53	-	1,989.53	1,831.66	157.86	42,008.16	15,500.57
51	2/17/2022	42,008.16	1,989.53	-	1,989.53	1,838.26	151.27	40,169.90	15,651.84
52	3/17/2022	40,169.90	1,989.53	-	1,989.53	1,844.88	144.65	38,325.02	15,796.49
53	4/17/2022	38,325.02	1,989.53	-	1,989.53	1,851.52	138.01	36,473.49	15,934.49
54	5/17/2022	36,473.49	1,989.53	-	1,989.53	1,858.19	131.34	34,615.30	16,065.83
55	6/17/2022	34,615.30	1,989.53	-	1,989.53	1,864.88	124.65	32,750.42	16,190.48
56	7/17/2022	32,750.42	1,989.53	-	1,989.53	1,871.60	117.93	30,878.83	16,308.41
57	8/17/2022	30,878.83	1,989.53	-	1,989.53	1,878.34	111.19	29,000.49	16,419.60
58	9/17/2022	29,000.49	1,989.53	-	1,989.53	1,885.10	104.43	27,115.39	16,524.03
59	10/17/2022	27,115.39	1,989.53	-	1,989.53	1,891.89	97.64	25,223.50	16,621.67
60	11/17/2022	25,223.50	1,989.53	-	1,989.53	1,898.70	90.83	23,324.80	16,712.50
61	12/17/2022	23,324.80	1,989.53	-	1,989.53	1,905.54	83.99	21,419.26	16,796.49
62	1/17/2023	21,419.26	1,989.53	-	1,989.53	1,912.40	77.13	19,506.87	16,873.62

7/31

7000900 Southern Water & Sewer District 01/01/2018 - 12/31/2018

Long Term Debt (Ref Page: 22)

Description of Obligation (a)	Issue Date (b)	Mature Date (c)	Interest Expense for Year Rate (d)	Interest Expense for Year Amount(e)	Principal per Balance Sheet Date (f)
First Commonwealth Bank - LOC	9/12/2007	Demand	5.2500	\$9,972.00	\$0.00
Ky Infrastructure Authority	12/31/1994	2023	3.0000	\$12,602.00	\$319,160.00
Ky Infrastructure Authority - III	12/19/1997	2027	3.0000	\$36,231.00	\$1,016,007.00
First Commonwealth Bank	9/22/2014	9/23/19	5.9000	\$104.00	\$0.00
Citizen's National Bank	6/9/2015	6/9/2019	4.3160	\$494.00	\$0.00
Citizen's National Bank	11/17/2017	11/17/2023	4.3210	\$5,007.00	\$85,880.00
Total			0.0000	\$64,410.00	\$1,421,047.00

PSC EXHIBIT A-07



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

Phone (606) 285-3994
 Fax (606) 949-6677

INVOICE 7086

CUSTOMER NO. S125

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

TINKER FORK BPS

DATE	SHIP VIA	F.O.B.	TERMS		
01/01/18		Origin	Net 10		
PURCHASE ORDER NUMBER		ORDER DATE	SALESPERSON	OUR ORDER NUMBER	
		01/01/18	RICKY FRASURE		
QUANTITY		ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT
REQUIRED	SHIPPED	B.O.			
1.000	1.000		SERVICE CALL TINKER FORK BPS AT 10:32 PM... LATE NIGHT CALL..REESE HAD STATION DOWN, WHEN ARRIVED PLUMING FROZEN AT TRANSDUCER BOTH OF THEM, UNHOOKED AND THAWED OUT...HAD TO GO TO LEFT FORK TOLER BPS AND TAKE A TRANSDUCER OFF PUMP 2 AND SHUT IT DOWN...WHEN PUMP 1 CAME ON PUMP 2 STARTED RUNNING BACKWARDS...HAS BAD CHECK VALVE...CLOSED OFF BUTTERY FLY VALVE TO IT... WENT BACK TO TINKER BPS AND INSTALLED TRANSDUCER GOT ONE PUMP ON LINE... WILL HAVE TO ORDER TRANSDUCER AND CHECK VALVES AND COME BACK LABOR MILEAGE CHARGE S/O 2426	825.35	825.35
					88.40
			Invoice subtotal:		913.75
			Invoice total		913.75

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

Phone (606) 285-3994
 Fax (606) 949-6677

INVOICE 7087

CUSTOMER NO. S125

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

MINNIE TANK

DATE		SHIP VIA		F.O.B.		TERMS	
01/02/18				Origin		Net 10	
PURCHASE ORDER NUMBER		ORDER DATE		SALESPERSON		OUR ORDER NUMBER	
		01/02/18		RICKY FRASURE			
REQUIRED	SHIPPED	B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
1	1		9878-11	HEAT STRIP 50 W 120V W/THER E020050A2	125.00	125.00	
1	1		9874-000	FREIGHT INCLUDED IN PRICE TRANSDUCER 0-60 PSI 4-20 MA FREIGHT INCLUDED IN PRICE SERVICE CALL MINNIE TANK	394.06	394.06	
1.000	1.000			TELEMERTY INSTALLED HEAT STRIP IN CONTROL BOX, REPLACED TRANSDUCER....STIL HAVING PROBLEMS READING CORRECT LEVEL IN TANK... GOING TO HAVE TO REPLACE CABLKE RUNNING UP HILL TO RTU FROM TRANSDUCER PIT WILL ORDER CABLE AND ALSO ENOUGHT TO GET LIEGON TANK INSTALLED... MEAN WHILE THEY WILL HAVE TO MONITOR TANK LEVEL BY SITE TILL WE GET WIRE... LABOR MILEAGE CHARGE S/O 2427	357.00	357.00	
						44.20	
					Invoice subtotal	920.26	
					Invoice total	920.26	

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

Phone (606) 285-3994
 Fax (606) 949-6677

INVOICE 7088

CUSTOMER NO. S125

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

ALLEN WATER PLANT

DATE		SHIP VIA		F.O.B.		TERMS	
01/07/18				Origin		Net 10	
PURCHASE ORDER NUMBER		ORDER DATE		SALESPERSON		OUR ORDER NUMBER	
		01/07/18		RICKY FRASURE			
REQUIRED	QUANTITY SHIPPED	S.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
3	3		0930-0	TOGGLE SW. SP. ST. 2X464 4X848 FREIGHT INC. IN PRICE	11.95	36.85	
7	7		0573-0	# 10/12 SPADE LUGS	0.52	3.64	
5	5		0571-0	# 16/14 SPADE LUGS	0.58	2.90	
SERVICE CALL ALLEN PLANT SUNDAY MORNING PLC WENT INTO FAULT DURING THE NIGHT...TALKED PRESTON THROUGH HOW TO SWITCH SYSTEM TO MANUAL....SAT. NIGHT REPLACED POWER SWITCHES STILL HAVING SHORT ON OFF THEN FAULTS....TRACED WIRES THAT WENT OUT TO OLD PIT THAT HAD CLORINE FEED AND DISCONNECTED IT....STILL HAD FAULTS...PULLED OUT ALL PLC MODUALS AND RECEDED THEM BACK....FINALLY GOT FAULT CLEARED, RUN SYSTEM TEST FOUND RAPID MIXER #2 VFD BAD...HAVE LEFT IT OUT OF CIRCUIT... WILL HAVE TO ORDE R ONE AND COME BACK....PUT EVERYTHING BACK TO AUTO GEORGE BACK FLUSHED ALL 3 FILTERS..EVERYTHING APPEAR TO BE WORKING NOW EXCEPT RAPID MIX BASIN 2.....WILL TALK TO CHRIS ABOUT REMOVING							

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7088

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

ALLEN WATER PLANT

DATE		SHIP VIA		F.O.B.		TERMS	
01/07/18				Origin		Net 10	
PURCHASE ORDER NUMBER		ORDER DATE		SALESPERSON		OUR ORDER NUMBER	
		01/07/18		RICKY FRASURE			
QUANTITY		ITEM NUMBER		DESCRIPTION		UNIT PRICE	AMOUNT
REQUIRED	SHIPPED	B.O.					
1.000	1.000			RAPID MIX BASIN 2.....WILL TALK TO CHRIS ABOUT REMOVING VFD TO A REGULAR STARTER LABOR MILEAGE CHARGE S/O 2429		425.00	425.00
							27.20
				Invoice subtotal			494.59
				Invoice total			494.59

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7089

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

DATE		SHIP VIA		F.O.B.		TERMS	
PURCHASE ORDER NUMBER		ORDER DATE		Origin		SALESPERSON	
OUR ORDER NUMBER		OUR ORDER NUMBER		OUR ORDER NUMBER		OUR ORDER NUMBER	
QUANTITY		ITEM NUMBER		DESCRIPTION		UNIT PRICE	
REQUIRED	SHIPPED	B.O.	ITEM NUMBER	DESCRIPTION		UNIT PRICE	AMOUNT
1000	1000		9873-9	18/4 TRANSDUCER CABLE 5302F1 FREIGHT INCLUDED ON PRICE TRANSDUCER CABLE....CALLED MICRO COMM THEY WANTED 1.25 A FOOT PLUS FREIGHT, SO I WENT AND FOUND IT CHEAPER		0.74	740.00
				Invoice subtotal			740.00
				Invoice total			740.00

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7094

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

ALLEN WATER PLANT

DATE		SHIP VIA		F.O.B.		TERMS	
01/30/18				Origin		Net 10	
PURCHASE ORDER NUMBER			ORDER DATE		SALESPERSON		OUR ORDER NUMBER
			01/30/18		RICKY FRASURE		
QUANTITY			ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
REQUIRED	SHIPPED	B.O.					
26	26		9660-6	LED 4' 18W T8 LIGHT BULBS	10.01	260.26	
13	13		0557-1	DEAL ORANGE CONNECTOR 2 PIN 18 TO 12 AWG SOILD 14 TO 12 STARNDDED 30-352J	1.88	24.44	
1.000	1.000			LABOR CHARGE 1/30/2018	850.00	850.00	
1.000	1.000			LABOR CHARGE 1/31/2018	637.50	637.50	
S/C ALLEN PLANT 1/30/2018 WORKED ON PLC CONTROLS, TOOK OUT WIRING THAT OTHER COMPANY LEFT HANGING , WHEN THEY INSTALLED FILTER FLOW CONTROLS A FEW YEARS BACK WAS HAVING TROUBLE WITH FAULTS ACCURING IN PLC, TRAC OUT WIRE TO LEVEL CONTROLS DOWN TO RAW WATER PLANT, THE WIRING DOWN AT RAW WATER PLANT IS A HUGH MESS, WHEN LAST PUMP REBUILT, THEY SHORTED OUT CONTROLS TO LEVEL CONTROLS AND THERMALS TO MOTORS, CONTROL BOX PANEL ON GROUND, FROZEN ICE CYCLES PULLING WIRES OUT OF BOX...I HAD TO DISCONNECT TILL I HAVE TIME TO TRACE OUT AND REPAIR AND GET LEVEL CONTROLS AND THERMALS BACK IN CIRCUIT, ALSO HAVE TO TRACE AUTO CONTROLS...							

