

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY

In the Matter of:

Proposed Adjustment of the Wholesale)
Water Service Rates of) Case No. 2015-00039
the City of Augusta)

NOTICE OF DIRECT TESTIMONY HEARING WITNESSES

The City of Augusta, by counsel, pursuant to the Commission's Order dated August 14, 2015, hereby states that it anticipates that it will call Doug Padgett and Gretchen Usleaman as witnesses in that order at the hearing scheduled to be held on September 8, 2015. Pre-filed written direct testimony of those individuals is attached to this Notice in compliance with the Commission's Order. The City reserves the right to amend this witness list, in the interest of due process, for rebuttal purposes or for cross-examination of previously identified witnesses, if necessary.

Respectfully submitted,



STURGILL, TURNER, BARKER & MOLONEY, PLLC
M. TODD OSTERLOH
333 W. Vine Street, Suite 1400
Lexington, Kentucky 40507
Telephone No.: (859) 255-8581
tosterloh@sturgillturner.com

and

CYNTHIA THOMPSON
202 East Riverside Dr.
Augusta, Kentucky 41002
ccthompsonatty@yahoo.com
Tel: (606) 756-2663

ATTORNEYS FOR THE CITY OF AUGUSTA

CERTIFICATE OF SERVICE

In accordance with 807 KAR 5:001, Section 8, I certify that the City of Augusta's electronic filing of this Statement is a true and accurate copy of the same document being filed in paper medium; that the electronic filing was transmitted to the Commission on August 27, 2015; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; and that a paper copy of this Statement has been mailed to the Commission on August 27, 2015.

A handwritten signature in blue ink, appearing to read "M. Jon O'Connell", is written above a horizontal line.

COUNSEL FOR CITY OF AUGUSTA

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY

In the Matter of:

Proposed Adjustment of the Wholesale)	
Water Service Rates of)	Case No. 2015-00039
the City of Augusta)	

TESTIMONY OF DOUG PADGETT

**TESTIMONY OF
DOUG PADGETT
ON BEHALF OF THE CITY OF AUGUSTA**

1 **Q. Please state your name and business address.**

2 A. Doug Padgett. My business address is 203 Ferry Street, Augusta, Kentucky 41002.

3 **Q. By whom are you employed?**

4 A. I am employed as Operations Manager of the Water Treatment Plant by the City of
5 Augusta (the “City” or “Augusta”).

6 **Q. Please describe the City of Augusta’s water operations.**

7 A. The City operates separate water treatment and water distribution systems as
8 departments of the City and provides water service to customers in Augusta and
9 surrounding areas. The water treatment department has two (2) wholesale customers.
10 These customers are the City of Augusta water distribution system and Bracken County
11 Water District (“BCWD”).

12 **Q. In general terms, why is additional revenue needed from the City of Augusta’s
13 wholesale water customers?**

14 A. The contract between the City and BCWD calls for an annual adjustment of rates based
15 on the actual cost of providing water service for the prior fiscal year. A fiscal year end
16 review of the City’s financial accounts by a Certified Public Accountant determined that
17 the City’s wholesale rate should be increased from \$1.83 per 1,000 gallons to \$1.95 per
18 1,000 without taking into account any rate case expenses. The largest increases for
19 operating costs came in the areas of utilities and salaries and benefits.

20 It is important to realize the rate increase will place rates closer to the actual cost
21 of providing the service, which is the primary reason for the rate adjustment.
22 Unfortunately, there is inevitably a lag between ever-increasing costs of providing water

**TESTIMONY OF
DOUG PADGETT
ON BEHALF OF THE CITY OF AUGUSTA**

1 service and rate increases, but the annual rate increases authorized by the contract help
2 minimize the reduced recovery by the City.

3 **Q. What steps did the City of Augusta take in determining the proposed rate increase**
4 **to its wholesale customers?**

5 A. At the close of Fiscal Year 2014, the City requested that Donna J. Hendrix, CPA, perform
6 an audit of the City's financial statements, funds, and related activities. The City also
7 requested Ms. Hendrix to calculate the cost of operating the water treatment plant, as
8 required by the contract between the City and BCWD. Ms. Hendrix completed her
9 review and presented her final report on December 12, 2014. The City reviewed Ms.
10 Hendrix's report and accepted the general auditing contained in the report.

11 **Q. What did the CPA's review demonstrate that the rate for the wholesale customers**
12 **should be?**

13 A. Based on the formula provided in the contract between the parties, the CPA's review
14 demonstrated that the City should charge BCWD \$1.95 per 1,000 gallons that BCWD
15 purchases plus \$6,090 per month for capital costs. This represents approximately a
16 5.275% increase from the previous rates.

17 The CPA's review did not include rate case expenses, which are properly considered as
18 operating expenses, because BCWD had not traditionally objected to the City's CPA's
19 calculation of the rate. When initially preparing the calculations, there would be no need
20 to artificially increase the City's proposed rate to BCWD for litigation expenses that the
21 City did not initially anticipate. Once the Public Service Commission established this
22 case, however, the City requested to recover rate case expenses.

**TESTIMONY OF
DOUG PADGETT
ON BEHALF OF THE CITY OF AUGUSTA**

1 **Q. When did the City request rate case expense?**

2 A. The City requested recovery of rate case expense in rates three separate times. First, on
3 March 30, 2015, the City responded to Item 26 of the Commission's order dated February
4 10, 2015, and indicated that it requested recovery of rate case expense. Second, on June
5 2, 2015, the City requested recovery of rate case expense in response to Item 1 of the
6 Commission Staff's Third Request for Information. Third, the City filed a motion with
7 the Commission to request rate case expense on August 27, 2015.

8 **Q. To be clear, is the City requesting recovery of rate case expense?**


9 Yes. The City has requested recovery of its actual rate case expense. The City estimates
10 that its rate case expenses will total \$40,000 for this matter. The City would prefer to
11 recover rate case expense as a surcharge, similar to how the Public Service Commission
12 approved a surcharge for the cities of Hopkinsville and Greensburg. If the Commission
13 determines that such a surcharge is no longer warranted, the City requests that these rate
14 case expenses be included in the volumetric rate.

