



BerryKington & Utley PSC
Certified Public Accountants

2822 North Main Street ■ Madisonville, KY 42431
Phone 270-821-3355 ■ Fax 270-821-0101

May 23, 2017

Public Service Commission
P.O. Box 615
Frankfort, KY 40602-0615

Ladies and Gentlemen:

I have received and read the Order of the Public Service Commission with attention to Paragraph 8 of the order requesting information regarding the computation of treated wholesale water rate computations. Further, I have attached a copy of the 1979 Agreement between the Nebo Water District and the City of Madisonville along with our computation of the rate applicable as specified in the contract and the underlying working papers used in preparing the computations. It is my understanding that North Hopkins and South Hopkins Water Districts have identical contracts.

The wholesale treated water contract specifies a formula developed by a special study by HJ Umbaugh & Associates to be used in computing the applicable rate. I have followed the specified formula for several years. Please find attached my computation of the applicable rate based upon the June 30, 2016 fiscal year end.

The formula requires the City to sort its capital costs by cost function and then apply fixed percentages of those cost functions to determine the amount of shared capital costs to be borne by the applicable Water District. I have attached the actual City maintained detail depreciation schedules along with a summary and corresponding numbered keys sorting the costs by function. The capital costs to be shared are then allocated by the gallons sold to the Water District to the total gallons sold and I have attached that information as well. The allocated capital costs are the result of the computations and then there is a 2% replacement cost and a 6% capital recovery cost applied to the allocated capital costs. It should be noted that the replacement and recovery costs are identical for all of the wholesale rate computations for the various Water Districts.

The next section reflects a cost computation for cash operation and maintenance expenses. The water treatment costs were derived from Page 93 of the City of Madisonville Comprehensive Annual Financial Report (CAFR) for the June 30, 2016 fiscal year end. The water treatment costs were derived from the Purification costs of \$2,050,401 and the Plant Power Purchased costs of \$333,656. The transmission and distribution costs are reflected in the CAFR as Distribution Maintenance of \$884,217. The final cost function is General and that is derived from an allocation of various water and sewer costs of the City based upon management assigned water general ledger account numbers. Once again, the costs determined in this section will be the same for the various Water Districts.

It should be noted that there was a significant increase in General Ledger account #5515-200 Maintenance of Water Treatment Equipment from \$18,649.77 for the fiscal year ended June 30, 2015 to \$734,469.27 for

UNITED STATES DEPARTMENT OF AGRICULTURE
FARMERS HOME ADMINISTRATION
Douglas E. Oates Bldg., Madison Square Shopping Center
Madisonville, KY 42431

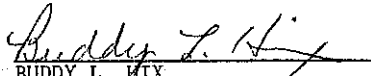
JUL 26 1979

SUBJECT: Agreement Between The City Of Madisonville
And The Nebo Water District

• July 25, 1979

TO: Charlotte Baldwin
Madisonville, KY 42431

Enclosed is a copy of the Agreement between The City of Madisonville
and The Nebo Water District for the Sale and Purchase of Treated
Water.


BUDDY L. MIX
DISTRICT DIRECTOR

Enclosure: Attached

*Farmers Home Administration is an Equal Opportunity Lender.
Complaints of discrimination based on race, sex, religion,
national origin or marital status should be sent to:
Secretary of Agriculture, Washington, D. C. 20250*

Secretary was duly authorized;

NOW, THEREFORE, in consideration of the foregoing and the mutual
agreement herein set forth, it is agreed by the parties as follows:

✓

AGREEMENT BETWEEN THE CITY OF MADISONVILLE
AND THE NEBO WATER DISTRICT FOR THE SALE
AND PURCHASE OF TREATED WATER

THIS AGREEMENT made and entered into this ____ day of ____, 1977,
by and between the CITY OF MADISONVILLE, HOPKINS COUNTY, KENTUCKY,
hereinafter referred to as the "Seller", and the NEBO WATER DISTRICT,
HOPKINS COUNTY, KENTUCKY, its successors or assigns hereinafter
referred to as the "Purchaser",

WITNESSETH THAT:

WHEREAS, the Seller owns and operates a water treatment plant and
is constructing facilities to provide additional raw water which
combined with present water sources should provide capacity for
treated water in excess of the current requirements of the Seller and;

WHEREAS, the Purchaser proposes to construct a water supply dis-
tribution system and desires to purchase treated water in order
to provide water services to customers within its district, and;

said system is anticipated to be financed by Farmers Home Administration

WHEREAS, by resolution enacted on the 18th day of July, 1977,
by the City Council of the City of Madisonville, Hopkins County,
Kentucky, the sale of treated water in accordance with the terms
or provisions of this Agreement was approved, and the execution
of this Agreement carrying out the said resolution by the City
Council of the City of Madisonville, Hopkins County, Kentucky
was duly authorized, and;

WHEREAS, by resolution of the Commissioners of the Nebo Water
District, Hopkins County, Kentucky on or about the 15 day of
July, 1977, the purchase of treated water in accordance with the
terms and conditions set forth in this Agreement was approved, and
the execution of this contract by the Chairman and attested by the
Secretary was duly authorized;

NOW, THEREFORE, in consideration of the foregoing and the mutual
agreement herein set forth, it is agreed by the parties as follows:

1. The Purchaser shall construct a water transmission and distribution system as set forth in the Engineering Report of Florence & Hutchinson Inc., Consulting Engineers, and tap onto the Seller's water supply system at the location described in Appendix A attached hereto and incorporated herein by reference, said tap shall be done according to the plans and specifications and to the approval of the City Engineer of the City of Madisonville. All construction costs shall be borne by the Purchaser.

2. The Seller shall install a ten inch water meter at or near the location of the tap-on cited above. The Seller agrees to furnish, install, operate, and maintain at its own expense at point of delivery, the necessary metering equipment, including a meter house or pit, and required devices of standard type for properly measuring the quantity of water delivered to the Purchaser and to calibrate such metering equipment whenever requested by the Purchaser but not more frequently than once every twelve (12) months. A meter registering not more than two percent (2) above or below the test result shall be deemed to be accurate. The previous readings of any meter disclosing by test to be inaccurate shall be corrected for the three months previous to such test in accordance with the percentage of inaccuracy found by such tests. If any meter fails to register for any period, the amount of water furnished during such period shall be deemed to be the amount of water delivered in the corresponding period immediately prior to the failure, unless Seller and Purchaser shall agree upon a different amount. The metering equipment shall be read on or about the first day of each month. An appropriate official of the Purchaser at all reasonable times shall have access to the meter for the purpose of verifying its readings.

3. The Purchaser shall pay the Seller a connection fee to connect the Seller's system with the system of the Purchaser. The connection fee shall be determined on the basis of actual cost (including labor, materials and equipment) for the connection, as reasonably determined by the Seller at the time of the connection.

4. The Seller agrees to make available for delivery and use of the Purchaser potable treated water, meeting the applicable purity standards of the Kentucky State Board of Health, at approximately 75-82 PSI, in such quantity as may be required by the purchaser, not to exceed twelve million five hundred thousand (12,500,000) gallons per month, which is equal to approximately five times the present estimated monthly requirements of the purchaser. That the Seller shall at all times, operate and maintain its system in an efficient manner and shall take such action as may be necessary to furnish the Purchaser with the quantity of water required by the Purchaser.

Provided, however, in the event of reduction of water supply available to the Seller, the amount of water that the Seller is required to furnish the Purchaser, under the terms of this agreement or its amendments, may be reduced or diminished in the same ratio or proportion as the water supply is reduced or diminished to other customers serviced by the Seller.

5. The Purchaser agrees to pay for water on a monthly basis in an amount equal to metered usage, times the current fiscal year charges, which charges are provided for in a separate Variable Rate Schedule attached hereto and made a part hereof; provided, however that the Purchaser shall pay a monthly minimum payment equal to one million (1,000,000) gallons, times the current fiscal year rate charge, in the event that monthly metered usage is equal to or less than the minimum monthly gallonage specified, above.

6. The fiscal year rate charges, included in a separate schedule attached hereto, provide for variable charges based on demonstrable costs to the Seller for providing treated water to the Purchaser, during the Seller's most recent calendar or operating year. These charges will be developed during a six (6) month period following the end of the Seller's operating year, which should provide sufficient time to obtain the annual Report of examination of the Seller's financial records by an independent firm of Certified Public Accountants. The fiscal year rate charges

to the Purchaser will remain fixed during the period from July 1 each year to June 30 of the next succeeding year. However, the rate charges for each fiscal year will vary in accordance with demonstrable costs, as defined in the Variable Rate Schedule attached, hereto.

7. The construction of the water transmission and distribution system by the Purchaser as referred to herein, which is proposed to be partially financed by a grant and a loan from the United States of America, acting through the Farmers Home Administration of the United States Department of Agriculture, and the provision hereof pertaining to the undertakings of the Purchaser are conditional upon the approval of this agreement, in writing, by the appropriate officers or employees of the said Farmers Home Administration, and the partial financing of said project by said Farmers Home Administration.

8. The Purchaser agrees to notify the Seller in writing at least ten (10) days prior to the estimated date of completion of construction of the Purchaser's water transmission and distribution system.

9. Any modification to this Agreement pertaining to the formula for determining variable fiscal year rate charges to be paid by the Purchaser, which formula is provided for in the Variable Rate Schedule attached hereto, is subject to the approval of the Farmers Home Administration. Other provisions of this Agreement may be modified or altered by mutual agreement.

10. The terms of this Agreement shall extend for a term of Forty (40) years from the date of the initial delivery of any water as shown by the first bill submitted by the Seller to the Purchaser and, thereafter may be renewed or extended for such term, or terms, as may be agreed upon by the Seller and the Purchaser. The delivery date shall be inserted and made a part of this contract on the back of the last page of this contract and shall be signed by the Mayor of the City of Madisonville, and the appropriate officials of the Nebo Water District.

11. That this Agreement is subject to such rules, regulations, or laws as may be applicable to similar agreements in the Commonwealth of Kentucky, and the Seller and Purchaser will collaborate in obtaining such permits, certificates, or the like, as may be required to comply therewith.

12. Any successor to either the Seller or Purchaser shall succeed to the obligations, rights and duties of its predecessor as set forth in this Agreement or any amendments thereof.

13. Failure of pressure to the main supply, line breaks, power failure, flood, fire, earthquakes or other catastrophes shall excuse the Seller from complying with those terms of this Agreement for supply of water or pressure until the time as the cause of the reduction of pressure or supply of water has been removed or remedied. A reasonable effort will be made by the Seller to remedy or remove the reduction of pressure or loss of supply of water.

14. This contract is hereby pledged by the Nebo Water District to the United States of America acting through the Farmers Home Administration as part of the security for a loan from the United States of America.

15. Should the sale of this water cause an excessive use of the Seller's existing treatment plant resulting in any governmental regulatory agency refusing to permit the excessive use, the seller shall be relieved of his obligations hereunder until said agency remove said restrictions, or should it become physically impossible for the seller to furnish water to the purchasers, and sellers correct wholesale and retail consumers with its present water treatment facilities, then seller shall be relieved of its obligations hereunder until the seller's new water treatment plant is constructed and operational.

16. The Purchaser shall adopt a regulation providing that any subdivision of 5 or more lots by a subdivider or developer shall be required to comply with the subdivision regulations of the City of Madisonville provided said real estate is located within 3 miles of the City limits of Madisonville.

17. Seller shall have the option to purchase any facilities of Purchaser existing within any duly annexed territory of the Seller at a reasonable and fair price to be negotiated by the parties.

IN WITNESS WHEREOF, the parties hereto, acting under authority of their respective governing bodies, cause this Agreement to be duly executed.

City of Madisonville, Hopkins County,
Kentucky

BY: James L. Gill, Jr.
Mayor, -Curtis McCoy, for.
Mayor Pro-tem, James L. Gill, Jr.

ATTESTED BY:

Loisene Rice
Clerk-Treasurer
City of Madisonville, Hopkins County,
Kentucky

Nebo Water District, Hopkins County,
Kentucky
BY: Water Commissioners

James W. Rust Chairman
W. H. ...
...

ATTESTED BY:

W. H. ...
Secretary

Approved By:
Farmers Home Administration

David R. King
Community Program Specialist
Title

7-16-79

APPENDIX A

The water meter shall be located on the West property line of the General Electric property near the General Electric Manufacturing Plant in Madisonville, Kentucky.

AGREEMENT BETWEEN THE CITY OF MADISONVILLE
AND THE NEBO WATER DISTRICT FOR THE SALE
AND PURCHASE OF TREATED WATER

VARIABLE RATE SCHEDULE

Section 1, General.

This variable rate schedule attachment is a part of and incorporated into the Water Purchase Agreement made and entered into this ____ day of _____, 1977, by and between the City of Madisonville, Hopkins County, Kentucky ("Seller") and the Nebo Water District, Hopkins County, Kentucky ("Purchaser").

Section 2, Definitions.

Unless the context specifically indicates otherwise, the meaning of terms used in this rate schedule attachment shall be as follows:

- (a) "Seller" shall mean the City of Madisonville Municipal Water Utility.
- (b) "Purchaser" shall mean the Nebo Water District.
- (c) "Seller's operating year" shall mean a calendar year.
- (d) "Wholesale fiscal billing rate year" shall mean a twelve (12) month period commencing July 1 and ending the following June 30.
- (e) "Initial wholesale fiscal year billing rate for the Nebo Water District" shall mean the initial rate or charges for purchased water during a period commencing on the date of this agreement and extending through June 30, 1978.
- (f) "Capital costs of plant" shall mean the recorded un-depreciated costs of the Seller's property, plant and equipment at December 31 each calendar year, net of governmental grants, as identified and recognized in

the annual examination of the Seller's financial records, by the firm of Certified Public Accountants conducting the examination of the Seller's financial records for the most recent calendar year.

- (g) "Operation and maintenance expense" shall mean all operating expenses, excluding depreciation expenses, capital costs of improvements, betterments, replacements, etc., and debt service costs (including interest) for the Seller's operating year as identified and recognized in the annual examination of the Seller's financial records, by the firm of Certified Public Accountants conducting the examination of the Seller's financial records for the most recent calendar year.
- (h) "Monthly payment date" shall mean a date established by the Seller whereby the Purchaser agrees to pay not later than the established date the charges for water furnished during the preceding month.
- (i) "Capital cost replacement factor" shall mean two (2) percent of total capital costs assigned to the Purchaser as a charge to partially recover the cost of replacing plant equipment dedicated to the use of the Purchaser.
- (j) "Capital cost recovery factor" shall mean six (6) percent of total capital costs assigned to the Purchaser as a charge to partially recover the capital costs of constructing plant facilities dedicated to the use of the Purchaser.
- (k) "Fiscal year wholesale charge rate" shall mean a rate based on demonstrable costs to the Seller for providing treated water. The rate will be computed on the basis

of the Seller's costs for the Seller's most recent operating year. The fiscal year wholesale charge rate may vary from year to year depending upon demonstrable costs.

- 1) "Cost review formula for revising fiscal year wholesale rate charges" shall mean the formula, which appears in Section 4 of this rate schedule attachment. The formula was developed on the basis of a special accounting study dated June 17, 1977 by H.J. Umbaugh & Associates, Certified Public Accountants, Indianapolis, Indiana, which study is by reference made a part of this Water Purchase Agreement the same as if the study were incorporated herein.
- (m) "Total billed gallons" shall mean the total billed water consumption for all users serviced by the Seller during the Seller's most recent operating year.
- (n) "Wholesale user's percent of total billed gallons" shall mean the percent of total usage billed to the wholesale purchaser during the same period identified in subsection (m), above.
- (o) "Cost function" shall mean a cost that is identified by the nature of the service provided and is included in the cost review formula in Section 4 (b) of this attachment.

Section 3, Initial wholesale fiscal year billing rate for the Nebo Water District.

- (a) The initial fiscal year billing rate or wholesale charge to the Purchaser for treated water shall be fifty-nine (\$.59) cents per 1,000 gallons.
- (b) Computation of the initial rate is included in an Accounting Report identified in Section 2 (1) above.

Section 4, Cost review formula for revising fiscal year wholesale rate charges.

- (a) Each calendar year commencing on and after January 1, 1978, the Seller shall prior to July 1 of that year determine the rate or charges for wholesale water purchases for the next wholesale fiscal billing rate year based upon a calculation of the following demonstrable costs. Such costs shall be taken from the annual financial report of the Seller for the preceding operating year which has been examined by a firm of Certified Public Accountants.
- (b) Cost review formula for revising fiscal year wholesale rate charges.

Section 5, Provision to modify formula for determining variable fiscal year wholesale water rate charges.

- (a) At the end of every five (5) year period either party to this Agreement may request that a special study be conducted by a firm of consulting engineers, certified public accountants, or other outside utility rate consultants to review the continuing applicability and equity of fiscal year charges determined on the basis of the formula outlined in Section 4, above. Provided, that both parties shall agree upon a consultant for this purpose.
- (b) The cost of such special study authorized in Section 5 (a) above will be borne by the party requesting such study or as may be agreed to by both parties.

Section 6, Billing period, monthly date and notification of fiscal year wholesale billing rate.

- (a) The billing period and monthly payment date shall be as established by the Seller in accordance with any applicable laws, rules, regulations or procedures governing normal service and billing charges.
- (b) The wholesale user shall be notified at least sixty (60) days in advance of the revised wholesale billing rate for each next succeeding fiscal year. The notification shall include a copy of the computation and cost review formula used for revising the fiscal year wholesale rate charges.

Section 7, Right to inspect or otherwise review Seller's financial reports and records.

- (a) Upon request the purchaser shall have the right to inspect or review the books and records of the Seller.
- (b) If desired, the purchaser may request an independent audit of the books of the Seller as they pertain to the cost of treating and supplying water, and the parties shall agree upon a Certified Public Accountant for this purpose. The cost of such audit shall be borne by the Purchaser.

-1- Capital cost:

<u>Cost Function</u>	<u>Amount</u>	<u>Percent</u>	<u>Wholesale User's % Of Total Billed Gallons</u>	<u>Cost</u>
Source of supply	\$	100.0% X		\$
Treatment plant		100.0% X		
Storage		65.0% X		
Transmission & distribution		43.0% X		
General		10.0% X		
Customer		.1% X		
Hydrants		0.0% X		
Total	<u>\$</u>			<u>\$</u>

User Charge
Per 1,000
Gallons

-2- Replacement cost:

Allocated capital cost x 2% + wholesale users most recent annual billed gals.

\$

-3- Capital cost recovery:

Allocated capital cost x 6% + wholesale users most recent annual billed gals.

-4- Cash operation and maintenance expenses:

<u>Cost Function</u>	<u>Amount</u>	<u>Percent</u>	<u>Total Billed Gallons =</u>
Treatment	\$	90%	\$
Transmission & dist. (1)		45%	
General		45%	
Commercial		0	
Hydrant maint.		0	
Total	<u>\$</u>		<u>\$</u>

-5- Customer costs \$144.00 divided by wholesale user's most recent annual billed gallons.

Total

\$

-6- The user charge or rate determined above shall be increased or decreased to the nearest one cent. An amount of five (\$.005) mills or more shall be increased to the next highest cent, whereas, an amount of four (\$.004) mills or less shall be decreased to the next lower cent.



BerryKington & Utley PSC
Certified Public Accountants

2822 North Main Street ■ Madisonville, KY 42431
Phone 270-821-3355 ■ Fax 270-821-0101

January 19, 2017

Mr. Cory Alexander
City Finance Director/Treasurer
City of Madisonville, Kentucky
67 North Main Street
Madisonville, KY 42431

Dear Cory:

We have prepared the accompanying Cost Review Formulas for revising calendar year wholesale rate charges as per Treated Water Sale and Purchase Agreements with the Nebo Water District.

We prepared the Cost Review Formulas using June 30, 2016 audited financial statements and wholesale user consumption records as provided by the City of Madisonville. We did not audit the wholesale user consumption records during our June 30, 2016 audit due to the fact that such records were outside the scope of the audit.

The wholesale water rate to be charged to the Nebo Water District is \$5.01 per each one thousand gallons of treated water. It is my understanding that the new rate will be charged from March 31, 2017 to March 31, 2018.

We appreciate the opportunity to be of service to the City of Madisonville. Please call if you have any questions regarding these computations.

Very truly yours,

Charles A. Kington, CPA

CITY OF MADISONVILLE, KENTUCKY

WATER RATE ANALYSIS

NEBO WATER DISTRICT

(PER 1,000 GALLONS)

CAPITAL COSTS	Amount	Percentage		Capital Costs To Be Shared	Allocation Percentage	Allocated Capital Costs	Cost Per 1,000 Gallons Of Water
		To Be Shared	To Be				
Source of Supply	\$ 2,050,392.44	100.00		\$ 2,050,392.44	11.5423	\$ 236,662.45	
Water Treatment Plant	19,281,797.00	100.00		19,281,797.00	11.5423	2,225,562.86	
Storage Facilities	1,995,265.63	65.00		1,296,922.66	11.5423	149,694.70	
Transmission and Distribution	8,699,961.69	43.00		3,740,983.53	11.5423	431,795.54	
General	615,857.40	10.00		61,585.74	11.5423	7,108.41	
Customer and Administrative	4,358,082.79	0.10		4,358.08	11.5423	503.02	
Hydrants	201,960.13						
Total	\$ 37,203,317.08			\$ 26,436,039.45		\$ 3,051,326.98	

ALLOCATED CAPITAL COST X 2%

DIVIDED BY WHOLESAL USER'S

MOST RECENT ANNUAL BILLED

\$ 3,051,326.98 X 2 Percent = \$ 61,026.54 X 1/108,325 = \$ 0.56337

ALLOCATED CAPITAL COST X 6%

DIVIDED BY WHOLESAL USER'S

MOST RECENT ANNUAL BILLED

\$ 3,051,326.98 X 6 Percent = \$ 183,079.62 X 1/108,325 = 1.69010

CASH OPERATION AND MAINTENANCE

EXPENSES	Amount	Percentage To Be Shared	Allocated Expenses	Billed Gallons	Cost Per Gallon
Treatment	\$ 2,384,057.00	90.00	\$ 2,145,651.30	938,505	2.28624
Transmission and Distribution	884,217.00	45.00	397,897.65	938,505	0.42397
General	91,567.28	45.00	41,205.28	938,505	0.04391
Total	\$ 3,359,841.28		\$ 2,584,754.23		

CUSTOMER COSTS DIVIDED BY WHOLESAL USER'S MOST RECENT ANNUAL BILLED GALLONS

\$144.00 X 1/108,325 = 0.00133

CURRENT CALCULATED WATER RATE (Rounded \$5.01)

P:\City of Madisonville--Audit\Templates\Wholesale Water Rates

\$ 5.00892

CITY OF MADISONVILLE, KENTUCKY
WATER RATE ANALYSIS
CAPITAL COSTS

	<u>COST</u>	
<u>A. SOURCE OF SUPPLY</u>		
Green River Pipeline	\$ 3,364,071.64	11
Land, Dams and Lakes	1,155,924.86	12
Lakes and Intake Sources	530,395.94	10
Sub Total	5,050,392.44	
Less: Grants	(3,000,000.00)	
Total	<u>\$ 2,050,392.44</u>	
<u>B. WATER TREATMENT PLANT</u>	<u>\$ 19,281,797.00</u>	14
<u>C. STORAGE FACILITIES</u>	<u>\$ 1,995,265.63</u>	6
<u>D. TRANSMISSION AND DISTRIBUTION</u>		
Water Mains	\$ 7,897,923.57	1
Filtration	651,987.03	13
Distribution	114,176.03	2
Easements	35,875.06	3
Total	<u>\$ 8,699,961.69</u>	
<u>E. GENERAL MAINTENANCE EQUIPMENT</u>		
Distribution	\$ 463,955.98	4
Filtration	151,901.42	5
Total	<u>\$ 615,857.40</u>	
<u>F. CUSTOMER AND ADMINISTRATIVE</u>		
Water Services	\$ 2,051,536.75	7
Meters	2,197,656.96	8
Filtration Office Equipmen	50,489.15	9
Distribution Office Equipmen	7,910.42	16
Utility Office Equipment - (201,958.02 x 25%)	50,489.51	
Total	<u>\$ 4,358,082.79</u>	
<u>G. HYDRANTS</u>	<u>\$ 201,960.13</u>	15
GRAND TOTAL	<u>\$ 37,203,317.08</u>	