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7094

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

ALLEN WATER PLANT

v

DATE		SHIP VIA		F.O.B.		TERMS			
01/30/18				Origin		Net 10			
PURCHASE ORDER NUMBER		ORDER DATE		SALESPERSON		OUR ORDER NUMBER			
		01/30/18		RICKY FRASURE					
QUANTITY		B.O.		ITEM NUMBER		DESCRIPTION		UNIT PRICE	AMOUNT
REQUIRED	SHIPPED								
						FOR NOW TELMERTY IS CONNECTED TO MANUAL CONTROL SWITCH....IM ALSO GOT TO TRACE FEED BACK ON I1515 ON PLC...ITS SHUTS DOWN RAW WATER, 01/31/2018 REPLACED BAD LIGHTS IN PLANT WITH LED LIGHTS, THERE RATED TO LAST 5 TO 5 1/2 YEARS BEFORE HAVING TO REPLACE S/O 2432			
							Invoice subtotal	1772.20	
							Invoice total	1772.20	

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7097

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

ALLEN WATER PLANT

DATE		SHIP VIA		F.O.B.		TERMS	
02/08/18				Origin		Net 10	
PURCHASE ORDER NUMBER		ORDER DATE		SALESPERSON		OUR ORDER NUMBER	
QUANTITY		ITEM NUMBER		RICKY FRASURE DESCRIPTION		UNIT PRICE	
REQUIRED	SHIPPED	B.O.				AMOUNT	
1	1	9924-7		EATON KD1-0.25 AMP CIRCUIT BREAKERS		7.21	7.21
				FRIGHT INCLUDED IN PRICE			
				S/C ALLEN PLANT			
				WORKED ON PLC, TRACING WIRES			
				HIGH SERVICE KEEPS KICKING			
				FIXED INFLUENT ACTUATOR #2			
				WORKED ON WASTE TO DRAIN			
				ACTUATOR 1,2,3, WILL HAVE			
				TO ORDER PARTS			
1.000	1.000			LABOR		552.50	552.50
				S/O 2435			
						Invoice subtotal	559.71
						Invoice total	559.71

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7104

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

MAYTOWN B.P.S.

DATE		SHIP VIA		F.O.B.		TERMS	
02/15/18				Origin		Net 10	
PURCHASE ORDER NUMBER			ORDER DATE		SALESPERSON		OUR ORDER NUMBER
			02/15/18		RICKY FRASURE		
REQUIRED	SHIPPED	B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
1	1		9940-0	PERSONALITY MODULE	218.75	218.75	
				FREIGHT INCLUDED IN PRICE			
				MICROCOMM			
1.000	1.000			LABOR CHARGE	204.00	204.00	
				MILEAGE CHARGE		13.60	
				S/C MAYTOWN BPS			
				TELEMETERY WORKED ON CONTROL			
				AND REPLACED PERSONALLITY			
				MODUAL RUN SYSTEM TEST			
				S/O 2438			
				Invoice subtotal		436.35	
				Invoice total		436.35	

Thank You



FRASURE ELECTRIC

P.O. Box 231
10018 Kentucky Route 1428
MARTIN, KY 41649

Phone (606) 285-3994
Fax (606) 949-6677

INVOICE 7105

CUSTOMER NO. S125

BILL TO:

Southern Water & Sewer
P.O. Box 610
McDowell, KY 41647

SHIP TO:

SPURLOCK B.P.S.

DATE		SHIP VIA		F.O.B.		TERMS	
02/20/18				Origin		Net 10	
PURCHASE ORDER NUMBER		ORDER DATE		SALESPERSON		OUR ORDER NUMBER	
		02/20/18		RICKY FRASURE			
QUANTITY			ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
REQUIRED	SHIPPED	B.O.					
1	1		9874-000	TRANSDUCER 0-60 PSI 4-20 MA	394.06	394.06	
1.000	1.000			FREIGHT INCLUDED IN PRICE			
				LABOR CHARGE	391.00	391.00	
				MILEAGE CHARGE		32.20	
				S/C SPULOCK TANK			
				REPAIR TELEMERTY			
				S/O 2440			
				Invoice subtotal		817.26	
				Invoice total		817.26	

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7107

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

ALLEN WATER PLANT

DATE		SHIP VIA		F.O.B.		TERMS		
02/23/18				Origin		Net 10		
PURCHASE ORDER NUMBER			ORDER DATE		SALESPERSON		OUR ORDER NUMBER	
			02/23/18		RICKY FRASURE			
QUANTITY		ITEM NUMBER		DESCRIPTION		UNIT PRICE	AMOUNT	
REQUIRED	SHIPPED	B.O.						
1.000	1.000				S/C ALLEN PLANT RAW WATER PUMPS AND STOPPED UP GRIT KING LABOR S/O 2443		722.50	722.50
						Invoice subtotal	722.50	
						Invoice total	722.50	

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7111

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:
 Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:
 BRANNON CREEK B.P.S.

DATE		SHIP VIA		F.O.B.		TERMS	
03/17/18				Origin		Net 10	
PURCHASE ORDER NUMBER		ORDER DATE		SALESPERSON		OUR ORDER NUMBER	
		03/17/18		RICKY FRASURE			
QUANTITY			ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
REQUIRED	SHIPPED	S.O.					
1.000	1.000			S/C BRANHAM BPS WORKED ON HIGH PRESSURE ALARMS, STATION NEEDS NEW BULBS, BALLEST, EXHAUST BLOWER PIPE WELDED BACK ON SUCTION SIDE... REECSE WRAP RAG AROUND IT LABOR CHARGE MILEAGE CHARGE S/O 2803	636.00	636.00	
					Invoice subtotal	680.20	
					Invoice total	680.20	

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7112

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

SPURLOCK TANK

DATE		SHIP VIA		F.O.B.		TERMS	
03/10/18				Origin		Net 10	
PURCHASE ORDER NUMBER		ORDER DATE		SALESPERSON		OUR ORDER NUMBER	
		03/10/18		RICKY FRASURE			
QUANTITY			ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
REQUIRED	SHIPPED	B.O.					
1	1		9874-000	TRANSDUCER 0-60 PSI 4-20 MA FREIGHT INCLUDED IN PRICE S/C SPURLOCK TANK REPLACED TRANSDUCER, CLIMBED TANK, STARTED FIXING LEVEL INDICATOR ON TANK, CANT REACH FLOAT IN TANK WILL TAKE 8.5 HRS TO FILL TANK, WENT AHEAD AND PUT NEW CABLE THRU TOP AND OVER PULLEYS, RAISED UP MARKER WHEN RUNNING SYTEM TEST TO CALIBRATE TRANSDUCER, FOUND INTERMIT VOTAGE DROPS.... FOUND BAD 100 AMP MAIN BREAKER...BYPASS FOR NOW TIL GET ONE IN....PLANT NOW READING CORRECT LEVELS, WILL HAVE TO FILL TANK FULL AND COME BACK TO FINISH LEVEL LABOR CHARGE MILEAGE CHARGE INDICATOR S/O 2446	394.06		394.06
1.000	1.000				950.00		950.00
							27.20
						Invoice subtotal	1371.26
						Invoice total	1371.26

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7113

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

HI HAT BPS

DATE		SHIP VIA		F.O.B.		TERMS	
03/22/18				Origin		Net 10	
PURCHASE ORDER NUMBER		ORDER DATE		SALESPERSON		OUR ORDER NUMBER	
		03/22/18		RICKY FRASURE			
REQUIRED	SHIPPED	B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
1 000	1 000			S/C HI HAT BPS WORKED ON TELEMERTY CHANGED OUT PERSONALLITY MODUEL RUN TEST...CHECKS OUT OK S/C WHEELWRIGHT BPS WORKED ON TELEMERTY CHANGED OUT RTU 1 TIME CARD RUN SYSTEM TEST...CHECKS OK S/C JACKS CK BPS WORKED ON TELEMERTY FLUSHED OUT TRANSDUCER AND RECALIBRATED RTU TO MATCH TANK LEVEL...IT WAS OFF 12 FEET--ALSO IT NOW MATCHES KNOTT CO WATER TELEMERTY LEVELS S/C RAW WATER STATION WORKED ON GRIT PUMP CONTROLS...LEFT PUMP RUNNIN AND TOLD KENDALL TO TURN IT OFF IN ABOUT AN HOUR S/C ALLEN PLANT WORKED ON HIGH SERVICE PUMP #2 GOT IT BACK TO WORKING AT PLC CONTROL ROOM LABOR MILEAGEW CHARGE S/O 2447	974.00	974.00	62.25

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7113

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

HI HAT BPS

DATE		SHIP VIA		F.O.B.		TERMS	
03/22/18				Origin		Net 10	
PURCHASE ORDER NUMBER			ORDER DATE		SALESPERSON		OUR ORDER NUMBER
			03/22/18		RICKY FRASURE		
QUANTITY			ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
REQUIRED	SHIPPED	B.O.					
				Invoice subtotal		1036.25	
				Invoice total		1036.25	

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7114

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:
 Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:
 ALLEN WATER PLANT

DATE		SHIP VIA		F.O.B.		TERMS	
03/31/18				Origin		Net 10	
PURCHASE ORDER NUMBER			ORDER DATE		SALESPERSON		OUR ORDER NUMBER
			04/02/18		RICKY FRASURE		
REQUIRED	SHIPPED	B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
1	1		424-0	FUSE 200 AMP 600 VOLT SERVICE CALL 04/02/2018 1:08 AM TO RAW WATER PLANT BLOWED 2 FUSES ON POLE BLOWN 1 FUSE INSIDE PLANT MAIN SW.BOX... RUN SYSTEM FOUND PUMP #2 LOCKED UP IMPACTED WITH SAND..ETC. TOLD THEM TOO FIRST THING IN MORNING TO SHOVEL OUT PIT PUMP #1 HAS BEEN KICKING OFF AND ON REPEATEDLY DUE TO HIGH HIGH LEVEL IN CLEAR WEL IM GOING TO CONTACT ALLEN BRADLEY TO GET SOFTWARE TO BE ABLE TO REPROGRAM PLC ITS BEEN LONG OVER DUE.... LABOR CHARGE S/O 2448	73.61	73.61	
1.000	1.000				530.00	530.00	
					Invoice subtotal	603.61	
					Invoice total	603.61	

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7115

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

ALLEN WATER PLANT

DATE		SHIP VIA		F.O.B.		TERMS	
03/21/18				Origin		Net 10	
PURCHASE ORDER NUMBER			ORDER DATE		SALESPERSON		OUR ORDER NUMBER
			04/02/18		RICKY FRASURE		
QUANTITY			ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
REQUIRED	SHIPPED	B.O.					
1.000	1.000			S/C ALLEN PLANT WENT AND CHECKED THAT THEY ARE CLEANING OUT RAW WATER PIT, TOOK PICTURES OF PLC ALLEN BRADLEY CONTROLS TO GET IN CONTACT TO GET SOFTWA RE TO REPROGRAM PLC TO STOP UNIT FROM KICKING RAW WATER PUMPS IN AND OUT AND AND OTHER PLANT ISSUES			
				S/C WHEEL WRIGHT BPS TELEMERTY DOWN AGIN WE DONT HAVE A GOOD 1 TIME RTU THERE OLD AND OBSOLETE....ILL TRY TO FIND A 3500 RTU...AND CHANGE OUT SYSTEM. LABOR CHARGE MILEAGE CHARGE S/O 2449	637.50		637.50
							44.20
				Invoice subtotal			681.70
				Invoice total			681.70

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7117

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

WHEEL WRIGHT BPS

DATE		SHIP VIA		F.O.B.		TERMS			
04/06/18				Origin		Net 10			
PURCHASE ORDER NUMBER			ORDER DATE		SALESPERSON		OUR ORDER NUMBER		
			04/06/18		RICKY FRASURE				
QUANTITY		B.O.		ITEM NUMBER		DESCRIPTION		UNIT PRICE	AMOUNT
REQUIRED	SHIPPED								
1	1			9928-5		POWER SUPPLY 120 VAC 12V DC 30 AMP 360 W		159.00	159.00
16.000	16.000			4083-0		WIRE # 12 THHN		0.25	4.00
2	2			0568-0		# 10/12 YELLOW BUTT CONN.		0.48	0.96
2	2			0637-0		#8 X 1 SELF TAPPING SCREW		0.38	0.76
1.000	1.000					LABOR		380.50	380.50
						MILEAGE CHARGE			44.20
						S/C WHEELWRIGHT BPS			
						TELEMERTY CONTROLS...THE			
						POWER SUPPLY WAS DROPPING			
						VOLTAGE OFF, WHEN RADIO WAS			
						TRYING TO TRANSMIT...I WENT			
						AND GOT ANOTHER SUPPLY AND			
						WIRED IT IN ON THE RADIO			
						ONLY.....SYSTEM NOW WORKING			
						CORRECTLY			
						Invoice subtotal			589.42
						Invoice total			589.42