15 **Q. Does this conclude your testimony?**

16 A. Yes, it does.

AFFIDAVIT

The undersigned, Doug Padgett, being duly sworn, deposes and says that he is the Operations Manager of the City of Augusta, and that he is authorized to submit this testimony on behalf of the City of Augusta, and that the information contained in the testimony is true and accurate to the best of his knowledge, information and belief, after reasonable inquiry, and as to those matters that are based on information provided to him, he believes to be true and correct.



Doug Padgett, Affiant

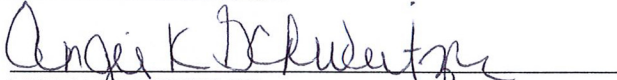
NOTARY CERTIFICATE

COMMONWEALTH OF KENTUCKY

COUNTY OF Bracken

Subscribed, acknowledged and sworn to before me by Doug Padgett on
this 27th day of August, 2015.

My commission expires: 3-10-19.



NOTARY PUBLIC

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY

In the Matter of:

Proposed Adjustment of the Wholesale)	
Water Service Rates of)	Case No. 2015-00039
the City of Augusta)	

TESTIMONY OF GRETCHEN USLEAMAN

1 **Q. Please state your name and business address.**

2 A. Gretchen Usleaman. My business address is 219 Main Street, Augusta, Kentucky 41002.

3 **Q. By whom are you employed?**

4 A. I am employed as City Clerk by the City of Augusta (the “City” or “Augusta”). I have
5 served in this position since October 1993.

6 **Q. As City Clerk, how are you involved in the water treatment plant operations?**

7 A. My responsibilities include aspects of billing and invoicing, payroll, personnel,
8 budgeting, and financial information for the Water Treatment Plant, in addition to other
9 departments of the City.

10 **Q. During the course of this litigation, were there expenses that the City determined
11 should or should not have been allocated to the water treatment department?**

12 A. Yes. As the City described in its responses to Item 2 of the Commission Staff’s Third
13 Request for Information, the City has identified some expenses that were charged to the
14 Water Treatment Plant during Fiscal Year 2014 that should not have been charged to the
15 Water Treatment Plant and some charges that should have been charged to the Water
16 Treatment Plant that were not. Specifically, \$9,737 was expensed to the Water Treatment
17 Plant for 150-pound chlorine containers, but these expenses should have been assigned to
18 another department.

19 Conversely, there are several expenses that the City has identified that should have been
20 appropriately assigned to the Water Treatment Plant for Fiscal Year 2014, but were not.
21 Assistant City Clerk Angie Schweitzer’s worker’s compensation costs of \$260.00 should
22 have been assigned to the Water Treatment Plant. There were \$1,185.00 of expenses
23 related to the audit performed by Donna Hendrix, CPA that were attributable to the Water

1 Treatment Plant. There were \$640.00 in accounting expenses by Penny R. Stanfield,
2 CPA, attributable to the Water Treatment Plant. Annual testing of BCWD's master meter
3 should have been charged directly to BCWD, as opposed to being allocated to the Water
4 Treatment Plant. There were \$1,375 of expenses for mowing by Rhett Kelsch that should
5 have been assigned to the Water Treatment Plant. There were \$1,875 of expenses for
6 mowing by the Augusta Maintenance Department that should have been assigned to the
7 Water Treatment Plant. There were \$3,044 in legal fees attributable to the Water
8 Treatment Plant.

9 In addition to these expenses that were identified in previous responses to information
10 requests, the City has a policy whereby it will reimburse City employees for out-of-
11 pocket medical expenses over a certain amount during a given year. During Fiscal Year
12 2014, reimbursed \$3,490.00 to Susan Butts and \$3,155.40 to Angie Schweitzer under this
13 policy.

14 There are also a number of expenses that should have been assigned to the Water
15 Treatment Plant operations but have not yet been quantified by the City. The City's
16 Maintenance Department removed snow and salted roadways to the Water Treatment
17 Plant, which was necessary to enable City Employees to ensure continued operations of
18 the Water Treatment Plant. The City's Maintenance Department constructed a concrete
19 wall for one of the chemical feeders inside and installed a new gas service line at the
20 Water Treatment Plant, but these construction costs were not assigned to the Water
21 Treatment Plant. The City has not assigned any expenses related to the City Building—
22 such as utilities or rent—that would be appropriately be allocated to the Water Treatment
23 Plant operations.

1 Even though there appears to be \$9,737 in expenses for chlorine containers that were
2 misappropriated to the Water Treatment Plant, the City has quantified over \$14,500 in
3 expenses that should have been assigned to the Water Treatment Plant, but were not.

4 **Q. For the expenses described above that should or should not have been allocated to**
5 **the water department, how would this impact the volumetric rate proposed by the**
6 **City?**

7 A. A \$5,000 increase in operating expenses would result in a slightly higher volumetric rate.

8 **Q. How are City employees' salaries allocated to the Water Treatment Plant?**

9 A. The employees who are assigned directly to the Water Treatment Plant have their entire
10 salaries allocated to the Water Treatment Plant. For Fiscal Year 2014, salaries of Susan
11 Butts, Shane Mains, John Olson, and Gaberial Thomas, and Summer Interns Jeffry
12 Mofford, Alexandria Thompson, Cindy Blevins, Matthew Welte, Madison Cantrell,
13 Leann Tucker, and Shelby Nickerson, were allocated entirely to the Water Treatment
14 Plant.

15 Recognizing that other City employees spend time working on tasks directly related to
16 the Water Treatment Plant operations, the City has traditionally allocated all or 85% of
17 the salary expenses of the Assistant City Clerk to the Water Treatment Plant. The City
18 has had this allocation procedure in place for many years. In fact, in the City's 98-497
19 rate case, the Commission Staff recommended approval of salary expenses that were
20 based on 100% of the Assistant City Clerk's salary, as evidenced by the Commission
21 Staff's workpapers. A copy of the relevant workpapers is attached as Exhibit 1. The
22 Commission ultimately approved a settlement agreement between the parties that was
23 based on expenses with salaries.