City of Madisonville
Depreciation Summary

	2012	2013	2014	2015	2016	
Filter						
Filter Plant Complex	5,550.00	5,500.00	5,550.00	5,550.00	5,550.00	14
Lake River Intake Source	522,786.96	522,786.96	522,786.96	522,786.96	522,786.96	10
Structures & Imp Plant	14,970.00	32,709.32	32,709.32	32,709.32	32,709.32	14
Tools & Work Equip Plant	-	-	-	-	-	14
Chemical Mach Plant	177,762.46	177,762.46	177,762.46	177,762.46	177,762.46	14
Communications Equip	-	-	-	-	-	14
Filter Plant Complex	18,583,905.11	18,624,713.88	18,636,094.62	18,669,614.51	18,708,342.35	14
Lab Equip Plant	114,943.65	114,943.65	114,943.65	114,943.65	123,668.44	14
Lake, River, Intake Source	7,608.98	7,608.98	7,608.98	7,608.98	7,608.98	10
Office Furniture	-	12,332.77	12,332.77	21,360.77	50,489.15	9
Serv & Maint Comp Plant	70,061.28	70,061.28	97,449.21	97,449.21	97,449.21	14
Structures & Imp Plant	77,962.00	77,962.00	77,962.00	77,962.00	77,962.00	14
Tools & Work Equip Plant	7,600.00	35,863.44	35,863.44	35,863.44	35,863.44	5
Vehicles Plant	89,953.98	89,953.98	89,953.98	89,953.98	116,037.98	5
Water Tanks & Towers	1,992,480.64	1,992,480.64	1,992,480.64	1,995,265.63	1,995,265.63	6
Water Treat Equip Plant	58,353.22	58,353.22	58,353.22	58,353.22	58,353.22	14
Location 85	349,797.30	426,821.30	426,821.30	426,821.30	426,821.30	13
Other Pumping Equip:						
South Main Project	196,507.09	196,507.09	196,507.09	196,507.09	196,507.09	13
Peabody Pump	-	-	-	-	-	13
#2 Pumps	9,059.00	9,059.00	9,059.00	9,059.00	9,059.00	13
Actuator	-	-	-	-	-	13
Pumping Equipment	13,155.64	13,155.64	13,155.64	13,155.64	13,155.64	13
Myers Pump 4"	6,444.00	6,444.00	6,444.00	6,444.00	6,444.00	13
Lake River Intake Source:						
Land Dams & Lakes	1,155,924.86	1,155,924.86	1,155,924.86	1,155,924.86	1,155,924.86	12
Green River Pipeline	3,364,071.64	3,364,071.64	3,364,071.64	3,364,071.64	3,364,071.64	11
Total	26,818,897.81	26,995,016.11	27,033,834.78	27,079,167.66	27,181,832.67	
Water						
Backhoes & Compressors	-	-	-	-	-	4
Fire Hydrants	203,363.44	203,363.44	203,363.44	206,534.35	201,960.13	15
Mapping	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	7
Meters	2,161,941.19	2,197,656.96	2,197,656.96	2,197,656.96	2,197,656.96	8
Service Taps	1,946,614.21	1,960,818.64	1,978,117.92	2,007,706.04	2,048,036.75	7
Tools & Work Equip	3,076.00	3,076.00	3,076.00	3,076.00	-	4
Vehicles	12,527.75	-	-	-	-	4
Water Mains	7,051,691.84	7,347,683.93	7,577,479.70	7,661,777.39	7,897,923.57	1
Backhoes & Compressors	125,737.06	125,737.06	134,700.06	134,700.06	8,963.00	4
Easements	35,875.06	35,875.06	35,875.06	35,875.06	35,875.06	3
Office Furn & Equip	7,910.42	7,910.42	7,910.42	7,910.42	7,910.42	16
Serv & Maint Complex	111,876.03	111,876.03	111,876.03	111,876.03	114,176.03	2
Tools & Work Equip	97,828.55	97,828.55	101,590.42	101,590.42	101,590.42	4
Vehicles	258,025.81	270,553.56	288,145.56	288,145.56	353,402.56	4
Total	12,019,967.36	12,365,879.65	12,643,291.57	12,760,348.29	12,970,994.90	
			39,677,126.35	39,839,515.95	40,152,827.57	
		1	7,897,923.57	9	50,489.15	
		2	114,176.03	10	530,395.94	
		3	35,875.06	11	3,364,071.64	
		4	463,955.98	12	1,155,924.86	
		5	151,901.42	13	651,987.03	
		6	1,995,265.63	14	19,281,797.00	
		7	2,051,536.75	15	201,960.13	
		8	2,197,656.96	16	7,910.42	
					<u>40,152,827.57</u>	

Book Asset Detail 7/01/15 - 6/30/16

WTR 05-04
 1300
 11/22/16

PPSC-Rhonda

No exceptions found

Asset #	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: Group 10											
Location: FILTER PLANT COMPLEX											
173	AIR BOAT SHELTER	6/23/87	5,550.00	0.00	0.00	4,763.98	166.67	4,930.65	619.35	S/L	33.3
	FILTER PLANT COMPLEX		5,550.00	0.00c	0.00	4,763.98	166.67	4,930.65	619.35		
Location: LAKE RIVER INTAKE SOURCE											
5	PARK LAKE PROJECT	6/30/87	58,010.29	0.00	0.00	49,793.60	1,742.05	51,535.65	6,474.64	S/L	33.3
6	ENGINEERING FOR PARK LAKE	6/30/87	15,781.16	0.00	0.00	13,545.93	473.91	14,019.84	1,761.32	S/L	33.3
7	PARK DAM IMPROVEMENTS	7/01/87	12,068.81	0.00	0.00	9,997.03	362.43	10,359.46	1,709.35	S/L	33.3
251	GREEN RIVER INTAKE IMP DE	5/15/02	30,500.00	0.00	0.00	30,500.00	0.00	30,500.00	0.00	S/L	10.0
258	GREEN RIVER INTAKE IMPR.	5/15/03	366,377.00	0.00	0.00	366,377.00	0.00	366,377.00	0.00	S/L	10.0
297	Green River Transformer Pump Ho	7/16/09	8,432.50	0.00	0.00	1,498.28	253.23	1,751.51	6,680.99	S/L	33.3
306	Green River Pipeline Study	7/15/09	26,275.00	0.00	0.00	7,882.50	1,313.75	9,196.25	17,078.75	S/L	20.0
315	Green River Pump Upgrade	1/14/11	5,342.20	0.00	0.00	2,403.99	534.22	2,938.21	2,403.99	S/L	10.0
	LAKE RIVER INTAKE SOURCE		522,786.96	0.00c	0.00	481,998.33	4,679.59	486,677.92	36,109.04		
Location: STRUCTURES & IMPR. PLANT											
324	Stationary Municipal Dock	9/30/11	14,970.00	0.00	0.00	1,685.81	449.55	2,135.36	12,834.64	S/L	33.3
331	Paving - Boat Dock/Turn Around	6/30/13	17,739.32	0.00	0.00	2,365.24	1,182.62	3,547.86	14,191.46	S/L	15.0
	STRUCTURES & IMPR. PLANT		32,709.32	0.00c	0.00	4,051.05	1,632.17	5,683.22	27,026.10		
	Group 10		561,046.28	0.00c	0.00	490,813.36	6,478.43	497,291.79	63,754.49		
Group: PLANT											
Location: CHEMICAL MACH. PLANT											
90	SERVICE & MAINT COMPLEX	5/30/77	163,331.46	0.00	0.00	163,331.46	0.00	163,331.46	0.00	S/L	33.3
231	5000 Gallon Tank	2/24/00	10,431.00	0.00	0.00	10,431.00	0.00	10,431.00	0.00	S/L	15.0
299	Walkie Pallet Truck 2.5 Tons	5/28/10	4,000.00	0.00	0.00	1,355.57	266.67	1,622.24	2,377.76	S/L	15.0
	CHEMICAL MACH. PLANT		177,762.46	0.00c	0.00	175,118.03	266.67	175,384.70	2,377.76		
Location: FILTER PLANT COMPLEX											
172	FILTER PLANT	1/01/79	4,201,407.58	0.00	0.00	3,615,733.95	126,168.40	3,741,902.35	459,505.23	S/L	33.3
229	Tube Settler Project	9/17/99	37,720.00	0.00	0.00	37,720.00	0.00	37,720.00	0.00	S/L	10.0
252	SLUDGE TREATMENT FAC DES	1/31/02	33,000.01	0.00	0.00	33,000.01	0.00	33,000.01	0.00	S/L	10.0
259	TREATMENT PLANT IMPROVEI	6/30/04	336,646.08	0.00	0.00	80,875.92	10,109.49	90,985.41	245,660.67	S/L	33.3
267	Treatment Plant Upgrade	5/31/05	168,083.54	0.00	0.00	40,380.40	5,047.55	45,427.95	122,655.59	S/L	33.3
271	Treatment Plant Upgrade	6/30/05	250,323.60	0.00	0.00	60,137.84	7,517.23	67,655.07	182,668.53	S/L	33.3
273	FILTRATION PLANT IMPROV	6/30/08	1,445,319.40	0.00	0.00	310,833.43	43,402.99	354,236.42	1,091,082.98	S/L	33.3
275	WATER TMT PLANT CIP	6/30/06	2,324,275.76	0.00	0.00	558,384.56	69,798.07	628,182.63	1,696,093.13	S/L	33.3
276	WTP SLUDGE FACILITY	7/31/05	391,646.21	0.00	0.00	116,631.40	11,761.15	128,392.55	263,253.66	S/L	33.3
284	FILTER PLANT IMPROV	6/30/07	8,614,728.13	0.00	0.00	2,069,604.40	258,700.55	2,328,304.95	6,286,423.18	S/L	33.3
285	RAW WATER INTAKE IMPROV	3/16/07	69,300.00	0.00	0.00	28,586.25	3,465.00	32,051.25	37,248.75	S/L	20.0
286	KINETROL ACTUATOR	10/10/06	1,971.00	0.00	0.00	1,971.00	0.00	1,971.00	0.00	S/L	5.0
288	FIBEROPTIC LINE NEW PLANT	11/05/08	12,367.65	0.00	0.00	2,476.00	371.40	2,847.40	9,520.25	S/L	33.3
289	REFRIGERATED DRYER	8/25/08	4,726.81	0.00	0.00	4,614.28	112.53	4,726.81	0.00	S/L	7.0
290	FILTER PLANT SOFTWARE	9/16/08	8,158.34	0.00	0.00	8,158.34	0.00	8,158.34	0.00	S/L	5.0

Book Asset Detail 7/01/15 - 6/30/16

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: PLANT Location: FILTER PLANT COMPLEX (continued)											
291	CONCRETED DRIVEWAY	6/28/09	2,113.28	0.00	0.00	845.34	140.89	986.23	1,127.05	S/L	15.0
292	PIPE SUPPORT STUDY	6/20/09	15,120.00	0.00	0.00	2,724.30	454.05	3,178.35	11,941.65	S/L	33.3
293	FENCING PLANT	10/23/08	6,671.00	0.00	0.00	2,223.67	333.55	2,557.22	4,113.78	S/L	20.0
294	COMPUTER SYST PLANT	6/30/09	32,738.00	0.00	0.00	32,738.00	0.00	32,738.00	0.00	S/L	5.0
295	FILTER PLANT UPGRADES	6/30/09	26,444.84	0.00	0.00	4,764.84	794.14	5,558.98	20,885.86	S/L	33.3
298	Air Powered Dock Leveler	5/12/10	5,357.00	0.00	0.00	3,954.00	765.29	4,719.29	637.71	S/L	7.0
300	Anterio LX Software Package	8/19/09	6,467.00	0.00	0.00	6,467.00	0.00	6,467.00	0.00	S/L	5.0
301	Anterio DataPort & Software	2/25/10	3,510.00	0.00	0.00	3,510.00	0.00	3,510.00	0.00	S/L	5.0
302	Dell E6500 for Plant	3/31/10	2,333.00	0.00	0.00	2,333.00	0.00	2,333.00	0.00	S/L	5.0
303	Sensor Assembly	9/14/09	4,097.95	0.00	0.00	3,414.95	585.42	4,000.37	97.58	S/L	7.0
304	Filtertrak Monitoring Equip	3/31/10	4,761.78	0.00	0.00	3,571.31	680.25	4,251.56	510.22	S/L	7.0
305	Chlorine Analyzer Equip	3/31/10	2,890.68	0.00	0.00	2,167.99	412.95	2,580.94	309.74	S/L	7.0
307	Doors for Plant	11/20/09	15,000.00	0.00	0.00	2,515.01	450.45	2,965.46	12,034.54	S/L	33.3
308	Plant Improvements	6/15/10	68,667.20	0.00	0.00	10,482.24	2,062.08	12,544.32	56,122.88	S/L	33.3
309	Elevator	3/18/10	107,667.61	0.00	0.00	28,262.75	5,383.38	33,646.13	74,021.48	S/L	20.0
310	Security System	6/10/10	3,934.12	0.00	0.00	2,856.93	562.02	3,418.95	515.17	S/L	7.0
311	Surge Tank	6/30/10	3,986.00	0.00	0.00	598.50	119.70	718.20	3,267.80	S/L	33.3
312	System Software	6/28/10	3,420.00	0.00	0.00	3,420.00	0.00	3,420.00	0.00	S/L	5.0
313	Vacuum Filter Equipment	7/31/09	8,800.00	0.00	0.00	7,438.08	1,257.14	8,695.22	104.78	S/L	7.0
316	Catwalk Platforms at Plant	10/22/10	8,500.00	0.00	0.00	1,021.04	255.26	1,276.30	7,223.70	S/L	33.3
319	Stainless Steel Piping Project	3/04/11	125,880.86	0.00	0.00	16,380.91	3,780.21	20,161.12	105,719.74	S/L	33.3
321	Metal Building for Basin Cover	6/30/11	80,318.18	0.00	0.00	9,647.84	2,411.96	12,059.80	68,258.38	S/L	33.3
323	2-Wall Mounted AC Units - N High	2/24/12	11,086.50	0.00	0.00	2,463.67	739.10	3,202.77	7,883.73	S/L	15.0
325	Cat Walks-Inside/Outside Water Fil	6/30/12	129,666.00	0.00	0.00	11,681.61	3,893.87	15,575.48	114,090.52	S/L	33.3
326	Cat Walk - Access Platform	6/30/12	4,800.00	0.00	0.00	432.42	144.14	576.56	4,223.44	S/L	33.3
328	Carbon Feeder Upgrade	6/30/14	11,380.74	0.00	0.00	1,625.82	1,625.82	3,251.64	8,129.10	S/L	7.0
332	Cat Walk Extension	6/30/13	7,200.00	0.00	0.00	432.44	216.22	648.66	6,551.34	S/L	33.3
333	Hydrocarbon Removal System	1/11/13	10,284.32	0.00	0.00	3,672.97	1,469.19	5,142.16	5,142.16	S/L	7.0
334	Heater for 600 Gallon Clean in Tank	3/22/13	3,974.45	0.00	0.00	1,788.50	794.89	2,583.39	1,391.06	S/L	5.0
335	15 Ton Air Compressor/Heat Pump	6/30/13	19,350.00	0.00	0.00	2,580.00	1,290.00	3,870.00	15,480.00	S/L	15.0
345	Snow Guards - Membrane/Admin Bldg	1/30/15	14,076.00	0.00	0.00	391.00	938.40	1,329.40	12,746.60	S/L	15.0
346	Snow Guards - Basin Bldg	1/23/15	6,612.00	0.00	0.00	183.67	440.80	624.47	5,987.53	S/L	15.0
348	LED Lighting Upgrade - Filter Plant	6/05/15	12,831.89	0.00	0.00	71.29	855.46	926.75	11,905.14	S/L	15.0
352	3 3-Ton Heat Pumps w/Evaporator	5/27/16	18,391.84	0.00c	0.00	0.00	102.18	102.18	18,289.66	S/L	15.0
353	Main Plant Gate Equipment	9/25/15	9,898.00	0.00c	0.00	0.00	494.90	494.90	9,403.10	S/L	15.0
354	Gate for Raw Water Building	5/06/16	10,438.00	0.00c	0.00	0.00	115.98	115.98	10,322.02	S/L	15.0
FILTER PLANT COMPLEX			18,708,942.35	0.00c	0.00	7,145,768.87	570,024.05	7,715,792.92	10,992,549.43		
Location: LAB EQUIPMENT PLANT											
151	SAMPLING STATION	1/01/95	93,258.27	0.00	0.00	93,258.27	0.00	93,258.27	0.00	S/L	15.0
260	CHRMLOX KUH HEATER	12/15/03	1,979.31	0.00	0.00	1,979.31	0.00	1,979.31	0.00	S/L	5.0
268	Lab - A/C Unit	8/24/04	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	0.00	S/L	5.0
269	Marsh McBirney Flow Meter	11/18/04	7,825.07	0.00	0.00	7,825.07	0.00	7,825.07	0.00	S/L	5.0
281	DIGITAL COPIER	8/17/06	3,795.00	0.00	0.00	3,795.00	0.00	3,795.00	0.00	S/L	5.0
282	ECLIPSE SAMPLING STATION	4/30/07	6,986.00	0.00	0.00	6,986.00	0.00	6,986.00	0.00	S/L	5.0
350	Spectrophotometer	6/29/16	8,724.79	0.00c	0.00	0.00	0.00	0.00	8,724.79	S/L	5.0

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Asset #	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: PLANT Location: LAB EQUIPMENT PLANT (continued)											
LAB EQUIPMENT PLANT			<u>23,688.44</u>	0.00c	0.00	114,943.65	0.00	114,943.65	8,724.79		
Location: LAKE,RIVER,INTAKE SOURCE											
314	Flow Meter Green River	7/13/09	7,608.98	0.00	0.00	3,043.62	507.27	3,550.89	4,058.09	S/L	15.0
LAKE,RIVER,INTAKE SOURCE			<u>7,608.98</u>	0.00c	0.00	3,043.62	507.27	3,550.89	4,058.09		
Location: OFFICE EQUIPMENT											
336	2 Dell Laptop Computers	2/22/13	4,132.00	0.00	0.00	1,928.27	826.40	2,754.67	1,377.33	S/L	5.0
337	Filter Plant Wireless Internet System	5/17/13	8,200.77	0.00	0.00	3,416.98	1,640.15	5,057.13	3,143.64	S/L	5.0
343	Appassure Backup	10/17/14	2,166.00	0.00	0.00	288.80	433.20	722.00	1,444.00	S/L	5.0
344	Security Camera System	6/30/15	6,862.00	0.00	0.00	0.00	980.29	980.29	5,881.71	S/L	7.0
349	Kool Aire K-0420 Ice Cube Machin	6/30/16	2,986.00	0.00c	0.00	0.00	0.00	0.00	2,986.00	S/L	7.0
355	Axis Security Camera System	8/07/15	4,225.59	0.00c	0.00	0.00	553.35	553.35	3,672.24	S/L	7.0
356	Wonderware Server Upgrade	2/19/16	15,667.80	0.00c	0.00	0.00	1,044.52	1,044.52	14,623.28	S/L	5.0
357	Software Upgrade for Server	8/07/15	2,904.00	0.00c	0.00	0.00	887.33	887.33	2,016.67	S/L	3.0
358	Hard Drive Upgrade for Server	8/07/15	3,344.99	0.00c	0.00	0.00	613.25	613.25	2,731.74	S/L	5.0
OFFICE EQUIPMENT			<u>50,489.15</u>	0.00c	0.00	5,634.05	6,978.49	12,612.54	37,876.61		
Location: SERV.& MAINT COMP. PLANT											
171	PEE WEE LAKE ROAD FENCE	1/01/94	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00	0.00	S/L	15.0
246	TURBIDITY DATA RECORDER	1/09/02	12,325.81	0.00	0.00	12,325.81	0.00	12,325.81	0.00	S/L	7.0
247	MONITORING EQUIP	4/21/02	2,843.25	0.00	0.00	2,843.25	0.00	2,843.25	0.00	S/L	7.0
248	TURBIDITY MONITOR	2/19/02	14,008.50	0.00	0.00	14,008.50	0.00	14,008.50	0.00	S/L	7.0
263	HANKISON AIR DRYER	1/13/04	1,715.00	0.00	0.00	1,715.00	0.00	1,715.00	0.00	S/L	5.0
264	INGERSOL RAND BARE PUMP	3/26/04	1,732.00	0.00	0.00	1,732.00	0.00	1,732.00	0.00	S/L	5.0
265	FREE CHLORINE ANALYZER	6/08/04	2,646.00	0.00	0.00	2,646.00	0.00	2,646.00	0.00	S/L	5.0
266	SPECTROPHOTOMETER	11/03/03	4,995.00	0.00	0.00	4,995.00	0.00	4,995.00	0.00	S/L	5.0
270	10" Demco Butterfly Valve	3/23/05	2,365.00	0.00	0.00	2,365.00	0.00	2,365.00	0.00	S/L	5.0
317	Filtertrak 660 Turbidimeter	9/17/10	19,473.67	0.00	0.00	13,214.26	2,781.95	15,996.21	3,477.46	S/L	7.0
318	Surface Scanner 7 Turbidimeter	10/22/10	4,457.05	0.00	0.00	2,971.36	636.72	3,608.08	848.97	S/L	7.0
327	Turbidity Sensor	9/27/13	5,071.00	0.00	0.00	1,267.75	724.43	1,992.18	3,078.82	S/L	7.0
329	Coaire Scroll Compressor	5/23/14	10,893.30	0.00	0.00	1,685.87	1,556.19	3,242.06	7,651.24	S/L	7.0
330	18" Flanged Butterfly Valve & Spo	6/30/14	11,423.63	0.00	0.00	2,284.73	2,284.73	4,569.46	6,854.17	S/L	5.0
SERV.& MAINT COMP. PLANT			<u>97,849.21</u>	0.00c	0.00	67,554.53	7,984.02	75,538.55	21,910.66		
Location: STRUCTURES & IMPR. PLANT											
239	RAW WATER BLDG ROOF	5/02/01	27,422.00	0.00	0.00	25,898.51	1,523.49	27,422.00	0.00	S/L	15.0
242	8X8 STORAGE BLDG	10/11/00	1,165.00	0.00	0.00	1,165.00	0.00	1,165.00	0.00	S/L	7.0
257	PLANT ROOF	9/03/02	49,375.00	0.00	0.00	42,243.10	3,291.67	45,534.77	3,840.23	S/L	15.0
STRUCTURES & IMPR. PLANT			<u>77,962.00</u>	0.00c	0.00	69,306.61	4,815.16	74,121.77	3,840.23		
Location: TOOLS & WORK EQUIP. PLANT											
237	325 GRASSHOPPER MOWER	6/08/01	7,600.00	0.00	0.00	7,600.00	0.00	7,600.00	0.00	S/L	5.0
338	Quincy Reciprocating Air Compres	8/10/12	10,865.94	0.00	0.00	6,338.47	2,173.19	8,511.66	2,354.28	S/L	5.0
339	Grasshopper Mower/Deck	7/20/12	13,420.50	0.00	0.00	7,828.63	2,684.10	10,512.73	2,907.77	S/L	5.0