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7119

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:
 Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:
 ABNER MOUNTAIN BPS

DATE		SHIP VIA		F.O.B.		TERMS	
04/10/18				Origin		Net 10	
PURCHASE ORDER NUMBER		ORDER DATE		SALESPERSON		OUR ORDER NUMBER	
		04/10/18		RICKY FRASURE			
QUANTITY			ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
REQUIRED	SHIPPED	B.O.					
4	4		0284-0	CAP. 233-280 MFD 220V 2MET9 4CU57	21.32	85.28	
1	1		9409-2	STATIONARY SWITCH STQ-400	87.81	87.81	
1.000	1.000			LABOR	455.00	455.00	
				MILEAGE CHARGE		52.70	
				S/C ABNER MT. BPS			
				REPAIRED PUMP 1 & 2			
				PUT BACK TO AUTO AND ALTERNA			
				FLUSHED OUT LOW AND HIGH			
				PRESSURE SWITCHS.			
				RUN SYSTEM TEST CHECKS OK			
				HOWEVER THE BLADDER TANK IS			
				BAD AND PUMPS ARE KICKING ON			
				AND OFF DUE TO THIS...ILL			
				CHECK ON PRICING OF TANK AND			
				PRICING ON UP GRADE TO VFD'S			
				S/O 2608			
Invoice subtotal							680.79
Invoice total							680.79

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7125

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

MINK BPS

DATE		SHIP VIA		F.O.B.		TERMS	
04/30/18				Origin		Net 10	
PURCHASE ORDER NUMBER			ORDER DATE		SALES PERSON		OUR ORDER NUMBER
			04/30/18		RICKY FRASURE		
REQUIRED	SHIPPED	S.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
1.000	1.000			S/C MINK BPS WENT OVER CONTROLS FLUSHED OUT BOTH VALVES FLUSHED OUT LOW AND HIGH PRESSURE SW, RESET TIME CLOC S/C SPEWING CAMP BPS CHANGED OUT RADIO, WENT OVER CONTROLS...CHECKED ANT LABOR AND MILEAGE CHARGES S/O 2609	550.00	550.00	
					Invoice subtotal	550.00	
					Invoice total	550.00	

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7128

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

BILL HALL BPS

DATE		SHIP VIA		F.O.B.		TERMS	
06/14/18				Origin		Net 10	
PURCHASE ORDER NUMBER			ORDER DATE		SALESPERSON		OUR ORDER NUMBER
06/14/18			06/14/18		RICKY FRASURE		
REQUIRED	SHIPPED	B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
1.000	1.000			S/C BILLHALL BPS PULLED #1 PUMP AND TOOK BACK TO SHOP....WORKED ON # 2 PUM ORDER A START SW. FOR MOTOR S/C SPEWING CAMP BPS CHANGED OUT TELEMERTY RTU SYSTEM CAME BAACK ON LINE PUT BACK INTO AUTO LABOR MILEAGE CHARGE S/O 2611	350.00	350.00	
						36.70	
				Invoice subtotal		385.70	
				Invoice total		385.70	

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7131

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

EASTERN BPS

DATE		SHIP VIA		F.O.B.		TERMS	
05/17/18				Origin		Net 10	
PURCHASE ORDER NUMBER			ORDER DATE		SALESPERSON		OUR ORDER NUMBER
			05/17/18		RICKY FRASURE		
QUANTITY			ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
REQUIRED	SHIPPED	B.O.					
1	1		928-5	POWER SUPPLY 120 VAC 12V DC 30 AMP 360 W	189.00	189.00	
1	1		874-00	GOULD TRANSDUCER 300PSI 4-20 MA S/C EASTERN BPS WORKED ON TELEMERTY AND PUMP S/C SPEWING BPS CHANGED OUT RADIO CAME BACK ON LINE ..PUT BACK TO AUTO S/C HI HAT BPS WENT OVER CONTROLS SYSTEM SHUT DOWN AUTOMATICAL DUE TO HIGH VOLTAGE SURGE FROM POWER COMPANY OF 704 VOLTS.....NOTHING GOT DAMAGED ...AND I DID CALL AN REPORT IT TO POWER COMPANY S/C TINKER FORK BPS INSTALLED TRANSDUCER ON PUMP #2 STARTED UP OK... HOWEVER PUMP #1 HAS BAD 1 1/2 CHECK VALVE...SHUT IT DOWN WILL ORDER PARTS AND COME BACK... LABOR MILEAGE CHARGE S/O 2814	406.25	406.25	
1.000	1.000				712.00	712.00	
						57.80	

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

Phone (606) 285-3994
 Fax (606) 949-6677

INVOICE 7131

CUSTOMER NO. S125

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

EASTERN BPS

DATE		SHIP V/A		F.O.B.		TERMS		
05/17/18				Origin		Net 10		
PURCHASE ORDER NUMBER			ORDER DATE		SALESPERSON		OUR ORDER NUMBER	
			05/17/18		RICKY FRASURE			
QUANTITY			ITEM NUMBER		DESCRIPTION		UNIT PRICE	AMOUNT
REQUIRED	SHIPPED	B.O.						
					Invoice subtotal			1365.05
					Invoice total			1365.05

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7132

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

BRANNON CREEK B.P.S.

DATE		SHIP VIA		F.O.B.		TERMS			
05/30/18				Origin		Net 10			
PURCHASE ORDER NUMBER			ORDER DATE		SALESPERSON		OUR ORDER NUMBER		
			05/30/18		RICKY FRASURE				
QUANTITY		B.O.		ITEM NUMBER		DESCRIPTION		UNIT PRICE	AMOUNT
REQUIRED	SHIPPED								
1.000	1.000					S/C BRANHAMCREEK BPS WENT TO STATION..MAIN POWER TRANSFORMER BLOWN PULL 10 KVA TRANS..WENT TO SHOP GOT 3 KVA AND WENT BACK AND TEMPOARY GOT STATION ON LINE... WILL ORDER PARTS AND COME BACK LABOR MILEAGE CHARGE 2 TRIPS S/O 2615		625.00	625.00
							Invoice subtotal	710.85	
							Invoice total	710.85	

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7133

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:
 Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:
 BRUSH CREEK TANK

DATE		SHIP VIA		F.O.B.		TERMS	
06/04/18				Origin		Net 10	
PURCHASE ORDER NUMBER		ORDER DATE		SALESPERSON		OUR ORDER NUMBER	
		06/04/18		RICKY FRASURE			
REQUIRED	SHIPPED	B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
4	4		0568-0	# 10/12 YELLOW BUTT CONN.	0.48	1.92	
1	1		9928-5	POWER SUPPLY 120 VAC	189.00	189.00	
8	8		1161-0	12V DC 30 AMP 360 W			
16.000	16.000		4083-0	WIRE TIE 4 1/2" 6X750	0.05	0.40	
1.000	1.000			WIRE # 12 THHN	0.25	4.00	
				LABOR	725.00	725.00	
				MILEAGE CHARGE		45.90	
				\$/C BRUSH CREEK TANK			
				ON TELEMERTY,			
				\$/C BRUSH CREEK BPS			
				CHANGED OUT RTU AND RADIO			
				\$/C REPEATER TOWER TELEMERTY			
				RUN SYSTEMS TEST ON TELEMERT			
				TO GET BRUSH CK BPS ON LINE			
				STILL HAVING POBLEMS ...WILL			
				HAVE TO GET BUCKET TRUCK			
				AND ADJUST AND TEST ANTENAS			
				S/O 2816			
				Invoice subtotal		966.22	
				Invoice total		966.22	

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7138

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

EASTERN BPS

DATE		SHIP VIA		F.O.B.		TERMS	
06/08/18				Origin		Net 10	
PURCHASE ORDER NUMBER			ORDER DATE		SALESPERSON		OUR ORDER NUMBER
06/08/18			06/08/18		RICKY FRASURE		
REQUIRED	SHIPPED	S.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
1	1		9934-3	WB-200 WATERBUG WATER SENSOR S/C EASTERN BPS MOVED ANTENNA AROUND FOR TELEMERTY, TO STAY IN S/C BRUSH CK BPS TOOK DOWN ANTENNA AND REPLAC IT, CHANGED OUT RTU, AND RADIO WATTS OUTPUT STATION STAYING ON LINE NOW S/C MAYTOWN BPS RUN SYSTEM TEST...PERSONALL MODUAL BAD...WILL HAVE TO ORDER ONE AND COME BACK S/C ALLEN PLANT CHANGED PARAMETERS ON BRUSH CK BPS ON TELEMERTY LABOR CHARGE MILEAGE CHARGE ON BUCKET TRUCK S/O 2622	105.29	105.29	
1.000	1.000				800.00	800.00	
						58.80	
					Invoice subtotal	964.09	
					Invoice total	964.09	

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7139

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

DOTY BRANCH BPS

DATE		SHIP VIA		F.O.B.		TERMS	
06/12/18				Origin		Net 10	
PURCHASE ORDER NUMBER		ORDER DATE		SALESPERSON		OUR ORDER NUMBER	
		06/12/18		RICKY FRASURE			
QUANTITY			ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
REQUIRED	SHIPPED	B.O.					
1.000	1.000			S/C DOTY BPS TEST PUMP AND LOWER SETTINGS ON DISCHARGE RUN SYSTEM TEST..... CUTS OUT AT 115 PSI IN AT 95 PSI PRESSURE TANK CAN NOT EXCEED 120 PSI OR IT WILL BLOW BLADDER TANK UP LABOR MILEAGE CHARGE S/O 2624	175.00	175.00	
				Invoice subtotal		203.05	
				Invoice total		203.05	

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

Phone (606) 285-3994
 Fax (606) 949-6677

INVOICE 7140

CUSTOMER NO. S125

BILL TO:

Southern Water & Sewer
 P.O. Box 810
 McDowell, KY 41647

SHIP TO:

ABNER B.P.S.

