

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC PROPOSED ADJUSTMENT OF )  
THE WHOLESALE WATER SERVICE RATES OF ) CASE NO. 2017-00199  
CENTRAL CITY MUNICIPAL WATER & SEWER )

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**CITY OF CENTRAL CITY'S RESPONSES TO THE  
FIRST REQUEST FOR INFORMATION TO CENTRAL CITY  
FILED BY COMMISSION STAFF**

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The City of Central City provides the following responses to the First Request for Information filed by Commission Staff.

Respectfully submitted,



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ATTORNEYS FOR CITY OF CENTRAL CITY

1. On July 10, 2017, Central City W&S filed the Testimony of Michael W. McGhee ("McGhee Testimony"), to which was attached as Exhibit 1 Central City W&S's Independent Auditor's Report ("Audit Report") for the year ended June 30, 2016 ("test year"). Provide copies of the two most recent independent auditor's reports that were issued prior to the test year.

Response: Please see attached documents.

Witness: David Rhoades and Daniel Pate

**CITY OF CENTRAL CITY  
MUNICIPAL WATER & SEWER SYSTEM  
214 NORTH FIRST STREET  
CENTRAL CITY, KENTUCKY**

**AUDITED FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULES  
FOR YEAR-ENDED JUNE 30, 2015  
AND  
INDEPENDENT AUDITOR'S REPORT**

**PSC 1a**

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**

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## GOLDSTON, PATE & COMPANY, CPAS, INC.

300 Harrison Avenue • Central City, Kentucky 42330

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### **INDEPENDENT AUDITOR'S REPORT**

To the Water Board  
City of Central City, Municipal Water & Sewer System  
Central City, Kentucky

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of the business-type activities of City of Central City, Municipal Water & Sewer System, a component unit of the City of Central City, Kentucky, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the System's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Basis for Qualified Opinion**

A substantial portion of the inventory of the System is at various locations. It was not practical to satisfy ourselves with respect to such inventory by physical count. Management has represented main supplies, sewer plant supplies, chemicals and office supplies by estimation.

#### **Qualified Opinion**

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the City of Central City, Municipal Water & Sewer System, as of June 30, 2015, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Management has omitted management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America also require that the budgetary comparison information and pension schedules on pages 17-19 and 20 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2015, on our consideration of the City of Central City, Municipal Water & Sewer System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Central City, Municipal Water & Sewer System's internal control over financial reporting and compliance.



Goldston, Pate & Company, CPAs, Inc.

Central City, Kentucky  
September 24, 2015

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2015**

**ASSETS**

**Current Assets**

Cash and cash equivalents (Note 2 and Note 3)	\$ 1,475,607
Receivables, net (Note 2)	386,271
Inventory (Note 2)	65,628
Prepaid insurance	30
Total current assets	<u>1,927,536</u>

**Restricted Assets**

Restricted cash and cash equivalents (Note 2 and Note 6)	2,585,672
Restricted investments (Note 2 and Note 6)	525,332
Total restricted assets	<u>3,111,004</u>

**Noncurrent Assets**

Property, plant & equipment, net (Note 2)	39,339,667
Less: Accumulated depreciation (Note 2)	<u>(11,708,566)</u>
Total noncurrent assets	<u>27,631,101</u>

**Total Assets**

32,669,641

**DEFERRED OUTFLOWS OF RESOURCES**

Prepaid interest expense	202,594
Pension contributions subsequent to measurement date (Note 8)	<u>100,190</u>

**Total Deferred Outflows of Resources**

302,784

**LIABILITIES**

**Current Liabilities**

Accounts payable (Note 2)	216,208
Compensated absences payable (Note 2)	62,657
Accrued payroll	9,029
Meter deposits	<u>146,414</u>
Total current liabilities	<u>434,308</u>

**Current Liabilities Payable from Restricted Assets**

Long term debt - current portion - loan (Note 5)	50,000
Long term debt - current portion - bonds (Note 5)	<u>199,500</u>
Total current liabilities payable from restricted assets	<u>249,500</u>

**Noncurrent Liabilities**

Net pension liability (Note 8)	<u>1,081,145</u>
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**Noncurrent Liabilities Payable from Restricted Assets**

Long term debt - loan (less current portion)(Note 5)	6,186,172
Long term debt - bonds (less current portion) (Note 5)	<u>16,008,000</u>
Total noncurrent liabilities	<u>22,194,172</u>

**Total Liabilities**

23,959,125

**DEFERRED INFLOWS OF RESOURCES**

Deferred gain on debt refunding	77,809
Net difference between projected & actual earnings on pension plan investments (Note 8)	<u>96,800</u>

**Total Deferred Inflows of Resources**

174,609

**NET POSITION**

Net investment in capital assets	5,436,929
Restricted (Note 6)	2,861,504
Unrestricted	<u>540,258</u>
<b>Total Net Position</b>	<u><u>\$ 8,838,691</u></u>

The accompanying notes are an integral part of these financial statements.

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**FOR THE YEAR ENDED JUNE 30, 2015**

**Operating Revenues (Schedule I)**

Charges for services	\$ 3,346,995
Miscellaneous revenues	15,454
Total operating revenues	<u>3,362,449</u>

**Operating Expenses (Schedule I)**

Water plant operation	701,721
Sewer plant operation	227,318
Water distribution	422,923
Sewer collection	38,781
General & administrative expenses - water	579,053
General & administrative expenses - sewer	396,353
Subtotal	<u>2,366,149</u>
Depreciation	963,984
Total operating expenses	<u>3,330,133</u>
Operating income	<u>32,316</u>

**Nonoperating Revenues (Expenses)**

Interest revenue	13,984
Interest expense	(415,871)
Capital grant income	203,588
Other governmental support	64,000
Insurance proceeds	2,703
Total nonoperating revenue (expenses)	<u>(131,596)</u>
Loss before transfers	(99,280)

**Transfers Out (Note 9)**

Decrease in net position	(117,288)
Total net position - beginning	<u>8,955,979</u>
Total net position - ending	<u>\$ 8,838,691</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

<b>Cash Flows From Operating Activities</b>	
Receipts from customers	\$ 3,381,391
Payments to suppliers	(1,520,607)
Payments to and on behalf of employees	(826,889)
Net cash provided by operating activities	<u>1,033,895</u>
<b>Cash Flows From Noncapital Financing Activities</b>	
Local government support	(18,008)
Net cash used by noncapital financing activities	<u>(18,008)</u>
<b>Cash Flows From Capital and Related Financing Activities</b>	
Purchases of capital assets	(608,254)
Interest paid on capital debt	(443,398)
Other governmental support	64,000
Principal payments on long-term debt	(237,500)
Insurance proceeds	2,703
Capital grant income	203,588
Net cash used for capital and related financing activities	<u>(1,018,861)</u>
<b>Cash Flows from Investing Activities</b>	
Interest received	13,984
Net cash provided by investing activities	<u>13,984</u>
<b>Net increase in cash and cash equivalents</b>	<u>11,010</u>
Balance-beginning of year	4,575,601
Balance-end of year	<u><u>\$ 4,586,611</u></u>

**Reconciliation of Operating Income to Net Cash Provided by Operating Activities**

Operating income	\$ 32,316
Adjustment to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	963,984
Change in assets and liabilities:	
Receivables, net	13,986
Inventories	2,530
Accrued payroll	(1,423)
Other payables	(34,464)
Accounts payable	56,966
Net cash provided by operating activities	<u><u>\$ 1,033,895</u></u>

**Summary of Cash and Cash Equivalents shown on Statement of Net Position**

Cash and cash equivalents	\$ 1,475,607
Restricted cash and cash equivalents	2,585,672
Restricted investments	525,332
Total cash and cash equivalents per statement of net position	<u><u>\$ 4,586,611</u></u>

The accompanying notes are an integral part of these financial statements.

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**NOTE 1: DESCRIPTION OF ENTITY**

The Municipal Water and Sewer System (System), a component unit of the City of Central City, Kentucky, is an enterprise fund, which operates under the guidance of a five member commission appointed by the City Council. The System provides water and sewer services to residents of Central City, Kentucky. The System also provides water to local county water districts.

The System's management prepares separate financial statements from those of the City. Copies of these financial statements may be obtained by contacting the Municipal Water and Sewer System. Copies of the financial statements of the City of Central City, Kentucky may be obtained by contacting the City Administrator's office.

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

(a) Basis of Presentation and Accounting: The accompanying financial statements are presented in conformity with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

All activities of the System are accounted for within a single proprietary (enterprise) fund. Proprietary Fund Financial Statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows.

Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

(b) Budgetary Accounting: The System adopts annual operating budgets as approved by the City Council prior to July 1 of each year. The current budget details the System's plans to earn and expend funds for charges incurred for operation, maintenance, certain interest and general functions, and other charges for the fiscal year. All unexpended amounts in the budget lapse at the end of the fiscal year. The City Council has authority to amend the budget during the year, if it becomes necessary.

(c) Cash Equivalents, Deposits and Investments: Cash and cash equivalents, for purposes of the statement of cash flows (page 5), include restricted and unrestricted cash on deposit and investments. The System can invest in the following so long as the term of the investment does not exceed five years: U.S. Government securities, savings accounts and interest bearing time deposits or certificates of deposit. If the funds are held in a bank, the bank must be FDIC insured and the amounts must remain collateralized at all times. The System's investments consist solely of Certificates of Deposit with a maturity of eighteen months or less. All of the investments are restricted as to use.

(d) Restricted Assets: Restricted assets represent cash and investments in certificates of deposit maintained in order to meet future obligations related to debt service and maintenance of the water and sewer plants.

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(e) Accounts Receivable: As of each fiscal year ending June 30, there is an amount of accounts receivable for water and sewer that is unbilled from the date of the meter reading until the end of the month. The amount on the Balance Sheet represents current accounts receivable of \$329,056 and unbilled accounts receivable arising from the above mentioned transaction of \$57,215.

(f) Accounts Payable: As of each fiscal year ending June 30, there are unpaid invoices for services or goods received prior to June 30, but not paid by the System until on or after July 1. The amount on the Balance Sheet represents current accounts payable of \$190,156; accrued sales tax of \$1,238; accrued payroll taxes and withholdings of \$10,144 and \$14,670 of accrued employer pension contributions.

(g) Inventories: Inventories of main supplies, sewer plant supplies, chemicals and office supplies were estimated by management using lower of cost or market. Inventory of grinder pumps was physically counted and priced at lower-of-cost or market by employees of the system.

(h) Capital Assets: Property, plant and equipment are stated at cost and depreciated over their estimated useful lives using the straight-line method. The following is a schedule of fixed assets and the range of useful lives used in computing depreciation at June 30, 2014:

<u>Description</u>	<u>Range of Lives</u>	<u>Balance June 30, 2014</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance June 30, 2015</u>
Land		\$ 37,656	\$ -	\$ -	\$ 37,656
Water Plant	40-50	23,974,091	74,260	-	24,048,351
Sewer plant	40-50	8,869,551	122,000	-	8,991,551
Administrative facilities	40-50	89,662	46,492	-	136,154
Transmission and distribution	40-50	432,195	181,300	-	613,495
Other structures and improvements	40-50	2,807,032	45,954	-	2,852,986
Automobiles	03-10	259,470	41,140	-	300,610
Administrative Equip., Furn., and Fixtures	03-10	1,684,785	-	-	1,684,785
Other general equipment	03-10	647,552	26,527	-	674,079
Total property, plant and equipment		38,801,994	537,673	-	39,339,667
Accumulated Depreciation		(10,744,582)	(963,984)	-	(11,708,566)
Net property, plant and equipment		\$ 28,057,412	\$ (426,311)	\$ -	\$ 27,631,101

Depreciation expense was \$963,984 for year ending June 30, 2015. Maintenance and repairs, which do not extend the value or life of property, plant and equipment, are expensed when incurred.

The System completed the water plant expansion project during the year; however, there were several other construction projects ongoing during the year. As of June 30, 2015, the cumulative balance expended on the various sewer improvement and water distribution projects was \$802,674. These projects will begin to be depreciated upon completion.

(i) Claims and judgments: These events and obligations are recorded on the accrual basis when the event occurs and the obligation arises.

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(j) Revenues and Rate Structure: Operating revenues consist of income from water and sewer services and are recognized on the accrual basis as earned. Services are supplied to customers under a rate structure designed to produce revenues sufficient to provide for operating and maintenance costs, capital outlay, debt service, reserves and debt service coverage. Non-operating income is defined in the bond ordinances and includes such items as sale of assets and insurance proceeds.

(k) Special and Extraordinary Items: Extraordinary items are transactions or other events that are both unusual in nature and infrequent in occurrence. Special items are significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence. If such items exist during the reporting period, they are reported separately in the statement of revenues, expenses and changes in net position.

(l) Net Position: Net position comprises the various net earnings from operating and non-operating revenues, expenses and contributions of capital. Net position is classified in the following three components: net investment in capital assets; restricted; and unrestricted net position. Net investment in capital assets consists of all capital assets, net of accumulated depreciation and reduced by outstanding debt that is attributable to the acquisition, construction and improvement of those assets; debt related to unspent proceeds or other restricted cash and investments is excluded from the determination. Restricted consists of net position for which constraints are placed thereon by external parties, such as lenders, grantors, contributors, laws, regulations, and enabling legislation, including self-imposed legal mandates, less any related liabilities. Unrestricted consists of all other net position not included in the above categories. It is the System's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

(m) Compensated Absences: Compensated absences reflected on the balance sheet represent the amount that the system expects to pay in wages within the next year for employee sick leave accrued and employee vacation leave.

**NOTE 3: DEPOSITS AND INVESTMENTS**

Deposits consist of cash in checking or saving accounts and investments, which consists solely of Certificates of Deposit. All funds were held in a federally insured depository. The present method of pledging collateral consists of placing government securities in safekeeping with a corresponding bank, with the safekeeping receipt being issued in the name of the Municipal Water and Sewer System.

The following reconciles deposits and investments to cash and cash equivalents, and investments, as presented in the balance sheet:

Disclosures regarding deposits and investments

Cash on hand	\$ 292
Deposits	4,060,987
Investments	525,332
Total	<u>\$ 4,586,611</u>

Balance sheet and cash flow statement amounts

Cash and cash equivalents:	
Unrestricted	\$ 1,475,607
Restricted	3,111,004
Total cash and cash equivalents	<u>\$ 4,586,611</u>



**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**NOTE 3: DEPOSITS AND INVESTMENTS (Continued)**

At June 30, 2015, the reported amount of the System's deposits was \$4,586,319 and the bank balance was \$5,094,065. Of the bank balance \$628,395 was covered by federal depository insurance. Another \$4,441,070 was covered by governmental securities pledged as collateral by the pledging institution held in the System's name. The remaining \$24,600 was uninsured and uncollateralized as of June 30, 2015 subjecting it to custodial credit risk, which is the risk that in the event of a failure the System's deposits may not be returned to it.

**NOTE 4: BONDS, NOTES & INTEREST PAYABLE**

***Revenue Bonds***

On March 29, 2013, the System issued \$14,450,000 United States Department of Agriculture Rural Development Water and Sewer Revenue Bonds, Series 2012A and 2012B for the purpose of funding expansion of the water treatment plant. Interest payments are based on the coupon rate of 2.5%. Principal and interest payments shall continue through maturity in 2052. The outstanding balance as of June 30, 2015 was \$14,257,500.

In June 2014, the System issued \$1,950,000 United States Department of Agriculture Rural Development Water and Sewer Revenue Bonds, Series 2014 for the purpose of funding construction of a water tank. Bond principal repayment will not begin until 2017; however, interest payments began in 2015 at a coupon rate of 2.5%. Principal and interest payments shall continue through maturity in 2054.

Assuming no bonds are called prior to maturity, the minimum obligations of the System for each of the next five years, and subsequent years, for debt services (principal and interest) of the 2012A, 2012B and 2014 bonds are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	199,500	405,188	604,688
2017	237,500	400,200	637,700
2018	245,000	394,262	639,262
2019	243,500	388,138	631,638
2020	261,500	382,050	643,550
2021-2025	1,439,500	1,807,912	3,247,412
2026-2030	1,690,500	1,615,825	3,306,325
2031-2035	1,987,000	1,390,138	3,377,138
2036-2040	2,334,000	1,124,987	3,458,987
2041-2045	2,752,500	813,000	3,565,500
2046-2050	3,222,500	446,225	3,668,725
2051-2054	1,594,500	678,123	2,272,623
Totals	<u>\$ 16,207,500</u>	<u>\$ 9,846,048</u>	<u>\$ 26,053,548</u>

***KRWFC Loan***

In June 2013, the System borrowed \$895,000, payable over 16 years, from the Kentucky Rural Water Finance Corporation bearing an interest rate between 2.3% and 4.3%. The principal balance on the loan as of June 30, 2015 was \$850,000.

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**NOTE 5: BONDS, NOTES & INTEREST PAYABLE (Continued)**

Assuming no early extinguishment of debt prior to maturity, the minimum obligations of the System for each of the next five years, and subsequent years, for debt service related to these loans are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	50,000	32,975	82,975
2017	50,000	31,575	81,575
2018	50,000	29,675	79,675
2019	50,000	27,525	77,525
2020	55,000	25,268	80,268
2021-2025	305,000	88,713	393,713
2026-2029	<u>290,000</u>	<u>20,869</u>	<u>310,869</u>
Totals	<u>\$ 850,000</u>	<u>\$ 256,600</u>	<u>\$ 1,106,600</u>

***Construction Interim Financing Loan***

In January 2014, the System renewed its construction interim financing agreement with the bank for \$5,345,000, net of reissuance premium of \$111,753, which has and will continue to be amortized as interest expense through maturity. Interest is payable semiannually at 2%. The loan will mature on February 1, 2016. The System anticipates renewing the loan upon maturity.

**NOTE 6: RESTRICTED ASSETS**

The System considers the following accounts and funds to be restricted for the purpose of funding construction on the water and sewer plants as well as servicing debt requirements.

(a) Revenue Fund: All cash revenues of the System are to be deposited in this fund as received, except those items of revenue deposited directly to the Depreciation Fund as noted in paragraph (d).

(b) Maintenance and Operation Fund: Necessary and reasonable costs of maintaining and operating the System will be paid from this fund. Monthly deposits shall be made to this fund from the Revenue Fund in sums equal to the anticipated expenses of maintaining and operating the System for the next ensuing month and to make up any deficit incurred in the preceding month.

(c) Bond Interest and Redemption Fund: Monies deposited in this fund shall be used, disbursed, and applied, and are irrevocably pledged, solely for the purpose of paying the principal and interest on outstanding bonds. Monthly transfers totaling \$720,037 were made from the Revenue Fund.

(d) Depreciation Fund: Transfers from the Revenue Fund to the Depreciation Fund totaled \$47,424 for 2015. This fund shall be used for the purpose of paying the cost of unusual or extraordinary maintenance, repairs, renewals, or replacements but only upon written recommendation of a consulting engineer. Other deposits to this fund shall consist of connection fees or charges as may be exacted from users of the System, the proceeds of all property damage insurance (except public liability) and the cash proceeds resulting from the sale of any worn out or obsolescent properties.