1 Although 85% of the Assistant City Clerk's duties may not be comprised of assignments
2 directly related to the Water Treatment Plant operations, the City has confirmed that the
3 allocation of 85% of her salary is still fair to the wholesale customer. The City
4 interviewed employees and it was determined that the City Clerk and Assistant City
5 Clerk each average 14 hours per week on duties related to the Water Treatment Plant.
6 The Maintenance Department averages approximately 4 hours per week of work at the
7 Water Treatment Plant. In addition, a City employee averages providing 2 hours per
8 week of computer and technical assistance to Water Treatment operations. If the City
9 were to allocate these salaries to the Water Treatment Plant, the Fiscal Year 2014 cost
10 would have been \$600.84 per week or \$31,243.68 for the year. Instead, the Assistant
11 City Clerk was an hourly rate of \$14.54, or \$30,243.20 annually. Based on the 85%
12 allocation, the Water Treatment Plant would have only been assigned \$25,706.72 for
13 those expenses. This salary expense allocation is \$5,536.96 less than it otherwise would
14 have been if actual employees' salaries were allocated to the Water Treatment Plant.

15 **Q. Do you believe that the Fiscal Year 2014 salaries of the City's employees are**
16 **reasonable considering industry standards?**

17 A. Upon review of the Kentucky League of Cities 2014 "Wage & Salary Survey of
18 Kentucky Cities," the salaries provided to City employees appear to be reasonable and
19 not excessive. I reviewed the survey results for the positions of City Clerk/Treasurer,
20 Assistant/Deputy City Clerk, Laborer, Maintenance Worker, Water Plant Superintendent,
21 and Water Plant Operator III. The salaries of City of Augusta employees fall within the
22 range of salaries paid by other Kentucky cities. Relevant portions of the survey will be
23 filed by the City under a petition for confidentiality.

1 **Q. Other than salary expenses, what costs are included in the “cash operations and**
2 **maintenance expense”?**

3 A. The costs that are included in the operating costs, which ultimately translate into the
4 volumetric rate, are (1) salaries and benefits, (2) chemicals and testing, (3) utilities, (4)
5 insurance, (5) repairs and supplies, (6) accounting and legal, and (7) office expense. As
6 Exhibit 2 to my testimony, I am attaching a spreadsheet that reveals the various
7 components of each of these sets of expenses

8 **Q. Exhibit 2 does not show any expenses for accounting and legal. What is included in**
9 **the total for accounting and legal?**

10 A. As the description indicates, this would typically include costs associated with accounting
11 and legal services provided to the City and allocated or related to the Water Treatment
12 Plant. Donna Hendrix, CPA, did not assign any expenses in this category to the Water
13 Treatment Plant, but upon further review, the City has determined that there were \$1,185
14 of expenses related to the audit performed by Ms. Hendrix, \$640.00 in accounting
15 expenses by Penny R. Stanfield, CPA, and \$3,044 in legal fees all attributable to the
16 Water Treatment Plant.

17 **Q. Please explain the capital cost rate?**

18 A. The City is not proposing to change the monthly rate for the capital cost. Since 2008, the
19 City has been charging BCWD \$6,080 per month. That rate has been listed in the City’s
20 tariff on file with the Commission since 2008. Of that monthly total, the City deposits
21 \$588.75 into its depreciation reserve account. The remaining \$5501.25 is apportioned to
22 principal and interest payments for debt.

23 **Q. Are water rates increased to offset losses in other departments?**

1 A. No. The rates collected for water service are based on the revenues and expenses of the
2 water department and have no relationship to the revenues and expenses of other
3 departments, except when an allocation of expense is appropriate and has been identified
4 in this rate case. In fact, the water department typically runs a deficit from year to year.

5 **Q. How did the City of Augusta give notice to the wholesale customers of the proposed**
6 **rate increases?**

7 A. After the City Council approved the audit report at its December 17, 2014, meeting, the
8 City mailed a letter to BCWD on January 5, 2015, to notify the utility of the proposed
9 increase. This letter included an attachment of the calculation sheet prepared by the
10 City's auditor. The increase was planned to be effective on February 11, 2015. Because
11 the City did not plan for rate case expenses and did not initially include rate case expense
12 in its calculations, BCWD was informed of the City's request for rate case expense
13 through service of documents on March 30, June 2, and August 26, 2015.

14 **Q. Do you believe that the rate proposed by the City for service to BCWD is fair, just,**
15 **and reasonable?**

16 A. Yes. Most importantly, the determination of the rate follows the guidelines set by the
17 contract between the City and BCWD. There have been no objections by BCWD to this
18 methodology for a number of years. Through the discovery phase, the City has identified
19 a set of expenses related to chlorine containers that were allocated to the Water Treatment
20 Plant that should not have been. These expenses, however, are offset by a number of
21 other expenses that the City has identified that should have been, but were not, allocated
22 to its Water Treatment Plant. In addition, the rates do not include any rate of return or
23 depreciation that most municipalities recover from their wholesale customers.

1 Q. **Does this conclude your testimony?**

2 A. Yes, it does.

AFFIDAVIT

The undersigned, Gretchen Usleaman, being duly sworn, deposes and says that she is the City Clerk of the City of Augusta, and that she is authorized to submit this testimony on behalf of the City of Augusta, and that the information contained in the testimony is true and accurate to the best of her knowledge, information and belief, after reasonable inquiry, and as to those matters that are based on information provided to her, she believes to be true and correct.

Gretchen Usleaman

Gretchen Usleaman, Affiant

NOTARY CERTIFICATE

COMMONWEALTH OF KENTUCKY

COUNTY OF Bracken

Subscribed, acknowledged and sworn to before me by GRETCHEN USLEAMAN on this 27th day of August, 2015.

My commission expires: 3-10-19.

Angie K. Schreiber
NOTARY PUBLIC

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

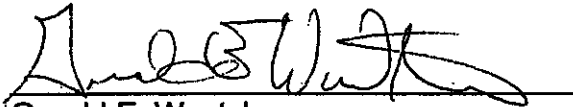
In the Matter of:

PROPOSED ADJUSTMENT OF THE WHOLESALE)
WATER SERVICE RATES OF THE CITY OF) CASE NO. 98-497
AUGUSTA, KENTUCKY)

NOTICE OF FILING

Commission Staff gives notice of its filing of the workpapers to the Commission Staff Report of May 7, 1999. Commission Staff makes this filing pursuant to the request of Bracken County Water District.