DATE		SHIP VIA		F.O.B.		TERMS	
06/18/18				Origin		Net 10	
PURCHASE ORDER NUMBER			ORDER DATE		SALESPERSON		OUR ORDER NUMBER
			06/18/18		RICKY FRASURE		
QUANTITY			ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
REQUIRED	SHIPPED	B.O.					
1.000	1.000			S/C ABNER BPS WENT OVER CONTROLS, FLUSHED OUT VALVES AND LOW & HIGH SUCTION AND DISCHARGE, REPAIRED LEAK ON # 1 CONTROL VALVE, SET TIMER TIME BOTH PUMPS RUN OK... ALTERNATED BY TIMEOK... CLOCK TIMER MOTOR RUNS OK... S/C BRANHAM BPS WENT OVER CONTROLS FLUSHED OUT VALVE,S AND LOW SUCTION & HIGH DISCH LABELED LIGHT INDICATORS ON CONTROL PANEL , SYSTEM CHECK OUT OK.... S/C MAYTOWN BPS INSTALLED PERSONALLTY MODUAL RUN SYSTEM TEST...CHECKED OK LABOR MILEAGE CHARGE S/O 2625	567.00	567.00	
					Invoice subtotal		629.90
					Invoice total		629.90

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7142

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

ALLEN WATER PLANT

DATE		SHIP VIA		F.O.B.		TERMS			
06/09/18				Origin		Net 10			
PURCHASE ORDER NUMBER		ORDER DATE		SALESPERSON		OUR ORDER NUMBER			
		06/19/18		RICKY FRASURE					
QUANTITY		ITEM NUMBER		DESCRIPTION		UNIT PRICE		AMOUNT	
REQUIRED	SHIPPED	B.O.							
1	1	1424-0		FUSE 200 AMP 600 VOLT S/C ALLEN RAW WATER PLANT TRANSFORMER AND 2 STARTERS BLOWN UP....HAD TO REWIRE PUMP #1 OVER TO PUMP #2 CONTROL PANEL LOWED PUMP #1 & # 2 FOR HIGH GPM TO PLANT WILL HAVE TO ORDER ALL PARTS AND COME BACK TO GET SYSTEM STRAGHTEN OUT		84.20		84.20	
1.000	1.000			LABOR MILEAGE CHARGE 2 TRIPS S/O 2827		720.00		720.00	13.60
								Invoice subtotal	817.80
								Invoice total	817.80

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7146

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

WEEKSBERRY TANK

DATE		SHIP VIA		F.O.B.		TERMS	
06/26/18				Origin		Net 10	
PURCHASE ORDER NUMBER			ORDER DATE		SALESPERSON		OUR ORDER NUMBER
			06/26/18		RICKY FRASURE		
REQUIRED	SHIPPED	B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
1.000	1.000			S/C WEAKSBERRY TANK ON TELEMERTY...RTU GONE BAD ANTS HAVE SHORTED IT OUT REPLACED IT...RUN SYSTEM TEST...OK LABOR MILEAGE CHARGE S/O 2631	465.50	465.50	
						52.70	
				Invoice subtotal		518.20	
				Invoice total		518.20	

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 142B
 MARTIN, KY 41649

INVOICE 7147

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

LEIGON TANK

DATE		SHIP VIA		F.O.B.		TERMS	
06/27/18				Origin		Net 10	
PURCHASE ORDER NUMBER			ORDER DATE		SALESPERSON		OUR ORDER NUMBER
			06/30/18		RICKY FRASURE		
QUANTITY		B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
REQUIRED	SHIPPED						
1.000	1.000			S/C ON TELEMETRY WITH MICROCOMM ON TANK LABOR	867.00	867.00	
					Invoice subtotal	867.00	
					Invoice total	867.00	

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

Phone (606) 285-3994
 Fax (606) 949-6677

INVOICE 7149

CUSTOMER NO. S125

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

REPEATER TOWER

DATE		SHIP VIA		F.O.B.		TERMS		
07/07/18				Origin		Net 10		
PURCHASE ORDER NUMBER			ORDER DATE		SALESPERSON		OUR ORDER NUMBER	
			07/07/18		RICKY FRASURE			
REQUIRED	SHIPPED	B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT		
1	1		928-55	S/C REPEATER TOWER 12 VOLT POWER SUPPLY AD-155A MICRO COMM	193.69	193.69		
1.000	1.000			FREIGHT INCLUDED IN PRICE LABOR MILEAGE CHARGE S/O 2637	360.00	350.00 25.50		
						Invoice subtotal		569.19
						Invoice total		569.19

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7151

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P O. Box 610
 McDowell, KY 41647

SHIP TO:

ALLEN WATER PLANT

DATE		SHIP VIA		F.O.B.		TERMS	
07/06/18				Origin		Net 10	
PURCHASE ORDER NUMBER		ORDER DATE		SALESPERSON		OUR ORDER NUMBER	
		07/06/18		RICKY FRASURE			
QUANTITY			ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
REQUIRED	SHIPPED	B.O.					
1	1		9944-3	100HP AUDIO TRANSFORMER 480V 29401C1.0 FREIGHT INCLUDED IN PRICE	3007.50	3007.50	
2	2		0786-2	#4 STARTER TIPS 5250C81G17 MODEL K FREIGHT INCLUDED IN PRICE RAW WATER PLANT PARTS	468.75	937.50	
Invoice subtotal							3945.00
Invoice total							3945.00

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7161

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

SPURLOCK B.P.S.

DATE		SHIP VIA		F.O.B.		TERMS			
07/18/18				Origin		Net 10			
PURCHASE ORDER NUMBER			ORDER DATE		SALESPERSON		OUR ORDER NUMBER		
			07/18/18		RICKY FRASURE				
QUANTITY		B.G.		ITEM NUMBER		DESCRIPTION		UNIT PRICE	AMOUNT
REQUIRED	SHIPPED								
1	1			6313-1		6313ZZS PREMIUM BEARING		138.30	138.30
1	1			6208-1		6208ZZS PREMIUM BEARING		37.18	37.18
1	1			9938-14		SEAL BALDOR HW4600B48 Z0858745		80.45	80.45
1	1			9938-15		FREIGHT INCLUDED IN PRICE BALDOR 25 HP ENDBELL LOAD IN 09EP1314A06		547.58	547.58
1.000	1.000					SHOP LABOR REPAIRED 25 HP MOTOR FOR SPURLOCK BPS		440.00	440.00
								Invoice subtotal	1243.51
								Invoice total	1243.51

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7165

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

STEELS CREEK B.P.S.

DATE		SHIP VIA		F.O.B.		TERMS	
08/07/18				Origin		Net 10	
PURCHASE ORDER NUMBER			ORDER DATE		SALESPERSON		OUR ORDER NUMBER
			08/07/18		RICKY FRASURE		
REQUIRED	SHIPPED	B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
1.000	1.000			S/C STEELS CREEK BPS	389.00	389.00	
				2 TRIPS			
				MILEAGE CHARGE 2 TRIPS		54.40	
				S/O 2650			
				Invoice subtotal		443.40	
				Invoice total		443.40	

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

Phone (606) 285-3994
 Fax (606) 949-6677

INVOICE 7178

CUSTOMER NO. S125

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

TACKETT TANK

DATE		SHIP VIA		F.O.B.		TERMS	
00/17/18				Origin		Net 10	
PURCHASE ORDER NUMBER		ORDER DATE		SALESPERSON		OUR ORDER NUMBER	
00/17/18		00/17/18		RICKY FRASURE			
REQUIRED	SHIPPED	B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
1.000	1.000			LABOR CHARGE	550.00	550.00	
				MILEAGE CHARGE		71.40	
				S/C TACKETT TANK TELEMERTY CHECKED OUT TEL. EVERYTHING WORKING OK, NOT RECEIVING CALL S/C ALLEN PLANT TELEMERTY REBOOTED SYSTEM TO SEE IF TACKETT TANK CAME ON LINE S/C REPEATER TOWER ON TELEME FOUND BAD RADIO ON ANTENNA #4 REPLACED RADIO S/O 2663			
				invoice subtotal		621.40	
				invoice total		621.40	

Thank You

--	--	--	--	--	--	--	--

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

Phone (606) 285-3994
 Fax (606) 949-6677

INVOICE 7179

CUSTOMER NO. S125

BILL TO:

Southern Water & Sewer
 P.O. Box 810
 McDowell, KY 41647

SHIP TO:

ABNER B.P.S.

DATE		SHIP VIA		F.O.B.		TERMS	
PURCHASE ORDER NUMBER		ORDER DATE		Origin		Net 10	
QUANTITY		89/18/18		RICKY FRASURE		OUR ORDER NUMBER	
REQUIRED	SHIPPED	S.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
1	1		9940-7	2 POLE 24 HOUR TIMER	105.29	105.29	
3	3		0571-0	# 16/14 SPADE LUGS	0.58	1.74	
1	1		0573-0	# 10/12 SPADE LUGS	0.52	0.52	
1.000	1.000			LABOR	312.50	312.50	
				MILEAGE CHARGE		47.60	
				S/C ABNER BPS			
				REPLACED TIME CLOCK			
				WENT OVER VALVES AND			
				FLUSHED OUT....RUN TEST			
				ON CONTROL PANEL, WITH			
				TIMER..SYSTEM ALTERNATES			
				S/O 2864			
				invoice subtotal		467.65	
				invoice total		487.65	

Thank You

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7180

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

DATE		SHIP VIA		F.O.B.		TERMS	
09/20/18				Origin		Net 10	
PURCHASE ORDER NUMBER			ORDER DATE	SALESPERSON		OUR ORDER NUMBER	
			09/20/18	RICKY FRASURE			
REQUIRED	SHIPPED	B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
2	2		9950-6	NICKEL WELD ROD	53.75	107.50	
1	1		4098-5	FLAT BAR 1/2 X 2	2.95	2.95	
1	1			1/2" X 18" CHAIN	21.50	21.50	
1.000	1.000		224-0	SPRAY PAINT BLACK 1602	5.31	5.31	
1.000	1.000			SHOP LABOR	255.00	255.00	
1.000	1.000			S/C LABOR	212.00	212.00	
				MILEAGE CHARGE		22.10	
				MADE LID HANDLE AND WELDED			
				CHAIN TO LID AND BASE ON			
				MASTER METER FEEDING			
				HINDMAN			
				S/O 2665			
					Invoice subtotal	626.36	
					Invoice total	626.36	

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7199

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:
 Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:
 TINKER FORK BPS

DATE		SHIP VIA		F.O.B.		TERMS	
10/30/18				Origin		Net 10	
PURCHASE ORDER NUMBER			ORDER DATE		SALESPERSON		OUR ORDER NUMBER
			10/30/18		RICKY FRASURE		
REQUIRED	SHIPPED	S.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
1	1		9904-8	1.5" THREADED CHECK VALVE FOR AQUAFORCE PUMP STATION P/N AV6-15	113.96	113.96	
1	1		1728-0	2" FLANGE GASKETS 150# GREEN FREIGHT INCLUDED IN PRICE	2.49	2.49	
1	1		0635-0	3/8 SPRING NUTS	2.48	2.48	
1	1		0470-0	3/8 X 2 BOLTS	0.40	0.40	
1	1		9874-00	GOULD TRANSDUCER 300PSI 4-20 MA	462.26	462.26	
1000	1000			LABOR CHARGE	850.00	850.00	
				MILEAGE CHARGE		56.95	
				S/C TINKER FORK BPS INSTALLED CHECK VALVE INTO PUMP #1.... RUN SYTEM TEST CHECKS OUT OK...BOTH PUMPS ARE NOW BACK ON LINE S/C TOLLERS CREEK BPS PULLED PUMP #2 ..TO INSTALL NEW CHECK VALVE....NEW CHECK VALVE TO LONG, WONT WORK WILL HAVE TO ORDER ORIGINAL VALVE AND COME BACK..... S/O 2681			
				Invoice subtotal		1488.54	
				Invoice total		1488.54	

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7208

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

DATE		SHIP VIA		F.O.B.		TERMS	
11/26/18				Origin		Net 10	
PURCHASE ORDER NUMBER			ORDER DATE		SALESPERSON		OUR ORDER NUMBER
			11/26/18		RICKY FRASURE		
QUANTITY		B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
REQUIRED	SHIPPED						
1	1		1736-55	WATTS 2" LF600 SILENT CK VAL BRASS	374.00		374.00
1	1		9817-4	WAF.CHECK VALVE 2" NW910BK FREIGHT INCLUDED IN PRICE SPARE PARTS FOR STATIONS	250.85		250.85
						Invoice subtotal	624.85
						Invoice total	624.85

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7209

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

DOTY BRANCH BPS

DATE		SHIP VIA		F.O.B.		TERMS	
11/27/18				Origin		Net 10	
PURCHASE ORDER NUMBER		ORDER DATE		SALESPERSON		OUR ORDER NUMBER	
280101		11/27/18		RICKY FRASURE			
REQUIRED	SHIPPED	B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	AMOUNT	
1	1		9874-000	TRANSDUCER 0-60 PSI 4-20 MA	469.00	469.00	
				FREIGHT INCLUDED IN PRICE			
1	1		9885-1	1 1/2 HP 1 PH 3450 RPM MOTOR	591.38	591.36	
				56CZ TOTAL CLOSED B794			
				NEXT DAY AIR FREIGHT INCLUDE			
1.000	1.000			LABOR	570.00	570.00	
				MILEAGE CHARGE		77.35	
				S/C TACKETT TANK			
				INSTALLED TRANSDUCER			
				CALIBRATED, RUN TEST...OK			
				S/C DOTY BPS			
				INSTALLED NEW MOTOR ON PUMP			
				RUN SYSTEMS TEST...OK			
				PSI SET AT 115 OFF			
				95 ON			
				S/O 2690			
				Invoice subtotal		1707.71	
				Invoice total		1707.71	