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**NOTE 6: RESTRICTED ASSETS (Continued)**

(e) Improvement Fund: Transfers from the Revenue Fund to the Improvement fund totaled \$47,424 for 2015. Such sums shall be available for the purpose of constructing additions, extensions and improvements (other than capital replacements to be made by recourse to the Depreciation Fund as heretofore provided), which, as certified by a consulting engineer, will enhance or increase the revenue-producing capacity of the System or provide a higher degree of service. Such sums may also be transferred to the Bond Interest and Redemption Fund, Maintenance and Operation Fund, or Depreciation Fund.

(f) Construction Fund: The System established the Construction Fund in order to properly account for the grant and loan income and related expenditures as they relate to the construction of the water and sewer plant. All cash maintained in the Construction Fund checking account are restricted for future construction on the system.

The restricted assets as of June 30, 2015 were as follows:

Summary of Restricted Assets

Depreciation Fund (Cash and cash equivalents)	\$ 386,689
Improvement Fund (Cash and cash equivalents)	230,915
Construction Fund (Cash and cash equivalents)	2,009,143
Bond Interest and Redemption Fund (Cash and cash equivalents)	<u>484,257</u>
Total Assets Restricted by Bond Ordinances	3,111,004
Less: Current Portion of Long-Term Debt	<u>(249,500)</u>
Total Restricted Net Position	<u>\$2,861,504</u>

**NOTE 7: PENDING LITIGATION**

As of June 30, 2015, there were no pending legal actions.

**NOTE 8: PENSION PLAN**

Plan Description

The System participates in the County Employee's Retirement System (CERS), a cost sharing multiple-employer, defined benefit pension plan that covers substantially all regular, full-time members employed in both hazardous and non-hazardous duty position of each county and school board, and any additional eligible local agencies electing to participate in the System. The plan provides for retirement, disability, and death benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances. Cost of living adjustments (COLA) are provided at the discretion of State legislature.

The Board of Trustees of the Kentucky Retirement Systems administers the CERS, as well as various other pension plans. As such, the Kentucky Retirement Systems issues its own financial reports for each of the pension plans it administers. A copy of the financial reports may be obtained by writing to Kentucky Retirement Systems, Perimeter Park West, 1260 Louisville Road, Frankfort, KY 40601. The latest financial reports available are for the year ending June 30, 2014.

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**NOTE 8: PENSION PLAN (Continued)**

Contributions

For the years ended June 30, 2015 and 2014, grandfathered plan members were required to contribute 5.00% of wages for non-hazardous job classifications. Employees hired after September 1, 2008 were required to contribute 6% of wages for non-hazardous job classifications. Participating employers were required to contribute at an actuarially determined rate. Per Kentucky Revised Statute Section 61.565(3), normal contribution and past service contribution rates shall be determined by the Board on the basis of an annual valuation last proceeding the July 1 of a new biennium. The Board may amend contribution rates as of the first day of July of the second year of a biennium, if it is determined on the basis of a subsequent actuarial valuation that amended contributions rates are necessary to satisfy requirements determined in accordance with actuarial basis adopted by the Board. For the years ended June 30, 2015 and 2014, participating employers contributed 17.67% and 18.89%, respectively, of each employee's wages, which is equal to the actuarially determined rate set by the Board. Administrative costs of Kentucky Retirement System are financed through employer contributions and investment earnings.

The System's payroll for employees covered under CERS for the year ended June 30, 2015, 2014 and 2013 was \$793,926, \$770,899 and \$707,858 respectively resulting in employer contributions to the pension plan of \$100,190, \$105,724 and \$89,332.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2015, the System reported a liability of \$1,081,145 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The System's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2014, the System's proportion was .033319 percent, which was an increase of 0.000063 percent from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the System recognized pension expense of \$101,462. At June 30, 2015, the System reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on Plan investments	\$ —	\$ 96,800
System contributions subsequent to the measurement date	100,190	—
Total	<u>\$ 100,190</u>	<u>\$ 96,800</u>

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**NOTE 8: PENSION PLAN (Continued)**

The \$100,190 of deferred outflows of resources resulting from the System's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2016. Other amounts reported as deferred inflows of resources will be recognized in pension expense as follows:

<b>Year ending June 30,</b>	
2016	\$ 24,200
2017	24,200
2018	24,200
2019	24,200

**Actuarial Assumptions**

The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment rate of return	7.75 percent, net of investment expense including inflation
Projected salary increases	4.5 percent, average, including inflation
Inflation	3.5 percent

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2005-June 30, 2018. As a result of the actuarial experience study, the expectation of life after disability was adjusted in the June 30, 2014 actuarial valuation to more closely reflect actual experience. The rates of mortality for the period after service retirement are according to the 1983 Group Annuity Mortality Table for all retired members and beneficiaries as of June 30, 2006 and the 1994 Group Annuity Mortality Table for all other members. The Group Annuity Mortality Table set forward 5 years is used for the period after disability retirement.

The long-term expected rate of return on investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are as follows:

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**NOTE 8: PENSION PLAN (Continued)**

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Domestic equities	30 %	8.45 %
International equities	22	8.85
Emerging market equity	5	10.5
Private equity	7	11.25
Real estate	5	7
Core US fixed income	10	5.25
High yield US fixed income	5	7.25
Non US fixed income	5	5.5
Commodities	5	7.75
TIPS	5	5
Cash	1	3.25
	<hr/>	
Total	100 %	

**Discount Rate**

The Discount Rate is defined as the single rate of return that when applied to all projected benefit payments results in an actuarial value of projected benefit payments. The discount rate used to measure the total pension liability was 7.75 percent. The projection of cash flows used to determine the discount rate assumed that local employers would contribute the actuarially determined contribution rate of projected compensation over the remaining 29 year amortization period of the unfunded actuarial accrued liability. The actuarial determined contribution rate is adjusted to reflect the phase in of anticipated gains on actuarial value of assets over the first four years of the projection period. Based on those assumptions, the Plan's fiduciary net position was only 63.46% of the total pension liability.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the System's proportionate share of the net pension liability calculated using the discount rate of 7.75 percent, as well as what the System's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75 percent) or 1-percentage-point higher (8.75 percent) than the current rate:

	<u>Discount rate</u>	<u>System's proportionate share of net pension liability</u>
1% decrease	6.75%	\$ 1,422,566
Current discount rate	7.75%	\$ 1,081,145
1% increase	8.75%	\$ 779,279

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**NOTE 8: PENSION PLAN (Continued)**

Payable to CERS

At June 30, 2015, the System reported a payable of \$14,670 for the outstanding amount of contributions due to CERS for the year.

**NOTE 9: CHANGE IN ACCOUNTING PRINCIPLES**

Implementation of new accounting standard GASB Statements No. 68 & 71

As the result of implementing GASB Statements No. 68 and 71, the System has restated the beginning net position, effectively decreasing net position and increasing liabilities by recording the June 30, 2014 balances of net pension liability and pension employer contribution match. The restatement of net position is summarized below:

Net position at June 30, 2014, as previously reported	\$ 10,087,824
Restatement of beginning net position for June 30, 2014 pension employer match not previously accrued	(16,700)
Restatement of beginning net position for net pension liability – adoption of GASB Statement No. 68	<u>(1,115,145)</u>
Net position at June 30, 2014, as restated	<u>\$ 8,955,979</u>

**NOTE 9: RISK MANAGEMENT**

The Municipal Water and Sewer System is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. In addition to its general liability insurance, the System also carries commercial insurance for a variety of other risks of loss such as workers' compensation and employee health insurance. Settlement claims resulting from these risks have not exceeded commercial insurance coverage in any of the past five fiscal years.

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**NOTE 10: TRANSFERS**

Transfers between the funds are eliminated in the financial statements. The following transfers were made during the year:

Transfers In:

Depreciation Fund	\$ 47,424
Bond Interest and Redemption Fund	720,037
Improvement Fund	<u>47,424</u>
Subtotal	<u>814,885</u>

Transfers Out:

Revenue Fund	<u>( 832,893)</u>
Net Transfers	<u><u>\$ ( 18,008)</u></u>

**NOTE 11: MAJOR CUSTOMERS**

Revenues from the two largest customers represent approximately 59% of operating revenues for the current fiscal year. These two customers are water districts in Muhlenberg County providing water to a combined 8,112 individual customers. The Muhlenberg County Water District and the Muhlenberg County Water District #3 are contractually obligated to receive water services from the System until June 30, 2063.

**NOTE 13: RELATED PARTY TRANSACTIONS**

The System leases office space from the City of Central City, Kentucky for \$6,000 per month.

**NOTE 14: SUBSEQUENT EVENTS**

Management has evaluated subsequent events through September 24, 2015, the date which financial statements were available to be issued.



**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**SCHEDULE OF BUDGET AND ACTUAL OPERATING REVENUES AND EXPENSES**  
**SCHEDULE I**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	<u>BUDGETED AMOUNTS</u>			<u>ACTUAL AMOUNTS</u>		
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>BUDGETARY</u>	<u>BUDGET</u>		
	<u>BUDGET</u>	<u>BUDGET</u>	<u>BASIS</u>	<u>TO GAAP</u>	<u>DIFFERENCE</u>	<u>GAAP BASIS</u>
<b>Operating Revenues</b>						
<b>Charges for Service</b>						
Water						
Domestic	\$ 800,000	\$ 800,000	\$ 759,252	\$ (3,166)	\$ 756,086	
County District	1,300,000	1,300,000	1,263,520	-	1,263,520	
County District #3	750,000	750,000	709,125	-	709,125	
Penalties	15,000	15,000	13,902	-	13,902	
Allowances	(4,100)	(4,100)	(7,531)	-	(7,531)	
Services charges and sales	7,000	7,000	3,619	-	3,619	
Total water sales	<u>2,867,900</u>	<u>2,867,900</u>	<u>2,741,887</u>	<u>(3,166)</u>	<u>2,738,721</u>	
Sewer						
Metered sewer charges	650,000	650,000	588,170	(1,023)	587,147	
Penalties	12,000	12,000	9,633	-	9,633	
Allowances	(4,500)	(4,500)	(5,749)	-	(5,749)	
Services charges and sales	2,500	2,500	1,643	-	1,643	
Grinder pump principal	1,000	1,000	700	(700)	-	
Inspection fees	50	50	-	-	-	
Grinder pump sales	10,000	10,000	15,600	-	15,600	
Total sewer charges	<u>671,050</u>	<u>671,050</u>	<u>609,997</u>	<u>(1,723)</u>	<u>608,274</u>	
Total Charges For Service	<u>3,538,950</u>	<u>3,538,950</u>	<u>3,351,884</u>	<u>(4,889)</u>	<u>3,346,995</u>	
<b>Miscellaneous Revenues</b>						
Miscellaneous-Water	5,000	5,000	12,208	-	12,208	
Miscellaneous-Sewer	200	200	3,037	-	3,037	
Insurance proceeds	-	-	-	-	-	
Bad debts paid	150	150	209	-	209	
Total Miscellaneous Revenues	<u>5,350</u>	<u>5,350</u>	<u>15,454</u>	<u>-</u>	<u>15,454</u>	
Total Operating Revenues	<u>3,544,300</u>	<u>3,544,300</u>	<u>3,367,338</u>	<u>(4,889)</u>	<u>3,362,449</u>	
<b>Operating Expenses</b>						
<b>Water Plant Operation</b>						
Labor	321,340	321,340	295,391	1,600	296,991	
Supplies	50,000	50,000	57,704	465	58,169	
Repair & maintenance	25,000	25,000	14,977	10,982	25,959	
Chemicals	450,000	450,000	336,181	(15,579)	320,602	
Total Water Plant Operation	<u>846,340</u>	<u>846,340</u>	<u>704,253</u>	<u>(2,532)</u>	<u>701,721</u>	
<b>Sewer Plant Operation</b>						
Labor	143,010	143,010	151,521	41	151,562	
Supplies	40,000	40,000	42,854	1,315	44,169	
Repair & maintenance	27,300	27,300	31,746	(1,037)	30,709	
Gas and Oil	10,000	10,000	1,136	(258)	878	
Total Sewer Plant Operation	<u>220,310</u>	<u>220,310</u>	<u>227,257</u>	<u>61</u>	<u>227,318</u>	
<b>Water Distribution</b>						
Labor - water lines	256,008	256,008	238,187	668	238,855	
Repairs & maintenance	5,000	5,000	11,204	(1,065)	10,139	
Equipment maintenance	12,000	12,000	4,619	-	4,619	
Parts & supplies	85,000	85,000	132,116	3,873	135,989	
Gas and Oil	27,000	27,000	21,425	(1,169)	20,256	
Meters	5,000	5,000	4,928	-	4,928	
Miscellaneous expense	15,000	15,000	8,189	(52)	8,137	
Total Water Distribution	<u>405,008</u>	<u>405,008</u>	<u>420,668</u>	<u>2,255</u>	<u>422,923</u>	
<b>Sewer Collection</b>						
Repairs & maintenance	-	-	-	-	-	
Parts & supplies	1,000	1,000	726	(64)	662	
Grinder pumps	50,000	50,000	38,119	-	38,119	
Total Sewer Collection	<u>51,000</u>	<u>51,000</u>	<u>38,845</u>	<u>(64)</u>	<u>38,781</u>	

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**SCHEDULE OF BUDGET AND ACTUAL OPERATING REVENUES AND EXPENSES**  
**SCHEDULE I**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL AMOUNTS</u>		
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>BUDGETARY</u>	<u>BUDGET</u>	
	<u>BUDGET</u>	<u>BUDGET</u>	<u>BASIS</u>	<u>TO GAAP</u>	<u>GAAP BASIS</u>
<b>General &amp; Administrative Expenses</b>					
<b>Water</b>					
Office salaries	72,120	72,120	59,126	57	59,183
Office supplies	18,000	18,000	18,113	(911)	17,202
Office rent	43,200	43,200	43,200	-	43,200
Municipal insurance	66,000	66,000	46,731	(1,512)	45,219
Workman's Comp. insurance	39,300	39,300	33,617	-	33,617
Health Insurance	39,000	39,000	44,120	-	44,120
Dental Insurance	1,500	1,500	14,033	(9,300)	4,733
Employee paid health & dental	6,900	6,900	-	-	-
Payroll taxes	38,580	38,580	34,677	-	34,677
Commission salaries	3,600	3,600	3,600	-	3,600
Bad debts	1,000	1,000	1,949	-	1,949
Building maintenance	30,000	30,000	30,309	(27,895)	2,414
Legal & accounting	600	600	773	-	773
Utilities	205,620	205,620	197,724	(2,671)	195,053
Pension expense	89,400	89,400	84,529	(23,652)	60,877
Uniforms	5,520	5,520	7,356	293	7,649
Audit expense	8,880	8,880	8,880	-	8,880
Bank Fees	2,640	2,640	3,475	-	3,475
Miscellaneous expense	12,000	12,000	11,558	874	12,432
Paving	15,000	15,000	-	-	-
Mortgage Payment	12,000	12,000	-	-	-
Total General & Administrative Expenses - Water	710,860	710,860	643,770	(64,717)	579,053
<b>Sewer</b>					
Office salaries	48,080	48,080	39,417	38	39,455
Office supplies	12,000	12,000	12,075	(607)	11,468
Office rent	28,800	28,800	28,800	-	28,800
Municipal insurance	44,000	44,000	31,154	(1,008)	30,146
Workman's Comp. insurance	26,200	26,200	22,411	-	22,411
Health Insurance	26,000	26,000	29,413	-	29,413
Dental Insurance	1,000	1,000	9,355	(6,200)	3,155
Employee paid health & dental	4,600	4,600	-	-	-
Payroll taxes	25,720	25,720	23,118	-	23,118
Commission salaries	2,400	2,400	2,400	-	2,400
Bad debts	2,000	2,000	2,696	-	2,696
Building maintenance	20,000	20,000	20,206	(18,597)	1,609
Legal & accounting	400	400	-	-	-
Utilities	137,080	137,080	131,816	(1,779)	130,037
Pension expense	59,600	59,600	56,353	(15,768)	40,585
Grinder pump expense	6,300	6,300	1,880	7,556	9,436
Uniforms	3,680	3,680	4,904	195	5,099
Audit expense	5,920	5,920	5,920	-	5,920
Bank Fees	1,760	1,760	2,317	-	2,317
Paving	10,000	10,000	-	-	-
Mortgage Payment	8,000	8,000	-	-	-
Miscellaneous expense	8,000	8,000	7,705	583	8,288
Total General & Administrative Expenses - Sewer	481,540	481,540	431,940	(35,587)	396,353

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**SCHEDULE OF BUDGET AND ACTUAL OPERATING REVENUES AND EXPENSES**  
**SCHEDULE I**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL AMOUNTS</u>		
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>BUDGETARY</u>	<u>BUDGET</u>	
	<u>BUDGET</u>	<u>BUDGET</u>	<u>BASIS</u>	<u>TO GAAP</u>	<u>GAAP BASIS</u>
<b>Depreciation</b>			-	963,984	963,984
Total operating expenses	2,715,058	2,715,058	2,466,733	863,400	3,330,133
Total operating income (loss)	829,242	829,242	900,605	(868,289)	32,316
<b>Nonoperating Revenues (Expenses)</b>					
Interest income	2,000	2,000	13,984	-	13,984
Interest expense	-	-	-	(415,871)	(415,871)
Acquisition of equipment	(60,000)	(60,000)	(47,946)	47,946	-
Other government support	-	-	64,000	-	64,000
Principal payments on debt	-	-	(192,500)	192,500	-
Insurance proceeds	-	-	2,703	-	2,703
Capital grant income	-	-	203,588	-	203,588
Total nonoperating revenue (expenses)	(58,000)	(58,000)	43,829	(175,425)	(131,596)
Income (loss) before transfers	771,242	771,242	944,434	(1,043,714)	(99,280)
<b>Transfers In</b>	2,593,100	2,593,100	1,352,558	-	1,352,558
<b>Transfers Out</b>	(3,364,342)	(3,364,342)	(1,370,566)	-	(1,370,566)
Increase in Net assets	-	-	926,426	(1,043,714)	(117,288)
Total Net Position - Beginning	-	-	8,955,979	-	8,955,979
Total Net Position - Ending	\$ -	\$ -	9,882,405	\$ (1,043,714)	8,838,691

**Explanation of differences:**

(1) The Municipal Water and Sewer System budgets for income and expenses only to the extent that these are expected to be received or paid, rather than on the accrual basis.

\$ (79,727)

(2) The Municipal Water and Sewer System does not budget for depreciation expense.