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Asset #	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: PLANT Location: TOOLS & WORK EQUIP. PLANT (continued)											
340	8.5 Ft Snow Plow	6/21/13	3,977.00	0.00	0.00	1,590.80	795.40	2,386.20	1,590.80	S/L	5.0
TOOLS & WORK EQUIP. PLANT			35,863.44	0.00c	0.00	23,357.90	5,652.69	29,010.59	6,852.85		
Location: VEHICLES PLANT											
249	2002 CHEVY CC #7220	2/26/02	22,949.08	0.00	0.00	22,949.08	0.00	22,949.08	0.00	S/L	5.0
250	2002 FORD EXPLORER #1725	3/04/02	20,910.00	0.00	0.00	20,910.00	0.00	20,910.00	0.00	S/L	5.0
274	2008 FORD F150 #0767	1/01/08	17,138.40	0.00	0.00	17,138.40	0.00	17,138.40	0.00	S/L	5.0
277	2006 FORD F-150 #8843	5/16/06	12,643.95	0.00	0.00	12,643.95	0.00	12,643.95	0.00	S/L	5.0
296	FORD F 150 #5562	6/30/09	13,512.55	0.00	0.00	13,512.55	0.00	13,512.55	0.00	S/L	5.0
322	2004 Gas Clubcar #5248	6/30/11	2,800.00	0.00	0.00	2,240.00	560.00	2,800.00	0.00	S/L	5.0
359	2016 Ford Escape # 2622	11/10/15	26,084.00	0.00c	0.00	0.00	3,477.87	3,477.87	22,606.13	S/L	5.0
VEHICLES PLANT			116,047.98	0.00c	0.00	89,393.98	4,037.87	93,431.85	22,606.13		
Location: WATER TANKS & TOWERS											
178	HAROLD BERRY WATER TANK	6/30/92	49,632.20	0.00	0.00	16,544.05	3,308.81	19,852.86	29,779.34	S/L	15.0
179	J.W. MCCOY WATER TANK	11/01/91	820,103.16	0.00	0.00	582,856.04	24,627.72	607,483.76	212,619.40	S/L	33.3
180	WATER TANK #3	1/01/93	780,471.82	0.00	0.00	527,345.78	23,437.59	550,783.37	229,688.45	S/L	33.3
181	WATER TANK #2	1/01/93	323,116.60	0.00	0.00	218,322.00	9,703.20	228,025.20	95,091.40	S/L	33.3
184	WELBORN TANK CONTROL VA	3/31/94	6,999.00	0.00	0.00	6,999.00	0.00	6,999.00	0.00	S/L	15.0
283	FREE RESIDUAL TANK	4/10/07	3,130.00	0.00	0.00	3,130.00	0.00	3,130.00	0.00	S/L	5.0
287	TANK @ RURAL KING	5/11/07	1,227.86	0.00	0.00	1,227.86	0.00	1,227.86	0.00	S/L	7.0
320	Harold Berry Tank Mixing System	5/13/11	7,800.00	0.00	0.00	2,166.67	520.00	2,686.67	5,113.33	S/L	15.0
347	LED Lighting Upgrade Inside Stora	5/08/15	2,784.99	0.00	0.00	30.94	185.67	216.61	2,568.38	S/L	15.0
WATER TANKS & TOWERS			1,995,263.63	0.00c	0.00	1,358,622.34	61,782.99	1,420,405.33	574,860.30		
Location: WATER TREAT. EQUIP. PLANT											
28	RATE OF FLOW CONTROLLERS	1/01/93	52,770.00	0.00	0.00	52,770.00	0.00	52,770.00	0.00	S/L	20.0
279	PLANT TMT EQUIPMENT	5/08/06	5,583.22	0.00	0.00	5,583.22	0.00	5,583.22	0.00	S/L	7.0
WATER TREAT. EQUIP. PLANT			58,353.22	0.00c	0.00	58,353.22	0.00	58,353.22	0.00		
PLANT			21,448,802.86	0.00c	0.00	9,111,096.80	662,049.21	9,773,146.01	11,675,656.85		
Group: PUMPING											
Location: CONSTRUCTION IN PROGRESS											
351	Green River Pump Station	6/30/16	15,854.00	0.00c	0.00	0.00	0.00	0.00	15,854.00	Memo	0.0
CONSTRUCTION IN PROGRESS			15,854.00	0.00c	0.00	0.00	0.00	0.00	15,854.00		
Location: Location 85											
2	SOUTH MAIN PROJECT	1/01/78	196,507.09	0.00	0.00	196,507.09	0.00	196,507.09	0.00	S/L	33.3
183	NORTHSIDE FORCE MAIN	6/30/83	349,797.30	0.00	0.00	349,797.30	0.00	349,797.30	0.00	S/L	25.0
341	Valve Replacement North High Ser	6/30/13	26,964.00	0.00	0.00	3,595.20	1,797.60	5,392.80	21,571.20	S/L	15.0
342	North High Service Bldg Pump Cor	6/30/13	50,060.00	0.00	0.00	6,674.66	3,337.33	10,011.99	40,048.01	S/L	15.0
Location 85			623,328.39	0.00c	0.00	556,574.25	5,134.93	561,709.18	61,619.21		

Book Asset Detail 7/01/15 - 6/30/16

Asset	d	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: PUMPING (continued)												
Location: OTHER PUMPING EQUIP.												
243		SERVICE #2 PUMPS	2/22/02	9,059.00	0.00	0.00	9,059.00	0.00	9,059.00	0.00	S/L	7.0
278		PUMPING EQUIPMENT	1/17/06	13,155.64	0.00	0.00	13,155.64	0.00	13,155.64	0.00	S/L	7.0
280		MYERS PUMP 4"	2/24/06	6,444.00	0.00	0.00	6,444.00	0.00	6,444.00	0.00	S/L	7.0
		OTHER PUMPING EQUIP.		<u>28,658.64</u>	<u>0.00c</u>	<u>0.00</u>	<u>28,658.64</u>	<u>0.00</u>	<u>28,658.64</u>	<u>0.00</u>		
		PUMPING		<u>667,841.03</u>	<u>0.00c</u>	<u>0.00</u>	<u>585,232.89</u>	<u>5,134.93</u>	<u>590,367.82</u>	<u>77,473.21</u>		
Group: SOURCE												
Location: LAKE,RIVER,INTAKE SOURCE												
10		GREEN RIVER PIPELINE	1/01/80	3,364,071.64	0.00	0.00	3,364,071.64	0.00	3,364,071.64	0.00	S/L	33.3
		LAKE,RIVER,INTAKE SOURCE		<u>3,364,071.64</u>	<u>0.00c</u>	<u>0.00</u>	<u>3,364,071.64</u>	<u>0.00</u>	<u>3,364,071.64</u>	<u>0.00</u>		
Location: LAND												
8		LAND DAMS & LAKES	1/01/54	1,155,924.86	0.00	0.00	0.00	0.00	0.00	1,155,924.86	Memo	0.0
		LAND		<u>1,155,924.86</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,155,924.86</u>		
		SOURCE		<u>4,519,996.50</u>	<u>0.00c</u>	<u>0.00</u>	<u>3,364,071.64</u>	<u>0.00</u>	<u>3,364,071.64</u>	<u>1,155,924.86</u>		
		Grand Total		<u>27,197,686.67</u>	<u>0.00c</u>	<u>0.00</u>	<u>13,551,214.69</u>	<u>673,662.57</u>	<u>14,224,877.26</u>	<u>2,972,809.41</u>		

	<u>Cost</u>	<u>Depr</u>	<u>Accum Depr</u>
CIP	15,854.00 c	-	-
Land	1,155,924.86	-	-
A	25,330,016.29	648,235.56	13,633,392.63
B	695,891.52	25,427.01	591,484.63
	<u>27,197,686.67</u> R-1	<u>673,662.57</u> R-2	<u>14,224,877.26</u> R-3
	F	F	F

F Footed
 C-Recalculated by auditor

R- Cross-referenced with some w/p

210 City of Madisonville -WATER DISTRIBUTION
 61-6001864
 FYE: 6/30/2016

Book Asset Detail 7/01/15 - 6/30/16

WTR 05.00 11/16/2016 11:24 AM
 B20
 11/22/16 No exceptions found
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Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: CITY WIDE DISTRIBUTION												
Location: FIRE HYDRANTS												
156	d	FIRE HYDRANTS	6/30/82	12,706.62	0.00	0.00	12,400.39	306.23	12,706.62	0.00	S/L	33.3
157		FIRE HYDRANTS	6/30/83	27,484.97	0.00	0.00	25,585.65	825.37	26,411.02	1,073.95	S/L	33.3
158		FIRE HYDRANTS	6/30/84	12,099.50	0.00	0.00	11,081.99	363.35	11,445.34	654.16	S/L	33.3
159		FIRE HYDRANTS	1/01/86	5,182.12	0.00	0.00	4,590.79	155.62	4,746.41	435.71	S/L	33.3
160		FIRE HYDRANTS	1/01/87	15,407.07	0.00	0.00	13,224.65	462.67	13,687.32	1,719.75	S/L	33.3
161		FIRE HYDRANTS	1/01/88	16,334.63	0.00	0.00	13,489.57	490.53	13,980.10	2,354.53	S/L	33.3
162		FIRE HYDRANTS	1/01/92	67,663.50	0.00	0.00	47,750.59	2,031.94	49,782.53	17,880.97	S/L	33.3
163		FIRE HYDRANTS	1/01/92	33,081.58	0.00	0.00	22,849.12	993.44	23,842.56	9,239.02	S/L	33.3
164		HYDRANTS	1/01/94	5,362.08	0.00	0.00	3,461.93	161.02	3,622.95	1,739.13	S/L	33.3
235		(4) HYDRANTS	5/05/03	3,340.00	0.00	0.00	1,220.32	100.30	1,320.62	2,019.38	S/L	33.3
329		Mahr Park Fire Hydrant	1/30/15	7,872.28	0.00	0.00	98.50	236.40	334.90	7,537.38	S/L	33.3
334		3 6" Fire Hydrants - Eastview Dr	6/30/16	8,132.40	0.00c	0.00	0.00	0.00	0.00	8,132.40	S/L	33.3
FIRE HYDRANTS				214,666.75	0.00c	0.00	155,753.50	6,126.87	161,880.37	52,786.38		
*Less: Dispositions and Transfers				12,706.62	0.00	0.00	12,400.39	0.00	0.00	0.00		
Net FIRE HYDRANTS				201,960.13	0.00c	0.00	143,353.11	6,126.87	149,173.75	52,786.38		
Location: MAPPING												
247		SYSTEM MAPPING	1/01/04	3,500.00	0.00	0.00	2,012.50	175.00	2,187.50	1,312.50	S/L	20.0
MAPPING				3,500.00	0.00c	0.00	2,012.50	175.00	2,187.50	1,312.50		
Location: METERS												
288		AMR WATER METERS	1/01/09	32,017.85	0.00	0.00	10,405.79	1,600.89	12,006.68	20,011.17	S/L	20.0
295		AMR Water Meters	1/01/10	752,310.52	0.00	0.00	206,885.41	37,615.53	244,500.94	507,809.58	S/L	20.0
306		AMR Water Meters	1/01/11	809,472.14	0.00	0.00	182,131.24	40,473.61	222,604.85	586,867.29	S/L	20.0
311		AMR Water Meters	1/01/12	568,140.68	0.00	0.00	99,424.61	28,407.03	127,831.64	440,309.04	S/L	20.0
317		AMR Water Meters	1/01/13	35,715.77	0.00	0.00	4,464.47	1,785.79	6,250.26	29,465.51	S/L	20.0
METERS				2,197,856.96	0.00c	0.00	503,371.52	109,882.85	613,194.37	1,584,462.59		
Location: SERVICE TAPS												
82	d	SERVICES	6/30/82	4,507.22	0.00	0.00	4,398.55	108.67	4,507.22	0.00	S/L	33.3
83		SERVICES	1/01/87	51,808.92	0.00	0.00	44,470.52	1,555.82	46,026.34	5,782.58	S/L	33.3
84		SERVICES	1/01/88	16,053.43	0.00	0.00	13,257.27	482.08	13,739.35	2,314.08	S/L	33.3
85		SERVICES	1/01/89	11,510.46	0.00	0.00	9,159.99	345.66	9,505.65	2,004.81	S/L	33.3
87		WATER TAPS	1/01/91	76,788.15	0.00	0.00	56,495.78	2,305.95	58,801.73	17,986.42	S/L	33.3
92		WATER TAPS	1/01/94	62,141.62	0.00	0.00	40,121.37	1,866.11	41,987.48	20,154.14	S/L	33.3
93		NEW SERVICES	1/01/94	45,573.18	0.00	0.00	29,424.04	1,368.56	30,792.60	14,780.58	S/L	33.3
94		WATER TAPS	1/01/95	39,404.50	0.00	0.00	24,258.06	1,183.32	25,441.38	13,963.12	S/L	33.3
95		WATER SERVICES	1/01/95	153.04	0.00	0.00	94.30	4.60	98.90	54.14	S/L	33.3
169		WATER TAPS/NEW SERVICES	1/01/96	91,749.73	0.00	0.00	53,727.37	2,755.25	56,482.62	35,267.11	S/L	33.3
180		NEW WATER LINES	1/01/98	13,764.47	0.00	0.00	7,233.62	413.35	7,646.97	6,117.50	S/L	33.3
181		NEW WATER SERVICES	1/01/98	70,853.92	0.00	0.00	37,235.62	2,127.75	39,363.37	31,490.55	S/L	33.3
193		SERVICES	1/01/90	40,952.39	0.00	0.00	31,359.90	1,229.80	32,589.70	8,362.69	S/L	33.3
194		WATER SERVICES	1/01/92	92,906.98	0.00	0.00	65,565.00	2,790.00	68,355.00	24,551.98	S/L	33.3
195		NEW SERVICES	1/01/93	2,398.17	0.00	0.00	1,620.45	72.02	1,692.47	705.70	S/L	33.3
196		WATER TAPS	1/01/93	16,984.30	0.00	0.00	11,475.90	510.04	11,985.94	4,998.36	S/L	33.3

Asset	d l	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: CITY WIDE DISTRIBUTION Location: SERVICE TAPS (continued)												
207		NEW SERVICES	1/01/97	104,407.08	0.00	0.00	58,003.97	3,135.35	61,139.32	43,267.76	S/L	33.3
217		New Water Services	1/01/00	41,031.36	0.00	0.00	19,098.64	1,232.17	20,330.81	20,700.55	S/L	33.3
219		NEW WATER SERVICES	1/01/01	37,250.82	0.00	0.00	16,220.28	1,118.64	17,338.92	19,911.90	S/L	33.3
220		REXAM WATER SERVICES	3/27/01	13,848.64	0.00	0.00	5,926.29	415.88	6,342.17	7,506.47	S/L	33.3
228		HOPKINS COUNTY JAIL	9/10/00	63,050.17	0.00	0.00	28,085.43	1,893.40	29,978.83	33,071.34	S/L	33.3
234		NEW SERVICES	1/01/02	36,140.64	0.00	0.00	14,651.55	1,085.30	15,736.85	20,403.79	S/L	33.3
240		NEW SERVICES	1/01/03	55,922.11	0.00	0.00	20,991.75	1,679.34	22,671.09	33,251.02	S/L	33.3
245		WATER TAPS	1/01/04	81,264.39	0.00	0.00	28,064.26	2,440.37	30,504.63	50,759.76	S/L	33.3
250		Hydraulic Computer Model	6/08/05	160,022.50	0.00	0.00	80,678.06	8,001.13	88,679.19	71,343.31	S/L	20.0
252		Hydrostatic Pump	2/21/05	2,550.00	0.00	0.00	2,550.00	0.00	2,550.00	0.00	S/L	5.0
253		2" Pump	2/21/05	1,001.23	0.00	0.00	1,001.23	0.00	1,001.23	0.00	S/L	5.0
254		3" Pump	2/21/05	1,378.67	0.00	0.00	1,378.67	0.00	1,378.67	0.00	S/L	5.0
258		Water Taps	1/01/05	46,001.21	0.00	0.00	14,504.91	1,381.42	15,886.33	30,114.88	S/L	33.3
261		NORTH PRESSURE ZONE STUD	2/29/08	119,688.20	0.00	0.00	35,906.46	5,984.41	41,890.87	77,797.33	S/L	20.0
262		RIDGEWOOD PRESSURE ZONE	6/30/08	43,500.16	0.00	0.00	9,144.17	1,306.31	10,450.48	33,049.68	S/L	33.3
265		WATER TAPS	1/01/08	59,486.86	0.00	0.00	13,397.93	1,786.39	15,184.32	44,302.54	S/L	33.3
271		WATER TAPS	1/01/06	61,041.82	0.00	0.00	17,414.35	1,833.09	19,247.44	41,794.38	S/L	33.3
279		New Water Services	1/01/07	46,308.40	0.00	0.00	11,820.44	1,390.64	13,211.08	33,097.32	S/L	33.3
280		Woodson Ave Paving	5/31/07	6,073.17	0.00	0.00	3,272.78	404.88	3,677.66	2,395.51	S/L	15.0
281		Water Taps	1/01/07	66,184.65	0.00	0.00	16,894.00	1,987.53	18,881.53	47,303.12	S/L	33.3
291		4" Honda GX340 Trash Pump	1/22/10	2,295.69	0.00	0.00	2,295.69	0.00	2,295.69	0.00	S/L	5.0
297		Water Taps	1/01/10	32,659.48	0.00	0.00	5,394.23	980.77	6,375.00	26,284.48	S/L	33.3
298		North Pressure Zone Study	6/30/10	45,195.86	0.00	0.00	11,298.95	2,259.79	13,558.74	31,637.12	S/L	20.0
304		Water Taps	1/01/11	28,893.06	0.00	0.00	3,904.47	867.66	4,772.13	24,120.93	S/L	33.3
309		Water Taps	1/01/12	49,101.32	0.00	0.00	5,160.79	1,474.51	6,635.30	42,466.02	S/L	33.3
315		Water Taps	1/01/13	45,760.47	0.00	0.00	3,435.47	1,374.19	4,809.66	40,950.81	S/L	33.3
326		Water Taps	1/01/14	50,139.21	0.00	0.00	2,258.52	1,505.68	3,764.20	46,375.01	S/L	33.3
330		Water Taps	1/01/15	69,958.39	0.00	0.00	1,050.43	2,100.85	3,151.28	66,807.11	S/L	33.3
337		Water Taps	1/01/16	44,837.93	0.00c	0.00	0.00	673.24	673.24	44,164.69	S/L	33.3
SERVICE TAPS				2,052,543.97	0.00c	0.00	863,701.46	67,431.92	931,133.38	1,121,410.59		
*Less: Dispositions and Transfers				4,507.22	0.00	0.00	4,398.55	0.00	4,507.22	0.00		
Net SERVICE TAPS				2,048,036.75	0.00c	0.00	859,302.91	67,431.92	926,626.16	1,121,410.59		
Location: TOOLS & WORK EQUIP.												
236	d	(2) HONDA TRASH PUMPS	5/12/03	3,076.00	0.00	0.00	3,076.00	0.00	3,076.00	0.00	S/L	5.0
TOOLS & WORK EQUIP.				3,076.00	0.00c	0.00	3,076.00	0.00	3,076.00	0.00		
*Less: Dispositions and Transfers				3,076.00	0.00	0.00	3,076.00	0.00	3,076.00	0.00		
Net TOOLS & WORK EQUIP.				0.00	0.00c	0.00	0.00	0.00	0.00	0.00		
Location: WATER MAINS												
34		WATER MAINS	6/30/82	411,597.84	0.00	0.00	383,431.54	12,360.30	395,791.84	15,806.00	S/L	33.3
44		WATER MAINS	1/01/92	156,742.31	0.00	0.00	110,614.03	4,706.98	115,321.01	41,421.30	S/L	33.3
45		WATER MAINS	1/01/92	260,830.49	0.00	0.00	180,167.05	7,833.35	188,000.40	72,850.09	S/L	33.3
46		WATER MAINS	1/01/92	152,227.39	0.00	0.00	107,424.86	4,571.39	111,996.25	40,231.14	S/L	33.3
47		WATER MAINS	1/01/92	10,503.48	0.00	0.00	7,254.66	315.42	7,570.08	2,933.40	S/L	33.3
48		PRIDE AVE WATER LINE	1/01/93	126,338.64	0.00	0.00	85,363.88	3,793.95	89,157.83	37,180.81	S/L	33.3
49		KY WATER LINE	1/01/93	21,881.43	0.00	0.00	14,784.75	657.10	15,441.85	6,439.58	S/L	33.3

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: CITY WIDE DISTRIBUTION Location: WATER MAINS (continued)												
50		NEW MAINS	1/01/94	44,219.16	0.00	0.00	28,549.85	1,327.90	29,877.75	14,341.41	S/L	33.3
51		BORING FOR NEW LINES	11/01/93	5,700.00	0.00	0.00	3,708.68	171.17	3,879.85	1,820.15	S/L	33.3
52		WATER MAINS	1/01/95	130,617.76	0.00	0.00	80,410.43	3,922.46	84,332.89	46,284.87	S/L	33.3
166		NEW LINES	1/01/96	40,863.77	0.00	0.00	23,929.23	1,227.14	25,156.37	15,707.40	S/L	33.3
182		WATER MAINS	6/30/84	156,731.79	0.00	0.00	143,550.78	4,706.66	148,257.44	8,474.35	S/L	33.3
183		WATER MAINS	1/01/86	124,476.31	0.00	0.00	110,271.88	3,738.03	114,009.91	10,466.40	S/L	33.3
184		WATER MAINS-PIPE	1/01/86	39,318.33	0.00	0.00	34,831.54	1,180.73	36,012.27	3,306.06	S/L	33.3
185		WATER MAINS	1/01/87	247,687.67	0.00	0.00	212,604.83	7,438.07	220,042.90	27,644.77	S/L	33.3
186		WATER MAINS	1/01/88	137,881.68	0.00	0.00	113,866.23	4,140.59	118,006.82	19,874.86	S/L	33.3
187		WATER MAINS	1/01/89	300,050.98	0.00	0.00	238,779.31	9,010.54	247,789.85	52,261.13	S/L	33.3
188		WATER MAINS	1/01/90	435,968.45	0.00	0.00	333,849.82	13,092.15	346,941.97	89,026.48	S/L	33.3
189		WATER MAINS	1/01/91	351,412.38	0.00	0.00	258,546.54	10,552.92	269,099.46	82,312.92	S/L	33.3
190		KY AVE WATER LINE	1/01/92	396,691.05	0.00	0.00	279,947.04	11,912.64	291,859.68	104,831.37	S/L	33.3
198		WATER LINES	1/01/97	57,713.44	0.00	0.00	32,063.09	1,733.14	33,796.23	23,917.21	S/L	33.3
206		WATER LINES	1/01/97	8,071.74	0.00	0.00	4,484.22	242.39	4,726.61	3,345.13	S/L	33.3
211		New Mains - Water	6/15/99	85,932.74	0.00	0.00	41,504.01	2,580.56	44,084.57	41,848.17	S/L	33.3
212		New Services	6/15/99	84,477.03	0.00	0.00	40,801.00	2,536.85	43,337.85	41,139.18	S/L	33.3
216		New Water Mains	1/01/00	224,750.10	0.00	0.00	104,613.38	6,749.25	111,362.63	113,387.47	S/L	33.3
218		NEW WATER MAINS	1/01/01	234,238.00	0.00	0.00	101,995.47	7,034.17	109,029.64	125,208.36	S/L	33.3
233		NEW MAINS	1/01/02	93,542.12	0.00	0.00	37,922.45	2,809.07	40,731.52	52,810.60	S/L	33.3
241		NEW MAINS	1/01/03	5,360.25	0.00	0.00	2,012.12	160.97	2,173.09	3,187.16	S/L	33.3
246		WATER MAINS	1/01/04	2,812.16	0.00	0.00	971.17	84.45	1,055.62	1,756.54	S/L	33.3
248		WATER MAINS	1/01/04	15,972.79	0.00	0.00	5,516.09	479.66	5,995.75	9,977.04	S/L	33.3
259		Water Mains	1/01/05	301,666.01	0.00	0.00	95,119.92	9,059.04	104,178.96	197,487.05	S/L	33.3
266		WATER MAINS	1/01/08	267,098.08	0.00	0.00	60,157.20	8,020.96	68,178.16	198,919.92	S/L	33.3
269		WATER LINE LOF	6/30/06	74,352.57	0.00	0.00	20,095.29	2,232.81	22,328.10	52,024.47	S/L	33.3
272		WATER MAINS	1/01/06	301,951.43	0.00	0.00	86,142.30	9,067.61	95,209.91	206,741.52	S/L	33.3
273		NEW LINE CONSTRUCTION	1/01/06	13,328.16	0.00	0.00	3,802.37	400.25	4,202.62	9,125.54	S/L	33.3
282		Water Mains	1/01/07	246,818.20	0.00	0.00	63,001.66	7,411.96	70,413.62	176,404.58	S/L	33.3
283		Land O'Frost Line	5/15/07	653,292.06	0.00	0.00	160,216.77	19,618.38	179,835.15	473,456.91	S/L	33.3
284		Arch Street Services	5/31/07	42,711.30	0.00	0.00	10,367.85	1,282.62	11,650.47	31,060.83	S/L	33.3
286		WATER TAPS	1/01/09	77,691.48	0.00	0.00	15,165.02	2,333.08	17,498.10	60,193.38	S/L	33.3
287		WATER MAINS	1/01/09	82,532.27	0.00	0.00	16,109.92	2,478.45	18,588.37	63,943.90	S/L	33.3
296		Water Mains	1/01/10	100,815.40	0.00	0.00	16,651.19	3,027.49	19,678.68	81,136.72	S/L	33.3
299		Osbourne Ln Water Main Project	4/08/11	11,315.00	0.00	0.00	1,444.11	339.79	1,783.90	9,531.10	S/L	33.3
300		North Pressure Zone Project	4/01/11	31,369.75	0.00	0.00	2,826.09	942.03	3,768.12	27,601.63	S/L	33.3
305		Water Mains	1/01/11	83,310.82	0.00	0.00	11,258.23	2,501.83	13,760.06	69,550.76	S/L	33.3
307		North Pressure Zone Project	2/10/12	13,460.00	0.00	0.00	1,212.60	404.20	1,616.80	11,843.20	S/L	33.3
310		Water Mains	1/01/12	135,392.08	0.00	0.00	14,230.40	4,065.83	18,296.23	117,095.85	S/L	33.3
312		Water Line Replacement - Wesco D	6/30/13	7,531.99	0.00	0.00	452.38	226.19	678.57	6,853.42	S/L	33.3
313		US 41A Utility Relocation Project	5/24/13	48,795.00	0.00	0.00	1,465.32	1,465.32	2,930.64	45,864.36	S/L	33.3
314		Montrose Water Line Upgrade	6/30/13	59,945.39	0.00	0.00	3,600.32	1,800.16	5,400.48	54,544.91	S/L	33.3
316		Water Mains	1/01/13	271,972.19	0.00	0.00	20,418.33	8,167.33	28,585.66	243,386.53	S/L	33.3
318		US 41A Utility Relocation	6/30/14	12,045.00	0.00	0.00	361.71	361.71	723.42	11,321.58	S/L	33.3
319		Waterline Design - North Seminary	5/19/14	7,593.00	0.00	0.00	247.02	228.02	475.04	7,117.96	S/L	33.3
320		Water Line Design - Breezy Lane	6/20/14	6,993.00	0.00	0.00	210.00	210.00	420.00	6,573.00	S/L	33.3
321		Montrose Water Line Upgrade	9/06/13	21,256.32	0.00	0.00	1,170.27	638.33	1,808.60	19,447.72	S/L	33.3
322		Wesco Water Line Upgrade	6/30/14	19,887.94	0.00	0.00	597.24	597.24	1,194.48	18,693.46	S/L	33.3
327		Water Mains	1/01/14	332,655.25	0.00	0.00	14,984.47	9,989.65	24,974.12	307,681.13	S/L	33.3