Thank You



FRASURE ELECTRIC
 P.O. Box 231
 10018 Kentucky Route 1428
 MARTIN, KY 41649

INVOICE 7212

CUSTOMER NO. S125

Phone (606) 285-3994
 Fax (606) 949-6677

BILL TO:

Southern Water & Sewer
 P.O. Box 610
 McDowell, KY 41647

SHIP TO:

DOTY CREEK PUMP STATION

DATE		SHIP VIA		F.O.B.		TERMS			
12/20/18				Origin		Net 10			
PURCHASE ORDER NUMBER			ORDER DATE		SALES PERSON		OUR ORDER NUMBER		
480795			12/26/18		RICKY FRASURE				
QUANTITY		B.O.		ITEM NUMBER		DESCRIPTION		UNIT PRICE	AMOUNT
REQUIRED	SHIPPED								
1	1			9405-2		STATIONARY SWITCH SCN 188178		47.50	47.50
1	1			9405-3		ROTATING SWITCH SCN 435 36		50.63	50.63
2	2			6203-0		BEARING 6203		5.63	11.26
0.500	0.500			1224-0		SPRAY PAINT BLACK 1602		5.31	2.66
1.000	1.000					LABOR		162.50	162.50
						REPAIRED MOTOR FOR SPARE FOR DOTY CREEK BPS			
						Invoice subtotal			274.55
						Invoice total			274.55

Thank You

Michael R. Spears, C.P.A., P.S.C.
Certified Public Accountant

November 19, 2018

To the Board of Commissioners
Southern Water and Sewer District
McDowell, Kentucky

We are pleased to confirm our acceptance and understanding of the services we are to provide for Southern Water and Sewer District for the years ended December 31, 2018, 2019, 2020, 2021 and 2022.

You have requested that we prepare the financial statements of Southern Water and Sewer District, which comprise the annual and monthly balance sheets and the related statements of income, and retained earnings for the years then ended December 31, 2018, 2019, 2020, 2021 and 2022. These financial statements will not include statements of cash flows and related notes to the financial statements.

Our Responsibilities:

The objective of our engagement is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the District or noncompliance with laws and regulations.

Management Responsibilities:

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is the preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with SSAR:

1. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
2. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
3. The prevention and detection of fraud.
4. To ensure that the District complies with the laws and regulations applicable to its activities.
5. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgements, you provide to us for the engagement to prepare financial statements.
6. To provide us with documentation, and other related information that is relevant to the preparation and presentation of the financial statements. Additional information that may be requested for the purpose of the preparation of the financial statements, and unrestricted access to persons within the District with whom we determine it necessary to communicate.

Management =
SWSD

The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them.

We will also prepare the following:

- Your annual PSC Report after the audit is completed.
- Your bi-weekly payroll after you have accumulated employee hours.
- Your monthly accounts payable listing and bills to be paid.
- Your monthly, quarterly and annual payroll filings.
- Your monthly sales tax reports.
- Your annual budgets for your approval as required by funding sources.
- We will write your report for the annual audit.

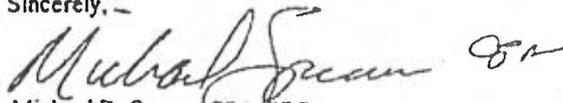
Michael R. Spears is the engagement partner and is responsible for supervising the engagement.

We estimate that our fees for these services will be \$2,000 per month. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and bill the additional time at standard hourly rates of personnel assigned. The additional work described above will be billed at standard hourly rates. Our invoices for these fees will be rendered each month as work progresses and are payable within 30 days of receipt.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

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

Sincerely, -


Michael R. Spears, CPA, PSC

Acknowledged:

Southern Water and Sewer District



Chairperson

11-19-18

Date

Southern Water KY

Water Audit Analysis



Audit Procedure

- RG3 Tested 25 meters for accuracy.

Step 2

- Expense & revenue data was gathered from Water Users LLC.

Step 3

- Calculations were performed to determine losses due to meter inaccuracies and meter reading duties.

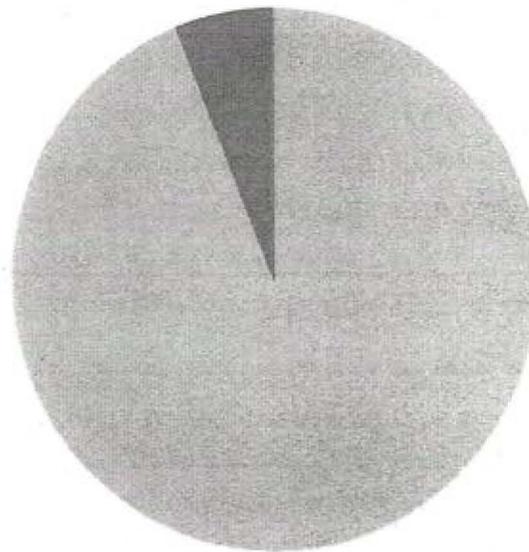
Step 4

- An ROI analysis was completed to show the impact of replacing existing meters & installing a new automatic meter reading system.



Current Meter Accuracy

Weighted Accuracy



- Metered Consumption
- 6.0% Loss

Evaluation of 25 meters of varying age
6.0% Accuracy Loss* = \$176,299 Loss / Year

Average of other customers with similar meters: 11.9% Loss

*Weighted by AWWA accepted residential water usage of 15% High, 70% Medium, 15% Low flows.



Residential Audit Results: Southern Water KY

Residential

Cumulative Weighted Average Accuracy		94.0%
Cumulative Weighted Average Loss		6.0%
Calculated Monthly Average Household Usage		5,300 Gallons
Monthly Household Usage with Loss		5,000 Gallons
Number of Water Connections		5,500 Points
Number of Sewer Connections		- Points
12 Month System Loss due to Meter Inaccuracies		20,988,000 Gallons
Rate for 0 to 2000 Gallons	\$	24.60
Rate Per 1000 above 2000	\$	8.40
12 Month Metering System Revenue Loss	\$	176,299.20
12 Month Sewer System Revenue Loss	\$	-
12 Month Total Revenue Loss	\$	176,299.20
Total Annual Residential Revenue Loss	\$	176,299.20

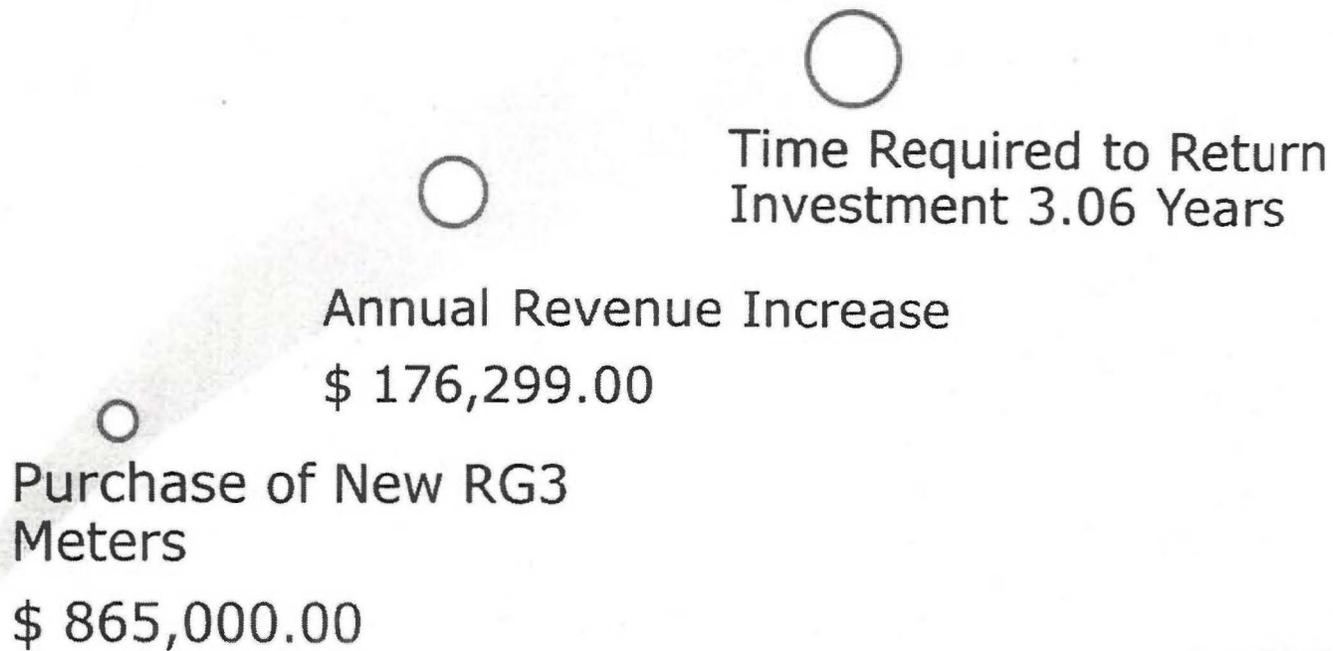


Return on Investment

Cumulative Weighted Average Accuracy	94.0%
Cumulative Weighted Average Loss	6.0%
Annual Metering System Loss	20,988,000 Gallons
Annual Metering System Revenue Loss	\$ 176,299.20
Annual Cost to Manually Read Meters	\$ 106,444.80
	<hr/>
Total Annual Loss	\$ 282,744.00
Purchase of New Meters	\$ 865,000.00
Meter Inaccuracy Payback Period	4.91 Years
Total Return Payback Period	3.06 Years