(963,987)

(3) The Municipal water & Sewer System records loan payments and capital expenditures as expenses for budgetary purposes

192,500

Net Change in Net Assets

\$ (1,043,714)

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**PENSION RELATED REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE II**  
**JUNE 30, 2015**

**Schedule of the System's Proportionate Share of the Net Pension Liability**  
**CERS**  
**Last 2 Fiscal Years**

Year Ended June 30	System's proportion of the net pension liability	System's proportionate share of the net pension liability (asset)	System's covered employee payroll	System's share of the net pension liability (asset) as a percentage of its covered employee payroll	Plan fiduciary net position as a percentage of the total pension liability
2014	0.033256%	\$ 1,220,855	\$ 770,899	158.37%	157.87%
2015	0.033319%	\$ 1,081,145	\$ 783,926	(1.12)%	201.21%

**Schedule of the System's Contributions**  
**CERS**  
**Last 3 Fiscal Years**

Year Ended June 30	Contractually required contribution	Contributions relative to contractually required contribution	Contribution deficiency (excess)	System's covered employee payroll	Contributions as a percentage of covered-employee payroll
2013	\$ 89,332	\$ 89,332	\$ —	\$ 707,858	12.62%
2014	\$ 105,724	\$ 105,724	\$ —	\$ 770,899	13.71%
2015	\$ 100,190	\$ 100,190	\$ —	\$ 783,926	12.78%

**Notes to Required Supplementary Information**  
**for the Year Ended June 30, 2015**

Required supplementary information for contributions should be presented for a maximum of ten years. As of June 30, 2015, only two years of data concerning the System's proportionate share of net pension liability were readily available. In addition, only three years of data concerning the System's contributions were readily available.



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Water Board  
City of Central City, Municipal Water & Sewer System  
Central City, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of City of Central City, Kentucky, Municipal Water & Sewer System, a component unit of the City of Central City, Kentucky, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise City of Central City, Kentucky, Municipal Water & Sewer System's basic financial statements, and have issued our report thereon dated September 24, 2015.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered City of Central City, Kentucky, Municipal Water & Sewer System's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Central City, Kentucky, Municipal Water & Sewer System's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Central City, Kentucky, Municipal Water & Sewer System's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether City of Central City, Kentucky, Municipal Water & Sewer System's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Goldston, Pate & Company, CPAs, Inc.

Central City, Kentucky

September 24, 2015

CITY OF CENTRAL CITY  
MUNICIPAL WATER & SEWER SYSTEM  
214 NORTH FIRST STREET  
CENTRAL CITY, KENTUCKY

AUDITED FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULES  
FOR YEAR-ENDED JUNE 30, 2014  
AND  
INDEPENDENT AUDITOR'S REPORT

PSC 1b





**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**

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## GOLDSTON, PATE & COMPANY, CPAS, INC.

300 Harrison Avenue • Central City, Kentucky 42330  
Phone: (270) 754-3313 • Fax: (270) 754-3314

### INDEPENDENT AUDITOR'S REPORT

To the Water Board  
City of Central City, Municipal Water & Sewer System, Inc.  
Central City, Kentucky

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of the business-type activities of City of Central City, Municipal Water & Sewer System, a component unit of the City of Central City, Kentucky as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the System's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Basis for Qualified Opinion**

A substantial portion of the inventory of the System is at various locations. It was not practical to satisfy ourselves with respect to such inventory by physical count. Management has represented main supplies, sewer plant supplies, chemicals and office supplies by estimation.

#### **Qualified Opinion**

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the City of Central City, Municipal Water & Sewer System, as of June 30, 2014, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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**Other Matters***Required Supplementary Information*

Management has omitted management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

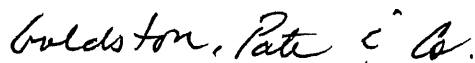
*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Central City, Municipal Water & Sewer System's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2014, on our consideration of the City of Central City, Municipal Water & Sewer System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Central City, Municipal Water & Sewer System's internal control over financial reporting and compliance.



Goldston, Pate & Company, CPAs, Inc.  
September 29, 2014

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2014**

**ASSETS**

**Current Assets**

Cash and cash equivalents (Note 2 and Note 3)	\$ 1,501,788
Receivables, net (Note 2)	400,256
Inventory (Note 2)	68,158
Prepaid insurance	30
Total current assets	<u>1,970,232</u>

**Restricted Assets**

Restricted cash and cash equivalents (Note 2 and Note 6)	2,548,481
Restricted investments (Note 2 and Note 6)	525,332
Total restricted assets	<u>3,073,813</u>

**Noncurrent Assets**

Utility plant, net (Note 2)	38,801,994
Less: Accumulated depreciation (Note 2)	<u>(10,744,582)</u>
Total noncurrent assets	<u>28,057,412</u>

**Total Assets**

33,101,457

**DEFERRED OUTFLOWS OF RESOURCES**

Prepaid interest expense	<u>180,625</u>
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**LIABILITIES**

**Current Liabilities**

Accounts payable (Note 2)	144,571
Compensated absences payable (Note 2)	66,483
Accrued payroll	6,626
Meter deposits	141,458
Total current liabilities	<u>359,138</u>

**Current Liabilities Payable from Restricted Assets**

Long term debt - current portion - loan (Note 5)	45,000
Long term debt - current portion - bonds (Note 5)	192,500
Total current liabilities payable from restricted assets	<u>237,500</u>

**Noncurrent Liabilities Payable from Restricted Assets**

Long term debt - loan (less current portion)(Note 5)	6,306,753
Long term debt - bonds (less current portion) (Note 5)	16,207,500
Total noncurrent liabilities	<u>22,514,253</u>

**Total Liabilities**

23,110,891

**DEFERRED INFLOWS OF RESOURCES**

Deferred gain on debt refunding	<u>83,367</u>
---------------------------------	---------------

**NET POSITION**

Net investment in capital assets	5,543,159
Restricted (Note 6)	2,836,313
Unrestricted	1,708,352

**Total Net Position**

\$ 10,087,824

The accompanying notes are an integral part of these financial statements.

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<b>Operating Revenues (Schedule I)</b>	
Charges for services	\$ 3,395,175
Miscellaneous revenues	4,997
Total operating revenues	<u>3,400,172</u>
<b>Operating Expenses (Schedule I)</b>	
Water plant operation	643,400
Sewer plant operation	191,970
Water distribution	427,250
Sewer collection	35,039
General & administrative expenses - water	598,618
General & administrative expenses - sewer	405,927
Subtotal	<u>2,302,204</u>
Depreciation	573,935
Total operating expenses	<u>2,876,139</u>
Operating income (loss)	<u>524,033</u>
<b>Nonoperating Revenues (Expenses)</b>	
Interest revenue	12,952
Interest expense	(292,258)
Capital grant income	1,855,993
Total nonoperating revenue (expenses)	<u>1,576,687</u>
Income (loss) before transfers	<u>2,100,720</u>
<b>Transfers Out (Note 9)</b>	<u>(16,926)</u>
Increase in net position	2,083,794
Total net position - beginning	8,004,030
Total net position - ending	<u><u>\$ 10,087,824</u></u>

The accompanying notes are an integral part of these financial statements.

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<b>Cash Flows From Operating Activities</b>	
Receipts from customers	\$ 3,380,329
Payments to suppliers	(1,511,657)
Payments to employees	(770,112)
Net cash provided by operating activities	<u>1,098,560</u>
<b>Cash Flows from Noncapital Financing Activities</b>	
Local government support	(16,926)
Net cash provided from noncapital financing activities	<u>(16,926)</u>
<b>Cash Flows From Capital and Related Financing Activities</b>	
Purchases of capital assets	(2,771,979)
Proceeds from bond issuance	1,950,000
Interest paid on capital debt	(478,440)
Net borrowings (repayments) on interim financing	977,466
Capital grant income	1,855,993
Net cash used for capital and related financing activities	<u>1,533,040</u>
<b>Cash Flows from Investing Activities</b>	
Interest received	12,952
Net cash provided by investing activities	<u>12,952</u>
<b>Net increase in cash and cash equivalents</b>	2,627,626
Balance-beginning of year	1,947,975
Balance-end of year	<u><u>\$ 4,575,601</u></u>

**Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities**

Operating income	\$ 524,033
Adjustment to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	573,935
Change in assets and liabilities:	
Receivables, net	(19,843)
Inventories	(14,226)
Accounts payable	55,266
Other payables	(20,605)
Net cash provided by operating activities	<u><u>\$ 1,098,560</u></u>

**Summary of Cash and Cash Equivalents shown on Statement of Net Position**

Cash and cash equivalents	\$ 1,501,788
Restricted cash and cash equivalents	2,548,481
Restricted investments	525,332
Total cash and cash equivalents per statement of net position	<u><u>\$ 4,575,601</u></u>

The accompanying notes are an integral part of these financial statements.

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 1: DESCRIPTION OF ENTITY**

The Municipal Water and Sewer System (System), a component unit of the City of Central City, Kentucky, is an enterprise fund, which operates under the guidance of a five member commission appointed by the City Council. The System provides water and sewer services to residents of Central City, Kentucky. The System also provides water to local county water districts.

The System's management prepares separate financial statements from those of the City. Copies of these financial statements may be obtained by contacting the Municipal Water and Sewer System. Copies of the financial statements of the City of Central City, Kentucky may be obtained by contacting the City Administrator's office.

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

(a) Basis of Presentation and Accounting: The accompanying financial statements are presented in conformity with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

All activities of the System are accounted for within a single proprietary (enterprise) fund. Proprietary Fund Financial Statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows.

Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

(b) Budgetary Accounting: The System adopts annual operating budgets as approved by the City Council prior to July 1 of each year. The current budget details the System's plans to earn and expend funds for charges incurred for operation, maintenance, certain interest and general functions, and other charges for the fiscal year. All unexpended amounts in the budget lapse at the end of the fiscal year. The City Council has authority to amend the budget during the year, if it becomes necessary.

(c) Cash Equivalents, Deposits and Investments: Cash and cash equivalents, for purposes of the statement of cash flows (page 5), include restricted and unrestricted cash on deposit and investments. The System can invest in the following so long as the term of the investment does not exceed five years: U.S. Government securities, savings accounts and interest bearing time deposits or certificates of deposit. If the funds are held in a bank, the bank must be FDIC insured and the amounts must remain collateralized at all times. The System's investments consist solely of Certificates of Deposit with a maturity of eighteen months or less. All of the investments are restricted as to use.

(d) Restricted Assets: Restricted assets represent cash and investments in certificates of deposit maintained in order to meet future obligations related to debt service and maintenance of the water and sewer plants.

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(e) Accounts Receivable: As of each fiscal year ending June 30, there is an amount of accounts receivable for water and sewer that is unbilled from the date of the meter reading until the end of the month. The amount on the Balance Sheet represents current accounts receivable of \$326,319 and unbilled accounts receivable arising from the above mentioned transaction of \$61,404.

(f) Accounts Payable: As of each fiscal year ending June 30, there are unpaid invoices for services or goods received prior to June 30, but not paid by the System until on or after July 1. The amount on the Balance Sheet represents current accounts payable of \$91,620; accrued sales tax of \$1,190; and accrued payroll taxes of \$15,263.

(g) Inventories: Inventories of main supplies, sewer plant supplies, chemicals and office supplies were estimated by management using lower of cost of market. Inventory of grinder pumps was physically counted and priced at lower-of-cost or market by employees of the system.

(h) Capital Assets: Property, plant and equipment are stated at cost and depreciated over their estimated useful lives using the straight-line method. The following is a schedule of fixed assets and the range of useful lives used in computing depreciation at June 30, 2014:

<u>Description</u>	<u>Range of Lives</u>	<u>Balance June 30, 2013</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance June 30, 2014</u>
Land		\$ 37,656	\$ -	\$ -	\$ 37,656
Water Plant	40-50	21,959,299	2,014,792	-	23,974,091
Sewer plant	40-50	8,468,445	401,106		8,869,551
Administrative facilities	40-50	89,662	-		89,662
Transmission and distribution	40-50	432,195	-		432,195
Other structures and improvements	40-50	2,137,223	669,809		2,807,032
Automobiles	03-10	172,925	86,545		259,470
Administrative Equip., Furn., and Fixtures	03-10	1,670,225	14,560		1,684,785
Other general equipment	03-10	627,763	82,850	63,061	647,552
Total property, plant and equipment		35,595,393	3,269,662	63,061	38,801,994
Accumulated Depreciation		(10,205,181)	(573,935)	34,534	(10,744,582)
Net property, plant and equipment		\$ 25,390,212	\$ 2,695,727	\$ 97,595.00	\$ 28,057,412

Depreciation expense was \$573,935 for year ending June 30, 2014. Maintenance and repairs, which do not extend the value or life of property, plant and equipment, are expensed when incurred.

The water and sewer plant expansion projects continued progressing during the year. As of June 30, 2014, the cumulative balance expended on the water plant expansion project was \$19,109,557, which includes capitalized interest of \$820,295. The project was funded from grant funds and debt proceeds. Also as of June 30, 2014, the cumulative balance expended on the various sewer improvement projects was \$522,184. These projects will begin to be depreciated upon completion. The System completed the water tank project, the Wells Community project and the Second Street & Magnolia Force Main project during the year.

(i) Claims and judgments: These events and obligations are recorded on the accrual basis when the event occurs and the obligation arises.



**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(j) Revenues and Rate Structure: Operating revenues consist of income from water and sewer services and are recognized on the accrual basis as earned. Services are supplied to customers under a rate structure designed to produce revenues sufficient to provide for operating and maintenance costs, capital outlay, debt service, reserves and debt service coverage. Non-operating income is defined in the bond ordinances and includes such items as sale of assets and insurance proceeds.

(k) Special and Extraordinary Items: Extraordinary items are transactions or other events that are both unusual in nature and infrequent in occurrence. Special items are significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence. If such items exist during the reporting period, they are reported separately in the statement of revenues, expenses and changes in net position.

(l) Net Position: Net position comprises the various net earnings from operating and non-operating revenues, expenses and contributions of capital. Net position is classified in the following three components: net investment in capital assets; restricted; and unrestricted net position. Net investment in capital assets consists of all capital assets, net of accumulated depreciation and reduced by outstanding debt that is attributable to the acquisition, construction and improvement of those assets; debt related to unspent proceeds or other restricted cash and investments is excluded from the determination. Restricted consists of net position for which constraints are placed thereon by external parties, such as lenders, grantors, contributors, laws, regulations, and enabling legislation, including self-imposed legal mandates, less any related liabilities. Unrestricted consists of all other net position not included in the above categories. It is the System's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

(m) Compensated Absences: Compensated absences reflected on the balance sheet represent the amount that the system expects to pay in wages within the next year for employee sick leave accrued and employee vacation leave.

**NOTE 3: DEPOSITS AND INVESTMENTS**

Deposits consist of cash in checking or saving accounts and investments, which consists solely of Certificates of Deposit. All funds were held in a federally insured depository. The present method of pledging collateral consists of placing government securities in safekeeping with a corresponding bank, with the safekeeping receipt being issued in the name of the Municipal Water and Sewer System.

The following reconciles deposits and investments to cash and cash equivalents, and investments, as presented in the balance sheet:

Disclosures regarding deposits and investments

Cash on hand	\$ 292
Deposits	4,049,977
Investments	525,332
Total	<u>\$ 4,575,601</u>

Balance sheet and cash flow statement amounts

Cash and cash equivalents:	
Unrestricted	\$ 1,501,788
Restricted	3,073,813
Total cash and cash equivalents	<u>\$ 4,575,601</u>

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 3: DEPOSITS AND INVESTMENTS (Continued)**

At June 30, 2014, the reported amount of the System's deposits was \$4,575,309 and the bank balance was \$4,483,894. Of the bank balance \$687,801 was covered by federal depository insurance. Another \$3,426,317 was covered by governmental securities pledged as collateral by the pledging institution held in the System's name. The remaining \$369,776 was uninsured and uncollateralized as of June 30, 2014 subjecting it to custodial credit risk, which is the risk that in the event of a failure the System's deposits may not be returned to it.

**NOTE 4: SHORT-TERM DEBT**

In January, 2013, the System entered into an agreement with a bank for a \$5,200,000 fixed rate (1.00%) interim financing arrangement to be utilized for funding construction on the water and sewer expansion projects. This matured in January 2014 at which time the System renewed the interim financing agreement with the bank; however, this loan will not renew until January 2016, thus is considered a long-term liability as of June 30, 2014 and is disclosed in Note 5.

**NOTE 5: BONDS, NOTES & INTEREST PAYABLE**

**Revenue Bonds**

On March 29, 2013, the System issued \$14,450,000 United States Department of Agriculture Rural Development Water and Sewer Revenue Bonds, Series 2012A and 2012B for the purpose of funding expansion of the water treatment plant. Bond principal repayment will not begin until fiscal year 2015; however, interest payments began in 2014 at the coupon rate of 2.5%. Principal and interest payments shall continue through maturity in 2052.

In June 2014, the System issued \$1,950,000 United States Department of Agriculture Rural Development Water and Sewer Revenue Bonds, Series 2014 for the purpose of funding construction of a water tank. Bond principal repayment will not begin until 2017; however, interest payments will begin in 2015 at a coupon rate of 2.5%. Principal and interest payments shall continue through maturity in 2054.

Assuming no bonds are called prior to maturity, the minimum obligations of the System for each of the next five years, and subsequent years, for debt services (principal and interest) of the 2012A, 2012B and 2014 bonds are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	192,500	387,385	579,885
2016	199,500	405,188	604,688
2017	237,500	400,200	637,700
2018	245,000	394,263	639,263
2019	243,500	387,312	630,812
2020-2024	1,394,500	1,842,774	3,237,274
2025-2029	1,637,000	1,656,748	3,293,748
2030-2034	1,923,500	1,438,224	3,361,724
2035-2039	2,260,000	1,181,486	3,441,486
2040-2044	2,665,500	879,636	3,545,136
2045-2049	3,120,000	524,223	3,644,223
2050-2054	2,281,500	125,684	2,407,184
Totals	<u>\$ 16,400,000</u>	<u>\$ 9,623,123</u>	<u>\$ 26,023,123</u>

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 5: BONDS, NOTES & INTEREST PAYABLE (Continued)**

***KRWFC Loan***

In June 2013 the System borrowed \$895,000, payable over 16 years, from the Kentucky Rural Water Finance Corporation bearing an interest rate between 2.3% and 4.3%. No principal payments were made on the loan during the year.

***Construction Interim Financing Loan***

As discussed in Note 4, in January 2014, the System renewed its construction interim financing agreement with the bank for \$5,345,000, net of reissuance premium of \$111,753, which has and will continue to be amortized as interest expense through maturity. Interest is payable semiannually at 2%. The loan will mature on February 1, 2016. The System anticipates renewing the loan upon maturity.

Assuming no early extinguishment of debt prior to maturity, the minimum obligations of the System for each of the next five years, and subsequent years, for debt service related to these loans are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	45,000	141,264	186,264
2016	5,506,753	139,875	5,646,628
2017	50,000	31,575	81,575
2018	50,000	29,675	79,675
2019	50,000	27,525	77,525
2020-2024	295,000	101,613	396,613
2025-2028	280,000	31,999	311,999
2029	75,000	1,238	76,238
Totals	<u>\$ 6,351,753</u>	<u>\$ 504,764</u>	<u>\$ 6,856,517</u>

**NOTE 6: RESTRICTED ASSETS**

The System considers the following accounts and funds to be restricted for the purpose of funding construction on the water and sewer plants as well as servicing debt requirements.

(a) Revenue Fund: All cash revenues of the System are to be deposited in this fund as received, except those items of revenue deposited directly to the Depreciation Fund as noted in paragraph (d).