Asset	d	Property Description	Date in Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: CITY WIDE DISTRIBUTION Location: WATER MAINS (continued)													
328		North Pressure Zone Project	6/30/15	130,080.56	0.00		0.00	0.00	3,906.32	3,906.32	126,174.24	S/L	33.3
331		Water Mains	1/01/15	71,366.42	0.00		0.00	1,071.57	2,143.14	3,214.71	68,151.71	S/L	33.3
338		Water Mains	1/01/16	106,065.62	0.00c		0.00	0.00	1,592.58	1,592.58	104,473.04	S/L	33.3
WATER MAINS				<u>307,512.60</u>	<u>0.00c</u>		<u>0.00</u>	<u>3,746,149.48</u>	<u>235,582.32</u>	<u>3,981,731.80</u>	<u>3,916,191.77</u>		
CITY WIDE DISTRIBUTION				<u>12,369,367.25</u>	<u>0.00c</u>		<u>0.00</u>	<u>5,274,004.46</u>	<u>419,198.96</u>	<u>5,693,203.42</u>	<u>6,676,163.83</u>		
*Less: Dispositions and Transfers				<u>20,289.84</u>	<u>0.00</u>		<u>0.00</u>	<u>19,874.94</u>	<u>0.00</u>	<u>20,289.84</u>	<u>0.00</u>		
Net CITY WIDE DISTRIBUTION				<u>12,349,077.41</u>	<u>0.00c</u>		<u>0.00</u>	<u>5,254,129.52</u>	<u>419,198.96</u>	<u>5,672,913.58</u>	<u>6,676,163.83</u>		
Group: McCOY AVE. DISTRIBUTION													
Location: BACKHOES & COMPRESSORS													
229	d	2002 Case Backhoe JIG0283917	5/02/02	51,822.06	0.00		0.00	51,822.06	0.00	51,822.06	0.00	S/L	5.0
285	d	2007 Case Wheel Loader 8354	10/15/07	73,915.00	0.00		0.00	73,915.00	0.00	73,915.00	0.00	S/L	7.0
323		Allied BR999 Ram Hoc #0417 (1/2	1/10/14	8,963.00	0.00		0.00	1,920.64	1,280.43	3,201.07	5,761.93	S/L	7.0
BACKHOES & COMPRESSORS				<u>134,700.06</u>	<u>0.00c</u>		<u>0.00</u>	<u>127,657.70</u>	<u>1,280.43</u>	<u>128,938.13</u>	<u>5,761.93</u>		
*Less: Dispositions and Transfers				<u>125,737.06</u>	<u>0.00</u>		<u>0.00</u>	<u>125,737.06</u>	<u>0.00</u>	<u>125,737.06</u>	<u>0.00</u>		
Net BACKHOES & COMPRESSORS				<u>8,963.00</u>	<u>0.00c</u>		<u>0.00</u>	<u>1,920.64</u>	<u>1,280.43</u>	<u>3,201.07</u>	<u>5,761.93</u>		
Location: CONSTRUCTION IN PROCESS													
333		Canklins MR Roof System	6/30/16	12,865.00	0.00c		0.00	0.00	0.00	0.00	12,865.00	Memo	0.0
CONSTRUCTION IN PROCESS				<u>12,865.00</u>	<u>0.00c</u>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,865.00</u>		
Location: EASEMENTS													
1		EASEMENT-COX FAMILY	7/14/86	1,500.00	0.00		0.00	0.00	0.00	0.00	1,500.00	Memo	0.0
251		Easements-Grapevine	7/31/04	2,294.06	0.00		0.00	0.00	0.00	0.00	2,294.06	Land	0.0
260		WATER TANK PROJ EASEMENT	2/08/08	19,656.00	0.00		0.00	0.00	0.00	0.00	19,656.00	Land	0.0
268		RR EASEMENTS LOF	4/18/06	12,425.00	0.00		0.00	0.00	0.00	0.00	12,425.00	Land	0.0
EASEMENTS				<u>35,875.06</u>	<u>0.00c</u>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>35,875.06</u>		
Location: OFFICE FURNITURE & EQUIP.													
274		Windows Server	8/17/06	3,294.50	0.00		0.00	3,294.50	0.00	3,294.50	0.00	S/L	5.0
275		Computer Upgrades	2/22/07	1,462.00	0.00		0.00	1,462.00	0.00	1,462.00	0.00	S/L	5.0
303		Samsung OS7100 Phone System	7/16/10	3,153.92	0.00		0.00	2,215.25	450.56	2,665.81	488.11	S/L	7.0
OFFICE FURNITURE & EQUIP.				<u>8,910.42</u>	<u>0.00c</u>		<u>0.00</u>	<u>6,971.75</u>	<u>450.56</u>	<u>7,422.31</u>	<u>488.11</u>		
Location: SERV. & MAINT. COMPLEX													
89		WATER DEPARTMENT BUI.DI	3/31/89	66,499.97	0.00		0.00	34,916.19	1,330.00	36,246.19	30,253.78	S/L	50.0
90		NORTHSIDE FACILITY	1/01/93	41,376.06	0.00		0.00	37,238.40	1,655.04	38,893.44	2,482.62	S/L	25.0
294		Cooling Unit - McCoy Ave.	4/22/10	4,000.00	0.00		0.00	2,066.67	400.00	2,466.67	1,533.33	S/L	10.0
332		Lennox 3 Ton Heat Pump	9/04/15	2,300.00	0.00c		0.00	0.00	127.78	127.78	2,172.22	S/L	15.0
SERV. & MAINT. COMPLEX				<u>114,176.03</u>	<u>0.00c</u>		<u>0.00</u>	<u>74,221.26</u>	<u>3,512.82</u>	<u>77,734.08</u>	<u>36,441.95</u>		

Book Asset Detail 7/01/15 - 6/30/16

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: McCOY AVE. DISTRIBUTION (continued)											
Location: TOOLS & WORK EQUIP.											
230	WACKER COMPACTOR	1/22/02	7,920.00	0.00	0.00	7,920.00	0.00	7,920.00	0.00	S/L	5.0
231	PRESSURE WASHER	2/06/02	3,400.00	0.00	0.00	3,400.00	0.00	3,400.00	0.00	S/L	5.0
237	2003 Sullair Air Compressor #004-	5/27/03	10,454.00	0.00	0.00	10,454.00	0.00	10,454.00	0.00	S/L	5.0
243	GME 3M810 TRENCHER BOX	10/31/03	4,066.00	0.00	0.00	4,066.00	0.00	4,066.00	0.00	S/L	5.0
249	3 ft. Sampling Station	4/07/05	1,760.00	0.00	0.00	1,760.00	0.00	1,760.00	0.00	S/L	5.0
263	PIERCING TOOLS 2 1/4	5/09/08	3,849.00	0.00	0.00	3,849.00	0.00	3,849.00	0.00	S/L	5.0
270	RADIO EQUIPMENT	6/30/06	4,716.40	0.00	0.00	4,716.40	0.00	4,716.40	0.00	S/L	7.0
277	Tapping Machine	2/08/07	12,460.40	0.00	0.00	12,460.40	0.00	12,460.40	0.00	S/L	7.0
278	Saw 14"	5/01/07	1,235.00	0.00	0.00	1,235.00	0.00	1,235.00	0.00	S/L	7.0
289	1 TON ASHPALT ROLLER	1/23/09	3,934.50	0.00	0.00	3,606.62	327.88	3,934.50	0.00	S/L	7.0
290	Mobile Collector Radio Unit	10/29/09	35,000.00	0.00	0.00	35,000.00	0.00	35,000.00	0.00	S/L	5.0
292	Digital Leak Detector	6/22/10	3,095.00	0.00	0.00	3,095.00	0.00	3,095.00	0.00	S/L	5.0
301	B-101 Drilling & Tapping Machine	12/03/10	2,588.25	0.00	0.00	1,694.69	369.75	2,064.44	523.81	S/L	7.0
308	880PG-20" Saw Package w/bar.chai	5/25/12	3,350.00	0.00	0.00	1,475.59	478.57	1,954.16	1,395.84	S/L	7.0
324	18" M2000 Meter w/Remote Displa	1/10/14	3,761.87	0.00	0.00	806.12	537.41	1,343.53	2,418.34	S/L	7.0
TOOLS & WORK EQUIP.			101,590.42	0.00c	0.00	95,538.82	1,713.61	97,252.43	4,337.99		
Location: VEHICLES											
208	1999 Chevy Pickup #5827	9/14/98	17,066.63	0.00	0.00	17,066.63	0.00	17,066.63	0.00	S/L	5.0
215	2000 Chevy Pickup #6096	8/31/99	20,396.95	0.00	0.00	20,396.95	0.00	20,396.95	0.00	S/L	5.0
256	2005 Chevy #9249	6/01/05	12,389.30	0.00	0.00	12,389.30	0.00	12,389.30	0.00	S/L	5.0
257	2005 Dump Truck #9788	6/14/05	53,963.18	0.00	0.00	53,963.18	0.00	53,963.18	0.00	S/L	7.0
264	2008 FORD F-150 #9507	4/09/08	14,818.00	0.00	0.00	14,818.00	0.00	14,818.00	0.00	S/L	5.0
267	2007 CHEVY DUMPI TRUCK #605	6/09/06	56,975.75	0.00	0.00	56,975.75	0.00	56,975.75	0.00	S/L	7.0
276	2007 Ford F-150 #9659	1/09/07	12,527.75	0.00	0.00	12,527.75	0.00	12,527.75	0.00	S/L	5.0
293	2011 Ford F-250 #5258	6/30/10	22,016.00	0.00	0.00	22,016.00	0.00	22,016.00	0.00	S/L	5.0
302	Ditch Witch Vac #0003 & Trailer #	1/14/11	60,400.00	0.00	0.00	38,828.57	8,628.57	47,457.14	12,942.86	S/L	7.0
325	2014 Ford F150 #9531	3/04/14	17,592.00	0.00	0.00	4,691.20	3,518.40	8,209.60	9,382.40	S/L	5.0
335	2016 Ford F-250 # 4654	9/04/15	28,986.00	0.00c	0.00	0.00	4,831.00	4,831.00	24,155.00	S/L	5.0
336	2016 Ford F-550 # 4104	9/22/15	36,271.00	0.00c	0.00	0.00	5,440.65	5,440.65	30,830.35	S/L	5.0
VEHICLES			553,402.36	0.00c	0.00	253,673.33	22,418.62	276,091.95	77,370.61		
McCOY AVE. DISTRIBUTION			760,519.55	0.00c	0.00	558,062.86	29,376.04	587,438.90	173,080.65		
*Less: Dispositions and Transfers			125,737.06	0.00	0.00	125,737.06	0.00	125,737.06	0.00		
Net McCOY AVE. DISTRIBUTION			634,782.49	0.00c	0.00	432,325.80	29,376.04	461,701.84	173,080.65		
Grand Total			13,129,886.80	0.00c	0.00	5,832,067.32	448,575.00	6,280,642.32	6,849,244.48		
Less: Dispositions and Transfers			146,026.90	0.00	0.00	145,612.00	0.00	146,026.90	0.00		
Net Grand Total			12,983,859.90	0.00c	0.00	5,686,455.32	448,575.00	6,134,615.42	6,849,244.48		

	Cost	Depr	Accum Depr
Land	35,875.06 C	— C	— C
CIP	12,865.00	—	—
A	12,459,753.44	422,536.78	5,748,460.16
B	471,866.40	25,863.22	383,967.76
1	3,500.00	175.00	2,187.50
	<u>12,983,859.90 R-1</u>	<u>448,575.00 R-2</u>	<u>6,134,615.42 R-3</u>
	F	F	F

F - Footed

C - Recalculated by auditor

R - Cross-referenced w/in same w/p

500 City of Madisonville - Utility Office
 61-6001864
 FYE: 6/30/2016

Book Asset Detail 7/01/15 - 6/30/16

L6T 05-04
 RSD
 11/16/16

10/29/2016 2:41 PM
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ABC-Bronson Note: No exceptions found

Asset	Property Description	Date In Service	Book Cost	Book Sec. 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: Group 10											
Location: Facilities											
76	Northside Facility	1/01/93	38,119.40	0.00	0.00	25,756.42	1,144.73	26,901.15	11,218.25	S/L	33.3
114	City Hall Garage Restoration	6/27/13	5,275.00	0.00	0.00	703.34	351.67	1,055.01	4,219.99	S/L	15.0
116	2 Automatic Doors MMU Side	10/04/13	3,800.00	0.00	0.00	443.33	253.33	696.66	3,103.34	S/L	15.0
	Facilities		<u>47,194.40</u>	<u>0.00c</u>	<u>0.00</u>	<u>26,903.09</u>	<u>1,749.73</u>	<u>28,652.82</u>	<u>18,541.58</u>		
Location: Office Equipment											
106	Handheld Equipment (5)	1/10/08	31,525.00	0.00	0.00	31,525.00	0.00	31,525.00	0.00	S/L	5.0
110	A/C Unit in IT Room	5/14/10	2,700.00	0.00	0.00	1,992.84	385.71	2,378.55	321.45	S/L	7.0
112	IBM 6500-V20 Printer	11/03/09	10,500.00	0.00	0.00	8,500.00	1,500.00	10,000.00	500.00	S/L	7.0
113	IBM Print Service Facility	2/12/10	2,245.50	0.00	0.00	1,737.61	320.79	2,058.40	187.10	S/L	7.0
115	Kyocera Mita Taskalfa Fax/Copier/	7/27/12	4,995.00	0.00	0.00	2,081.25	713.57	2,794.82	2,200.18	S/L	7.0
117	Manitowoc Ice Maker	8/09/13	3,150.00	0.00	0.00	862.50	450.00	1,312.50	1,837.50	S/L	7.0
118	Generac 20kw Standby Generator	11/08/13	3,923.50	0.00	0.00	934.17	560.50	1,494.67	2,428.83	S/L	7.0
119	Dell Poweredge T620 Server	11/15/13	11,619.00	0.00	0.00	3,873.00	2,323.80	6,196.80	5,422.20	S/L	5.0
120	Dell Poweredge T620 Server	11/15/13	11,619.00	0.00	0.00	3,873.00	2,323.80	6,196.80	5,422.20	S/L	5.0
121	Server Software & Installation	12/13/13	16,306.00	0.00	0.00	8,605.94	5,435.33	14,041.27	2,264.73	S/L	3.0
122	MMU/City Hall Camera System	6/06/14	3,382.98	0.00c	0.00	732.98	676.60	1,409.58	1,973.40	S/L	5.0
123	Formax FD6102 Letter Folder Stuff	6/17/16	4,485.00	0.00c	0.00	0.00	0.00	0.00	4,485.00	S/L	7.0
124	IBM Power System S814	9/04/13	16,558.08	0.00c	0.00	0.00	2,759.68	2,759.68	13,798.40	S/L	5.0
125	Disk & Ram Upgrade for Server	6/29/16	4,456.99	0.00c	0.00	0.00	0.00	0.00	4,456.99	S/L	5.0
126	1.2 TB Hard Drives for Server	9/04/15	4,816.00	0.00c	0.00	0.00	802.67	802.67	4,013.33	S/L	5.0
127	Comple Suite V6 Software Upgrac	10/14/15	4,426.08	0.00c	0.00	0.00	1,106.52	1,106.52	3,319.56	S/L	3.0
	Office Equipment		<u>136,708.13</u>	<u>0.00c</u>	<u>0.00</u>	<u>64,718.29</u>	<u>19,358.97</u>	<u>84,077.26</u>	<u>52,630.87</u>		
Location: Vehicles											
108	2007 Chevy Silverado #3067	10/10/06	18,055.49	0.00	0.00	18,055.49	0.00	18,055.49	0.00	S/L	5.0
	Vehicles		<u>18,055.49</u>	<u>0.00c</u>	<u>0.00</u>	<u>18,055.49</u>	<u>0.00</u>	<u>18,055.49</u>	<u>0.00</u>		
	Group 10		<u>201,958.02</u>	<u>0.00c</u>	<u>0.00</u>	<u>109,676.87</u>	<u>21,108.70</u>	<u>130,785.57</u>	<u>71,172.45</u>		
	Grand Total		<u>201,958.02</u>	<u>0.00c</u>	<u>0.00</u>	<u>109,676.87</u>	<u>21,108.70</u>	<u>130,785.57</u>	<u>71,172.45</u>		

F-footed
 C-Recalculated by auditor
 R-cross referenced w/in same W/P

Cost	Depr	Accum Depr
47,194.40 c	1,749.73 c	28,652.82 c
154,763.62	19,358.97	102,132.75
<u>201,958.02</u> R-1	<u>21,108.70</u> R-2	<u>130,785.57</u> R-3
F	F	F

4 37 26167-00 0 CONSUMPTION HISTORY - ACTUAL CITY OF NEBO
 NEBO WATER DISTRICT Active-W

Water			Sewer		Electric		Demand	
12/15	Rate	4	Rate	Rate	Phase 1	Rate	kVA	
Mo/15	Meter	9082079	Mgal	Meter	1	kW	1	
Mo/Yr	Mgal	Charge	Charge	Mult	1	Mult	1	
				KWH	Charge	KW	Charge	
12/15	7843	30979.85						
11/15	10005	39519.75						
10/15	9266	36600.70						
9/15	10084	39831.80						
8/15	10660	42107.00						
7/15	10447	41265.65						
6/15	12340	48743.00						
5/15	9831	38832.45						
4/15	11349	42104.79						
3/15	10015	37155.65						
2/15	9034	33516.14						
1/15	10380	38509.80						
Avg	10105	39097.22						

Minimum
 MADISONVILLE MUNICIPAL UTIL.
 77 NORTH MAIN STREET

Average 39,097.22 F1=Search
 270/824-2102 F5=More F11=Demand
 F12=Return F13=Contract Roll Keys

10,447.00 +
 10,660.00 +
 10,084.00 +
 9,266.00 +
 10,005.00 +
 7,843.00 +
 8,675.00 +
 7,801.00 +
 8,703.00 +
 7,043.00 +
 8,585.00 +
 9,213.00 +
 108,325.00 *

4 37 26167-00 0 CONSUMPTION HISTORY - ACTUAL CITY OF NEBO
 NEBO WATER DISTRICT Active-W

Water			Sewer		Electric		Demand	
12/16	Rate	4	Rate	Rate	Phase 1	Rate	kVA	
	Meter	9082079		Meter		kW		
16				Mult	1	Mult	1	
Mo/Yr	Mgal	Charge	Mgal	Charge	KWH	Charge	KW	Charge
12/16	9654	39871.02						
11/16	10798	44595.74						
10/16	9209	38033.17						
9/16	11796	48717.48						
8/16	10090	41671.70						
7/16	8930	36880.90						
6/16	9213	38049.69						
5/16	8585	35456.05						
4/16	7043	29087.59						
3/16	8703	35943.39						
2/16	7801	30813.95						
1/16	8675	34266.25						
Avg	9208	37782.24						

Minimum
 MADISONVILLE MUNICIPAL UTIL.
 77 NORTH MAIN STREET

Average 37,782.24
 270/824-2102
 F1=Search F5=More F11=Demand
 F12=Return F13=Contract Roll Keys

CITY OF MADISONVILLE, KENTUCKY
WATER AND SEWER FUND
COMPARATIVE SCHEDULES OF OPERATING EXPENSES
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
<u>Depreciation</u>	\$ <u>2,567,044</u>	\$ <u>2,495,405</u>
<u>Wastewater Collection</u>		
Maintenance	1,184,216	890,692
Materials and supplies	40,953	33,468
Fuel and power	130,436	107,281
Engineering/billing fees	2,897	124
Total	<u>1,358,502</u>	<u>1,031,565</u>
<u>Wastewater Treatment</u>		
Salaries and wages	424,370	473,281
Fuel and power	243,208	211,152
Sludge hauling	144,892	156,072
Employee benefits	83,890	95,837
Materials and supplies	137,346	148,462
Pension expense	54,363	38,320
Maintenance	59,879	61,046
Payroll taxes	31,375	34,949
Professional fees	32,759	36,326
Total	<u>1,212,082</u>	<u>1,255,445</u>
<u>Purification</u>		
Salaries and wages	474,951	523,244
Materials and supplies	424,892	403,794
Maintenance	814,083	179,419
Employee benefits	94,636	102,010
Pension expense	75,900	65,803
Filter water analysis	53,801	31,446
Payroll taxes	33,132	37,147
Small tools and work equipment	9,184	8,752
Engineering	69,822	67,119
Total	<u>2,050,401</u>	<u>1,418,734</u>
<u>Distribution Maintenance</u>		
Other	162,711	173,361
Hydrants	258,924	201,477
Water mains	462,582	385,977
Total	<u>884,217</u>	<u>760,815</u>
<u>Other</u>		
Billing and collection	254,000	254,000
Professional fees	88,400	88,400
Miscellaneous	58,792	44,738
Insurance	77,462	69,436
Uncollectible accounts	28,150	37,338
Total	<u>506,804</u>	<u>493,912</u>
<u>Power Purchased</u>	<u>333,656</u>	<u>346,307</u>
<u>Total Operating Expenses</u>	\$ <u>8,912,706</u>	\$ <u>7,802,183</u>

CITY OF MADISONVILLE, KENTUCKY
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(Unaudited)

Table 15

Function/Program	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General government										
Building permits issued	254	239	231	204	192	215	194	194	202	191
Police										
Physical arrests	2,570	4,039	4,056	3,994	3,451	3,625	3,927	3,910	3,764	4,271
Traffic violations and warnings	5,481	8,620	7,135	6,939	5,959	6,112	10,548	9,250	7,380	5,315
Fire										
Emergency responses	400	502	654	497	531	481	467	478	489	1,302
Fires extinguished	124	121	158	127	142	157	123	144	144	102
Water										
Number of water consumers	10,179	10,222	10,196	10,095	10,131	10,121	10,161	10,128	10,149	10,140
Annual consumption (in 1,000 gallons)	1,038,850	1,046,376	1,024,043	987,194	1,046,522	1,037,355	1,016,999	1,010,423	986,022	938,505
Sewer										
Number of sewer consumers	8,622	8,670	8,642	8,535	8,898	8,985	9,017	9,014	9,054	9,031
Electric										
Number of electric consumers	8,562	8,588	8,516	8,407	8,436	8,406	8,438	8,369	8,407	8,397
Annual consumption (in 1,000 kwh)	358,323	363,448	329,832	310,166	328,822	316,682	316,543	308,941	298,446	290,880
Sanitation										
Number of sanitation customers	8,202	8,225	8,164	8,103	8,080	8,075	8,061	8,007	8,054	8,001

Data Source: City of Madisonville Planning & Zoning, Police, Fire Departments and Municipal Utilities Billing Office

CITY OF MADISONVILLE
ALLOCATION OF OTHER EXPENSES
FOR THE YEAR ENDED JUNE 30, 2016

<u>CAFR Description</u>	<u>Water</u>	<u>Sewer</u>	<u>CAFR Total</u>
Insurance	\$ 45,380.24	\$ 32,081.77	\$ 77,462.01
Uncollectible Accounts	9,088.15	19,062.00	28,150.15
Miscellaneous	23,163.75	4,927.07	28,090.82
Office Supplies	11,178.39	15,962.42	27,140.81
Dues and Subscriptions	2,756.75	803.44	3,560.19
Total	<u>\$ 91,567.28</u>	<u>\$ 72,836.70</u>	<u>\$ 164,403.98</u>



GE
Water & Process Technologies

ZENON ENVIRONMENTAL CORPORATION
C/O GE WATER & PROCESS
TECHNOLOGIES CANADA
3239 DUNDAS STREET WEST
OAKVILLE ON L6M 4B2
PHONE: 1-866-GEWATER
FAX: 866-891-4893 (ORDER PLACEMENT)

PROJECT INVOICE
98047062

Telephone: 1-866-GEWATER

INVOICE DATE

SHIPMENT TRACKING ID

CUSTOMER PO NO.