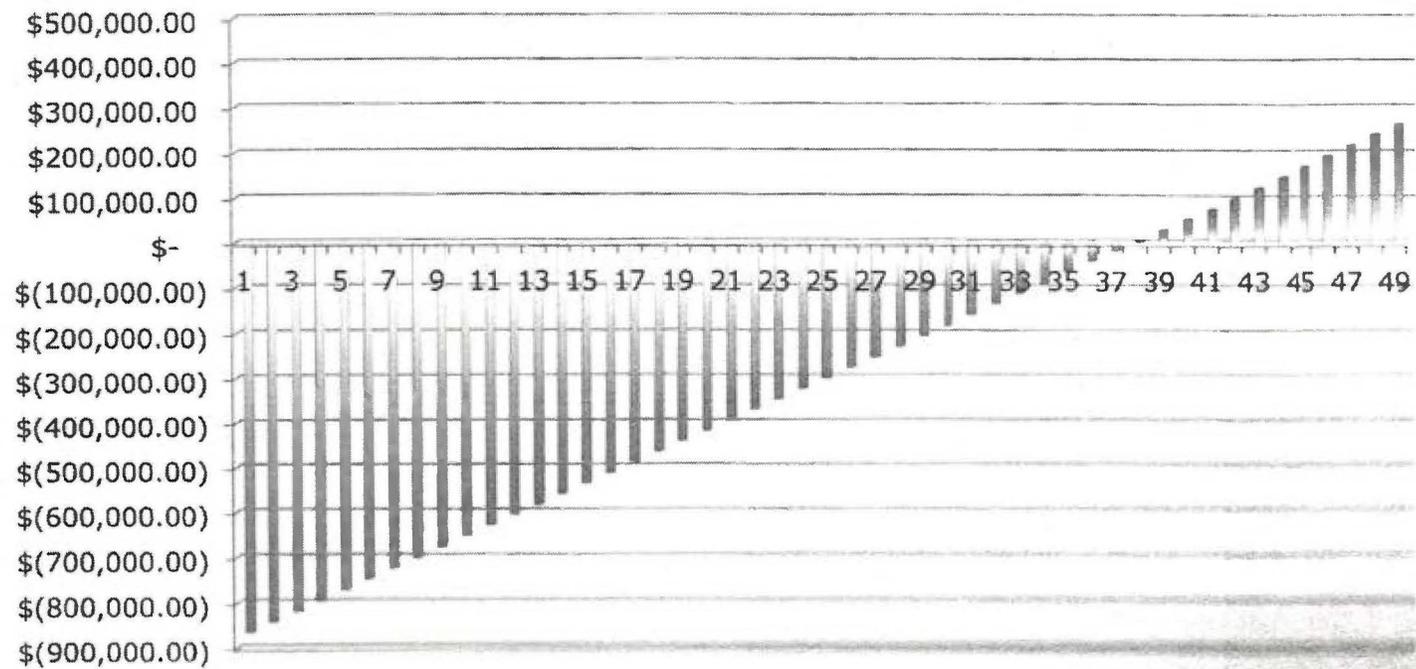


Suggested Plan of Action

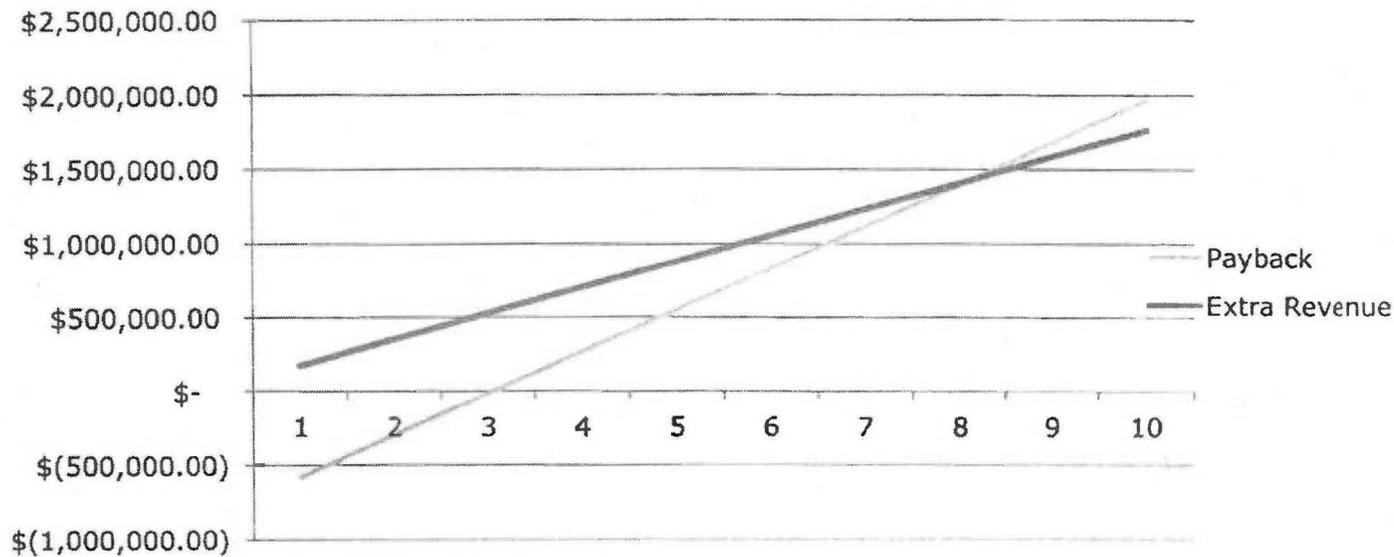


Monthly Return on Investment

\$14,691 Additional Revenue per Month



Return On Investment Over 10 Years



After 10-Years Southern Water will have received an extra **\$1,762,992** in revenue.



Save Time and Money

- **Fast and Accurate readings**
 - Reduce the time between billing cycles
 - Read and print bills in days, not weeks
 - Improve cash flow
 - Re-reads all but eliminated
- **Improved Customer Service**
 - Billing issues will be caught sooner
 - Reduce customer bill confusion as there will not be a gap between billing cycles
 - Catch leaks before they get out of hand



SOUTHERN WATER AND SEWER DISTRICT
REPORT OF AUDIT OF FINANCIAL STATEMENTS
AND SUPPORTING DATA
YEAR ENDED DECEMBER 31, 2016

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RICHARD F. PAULMANN, CPA, LLC
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e-mail: Richardpaulmann@twc.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Southern Water and Sewer District
McDowell, Kentucky

Report on the Financial Statements

I have audited the accompanying financial statements of the business-type activities of Southern Water and Sewer District, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Southern Water and Sewer District's basic financial statement listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statement are free from material misstatement.

An audit involves performing procedure to obtain audit evidence about the amounts and disclosures in the financial statements. The procedure selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentations of the financial statements in order to design audit procedures that are appropriate in the circumstances; but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the evidence I obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of Southern Water and Sewer District, as of December 31, 2016, and the respective changes in financial position and where applicable, cash flows thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information on pages 3-7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board, who considers it to be an essential part of financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America; which consisted of inquiries of management about methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide assurance.

Other Reporting Required by Governmental Auditing Standards

In accordance with Governmental Auditing Standards, I have also issued my report dated October 20, 2017, on my consideration of Southern Water and Sewer District's internal control over financial reporting and on tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards in considering Southern Water and Sewer District's internal control over financial reporting and compliance.

Richard F Paulmann

Richard F. Paulmann CPA, LLC
Pewee Valley, KY
October 20, 2017

SOUTHERN WATER AND SEWER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Years ended December 31, 2016 and 2015

This discussion and analysis of the Southern Water and Sewer District's financial performance provides an overview of the District's financial activities for the years ended December 31, 2016 and December 31, 2015. This information is presented in conjunction with the audited financial statements that follow this section.

FINANCIAL HIGHLIGHTS

- The District assets exceeded its liabilities at the end of the year by \$18,324,416. This was a decrease of \$9,056 from the year ended December 31, 2015.
- At December 31, 2016, the District had \$27,206,021 in assets and \$8,881,605 in liabilities. The investment in capital assets, net of related debt, balance at this date was \$17,377,693. The restricted for capital projects balance was \$51,229. The restricted for maintenance balance was \$156,566. The restricted for debt service balance was \$155,811. The restricted for deposits was \$249,424. The unrestricted balance was \$333,693.
- The District had a net loss of \$9,056 for the year ended December 31, 2016. For the year ended December 31, 2015 the net loss was \$356,312.
- The District's water sales were \$3,782,844 for the year ended December 31, 2016. For the year ended December 31, 2015 the water sales were \$3,672,330. This represented an increase of 0.03% which was a result of factors affecting revenue such as increased water usage and increased customers.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise two components: 1) financial statements, and 2) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Financial statements. The financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private – sector business.

The balance sheets present information on all of the District's assets and liabilities, in a comparative format showing the balances as of December 31, 2016 and December 31, 2015. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statements of revenues, expenses and changes in retained earnings present information showing the District's net income or (loss) for the years then ended.

The statements of cash flows shows the increase or decrease in the cash and cash equivalents for the years ended by the different types of activities.

The financial statements can be found on pages 8 through 12 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements can be found on pages 13 through 21 of this report.

**SOUTHERN WATER AND SEWER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Years ended December 31, 2016 and 2015**

Southern Water and Sewer District Budget Comparison

	Actual Amounts	Original Budget Amounts	Variance Positive (Negative) 2016
	2016	2016	
Revenues:			
Water sales	\$ 3,782,844	\$ 3,648,279	\$ 134,565
Solid waste revenue	934,418	940,175	(5,757)
Penalties and service charges	78,611	162,388	(83,777)
Other	115,000	0	115,000
Total revenues	<u>4,910,873</u>	<u>4,750,842</u>	<u>160,031</u>
Expenses:			
Water treatment supplies	144,861	158,609	13,748
Depreciation and amortization	1,055,505	867,670	(187,835)
Purchased water	450,826	465,387	14,561
Solid Waste payments	906,385	909,805	3,420
Power for pumping	429,349	359,369	(69,980)
Outside services	110,072	70,749	(39,323)
Miscellaneous	51,845	64,035	12,190
Insurance	162,989	207,303	44,314
Distribution supplies expense	398,143	416,939	18,796
Taxes and other	106,018	88,820	(17,198)
Customer accounts expense	129,597	34,963	(94,634)
Wages	914,661	866,656	(48,005)
Sewer supplies and expense	30,823	0	(30,823)
Employee benefits	387,805	280,150	(107,655)
Transportation expense	83	125,363	125,280
Pumping supplies expense	45,144	0	(45,144)
Total operating expenses	<u>5,324,106</u>	<u>4,915,818</u>	<u>(408,288)</u>
Net operating income	(413,233)	(164,976)	(248,257)
Non-operating income (expense)			
Grant income	747,807	911,319	(163,512)
Capital contribution	1,787	0	1,787
Interest income	645	3,985	(3,340)
Interest expense	(200,291)	(246,379)	46,088
Interest and penalty	(354)	0	(354)
Insurance Recovery	0	25,000	(25,000)
Provision for Bad Debts	(145,417)	(13,180)	(132,237)
Total non-operating income	<u>404,177</u>	<u>680,745</u>	<u>(276,568)</u>
Net income (loss)	(9,056)	515,769	(524,825)
Total net assets, beginning	18,333,472		
Total net assets, ending	<u>\$ 18,324,416</u>	\$ _____	\$ _____

Budget Comparisons

- Revenues were \$192,203 less than budgeted as a result of water sales being down, a decrease in the number of customers and various other differences. Operating expenses were \$26,087 less than budgeted as a result of decreased costs and various other expenses.

SOUTHERN WATER AND SEWER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Years ended December 31, 2016 and 2015

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

The accrual basis of accounting is utilized by the District. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred.

Capital Assets

The District's investment in utility plant as of December 31, 2016 amounts to \$25,302,267 (net of accumulated depreciation). The investment in utility plant includes the expansion of the water system. The increase in the District's investment in utility plant (net of accumulated depreciation) for the current year was 3% percent, before current depreciation.

Additional information on the District's utility plant can be found in Note (5) of the financial statements.

Debt Administration

At the end of the current fiscal year, the District had total debt outstanding of \$8,881,605. Additional information on the District's long-term debt can be found in Note (14) of the financial statements.

Contacting the District's Financial Management

This financial report is designed to provide our customers, creditors, and other users with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's Manager, at the Southern Water and Sewer District, P.O. Box 610, McDowell, KY 41647, telephone number (606) 377-9296.