(b) Maintenance and Operation Fund: Necessary and reasonable costs of maintaining and operating the System will be paid from this fund. Monthly deposits shall be made to this fund from the Revenue Fund in sums equal to the anticipated expenses of maintaining and operating the System for the next ensuing month and to make up any deficit incurred in the preceding month.

(c) Bond Interest and Redemption Fund: Monies deposited in this fund shall be used, disbursed, and applied, and are irrevocably pledged, solely for the purpose of paying the principal and interest on outstanding bonds. Monthly transfers totaling \$440,466 were made from the Revenue Fund.

(d) Depreciation Fund: Transfers from the Revenue Fund to the Depreciation Fund totaled \$48,440 for 2014. This fund shall be used for the purpose of paying the cost of unusual or extraordinary maintenance, repairs, renewals, or replacements but only upon written recommendation of a consulting engineer. Other deposits to this fund shall

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 6: RESTRICTED ASSETS (Continued)**

consist of connection fees or charges as may be exacted from users of the System, the proceeds of all property damage insurance (except public liability) and the cash proceeds resulting from the sale of any worn out or obsolescent properties.

(e) Improvement Fund: Transfers from the Revenue Fund to the Improvement fund totaled \$10,760 for 2014. Such sums shall be available for the purpose of constructing additions, extensions and improvements (other than capital replacements to be made by recourse to the Depreciation Fund as heretofore provided), which, as certified by a consulting engineer, will enhance or increase the revenue-producing capacity of the System or provide a higher degree of service. Such sums may also be transferred to the Bond Interest and Redemption Fund, Maintenance and Operation Fund, or Depreciation Fund.

(f) Construction Fund: The System established the Construction Fund in order to properly account for the grant and loan income and related expenditures as they relate to the construction of the water and sewer plant. All cash maintained in the Construction Fund checking account are restricted for future construction on the system.

The restricted assets as of June 30, 2014 were as follows:

**Summary of Restricted Assets**

Depreciation Fund (Cash and cash equivalents)	\$ 354,925
Improvement Fund (Cash and cash equivalents)	182,212
Construction Fund (Cash and cash equivalents)	2,096,210
Bond Interest and Redemption Fund (Cash and cash equivalents)	<u>440,466</u>
Total Assets Restricted by Bond Ordinances	3,073,813
Less: Current Portion of Long-Term Debt	<u>(237,500)</u>
Total Restricted Net Position	<u>\$2,836,313</u>

**NOTE 7: PENDING LITIGATION**

The System had previously been a defendant in a lawsuit with a former employee seeking monetary damages in a significant amount. The lawsuit was dismissed during the year with no settlement or monetary award to the former employee.

**NOTE 8: PENSION PLAN**

Effective July 1, 1989, all employees were covered under the County Employee's Retirement System (CERS), a cost sharing multiple-employer, defined benefit pension plan that covers substantially all regular, full-time members employed in both hazardous and non-hazardous duty position of each county and school board, and any additional eligible local agencies electing to participate in the System. The plan provides for retirement, disability, and death benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under circumstances. Cost of living adjustments are provided at the discretion of State legislature.

The Board of Trustees of the Kentucky Retirement Systems administers the CERS, as well as various other pension plans. As such, the Kentucky Retirement Systems issues its own financial reports for each of the pension plans it administers. A copy of the financial reports may be obtained by writing to Kentucky Retirement Systems, Perimeter Park West, 1260 Louisville Road, Frankfort, KY 40601.

The latest financial reports available are for the year ending June 30, 2013.

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 8: PENSION PLAN (Continued)**

For the year ending June 30, 2014, plan members were required to contribute 5% or 6% of their annual creditable compensation and participating employers contributed 18.89% of each employee's creditable compensation.

Participating employers were required to contribute at an actuarially determined rate. Per Kentucky Revised Statute, Section 61.565(3), normal contribution and past service contribution rates shall be determined by the board on the basis of an annual valuation last preceding the July 1 of a new biennium. The board may amend contribution rates as of the first day of July of the second year of a biennium, if it is determined on the basis of a subsequent actuarial valuation that amended contribution rates are necessary to satisfy the requirement determined in accordance with actuarial basis adopted by the Board.

The System's payroll for employees covered under CERS for the year ending June 30, 2014 was \$770,899. The contribution requirement for CERS for the year ended June 30, 2014 was \$185,293, which consisted of \$145,352 from the System and \$39,941 from the employees.

The System's payroll for employees covered under CERS for the year ending June 30, 2013 was \$707,858. The contribution requirement for CERS for the year ended June 30, 2013 was \$175,000, which consisted of \$136,386 from the System and \$36,614 from the employees. The System's payroll for employees covered under CERS for the year ending June 30, 2012 was \$602,287. The contribution requirement for CERS for the year ended June 30, 2012 was \$157,634, which consisted of \$123,846 from the System and \$33,788 from the employees. The contribution requirement for CERS for the year ended June 30, 2011 was \$137,033, which consisted of \$105,389 from the System and \$31,644 from the employees. Benefits will vary based on final compensation, years of service and other factors as fully described in the Plan documents.

The actuarial valuation was prepared using the entry age normal cost (EANC) method as required by state statute. Under this method, the present value of future benefits is determined for each member and allocated equitably as a level percentage of payroll from the member's entry age into the plan to the assumed age of exit from the plan. The portion of the present value of future benefits allocated to the current valuation year is called the normal cost. The portion of the present value of future benefits allocated to prior years of service that has accrued to date is called the actuarial liability. The unfunded actuarial liability (UAL) represents the difference between the actuarial liability and the actuarial value of assets as of the valuation date. Relative to the pension fund and the insurance fund, an employer contribution rate has been established to be equal to the sum of the normal cost and the amount needed to amortize the unfunded actuarial liability (UAL) over no more than a 30-year period.

CERS does not make separate measurements for individual employers. The following table presents certain information regarding the plan's status as a whole, derived from actuarial valuations performed as of the dates indicated:

	<u>June 30, 2013</u>
Actuarial Value of Assets	\$ 5,637,094,483
Actuarial Accrued Liability	<u>9,378,876,114</u>
Unfunded Actuarial Accrued Liability	<u><u>\$(3,741,781,631)</u></u>

As the System is only one of several employers participating in the Plan, it is not practicable to determine the System's portion of the unfunded past service cost or the vested benefits of the System's portion of the Plan assets.

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 9: RISK MANAGEMENT**

The Municipal Water and Sewer System is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. In addition to its general liability insurance, the System also carries commercial insurance for a variety of other risks of loss such as workers' compensation and employee health insurance. Settlement claims resulting from these risks have not exceeded commercial insurance coverage in any of the past five fiscal years.

**NOTE 10: TRANSFERS**

Transfers between the funds are eliminated in the financial statements. The following transfers were made during the year:

Transfers In:

Depreciation Fund	\$ 48,440
Bond Interest and Redemption Fund	383,000
Improvement Fund	<u>10,760</u>
Subtotal	<u>442,200</u>

Transfers Out:

Revenue Fund	<u>( 459,126)</u>
Net Transfers	<u><u>\$ ( 16,926)</u></u>

**NOTE 11: RESTATEMENT OF BEGINNING BALANCES**

The beginning net position for the System has been restated to record a prior period adjustment to correct the interim financing loan balance and related capitalized interest, construction fund trust bank account and debt issuance costs.

Net position, as previously reported	\$8,288,027
Interim financing restatement	<u>(283,997)</u>
Net position as restated	<u><u>\$8,004,030</u></u>

**NOTE 12: MAJOR CUSTOMERS**

Revenues from the two largest customers represent approximately 59% of operating revenues for the current fiscal year. These two customers are water districts in Muhlenberg County providing water to a combined 8,146 individual customers. The Muhlenberg County Water District and the Muhlenberg County Water District #3 are contractually obligated to receive water services from the System until June 30, 2063.

**NOTE 13: RELATED PARTY TRANSACTIONS**

The System leases office space from the City of Central City, Kentucky for \$6,000 per month.

**NOTE 14: SUBSEQUENT EVENTS**

Management has evaluated subsequent events through September 29, 2014, the date which financial statements were available to be issued.

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**SCHEDULE OF BUDGET AND ACTUAL OPERATING REVENUES AND EXPENSES**  
**SCHEDULE I**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL AMOUNTS</u>		
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>BUDGETARY BASIS</u>	<u>BUDGET TO GAAP DIFFERENCE</u>	<u>GAAP BASIS</u>
<b>Operating Revenues</b>					
<b>Charges for Service</b>					
<b>Water</b>					
Domestic	\$ 900,000	\$ 900,000	\$ 768,452	\$ (17,122)	\$ 751,330
County District	1,273,000	1,273,000	1,266,318	-	1,266,318
County District #3	687,000	687,000	743,197	-	743,197
Penalties	8,000	8,000	14,499	-	14,499
Allowances	(3,000)	(3,000)	(3,710)	-	(3,710)
Services charges and sales	7,000	7,000	6,187	-	6,187
Total water sales	2,872,000	2,872,000	2,794,943	(17,122)	2,777,821
<b>Sewer</b>					
Metered sewer charges	650,000	650,000	609,385	(16,798)	592,587
Penalties	10,000	10,000	10,238	-	10,238
Allowances	(2,200)	(2,200)	(4,269)	-	(4,269)
Services charges and sales	2,500	2,500	3,375	-	3,375
Grinder pump principal	-	-	467	(467)	-
Grinder pump interest	-	-	-	-	-
Inspection fees	50	50	-	-	-
Grinder pump sales	10,000	10,000	11,923	3,500	15,423
Total sewer charges	670,350	670,350	631,119	(13,765)	617,354
Total Charges For Service	3,542,350	3,542,350	3,426,062	(30,887)	3,395,175
<b>Miscellaneous Revenues</b>					
Miscellaneous-Water	5,000	5,000	200	264	464
Miscellaneous-Sewer	200	200	4,355	-	4,355
Insurance proceeds	-	-	-	-	-
Bad debts paid	150	150	178	-	178
Total Miscellaneous Revenues	5,350	5,350	4,733	264	4,997
Total Operating Revenues	3,547,700	3,547,700	3,430,795	(30,623)	3,400,172
<b>Operating Expenses</b>					
<b>Water Plant Operation</b>					
Labor	265,200	265,200	257,687	(6,790)	250,897
Supplies	100,000	100,000	43,416	2,861	46,277
Repair & maintenance	100,000	100,000	21,290	(4,150)	17,140
Chemicals	450,000	450,000	307,992	21,094	329,086
Total Water Plant Operation	915,200	915,200	630,385	13,015	643,400
<b>Sewer Plant Operation</b>					
Labor	158,600	158,600	143,659	(4,069)	139,590
Supplies	40,900	40,900	37,488	(3)	37,485
Repair & maintenance	27,300	27,300	13,602	(6,105)	7,497
Gas and Oil	10,000	10,000	7,293	105	7,398
Total Sewer Plant Operation	236,800	236,800	202,042	(10,072)	191,970
<b>Water Distribution</b>					
Labor - water lines	270,000	270,000	256,509	(7,496)	249,013
Repairs & maintenance	9,100	9,100	981	397	1,378
Equipment maintenance	12,000	12,000	10,497	-	10,497
Parts & supplies	101,500	101,500	111,734	(5,829)	105,905
Gas and Oil	30,500	30,500	26,845	1,435	28,280
Meters	20,000	20,000	19,044	-	19,044
Miscellaneous expense	15,000	15,000	13,551	(418)	13,133
Total Water Distribution	458,100	458,100	439,161	(11,911)	427,250
<b>Sewer Collection</b>					
Repairs & maintenance	-	-	19	-	19
Parts & supplies	3,000	3,000	1,290	38	1,328

**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**SCHEDULE OF BUDGET AND ACTUAL OPERATING REVENUES AND EXPENSES**  
**SCHEDULE I**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	<u>BUDGETED AMOUNTS</u>			<u>ACTUAL AMOUNTS</u>	
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>BUDGETARY</u>	<u>BUDGET</u>	
	<u>BUDGET</u>	<u>BUDGET</u>	<u>BASIS</u>	<u>TO GAAP</u>	<u>GAAP BASIS</u>
				<u>DIFFERENCE</u>	
Grinder pumps	40,000	40,000	44,756	(11,064)	33,692
Sewer rehab	-	-	-	-	-
Total Sewer Collection	43,000	43,000	46,065	(11,026)	35,039
<b>General &amp; Administrative Expenses</b>					
<b>Water</b>					
Office salaries	70,800	70,800	67,852	(1,848)	66,004
Office supplies	21,600	21,600	16,886	3,191	20,077
Office rent	43,200	43,200	43,200	-	43,200
Municipal insurance	66,000	66,000	45,342	(1,757)	43,585
Workman's Comp. insurance	39,300	39,300	31,204	-	31,204
Health Insurance	39,000	39,000	35,862	-	35,862
Dental Insurance	1,560	1,560	7,835	(6,022)	1,813
Employee paid health & dental	5,220	5,220	-	-	-
Bonus	-	-	-	-	-
Payroll taxes	34,920	34,920	31,778	(921)	30,857
Commission salaries	4,200	4,200	3,600	-	3,600
Bad debts	1,000	1,000	1,025	-	1,025
Building maintenance	30,000	30,000	1,084	(3)	1,081
Legal & accounting	4,080	4,080	893	-	893
Utilities	222,120	222,120	204,543	3,591	208,134
Pension expense	88,200	88,200	83,757	-	83,757
Uniforms	7,140	7,140	5,662	(33)	5,629
Audit expense	15,120	15,120	8,880	-	8,880
Bank Fees	1,260	1,260	2,647	-	2,647
ACH Fees	-	-	-	-	-
Miscellaneous expense	12,000	12,000	10,385	(15)	10,370
Paving	45,000	45,000	-	-	-
Mortgage Payment	40,200	40,200	10,385	(15)	10,370
Total General & Administrative Expenses - Water	791,920	791,920	612,820	(3,832)	608,988
<b>Sewer</b>					
Office salaries	47,200	47,200	45,235	(1,232)	44,003
Office supplies	14,400	14,400	11,257	2,128	13,385
Office rent	28,800	28,800	28,800	-	28,800
Municipal insurance	44,000	44,000	30,228	(1,172)	29,056
Workman's Comp. insurance	26,200	26,200	20,803	-	20,803
Health Insurance	26,000	26,000	23,908	-	23,908
Dental Insurance	1,040	1,040	5,223	(4,014)	1,209
Employee paid health & dental	3,480	3,480	-	-	-
Bonus	-	-	-	-	-
Payroll taxes	23,280	23,280	21,185	(614)	20,571
Commission salaries	2,800	2,800	2,400	-	2,400
Bad debts	1,400	1,400	2,045	-	2,045
Building maintenance	20,000	20,000	723	(2)	721
Legal & accounting	2,720	2,720	-	-	-
Utilities	148,080	148,080	136,362	2,393	138,755
Pension expense	58,800	58,800	55,838	-	55,838
Grinder pump expense	2,800	2,800	5,558	(278)	5,280
Uniforms	4,760	4,760	3,775	(22)	3,753
Audit expense	10,080	10,080	5,920	-	5,920
Bank Fees	840	840	2,564	-	2,564
ACH Fees	-	-	-	-	-
Paving	30,000	30,000	-	-	-
Mortgage Payment	26,800	26,800	-	-	-



**CITY OF CENTRAL CITY, KENTUCKY**  
**MUNICIPAL WATER AND SEWER SYSTEM**  
**SCHEDULE OF BUDGET AND ACTUAL OPERATING REVENUES AND EXPENSES**  
**SCHEDULE I**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	<u>BUDGETED AMOUNTS</u>			<u>ACTUAL AMOUNTS</u>	
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>BUDGETARY</u>	<u>BUDGET</u>	
	<u>BUDGET</u>	<u>BUDGET</u>	<u>BASIS</u>	<u>TO GAAP</u>	<u>GAAP BASIS</u>
				<u>DIFFERENCE</u>	
Miscellaneous expense	8,000	8,000	6,923	(7)	6,916
Total General & Administrative Expenses - Sewer	531,480	531,480	408,747	(2,820)	405,927
<b>Depreciation</b>			-	573,935	573,935
Total operating expenses	2,976,500	2,976,500	2,339,220	547,289	2,886,509
Total operating income (loss)	571,200	571,200	1,091,575	(577,912)	513,663
<b>Nonoperating Revenues (Expenses)</b>					
Interest income	1,000	1,000	12,952	-	12,952
Interest expense	-	-	(292,258)	-	(292,258)
Acquisition of equipment	(130,000)	(130,000)	(149,676)	149,676	-
Local government support	-	-	-	-	-
Debt issuance costs	-	-	-	-	-
Capital grant income	-	-	1,855,993	-	1,855,993
Total nonoperating revenue (expenses)	(129,000)	(129,000)	1,427,011	149,676	1,576,687
Income (loss) before transfers	442,200	442,200	2,518,586	(428,236)	2,090,350
<b>Transfers In</b>	2,494,000	2,494,000	442,200	-	442,200
<b>Transfers Out</b>	(2,494,000)	(2,494,000)	(459,126)	-	(459,126)
Increase in Net assets	442,200	442,200	2,501,660	(428,236)	2,073,424
Total Net Position - Beginning	-	-	6,578,490	-	6,578,490
Total Net Position - Ending	\$ 442,200	\$ 442,200	\$ 9,080,150	\$ (428,236)	\$ 8,651,914

**Explanation of differences:**

(1) The Municipal Water and Sewer System budgets for income and expenses only to the extent that these are expected to be received or paid, rather than on the accrual basis.

\$ 145,684

(2) The Municipal Water and Sewer System does not budget for depreciation expense.

(573,935)

Net Change in Net Assets

\$ (428,251)

**OTHER SUPPLEMENTAL INFORMATION**

**MUNICIPAL WATER AND SEWER SYSTEM**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor Number</u>	<u>Program or Award Amount</u>	<u>Federal Award Received</u>	<u>Federal Award Expended</u>
<b><u>Federal Grantor/Pass-Through Grantor/Program Title:</u></b>					
<b>U.S. Department of Agriculture</b>					
Rural Utilities Service:					
Water & Waste Disposal Systems for Rural Communities - Direct Loan	10.760*		1,950,000	1,950,000	-
Water & Waste Disposal Systems for Rural Communities - Project Grants	10.760*		3,000,000	1,571,173	1,563,148
Water & Waste Disposal Systems for Rural Communities - Project Grants	10.760*		800,000	110,131	-
<b>Total United States Department of Agriculture</b>			<u>5,750,000</u>	<u>3,631,304</u>	<u>1,563,148</u>
<b>U.S. Department of Housing &amp; Urban Development</b>					
Passed through Kentucky Department of Local Government:					
Community Development Block Grant:					
Central City Water Tank & Line Improvement	14.228	11078	1,000,000	157,083	157,083
<b>Total U.S. Department of Housing &amp; Urban Development</b>			<u>1,000,000</u>	<u>157,083</u>	<u>157,083</u>
<b>U.S. Department of Homeland Security</b>					
Federal Emergency Management Agency:					
Disaster Grants - Public Assistance	97.036		17,606	17,606	17,606
<b>U.S. Department of Homeland Security</b>			<u>17,606</u>	<u>17,606</u>	<u>17,606</u>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<u>\$ 6,767,606</u>	<u>\$ 3,805,993</u>	<u>\$ 1,737,837</u>
* Major Program					

**Note 1 - Basis of Presentation:** The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Central City, Municipal Water and Sewer System and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with requirements of OMB Circular A-133.