21DEC2015

1612

SALES REP NO./NAME

ORDERED BY

PAYER

SALES ORDER

91004401 - UF/MBR

Purchasing

201740

70362173

MAIL TO: 477483

SHIP TO: 4000148443

CITY OF MADISONVILLE
PO BOX 1247
MADISONVILLE KY 42431
UNITED STATES

CITY OF MADISONVILLE
850 LAKE PEEWEE ROAD
MADISONVILLE KY 42431
UNITED STATES
Tax Identification Number: FEIN 61-6001864

BILL TO: 477483

PAYMENT TERMS:

CITY OF MADISONVILLE
PO BOX 1247
MADISONVILLE KY 42431
UNITED STATES

Net 30 Days from Date of Receipt of Invoice

TERMS OF DELIVERY:
DDP - POINT OF DESTINATION

CARRIER:

SHIPPED FROM:

DELIVERY NO.:

FREIGHT:

DESTINATION COUNTRY: UNITED STATES

CURRENCY: U.S. Dollar

SI_No DESCRIPTION

QUANTITY UNIT UNIT PRICE UNIT AMOUNT

GE PROJECT#00502120

GE PROJECT MANAGER: ED COULTER

TYPE:
Madisonville - Membrane Replacement & Upgrade# 028560-2

IF PAID AFTER 27JAN2016 PLEASE REMIT USD 251,608.64

MMU
Madisonville, KY

Extensions Proved _____

Footings Proved _____

Quantities on Invoice Agreed _____

To Receiving Report _____

Check Number 49472

Check Date 2/11/16

Account Number 5920-200

Job Number _____

Department Jules

Approved By ED

REMIT TO:

NET PRICE

246,577.00

Remit To:
Zenon Environmental Corporation
14506 Collection Center Drive
Chicago, IL 60693

Wire Transfer:
Bank of America Merrill Lynch
C/O Zenon Environmental Corporation
901 Main Street Dallas, TX 75202
ABA# 026009593, SWIFT# BOFAUS3N, ACCT#
4426318136

PAY THIS AMOUNT

246,577.00



GE
Water & Process Technologies

ZENON ENVIRONMENTAL CORPORATION
C/O GE WATER & PROCESS
TECHNOLOGIES CANADA
3239 DUNDAS STREET WEST
OAKVILLE, ON L6M 4B2
PHONE: 1-866-GEWATER
FAX: 866-891-4893 (ORDER PLACEMENT)

PROJECT INVOICE
98283482

Telephone: 1-866-GEWATER

INVOICE DATE	SHIPMENT TRACKING ID	CUSTOMER PO NO.
13JUN2016		1655

SALES REP NO./NAME	ORDERED BY	PAYER	SALES ORDER
91004401 - UF/MBR	PURCHASING	201740	70371539

MAIL TO: 477483 CITY OF MADISONVILLE PO BOX 1247 MADISONVILLE KY 42431 UNITED STATES	SHIP TO: 4000148443 CITY OF MADISONVILLE 850 LAKE PEEWEE ROAD MADISONVILLE KY 42431 UNITED STATES Tax Identification Number: FEIN 61-6001864
--	---

BILL TO: 477483 CITY OF MADISONVILLE PO BOX 1247 MADISONVILLE KY 42431 UNITED STATES	PAYMENT TERMS: Net 30 Days from Date of Receipt of Invoice
	TERMS OF DELIVERY: DDP - POINT OF DESTINATION

CARRIER:	SHIPPED FROM:
----------	---------------

DELIVERY NO.:	FREIGHT:
---------------	----------

DESTINATION COUNTRY: UNITED STATES	CURRENCY: U.S. Dollar
------------------------------------	-----------------------

SI_No #	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	UNIT	AMOUNT
GE PROJECT # 00502528	GE PROJECT MANAGER: EDWARD COULTER					
100% WITH MEMBRANE SHIPPING DOCUMENTS						
IF PAID AFTER 20JUL2016 PLEASE REMIT USD 468,669.80						

General Fund Madisonville, KY
Extensions Proved _____
Footings Proved _____
Quantities on Invoice Agreed _____
To Receiving Report _____
Check Number <u>60233</u>
Check Date <u>6-30-16</u>
Account Number <u>5920-200</u>
Department _____
Approved By <u>e</u> <u>jlts</u>

REMIT TO: Remit To: Zenon Environmental Corporation 14506 Collection Center Drive Chicago, IL 60693 Wire Transfer: Bank of America Merrill Lynch C/O Zenon Environmental Corporation 901 Main Street Dallas, TX 75202 ABA# 026009593, SWIFT# BOFAUS3N, ACCT# 4426318136	NET PRICE 459,480.00
	PAY THIS AMOUNT 459,480.00

City of Madisonville: Water and Sewer Fund
 Year End: June 30, 2016
 WTR Trial Balance

Prepared by	Reviewed by	Partner
BDO 12/6/2016	CK 12/12/2016	CK 12/12/2016

WTR A-01

Account	Date	Status	No	Ref	Annotation	Prelim	Adj's	Rep	L/S	Rep 06/15	%Chg
1010-000 WTR UTILITY PLANT IN SERVICE					<u>WTR 05-02</u>						
To reclassify fixed asset additions	6/30/201	N	WTR-08				517,237.82				
To record fixed asset disposals	6/30/201	N	WTR-12				(166,016.01)				
To capitalize new water taps and	6/30/201	N	WTR-15				57,029.45				
To capitalize new sewer taps and	6/30/201	N	WTR-19				18,882.70				
To reclassify sewer capital	6/30/201	N	WTR-20				45,892.35				
To reclassify unapplied whater	6/30/201	N	WTR-25				93,874.10				
To reclassify unapplied sewer	6/30/201	N	WTR-26				77,550.76				
						82,369,537.94	644,451.17	83,013,989.11		82,369,537.94	1
1080-000 WTR LESS ACCUM PROV FOR DEPR					<u>WTR 05-02</u>						
To record fixed asset disposals	6/30/201	N	WTR-12				166,016.01				
To adjust depreciation to actual	6/30/201	N	WTR-27				(141,043.82)				
						(40,864,320.97)	24,972.19	(40,839,348.78)		(38,438,320.97)	6
1305-000 WTR WATER INDEP BANK ACCTS PAYABLE					<u>WTR 01-02</u>	271,984.27	0.00	271,984.27	01.10	0.00	0
1310-000 WTR WATER INDEP BANK DEPOSIT ACCT					<u>WTR 01-02</u>	1,240,782.46	0.00	1,240,782.46	01.10	0.00	0
1315-000 WTR WATER INDEP BANK PAYROLL ACCT					<u>WTR 01-02</u>	68,903.83	0.00	68,903.83	01.10	0.00	0
1318-000 WTR CASH WATER & FILTER PAYROLL					<u>WTR 01-02</u>	341.76	0.00	341.76	01	8,699.65	(96)
1319-000 WTR CASH WWC & WWTP PAYROLL					<u>WTR 01-02</u>	125.33	0.00	125.33	01	8,026.18	(98)
1320-000 WTR WATER ENTERPRISE CASH					<u>WTR 01-02</u>	279,168.87	0.00	279,168.87	01	254,631.30	10
1321-000 WTR FILTER PLANT PETTY CASH					<u>WTR 01-08</u>	100.00	0.00	100.00	01.10	100.00	0
1322-000 WTR SEWER INDEP BANK PAYROLL ACCT					<u>WTR 01-02</u>	69,532.82	0.00	69,532.82	01.10	0.00	0
1325-000 WTR WASTEWATER ENTERPRISE CASH					<u>WTR 01-02</u>	306,442.58	0.00	306,442.58	01	132,629.76	131
1326-000 WTR SEWER INDEP BANK ACCTS PAYABLE					<u>WTR 01-02</u>	369,993.05	0.00	369,993.05	01.10	0.00	0
1330-000 WTR IMMF - CITIZENS - WATER					<u>WTR 01-02</u>	1,176,826.99	0.00	1,176,826.99	01	1,757,926.71	(33)
1331-000 WTR KIA PROJECT WX21107007						0.00	0.00	0.00	01	2,003,602.78	(100)
1333-000 WTR WW KIA RESERVE CD-FUB					<u>WTR 01-03</u>	94,125.04	0.00	94,125.04	01.60	93,890.17	0
1335-000 WTR KIA RESERVE CD FIFTH THIRD					<u>WTR 01-04</u>	90,809.64	0.00	90,809.64	01.60	90,487.68	0
1336-000 WTR KIA RESERVE CD 157 FIFTH THIRD					<u>WTR 01-05</u>	90,582.90	0.00	90,582.90	01.60	90,261.75	0
1340-000 WTR WWTP PETTY CASH					<u>WTR 01-08</u>	200.00	0.00	200.00	01	200.00	0
1345-000 WTR OPER & MAINT FUND - SEWER					<u>WTR 01-02</u>	383,115.21	0.00	383,115.21	01	641,757.46	(40)
1346-000 WTR SEWER SAVINGS FIFTH THIRD BANK					<u>WTR 01-02</u>	0.00	0.00	0.00	01.10	2,003,602.78	(100)

City of Madisonville: Water and Sewer Fund
 Year End: June 30, 2016
 WTR Trial Balance

Prepared by	Reviewed by	Partner
BDO 12/6/2016	CK 12/12/2016	CK 12/12/2016

WTR A-01-1

Account	Date	Status	No	Ref	Annotation	Prelim	Adj's	Rep	L/S	Rep 06/15	%Chg
1347-000 WTR SEWER INDEP BANK DEPOSIT ACCT					<u>WTR 01-02</u>	1,900,163.72	0.00	1,900,163.72	01.10	0.00	0
1350-000 WTR KLC WASTEWATER PYMT ACCT					<u>WTR 01-02</u>	1,740.26	0.00	1,740.26	01	39,986.26	(96)
1357-000 WTR WASTEWATER PAYMENT RESERVE					<u>WTR 01-06</u>	114,092.65	0.00	114,092.65	01.60	113,750.00	0
1420-000 WTR CUSTOMER ACCTS REC-WATER					<u>WTR 02-02</u>	554,870.55	0.00	554,870.55	02	576,019.58	(4)
1430-000 WTR MISC ACCTS REC - WATER					<u>WTR 02-03</u>	1,650.00	0.00	1,650.00	02	1,650.00	0
1435-000 WTR MISC ACCTS REC - SEWER					<u>WTR 02-03</u>	2,570.20	0.00	2,570.20	02	39,118.28	(93)
1440-000 WTR ACCUM PROV UNCOLL ACCTS					<u>WTR 02-06</u>	(322,000.00)	0.00	(322,000.00)	02	(300,000.00)	7
1466-000 WTR DUE FROM LIGHT FUND					<u>GEN 11-04</u>	1,696.65	0.00	1,696.65		1,797.35	(6)
1467-000 WTR DUE TO WATER					<u>GEN 11-04</u>	(1,469,240.14)	0.00	(1,469,240.14)		(1,401,057.64)	5
1468-000 WTR DUE FROM SEWER					<u>GEN 11-04</u>	1,469,240.14	0.00	1,469,240.14		1,401,057.64	5
1475-000 WTR ADVANCE EMPLOYEE FLEX PLAN					<u>GEN 02-05</u>	1,537.51	0.00	1,537.51	02	1,537.35	0
1510-000 WTR SEWER TREATMENT INVENTORY					<u>WTR 03-02</u>	20,628.32	0.00	20,628.32	03	18,699.45	10
1520-000 WTR SEWER COLLECTION INVENTORY To adjust sewer collection	6/30/201	N		WTR-28	<u>WTR 03-03</u>	45,816.79	(1,736.97) (1,736.97)	44,079.82	03	46,487.53	(5)
1530-000 WTR FILTER PLANT INVENTORY					<u>WTR 03-04</u>	117,507.44	0.00	117,507.44	03	106,479.05	10
1540-000 WTR WATER INVENTORY					<u>WTR 03-05</u>	265,304.43	0.00	265,304.43	03	245,233.26	8
1660-000 WTR PREPAYMENTS - SEWER					<u>LGT 04-04</u>	16,243.85	0.00	16,243.85		15,239.94	7
1665-000 WTR PREPAYMENTS - WATER					<u>LGT 04-04</u>	13,519.83	0.00	13,519.83		12,040.82	12
1670-000 WTR PREPAYMENTS - WORK COMP SEWER					<u>GEN 04-02</u>	3,740.94	0.00	3,740.94		6,623.46	(44)
1675-000 WTR PREPAYMENTS - WORK COMP WATER					<u>GEN 04-02</u>	2,185.14	0.00	2,185.14		3,438.72	(36)
1708-000 WTR DUE FROM FISCAL COURT To adjust receivable to actual	6/30/201	N		WTR-03	<u>WTR 11-06</u>	4,567.51	8,326.18 8,326.18	12,893.69	02.30	115,389.47	(89)
1710-000 WTR INTEREST RECEIVABLE					<u>WTR 02-08</u>	9,600.24	0.00	9,600.24		10,079.00	(5)
1730-000 WTR ACCRUED UTILITY REV - WATER					<u>WTR 02-04</u>	285,476.81	0.00	285,476.81	02	270,612.97	5

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Account	Date	Status	No	Ref	Annotation	Prelim	Adj's	Rep	L/S	Rep 06/15	%Chg
1735-000 WTR ACCRUED UTILITY REV - SEWER					<u>WTR 02-04</u>	311,346.47	0.00	311,346.47	02	286,196.46	9
1780-000 WTR W&S BOND - SINKING FUND BNY					<u>WTR 10-01</u>	1,995,157.02	0.00	1,995,157.02		2,023,553.72	(1)
1781-000 WTR W&S BOND - SINKING CASH					<u>WTR 10-01</u>	186.48	0.00	186.48	01.20	186.48	0
1800-000 WTR W&S SYS - DEPR FD BNY					<u>WTR 10-01</u>	807,651.49	0.00	807,651.49		806,775.93	0
1820-000 WTR W&S BOND - RESERVE FUND BNY					<u>WTR 10-01</u>	1,152,495.00	0.00	1,152,495.00		1,135,644.37	1
1830-000 WTR 2004A BOND CONSTRUCTION FUND					<u>WTR 10-01</u>	310,263.56	0.00	310,263.56	01.60	310,164.90	0
1910-000 WTR UNAMORTIZED BOND DISCOUNT					<u>WTR 10-01</u>	119,781.40	0.00	119,781.40	08	131,554.32	(9)
1925-000 WTR GASB 23 DEFERRAL					<u>WTR 10-01</u>	795,165.34	0.00	795,165.34		865,250.74	(8)
1928-000 WTR DEFERRED OUTFLOWS - CERS To record GASB 68 entries	6/30/201	N		WTR-23	<u>GEN 06-04-02</u>	249,263.74	386,210.20 386,210.20	635,473.94		249,263.74	155
2205-000 WTR KIA WWTP CONST LOAN					<u>WTR 08-02</u>	0.00	0.00	0.00		(1,501,344.10)	(100)
2206-000 WTR ACCRUED INTEREST - KIA					<u>WTR 07-03</u>	(2,653.31)	0.00	(2,653.31)		(6,243.71)	(58)
2207-000 WTR EXCAVATOR LOAN					<u>WTR 08-07</u>	(88,447.40)	0.00	(88,447.40)		(115,465.50)	(23)
2208-000 WTR BONDS PAYABLE					<u>WTR06-01-07</u>	(6,500.00)	0.00	(6,500.00)	06.10	(6,500.00)	0
2209-000 WTR KLC WATER METER LOAN To adjust KLC loan interest to	6/30/201	N		WTR-01	<u>WTR 08-03</u>	(415,783.75)	467.90 467.90	(415,315.85)	08	(576,432.27)	(28)
2215-000 WTR KIA SOUTH MAIN LOAN 1B					<u>WTR 08-04</u>	(1,471,379.02)	0.00	(1,471,379.02)	08	(1,551,616.45)	(5)
2243-000 WTR SERIES 2003A						0.00	0.00	0.00		(685,000.00)	(100)
2245-300 WTR SERIES 2012					<u>WTR 10-01</u>	(9,280,000.00)	0.00	(9,280,000.00)	08	(9,415,000.00)	(1)
2246-000 WTR 2008 SERIES					<u>WTR 10-01</u>	(765,000.00)	0.00	(765,000.00)	08	(1,130,000.00)	(32)
2320-000 WTR ACCOUNTS PAYABLE To record Aladdin Electric Invoice To reverse py audit entry To record additional payables To record additional payables from	6/30/201 6/30/201 6/30/201 6/30/201	N N N N		WTR-05 WTR-06 WTR-07 WTR-24	<u>WTR06-01-02A</u>		1,318.00 668.90 (35,314.61) (1,212.85)	(170,103.53)		(171,717.65)	(1)
2324-000 WTR DEFERRED REVENUE					<u>WTR 11-06</u>	(7,317.58)	0.00	(7,317.58)	06.90	(7,317.58)	0
2325-000 WTR RETAINAGE PAYABLE											

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Account	Date	Status	No	Ref	Annotation	Prelim	Adj's	Rep	L/S	Rep 06/15	%Chg
To reclassify payment of retainage	6/30/201	N		WTR-02		(10,805.00)	10,805.00	0.00	06.10	(10,805.00)	(100)
2329-000 WTR LAND O' FROST GRANT REFUND					<u>WTR 07-04</u>	(165,000.00)	0.00	(165,000.00)	06.90	(240,000.00)	(31)
2330-000 WTR ACCRUED PAYROLL & TAXES					<u>WTR06-02-02</u>	(116,343.48)	0.00	(116,343.48)		(97,614.11)	19
2332-000 WTR ACCRUED VACATION					<u>WTR06-03-02</u>	(66,575.81)	0.00	(66,575.81)		(61,622.17)	8
2343-000 WTR DUE TO SANITATION						0.00	0.00	0.00		1,404.75	(100)
2344-000 WTR DUE TO COAL SERVERANCE						0.00	0.00	0.00	06.50	(1,041.88)	(100)
2350-000 WTR DUE TO GENERAL FUND					<u>GEN 11-04</u>	90,629.25	0.00	90,629.25		(284,762.35)	(132)
2360-000 WTR NET PENSION LIABILITY					<u>GEN 06-04-02</u>		(708,622.44)				
To record GASB 68 entries	6/30/201	N		WTR-23		(2,734,462.58)	(708,622.44)	(3,443,085.02)	08	(2,734,462.58)	26
2361-000 WTR DEFERRED INFLOWS - CERS					<u>GEN 06-04-02</u>		226,934.98				
To record GASB 68 entries	6/30/201	N		WTR-23		(244,185.76)	226,934.98	(17,250.78)		(244,185.76)	(93)
2370-000 WTR ACCRUED INTEREST EXPENSE					<u>WTR 07-02</u>	(80,275.79)	0.00	(80,275.79)		(95,067.61)	(16)
2380-000 WTR PENSION SPIKING PAYABLE					<u>GEN06-02-19</u>		(1,487.33)				
To record pension spiking payable	6/30/201	N		WTR-04		0.00	(1,487.33)	(1,487.33)		0.00	0
2422-000 WTR UNEMPLOYMENT PAYABLE					<u>GEN06-02-04</u>	(662.50)	0.00	(662.50)		(650.36)	2
2423-000 WTR CERS STANDARD SICK LEAVE PAYABLE					<u>GEN06-02-14</u>	(16,923.45)	0.00	(16,923.45)	06.30	(21,027.02)	(20)
2800-000 WTR RETAINED EARNINGS						(34,247,013.99)	0.00	(34,247,013.99)		(32,459,196.00)	6
2815-000 WTR CONTRIBUTIONS IN AID OF CONST						(4,946,321.00)	0.00	(4,946,321.00)		(4,946,321.00)	0
3190-210 WTR INTEREST INCOME					<u>WTR 11-03</u>	(33,499.13)	0.00	(33,499.13)		(31,077.88)	8
3210-210 WTR SALE OF SCRAP						(980.92)	0.00	(980.92)		0.00	0
3611-210 WTR SALES-RESIDENTIAL						(2,289,590.84)	0.00	(2,289,590.84)		(2,259,975.48)	1
3612-210 WTR SALES - RURAL						(1,301,429.89)	0.00	(1,301,429.89)		(1,379,114.69)	(6)
3615-210 WTR PENALTIES COLLECTED						(55,818.60)	0.00	(55,818.60)		(56,323.45)	(1)
3640-210 WTR SALES TO MADISONVILLE						(34,179.19)	0.00	(34,179.19)		(18,911.29)	81
3660-210 WTR SALES - HANSON & NEBO						(910,383.34)	0.00	(910,383.34)		(986,268.45)	(8)

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WTR A-01-4

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Account	Date	Status	No	Ref	Annotation	Prelim	Adj's	Rep	L/S	Rep 06/15	%Chg
3710-210 WTR WATER TAPS						(13,035.20)	0.00	(13,035.20)		(15,309.27)	(15)
3720-210 WTR TOWER ATTACHMENT REVENUE						(19,800.00)	0.00	(19,800.00)		(19,800.00)	0
3740-210 WTR MISCELLANEOUS INCOME						(5,046.54)	0.00	(5,046.54)		(2,706.45)	86
4220-300 WTR SALES - METERED						(4,833,541.07)	0.00	(4,833,541.07)		(4,789,500.00)	1
4235-300 WTR INDUSTRIAL SURCHARGE REVENUE						(20,886.96)	0.00	(20,886.96)		(18,402.44)	14
4240-300 WTR SALES TO EARLINGTON						(91,826.28)	0.00	(91,826.28)		(74,269.00)	24
4250-300 WTR SALES TO HANSON						(27,326.40)	0.00	(27,326.40)		(23,912.96)	14
4260-300 WTR MISCELLANEOUS SEWER REV											
To record Aladdin Electric invoice	6/30/201	N			WTR-05	(36,655.18)	(1,318.00)	(37,973.18)		(61,909.88)	(39)
4265-300 WTR SALE OF SCRAP						(333.10)	0.00	(333.10)	10	(6,387.94)	(95)
4270-300 WTR WWC INSURANCE REIMBURSEMENT						0.00	0.00	0.00	10	(32,323.49)	(100)
4290-300 WTR INTEREST INCOME					<u>WTR 11-03</u>	(7,561.70)	0.00	(7,561.70)		(5,414.51)	40
4315-300 WTR PENALTIES COLLECTED						(73,002.45)	0.00	(73,002.45)		(66,797.19)	9
4317-300 WTR SPORTS COMPLEX - FISCAL CT					<u>WTR 11-06</u>						
To adjust receivable to actual	6/30/201	N			WTR-03	(14,845.44)	(8,326.18)	(23,171.62)	10	(116,669.47)	(80)
4321-300 WTR FISCAL COURT KIA ASSISTANCE						(110,000.00)	0.00	(110,000.00)	80	(110,000.00)	0
4360-300 WTR SEWER TAPS						(6,400.00)	0.00	(6,400.00)		(6,267.93)	2
4366-300 WTR SAFETY GRANT INCOME						0.00	0.00	0.00	10	(540.40)	(100)
5110-200 WTR MAINT & IMPROV - WATERTANK						780.00	0.00	780.00		1,605.37	(51)
5130-200 WTR MAINT LAKE, RIVER, OTHER											
To reclassify fixed asset additions	6/30/201	N			WTR-08	24,367.84	(11,710.79)	12,657.05		95,918.30	(87)
5150-200 WTR MAINT INFIL GALLERY/TUNL						582.90	0.00	582.90		851.05	(32)
5210-200 WTR FUEL FOR WATER PUMPED						147,554.75	0.00	147,554.75		155,446.80	(5)
5220-200 WTR FREIGHT						3,078.91	0.00	3,078.91		684.11	350
5310-200 WTR MAINT & IMPROV - PUMPHOUSE											