Respectfully submitted,



Gerald E. Wuetcher
730 Schenkel Lane
P.O. Box 615
Frankfort, Kentucky 40602-0615

Counsel for Commission Staff

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Notice was served by express mail, postage prepaid, upon the following, this 21st day of May, 1999:

Eddie A. Chinn
Bracken County Water District
P. O. Box 201
103 Woodward Avenue
Brooksville, Kentucky 41004-0201

Hon. Barry Bratton
Mayor
City of Augusta
219 Main Street
Augusta, Kentucky 41002-1036

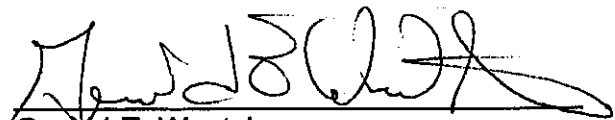

Gerald E. Wuetcher

Exhibit 1

CITY OF AUGUSTA
CN 98-497
Schedule of Commission Staff Workpapers

1. Field Review Confirmation Letter
2. Combining Statement of Revenue, Expenses and Changes in Retained Earnings (From 6/30/98 Audit)
3. Breakdown of Water Fund between Water Treatment Plant and Water Distribution & Other
4. Summary of CPA's audit trail from Trial Balance to Adjusted Trial Balance
5. Analysis of Repairs & Supplies Expense and Miscellaneous Expense
6. Adjusted Trial Balance (Prepared by CPA)
7. Adjusting Journal Entries (Prepared by CPA)
8. Depreciation Schedule (Prepared by CPA)
9. Trial Balance (Prepared by City)
10. Reconciliation of Trial Balance to Disbursements per Checks
11. Schedule of Disbursements per Checks (by Acct. No.)
12. Attachment A to Staff Report
13. Documentation of Salary Adjustment
14. Documentation of Repairs Adjustment
15. Documentation of WTP Insurance Expense
16. Attachment B to Staff Report
17. Schedule of Total Water Produced for FYE 6/30/98 (Prepared by City)
18. Water Purchase Contract

ATTACHMENT A
STAFF REPORT CASE NO. 98-497
CITY OF AUGUSTA WATER TREATMENT PLANT- TEST YEAR EXPENDITURES
CALCULATION OF REVENUE REQUIREMENT FROM WATER SALES

	Detailed WTP Expenditures	Recommended Adjustments	Ref.	Recommended WTP Expenditures
Salaries & Wages				
Salaries - Plant	82,448	3,664	(a)	86,112
Utilities & Telephone				
Electric	40,953			40,953
Phones	2,262			2,262
Insurance	7,624			7,624
Repairs & Supplies				
Repairs	150,253	(33,296)	(b)	116,957
Chemicals	4,621			4,621
Office Supplies	637			637
Miscellaneous				
Travel & Training	1,100			1,100
Testing	3,852			3,852
Other Expense				
Miscellaneous - WTP	328			328
Depreciation Expense	75,861			75,861
Total Operating Expenses	369,939	(29,632)		340,307

Adjusted Operating Expenses - WTP	340,307	
Less: Depreciation Expense	<u>75,861</u>	(c)
Total Revenue Requirement from Water Sales	<u>264,446</u>	

ATTACHMENT A
STAFF REPORT CASE NO. 98-497
CITY OF AUGUSTA WATER TREATMENT PLANT- TEST YEAR EXPENDITURES
CALCULATION OF REVENUE REQUIREMENT FROM WATER SALES

(a) Salaries – Plant. Augusta reported test year salary expense for the water treatment plant of \$82,448. Based on the current salary levels of the current employees, staff has calculated salary expense to be \$86,112. As a result, an adjustment has been included to increase test year expense by \$3,664.

(b) Repairs. For the test year Augusta reported \$150,253 in repairs expense. Included in this account were payments to Control Technologies in the amount of \$33,296 for flood repair expenditures that were reimbursed by insurance. Since these costs will not be recovered through rates, Staff has included an adjustment to decrease test year expense by that amount to a level of \$116,957.

(c) Depreciation Expense. Augusta reported depreciation expense of \$75,861 for the water treatment plant for the test year. Based on the Water Purchase Contract dated March 4, 1993, between the City of Augusta and Bracken County Water District, the operation and maintenance expense on which wholesale rates are to be determined should exclude depreciation expense. Therefore, an adjustment has been made to eliminate depreciation expense from the calculation of Augusta's wholesale revenue requirement.

Rec. 4/7/99

(B)

GREG ENGLAND, HEAD OPERATOR
RESIGNED - 1-2-98
PER HOUR - \$10.75
PER YEAR - \$11,878.27

MIKE JARVIS, HEAD OPERATOR
HIRE DATE - 1-6-98
PER HOUR - \$13.50
PER YEAR - \$14,258.14

LANCE BEAN, OPERATOR
HIRE DATE 12-3-97
PER HOUR - \$10.75
PER YEAR - \$13,794.26

JEFF MOFFORD, OPERATOR
PER HOUR - \$10.75
PER YEAR - \$18,181.14

ANGIE SCHWEITZER, OFFICE
PER HOUR - \$6.40
PER YEAR - \$11,910.11

Per Sketcher - employees work 40 hrs. per week with some overtime. These yearly salaries don't reflect an entire year.

Salaries

City of Augusta
CN 98-497
Schedule of Plant Salaries
Test Year Ended June 30, 1998

		<u>Hourly</u> <u>Rate</u>	<u>Annual Salary</u> <u>(Based on 2080 hrs.)</u>
M. Jarvis	Head Operator	13.50	28,080
L. Bean	Operator	10.75	22,360
J. Mofford	Operator	10.75	22,360
A. Schweitzer	Office	6.40	13,312
Total current salaries			86,112
Less: Test year expense			<u>82,448</u>
Increase			<u><u>3,664</u></u>