**GOLDSTON, PATE & COMPANY, CPAS, INC.**

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Water Board  
City of Central City, Municipal Water & Sewer System  
Central City, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the business-type activities of City of Central City, Municipal Water & Sewer System, a component unit of the City of Central City, Kentucky, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise City of Central City, Municipal Water & Sewer System's basic financial statements, and have issued our report thereon dated September 29, 2014.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered City of Central City, Municipal Water & Sewer System's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Central City, Municipal Water & Sewer System's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Central City, Municipal Water & Sewer System's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether City of Central City, Municipal Water & Sewer System's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Goldston, Pate & Co.*

Goldston, Pate & Company, CPAs, Inc.  
Central City, Kentucky  
September 29, 2014



**GOLDSTON, PATE & COMPANY, CPAS, INC.**

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the Water Board  
City of Central City, Municipal Water & Sewer System  
Central City, Kentucky

**Report on Compliance for Each Major Federal Program**

We have audited City of Central City, Municipal Water & Sewer System's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of City of Central City, Municipal Water & Sewer System's major federal programs for the year ended June 30, 2014. City of Central City, Municipal Water & Sewer System's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of City of Central City, Municipal Water & Sewer System's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about City of Central City, Municipal Water & Sewer System's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of City of Central City, Municipal Water & Sewer System's compliance.

***Opinion on Each Major Federal Program***

In our opinion, City of Central City, Municipal Water & Sewer System, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

**Report on Internal Control over Compliance**

Management of City of Central City, Municipal Water & Sewer System, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered City of Central City, Municipal Water & Sewer System's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City of Central City, Municipal Water & Sewer System's internal control over compliance.

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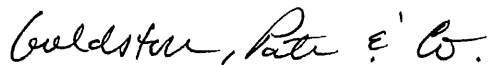
Laurie S. Rose, CPA  
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*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Goldston, Pate & Company, CPAs, Inc.  
Central City, Kentucky  
September 29, 2014

**CITY OF CENTRAL CITY**  
**MUNICIPAL WATER & SEWER SYSTEM**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR YEAR ENDED JUNE 30, 2014**

**Section I - Summary of Audit Results**

1. The independent auditor's report expresses a modified opinion on the financial statements of the City of Central City, Kentucky, Municipal Water & Sewer System (System).
2. No significant deficiencies or material weaknesses were reported that related to internal control over the financial statements.
3. No instances of noncompliance material to the financial statements of the System are reported.
4. No significant deficiencies or material weaknesses relating to the audit of the major federal programs are reported.
5. The report on compliance for the major federal award programs of the System expresses an unmodified opinion.
6. There are no audit findings relative to the major federal award programs for the System reported in part III of this schedule.
7. The programs tested as a major program include: Water & Waste Disposal Systems for Rural Communities – Direct Loan & Project Grant.
8. The threshold for distinguishing between Type A and B programs was \$300,000.
9. The City of Central City, Kentucky, Municipal Water & Sewer System was not determined to be a low-risk auditee.

**Section II – Financial Statement Findings**

None

**Section III – Federal Award Findings and Questioned Costs**

There were no findings or questioned costs which are required to be reported by OMB Circular A-133.



2. Provide a copy of Central City W&S's chart of accounts.

Response: Please see attached document.

Witness: David Rhoades

P4 Q 9

## MUNICIPAL WATER & SEWER SYSTEM

### Chart of Accounts

### As of Jul 31, 2017

Filter Criteria includes: 1) Active Accounts. Report order is by ID. Report is printed with Accounts having Zero Amounts and in Detail Format.

Account I	Account Description	Active	Account Type
1000	Beginning Balance Equi	Yes	Equity-doesn't close
1001	RETAINED EARNINGS	Yes	Equity-Retained Earn
1075	Regions Bank Const. Tr	Yes	Other Current Assets
1100	Cash on Hand	Yes	Other Current Assets
1102	Cash in Bank	Yes	Other Current Assets
1105	Cert. of Dep. (UPB)	Yes	Other Current Assets
1107	Cert. of Dep. (ONB)	Yes	Other Current Assets
1108	Cert. of Dep. (UPB)	Yes	Other Current Assets
1115	Acct. Rec.-Water	Yes	Other Current Assets
1116	A/R-Water Unbilled	Yes	Other Current Assets
1117	Acct. Rec.-Sewer	Yes	Other Current Assets
1118	A/R-Sewer Unbilled	Yes	Other Current Assets
1119	Acct. Rec.-Other	Yes	Other Current Assets
1120	Interest Receivable	Yes	Other Current Assets
1200	Cash in Bank-ONB-Mtc	Yes	Cash
1201	Cash in Bank-Payroll (	Yes	Cash
1202	City-G/DF Transfer Acc	Yes	Other Current Liabiliti
1203	ACH Payments	Yes	Other Current Liabiliti
1204	Trash Bin Rental	Yes	Other Current Liabiliti
1205	Cash in Bank -(FSB) P	Yes	Cash
1206	Cash in Bank - M&O (F	Yes	Cash
1207	Trash Bin Purchase	Yes	Other Current Liabiliti
1230	Unexpired Insurance	Yes	Other Current Assets
1240	Inventory-Chemicals-W	Yes	Other Current Assets
1241	Inventory-Supplies-S/PI	Yes	Other Current Assets
1242	Inventory-Water Suppli	Yes	Other Current Assets
1243	Inventory-Sewer Suppli	Yes	Other Current Assets
1244	Inventory-Office Suppli	Yes	Other Current Assets
1260	Bond Discount & Expen	Yes	Other Current Liabiliti
1760	Deferred Outflow - Bon	Yes	Other Current Liabiliti
1770	Deferred Outflow - Bon	Yes	Other Current Liabiliti
1800	Deferred Outflow of Re	Yes	Other Current Liabiliti
1850	Deferred Outflow of Re	Yes	Other Current Liabiliti
2110	Sales Tax Collected	Yes	Other Current Liabiliti
2112	Meter Deposits-Custom	Yes	Other Current Assets
2190	A/P-GRINDER PUMPS	Yes	Other Assets
2192	Commissioner Salary P	Yes	Cash
2200	Accounts Payable	Yes	Other Current Liabiliti
2201	FICA W/H Tax Payable	Yes	Other Current Liabiliti
2201-1	Medicare Taxes/Payabl	Yes	Other Current Liabiliti
2202	Federal W/H Tx Payabl	Yes	Other Current Liabiliti
2203	Kentucky W/H Tx Paya	Yes	Other Current Liabiliti
2204	Employee Ins. W/H Pay	Yes	Other Current Liabiliti
2205	Accrued Payroll Tax Pa	Yes	Other Current Liabiliti
2206	Retirement Fd.-Employ	Yes	Other Current Liabiliti
2207	Central City Conv. Ctr.	Yes	Other Current Liabiliti
2208	Deferred Compensation	Yes	Other Current Liabiliti
2209	Due to Depreciation Fu	Yes	Other Current Liabiliti
2210	Due from Dep. Fund to	Yes	Other Current Assets
2211	DUE TO IMPROVEME	Yes	Other Current Liabiliti
2212	Empl. Pd. - Vision Care	Yes	Other Current Liabiliti
2214	Personal Debt	Yes	Accounts Payable
2218	Due from Improvement	Yes	Long Term Liabilities
2219	Due from Construction	Yes	Other Current Liabiliti
2220	Transfer from Imp. Fd. t	Yes	Income
2221	Transfer from Dep. Fd.	Yes	Other Current Assets
2230	Def. Rev. Bond Cost	Yes	Other Current Liabiliti
2236	Amortization Expense	Yes	Other Current Liabiliti
2237	Line of Credit	Yes	Other Current Liabiliti
2238	Accrued Payroll	Yes	Other Current Liabiliti
2242	Sinking Fund	Yes	Other Current Liabiliti
2451	CERS Accrued Employ	Yes	Other Current Liabiliti

PSC 2

**MUNICIPAL WATER & SEWER SYSTEM**  
**Chart of Accounts**  
**As of Jul 31, 2017**

Filter Criteria includes: 1) Active Accounts. Report order is by ID. Report is printed with Accounts having Zero Amounts and in Detail Format.

Account I	Account Description	Active	Account Type
2510	Accrued Vacation	Yes	Accounts Payable
2800	Equity Flex Line	Yes	Other Current Liabiliti
2810	Bond Premium	Yes	Other Current Liabiliti
2900	Net Pension Liability	Yes	Other Current Liabiliti
2950	Deferred Inflows of Res	Yes	Other Current Liabiliti
3100	General Fund Balance	Yes	Equity-doesn't close
4200	Water Sales-City	Yes	Income
4201	Water Sales-County Di	Yes	Income
4202	Water Sales-County Di	Yes	Income
4203	Water Sales - Penalties	Yes	Income
4204	Water Sales - Allowan	Yes	Expenses
4205	Water Plant Expansion	Yes	Income
4206	Rural Water Flex Loan	Yes	Income
4207	Bremen School Project	Yes	Income
4208	National Guard Water	Yes	Income
4210	Sewer Sales	Yes	Income
4211	Sewer Sales-Penalties	Yes	Income
4212	Sewer Sales-Allowance	Yes	Expenses
4215	Grinder Pump-Sewer	Yes	Income
4216	Grinder Pump-Loan Pri	Yes	Income
4217	Grinder Pump Loan Int	Yes	Income
4220	Service Charges & Sale	Yes	Income
4221	Sewer Inspection Fees	Yes	Income
4222	Miscellaneous Income-	Yes	Income
4230	Service Charges & Sale	Yes	Income
4232	Miscellaneous Income-	Yes	Income
4233	FEMA reimbursement	Yes	Income
5070	Admin. - Building Maint.	Yes	Expenses
5080	Contingency - Deprecia	Yes	Expenses
5090	Admin. - Audit Expense	Yes	Expenses
5100	Admin. - Municipal Insu	Yes	Expenses
5101	Admin. - Workman's Co	Yes	Expenses
5110	Admin. - Engr. Exp WW	Yes	Expenses
5111	Admin. - Uniforms	Yes	Expenses
5130	Admin. - CERS	Yes	Expenses
5140	Admin. - Bad Debts	Yes	Income
5150	Admin. - Grinder Pump	Yes	Expenses
5155	Admin. - Rent	Yes	Expenses
5160	Admin - Electric	Yes	Expenses
5170	Admin. - Telephones	Yes	Expenses
5180	Bonus	Yes	Expenses
5190	Bank Fees	Yes	Expenses
5250	Admin. - Natural Gas	Yes	Expenses
5252	Sewer Collection - Rep	Yes	Expenses
5254	Sewer Collect-Parts &	Yes	Expenses
5255	Grinder Pumps	Yes	Expenses
5258	Sewer Collection - Gas	Yes	Expenses
5260	S. Coll-Repairs & Mtce.	Yes	Expenses
5270	General Expense-Oper.	Yes	Expenses
5280	Sewer Rehab	Yes	Expenses
5290	Admin. - Misc.	Yes	Expenses
6020	Water Plant - Supplies	Yes	Expenses
6030	Water Plant - Repairs/	Yes	Expenses
6040	Water Plant - Chemical	Yes	Expenses
6200	Admin. - Health Insuran	Yes	Expenses
6201	Office Supplies-Water	Yes	Expenses
6202	Admin. - Dental Insuran	Yes	Expenses
6203	Empl. Pd. Health/Denta	Yes	Expenses
6204	Commissioners Salarie	Yes	Expenses
6205	Bad Debts-Water	Yes	Expenses
6206	Bad Debts - Sewer	Yes	Expenses
6207	Legal & Accounting-Wa	Yes	Expenses
6214	Acquisition of Mach. &	Yes	Expenses

**MUNICIPAL WATER & SEWER SYSTEM**  
**Chart of Accounts**  
**As of Jul 31, 2017**

Filter Criteria includes: 1) Active Accounts. Report order is by ID. Report is printed with Accounts having Zero Amounts and in Detail Format.

Account I	Account Description	Active	Account Type
6215	Mortgage Payment	Yes	Expenses
6216	Paving	Yes	Expenses
6300	VACATION LEAVE EX	Yes	Expenses
6301	Sick Leave Expense	Yes	Expenses
6302	Accrued sick leave	Yes	Accounts Payable
6325	WATER PLANT - ACQ	Yes	Expenses
7020	Sewer Plant - Supplies	Yes	Expenses
7030	Sewer Plant - Repairs/	Yes	Expenses
7040	Sewer Plant - Acq. of M	Yes	Expenses
7050	Sewer Plant - Gas/Oil	Yes	Expenses
7100	Interest Income	Yes	Income
7760	Tr. from Construction F	Yes	Expenses
8010	Water Dist. - Gas & Oil	Yes	Expenses
8020	Meters	Yes	Expenses
8030	Water Distr. - Repairs/	Yes	Expenses
8050	Water Dist. - Parts/Sup	Yes	Expenses
8060	Water Dist. - Maint. Equ	Yes	Expenses
8070	Water Distr. - Rent-Rig	Yes	Expenses
8080	Water Dist. - Acq. Mach	Yes	Expenses
8090	Water Dist. - Misc.	Yes	Expenses
8100	Fixed Asset Fund	Yes	Expenses
8101	Payroll Account Fund	Yes	Expenses
8102	Maintenance & Operati	Yes	Expenses
8103	Bond & Interest Redem	Yes	Expenses
8104	Depreciation Fund	Yes	Expenses
8105	EDA Project Transfer	Yes	Expenses
8106	Transf. fr. Rev. to Imp.	Yes	Expenses
8107	Transfer to City General	Yes	Expenses
8109	Improvement Fund	Yes	Expenses
8111	Interest Payable-Meter	Yes	Expenses
9200	Transfers from Revenu	Yes	Expenses
9210	Transfer from Improve	Yes	Expenses
9220	Transfer from Depreciat	Yes	Expenses
9230	Transfer to Fixed Asset	Yes	Expenses
PR-6561	Admin. Salaries	Yes	Expenses
PR-6562	ACH PAYROLL FEES	Yes	Expenses
PR-6563	Water Plant - Salaries	Yes	Expenses
PR-6564	Sewer Plant - Salaries	Yes	Expenses
PR-6565	Water Dist. - Salaries	Yes	Expenses
PR-6566	BONUS	Yes	Expenses
PR-6585	FICA/Medicare	Yes	Expenses
		Yes	Cash

3. Provide a copy of Central City W&S's Adjusted Trial Balance.

Response: Please see attached document.

Witness: Daniel Pate and David Rhoades

**Municipal Water & Sewer - M&O  
Trial Balance Worksheet**

Basis: Adjusted

Account	T	Description	Jun 30, 2015	Jun 30, 2016 Unadjusted	Adjustments	Jun 30, 2016 Adjusted
1000	A	Cash on Hand	291.54	291.54		291.54
1050	A	Cash in Bank	1,019,566.64	1,157,928.91		1,157,928.91
1075	A	Regions Bank Construction Trust Account 13 To record activity per 2-2e	58,422.81	58,422.81	58.59	58,481.40
1100	A	Acct. Rec.-Water	234,912.23	218,293.48		218,293.48
1150	A	A/R-Water Unbilled 18 To adjust to actual per 3-5	32,008.10	32,008.10	12,800.46	44,808.56
1200	A	Acct. Rec.-Sewer	91,810.23	111,905.91		111,905.91
1250	A	A/R-Sewer Unbilled 18 To adjust to actual per 3-5	25,206.67	25,206.67	22,840.99	48,047.66
1300	A	Acct. Rec.-Other 17 To reclass principal loan collections on grinder pump loans	2,333.40	2,333.40	466.74	2,800.14
1375	A	Cash in Bank - M&O - FSB	251,293.44	239,939.15		239,939.15
1425	A	Cash in Bank - Payroll (FSB)	146,032.75	146,991.95		146,991.95
1500	A	Unexpired Insurance	29.69	29.69		29.69
1550	A	Inventory-Chemicals-W/Plant	42,925.00	36,558.67		36,558.67
1650	A	Inventory-Water Supplies	8,000.00	3,000.00		3,000.00
1700	A	Inventory-Sewer Supplies	13,110.00	7,210.00		7,210.00
1750	A	Inventory-Office Supplies	1,593.00	1,469.00		1,469.00
1760	A	Deferred Outflow - Bond Issuance Costs 19 To book refinancing of interim loan	0.00	0.00	51,728.09	51,728.09
1770	A	Deferred Outflow - Bond Discount 19 To book refinancing of interim loan	0.00	0.00	20,981.25	20,981.25
1800	A	Deferred Outflow of Resources - Contributio 10 To record 2015 pension contributions paid prior to measurement date	100,190.00	100,190.00	(100,190.00)	103,816.00
		11 To reclass CY pension contributions made after measurement date.			103,816.00	
1850	A	Deferred Outflow of Resources - Pension 12 To record CY pension expense	0.00	0.00	187,637.00	187,637.00
2000	L	Meter Deposits-Customers	(146,414.12)	(150,504.99)		(150,504.99)
2150	L	Sales Tax Collected 3 To adjust to actual per 7-3	(1,237.95)	(1,595.87)	268.68	(1,327.19)
2200	L	Accounts Payable 1 To reverse PY AP 14 To record AP per 7-2	(96,343.39)	(96,343.39)	96,343.39 (85,572.78)	(85,572.78)
2350	L	Kentucky W/H Tx Payable	(3,846.46)	(2,981.31)		(2,981.31)
2400	L	Employee Ins. W/H Payable 8 To adjust to actual per 8-5	(1,398.46)	(26,576.78)	24,390.42	(2,186.36)
2450	L	Retirement Fd.-Employee W/H	(4,394.89)	(3,528.78)		(3,528.78)
2451	L	CERS Accrued Employer Match 4 To adjust CERS employer accrual to	(14,670.44)	(14,670.44)		(11,137.83)