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Account	Date	Status	No	Ref	Annotation	Prelim	Adj's	Rep	L/S	Rep 06/15	%Chg
						84.87	0.00	84.87		2,113.83	(96)
5330-200 WTR MAINT PUMPING EQUIP						5,889.67	0.00	5,889.67		22,445.01	(74)
5405-200 WTR PLANT SALARIES					<u>GEN06-02-11</u>	474,950.97	0.00	474,950.97		523,243.69	(9)
5407-200 WTR CELL PHONE ALLOWANCE					<u>GEN06-02-11</u>	1,120.00	0.00	1,120.00		1,280.00	(13)
5410-200 WTR MATERIALS & SUPPLIES						10,097.68	0.00	10,097.68		3,650.34	177
5440-200 WTR ENGINEERING											
To record additional payables	6/30/201	N		WTR-07			16,479.00				
To reclassify fixed asset additions	6/30/201	N		WTR-08			(15,854.00)				
						19,108.74	625.00	19,733.74		6,072.50	225
5450-200 WTR VEHICLE FUEL & OIL											
To record additional payables	6/30/201	N		WTR-07			486.86				
						5,315.29	486.86	5,802.15		9,099.09	(36)
5460-200 WTR CONSULTANT FEES						50,088.46	0.00	50,088.46		61,046.44	(18)
5465-200 WTR CHEMICALS						391,662.45	0.00	391,662.45		368,093.10	6
5470-200 WTR WATER ANALYSIS											
To record additional payables	6/30/201	N		WTR-07			1,396.50				
To record additional payables from	6/30/201	N		WTR-24			11.00				
						52,393.33	1,407.50	53,800.83		31,446.20	71
5505-200 WTR MAINT WATER TREATMT PLNT						7,156.57	0.00	7,156.57		8,010.25	(11)
5510-200 WTR MAINT STRUCT & PLANT IMPROVE											
To reclassify non-capital items	6/30/201	N		WTR-10			5,173.08				
						14,740.18	5,173.08	19,913.26		14,165.21	41
5515-200 WTR MAINT WATER TREATMENT EQUIP											
To reclassify non-capital items	6/30/201	N		WTR-10			706,057.00				
						28,412.27	706,057.00	734,469.27		18,649.77	3838
5520-200 WTR MAINT TRANSPORTATION EQUIP						3,431.25	0.00	3,431.25		6,052.99	(43)
5525-200 WTR MAINT TOOLS & WORK EQUIP											
To reclassify non-capital items	6/30/201	N		WTR-10			1,589.67				
						6,298.82	1,589.67	7,888.49		3,837.38	106
5530-200 WTR MAINT OF LAB EQUIP						1,295.35	0.00	1,295.35		4,914.35	(74)
5531-200 WTR GENERATOR MAINTENANCE											
To record additional payables	6/30/201	N		WTR-07			772.20				
						28,345.81	772.20	29,118.01	20	9,606.84	203
5535-200 WTR OPERATIONAL SUPPLIES						3,514.36	0.00	3,514.36		7,604.18	(54)
5536-200 WTR FUEL FOR GENERATORS						0.00	0.00	0.00	20	7,333.48	(100)
5605-200 WTR PAYROLL TAXES					<u>GEN06-02-12</u>	32,441.81	0.00	32,441.81		36,397.45	(11)



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Account	Date	Status	No	Ref	Annotation	Prelim	Adj's	Rep	L/S	Rep 06/16	%Chg
5615-200 WTR EMPLOYEE PHYSICALS											
To record additional payables	6/30/201	N	WTR-07			380.00	60.00 60.00	440.00		1,175.00	(63)
5620-200 WTR CERS					<u>GEN 06-04-01</u>						
To record GASB 68 entries	6/30/201	N	WTR-23			80,471.72	(4,571.72) (4,571.72)	75,900.00		65,803.28	15
5624-200 WTR WORKERS COMPENSATION					<u>GEN 10-02</u>	6,526.24	0.00	6,526.24	20	8,612.90	(24)
5625-200 WTR HEALTH INSURANCE					<u>HEA 10A</u>	86,989.50	0.00	86,989.50		86,845.58	0
5626-200 WTR UNEMPLOYMENT INSURANCE					<u>GEN05-02-04</u>	690.18	0.00	690.18	20	749.88	(8)
5628-200 WTR UNIFORMS											
To record additional payables from	6/30/201	N	WTR-24			10,885.31	111.99 111.99	10,997.30		8,461.23	30
5630-200 WTR PROPERTY INSURANCE					<u>LGF 04-05</u>	45,380.24	0.00	45,380.24		40,869.80	11
5636-200 WTR MISC EXPENSE						0.00	0.00	0.00	20	20.96	(100)
5640-200 WTR TRAVEL						4,003.84	0.00	4,003.84		2,654.74	51
5646-200 WTR SAFETY EQUIP & SUPPLIES						10,737.10	0.00	10,737.10		7,330.29	46
5648-200 WTR PAYROLL/NURSE/ACCT SERVICES					<u>GEN 1.1-1.3</u>	41,384.00	0.00	41,384.00		41,384.00	0
5650-200 WTR UTILITIES											
To record additional payables	6/30/201	N	WTR-07			186,006.29	94.52 94.52	186,100.81		190,860.72	(2)
5655-200 WTR OFFICE SUPPLIES & OTHER EXPENSE											
To reclassify non-capital items	6/30/201	N	WTR-10			10,457.55	720.84 720.84	11,178.39		4,973.12	125
5660-200 WTR LEGAL & ACCOUNTING						2,350.00	0.00	2,350.00		1,207.92	95
5665-200 WTR DUES & SUBSCRIPTIONS						2,756.75	0.00	2,756.75		3,375.75	(18)
5670-200 WTR ADVERTISING						5,372.61	0.00	5,372.61		5,741.12	(6)
5672-200 WTR SICK LEAVE PROGRAM						0.00	0.00	0.00	20	5,272.12	(100)
5920-200 WTR STRUCTURES IMPROVEMENT											
To reclassify fixed asset additions	6/30/201	N	WTR-08				(42,953.43)				
To reclassify non-capital items	6/30/201	N	WTR-10			754,183.51	(711,230.08) (754,183.51)	0.00		0.00	0
5921-200 WTR TECHNICAL EQUIPMENT											
To reclassify fixed asset additions	6/30/201	N	WTR-08				(21,916.79)				
To reclassify non-capital items	6/30/201	N	WTR-10			24,227.30	(2,310.51) (24,227.30)	0.00	20	0.00	0
5935-200 WTR TRANSPORTATION EQUIP											
To reclassify fixed asset additions	6/30/201	N	WTR-08				(26,084.00)				

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Account	Date	Status	No	Ref	Annotation	Prelim	Adj's	Rep	L/S	Rep 06/15	%Chg
						26,084.00	(26,084.00)	0.00		0.00	0
6101-210 WTR OUTSIDE LABOR											
To reclassify People Plus invoice	6/30/201	N			WTR-09		405.00				
To reclassify unapplied whater	6/30/201	N			WTR-25		(3,938.54)				
						3,533.54	(3,533.54)	0.00	20	0.00	0
6106-210 WTR WAGES & SALARIES											
To reclassify unapplied whater	6/30/201	N			WTR-25		(505,773.88)				
						505,773.88	(505,773.88)	0.00		0.00	0
6107-210 WTR NONCASH BENEFITS											
To reclassify unapplied whater	6/30/201	N			WTR-25		1,020.00				
						(1,020.00)	1,020.00	0.00		0.00	0
6115-210 WTR VEHICLE FUEL & OIL											
To record additional payables	6/30/201	N			WTR-07		1,396.35				
To reclassify unapplied whater	6/30/201	N			WTR-25		(12,814.61)				
						11,418.26	(11,418.26)	0.00		0.00	0
6125-210 WTR MUNICIPAL BLG MAINT											
To reclassify unapplied whater	6/30/201	N			WTR-25		(230.00)				
						230.00	(230.00)	0.00		0.00	0
6137-210 WTR TRANSPORTATION DEPT MAINT											
To record labor and overhead for	6/30/201	N			WTR-13		6,779.86				
To reclassify water labor and	6/30/201	N			WTR-14		(6,779.86)				
To reclassify water work orders	6/30/201	N			WTR-16		(418.11)				
						418.11	(418.11)	0.00		0.00	0
6145-210 WTR POLICE DEPT MAINTENANCE											
To reclassify water work orders	6/30/201	N			WTR-16		(12.49)				
						12.49	(12.49)	0.00	20	0.00	0
6165-210 WTR MATERIALS FOR OTHERS											
To reclassify unapplied whater	6/30/201	N			WTR-25		(5,297.48)				
						5,297.48	(5,297.48)	0.00		0.00	0
6170-210 WTR ENGINEERING											
						5,956.50	0.00	5,956.50		0.00	0
6175-210 WTR TRUCK STOCK											
To reclassify unapplied whater	6/30/201	N			WTR-25		(18.88)				
						18.88	(18.88)	0.00		0.00	0
6225-210 WTR TOOLS & WORK EQUIPMENT											
To reclassify non-capital items	6/30/201	N			WTR-10		5,705.60				
To reclassify unapplied whater	6/30/201	N			WTR-25		(10,952.13)				
						5,246.53	(5,246.53)	0.00		0.00	0
6230-210 WTR MAINT TRANSPORTATION EQUIP											
To record additional payables	6/30/201	N			WTR-07		501.65				
To reclassify unapplied whater	6/30/201	N			WTR-25		(8,616.87)				
						8,115.22	(8,115.22)	0.00		0.00	0
6235-210 WTR MAINT OF BACKHOE & COMPRESS											
To reclassify unapplied whater	6/30/201	N			WTR-25		(2,806.95)				
						2,806.95	(2,806.95)	0.00		0.00	0
6240-210 WTR MAINTENANCE SUPPLIES											
To reclassify unapplied whater	6/30/201	N			WTR-25		(914.46)				
						914.46	(914.46)	0.00		0.00	0
6305-210 WTR PAYROLL TAXES											
To reclassify unapplied whater	6/30/201	N			WTR-25		(36,312.46)				
						36,312.46	(36,312.46)	0.00		0.00	0
6306-210 WTR STANDARD SICK CERS PLAN											

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WTR A-01-8

Prepared by	Reviewed by	Partner
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Account	Date	Status	No	Ref	Annotation	Prelim	Adj's	Rep	L/S	Rep 06/15	%Chg
To reclassify unapplied whater	6/30/201	N	WTR-25			1,023.39	(1,023.39) (1,023.39)	0.00	20	0.00	0
6308-210 WTR UNEMPLOYMENT											
To reclassify unapplied whater	6/30/201	N	WTR-25			728.54	(728.54) (728.54)	0.00	20	0.00	0
6315-210 WTR EMPLOYEE PHYSICALS											
To record additional payables	6/30/201	N	WTR-07				389.00				
To reclassify unapplied whater	6/30/201	N	WTR-25			619.00	(1,008.00) (619.00)	0.00		0.00	0
6320-210 WTR CERS											
To record GASB 68 entries	6/30/201	N	WTR-23				33,194.71				
To reclassify unapplied whater	6/30/201	N	WTR-25			75,080.00	(108,274.71) (75,080.00)	0.00		0.00	0
6325-200 WTR WORKMENS COMP INSURANCE											
To reclassify unapplied whater	6/30/201	N	WTR-25			97,821.00	(97,821.00) (97,821.00)	0.00		0.00	0
6326-210 WTR WORKERS COMPENSATION											
To reclassify unapplied whater	6/30/201	N	WTR-25			5,939.35	(5,939.35) (5,939.35)	0.00	20	0.00	0
6327-210 WTR TRAINING											
To reclassify unapplied whater	6/30/201	N	WTR-25			55.00	(55.00) (55.00)	0.00		0.00	0
6328-210 WTR EDUCATIONAL REIMBURSEMENT											
To reclassify unapplied whater	6/30/201	N	WTR-25			348.41	(348.41) (348.41)	0.00	20	0.00	0
6330-210 WTR PROPERTY INSURANCE											
To reclassify unapplied whater	6/30/201	N	WTR-25			17,081.56	(17,081.56) (17,081.56)	0.00		0.00	0
6335-210 WTR TELEPHONE											
To reclassify unapplied whater	6/30/201	N	WTR-25			165.00	(165.00) (165.00)	0.00		0.00	0
6336-210 WTR CELL PHONE ALLOWANCE											
To reclassify unapplied whater	6/30/201	N	WTR-25			960.00	(960.00) (960.00)	0.00	20	0.00	0
6345-210 WTR UNIFORMS											
To reclassify unapplied whater	6/30/201	N	WTR-25			9,894.71	(9,894.71) (9,894.71)	0.00		0.00	0
6350-210 WTR UTILITIES											
To reclassify unapplied whater	6/30/201	N	WTR-25			16,186.06	(16,186.06) (16,186.06)	0.00		0.00	0
6355-210 WTR OFFICE SUPP & OTHER EXP											
To reclassify unapplied whater	6/30/201	N	WTR-25			20,731.33	(20,731.33) (20,731.33)	0.00		0.00	0
6356-210 WTR BILLING & COLLECTION EXP											
					<u>GEN 11-13</u>	130,000.00	0.00	130,000.00		130,000.00	0
6357-210 WTR BOND TRUSTEE FEES											
						765.00	0.00	765.00	20	124.37	515
6366-210 WTR PERMITS & LICENSES											
To reclassify unapplied whater	6/30/201	N	WTR-25			660.90	(660.90) (660.90)	0.00		0.00	0
6387-210 WTR KLC METER LOAN INTEREST											
					<u>WTR 08-03</u>						

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Account	Date	Status	No	Ref	Annotation	Prelim	Adj's	Rep	L/S	Rep 06/15	%Chg
To adjust KLC loan interest to	6/30/201	N	WTR-01			17,346.32	(467.90) (467.90)	16,878.42	70	22,110.18	(24)
6415-210 WTR MAINT TRANS & DIST LINES											
To record additional payables	6/30/201	N	WTR-07				106.67				
To reclassify non-capital items	6/30/201	N	WTR-10				14,118.86				
To reclassify labor and overhead	6/30/201	N	WTR-17				109,920.49				
To reclassify unapplied whater	6/30/201	N	WTR-25				227,924.65				
						110,511.03	352,070.67	482,561.70		385,977.04	20
6420-210 WTR MAINT OF FIRE HYDRANTS											
To record additional payables	6/30/201	N	WTR-07				324.00				
To reclassify People Plus invoice	6/30/201	N	WTR-09				(405.00)				
To reclassify labor and overhead	6/30/201	N	WTR-17				81,325.67				
To reclassify unapplied whater	6/30/201	N	WTR-25				168,632.12				
						9,047.72	249,876.79	258,924.51		201,476.53	29
6430-210 WTR METERS & REPAIRS											
To reclassify labor and overhead	6/30/201	N	WTR-17				13,784.49				
To reclassify unapplied whater	6/30/201	N	WTR-25				28,582.64				
						4,780.70	42,367.13	47,147.83		70,751.42	(33)
6435-210 WTR MAINT BLDGS & GROUNDS											
To reclassify fixed asset additions	6/30/201	N	WTR-08				(15,165.00)				
						24,415.53	(15,165.00)	9,250.53		12,711.27	(27)
6440-210 WTR MISCELLANEOUS DISTRIBUTION											
To reclassify water work orders	6/30/201	N	WTR-16				32,872.95				
To reclassify unapplied whater	6/30/201	N	WTR-25				67,333.11				
						0.00	100,206.06	100,206.06		89,898.36	11
6605-210 WTR UNCOLLECTIBLE ACCOUNTS											
						9,088.15	0.00	9,088.15		11,293.99	(20)
6615-210 WTR DUES & SUBSCRIPTIONS											
						150.00	0.00	150.00	20	0.00	0
6905-210 WTR WATER LINE UPGRADE BOND											
To reclassify payment of retainage	6/30/201	N	WTR-02				(10,805.00)				
						10,805.00	(10,805.00)	0.00		0.00	0
6910-210 WTR DISTRIBUTION LINES MAINT											
To reclassify fixed asset additions	6/30/201	N	WTR-08				(8,132.40)				
To reclassify non-capital items	6/30/201	N	WTR-10				(14,118.86)				
To capitalize new water taps and	6/30/201	N	WTR-15				(11,757.31)				
						34,008.57	(34,008.57)	0.00		0.00	0
6915-210 WTR TOOLS & WORK EQUIPMENT											
To reclassify non-capital items	6/30/201	N	WTR-10				(5,705.60)				
						5,705.60	(5,705.60)	0.00		0.00	0
6925-210 WTR TRANSPORTATION EQUIPMENT											
To reclassify fixed asset additions	6/30/201	N	WTR-08				(65,257.00)				
						65,257.00	(65,257.00)	0.00		0.00	0
7103-300 WTR OUTSIDE LABOR											
To record additional payables	6/30/201	N	WTR-07				1,200.00				
To reclassify unapplied sewer	6/30/201	N	WTR-26				(44,289.18)				
						43,089.18	(43,089.18)	0.00	20	0.00	0
7105-300 WTR COLLECTION LABOR											
To reclassify unapplied sewer	6/30/201	N	WTR-26				(556,445.24)				
						556,445.24	(556,445.24)	0.00	20	0.00	0
7107-300 WTR EDUCATION REIMBURSEMENT											
To reclassify unapplied sewer	6/30/201	N	WTR-26				(1,369.73)				
						1,369.73	(1,369.73)	0.00	20	0.00	0

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Account	Date	Status	No	Ref	Annotation	Prelim	Adj's	Rep	L/S	Rep 06/15	%Chg
7111-300 WTR PAYROLL TAXES											
To reclassify unapplied sewer	6/30/201	N			WTR-26	39,667.09	(39,667.09)	0.00		0.00	0
7115-300 WTR OPER SUPPLIES & CHEMICALS											
To reverse py audit entry	6/30/201	N			WTR-06		(57.50)				
To reclassify unapplied sewer	6/30/201	N			WTR-26	2,889.42	(2,889.42)	0.00		0.00	0
7117-300 WTR BIOXIDE											
						40,953.51	0.00	40,953.51		33,468.24	22
7120-300 WTR VEHICLE FUEL & OIL											
To record additional payables	6/30/201	N			WTR-07		2,903.80				
To reclassify unapplied sewer	6/30/201	N			WTR-26	20,643.03	(20,643.03)	0.00		0.00	0
7135-300 WTR FUEL/POWER COLLECTION PLANT											
To reclassify unapplied sewer	6/30/201	N			WTR-26	5,817.20	(5,817.20)	0.00		0.00	0
7155-300 WTR WORK FOR OTHER DEPARTMENTS											
To reclassify sewer capital	6/30/201	N			WTR-20		(887.55)				
To reclassify unapplied sewer	6/30/201	N			WTR-26	1,085.74	(1,085.74)	0.00		0.00	0
7160-300 WTR MATERIALS SOLD											
To reclassify unapplied sewer	6/30/201	N			WTR-26	148.90	(148.90)	0.00		0.00	0
7165-300 WTR TRUCK STOCK											
To reclassify unapplied sewer	6/30/201	N			WTR-26	1,644.95	(1,644.95)	0.00		0.00	0
7205-300 WTR ENGINEERING COLL											
						2,131.75	0.00	2,131.75		0.00	0
7210-300 WTR COLLECTION/PUMPING STRUCT MAIN											
To reclassify sewer materials per	6/30/201	N			WTR-21		175.27				
To reclassify sewer labor and	6/30/201	N			WTR-22		131,331.19				
To reclassify unapplied sewer	6/30/201	N			WTR-26	165.00	184,185.26	315,856.72		378,768.15	(17)
7215-300 WTR SYSTEM REPAIRS											
To reclassify sewer labor and	6/30/201	N			WTR-22		27,202.23				
To reclassify unapplied sewer	6/30/201	N			WTR-26	0.00	35,663.55	62,865.78	20	56,469.90	11
7220-300 WTR COLLECTION SEWERS MAINT											
To reclassify water work orders	6/30/201	N			WTR-16		(70.21)				
To reclassify sewer capital	6/30/201	N			WTR-20		(442.44)				
To reclassify sewer materials per	6/30/201	N			WTR-21		(3,812.49)				
To reclassify sewer materials per	6/30/201	N			WTR-21		14.57				
To reclassify sewer labor and	6/30/201	N			WTR-22		209,019.91				
To record additional payables from	6/30/201	N			WTR-24		656.11				
To reclassify unapplied sewer	6/30/201	N			WTR-26	60,746.01	283,477.53	488,842.98		549,588.99	294,478.06
7225-300 WTR CUSTOMER SERVICE REQUEST											
To reclassify sewer materials per	6/30/201	N			WTR-21		3,812.49				
To reclassify sewer labor and	6/30/201	N			WTR-22		67,148.36				
To reclassify unapplied sewer	6/30/201	N			WTR-26	94.52	88,546.69	159,602.06		89,373.52	79
7230-300 WTR TOOLS & WORK EQUIPMENT											
To reclassify unapplied sewer	6/30/201	N			WTR-26	858.64	(858.64)	0.00		0.00	0

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Account	Date	Status	No	Ref	Annotation	Prelim	Adj's	Rep	L/S	Rep 06/15	%Chg
7235-300 WTR WORK CLOTHING											
To reclassify unapplied sewer	6/30/201	N	WTR-26			3,570.04	(3,570.04)	0.00		0.00	0
7245-300 WTR OPERATING EQUIPMENT MAINT											
To record additional payables	6/30/201	N	WTR-07				744.93				
To reclassify unapplied sewer	6/30/201	N	WTR-26			18,089.67	(18,834.60)	0.00	20	0.00	0
7250-300 WTR TRANSPORTATION EQUIP MAINT											
To reverse py audit entry	6/30/201	N	WTR-06				(611.40)				
To record additional payables	6/30/201	N	WTR-07				158.63				
To reclassify unapplied sewer	6/30/201	N	WTR-26			43,484.99	(43,032.22)	0.00		0.00	0
7320-300 WTR GENERATORS FUEL & OIL											
To reclassify unapplied sewer	6/30/201	N	WTR-26			450.36	(450.36)	0.00		0.00	0
7335-300 WTR FUEL & POWER - PUMPING											
To record additional payables	6/30/201	N	WTR-07			130,391.32	45.06	130,436.38		107,281.05	22
7420-300 WTR PUMPING EQUIPMENT MAINT											
To reclassify fixed asset additions	6/30/201	N	WTR-08				(24,399.50)				
To reclassify sewer materials per	6/30/201	N	WTR-21				(175.27)				
To adjust sewer collection	6/30/201	N	WTR-28			119,140.05	1,736.97	96,302.25		71,602.62	34
7425-300 WTR SEWER CAMERA EXPENSE											
To reclassify fixed asset additions	6/30/201	N	WTR-08				(5,300.00)				
To reclassify sewer materials per	6/30/201	N	WTR-21				(14.57)				
To reclassify unapplied sewer	6/30/201	N	WTR-26			10,391.13	(5,076.56)	0.00		0.00	0
7430-300 WTR TOOL MAINTENANCE											
To reclassify unapplied sewer	6/30/201	N	WTR-26			2,750.84	(2,750.84)	0.00		0.00	0
7435-300 WTR SAFETY EXPENSE											
To reclassify unapplied sewer	6/30/201	N	WTR-26			9,307.62	(9,307.62)	0.00		0.00	0
7440-300 WTR MAINT BLDG & GROUNDS											
To reclassify fixed asset additions	6/30/201	N	WTR-08				(4,800.00)				
To reclassify unapplied sewer	6/30/201	N	WTR-26			12,926.59	(8,126.59)	0.00		0.00	0
7515-300 WTR EMPLOYEE PHYSICALS											
To record additional payables	6/30/201	N	WTR-07				174.00				
To reclassify unapplied sewer	6/30/201	N	WTR-26			1,073.00	(1,247.00)	0.00		0.00	0
7521-300 WTR CERS											
To record GASB 68 entries	6/30/201	N	WTR-23				78,359.77				
To reclassify unapplied sewer	6/30/201	N	WTR-26			92,855.89	(171,215.66)	0.00		0.00	0
7522-300 WTR STANDARD SICK LEAVE											
To reclassify unapplied sewer	6/30/201	N	WTR-26			8,203.26	(8,203.26)	0.00		0.00	0
7523-300 WTR WORKERS COMPENSATION											
To reclassify unapplied sewer	6/30/201	N	WTR-26			24,540.03	(24,540.03)	0.00	20	0.00	0
7525-300 WTR HEALTH/LIFE/WORKER COMP											
To reclassify unapplied sewer	6/30/201	N	WTR-26				(114,061.50)				