SOUTHER WATER AND SEWER DISTRICT
STATEMENT OF NET POSITION
12/31/2016
(with prior year data for comparison purposes only)

	2016	2015
Assets		
Current Assets:		
Cash and Cash Equivalents	\$ 48,727	\$ 51,392
Accounts Receivable (Net of Allowance for Delinquencies of \$230,164 in 2016 and \$235,325 in 2015)	1,106,878	1,137,313
Prepaid Expense	5,048	-
Inventory	68,565	70,536
Total Current Assets	1,229,218	1,259,241
 Noncurrent Assets		
Restricted Cash	613,030	1,005,686
 Capital Assets:		
Land	204,829	204,829
Plumbing and Distribution System	43,906,055	43,508,591
Transportation Equipment	555,602	444,277
Furniture, Fixtures and Equipment	151,182	151,182
Construction in Progress	2,193,909	1,149,554
Total Capital Assets	47,011,577	45,458,433
Less: Accumulated Depreciation	(21,709,310)	(20,653,805)
Net Capital Assets	25,302,267	24,804,628
 Other Assets		
Prepaid Interest	98,410	98,410
Less Accumulated Amortization	(36,904)	(34,443)
Total Other Assets	61,506	63,967
Total Noncurrent Assets	25,976,803	25,874,281
Total Assets	\$ 27,206,021	\$ 27,133,522

SOUTHER WATER AND SEWER DISTRICT
STATEMENT OF NET POSITION
12/31/2016
(with prior year data for comparison purposes only)

	<u>2016</u>	<u>2015</u>
Liabilities		
Current Liabilities		
Accounts Payable	\$ 327,874	\$ 167,206
Accounts Payable Solid Waste	430,168	439,156
Customer Deposits	189,909	189,308
Note Payable Line of Credit	217,000	229,000
Note Payable Current	244,132	246,594
Bonds Payable Current	92,884	66,981
Accounts Payable Construction in Progress	9,080	9,080
Accrued Interest	74,132	75,966
Total Current Liabilities	<u>1,585,179</u>	<u>1,423,291</u>
Noncurrent Liabilities		
Notes Payable-Net of Current Portion	4,096,801	4,084,249
Bonds Payable-Net of Current Portion	<u>3,199,625</u>	<u>3,292,509</u>
Total Long Term Liabilites	<u>7,296,426</u>	<u>7,376,758</u>
Total Liabilities	<u>8,881,605</u>	<u>8,800,049</u>
Net Position:		
Invested in Capital Assets, Net of Related Debt	17,377,693	16,809,329
Restricted for Capital Projects	51,229	450,245
Restricted for Maintenance	156,566	139,849
Restricted for Debt Service	155,811	176,482
Restricted for Deposits	249,424	239,110
Unrestricted	333,693	518,458
Total Net Position	<u>\$ 18,324,416</u>	<u>\$ 18,333,473</u>

See accompanying notes to the basic financial statements

SOUTHERN WATER AND SEWER DISTRICT
 STATEMENT OF REVENUE EXPENDITURE AND CHANGES IN NET POSITION
 For the Year Ended December 31, 2016
 (with prior data for comparison purposes only)

	For the Year Ended December 31	
	<u>2016</u>	<u>2015</u>
Operating Revenue:		
Water Sales	\$ 3,782,844	\$ 3,672,330
Solid Waste Revenue	934,418	938,456
Penalties and Service Charges	78,611	92,209
Other	<u>115,000</u>	<u>37,781</u>
Total Operating Revenue	<u>4,910,873</u>	<u>4,740,776</u>
Operating Expenses:		
Water Treatment Supplies	144,861	157,738
Depreciation and Amortization	1,055,505	1,030,534
Purchased Water	450,826	438,084
Solid Waste Payments	906,385	903,316
Power for Pumping	429,349	329,585
Outside Services	110,072	73,894
Miscellaneous and Commissioners	51,845	51,273
Insurance	162,989	137,865
Distribution Supplies	398,143	295,695
Payroll and Other Taxes	106,018	92,345
Customer Accounts	129,597	132,944
Wages	914,661	830,460
Transportation	83	1,140
Sewer Supplies	30,823	11,714
Employee Benefits	387,805	361,977
Pumping Supplies	<u>45,144</u>	<u>69,855</u>
Total Operating Expense	<u>5,324,106</u>	<u>4,918,419</u>
Operating Income (Loss)	<u>(413,233)</u>	<u>(177,643)</u>
Non-Operating Revenue (Expense)		
Interest Income	645	484
Interest Expense	(200,291)	(235,144)
Interest and Penalty	(354)	(120)
Loan Service Fees	-	(5,709)
Provisions for Bad Debts	(145,417)	(200,187)
Insurance Recovery	-	46,400
Gain (Loss) on Sale of Assets	<u>-</u>	<u>-</u>
Total Non-Operating Revenue (Expenses)	<u>(345,417)</u>	<u>(394,276)</u>
Income (Loss) Before Capital Contributions	<u>(758,650)</u>	<u>(571,919)</u>
Capital Contributions		
Grant Income	747,807	177,197
Capital Contributions	<u>1,787</u>	<u>38,411</u>
Total Capital Contributions	<u>749,594</u>	<u>215,608</u>
Change in Net Position	(9,056)	(356,311)
Total Net Position, Beginning	<u>18,333,473</u>	<u>18,689,784</u>
Total Position Assets, Ending	<u>18,324,417</u>	<u>18,333,473</u>

See accompanying notes to the basic financial statements

SOUTHERN WATER AND SEWER DISTRICT
Statement of Cash Flows
For the Year Ended December 31, 2016
(with prior year data for comparison purposes only)

	For the Year Ended December 31	
	2016	2015
Cash flows from operating activity		
Cash received from customers	\$ 4,941,909	\$ 4,643,471
Cash payments to suppliers for goods and services	(4,265,389)	(3,954,931)
Cash received from deposits	601	(1,436)
Net cash provided by operating activities	677,121	687,104
Cash flows from noncapital financing activities		
Subsidy From Federal and State Grant	749,594	215,608
Net Cash Provided (Used) By Noncapital Financing Activities	749,594	215,608
Cash flows from capital and related financing activities		
(Increase) decrease in Restricted Assets Accounts	392,656	(535,587)
Loan Proceeds	246,517	1,556,820
Interest Paid	(202,479)	(235,144)
Principle Payment on Notes	(246,594)	(256,089)
Principle Payment on Bonds	(66,981)	(64,981)
Purchase of Utility Plant in Service	(397,464)	(1,092,948)
Purchase of Automotive Equipment	(111,325)	(11,956)
Decrease (Increase) in Consturction in progress	(1,044,355)	(265,312)
Proceeds from insurance recovery	-	46,400
Proceeds on Sale of Assets	-	-
Net cash provided by (used for) capital and related financing activities	(1,430,025)	(858,797)
Cash flows from investing activities		
Proceeds from earnings on investments	645	484
Net cash provided by (used for) investing activities	645	484
Total increase (decrease) in cash and cash equivalents	(2,665)	44,399
Cash and cash equivalents at beginning of year	51,392	6,993
Cash and cash equivalents at end of year (Note 2)	\$ 48,727	\$ 51,392

See accompanying notes to the basic financial statements

SOUTHERN WATER AND SEWER DISTRICT
Statement of Cash Flows
For the Year Ended December 31, 2016
(with prior year data for comparison purposes only)

	For the Year Ended December 31	
	2016	2015
Reconciliation of Income from operations to net cash provided by operated activities:		
Income from operations	\$ (413,233)	\$ (177,644)
Provisions for Bad Debt	(145,417)	(200,187)
Adjustment to reconcile income from operations to net cash provided by operating activities:		
Operating Activities:		
Depreciation and amortization	1,057,966	1,030,534
Changes in assets and liabilities:		
Decrease (increase) in utility accounts receivable	30,435	102,882
Decrease (increase) in prepaid expense	(5,048)	-
Decrease (increase) in material and supplies inventory	1,971	(18,783)
Increase (decrease) in accounts payable and other payable	151,680	(46,481)
Increase (decrease) in customer deposits	601	(12,000)
Increase (decrease) in un-earned tap fees	-	10,564
Increase (decrease) in accrued interest	(1,834)	(1,781)
Net cash provided by operating activities	\$ <u>677,121</u>	\$ <u>687,104</u>
Non-cash operating activities		
Acquisition of Property and Equipment Included in accounts payable	\$ <u>15,973</u>	\$ <u>14,080</u>

SOUTHERN WATER AND SEWER DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

Note 1 – Summary of Significant Accounting Policies

The significant policies of the district are as follows:

Organization and Business Activities – The district is a governmental organization with its primary activities consisting of sale of water and sewer services to residents in Floyd County Kentucky, pursuant to Chapter 74 of the Kentucky Revised Statutes to operate a water distribution system.

Basis of Accounting – The accounting and reporting policies of the Southern Water and Sewer District relating to the funds included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable for local governments. Generally accepted accounting principles for local Governments includes those principles presented by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publications entitled Audits of State and Local Governments and by the Financial Accounting Standards Board (when applicable). As allowed in section PBO of GASB's Codification of Governmental Accounting and Financial Reporting Standards the District has elected not to apply Financial Accounting Board Statements and Interpretations, Accounting Research Bulletins of the Committee of Accounting Principle Board Opinions, and Accounting Research Bulletins of the Committee of Accounting and Procedures issued after November 30, 1969. The District first applies restricted resources when an expense is incurred for restricted and unrestricted purposes. The more significant polices of the district are described below.

Basis of Presentation

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, the district uses Proprietary Fund financial statement reporting including a Statement of Net Assets, Statements of Revenues, Expenditures and Changes in Net Assets, and a Statement of Cash Flows.

The Statement of Net Assets includes the District's assets and liabilities and provides Information about the nature and amounts of investments in resources (assets) and the obligations to the District's creditors (liabilities). The difference between the assets and liabilities is shown as net assets. The statement also provides the basis of evaluating the capital structure of the district and assessing its liquidity and financial flexibility.

The statement of Revenue, Expenditure and Changes in Net Assets accounts for the current year's revenue and expense. This statement measures the success of the district's operations over the past year and determines whether the district has recovered its cost through user fees and other charges.

The final required financial statement is the Statement of Cash Flows. This statement reports cash receipts, cash disbursements, and changes in cash resulting from operations and investments during the reporting period.

SOUTHERN WATER AND SEWER DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

Note 1 – Summary of Significant Accounting Policies (Continued)

The Notes to the basic financial statements provide a description of the accounting policies used to prepare the financial statements and present disclosures required by generally accepted accounting principles that are not otherwise present in the financial statements.

The District's basic financial statements include the accounts of all district operations. The District's criteria for including organizations as component units with the District's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Standards includes whether:

- The Organization is legally separate (can sue and be sued in their own name).
- The District holds the corporate powers of the organization.
- The District appoints voting majority of the organization.
- The Organization has the potential to impose a financial benefit/burden on the Association.
- There is fiscal dependency by the organization on the District.

Component Unit Presentation – Based on the aforementioned criteria the district has no component units.

Cash - For the purpose of the statement of cash flows, the District considers cash to include cash on hand and unrestricted cash in bank.

Inventory – Inventory consists primarily of pipes and supplies to be used for future expansion and repairs of existing lines. Inventory is valued at the lower of cost or market under first – in, first- out (FIFO) method.

Allowance for Doubtful Accounts – The District utilizes the allowance method for accounting for bad debts. This method is based on historical experience and evaluation of outstanding accounts at year end. The Allowance for Doubtful as of December 31, 2016 and 20145 is \$230,164 and \$235,325.

Operating and Non – Operating Revenue – Only water and solid waste revenue and related service charges and penalties are considered as operating revenue.

Applying Resources – Restricted resources are applied first for expenses incurred for which both restricted and unrestricted net assets are available.

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results can differ from those estimates.

SOUTHERN WATER AND SEWER DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2016 AND 2015

Note 2 – Restricted Cash Accounts

The District had the following restricted cash accounts as of December 31, 2016 and 2015.

	<u>2016</u>	<u>2015</u>
KIA Project	\$ 28,135	\$ 22,503
Repair and Maintenance reserve	156,566	139,849
Construction reserve	20,033	427,742
Bond Depreciation Reserve	104,988	129,056
Road Construction Account	21,355	21,334
Deposit Refunds	249,424	239,110
Insurance Reserve	<u>32,529</u>	<u>26,092</u>
Totals	<u>\$ 613,030</u>	<u>\$ 1,005,686</u>

The amounts held were below the required minimum for 2016 and 2015 for all restricted requirements.

Note 3 – Prepaid Items

Prepaid items include prepayment of service contracts, software rights and insurance. These amounts represent payments made in the current year for which services will be provided in the subsequent fiscal year.

Note 4 – Deferred Income from Tap Fees

Unearned tap fees represent payments from customers for taping into the Pride on the River Sewer Line. Southern Water started accepting pre – payments to tap into this line during 2011. Customers were able to tap into the new line during the Month of May 2013 and all previously held amounts were recognized as income during 2013. Unearned tap fees being held were \$0 for 2015 and 2016.