**PSC 3**

**Municipal Water & Sewer - M&O  
Trial Balance Worksheet**

Basis: Adjusted

Account	T	Description	Jun 30, 2015	Jun 30, 2016 Unadjusted	Adjustments	Jun 30, 2016 Adjusted
		actual per 8-2			3,532.61	
2455	L	Convention Center W/H	(32.00)	(32.00)		(32.00)
2456	L	Employee Pd Vision Care 8 To adjust to actual per 8-5	0.00	399.94	(399.94)	0.00
2500	L	Accrued Payroll Taxes 9 To adjust per 8-5	(471.87)	(471.87)	(518.79)	(990.66)
2550	L	Accrued Payroll 7 To accrue wages per 8-5	(9,029.16)	(9,029.16)	(5,158.43)	(14,187.59)
2600	L	Accrued Vacation	(22,814.08)	(26,973.92)		(26,973.92)
2650	L	Accrued sick leave	(39,842.56)	(45,933.24)		(45,933.24)
2800	L	Equity Flex Line 19 To book refinancing of interim loan	(5,345,000.00)	(5,345,000.00)	(250,000.00)	(5,595,000.00)
2810	L	Bond Premium 5 To book bond premium amortization per 9-9 19 To book refinancing of interim loan	(41,172.08)	(41,172.08)	41,172.08 (16,617.15)	(16,617.15)
2900	L	Net Pension Liability 10 To record 2015 pension contributions paid prior to measurement date 12 To record CY pension expense	(1,081,145.00)	(1,081,145.00)	100,190.00 (477,320.00)	(1,458,275.00)
2950	L	Deferred Inflows of Resources - Pension 12 To record CY pension expense	(96,800.00)	(96,800.00)	96,800.00	0.00
3000	L	RETAINED EARNINGS	5,299,940.44	5,226,322.56		5,226,322.56
3050	L	General Fund Balance	(349,435.60)	(349,435.60)		(349,435.60)
4050	R	Water Sales-City 18 To adjust to actual per 3-5	(756,086.17)	(749,554.21)	(12,800.46)	(762,354.67)
4100	R	Water Sales-County District	(1,263,519.59)	(1,180,410.79)		(1,180,410.79)
4150	R	Water Sales-County Dist. #3	(709,124.79)	(728,794.06)		(728,794.06)
4200	R	Water Sales - Penalties	(13,902.24)	(12,874.85)		(12,874.85)
4250	R	Sewer Sales 18 To adjust to actual per 3-5	(587,146.86)	(687,474.48)	(22,840.99)	(710,315.47)
4300	R	Sewer Sales-Penalties	(9,633.66)	(10,536.44)		(10,536.44)
4350	R	Grinder Pump-Sewer 17 To reclass principal loan collections on grinder pump loans	(15,600.00)	(55,500.00)	(2,000.00)	(57,500.00)
4400	R	Grinder Pump-Loan Principal 17 To reclass principal loan collections on grinder pump loans	0.00	(1,533.26)	1,533.26	0.00
4500	R	Service Charges & Sales-Sewer	(1,643.25)	(2,191.00)		(2,191.00)
4600	R	Miscellaneous Income-Sewer	(3,036.80)	(34,015.57)		(34,015.57)
4700	R	Service Charges & Sales-Water	(3,619.43)	(11,509.00)		(11,509.00)
4750	R	Miscellaneous Income-Water	(12,208.15)	(4,173.04)		(4,173.04)
4850	R	Admin. - Bad Debts	(208.85)	(846.95)		(846.95)

**Municipal Water & Sewer - M&O  
Trial Balance Worksheet**

Basis: Adjusted

Account	T	Description	Jun 30, 2015	Jun 30, 2016 Unadjusted	Adjustments	Jun 30, 2016 Adjusted
4900	R	Interest Income	(2,332.26)	(227.86)		(286.45)
		13 To record activity per 2-2e			(58.59)	
5000	E	Water Sales - Allowances	7,531.50	5,620.14		5,620.14
5050	E	Sewer Sales-Allowances	5,749.38	6,624.20		6,624.20
5100	E	Admin. - Building Maint.	4,023.25	14,287.50		14,287.50
5150	E	Admin. - Audit Expense	14,800.00	11,400.00		11,400.00
5200	E	Admin. - Municipal Insurance	75,364.49	72,768.17		72,021.83
		1 To reverse PY AP			(746.34)	
5250	E	Admin. - Workman's Comp.	56,027.68	56,061.98		56,061.98
5300	E	Admin. - Engr. Expense	0.00	1,500.00		1,500.00
5350	E	Admin. - Uniforms	12,748.21	13,499.91		13,096.44
		1 To reverse PY AP			(1,246.79)	
		14 To record AP per 7-2			843.32	
5400	E	Admin. - CERS	101,461.59	146,133.52		231,667.91
		4 To adjust CERS employer accrual to actual per 8-2			(3,532.61)	
		11 To reclass CY pension contributions made after measurement date			(103,816.00)	
		12 To record CY pension expense			170,201.00	
		12 To record CY pension expense			22,682.00	
5450	E	Admin. - Grinder Pump Expense	9,435.67	12,299.49		5,467.64
		1 To reverse PY AP			(7,974.85)	
		14 To record AP per 7-2			1,143.00	
5500	E	Admin. - Rent	72,000.00	72,000.00		72,000.00
5550	E	Admin - Electric	298,674.05	317,568.79		312,136.33
		1 To reverse PY AP			(20,361.15)	
		14 To record AP per 7-2			14,928.69	
5600	E	Admin. - Telephones	19,942.73	21,324.56		22,209.96
		1 To reverse PY AP			(813.27)	
		14 To record AP per 7-2			1,698.67	
5650	E	Admin. - Natural Gas	6,471.58	4,464.51		4,513.45
		14 To record AP per 7-2			48.94	
5660	E	Bank Fees	5,321.00	8,179.95		8,179.95
5700	E	Sewer Collection - Repairs/Mai	0.00	27,243.17		27,243.17
5750	E	Sewer Collect-Parts & Supplies	661.68	0.00		0.00
5800	E	Grinder Pumps	38,119.48	46,973.90		46,973.90
6150	E	Admin. - Misc.	20,719.53	19,456.58		18,226.67
		1 To reverse PY AP			(1,301.24)	
		3 To adjust to actual per 7-3			(268.68)	
		14 To record AP per 7-2			340.01	
6200	E	Water Plant - Supplies	58,168.66	53,290.35		53,240.47
		1 To reverse PY AP			(3,325.54)	
		14 To record AP per 7-2			3,275.66	
6250	E	Water Plant - Repairs/Maint.	25,959.25	37,873.14		21,264.92
		1 To reverse PY AP			(11,107.54)	
		14 To record AP per 7-2			6,680.97	
		20 To capitalize R&M per 6-31			(12,181.65)	



**Municipal Water & Sewer - M&O  
Trial Balance Worksheet**

Basis: Adjusted

Account	T	Description	Jun 30, 2015	Jun 30, 2016 Unadjusted	Adjustments	Jun 30, 2016 Adjusted
6300	E	Water Plant - Chemicals	320,601.55	324,707.20		333,117.71
		1    To reverse PY AP			(26,521.62)	
		14   To record AP per 7-2			34,932.13	
6325	E	Water Plant - Acq of Equipment	0.00	7,905.64		0.00
		15   To reclass asset additions per 6-2			(7,905.64)	
6375	E	Mortgage Payment	0.00	16,922.79		0.00
		2    To reclass loan payment made on behalf of City			(16,922.79)	
6380	E	Paving	0.00	0.00		0.00
6450	E	Admin. - Health Insurance	73,533.65	77,764.51		77,764.51
6500	E	Office Supplies-Water	28,670.56	29,561.85		28,161.34
		1    To reverse PY AP			(1,457.63)	
		14   To record AP per 7-2			57.12	
6550	E	Admin. - Dental Insurance	2,210.00	2,443.32		2,443.32
6600	E	Empl. Pd. Health/Dental	5,678.27	24,851.59		861.11
		8    To adjust to actual per 8-5			(23,990.48)	
6650	E	Commissioners Salaries-Water	6,000.00	6,000.00		6,000.00
6700	E	Bad Debts-Water	1,948.87	2,291.31		2,291.31
6750	E	Bad Debts-Sewer	2,696.43	3,578.78		3,578.78
6800	E	Legal & Accounting - Water	773.50	416.50		416.50
6850	E	Sewer Plant - Supplies	44,168.50	62,495.35		61,045.35
		1    To reverse PY AP			(3,763.80)	
		14   To record AP per 7-2			2,313.80	
6900	E	Sewer Plant - Repairs/Maint.	30,709.20	27,395.26		31,946.11
		1    To reverse PY AP			(5,740.45)	
		14   To record AP per 7-2			10,291.30	
7000	E	Sewer Plant - Gas/Oil	878.31	1,073.83		1,171.30
		14   To record AP per 7-2			97.47	
7050	E	Water Dist. - Gas & Oil	20,255.87	17,387.06		17,695.67
		1    To reverse PY AP			(2,091.58)	
		14   To record AP per 7-2			2,400.19	
7060	E	Meters	4,928.41	5,275.81		5,275.81
7100	E	Water Distr. - Repairs/Maint.	10,138.73	16,091.30		16,053.04
		1    To reverse PY AP			(134.46)	
		14   To record AP per 7-2			96.20	
7150	E	Water Dist. - Parts/Supplies	135,989.37	107,848.34		104,218.02
		1    To reverse PY AP			(9,757.13)	
		14   To record AP per 7-2			6,126.81	
7200	E	Water Dist. - Maint. Equip.	4,619.28	8,268.34		8,443.48
		14   To record AP per 7-2			175.14	
7300	E	Water Distr - Acq. of Mach/Equ	0.00	46,749.40		0.00
		16   To reclass asset additions per 6-2			(46,749.40)	
7350	E	Water Dist. - Misc.	8,137.02	1,159.51		1,282.87
		14   To record AP per 7-2			123.36	
7400	E	Payroll Account Fund	556,300.00	583,000.00		583,000.00

**Municipal Water & Sewer - M&O  
Trial Balance Worksheet**

Basis: Adjusted

Account	T	Description	Jun 30, 2015	Jun 30, 2016 Unadjusted	Adjustments	Jun 30, 2016 Adjusted
7450	E	Maintenance & Operating Fund	2,005,000.00	1,988,500.00		1,988,500.00
7500	E	Bond & Interest Redemption Fd.	720,037.00	665,000.04		665,000.04
7550	E	Depreciation Fund	47,424.00	47,424.00		47,424.00
7560	E	Transfer to City General Fund 2 To reclass loan payment made on behalf of City	18,007.73	0.00	16,922.79	16,922.79
7600	E	Improvement Fund	47,424.00	47,424.00		47,424.00
7700	R	Transfers from Revenue Fund	(2,561,300.00)	(2,571,500.00)		(2,571,500.00)
7750	E	Transfers to Fixed Asset Fund 5 To book bond premium amortization per 9-9 15 To reclass asset additions per 6-2 16 To reclass asset additions per 6-2 19 To book refinancing of interim loan 20 To capitalize R&M per 6-31	92,593.49	0.00	(41,172.08) 7,905.64 46,749.40 193,907.81 12,181.65	219,572.42
7760	E	Transfer from Revenue to Imp.	0.00	50.00		50.00
7850	E	Admin. Salaries 6 To reclass posting error 7 To accrue wages per 8-5	98,638.30	101,005.00	(2,281.11) 609.60	99,333.49
7900	E	Water Plant - Salaries	296,990.96	379,679.12		379,679.12
7950	E	Sewer Plant - Salaries 7 To accrue wages per 8-5 7 To accrue wages per 8-5	151,561.87	131,603.35	2,523.31 1,041.96	135,168.62
8000	E	Water Dist - Salaries 7 To accrue wages per 8-5	238,854.61	236,106.73	983.56	237,090.29
8050	E	FICA/Medicare 6 To reclass posting error 9 To adjust per 8-5	57,794.96	56,284.37	2,281.11 518.79	59,084.27
Total			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Profit/(Loss)			<u>73,617.88</u>	<u>76,307.35</u>	<u>(172,750.79)</u>	<u>(96,443.44)</u>

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**Municipal Water & Sewer - M&O  
Adjusting Journal Entries**

MWSMO

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Reviewed by \_\_\_\_\_

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
1	Adjusting	06/30/16					
		2200	Accounts Payable	96,343.39			
		5200	Admin. - Municipal Insurance		746.34		
		5350	Admin. - Uniforms		1,246.79		
		5450	Admin. - Grinder Pump Expense		7,974.85		
		5550	Admin - Electric		20,361.15		
		5600	Admin. - Telephones		813.27		
		6150	Admin. - Misc.		1,301.24		
		6200	Water Plant - Supplies		3,325.54		
		6250	Water Plant - Repairs/Maint.		11,107.54		
		6300	Water Plant - Chemicals		26,521.62		
		6500	Office Supplies-Water		1,457.63		
		6850	Sewer Plant - Supplies		3,763.80		
		6900	Sewer Plant - Repairs/Maint.		5,740.45		
		7050	Water Dist. - Gas & Oil		2,091.58		
		7100	Water Distr. - Repairs/Maint.		134.46		
		7150	Water Dist. - Parts/Supplies		9,757.13		
						96,343.39	
			To reverse PY AP				
2	Adjusting	06/30/16					
		6375	Mortgage Payment		16,922.79		
		7560	Transfer to City General Fund	16,922.79			
						0.00	
			To reclass loan payment made on behalf of City				
3	Adjusting	06/30/16					
		2150	Sales Tax Collected	268.68			
		6150	Admin. - Misc.		268.68		
						268.68	
			To adjust to actual per 7-3				
4	Adjusting	06/30/16					
		2451	CERS Accrued Employer Match	3,532.61			
		5400	Admin. - CERS		3,532.61		
						3,532.61	
			To adjust CERS employer accrual to actual per 8-2				
5	Adjusting	06/30/16					
		2810	Bond Premium	41,172.08			
		7750	Transfers to Fixed Asset Fund		41,172.08		
						41,172.08	
			To book bond premium amortization per 9-9				

**Municipal Water & Sewer - M&O**  
**Adjusting Journal Entries**

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
6	Adjusting	06/30/16					
		8050	FICA/Medicare	2,281.11			
		7850	Admin. Salaries		2,281.11		
			To reclass posting error			0.00	
7	Adjusting	06/30/16					
		2550	Accrued Payroll		5,158.43		
		7950	Sewer Plant - Salaries	2,523.31			
		7950	Sewer Plant - Salaries	1,041.96			
		8000	Water Dist - Salaries	983.56			
		7850	Admin. Salaries	609.60			
			To accrue wages per 8-5			(5,158.43)	
8	Adjusting	06/30/16					
		2456	Employee Pd Vision Care		399.94		
		2400	Employee Ins. W/H Payable	24,390.42			
		6600	Empl. Pd. Health/Dental		23,990.48		
			To adjust to actual per 8-5			23,990.48	
9	Adjusting	06/30/16					
		2500	Accrued Payroll Taxes		518.79		
		8050	FICA/Medicare	518.79			
			To adjust per 8-5			(518.79)	
10	Adjusting	06/30/16					
		1800	Deferred Outflow of Resources - C		100,190.00		
		2900	Net Pension Liability	100,190.00			
			To record 2015 pension contributions paid prior to measurement date			0.00	
11	Adjusting	06/30/16					
		1800	Deferred Outflow of Resources - C	103,816.00			
		5400	Admin. - CERS		103,816.00		
			To reclass CY pension contributions made after measurement date			103,816.00	

**Municipal Water & Sewer - M&O**  
**Adjusting Journal Entries**

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
12	Adjusting	06/30/16					
		2950	Deferred Inflows of Resources - Pe	96,800.00			
		2900	Net Pension Liability		477,320.00		
		1850	Deferred Outflow of Resources - P	187,637.00			
		5400	Admin. - CERS	170,201.00			
		5400	Admin. - CERS	22,682.00			
						(192,883.00)	
			To record CY pension expense				
13	Adjusting	06/30/16					
		1075	Regions Bank Construction Trust	58.59			
		4900	Interest Income		58.59		
						58.59	
			To record activity per 2-2e				
14	Adjusting	06/30/16					
		5350	Admin. - Uniforms	843.32			
		5450	Admin. - Grinder Pump Expense	1,143.00			
		5550	Admin - Electric	14,928.69			
		5600	Admin. - Telephones	1,698.67			
		5650	Admin. - Natural Gas	48.94			
		6150	Admin. - Misc.	340.01			
		6200	Water Plant - Supplies	3,275.66			
		6250	Water Plant - Repairs/Maint.	6,680.97			
		6300	Water Plant - Chemicals	34,932.13			
		6500	Office Supplies-Water	57.12			
		6850	Sewer Plant - Supplies	2,313.80			
		6900	Sewer Plant - Repairs/Maint.	10,291.30			
		7000	Sewer Plant - Gas/Oil	97.47			
		7050	Water Dist. - Gas & Oil	2,400.19			
		7100	Water Distr. - Repairs/Maint.	96.20			
		7150	Water Dist. - Parts/Supplies	6,126.81			
		7200	Water Dist. - Maint. Equip.	175.14			
		7350	Water Dist. - Misc.	123.36			
		2200	Accounts Payable		85,572.78		
						(85,572.78)	
			To record AP per 7-2				
15	Adjusting	06/30/16					
		6325	Water Plant - Acq of Equipment		7,905.64		
		7750	Transfers to Fixed Asset Fund	7,905.64			
						0.00	
			To reclass asset additions per 6-2				

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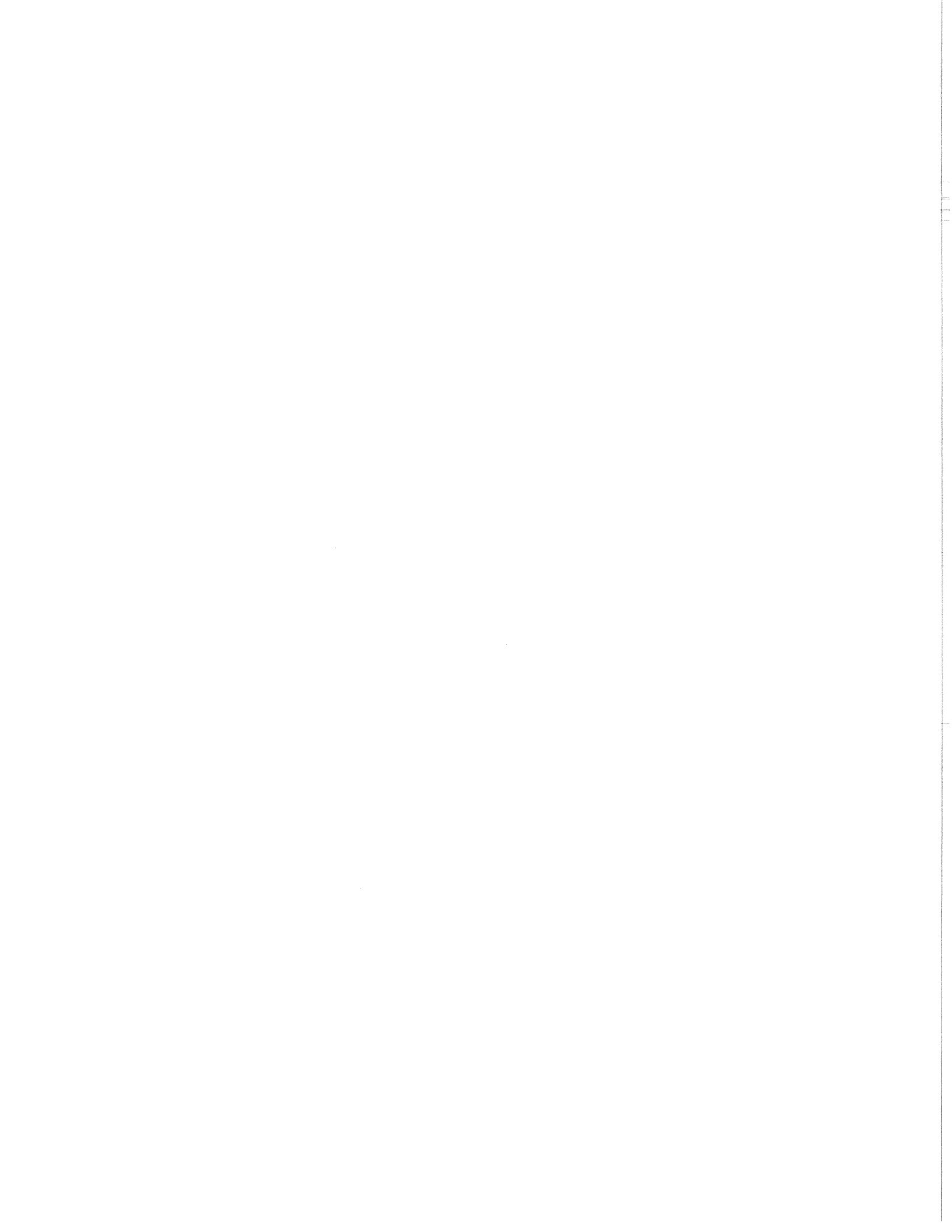
**Municipal Water & Sewer - M&O**  
**Adjusting Journal Entries**