City of Augusta
Regional Water Treatment Plant
Fiscal Year 2014
Expense Register

DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE	Salaries	Chem & Testing	Utilities	Insurance	Repairs/ Supplies	Office Exp.
07/01/13	Beginning Balance			34,450.26						
07/03/13	Payroll		2,826.83	31,623.43	2,791.29				35.54	
07/11/13	Payroll		2,524.32	29,099.11	2,488.78				35.54	
07/15/13	BC Water High Service Pump	5,149.99		34,249.10						
07/16/13	KLC Workers Comp		18,615.41	15,633.69	18,615.41					
07/17/13	BCWD Payment	29,350.06		44,983.75						
07/17/13	Windstream - Phone		178.04	44,805.71			178.04			
07/19/13	Office Health Insurance		1,417.19	43,388.52	1,417.19					
07/18/13	City of Augusta	9,459.48		52,848.00						
07/18/13	Payroll		2,901.19	49,946.81	2,865.65				35.54	
07/18/13	Bradford's - Supplies		90.36	49,856.45					90.36	
07/18/13	KU - electric		6,010.37	43,846.08			6,010.37			
07/18/13	USA Bluebook - Supplies		300.95	43,545.13					300.95	
07/13/13	US Bank - Credit Card Gas		262.22	43,282.91						262.22
07/19/13	Health Insurance		1,619.10	41,663.81	1,619.10					
07/25/13	Payroll		2,156.74	39,507.07	2,121.20				35.54	
07/30/13	Ohio Casualty - Property Insurance		1,972.36	37,534.71				1,972.36		
08/01/13	Payroll		2,778.12	34,756.59	2,742.58				35.54	
08/08/13	Payroll		2,545.85	32,210.74	2,510.03				35.82	
08/14/13	Augusta Utilities - Gas Bill		11.85	32,198.89			11.85			
08/14/13	Grainger - Supplies		468.90	31,729.99					468.90	
08/14/13	Appalachian St. Anal. - Testing		374.00	31,355.99		374.00				
08/14/13	C I Thornburg - Chemicals		4,628.57	26,727.42		4,628.57				
08/14/13	C I Thornburg - Materials		2,921.00	23,806.42					2,921.00	
08/14/13	Electro Mech. Services - repairs		1,073.80	22,732.62					1,073.80	
08/14/13	Electro Mech. Services - repairs		199.57	22,533.05					199.57	
08/14/13	Electro Mech. Services - repairs		460.56	22,072.49					460.56	
08/14/13	Jen's N Such - Clothing Allowance		46.20	22,026.29					46.20	
08/14/13	Windstream - Phone		183.31	21,842.98			183.31			
08/14/13	Lewis County Primary Care - John Olson		318.00	21,524.98					318.00	

City of Augusta
Regional Water Treatment Plant
Fiscal Year 2014
Expense Register

DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE	Salaries	Chem & Testing	Utilities	Insurance	Repairs/ Supplies	Office Exp.
08/14/13	NKY Water District - Testing		30.00	21,494.98		30.00				
08/15/13	Payroll		5,909.92	15,585.06	5,885.71				24.21	
08/21/13	KU - electric		5,888.89	9,696.17			5,888.89			
08/21/13	Reynolds Pharmacy - Supplies		1.66	9,694.51					1.66	
08/21/13	US Bank - Credit Card Gas		115.52	9,578.99					115.52	
08/21/13	Ohio Casualty - Property Insurance		986.18	8,592.81				986.18		
08/21/13	Payroll		2,951.81	5,641.00	2,918.53				33.28	
08/22/13	BCWD Payment	39,816.41		45,457.41						
08/26/13	Amy's Blue Daisy - Uniforms		131.50	45,325.91					131.50	
08/26/13	Amy's Blue Daisy - Uniforms		92.20	45,233.71					92.20	
08/26/13	Amy's Blue Daisy - Uniforms		87.00	45,146.71					87.00	
08/26/13	Payroll		2,971.02	42,175.69	2,937.74				33.28	
09/05/13	Payroll		3,149.69	39,026.00	3,110.36				39.33	
09/13/13	Payroll		2,700.88	36,325.12	2,664.57				36.31	
09/17/13	Bradford's - Supplies		53.46	36,271.66					53.46	
09/17/13	Augusta Utilities - Gas Bill		11.85	36,259.81			11.85			
09/17/13	KU - electric		5,803.62	30,456.19			5,803.62			
09/13/13	US Bank Service Charge		105.00	30,351.19						105.00
09/13/13	US Bank Service Charge		20.00	30,331.19						20.00
09/13/13	USA Bluebook - Supplies		322.72	30,008.47		322.72				
09/17/13	Appalachian St. Anal. - Testing		544.50	29,463.97		544.50				
09/17/13	C I Thornburg - Chemicals		4,660.77	24,803.20		4,660.77				
09/17/13	Bracken co Health Dept. - John Olson		83.00	24,720.20					83.00	
09/17/13	Windstream - Phone		181.78	24,538.42			181.78			
09/17/13	US Bank - Credit Card Gas		93.00	24,445.42					93.00	
09/17/13	US Bank - Credit Card Gas		22.07	24,423.35						22.07
09/17/13	Ohio Casualty - Property Insurance		1,127.07	23,296.28				1,127.07		
09/18/13	Payroll		2,589.84	20,706.44	2,529.34				60.50	
09/25/13	Payroll		2,797.97	17,908.47	2,767.71				30.26	
09/30/13	BCWD Payment	31,872.70		49,781.17						
10/02/13	Payroll		3,929.59	45,851.58	3,893.28				36.31	

City of Augusta
Regional Water Treatment Plant
Fiscal Year 2014
Expense Register

DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE	Salaries	Chem & Testing	Utilities	Insurance	Repairs/ Supplies	Office Exp.
10/09/13	Bradford's - Supplies		69.74	45,781.84					69.74	
10/09/13	K's IGA - Supplies		17.68	45,764.16					17.68	
10/09/13	Cash Box - Clothing Reimb.		44.24	45,719.92					44.24	
10/09/13	Cash Box - Training Reimb.		50.00	45,669.92						50.00
10/09/13	USA Bluebook - Supplies		20.16	45,649.76					20.16	
10/09/13	C I Thornburg - Chemicals		4,554.97	41,094.79		4,554.97				
10/09/13	C I Thornburg - Chemicals		1,063.90	40,030.89		1,063.90				
10/09/13	C I Thornburg - Chemicals		815.00	39,215.89		815.00				
10/09/13	C I Thornburg - Chemicals		1,342.11	37,873.78					1,342.11	
10/09/13	Electro Mech. Services - repairs		255.00	37,618.78					255.00	
10/09/13	Windstream - Phone		181.17	37,437.61			181.17			
10/09/13	US Bank - Credit Card Gas		160.08	37,277.53					160.08	
10/10/13	Payroll		3,072.70	34,204.83	3,036.39				36.31	
10/17/13	Payroll		2,968.41	31,236.42	2,938.15				30.26	
10/24/13	BCWD Payment	31,364.43		62,600.85						
10/24/13	Payroll		2,823.53	59,777.32	2,787.22				36.31	
10/25/13	KU - electric		6,930.22	52,847.10			6,930.22			
10/25/13	KY Stat Treasurer - Shane Training		190.00	52,657.10						190.00
10/31/13	Payroll		2,830.38	49,826.72	2,794.07				36.31	
10/01/13	Augusta Utilities - Gas Bill		11.85	49,814.87			11.85			
11/01/13	Hach Company - Repairs		1,490.32	48,324.55					1,490.32	
11/01/13	Hach Company - Repairs		50.25	48,274.30					50.25	
11/01/13	Appalachian St. Anal. - Testing		106.50	48,167.80		106.50				
11/01/13	C I Thornburg - Chemicals		3,923.12	44,244.68		3,923.12				
11/01/13	C I Thornburg - Chemicals		2,000.00	42,244.68					2,000.00	
11/01/13	Henry P. Thompson Co.		151.41	42,093.27					151.41	
11/01/13	NKY Water District - Testing		105.00	41,988.27		105.00				
11/01/13	Ohio Casualty - Property Insurance		1,127.13	40,861.14				1,127.13		
11/07/13	Payroll		5,891.31	34,969.83	5,861.05				30.26	
11/11/13	Shane Mains - Uniform Reimb.		169.52	34,800.31					169.52	
11/13/13	BCWD Payment	32,721.70		67,522.01						