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						114,061.50	(114,061.50)	0.00		0.00	0
7526-300 WTR PROPERTY INSURANCE											
To reclassify unapplied sewer	6/30/201	N			WTR-26	45,188.93	(45,188.93)	0.00		0.00	0
7528-300 WTR UNEMPLOYMENT											
To reclassify unapplied sewer	6/30/201	N			WTR-26	794.87	(794.87)	0.00	20	0.00	0
7537-300 WTR UNIFORMS											
To reclassify unapplied sewer	6/30/201	N			WTR-26	8,846.92	(8,846.92)	0.00		0.00	0
7546-300 WTR CELL PHONE ALLOWANCE											
To reclassify unapplied sewer	6/30/201	N			WTR-26	480.00	(480.00)	0.00	20	0.00	0
7554-300 WTR COUNTY SPORTS COMPLEX											
To reclassify fixed asset additions	6/30/201	N			WTR-08		(23,171.69)				
To reclassify Associated Engineers	6/30/201	N			WTR-11		2,480.00				
To reclassify sewer capital	6/30/201	N			WTR-20	20,758.13	(66.44)	0.00	20	0.00	0
7555-300 WTR OFFICE SUPPLIES & OTHER EXP											
To reclassify unapplied sewer	6/30/201	N			WTR-26	6,373.29	(6,373.29)	0.00		0.00	0
7566-300 WTR PERMITS & LICENSES											
To record additional payables	6/30/201	N			WTR-07		106.66				
To reclassify unapplied sewer	6/30/201	N			WTR-26	8,931.24	(9,037.90)	0.00		0.00	0
7567-300 WTR PAYROLL/NURSE/ACCT SERVICES											
					<u>GEN 11-13</u>	47,016.00	0.00	47,016.00	20	47,016.00	0
7570-300 WTR ADVERTISING											
To reclassify unapplied sewer	6/30/201	N			WTR-26	195.68	(195.68)	0.00		0.00	0
7572-300 WTR DAMAGE CLAIMS											
						5,000.00	0.00	5,000.00		5,600.50	(11)
7573-300 WTR ENGINEERING SERVICES											
To reclassify fixed asset additions	6/30/201	N			WTR-08		(68,600.00)				
To reclassify unapplied sewer	6/30/201	N			WTR-26	73,725.00	(5,125.00)	0.00	20	0.00	0
7582-300 WTR SEWER LINE REPLACEMENT											
To record additional payables	6/30/201	N			WTR-07		586.95				
To reclassify fixed asset additions	6/30/201	N			WTR-08		(14,814.41)				
To reclassify Associated Engineers	6/30/201	N			WTR-11		(2,480.00)				
To capitalize new sewer taps and	6/30/201	N			WTR-19		(427.27)				
To reclassify sewer capital	6/30/201	N			WTR-20	19,622.56	(2,487.83)	0.00		0.00	0
7583-300 WTR TOOLS & WORK EQUIP											
To reclassify fixed asset additions	6/30/201	N			WTR-08	19,999.00	(19,999.00)	0.00		0.00	0
7584-300 WTR TRANSPORTATION EQUIP											
					<u>WTR 08-07</u>	4,559.09	0.00	4,559.09	70	4,552.73	0
7588-300 WTR PUMPING EQUIPMENT MAINT											
To reclassify fixed asset additions	6/30/201	N			WTR-08	74,190.32	(74,190.32)	0.00		0.00	0
7590-300 WTR LIFT STATION UPGRADE											

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To reclassify fixed asset additions	6/30/201	N		WTR-08		16,332.23	(16,332.23) (16,332.23)	0.00		0.00	0
7596-300 WTR SEWER TAPS											
To reclassify fixed asset additions	6/30/201	N		WTR-08			(8,847.26)				
To capitalize new sewer taps and	6/30/201	N		WTR-19		10,159.52	(1,312.26) (10,159.52)	0.00		0.00	0
8015-300 WTR TREATMENT LABOR											
					<u>GEN06-02-11</u>	424,369.58	0.00	424,369.58		473,280.78	(10)
8016-300 WTR NON CASH BENEFITS											
						(780.00)	0.00	(780.00)		(780.00)	0
8020-300 WTR PAYROLL TAXES											
					<u>GEN06-02-12</u>	30,752.79	0.00	30,752.79		34,278.12	(10)
8025-300 WTR OPER SUPPLIES & CHEMICALS											
To record additional payables from	6/30/201	N		WTR-24		113,066.27	154.75 154.75	113,221.02		123,874.11	(9)
8030-300 WTR VEHICLE FUEL & OIL											
						2,059.62	0.00	2,059.62	20	3,847.86	(46)
8035-300 WTR FUEL/POWR SEWER TRT PLANT											
						241,148.06	0.00	241,148.06		207,304.56	16
8045-300 WTR LAB EQUIPMENT & SUPPLIES											
To record additional payables from	6/30/201	N		WTR-24		21,362.38	279.00 279.00	21,641.38		20,079.67	8
8210-300 WTR MAINT BLDGS/GROUNDS											
To record additional payables	6/30/201	N		WTR-07		9,867.18	1,070.00 1,070.00	10,937.18		6,020.27	82
8220-300 WTR MAINT OF TRTMT/DISP EQMT											
To reclassify fixed asset additions	6/30/201	N		WTR-08		60,400.53	(21,460.00) (21,460.00)	38,940.53		41,250.25	(6)
8230-300 WTR TOOLS & WORK EQUIP MAINT											
To record additional payables	6/30/201	N		WTR-07		3,709.55	192.44 192.44	3,901.99		1,919.71	103
8232-300 WTR WORK CLOTHING											
						1,042.19	0.00	1,042.19		2,611.47	(60)
8235-300 WTR CLEANING SUPPLIES & CHEMICALS											
						1,007.14	0.00	1,007.14		1,367.75	(26)
8250-300 WTR SLUDGE PRESS MAINT											
						2,668.74	0.00	2,668.74		6,708.70	(60)
8260-300 WTR SLUDGE TRUCK MAINT											
						3,430.29	0.00	3,430.29		5,146.82	(33)
8265-300 WTR SLUDGE HAULING											
To record additional payables	6/30/201	N		WTR-07		139,589.50	5,302.89 5,302.89	144,892.39		156,072.38	(7)
8270-300 WTR OIL & LUBRICANTS											
						434.10	0.00	434.10		529.12	(18)
8310-300 WTR OUTSIDE TESTING FEES											
						29,534.93	0.00	29,534.93		30,269.26	(2)
8405-300 WTR UNCOLLECTIBLE ACCOUNTS											
						14,062.00	0.00	14,062.00		20,444.15	(31)

City of Madisonville: Water and Sewer Fund
 Year End: June 30, 2016
 WTR Trial Balance

Prepared by	Reviewed by	Partner
BDO 12/6/2016	CK 12/12/2016	CK 12/12/2016

WTR A-01-14

Account	Date	Status	No	Ref	Annotation	Prelim	Adj's	Rep	L/S	Rep 06/15	%Chg
8415-300 WTR EMPLOYEE PHYSICALS						0.00	0.00	0.00		135.00	(100)
8421-300 WTR CERS					<u>GEN 06-04-02</u>						
To record GASB 68 entries	6/30/201	N		WTR-23		65,868.84	(11,505.50) (11,505.50)	54,363.34		38,319.71	42
8422-300 WTR STANDARD SICK LEAVE PROGRAM						1,209.66	0.00	1,209.66		0.00	0
8425-300 WTR HEALTH/LIFE					<u>HEA 10A</u>	81,526.50	0.00	81,526.50		81,383.44	0
8427-300 WTR WORKERS COMPENSATION					<u>GEN 10-02</u>	973.75	0.00	973.75	20	14,273.40	(93)
8428-300 WTR UNEMPLOYMENT					<u>GEN06-02-04</u>	622.64	0.00	622.64	20	671.08	(7)
8430-300 WTR PROPERTY INSURANCE					<u>LGT 04-05</u>	32,081.77	0.00	32,081.77		28,566.23	12
8440-300 WTR TRAVEL						4,927.07	0.00	4,927.07		7,012.42	(30)
8445-300 WTR TELEPHONE						0.00	0.00	0.00		1,499.88	(100)
8446-300 WTR CELL PHONE ALLOWANCE					<u>GEN06-02-11</u>	960.00	0.00	960.00	20	960.00	0
8450-300 WTR COMMUNICATIONS EQUIPMENT						0.00	0.00	0.00		480.00	(100)
8455-300 WTR OFFICE SUPPLIES & OTHER EXP						15,962.42	0.00	15,962.42		6,249.56	155
8459-300 WTR BILLING & COLLECTION EXPENSE					<u>GEN 11-13</u>	124,000.00	0.00	124,000.00	20	124,000.00	0
8460-300 WTR LEGAL & ACCOUNTING						3,223.91	0.00	3,223.91		6,056.42	(47)
8465-300 WTR DUES & SUBSCRIPTIONS						803.44	0.00	803.44		1,627.35	(51)
8470-300 WTR ADVERTISING						0.00	0.00	0.00		123.61	(100)
8520-300 WTR TOOLS & WORK EQUIP											
To reclassify fixed asset additions	6/30/201	N		WTR-08		11,800.00	(11,800.00) (11,800.00)	0.00		0.00	0
8545-300 WTR PLANT MAINTENANCE											
To record additional payables	6/30/201	N		WTR-07			822.50				
To reclassify fixed asset additions	6/30/201	N		WTR-08		15,627.50	(16,450.00) (15,627.50)	0.00		0.00	0
9005-000 WTR DEPRECIATION - WATER					<u>WTR 05-02</u>						
To adjust depreciation to actual	6/30/201	N		WTR-27		1,088,000.00	34,237.57 34,237.57	1,122,237.57		1,108,497.83	1
9010-000 WTR DEPRECIATION - SEWER					<u>WTR 05-02</u>						
To adjust depreciation to actual	6/30/201	N		WTR-27		1,338,000.00	106,806.25 106,806.25	1,444,806.25		1,386,906.85	4
9015-000 WTR INT LONG -TERM DEBT - WATER					<u>WTR 10-01</u>	214,061.31	0.00	214,061.31		244,296.97	(12)

City of Madisonville: Water and Sewer Fund
 Year End: June 30, 2016
 WTR Trial Balance

Prepared by	Reviewed by	Partner
BDO 12/6/2016	CK 12/12/2016	CK 12/12/2016

WTR A-01-15

Account	Date	Status	No	Ref	Annotation	Prelim	Adj's	Rep	L/S	Rep 06/15	%Chg
9020-000 WTR INT LONG-TERM DEBT-SEWER					<u>WTR 10-01</u>	24,824.59	0.00	24,824.59		35,662.13	(30)
9025-000 WTR INTEREST - KIA LOAN					<u>WTR 08-02</u>	65,227.71	0.00	65,227.71		95,501.33	(32)
9035-000 WTR AMORT OF BOND -WATER					<u>WTR 10-01</u>	81,858.32	0.00	81,858.32		89,755.92	(9)
						0.00	0.00	0.00		0.00	0
					Net Income (Loss)	19,890.92		575,671.24		1,787,817.99	(68)



BerryKington & Utley PSC
Certified Public Accountants

2822 North Main Street ■ Madisonville, KY 42431
Phone 270-821-3355 ■ Fax 270-821-0101

January 19, 2017

Mr. Cory Alexander
City Finance Director/Treasurer
City of Madisonville, Kentucky
67 North Main Street
Madisonville, KY 42431

Dear Cory:

We have prepared the accompanying Cost Review Formulas for revising calendar year wholesale rate charges as per Treated Water Sale and Purchase Agreements with the North Hopkins Water District.

We prepared the Cost Review Formulas using June 30, 2016 audited financial statements and wholesale user consumption records as provided by the City of Madisonville. We did not audit the wholesale user consumption records during our June 30, 2016 audit due to the fact that such records were outside the scope of the audit.

The wholesale water rate to be charged to the North Hopkins Water District is \$5.01 per each one thousand gallons of treated water. It is my understanding that the new rate will be charged from March 31, 2017 to March 31, 2018.

We appreciate the opportunity to be of service to the City of Madisonville. Please call if you have any questions regarding these computations.

Very truly yours,

Charles A. Kington, CPA

CITY OF MADISONVILLE, KENTUCKY
WATER RATE ANALYSIS
NORTH HOPKINS WATER DISTRICT
(PER 1,000 GALLONS)

CAPITAL COSTS	Amount	Percentage To Be Shared	Capital Costs To Be Shared	(B/C) 84,949 938,505 Allocation Percentage	Allocated Capital Costs	Cost Per 1,000 Gallons Of Water
Source of Supply	\$ 2,050,392.44	100.00	\$ 2,050,392.44	9.0515	\$ 185,591.27	
Water Treatment Plant	19,281,797.00	100.00	19,281,797.00	9.0515	1,745,291.86	
Storage Facilities	1,995,265.63	65.00	1,296,922.66	9.0515	117,390.95	
Transmission and Distribution	8,699,961.69	43.00	3,740,983.53	9.0515	338,615.12	
General	615,857.40	10.00	61,585.74	9.0515	5,574.43	
Customer and Administrative	4,358,082.79	0.10	4,358.08	9.0515	394.47	
Hydrants	201,960.13	-	-	9.0515	-	
Total	\$ 37,203,317.08	-	\$ 26,436,039.45	-	\$ 2,392,858.10	

ALLOCATED CAPITAL COST X 2%
 DIVIDED BY WHOLESALER USER'S
 MOST RECENT ANNUAL BILLED
 GALLONS

$$\frac{\$ 2,392,858.10}{X} \times 2 \text{ Percent} = \frac{\$ 47,857.16}{X} \times 1,84,949 = \$ 0.56336$$

ALLOCATED CAPITAL COST X 6%
 DIVIDED BY WHOLESALER USER'S
 MOST RECENT ANNUAL BILLED
 GALLONS

$$\frac{\$ 2,392,858.10}{X} \times 6 \text{ Percent} = \frac{\$ 143,571.49}{X} \times 1,84,949 = 1.69009$$

CASH OPERATION AND MAINTENANCE EXPENSES

	Amount	Percentage To Be Shared	Allocated Expenses	Billed Gallons
Treatment	\$ 2,384,057.00	90.00	\$ 2,145,651.30	938,505
Transmission and Distribution	\$ 884,217.00	45.00	397,897.65	938,505
General	\$ 91,567.28	45.00	41,205.28	938,505
Total	\$ 3,359,841.28	-	\$ 2,584,754.23	-

**CUSTOMER COSTS DIVIDED BY
 WHOLESALER USER'S MOST RECENT
 ANNUAL BILLED GALLONS**

$$\frac{\$ 144.00}{X} \times 1,84,949 = 0.00170$$

CURRENT CALCULATED WATER RATE (\$5.01 Rounded)

$$\underline{\underline{\$5.00927}}$$

3 23 14884-00 0 CONSUMPTION HISTORY - ACTUAL
 NORTH HOPKINS WATER DST Active-W

BROWN RD & LAFAYETTE

Water			Sewer		Electric		Demand	
12/15	Rate	4	Rate		Rate	Phase 1	Rate	kVA
15	Meter	73537936			Meter		kW	
Mo/Yr	Mgal	Charge	Mgal	Charge	Mult	1 1	Mult	1
					KWH	Charge	KW	Charge
12/15	6267	24754.65						
11/15	6833	26990.35						
10/15	6532	25801.40						
9/15	8143	32164.85						
8/15	6495	25655.25						
7/15	8338	32935.10						
6/15	8199	32386.05						
5/15	6410	25319.50						
4/15	6265	23243.15						
3/15	8403	31175.13						
2/15	5941	22041.11						
1/15	5005	18568.55						
Avg	6903	26752.92						

Minimum

MADISONVILLE MUNICIPAL UTIL.
 77 NORTH MAIN STREET

Average 26,752.92
 270/824-2102 F12=Return F13=Contract Roll Keys

F1=Search
 F5=More F11=Demand
 8,338.00 +
 6,495.00 +
 8,143.00 +
 6,532.00 +
 6,833.00 +
 6,267.00 +
 7,180.00 +
 6,669.00 +
 7,160.00 +
 6,159.00 +
 6,948.00 +
 8,225.00 +
 84,949.00 *

3 23 14884-00 0 CONSUMPTION HISTORY - ACTUAL BROWN RD & LAFAYETTE
 NORTH HOPKINS WATER DST Active-W

Water			Sewer		Electric		Demand	
12/16	Rate	4	Rate		Rate	Phase 1	Rate	kVA
16	Meter	73537936			Meter		kW	
Mo/Yr	Mgal	Charge	Mgal	Charge	Mult	1 1	Mult	1
					KWH	Charge	KW	Charge
12/16	8063	33300.19						
11/16	7542	31148.46						
10/16	8213	33919.69						
9/16	8940	36922.20						
8/16	8541	35274.33						
7/16	7787	32160.31						
6/16	8225	33969.25						
5/16	6948	28695.24						
4/16	6159	25436.67						
3/16	7160	28282.00						
2/16	6669	26342.55						
1/16	7180	28361.00						
Avg	7619	31150.99						

Minimum
 MADISONVILLE MUNICIPAL UTIL.
 77 NORTH MAIN STREET

Average 31,150.99 F1=Search
 270/824-2102 F5=More F11=Demand
 F12=Return F13=Contract Roll Keys



Berry Kington & Utley PSC
Certified Public Accountants

2822 North Main Street ■ Madisonville, KY 42431
Phone 270-821-3355 ■ Fax 270-821-0101

January 19, 2017

Mr. Cory Alexander
City Finance Director/Treasurer
City of Madisonville, Kentucky
67 North Main Street
Madisonville, KY 42431

Dear Cory:

We have prepared the accompanying Cost Review Formulas for revising calendar year wholesale rate charges as per Treated Water Sale and Purchase Agreements with the South Hopkins Water District.

We prepared the Cost Review Formulas using June 30, 2016 audited financial statements and wholesale user consumption records as provided by the City of Madisonville. We did not audit the wholesale user consumption records during our June 30, 2016 audit due to the fact that such records were outside the scope of the audit.

The wholesale water rate to be charged to the South Hopkins Water District is \$5.01 per each one thousand gallons of treated water. It is my understanding that the new rate will be charged from March 31, 2017 to March 31, 2018.

We appreciate the opportunity to be of service to the City of Madisonville. Please call if you have any questions regarding these computations.

Very truly yours,

Charles A. Kington, CPA

CITY OF MADISONVILLE, KENTUCKY
WATER RATE ANALYSIS
SOUTH HOPKINS WATER DISTRICT
(PER 1,000 GALLONS)

CAPITAL COSTS	Amount	Percentage To Be Shared		Capital Costs To Be Shared		(B/C) 6,009 938,505 Allocation Percentage	Allocated Capital Costs	Cost Per 1,000 Gallons Of Water
		Shared	To Be Shared	Shared	To Be Shared			
Source of Supply	\$ 2,050,392.44	100.00		\$ 2,050,392.44		0.6403	\$ 13,128.66	
Water Treatment Plant	19,281,797.00	100.00		19,281,797.00		0.6403	123,461.35	
Storage Facilities	1,995,265.63	65.00		1,296,922.66		0.6403	8,304.20	
Transmission and Distribution	8,699,961.69	43.00		3,740,983.53		0.6403	23,953.52	
General	615,857.40	10.00		61,585.74		0.6403	394.33	
Customer and Administrative	4,358,082.79	0.10		4,358.08		0.6403	27.90	
Hydrants	201,960.13					0.6403		
Total	\$ 37,203,317.08			\$ 26,436,039.45			\$ 169,269.96	

**ALLOCATED CAPITAL COST X 2%
DIVIDED BY WHOLESALER USER'S
MOST RECENT ANNUAL BILLED
GALLONS**

\$ 169,269.96 X 2 Percent = \$ 3,385.40 X 1/6,009 = \$ 0.56339

**ALLOCATED CAPITAL COST X 6%
DIVIDED BY WHOLESALER USER'S
MOST RECENT ANNUAL BILLED
GALLONS**

\$ 169,269.96 X 6 Percent = \$ 10,156.20 X 1/6,009 = 1.69016

CASH OPERATION AND MAINTENANCE

EXPENSES	Amount	Percentage To Be Shared	Allocated Expenses	Billed Gallons	Cost Per 1,000 Gallons Of Water
Treatment	\$ 2,384,057.00	90.00	\$ 2,145,651.30	938,505	2.28624
Transmission and Distribution	\$ 884,217.00	45.00	397,897.65	938,505	0.42397
General	\$ 91,567.28	45.00	41,205.28	938,505	0.04391
Total	\$ 3,359,841.28		\$ 2,584,754.23		

**CUSTOMER COSTS DIVIDED BY
WHOLESALER USER'S MOST RECENT
ANNUAL BILLED GALLONS**

\$ 144.00 X 1/6,009 = 0.02396

CURRENT CALCULATED WATER RATE (Rounded to \$5.01)

\$5.03163

1 5 4166-00 I CONSUMPTION HISTORY - ACTUAL SANDCOURD
 SOUTH HOPKINS WATER DISTRICT Active-W
 WATER

Water			Sewer		Electric		Demand	
12/15	Rate Meter	4 1279825	Rate		Rate Meter Mult	Phase 1 1 1 Charge	Rate kW Mult	kVA 1 Charge
Mo/Yr	Mgal	Charge	Mgal	Charge	KWH		KW	
12/15	450	1777.50						
11/15	555	2192.25						
10/15	496	1959.20						
9/15	514	2030.30						
8/15	480	1896.00						
7/15	554	2188.30						
6/15	493	1947.35						
5/15	598	2362.10						
4/15	479	1777.09						
3/15	421	1561.91						
2/15	641	2378.11						
1/15	648	2404.08						
Avg	527	2039.52						

Minimum
 MADISONVILLE MUNICIPAL UTIL.
 77 NORTH MAIN STREET

Average 2,039.52
 270/824-2102 F1=Search F5=More F11=Demand
 F12=Return F13=Contract Roll Keys

0 • C
 554 • 00 +
 480 • 00 +
 514 • 00 +
 496 • 00 +
 555 • 00 +
 450 • 00 +
 440 • 00 +
 490 • 00 +
 452 • 00 +
 490 • 00 +
 519 • 00 +
 569 • 00 +
 6,009 • 00 *

1 5 4166-00 I CONSUME ON HISTORY - ACTUAL SANDCO RD
 SOUTH HOPKINS WATER DISTRICT Active-W
 WATER

Water			Sewer		Electric		Demand	
12/16	Rate	4	Rate		Rate	Phase 1	Rate	kVA
To	Meter	1279825			Meter		kW	
16					Mult	1 1	Mult	1
Mo/Yr	Mgal	Charge	Mgal	Charge	KWH	Charge	KW	Charge
12/16	517	2135.21						
11/16	429	1771.77						
10/16	544	2246.72						
9/16	522	2155.86						
8/16	747	3085.11						
7/16	505	2085.65						
6/16	569	2349.97						
5/16	519	2143.47						
4/16	490	2023.70						
3/16	452	1785.40						
2/16	490	1935.50						
1/16	440	1738.00						
Avg	519	2121.36						

Minimum
 MADISONVILLE MUNICIPAL UTIL.
 77 NORTH MAIN STREET

Average 2,121.36 F1=Search
 270/824-2102 F5=More F11=Demand
 F12=Return F13=Contract Roll Keys

AMENDMENT TO THE AGREEMENT BETWEEN
THE CITY OF MADISONVILLE AND
THE NORTH HOPKINS WATER DISTRICT
FOR THE SALE AND PURCHASE OF TREATED WATER

THIS AMENDMENT TO AGREEMENT made and entered into this
24 day of November, 1982, by and between the City of
Madisonville, Hopkins County, Kentucky, hereinafter referred to
as Seller, and the North Hopkins Water District, Hopkins County,
Kentucky, its successors or assigns, hereinafter referred to as
Purchaser,

WITNESSETH: That,

WHEREAS, the Seller and Purchaser entered into an
agreement for the sale and purchase of treated water on the 15th
day of April, 1980, and

WHEREAS, the parties both desire to amend this agreement
to amend enumerated paragraphs 2 and 5 only as follows:

Enumerated paragraph 2 shall be amended to reflect that
whenever testing is required on the water meter, the Purchaser will
pay the cost of said testing.