MWSMO

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Reviewed by \_\_\_\_\_

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
16	Adjusting	06/30/16					
		7300	Water Distr - Acq. of Mach/Equ		46,749.40		
		7750	Transfers to Fixed Asset Fund	46,749.40			
			To reclass asset additions per 6-2			0.00	
17	Adjusting	06/30/16					
		1300	Acct. Rec.-Other	466.74			
		4350	Grinder Pump-Sewer		2,000.00		
		4400	Grinder Pump-Loan Principal	1,533.26			
			To reclass principal loan collections on grinder pump loans			466.74	
18	Adjusting	06/30/16					
		1150	A/R-Water Unbilled	12,800.46			
		1250	A/R-Sewer Unbilled	22,840.99			
		4050	Water Sales-City		12,800.46		
		4250	Sewer Sales		22,840.99		
			To adjust to actual per 3-5			35,641.45	
19	Adjusting	06/30/16					
		2800	Equity Flex Line		250,000.00		
		2810	Bond Premium		16,617.15		
		7750	Transfers to Fixed Asset Fund	193,907.81			
		1760	Deferred Outflow - Bond Issuance	51,728.09			
		1770	Deferred Outflow - Bond Discount	20,981.25			
			To book refinancing of interim loan			(193,907.81)	
20	Adjusting	06/30/16					
		6250	Water Plant - Repairs/Maint.		12,181.65		
		7750	Transfers to Fixed Asset Fund	12,181.65			
			To capitalize R&M per 6-31			0.00	
		TOTAL		<u>1,328,640.96</u>	<u>1,328,640.96</u>	<u>(172,750.79)</u>	



**Municipal Water & Sewer - Impr. Fund  
Trial Balance Worksheet**

Basis: Adjusted

Account	T	Description	Jun 30, 2015	Jun 30, 2016 Unadjusted	Adjustments	Jun 30, 2016 Adjusted
1000	A	CASH IN BANK - CUB	1,091.18	1,116.18		1,116.18
1150	A	SAVINGS ACCOUNT - FSB	109,821.56	158,401.26		158,401.26
1200	A	CD - FSB	120,002.17	120,002.17		120,002.17
3000	L	FUND BALANCE - IMPROVEMENT	(172,614.06)	(172,614.06)		(172,614.06)
3100	L	RETAINED EARNINGS	(9,597.20)	(58,300.85)		(58,300.85)
4000	R	INTEREST INCOME	(1,307.29)	(1,155.70)		(1,155.70)
4100	R	TRANSFER FROM REVENUE FUND	(47,424.00)	(47,424.00)		(47,424.00)
4300	R	TRANS - REV FD - CASH ON HAND	0.00	(50.00)		(50.00)
5200	E	BANK FEES	27.64	25.00		25.00
		<b>Total</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
		<b>Profit/(Loss)</b>	<u>48,703.65</u>	<u>48,604.70</u>	<u>0.00</u>	<u>48,604.70</u>





**Municipal Water & Sewer - Fixed Asset  
Trial Balance Worksheet**

Basis: Adjusted

Account	T	Description	Jun 30, 2015	Jun 30, 2016 Unadjusted	Adjustments	Jun 30, 2016 Adjusted
1000	A	PROPERTY PLANT & EQUIP	35,006,340.14	35,006,340.14		36,449,537.62
		1 TO BOOK M&O ASSET				
		ADDITIONS PER 6-2			219,572.42	
		2 TO BOOK DEPR FUND				
		ADDITIONS PER 6-2			107,313.78	
		3 TO BOOK CONSTRUCTION				
		FUND ADDITIONS			1,180,311.28	
		4 TO WRITE OFF WIP ON				
		NATIONAL GUARD PROJECT			(64,000.00)	
1100	A	T/F TO CONSTRUC..FUND	4,333,326.97	4,333,326.97		4,333,326.97
1200	A	ACCUM DEPR	(11,708,565.92)	(11,708,565.92)		(12,839,054.09)
		5 TO BOOK DEPRECIATION			(1,130,488.17)	
3000	L	FUND BALANCE	(24,264,148.31)	(24,264,148.31)		(24,264,148.31)
3100	L	RETAINED EARNINGS	0.00	426,310.12		426,310.12
3200	L	CONTRIBUTED EQUITY	(3,793,263.00)	(3,793,263.00)		(3,793,263.00)
4000	R	TRANSFER FROM GF	(92,593.49)	0.00		(219,572.42)
		1 TO BOOK M&O ASSET				
		ADDITIONS PER 6-2			(219,572.42)	
4200	R	TRANSFER FROM DEPR	0.00	0.00		(107,313.78)
		2 TO BOOK DEPR FUND				
		ADDITIONS PER 6-2			(107,313.78)	
4300	R	TRANSFER FROM DEPRECIATION	(19,750.00)	0.00		0.00
4400	E	TRANSFER FROM CONSTRUCTION	(425,329.97)	0.00		(1,180,311.28)
		3 TO BOOK CONSTRUCTION				
		FUND ADDITIONS			(1,180,311.28)	
5000	E	DEPRECIATION EXPENSE	963,983.58	0.00		1,130,488.17
		5 TO BOOK DEPRECIATION			1,130,488.17	
6000	E	MISCELLANEOUS	0.00	0.00		64,000.00
		4 TO WRITE OFF WIP ON				
		NATIONAL GUARD PROJECT			64,000.00	
		Total	0.00	0.00	0.00	0.00
		Profit/(Loss)	(426,310.12)	0.00	312,709.31	312,709.31

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**Municipal Water & Sewer - Fixed Asset  
Adjusting Journal Entries**

MWSFA

Page 1

Reviewed by \_\_\_\_\_

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
1	Adjusting	06/30/16					
		1000	PROPERTY PLANT & EQUIP	219,572.42			
		4000	TRANSFER FROM GF		219,572.42		
			TO BOOK M&O ASSET ADDITIONS PER 6-2			219,572.42	
2	Adjusting	06/30/16					
		1000	PROPERTY PLANT & EQUIP	107,313.78			
		4200	TRANSFER FROM DEPR		107,313.78		
			TO BOOK DEPR FUND ADDITIONS PER 6-2			107,313.78	
3	Adjusting	06/30/16					
		1000	PROPERTY PLANT & EQUIP	1,180,311.28			
		4400	TRANSFER FROM CONSTRUCT		1,180,311.28		
			TO BOOK CONSTRUCTION FUND ADDITIONS			1,180,311.28	
4	Adjusting	06/30/16					
		1000	PROPERTY PLANT & EQUIP		64,000.00		
		6000	MISCELLANEOUS	64,000.00			
			TO WRITE OFF WIP ON NATIONAL GUARD PROJECT			(64,000.00)	
5	Adjusting	06/30/16					
		1200	ACCUM DEPR		1,130,488.17		
		5000	DEPRECIATION EXPENSE	1,130,488.17			
			TO BOOK DEPRECIATION			(1,130,488.17)	
		TOTAL		<u>2,701,685.65</u>	<u>2,701,685.65</u>	<u>312,709.31</u>	

**Municipal Water & Sewer - Depr Fund  
Trial Balance Worksheet**

Basis: Adjusted

Account	T	Description	Jun 30, 2015	Jun 30, 2016 Unadjusted	Adjustments	Jun 30, 2016 Adjusted
1000	A	CASH IN BANK	3,527.18	3,813.40		3,813.40
1100	A	CD - FSB	110,001.99	110,001.99		110,001.99
1250	A	DEPR FUND SAVINGS (FSB)	273,159.90	225,188.37		225,188.37
1300	E	ACQ. OF EQUIPMENT 1 To reclass asset additions per 6-2	0.00	107,313.78	(107,313.78)	0.00
3000	L	FUND BALANCE - DEP. FUND	(152,901.99)	(152,901.99)		(152,901.99)
3100	L	Beginning Balance Equity	0.10	0.10		0.10
3200	L	RETAINED EARNINGS	(202,023.28)	(233,787.18)		(233,787.18)
4000	R	INSURANCE PROCEEDS	(2,702.98)	(11,003.87)		(11,003.87)
4100	R	INTEREST INCOME	(1,386.92)	(1,200.60)		(1,200.60)
4200	R	TR. FROM REV. ACCOUNT	(47,424.00)	(47,424.00)		(47,424.00)
5100	E	TRANSFER TO FIXED ASSETS 1 To reclass asset additions per 6-2	19,750.00	0.00	107,313.78	107,313.78
		Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
		Profit/(Loss)	<u>31,763.90</u>	<u>(47,685.31)</u>	<u>0.00</u>	<u>(47,685.31)</u>

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**Municipal Water & Sewer - Depr Fund  
Adjusting Journal Entries**

MWSDEPR

Page 1

Reviewed by \_\_\_\_\_

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
1	Adjusting	06/30/16					
		1300	ACQ. OF EQUIPMENT		107,313.78		
		5100	TRANSFER TO FIXED ASSETS	107,313.78			
			To reclass asset additions per 6-2			0.00	
		TOTAL		<u>107,313.78</u>	<u>107,313.78</u>	<u>0.00</u>	

**Municipal Water & Sewer - Const. Fund  
Trial Balance Worksheet**

Basis: Adjusted

Account	T	Description	Jun 30, 2015	Jun 30, 2016 Unadjusted	Adjustments	Jun 30, 2016 Adjusted
10100	A	Flex Loan FNB	1,829,464.89	1,631,221.45		1,631,221.45
10200	A	Regular Checking	179,666.14	119,867.55		119,867.55
10300	A	First Kentucky Bank Checking - Grant	12.12	12.12		12.12
11000	A	Grant Receivable	0.00	0.00		0.00
24000	L	Accounts Payable	(93,812.50)	(93,812.50)		0.00
		3 To reverse PY AP			93,812.50	
30000	L	Fund Balance	(2,069,211.34)	(1,915,330.65)		(1,915,330.65)
41000	R	Interest Income	0.00	0.00		(349.45)
		5 To reclass interest income from expense account			(349.45)	
42500	R	RD Grant Funds	(203,588.07)	0.00		(1,015,855.72)
		1 To reclass RD Grant income			(1,015,855.72)	
44000	R	National Guard Income	(64,000.00)	0.00		0.00
69600	E	Constuction Fund - WP	0.00	133,986.85		0.00
		1 To reclass RD Grant income			1,015,855.72	
		2 To reclass construction costs paid from CF Checking			(1,000,507.57)	
		3 To reverse PY AP			(75,050.00)	
		4 To reclass construction paid for from flex account			(74,285.00)	
69700	E	Office Supplies	0.00	123.42		123.42
69750	E	BANK FEE'S	93.83	0.00		0.00
69850	E	PADD Expense	1.00	0.00		0.00
70000	E	CDBG Loan	0.00	0.00		0.00
71500	E	Interest Expense	(3,956.04)	(349.45)		0.00
		5 To reclass interest income from expense account			349.45	
80000	E	Transfer to Fixed Asset Fund	425,329.97	0.00		1,180,311.28
		2 To reclass construction costs paid from CF Checking			1,000,507.57	
		4 To reclass construction paid for from flex account			179,803.71	
83000	E	Flex Loan Expense	0.00	124,281.21		0.00
		3 To reverse PY AP			(18,762.50)	
		4 To reclass construction paid for from flex account			(105,518.71)	
Total			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Profit/(Loss)			<u>(153,880.69)</u>	<u>(258,042.03)</u>	<u>93,812.50</u>	<u>(164,229.53)</u>

Prepared by \_\_\_\_\_

**Municipal Water & Sewer - Const. Fund**  
**Adjusting Journal Entries**

MWSCF

Page 1

Reviewed by \_\_\_\_\_

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
1	Adjusting	06/30/16					
		42500	RD Grant Funds		1,015,855.72		
		69600	Constuction Fund - WP	1,015,855.72			
			To reclass RD Grant income			0.00	
2	Adjusting	06/30/16					
		69600	Constuction Fund - WP		1,000,507.57		
		80000	Transfer to Fixed Asset Fund	1,000,507.57			
			To reclass construction costs paid from CF Checking			0.00	
3	Adjusting	06/30/16					
		24000	Accounts Payable	93,812.50			
		83000	Flex Loan Expense		18,762.50		
		69600	Constuction Fund - WP		75,050.00		
			To reverse PY AP			93,812.50	
4	Adjusting	06/30/16					
		69600	Constuction Fund - WP		74,285.00		
		83000	Flex Loan Expense		105,518.71		
		80000	Transfer to Fixed Asset Fund	179,803.71			
			To reclass construction paid for from flex account			0.00	
5	Adjusting	06/30/16					
		71500	Interest Expense	349.45			
		41000	Interest Income		349.45		
			To reclass interest income from expense account			0.00	
		TOTAL		<u>2,290,328.95</u>	<u>2,290,328.95</u>	<u>93,812.50</u>	

**Municipal Water & Sewer - Bond Int Fd  
Trial Balance Worksheet**

Basis: Adjusted

Account	T	Description	Jun 30, 2015	Jun 30, 2016 Unadjusted	Adjustments	Jun 30, 2016 Adjusted
1000	A	CASH IN BANK - FNB	1,653.21	2,809.42		2,809.42
1100	A	SAVINGS ACCOUNT (FNB)	117,316.70	101,267.97		101,267.97
1200	A	DEBT RESERVE (CD-FNB)	295,328.00	295,328.00		295,328.00
1300	A	Bond Sinking Fund 4 To record activity per 2-2d	69,959.61	69,959.61	(183.10)	69,776.51
1500	A	Prepaid Interest 2 To reverse prepaid interest and book CY per 9-4 2 To reverse prepaid interest and book CY per 9-4	202,593.75	202,593.75	(202,593.75) 200,100.00	200,100.00
2000	L	INT. PAYABLE - 2012B 3 To reclass loan payments	0.00	353,943.75	(353,943.75)	0.00
2100	L	INT. PAYABLE - 2014 3 To reclass loan payments	0.00	48,750.00	(48,750.00)	0.00
2150	L	INTEREST PAYABLE - 2013 3 To reclass loan payments	0.00	32,400.00	(32,400.00)	0.00
2200	L	BONDS PAYABLE - 2012B 3 To reclass loan payments	0.00	199,500.00	(199,500.00)	0.00
2550	L	BONDS PAYABLE - 2013 3 To reclass loan payments	0.00	50,000.04	(50,000.04)	0.00
2600	L	LOAN PAYABLE - KRWFC 3 To reclass loan payments	(850,000.00)	(850,000.00)	50,000.00	(800,000.00)
3000	L	RETAINED EARNINGS	302,103.89	185,786.27		185,786.27
3100	L	FUND BAL. - BD & REDEMPTION FD	55,171.95	55,171.95		55,171.95
3200	L	Beginning Balance Equity	(0.60)	(0.60)		(0.60)
3300	L	Deferred Gain on Refunding 1 To record amortization of deferred gain per 9-2	(77,808.89)	(77,808.89)	5,557.78	(72,251.11)
4000	R	INTEREST INCOME 4 To record activity per 2-2d	(5,001.64)	(5,051.23)	(41.86)	(5,093.09)
4100	R	TRANSFER FROM REV. FD.	(720,037.00)	(665,000.04)		(665,000.04)
5000	E	Interest Expense 1 To record amortization of deferred gain per 9-2 2 To reverse prepaid interest and book CY per 9-4 3 To reclass loan payments 3 To reclass loan payments 4 To record activity per 2-2d	415,871.02	0.00	(5,557.78) 2,493.75 402,693.75 32,400.04 224.96	432,254.72
5100	E	Principal Payments 3 To reclass loan payments	192,500.00	0.00	199,500.00	199,500.00
5200	E	Bank Fees	350.00	350.00		350.00
		Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
		Profit/(Loss)	<u>116,317.62</u>	<u>669,701.27</u>	<u>(631,712.86)</u>	<u>37,988.41</u>



Prepared by \_\_\_\_\_

**Municipal Water & Sewer - Bond Int Fd  
Adjusting Journal Entries**

MWSBIRF

Page 1

Reviewed by \_\_\_\_\_

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
1	Adjusting	06/30/16					
		3300	Deferred Gain on Refunding	5,557.78			
		5000	Interest Expense		5,557.78		
			To record amortization of deferred gain per 9-2			5,557.78	
2	Adjusting	06/30/16					
		1500	Prepaid Interest		202,593.75		
		1500	Prepaid Interest	200,100.00			
		5000	Interest Expense	2,493.75			
			To reverse prepaid interest and book CY per 9-4			(2,493.75)	
3	Adjusting	06/30/16					
		2000	INT. PAYABLE - 2012B		353,943.75		
		2100	INT. PAYABLE - 2014		48,750.00		
		2150	INTEREST PAYABLE - 2013		32,400.00		
		2200	BONDS PAYABLE - 2012B		199,500.00		
		2550	BONDS PAYABLE - 2013		50,000.04		
		5000	Interest Expense	402,693.75			
		5100	Principal Payments	199,500.00			
		5000	Interest Expense	32,400.04			
		2600	LOAN PAYABLE - KRWFC	50,000.00			
			To reclass loan payments			(634,593.79)	
4	Adjusting	06/30/16					
		1300	Bond Sinking Fund		183.10		
		4000	INTEREST INCOME		41.86		
		5000	Interest Expense	224.96			
			To record activity per 2-2d			(183.10)	
		TOTAL		<u>892,970.28</u>	<u>892,970.28</u>	<u>(631,712.86)</u>	

**Municipal Water & Sewer - Bonded Debt  
Trial Balance Worksheet**

Basis: Adjusted

Account	T	Description	Jun 30, 2015	Jun 30, 2016 Unadjusted	Adjustments	Jun 30, 2016 Adjusted
1150	A	AMOUNT OF PRINCIPAL RETIREMENT 1 To book principal payments per BIRF	14,257,500.00	14,257,500.00	(199,500.00)	14,058,000.00
1180	A	AMOUNT OF PRINCIPAL RETIREMENT	1,950,000.00	1,950,000.00		1,950,000.00
2050	L	WATER & SEWER BONDS - 2011A & B 1 To book principal payments per BIRF	(14,257,500.00)	(14,257,500.00)	199,500.00	(14,058,000.00)
2150	L	WATER & SEWER BONDS - 2014	(1,950,000.00)	(1,950,000.00)		(1,950,000.00)
Total			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Profit/(Loss)			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Prepared by \_\_\_\_\_

### Municipal Water & Sewer - Bonded Debt Adjusting Journal Entries

MWSBD

Page 1

Reviewed by \_\_\_\_\_

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
1	Adjusting	06/30/16					
		1150	AMOUNT OF PRINCIPAL RETI		199,500.00		
		2050	WATER & SEWER BONDS - 201	199,500.00			
			To book principal payments per BIRF			0.00	
		TOTAL		<u>199,500.00</u>	<u>199,500.00</u>	<u>0.00</u>	

4. Provide a copy of Central City W&S's audit adjustments for the test year.

Response: Please see response to Item No. 3 above and the audit of FY 2016 previously attached to the testimony of Michael McGhee.