City of Augusta
Regional Water Treatment Plant
Fiscal Year 2014
Expense Register

DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE	Salaries	Chem & Testing	Utilities	Insurance	Repairs/ Supplies	Office Exp.
11/13/13	Maysville Rental		340.00	67,182.01					340.00	
11/13/13	C I Thornburg - Chemicals		1,250.00	65,932.01		1,250.00				
11/13/13	C I Thornburg - Chemicals (WWTP)		1,327.50	64,604.51		1,327.50				
11/13/13	Windstream - Phone		198.88	64,405.63			198.88			
11/14/13	Payroll		2,876.11	61,529.52	2,845.85				30.26	
11/20/13	Payroll		2,822.12	58,707.40	2,788.84				33.28	
11/20/13	Augusta Utilities - Gas Bill		203.73	58,503.67			203.73			
11/20/13	KU - electric		5,461.06	53,042.61			5,461.06			
11/20/13	Hurst - Office Supplies		67.99	52,974.62						67.99
11/20/13	US Bank - Credit Card Gas		147.40	52,827.22					147.40	
11/21/13	BCWD Payment	18,499.34		71,326.56						
11/26/13	Payroll		3,261.18	68,065.38	3,224.87				36.31	
12/03/13	Bond Reserve/Depr. Acct.		58,000.00	10,065.38						
12/04/13	Bradford's - Supplies		132.64	9,932.74					132.64	
12/04/13	K's IGA - Supplies		33.94	9,898.80					33.94	
12/04/13	Miller Lumber Co - Supplies		9.00	9,889.80					9.00	
12/04/13	Insurance		141.50	9,748.30				141.50		
12/04/13	Hurst - Office Supplies		30.58	9,717.72						30.58
12/04/13	US Bank - Credit Card Gas		106.25	9,611.47					106.25	
12/04/13	Liberty Mutual Ins. - Property Insurance		1,127.13	8,484.34				1,127.13		
12/05/13	Payroll		3,415.58	5,068.76	3,385.32				30.26	
12/11/13	City of Augusta	7,335.02		12,403.78						
12/11/13	Shane Mains - Travel		91.53	12,312.25						91.53
12/12/13	Payroll		3,208.99	9,103.26	3,178.73				30.26	
12/12/13	Payroll		3,015.94	6,087.32	3,015.94					
12/12/13	City of Augusta	5,000.00		11,087.32						
12/13/13	Bank Charge		15.00	11,072.32						15.00
12/18/13	Payroll		2,577.32	8,495.00	2,547.06				30.26	
12/18/13	City of Augusta - Gas Bill		2,055.11	6,439.89			2,055.11			
12/18/13	KU - electric		5,223.69	1,216.20			5,223.69			
12/18/13	Cash Box - Uniform Reimb.		120.29	1,095.91					120.29	

City of Augusta
Regional Water Treatment Plant
Fiscal Year 2014
Expense Register

DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE	Salaries	Chem & Testing	Utilities	Insurance	Repairs/Supplies	Office Exp.
12/18/13	Appalachian St. Anal. - Testing		106.50	989.41		106.50				
12/18/13	C I Thornburg - Chemicals		4,587.17	-3,597.76		4,587.17				
12/18/13	Windstream - Phone		189.44	-3,787.20			189.44			
12/18/13	Liberty Mutual Ins. - Property Insurance		1,127.13	-4,914.33				1,127.13		
12/20/13	BCWD Payment	38,117.95		33,203.62						
12/26/13	Payroll		2,583.36	30,620.26	2,583.36					
01/02/14	Payroll		2,244.84	28,375.42	2,244.84					
01/09/14	Payroll		3,784.20	24,591.22	3,747.89				36.31	
01/14/14	Payroll		2,940.24	21,650.98	2,909.98				30.26	
01/17/14	City of Augusta - Gas Bill		2,700.66	18,950.32			2,700.66			
01/17/14	Grainger - Parts		1,650.00	17,300.32					1,650.00	
01/17/14	USA Bluebook - Supplies		796.26	16,504.06					796.26	
01/17/14	Appalachian St. Anal. - Testing		106.50	16,397.56		106.50				
01/17/14	C I Thornburg - Chemicals		4,623.97	11,773.59		4,623.97				
01/17/14	C I Thornburg - Chemicals		2,550.00	9,223.59		2,550.00				
01/17/14	C I Thornburg - Chemicals		2,550.00	6,673.59		2,550.00				
01/17/14	C I Thornburg - Chemicals		1,063.90	5,609.69					1,063.90	
01/17/14	C I Thornburg - Chemicals (WWTP)		2,571.25	3,038.44		2,571.25				
01/17/14	C I Thornburg - Chemicals		2,072.96	965.48		2,072.96				
01/17/14	C I Thornburg - Chemicals (WWTP)		157.00	808.48		157.00				
01/17/14	Overhead Doors - Repairs		364.00	444.48					364.00	
01/17/14	Windstream - Phone		167.48	277.00			167.48			
01/17/14	BCWD Payment	29,376.29		29,653.29						
01/22/14	KU - electric		6,542.29	23,111.00			6,542.29			
01/22/14	C I Thornburg - Chemicals		4,605.57	18,505.43		4,605.57				
01/22/14	Electro Mech. Services - repairs		180.00	18,325.43					180.00	
01/22/14	US Bank - Credit Card - Training		650.71	17,674.72						650.71
01/22/14	Liberty Mutual Ins. - Property Insurance		1,127.13	16,547.59				1,127.13		
01/22/14	KLC - Refund on Insurance	786.60		17,334.19						
01/23/14	City of Augusta Payment	2,329.02		19,663.21						
01/23/14	Payroll		2,758.21	16,905.00	2,721.90				36.31	