Note 5 – Deposits with Financial Institutions

As of December 31, 2016, the company had amounts of \$661,757 on deposit with financial institutions with \$250,000 insured by FDIC and \$999,027 insured by pledged US Treasury Bills.

As of December 31, 2015, the company had amounts of \$1,057,078 on deposit with financial institutions with \$250,000 insured by FDIC and \$998,911 insured by pledged US Treasury Bills.

Note 6 – Subsequent Events

Southern Water and Sewer District and the Prestonsburg City's Utilities Commission entered into an agreement for Prestonsburg City's Utilities Commission to purchase the sewer operations and assets from the District. Prestonsburg City's Utilities Commission took over the operations on July 1, 2017. The details of the transaction are still being negotiated. Once completed, an estimated \$7,865,636 in assets and \$1,792,705 in liabilities will be removed from Southern Water and Sewer District's financial

SOUTHERN WATER AND SEWER DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2016 AND 2015

Note 6 – Subsequent Events (Continued)

statements. This will cause an estimated reduction in Southern Water and Sewer District's revenue of just under \$500,000 yearly.

In preparing these financial statements, the District has evaluated events and transactions for the potential recognition or disclosure through October 20, 2017, the date the financial statements were available to be issued.

Note 7 – Capital and Net Assets

Changes in contributed capital and net assets during the years ended December 31, 2016 and December 31, 2015.

	<u>Contributed Capital</u>	<u>Reserves</u>	<u>Net Assets (Deficit)</u>	<u>Total</u>
Balance December 31, 2015	<u>\$33,336,352</u>	<u>\$ 133,157</u>	<u>\$(14,779,725)</u>	<u>\$18,689,784</u>
Local Contribution - Floyd County Fiscal				
Federal Grants and Loans				
Department of transportation	177,197			177,197
State Contribution DOT				
Grant in Aid – Fema	36,591			36,591
Other				
Transfer		535,587	(535,587)	
Net Income (Loss)			<u>(570,100)</u>	<u>(570,100)</u>
Balance December 31, 2015	<u>\$33,550,140</u>	<u>\$ 668,744</u>	<u>\$(15,885,412)</u>	<u>\$18,333,472</u>
Local Contribution - Floyd County Fiscal				
Federal Grants and Loans	320,170			320,170
Department of transportation	427,637			427,637
Grant in aid-State Grant Funds				
State Contribution DOT				
Grant in Aid – Fema				
Other				
Transfer		(392,656)	392,656	
Net Income (Loss)			<u>(757,863)</u>	<u>(757,863)</u>
Balance December 31, 2016	<u>\$34,297,947</u>	<u>\$276,088</u>	<u>\$(16,281,446)</u>	<u>\$18,324,416</u>

Note 8 Retirement Plan

The District maintains a defined contribution retirement plan under the provisions of section 401 (K) of the Internal Revenue Code. The plan is a deferred compensation plan which is available to all employees. The maximum salary deferral is limited to amounts allowed per the Internal Revenue Code, which for 2016 and 2015 was \$18,000 and \$18,000 respectively. Normally the District contributes 5% of the employee's basic pay. All contributions are immediately vested. Expenses charged to operations for the retirement plan were \$21,398 and \$18,792 respectively. PAGE 16

SOUTHERN WATER AND SEWER DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2016 AND 2015

Note 9 – Risk Management

Significant losses covered by commercial insurance with premiums (based on industry information adjusted for any District Claims) for general liability, vehicles, personal and real property. Settlement amounts have not exceeded insurance coverage for the current year or the prior years.

Note 10 - Property and Equipment

Capital assets, which include property, plant, equipment and vehicles, are reported in the applicable governmental column in the government – wide financial statements. All capital assets are valued at their historical cost or estimated historical cost if actual historical is not available. Donated assets are valued at their market value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized.

Depreciation has been calculated on each class of depreciable property using the straight – line method. Estimated useful lives are as follows. Changes requested by Public Service Commission with the last rate increase were made during 2013.

Depreciation has been calculated on each class of depreciable property using the straight – line method. Estimated useful lives are as follows:

Buildings	20 – 50 Years
Improvements	20 – 50 Years
Vehicles	5 – 10 Years
Equipment	7 – 20 Years

The following summarizes the changes to capital assets for 2015:

	Balance <u>01/01/15</u>	<u>Additions</u>	<u>Disposals</u>	Balance <u>12/31/16</u>
Land	\$ 204,829	\$ 0	\$ -0-	\$ 204,829
Water and Distribution System	42,508,591	397,464	-0-	43,906,055
Automotive Equipment	444,277	111,325	-0-	555,602
Furniture, fixtures and Equipment:	151,182	-0-	-0-	151,182
Construction in Progress	<u>1,149,554</u>	<u>1,044,355</u>	-0-	<u>2,193,909</u>
TOTAL ASSETS	\$ 44,458,433	\$ 1,553,144	\$ -0-	\$ 47,011,577
Less				
Accumulated Depreciation				
Water Distribution System	20,247,318	1,011,523	-0-	21,258,841
Automotive Equipment	300,048	42,037	-0-	342,085
Furniture, fixtures and Equipment:	<u>106,439</u>	<u>1,945</u>	-0-	<u>108,384</u>
Total Accumulated	20,653,805	1,055,505	-0-	21,709,310
Balance – December 31	<u>\$ 24,804,628</u>			<u>\$ 25,302,267</u>

SOUTHERN WATER AND SEWER DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2016 AND 2015

Note 10 - Property and Equipment (Continued)

The following summarizes the changes to capital assets for 2015:

	Balance <u>01/01/15</u>	Additions	Disposals	Balance <u>12/31/15</u>
Land	\$ 204,829	\$ -0-	\$ -0-	\$ 204,829
Water and Distribution System	42,415,643	1,092,948	-0-	42,508,591
Automotive Equipment	432,321	11,956	-0-	444,277
Furniture, fixtures and Equipment:	151,182	-0-	-0-	151,182
Construction in Progress	<u>884,242</u>	<u>265,312</u>	-0-	<u>1,149,554</u>
TOTAL ASSETS	\$ 44,088,217	\$ 1,370,216	\$ -0-	\$ 45,458,433
Less				
Accumulated Depreciation				
Water Distribution System	19,251,539	995,800	-0-	20,247,318
Automotive Equipment	269,606	30,442	-0-	300,048
Furniture, fixtures and Equipment:	<u>104,583</u>	<u>1,835</u>	-0-	<u>106,439</u>
Total Accumulated	19,625,728	1,028,077	-0-	20,653,805
Balance – December 31	<u>\$ 24,462,489</u>			<u>\$ 24,804,628</u>

Note 11 – Concentrations of Credit Risk

Concentrations of credit risk are limited due to the large number of customers comprising the district's customer base.

Note 12 – Contingencies

The District is involved with multiple car accident actions which are being defended and will be covered by the District's Insurance Coverage.

Note 13 – Notes and Bonds Payable

All notes and bonds are secured by the Water Distributions system and related assets unless stated as non – secured:

	<u>2016</u>	<u>2015</u>
Summary of Short term line of Credit		
6.25% line of credit First Guaranty National Bank interest due monthly. With principal due upon demand	\$ 217,000	\$ 229,000

SOUTHERN WATER AND SEWER DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2016 AND 2015

Note 13 – Notes and Bonds Payable (Continued)

Summary of Notes Payable	<u>2016</u>	<u>2015</u>
a) Kentucky Infrastructure Authority 3% installment note, 60 semi - annual payments of \$34,607 including interest due 06/01 and 12/1. Final payment 2024	\$ 489,054	\$ 542,395
b) Kentucky Infrastructure Authority 1% installment note, 40 semi – annual payments of \$1,863 including interest due 06/01 and 12/1. Final payment 2025	30,284	34,019
c) Kentucky Infrastructure Authority 3% installment note, 60 semi – annual payments of \$71,898 including interest due 06/01 and 12/1. Final payment 2027	1,338,796	1,440,149
d) First Guaranty Bank, 5.5% installment note monthly payments of \$1,830 including interest final payment 2017	7,931	28,822
e) A purchase agreement, original balance of \$25,018 At 5.9% interest, secured by vehicle; payments are \$483 for 60 months maturing September 2019	14,666	19,434
f) First Guaranty Bank 7.99 installment note monthly payments of \$1,977 including interest final payment during 2016	-0-	17,212
g) Kentucky Infrastructure Authority 1% installment note, 40 semi - annual payments of \$21,174 including interest due 06/01 and 12/1. Final payment 2034	660,526	696,002
h) First Guaranty Bank, 4.316% installment note monthly payments of \$940 including interest final payment 2019	26,676	36,567

SOUTHERN WATER AND SEWER DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2016 AND 2015

Note 13 – Notes and Bonds Payable (Continued)

	<u>2016</u>	<u>2015</u>
i) Regions Bank, 2.6% to convert to RD installment Note \$45,188 principal Jan 1 plus interest and interest only payment each July 1. Maturity January 2056.	1,773,000	1,516,243
Total long – term Notes Payable	<u>\$ 4,340,933</u>	<u>\$ 4,330,843</u>
Less Current maturities	244,132	246,594
Notes Payable less current portion	<u>\$ 4,096,801</u>	<u>\$ 4,084,249</u>

Summary of Bonds Payable

a) Rural Development Revenue Bonds 4.5% installments, with set principal and interest payment due on the first of each year and an interest payment due each July 1. Final payment 2042.	\$ 2,109,000	\$ 2,152,000
b) Rural Development Revenue Bonds 4.75% installments, with set principal and interest payment due on the first of each year and an interest payment due each July 1. Final payment 2040.	501,509	512,990
c) Rural Development Revenue Bonds 4.25% installments, with set principal and interest payment due on the first of each year and an interest payment due each July 1. Final payment 2044.	195,000	198,500
d) Rural Development Revenue Bonds 2.25% installments, with set principal and interest payment due on the first of each year and an interest payment due each July 1. Final payment 2049.	<u>487,000</u>	<u>496,000</u>
Total Long – Term Bonds Payable	<u>\$ 3,292,509</u>	<u>\$ 3,359,490</u>
Less Current maturities	92,884	66,981
Notes Payable less current portion	<u>\$ 3,199,625</u>	<u>\$ 3,292,509</u>

SOUTHERN WATER AND SEWER DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

Note 13 – Notes and Bonds Payable (Continued)

Note

Following are maturities of long – term debt as of December 31, 2016:

	<u>Principal</u>	<u>Interest</u>
2017	\$ 337,016	\$ 245,858
2018	337,528	236,100
2019	340,519	226,001
2020	339,773	216,060
2021	348,204	205,783
2022-2026	1,740,536	867,191
2027-2031	1,147,340	635,444
2032-2036	1,029,940	458,266
2037-2041	1,047,785	252,360
2042-2046	485,940	88,267
2047-2051	287,440	46,091
2052-2056	<u>191,421</u>	<u>14,685</u>
Total	<u>\$ 7,633,442</u>	<u>\$ 3,492,106</u>

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

October 20, 2017

To the Board of Commissioners
Southern Water and Sewer District
McDowell, KY

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities, each major fund, and the aggregate remaining fund information of Southern Water and Sewer District, (a Kentucky Special District) as of and for the year ended December 31, 2016, and the related notes to the financial statements; which collectively comprise Southern Water and Sewer District's basic financial statements and have issued my report thereon dated October 20, 2017.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Southern Water and Sewer District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements; but not for the purpose of expressing an opinion on the effectiveness of Southern Water and Sewer District's internal control. Accordingly, I do not express an opinion on the effectiveness of Southern Water and Sewer District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented; or detected and corrected on a timely basis. A significant deficiency, or a combination of deficiencies in internal control is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness; yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Southern Water and Sewer District's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements; noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing on internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purposes.

Richard F. Paulmann

Richard F. Paulmann, LLC

October 20, 2017

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