Enumerated paragraph 5 is amended to reflect that the
Purchaser shall pay a monthly minimum payment equal to three hundred
thousand (300,000) gallons rather than one million (1,000,000)
gallons.

The original agreement between the Seller and Purchaser
is amended in no other respect.

IN WITNESS WHEREOF, the parties hereto, acting under
authority of their respective governing bodies, cause this Amendment
to Agreement to be duly executed.

City of Madisonville, Hopkins
County, Kentucky

BY: Charlotte E. Baldwin
Mayor

ATTESTED BY:

Lina W. Munger
Clerk-Treasurer, City of Madisonville
Hopkins County, Kentucky

NORTH HOPKINS WATER DISTRICT,
Hopkins County, Kentucky

BY: Water Commissioners

ATTESTED BY:

Secretary

APPROVED BY:

Farmers Home Administration

AGREEMENT BETWEEN THE CITY OF MADISONVILLE
AND THE NORTH HOPKINS WATER DISTRICT FOR THE SALE
AND PURCHASE OF TREATED WATER

THIS AGREEMENT made and entered into this 15 day of April, 1980, by and between the CITY OF MADISONVILLE, HOPKINS COUNTY, KENTUCKY, hereinafter referred to as the "Seller", and the NORTH HOPKINS WATER DISTRICT, HOPKINS COUNTY, KENTUCKY, its successors or assigns, hereinafter referred to as the "Purchaser".

WITNESSETH THAT:

WHEREAS, the Seller owns and operates a water treatment plant and is constructing facilities to provide additional raw water which combined with present water sources should provide capacity for treated water in excess of the current requirements of the Seller, and;

WHEREAS, the Purchaser proposes to construct a water supply distribution system and desires to purchase treated water in order to provide water services to customers within its district, and said system is anticipated to be financed by Farmers Home Administration, and;

WHEREAS, by resolution enacted on the 21 day of MAY, 1979, by the City Council of the City of Madisonville, Hopkins County, Kentucky, the sale of treated water in accordance with the terms or provisions of this Agreement was approved, and the execution of this Agreement carrying out the said resolution by the City Council to the City of Madisonville, Hopkins County, Kentucky, was duly authorized, and;

WHEREAS, by resolution of the Commissioners of the North Hopkins Water District, Hopkins County, Kentucky, on or about the 15 day of May, 1979, the purchase of treated water in accordance with the terms and conditions set forth in this Agreement was approved, and the execution of this contract by the Chairman and attested by the Secretary was duly authorized;

NOW, THEREFORE, in consideration of the foregoing and the mutual agreement herein set forth, it is agreed by the parties as follows:

1. The Purchaser shall construct a water transmission and distribution system as set forth in the Engineering Report of Jim Lyon & Associates, Consulting Engineers, and tap onto the Seller's water supply system at the location described in Appendix "A" attached hereto and incorporated herein by reference, said tap shall be done according to the plans and specifications and to the approval of the City Engineer of the City of Madisonville. All construction costs shall be borne by the Purchaser.

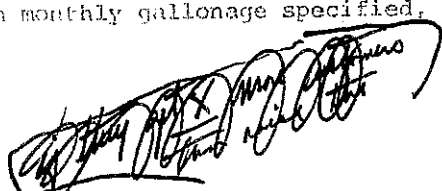
2. The Seller shall install a 2 inch water meter at or near the location of the tap-on cited above. The Seller agrees to furnish, install, operate and maintain at its own expense at point of delivery, the necessary metering equipment, including a meter house or pit, and required devices of standard type for properly measuring the quantity of water delivered to the Purchaser and to calibrate such metering equipment whenever requested by the Purchaser but not more frequently than once every twelve (12) months. A meter registering not more than two percent (2%) above or below the test result shall be deemed to be accurate. The previous readings of any meter disclosing by test to be inaccurate shall be corrected for the three months previous to such test in accordance with the percentage of inaccuracy found by such tests. If any meter fails to register for any period, the amount of water furnished during such period shall be deemed to be the amount of water delivered in the corresponding period immediately prior to the failure, unless Seller and Purchaser shall agree upon a different amount. The metering equipment shall be read on or about the first day of each month. An appropriate official of the Purchaser at all reasonable times shall have access to the meter for the purpose of verifying its readings.

3. The Purchaser shall pay the Seller a connection fee to connect the Seller's system with the system of the Purchaser. The connection fee shall be determined on the basis of actual cost to the Seller (including labor, materials and equipment) for the connection, as reasonably determined by the parties at the time of the connection.

4. The Seller agrees to make available for delivery and use of the Purchaser potable treated water, meeting the applicable purity standards of the Kentucky State Board of Health, at approximately 75-82 PSI, in such quantity as may be required by the purchaser, not to exceed twelve million five hundred thousand (12,500,000) gallons per month, which is equal to approximately five times the present estimated monthly requirements of the purchaser. That the Seller shall at all times, operate and maintain its system in an efficient manner and shall take such action as may be necessary to furnish the Purchaser with the quantity of water required by the Purchaser.

Provided, however, in the event of reduction of water supply available to the Seller, the amount of water that the Seller is required to furnish to the Purchaser, under the terms of this agreement or its amendments, may be reduced or diminished in the same ratio or proportion as the water supply is reduced or diminished to other customers serviced by the Seller.

5. The Purchaser agrees to pay for water on a monthly basis in an amount equal to metered usage, times the current fiscal year charges, which charges are provided for in a separate Variable Rate Schedule attached hereto and made a part hereof; provided, however, that the Purchaser shall pay a monthly minimum payment equal to one million (1,000,000) gallons, times the current fiscal year rate charge, in the event that monthly metered usage is equal to or less than the minimum monthly gallonage specified, above:



✓ needs to be changed to NO MINIMUM OR 300,000 minimum

* include this so that they exhibit the meter at their office now at the factory

6. The fiscal year rate charges, included in a separate schedule attached hereto, provide for variable charges based on demonstrable costs to the Seller for providing treated water to the Purchaser, during the Seller's most recent calendar or operating year. These charges will be developed during a six (6) month period following the end of the Seller's operating year, which should provide sufficient time to obtain the annual Report of examination of the Seller's financial records by an independent firm of Certified Public Accountants. The fiscal year rate charges to the Purchaser will remain fixed during the period from July 1 each year to June 30 of the next succeeding year. However, the rate charges for each fiscal year will vary in accordance with demonstrable costs, as defined in the Variable Rate Schedule attached hereto.

7. The construction of the water transmission and distribution system by the Purchaser as referred to herein, which is proposed to be partially financed by a grant and a loan from the United State of America, acting through the Farmers Home Administration of the United States Department of Agriculture, and the provision hereof pertaining to the undertakings of the Purchaser are conditional upon the approval of this agreement, in writing, by the appropriate officers or employees of the said Farmers Home Administration, and the partial financing of said project by said Farmers Home Administration.

8. The Purchaser agrees to notify the Seller in writing at least ten (10) days prior to the estimated date of completion of construction of the Purchaser's water transmission and distribution system.

9. Any modification to this Agreement pertaining to the formula for determining variable fiscal year rate charges to be paid by the Purchaser, which formula is provided for in the Variable Rate Schedule attached hereto, is subject to the approval of the Farmers Home Administration. Other provisions of this Agreement may be modified or altered by mutual agreement.

10. The terms of this Agreement shall extend for a term of forty (40) years from the date of the initial delivery of any water as shown by the first bill submitted by the Seller to the Purchaser and, thereafter may be renewed or extended for such term, or terms, as may be agreed upon by the Seller and the Purchaser. The delivery date shall be inserted and made a part of this contract on the back of the last page of this contract and shall be signed by the Mayor of the City of Madisonville, and the appropriate officials of the North Hopkins Water District.

11. That this Agreement is subject to such rules, regulations, or laws as may be applicable to similar agreements in the Commonwealth of Kentucky, and the Seller and Purchaser will collaborate in obtaining such permits, certificates, or the like, as may be required to comply therewith.

12. Any successor to either the Seller or Purchaser shall succeed to the obligations, rights and duties of its predecessor as set forth in this Agreement or any amendments thereof.

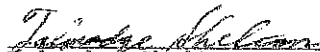
13. Failure of pressure to the main supply, line breaks, power failure, flood, fire, earthquakes or other catastrophes shall excuse the Seller from complying with those terms of this Agreement for supply of water or pressure until the time as the cause of the reduction of pressure or supply of water has been removed or remedied. A reasonable effort will be made by the Seller to remedy or remove the reduction of pressure or loss of supply of water.

14. This contract is hereby pledged by the North Hopkins Water District to the United State of America acting through the Farmers Home Administration as part of the security for a loan from the United States of America.

15. Should the sale of this water cause an excessive use of the Seller's existing treatment plant resulting in any governmental regulatory agency refusing to permit the excessive use, the Seller shall be relieved of his obligations hereunder until said agency removes said restrictions, or should it become physically impossible for the Seller to furnish water to the Purchaser and Seller's

I, Talmadge Shelton, Commission of the North Hopkins Water District hereby certify that on April 15, 1980, Charles E. West was the Secretary of the North Hopkins Water District. Mr. West signed a water purchase agreement with the City of Madisonville as a Commissioner of the North Hopkins Water District but would also have been Secretary to attest said signatures.

This the 17 day of Nov, 1980.


Talmadge Shelton

current wholesale and retail consumers with its present water treatment facilities, then Seller shall be relieved of its obligations hereunder until the Seller's new water treatment plant is constructed and operational.

16. The Purchaser shall adopt a regulation providing that any subdivision of five (5) or more lots by a subdivider or developer shall be required to comply with the subdivision regulations of the City of Madisonville provided said real estate is located within three (3) miles of the City limits of Madisonville.

17. Seller shall have the option to purchase any facilities of Purchaser existing within any duly annexed territory of the Seller at a reasonable and fair price to be negotiated by the parties.

18. Purchaser shall not sell water within the area designated as serviced by Seller, as shown on the map to Appendix "A" attached hereto, without the Seller's consent.

IN WITNESS WHEREOF, the parties hereto, acting under authority of their respective governing bodies, cause this Agreement to be duly executed.

City of Madisonville, Hopkins
County, Kentucky

BY: Charlotte E. Baldwin
Mayor

APPROVED BY:

W. L. R. R. R. R. R.
Clerk-Treasurer, City of Madisonville,
Hopkins County, Kentucky

NORTH HOPKINS WATER DISTRICT,
Hopkins County, Kentucky

BY: Water Commissioners

W. L. R. R. R. R.

W. L. R. R. R. R.

W. L. R. R. R. R.

APPROVED BY:

APPROVED BY: 1-5-81
Robert W. Letton
Parents Home Administration

Community Programs Specialist

Secretary

APPENDIX "A"

The water meter shall be located as per Attachment A

Attachment "A"

AGREEMENT BETWEEN THE CITY OF MADISONVILLE
AND THE NORTH HOPKINS WATER DISTRICT FOR THE SALE
AND PURCHASE OF TREATED WATER

VARIABLE RATE SCHEDULE

Section 1. General.

This Variable Rate Schedule attachment is a part of and incorporated into the Water Purchase Agreement made and entered into this 15 day of April, 1979, by and between the City of Madisonville, Hopkins County, Kentucky ("Seller") and the North Hopkins Water District, Hopkins County, Kentucky ("Purchaser").

Section 2. Definitions.

Unless the context specifically indicates otherwise, the meaning of terms used in this rate schedule attachment shall be as follows:

- (a) "Seller" shall mean the City of Madisonville Municipal Water Utility.
- (b) "Purchaser" shall mean the North Hopkins Water District.
- (c) "Seller's operating year" shall mean a calendar year.
- (d) "Wholesale fiscal billing rate year" shall mean a twelve (12) month period commencing July 1 and ending the following June 30.
- (e) "Initial wholesale fiscal year billing rate for the North Hopkins Water District" shall mean the initial rate or charges for purchased water during a period commencing on the date of this agreement and extending through June 30, 19 .
- (f) "Capital costs of plant" shall mean the recorded un-depreciated costs of the Seller's property, plant and equipment at December 31 each calendar year, net of governmental grants, as identified and recognized in the annual examination of the Seller's financial records, by the firm of Certified Public Accountants conducting the examination of the Seller's financial records for the most recent calendar year.

- (g) "Operational and maintenance expense" shall mean all operating expenses, excluding depreciation expenses, capital costs of improvements, betterments, replacements, etc., and debt service costs (including interest) for the Seller's operating year as identified and recognized in the annual examination of the Seller's financial records, by the firm of Certified Public Accountants conducting the examination of the Seller's financial records for the most recent calendar year.
- (h) "Monthly payment date" shall mean a date established by the Seller whereby the Purchaser agrees to pay not later than the established date the charges for water furnished during the preceding month.
- (i) "Capital cost replacement factor" shall mean two (2) percent of total capital costs assigned to the Purchaser as a charge to partially recover the cost of replacing plant equipment dedicated to the use of the Purchaser.
- (j) "Capital cost recovery factor" shall mean six (6) percent of total capital costs assigned to the Purchaser as a charge to partially recover the capital costs of constructing plant facilities dedicated to the use of the Purchaser.
- (k) "Fiscal year wholesale charge rate" shall mean a rate based on demonstrated costs to the Seller for providing treated water. The rate will be computed on the basis of the Seller's cost for the Seller's most recent operating year. The fiscal year wholesale charge rate may vary from year to year depending upon demonstrable costs.
- (l) "Cost review formula for revising fiscal year wholesale rate charge" shall mean the formula, which appears in Section 4 of this rate schedule attachment. The formula was developed on the basis of a special accounting study dated June 17, 1977, by H. J. Orbaugh & Associates, Certified Public Accountants, Indianapolis, Indiana,

which shall not by reference be made a part of this water purchase agreement the same as if the study were incorporated herein.

- (m) "Total billed gallons" shall mean the total billed water consumption for all users serviced by the seller during the seller's most recent operating year.
- (n) "Wholesale user's percent of total billed gallons" shall mean the percent of total usage billed to the wholesale purchaser during the same period identified in subsection (m), above.
- (o) "Cost function" shall mean a cost that is identified by the nature of the service provided and is included in the cost review formula in Section 4 (b) of this attached bill.

Section 3. Initial wholesale fiscal year billing rate for the North Hinkle Water District.

- (a) The initial fiscal year billing rate or wholesale charge to the purchaser for treated water shall be fifty-nine cents (\$.59) per 1,000 gallons.
- (b) Computation of the initial rate is included in an Attachment Report identified in Section 2 (1), above.

Section 4. Cost review formula for the revolving fiscal year wholesale rate charges.

- (a) Each revolving year shall begin on and after January 1, 19___. The seller shall, prior to July 1 of that year, determine the rate of charges for wholesale water purchase to be in effect for the fiscal billing rate year based on the utilization of the following demonstrable costs. The cost shall be taken from the annual financial report of the seller for the preceding operating year which has been examined by a firm of Certified Public Accountants.
- (b) Cost review formula for revolving fiscal year wholesale rate charges.

Cost Function	Amount	Per Gallon	Wholesale Price's % of Total Bill / Gallons	Cost
Source of supply				\$
Treatment plant				
Storage				
Transmission & Distribution				
General				
Customer				
Hydrant				
Total	\$			\$

User Charge
Per 1,000
Gallons

1- Replacement cost:
Allocated capital cost x 2% + wholesale price result billed gals.

\$

2- Depreciation:
Allocated capital cost x 4% + wholesale price result billed gals.

3- Operation and maintenance expenses:

Cost Function	Amount	Per Gallon	Total Bill / Gallons
Treatment	\$		\$
Transmission & dist. (1)			
General			
Customer			
Hydrant maint.			
Total	\$		\$

4- ... billed gals.

\$

5- ... shall be increased or decreased to the nearest cent. An amount of five (5) mills or less shall be increased to the next adjacent cent, whereas, an amount of less than (5) mills or less shall be decreased to the next lower cent.

Section 4, in addition to the formula for determining variable fiscal year wholesale water rate charges.

(d) At the end of every five (5) year period either party to this agreement shall request that a special study be conducted by a firm of consulting engineers, certified public accountants, or other outside utility rate consultants to review the continuing applicability and equity of fiscal year charges determined on the basis of the formula outlined in Section 4, above. Provided, that both parties shall agree upon a consultant for this purpose.

(e) The cost of such a study authorized in Section 4(d) above, shall be borne equally by the party requesting such study and shall be paid to by both parties. Copies of the study report shall be made available to the other party upon request and notification of the study shall be made to the other party.

(f) The data required for the study presented data shall be provided by the Seller in accordance with any applicable laws, rules, regulations or procedures and shall be subject to the same audit charges.

(g) The Seller shall be notified at least sixty days in advance of the receipt of the billing, and shall have the right to review the bill. The Seller shall have the right to request a re-computation and shall be notified of the results of the first year of the study.

(h) The Seller shall be notified of every Seller's rate change in advance.

(i) The Seller shall have the right to inspect and review the books and records of the Seller.

(j) If ordered, the Purchaser may request an independent audit of the books and records of the Seller to determine the cost of the water and the charges of the parties shall agree upon a Certified Public Accountant for this purpose. The cost of such an audit shall be borne by the Purchaser.



THE NEW YORK STATE WATER DISTRICT
 AND THE WATER PURCHASE CONTRACT
 BETWEEN THE STATE OF NEW YORK, BY AND THROUGH
 THE BOARD OF WATER SUPPLY, AND THE CITY OF ALBANY, N. Y.
 IN 1970

WATER PURCHASE CONTRACT

This Contract for the sale and purchase of water is entered into as of the 29th day of March, 1994, between the City of Madisonville, P. O. Box 705, Madisonville, Kentucky 42431, hereinafter referred to as the "Seller" and the South Hopkins Water District, P. O. Box 308, Dawson Springs, Kentucky 42408, hereinafter referred to as the "Purchaser",

WITNESSETH:

Whereas, the Purchaser is organized and established under the laws of the Commonwealth of Kentucky, for the purpose of constructing and operating a water supply distribution system serving water users within the area described in plans now on file in the office of the Purchaser and to accomplish this purpose, the Purchaser will require a supply of treated water, and

Whereas, the Seller owns and operates a water supply distribution system with a capacity currently capable of serving the present customers of the Seller's system and the estimated number of water users to be served by the said purchaser as shown in the plans of the system now on file in the office of the Purchaser, and

Whereas, by Resolution enacted on the 21st day of March, 1994, by the Seller, the sale of water to the

Purchaser in accordance with the provisions of the said Resolution was approved, and the execution of this contract carrying out the said Resolution by the Mayor of Madisonville, Kentucky, and attested by the City Clerk was duly authorized and

Whereas, by Resolution of the South Hopkins Water District enacted on the 29th day of March, 1994, the purchase of water from the Seller in accordance with the terms set forth in the said Resolution was approved, and the execution of this Contract by Edwin Martin, Chairman of the South Hopkins Water District;

Now, therefore, in consideration of the foregoing and the mutual agreements hereinafter set forth,

A. The Seller Agrees:

1. (Quality and Quantity) To furnish the Purchaser at the point of delivery hereinafter specified, during the term of this Contract or any renewal or extension thereof, potable treated water meeting applicable purity standards of the Commonwealth of Kentucky in such quantity as may be required by the Purchaser not to exceed 1,800,000 gallons per month. In the event the chlorine levels at the point of delivery are not sufficient to comply with water quality standards, the Purchaser shall install and operate at its own expense a booster chlorinator sufficient to bring the

chlorine levels into compliance.

2. (Point of Delivery and Pressure) The City of Madisonville makes no representation or warranty as to the water pressure of the water delivered pursuant to this Contract. If a greater pressure than that available at the point of delivery is required by the Purchaser, the cost of providing such greater pressure shall be borne by the Purchaser. Emergency failures of pressure or supply due to main supply line breaks, power failure, flood, fire and use of water to fight fire, earthquake or other catastrophe shall excuse the Seller from this provision for such reasonable period of time as may be necessary to restore service.

3. (Billing Procedure) To furnish the Purchaser at the above address not later than the 10th day of each month, with an itemized statement of the amount of water furnished the Purchaser during the preceding month.

B. The Purchaser Agrees:

1. (Rates and Payment Date) To pay the Seller, not later than the ___ day of each month, for water delivered in accordance with the following schedule of rates:

a. \$1.67 per 1000 gallons.

2. (Metering Equipment) To install and operate, at point of delivery, the necessary metering equipment, including a meter house or pit, and required devices of

standard type for properly measuring the quantity of water delivered to the Purchaser and to calibrate such metering equipment whenever requested or desirable but not more frequently than once every twelve (12) months. A meter registering not more than two percent (2%) above or below the test result shall be deemed to be accurate. The previous readings of any meter disclosed by test to be inaccurate shall be corrected for the one month previous to such test in accordance with the percentage of inaccuracy found by such tests. If any meter fails to register for any period, the amount of water furnished during such period shall be deemed to be the amount of water delivered in the corresponding period immediately prior to the failure, unless Seller and Purchaser shall agree upon a different amount. The metering equipment shall be read on or before the ___ day of each month. An appropriate official of the Seller at all reasonable times shall have access to the meter for the purpose of verifying its readings.

C. It is further mutually agreed between the Seller and the Purchaser as follows:

1. (Term of Contract) That this Contract shall extend for a term of 40 years from the date of the initial delivery of any water as shown by the first bill submitted by the Seller to the Purchaser and, thereafter may be renewed or

extended for such term, or terms, as may be agreed upon by the Seller and Purchaser.

2. (Delivery of Water) That 30 days prior to the estimated date of completion of construction of the Purchaser's water supply distribution system, the Purchaser will notify the Seller in writing the date for the initial delivery of water.

3. (Water for Testing) When requested by the Purchaser the Seller will make available to the contractor at the point of delivery, to other point reasonably close thereto, water sufficient for testing, flushing, and trench filling the system of the Purchaser during construction, irrespective of whether the metering equipment has been installed at the time, at a flat charge of \$ _____ which will be paid by the contractor or, on his failure to pay, by the Purchaser.

4. (Failure to Deliver) That the Seller will, at all times, operate and maintain its system in an efficient manner and will take such action as may be necessary to furnish the Purchaser with quantities of water required by the Purchaser. Temporary or partial failures to deliver water shall be remedied with all possible dispatch. In the event of an extended shortage of water, or the supply of water available to the Seller is otherwise diminished over an

extended period of time, the supply of water to Purchaser's consumers shall be reduced or diminished in the same ratio or proportion as the supply to Seller's consumers is reduced or diminished. Purchaser shall only fill its water tank between the hours of midnight and 5:00 a.m. except in an emergency situation.

5. (Modification of Contract) That the provisions of this Contract pertaining to the schedule of rates to be paid by the Purchaser for water delivered are subject to modification at the end of every one year period. Any increase or decrease in rates shall be based on a demonstrable increase or decrease in the costs of performance hereunder, but such costs shall not include increased capitalization of the Seller's system. Other provisions of this Contract may be modified or altered by mutual agreement.

6. (Regulatory Agencies) That this Contract is subject to such rules, regulations, or laws as may be applicable to similar agreements in this State and the Seller and Purchaser will collaborate in obtaining such permits, certificates, or the like, as may be required to comply therewith.

7. (Miscellaneous) That the construction of the water supply distribution system by the Purchaser is being financed by a loan made or insured by, and/or a grant from,

the United States of America, acting through the Farmers Home Administration of the United States Department of Agriculture, and the provisions hereof pertaining to the undertakings of the Purchaser are conditioned upon the approval, in writing, of the State Director of the Farmers Home Administration.

8. (Successor to the Purchaser) That in the event of any occurrence rendering the Purchaser incapable of performing under this Contract, any successor of the Purchaser, whether the result of legal process, assignment, or otherwise, shall succeed to the rights of the Purchaser hereunder.

In witness whereof, the parties hereto, acting under authority of their respective governing bodies, have caused this Contract to be duly executed in two counterparts, each of which shall constitute an original.

CITY OF MADISONVILLE

By: Philip H. Terry
Philip H. Terry, Mayor

SOUTH HOPKINS WATER DISTRICT

By: Edwin Martin
Edwin Martin, Chairman

JAE/mea/0317Water