City of Augusta
Regional Water Treatment Plant
Fiscal Year 2014
Expense Register

DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE	Salaries	Chem & Testing	Utilities	Insurance	Repairs/ Supplies	Office Exp.
01/29/14	City of Augusta Payment	8,866.97		25,771.97						
01/29/14	Bradford's - Supplies		12.99	25,758.98					12.99	
01/29/14	Layne Christensen - Pump Repair		7,984.54	17,774.44					7,984.54	
01/29/14	Amy's Blue Daisy - Uniforms		24.00	17,750.44					24.00	
01/30/14	Payroll		5,513.90	12,236.54	5,477.59				36.31	
02/05/14	Bradford's - Supplies		89.48	12,147.06					89.48	
02/05/14	K's IGA - Supplies		66.11	12,080.95					66.11	
02/05/14	K's IGA - Supplies		25.09	12,055.86					25.09	
02/05/14	C I Thornburg - Chemicals (WWTP)		1,190.00	10,865.86		1,190.00				
02/05/14	Windstream - Phone		185.70	10,680.16			185.70			
02/05/14	US Bank - Credit Card - Fuel		186.42	10,493.74					186.42	
02/05/14	Payroll		2,823.61	7,670.13	2,793.35				30.26	
02/12/14	Payroll		2,666.74	5,003.39	2,624.40				42.34	
02/14/14	BCWD Payment	39,554.98		44,558.37						
02/14/14	US Bank Service Charge		108.00	44,450.37						108.00
02/14/14	US Bank Service Charge		10.00	44,440.37						10.00
02/18/14	John Olson - Reimb. For Work Boots		116.58	44,323.79					116.58	
02/20/14	Augusta Utilities - Gas Bill		2,756.33	41,567.46			2,756.33			
02/20/14	KU - electric		6,989.69	34,577.77			6,989.69			
02/20/14	Appalachian St. Anal. - Testing		106.50	34,471.27		106.50				
02/20/14	C I Thornburg - Chemicals		5,239.40	29,231.87		5,239.40				
02/20/14	Shane Mains - Travel		10.08	29,221.79						10.08
02/20/14	Liberty Mutual Ins. - Property Insurance		1,127.13	28,094.66				1,127.13		
02/20/14	Payroll		2,567.01	25,527.65	2,530.70				36.31	
02/27/14	Payroll		2,822.24	22,705.41	2,785.93				36.31	
03/05/14	Miller Lumber Co - Supplies		86.58	22,618.83					86.58	
03/05/14	Electro Mech. Services - repairs		3,472.06	19,146.77					3,472.06	
03/05/14	Hurst - Office Supplies		47.88	19,098.89						47.88
03/05/14	Hurst - Office Supplies		95.76	19,003.13						95.76
03/05/14	D & W Fire Safety - Fire Extinguishers		636.81	18,366.32					636.81	
03/05/14	NKY Water District - Testing		105.00	18,261.32		105.00				

City of Augusta
Regional Water Treatment Plant
Fiscal Year 2014
Expense Register

DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE	Salaries	Chem & Testing	Utilities	Insurance	Repairs/Supplies	Office Exp.
03/06/14	Payroll		2,548.01	15,713.31	2,517.75				30.26	
03/14/14	City of Augusta - Payment	5,000.00		20,713.31						
03/12/14	Bradford's - Supplies		216.96	20,496.35					216.96	
03/12/14	K's IGA - Supplies		34.74	20,461.61					34.74	
03/12/14	Cash Box - Postage		17.62	20,443.99						17.62
03/12/14	Windstream - Phone		182.68	20,261.31			182.68			
03/12/14	US Bank - Credit Card - Fuel		57.41	20,203.90					57.41	
03/12/14	Payroll		5,491.38	14,712.52	5,491.38					
03/19/14	Payroll		2,615.15	12,097.37	2,578.84				36.31	
03/19/14	BCWD Payment	29,083.22		41,180.59						
03/19/14	Augusta Utilities - Gas Bill		2,495.74	38,684.85			2,495.74			
03/19/14	KU - electric		6,874.40	31,810.45			6,874.40			
03/19/14	To Depr. Reserve		785.00	31,025.45						
03/19/14	C I Thornburg - Chemicals (WWTP)		1,608.75	29,416.70		1,608.75				
03/19/14	C I Thornburg - Chemicals		4,914.20	24,502.50		4,914.20				
03/19/14	Labtronix		2,953.50	21,549.00					2,953.50	
03/19/14	Toshiba - Copier		919.18	20,629.82						919.18
03/19/14	Liberty Mutual Ins. - Property Insurance		1,127.13	19,502.69				1,127.13		
03/26/14	Payroll		2,488.40	17,014.29	2,452.11				36.29	
04/02/14	Payroll		2,515.93	14,498.36	2,479.62				36.31	
04/02/14	Payroll		3,010.94	11,487.42	3,010.94					
04/02/14	Bradford's - Supplies		68.68	11,418.74					68.68	
04/02/14	Appalachian St. Anal. - Testing		108.00	11,310.74		108.00				
04/03/14	City of Augusta - Payment	4,538.95		15,849.69						
04/09/14	Windstream - Phone		178.37	15,671.32			178.37			
04/09/14	US Bank - Credit Card - Fuel		9.40	15,661.92						9.40
04/09/14	US Bank - Credit Card - Fuel		99.98	15,561.94					99.98	
04/10/14	Payroll		2,524.91	13,037.03	2,488.60				36.31	
04/15/14	Augusta Utilities - Gas Bill		2,513.51	10,523.52			2,513.51			
04/15/14	Hach Company - Repairs		1,216.39	9,307.13					1,216.39	
04/15/14	KU - electric		6,429.95	2,877.18			6,429.95			

City of Augusta
Regional Water Treatment Plant
Fiscal Year 2014
Expense Register

DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE	Salaries	Chem & Testing	Utilities	Insurance	Repairs/Supplies	Office Exp.
05/14/15	Appalachian St. Anal. - Testing		377.00	2,500.18		377.00				
04/15/14	C I Thornburg - Chemicals		4,426.17	-1,925.99		4,426.17				
04/15/14	Electro Mech. Services - repairs		585.46	-2,511.45					585.46	
04/15/14	Electro Mech. Services - repairs		1,211.19	-3,722.64					1,211.19	
04/16/14	Payroll		2,469.92	-6,192.56	2,433.61				36.31	
04/17/14	City of Augusta - Payment	8,457.54		2,264.98						
04/21/14	BCWD Payment	29,280.37		31,545.35						
04/23/14	C I Thornburg - Chemicals (WWTP)		1,561.25	29,984.10		1,561.25				
04/23/14	Liberty Mutual Ins. - Property Insurance		1,127.13	28,856.97				1,127.13		
04/23/14	Payroll		2,935.47	25,921.50	2,899.16				36.31	
04/29/14	KLC - Refund on Insurance	31.72		25,953.22						
04/29/14	Deposited to Wrong Acct. - Correction	201.48		26,154.70						
05/01/14	Payroll		3,179.66	22,975.04	3,155.45				24.21	
05/01/14	Payroll		3,005.94	19,969.10	3,005.94					
05/05/14	KY Rural Water - Training		220.00	19,749.10						220.00
05/07/14	Overpayment Salex Tax - Correction		201.48	19,547.62						
05/08/14	Payroll		3,616.50	15,931.12	3,616.50					
05/14/14	Augusta Utilities - Gas Bill		1,238.99	14,692.13			1,238.99			
05/14/14	Maysville Rental		340.00	14,352.13					340.00	
05/14/14	Appalachian St. Anal. - Testing		293.00	14,059.13		293.00				
05/14/14	C I Thornburg - Chemicals		1,063.90	12,995.23		1,063.90				
05/14/14	C I Thornburg - Chemicals		1,035.16	11,960.07		1,035.16				
05/14/14	Electro Mech. Services - repairs		1,169.17	10,790.90					1,169.17	
05/14/14	Windstream - Phone		183.61	10,607.29			183.61			
05/14/14	US Bank - Credit Card - Fuel		50.00	10,557.29						50.00
05/14/14	US Bank - Credit Card - Fuel		64.41	10,492.88					64.41	
05/14/14	Payroll		2,703.99	7,788.89	2,667.68				36.31	
05/21/14	Liberty Mutual Ins. - Property Insurance		1,127.13	6,661.76				1,127.13		
05/22/14	Payroll		2,583.21	4,078.55	2,546.90				36.31	
05/23/14	BCWD Payment	27,149.24		31,227.79						
05/29/14	Payroll		2,764.66	28,463.13	2,728.35				36.31	

City of Augusta
Regional Water Treatment Plant
Fiscal Year 2014
Expense Register

DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE	Salaries	Chem & Testing	Utilities	Insurance	Repairs/ Supplies	Office Exp.
06/05/14	Payroll		2,693.56	25,769.57	2,657.25				36.31	
06/06/14	Retirement		600.00	25,169.57	600.00					
06/06/14	Office Retirement		255.00	24,914.57	255.00					
06/09/14	Electro Mech. Services - repairs		270.00	24,644.57					270.00	
06/09/14	Windstream - Phone		183.66	24,460.91			183.66			
06/09/14	Hurst - Office Supplies		42.83	24,418.08						42.83
06/11/14	Payroll		2,963.04	21,455.04	2,929.76				33.28	
06/11/14	Clearing Account		5,400.12	16,054.92						
06/19/14	Payroll		3,165.08	12,889.84	3,131.80				33.28	
06/25/14	Payroll		2,941.53	9,948.31	2,911.26				30.27	
06/26/14	BCWD Payment	30,468.91		40,417.22						
06/30/14	Bradford's - Supplies		19.86	40,397.36					19.86	
06/30/14	Augusta Utilities - Gas Bill		11.85	40,385.51			11.85			
06/30/14	KU - electric		5,315.17	35,070.34			5,315.17			
06/30/14	Cash Box - Reimbursement		23.29	35,047.05						23.29
06/30/14	Layne Christensen - Pump Repair		5,021.75	30,025.30					5,021.75	
06/30/14	C I Thornburg - Chemicals (WWTP)		1,321.25	28,704.05		1,321.25				
06/30/14	US Bank - Credit Card - Fuel		91.50	28,612.55					91.50	
06/30/14	City of Augusta - Payment	8,616.62		37,229.17						
06/30/14	City of Augusta - Payment	21,724.74		58,953.91						
06/30/14	Layne Christensen - Pump Repair		6,369.60	52,584.31					6,369.60	
06/30/14	C I Thornburg - Chemicals		4,633.17	47,951.14		4,633.17				
06/30/14	Owed to Sewer Account		4,583.33	43,367.81						
06/30/14	C I Thornburg - Chemicals		4,867.77	38,500.04		4,867.77				
06/30/14	C I Thornburg - Chemicals		4,789.98	33,710.06		4,789.98				
06/30/14	C I Thornburg - Chemicals		6,691.61	27,018.45		6,691.61				
06/30/14	C I Thornburg - Chemicals		3,464.75	23,553.70		3,464.75				
06/30/14	Appalachian St. Anal. - Testing		694.00	22,859.70		694.00				
06/30/14	Susan Butts - Uniform Reimbursement		158.98	22,700.72					158.98	
06/30/14	Windstream - Phone		183.91	22,516.81			183.91			
06/30/14	John Olson - Uniform Reimbursement		74.16	22,442.65					74.16	

City of Augusta
Regional Water Treatment Plant
Fiscal Year 2014
Expense Register

DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE	Salaries	Chem & Testing	Utilities	Insurance	Repairs/Supplies	Office Exp.
06/30/14	Electro Mech. Services - repairs		1,193.98	21,248.67					1,193.98	
06/30/14	Cash Box - Postage		47.69	21,200.98						47.69
06/30/14	K's Bestway Supplies		82.50	21,118.48						82.50
06/30/14	KU - electric		5,431.32	15,687.16			5,431.32			
06/30/14	Reclassify as Capital Improv.								-26,167.81	
					189,259.80	96,128.33	89,290.17	13,244.15	26,667.31	3,189.33