Witness: Daniel Pate

5. Provide a chart organizing the many accounts shown on the Adjusted Trial Balance provided in response to Item 3 into the condensed accounts shown in the Audit Report on pages 3 and 4. The chart shall include account titles as well as account balances.

Response: Pages 16-18 of the Audited Financial Statements and Supplemental Schedules For Year-Ended June 30, 2016 and Independent Auditor's Report identify the accounts and their balances. This Audit Report was filed on July 7, 2017.

Witness: Daniel Pate

6. Provide a copy of Central City W&S's test-year general ledger that:
  - a. Shows the beginning and ending balance for each account shown on the Adjusted Trial Balance.
  - b. Shows each transaction entered into each account. The detail for each transaction shall include:
    - 1) The amount of the transaction;
    - 2) The date the transaction was posted to the account;
    - 3) The transaction's check number, if applicable;
    - 4) The transaction's journal entry number, if applicable;
    - 5) The vendor name associated with the transaction;
    - 6) A description of the transaction;
    - 7) An indication as to whether the transaction resulted from a direct assignment or an allocation; and
    - 8) The method of allocation, if applicable.

Response: Please see the attached general ledger. All expenses are directly assigned to the Water and Sewer Commission.

Witness: David Rhoades

## MUNICIPAL WATER & SEWER SYSTEM General Ledger For the Period From Jul 1, 2015 to Jun 30, 2016

Filter Criteria includes: Report order is by ID. Report is printed with shortened descriptions and in Detail Format.

Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
1001	7/1/15			Beginning Balance			5,226,322.56
RETAINED EAR	8/1/15			Beginning Balance			5,226,322.56
	9/1/15			Beginning Balance			5,226,322.56
	10/1/15			Beginning Balance			5,226,322.56
	11/1/15			Beginning Balance			5,226,322.56
	12/1/15			Beginning Balance			5,226,322.56
	1/1/16			Beginning Balance			5,226,322.56
	2/1/16			Beginning Balance			5,226,322.56
	3/1/16			Beginning Balance			5,226,322.56
	4/1/16			Beginning Balance			5,226,322.56
	5/1/16			Beginning Balance			5,226,322.56
	6/1/16			Beginning Balance			5,226,322.56
	6/30/16			<b>Ending Balance</b>			<b>5,226,322.56</b>
1075	7/1/15			Beginning Balance			58,422.81
Regions Bank Co	8/1/15			Beginning Balance			58,422.81
	9/1/15			Beginning Balance			58,422.81
	10/1/15			Beginning Balance			58,422.81
	11/1/15			Beginning Balance			58,422.81
	12/1/15			Beginning Balance			58,422.81
	1/1/16			Beginning Balance			58,422.81
	2/1/16			Beginning Balance			58,422.81
	3/1/16			Beginning Balance			58,422.81
	4/1/16			Beginning Balance			58,422.81
	5/1/16			Beginning Balance			58,422.81
	6/1/16			Beginning Balance			58,422.81
	6/30/16	Adj. 13	GE	To record activity per	58.59		
				Current Period Chan	58.59		58.59
	6/30/16			<b>Ending Balance</b>			<b>58,481.40</b>
1100	7/1/15			Beginning Balance			291.54
Cash on Hand	8/1/15			Beginning Balance			291.54
	9/1/15			Beginning Balance			291.54
	10/1/15			Beginning Balance			291.54
	11/1/15			Beginning Balance			291.54
	12/1/15			Beginning Balance			291.54
	1/1/16			Beginning Balance			291.54
	2/1/16			Beginning Balance			291.54
	3/1/16			Beginning Balance			291.54
	4/1/16			Beginning Balance			291.54
	5/1/16			Beginning Balance			291.54
	6/1/16			Beginning Balance			291.54
	6/30/16			<b>Ending Balance</b>			<b>291.54</b>
1102	7/1/15			Beginning Balance			1,019,566.64
Cash in Bank	7/31/15	Rev. Fd. - R	GE		325,102.89		
	7/31/15	Rev. Fd. - D	GE			329,350.98	
	7/31/15	Rev. Sweep	GE			521.76	
	7/31/15	Rev. Sweep	GE		17.55		
				Current Period Chan	325,120.44	329,872.74	-4,752.30
	8/1/15			Beginning Balance			1,014,814.34
	8/31/15	Rev. Fd. - S	GE		9.69		
	8/31/15	Rev. Fd. - S	GE			634.05	
	8/31/15	Cash Recei	GE		303,256.49		
	8/31/15	Disburseme	GE			277,229.67	
				Current Period Chan	303,266.18	277,863.72	25,402.46
	9/1/15			Beginning Balance			1,040,216.80

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**MUNICIPAL WATER & SEWER SYSTEM**  
**General Ledger**  
**For the Period From Jul 1, 2015 to Jun 30, 2016**

Filter Criteria includes: Report order is by ID. Report is printed with shortened descriptions and in Detail Format.

Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	9/30/15	Rev. Receipt	GE		309,192.65		
	9/30/15	Rev. Disb.	GE			284,175.17	
	9/30/15	Rev. Fd. - S	GE			999.13	
	9/30/15	Rev. Fd. - S	GE		15.63		
				Current Period Chan	309,208.28	285,174.30	24,033.98
	10/1/15			Beginning Balance			1,064,250.78
	10/30/15	Rev. Fd. - D	GE			277,388.61	
	10/30/15	Rev. Fd. - R	GE		307,628.34		
	10/31/15	Rev. Sweep	GE		19.58		
	10/31/15	Rev. Sweep	GE			672.46	
				Current Period Chan	307,647.92	278,061.07	29,586.85
	11/1/15			Beginning Balance			1,093,837.63
	11/30/15	Cash Recei	GE		281,905.59		
	11/30/15	Cash Disb.	GE			289,527.73	
	11/30/15	Rev. Fd - S	GE			846.20	
	11/30/15	Rev. Fd - S	GE		20.83		
				Current Period Chan	281,926.42	290,373.93	-8,447.51
	12/1/15			Beginning Balance			1,085,390.12
	12/31/15	REv. Fd. - D	GE			319,661.48	
	12/31/15	Rev. Fd. - S	GE			1,060.00	
	12/31/15	Rev. Fd. - S	GE		20.83		
	12/31/15	Cash Recei	GE		287,218.36		
				Current Period Chan	287,239.19	320,721.48	-33,482.29
	1/1/16			Beginning Balance			1,051,907.83
	1/1/16	Rev. Fd. - S	GE		18.72		
	1/1/16	Rev. Fd. - S	GE			765.89	
	1/29/16	Rev. Disb.	GE			274,872.65	
	1/29/16	Rev. Fd. - R	GE		272,999.48		
				Current Period Chan	273,018.20	275,638.54	-2,620.34
	2/1/16			Beginning Balance			1,049,287.49
	2/22/16	Rev. Fd.	GE		20.27		
	2/22/16	Rev. Fd.	GE			739.76	
	2/29/16	Rev. Disb.	GE			250,610.15	
	2/29/16	Rev. Fd. - R	GE		308,942.06		
				Current Period Chan	308,962.33	251,349.91	57,612.42
	3/1/16			Beginning Balance			1,106,899.91
	3/31/16	Rev. Fd. - D	GE			282,367.43	
	3/31/16	Rev. Fd - R	GE		287,153.25		
	3/31/16	Rev. Fd.	GE			844.81	
	3/31/16	Rev. Fd.	GE		21.38		
				Current Period Chan	287,174.63	283,212.24	3,962.39
	4/1/16			Beginning Balance			1,110,862.30
	4/29/16	Disburseme	GE			314,337.33	
	4/29/16	Rev. Receipt	GE		290,768.20		
	4/29/16	Rev. Fd. - S	GE			784.99	
	4/29/16	Rev. Fd. - S	GE		19.83		
				Current Period Chan	290,788.03	315,122.32	-24,334.29
	5/1/16			Beginning Balance			1,086,528.01
	5/31/16	Rev. Disb.	GE			264,390.33	
	5/31/16	Rev. Fd.	GE			748.86	
	5/31/16	Rev. Fd.	GE		21.60		
	5/31/16	Cash Rec.	GE		281,678.70		
				Current Period Chan	281,700.30	265,139.19	16,561.11
	6/1/16			Beginning Balance			1,103,089.12
	6/30/16	Rev. Cash	GE		810,288.54		
	6/30/16	Rev. Fd. - D	GE			754,475.09	
	6/30/16	Rev. Fd. -	GE		21.95		
	6/30/16	Rev. Fd. -	GE			995.61	
				Current Period Chan	810,310.49	755,470.70	54,839.79
	6/30/16			Ending Balance			1,157,928.91



**MUNICIPAL WATER & SEWER SYSTEM  
General Ledger**

**For the Period From Jul 1, 2015 to Jun 30, 2016**

Filter Criteria includes: Report order is by ID. Report is printed with shortened descriptions and in Detail Format.

Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
1115	7/1/15			Beginning Balance			234,912.23
Acct. Rec.-Water	7/31/15	Rev. Fd. - R	GE			252,262.64	
	7/31/15	Accts. Rec.	GE		239,387.77		
	7/31/15	Water Allow	GE			261.02	
				Current Period Chan	239,387.77	252,523.66	-13,135.89
	8/1/15			Beginning Balance			221,776.34
	8/31/15	Accts. Rec.	GE		239,386.12		
	8/31/15	Water Allow	GE			63.34	
	8/31/15	Cash Recei	GE			240,209.35	
				Current Period Chan	239,386.12	240,272.69	-886.57
	9/1/15			Beginning Balance			220,889.77
	9/30/15	Rev. Receipt	GE			238,636.08	
	9/30/15	Accts. Rec.	GE		231,459.03		
	9/30/15	Water Allow	GE			1,577.76	
				Current Period Chan	231,459.03	240,213.84	-8,754.81
	10/1/15			Beginning Balance			212,134.96
	10/30/15	Rev. Fd. - R	GE			230,712.44	
	10/31/15	Accts. Rec.	GE		212,111.13		
	10/31/15	Water Allow	GE			439.95	
				Current Period Chan	212,111.13	231,152.39	-19,041.26
	11/1/15			Beginning Balance			193,093.70
	11/30/15	Cash Recei	GE			212,096.55	
	11/30/15	Acc. rec.	GE		219,895.10		
	11/30/15	Water Allow	GE			255.13	
				Current Period Chan	219,895.10	212,351.68	7,543.42
	12/1/15			Beginning Balance			200,637.12
	12/31/15	Accts. Rec.	GE		212,915.04		
	12/31/15	Water Allow	GE			889.55	
	12/31/15	Cash Recei	GE			218,742.07	
				Current Period Chan	212,915.04	219,631.62	-6,716.58
	1/1/16			Beginning Balance			193,920.54
	1/29/16	Rev. Fd. - R	GE			213,853.49	
	1/29/16	Accts. REc.	GE		217,102.86		
	1/29/16	Allow - Wat	GE			447.65	
				Current Period Chan	217,102.86	214,301.14	2,801.72
	2/1/16			Beginning Balance			196,722.26
	2/22/16	Acct. Rec.	GE		217,630.70		
	2/22/16	Allow. - Wat	GE			473.37	
	2/29/16	Rev. Fd. - R	GE			219,967.87	
				Current Period Chan	217,630.70	220,441.24	-2,810.54
	3/1/16			Beginning Balance			193,911.72
	3/31/16	Bad Debts -	GE			1,875.06	
	3/31/16	Allow - Wat	GE			853.73	
	3/31/16	Rev. Fd - R	GE			215,753.52	
	3/31/16	Accts. Rec.	GE		211,021.53		
				Current Period Chan	211,021.53	218,482.31	-7,460.78
	4/1/16			Beginning Balance			186,450.94
	4/29/16	Rev. Receipt	GE			212,007.11	
	4/29/16	Accts. Rec.	GE		204,664.69		
	4/29/16	Water Allow	GE			89.97	
				Current Period Chan	204,664.69	212,097.08	-7,432.39
	5/1/16			Beginning Balance			179,018.55
	5/31/16	Accts Rec.	GE		223,158.56		
	5/31/16	Allow - Wat	GE			208.70	
	5/31/16	Cash Rec.	GE			205,208.07	
				Current Period Chan	223,158.56	205,416.77	17,741.79
	6/1/16			Beginning Balance			196,760.34
	6/30/16	Rev. Cash	GE			220,892.02	
	6/30/16	Accts. Rec.	GE		242,901.38		
	6/30/16	Bad. Debts.	GE			416.25	
	6/30/16	Allow - Wat	GE			59.97	
				Current Period Chan	242,901.38	221,368.24	21,533.14

**MUNICIPAL WATER & SEWER SYSTEM**  
**General Ledger**  
**For the Period From Jul 1, 2015 to Jun 30, 2016**

Filter Criteria includes: Report order is by ID. Report is printed with shortened descriptions and in Detail Format.

Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>218,293.48</b>
1116 A/R-Water Unbill	7/1/15			Beginning Balance			32,008.10
	8/1/15			Beginning Balance			32,008.10
	9/1/15			Beginning Balance			32,008.10
	10/1/15			Beginning Balance			32,008.10
	11/1/15			Beginning Balance			32,008.10
	12/1/15			Beginning Balance			32,008.10
	1/1/16			Beginning Balance			32,008.10
	2/1/16			Beginning Balance			32,008.10
	3/1/16			Beginning Balance			32,008.10
	4/1/16			Beginning Balance			32,008.10
	5/1/16			Beginning Balance			32,008.10
	6/1/16			Beginning Balance			32,008.10
	6/30/16	Adj. 18	GE	To adjust to actual p Current Period Chan	12,800.46 12,800.46		12,800.46
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>44,808.56</b>
1117 Acct. Rec.-Sewer	7/1/15			Beginning Balance			91,810.23
	7/31/15	Rev. Fd. - R	GE			54,325.07	
	7/31/15	Accts. Rec.	GE		52,215.00		
	7/31/15	Sewer Allow	GE			850.57	
				Current Period Chan	52,215.00	55,175.64	-2,960.64
	8/1/15			Beginning Balance			88,849.59
	8/31/15	Accts. Rec.	GE		53,487.08		
	8/31/15	Sewer Allow	GE			128.33	
	8/31/15	Cash Recei	GE			52,306.52	
				Current Period Chan	53,487.08	52,434.85	1,052.23
	9/1/15			Beginning Balance			89,901.82
	9/30/15	Rev. Receipt	GE			52,153.46	
	9/30/15	Accts. Rec.	GE		47,495.56		
	9/30/15	Sewer Allow	GE			1,045.83	
				Current Period Chan	47,495.56	53,199.29	-5,703.73
	10/1/15			Beginning Balance			84,198.09
	10/30/15	Rev. Fd. - R	GE			46,968.17	
	10/31/15	Accts. Rec.	GE		48,160.73		
	10/31/15	Sewer Allow	GE			16.10	
				Current Period Chan	48,160.73	46,984.27	1,176.46
	11/1/15			Beginning Balance			85,374.55
	11/30/15	Cash Recei	GE			47,705.58	
	11/30/15	Acc. rec.	GE		56,247.72		
	11/30/15	Sewer Allow	GE			65.93	
				Current Period Chan	56,247.72	47,771.51	8,476.21
	12/1/15			Beginning Balance			93,850.76
	12/31/15	Accts. Rec.	GE		46,660.92		
	12/31/15	Sewer Allow	GE			1,036.32	
	12/31/15	Cash Recei	GE			53,384.67	
				Current Period Chan	46,660.92	54,420.99	-7,760.07
	1/1/16			Beginning Balance			86,090.69
	1/29/16	Rev. Fd. - R	GE			45,906.14	
	1/29/16	Accts. REc.	GE		71,869.73		
	1/29/16	Allow - Sew	GE			514.37	
				Current Period Chan	71,869.73	46,420.51	25,449.22
	2/1/16			Beginning Balance			111,539.91
	2/22/16	Acct. Rec.	GE		64,833.73		
	2/22/16	Allow. - Sew	GE			730.05	
	2/29/16	Rev. Fd. - R	GE			71,462.49	
				Current Period Chan	64,833.73	72,192.54	-7,358.81
	3/1/16			Beginning Balance			104,181.10
	3/31/16	Bad Debts -	GE			2,710.74	

## MUNICIPAL WATER & SEWER SYSTEM General Ledger For the Period From Jul 1, 2015 to Jun 30, 2016

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	3/31/16	Allow - Sew	GE			1,310.35	
	3/31/16	Rev. Fd - R	GE			60,612.03	
	3/31/16	Accts. Rec.	GE		60,564.27		
				Current Period Chan	60,564.27	64,633.12	-4,068.85
	4/1/16			Beginning Balance			100,112.25
	4/29/16	Rev. Receipt	GE			61,556.32	
	4/29/16	Accts. Rec.	GE		60,583.46		
	4/29/16	Sewer Allow	GE			139.97	
				Current Period Chan	60,583.46	61,696.29	-1,112.83
	5/1/16			Beginning Balance			98,999.42
	5/31/16	Accts Rec.	GE		64,535.75		
	5/31/16	Allow - Sew	GE			253.75	
	5/31/16	Cash Rec.	GE			60,335.59	
				Current Period Chan	64,535.75	60,589.34	3,946.41
	6/1/16			Beginning Balance			102,945.83
	6/30/16	Rev. Cash	GE			60,996.22	
	6/30/16	Accts. Rec.	GE		71,356.97		
	6/30/16	Bad. Debts.	GE			868.04	
	6/30/16	Allow - Sew	GE			532.63	
				Current Period Chan	71,356.97	62,396.89	8,960.08
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>111,905.91</b>
1118 A/R-Sewer Unbill	7/1/15			Beginning Balance			25,206.67
	8/1/15			Beginning Balance			25,206.67
	9/1/15			Beginning Balance			25,206.67
	10/1/15			Beginning Balance			25,206.67
	11/1/15			Beginning Balance			25,206.67
	12/1/15			Beginning Balance			25,206.67
	1/1/16			Beginning Balance			25,206.67
	2/1/16			Beginning Balance			25,206.67
	3/1/16			Beginning Balance			25,206.67
	4/1/16			Beginning Balance			25,206.67
	5/1/16			Beginning Balance			25,206.67
	6/1/16			Beginning Balance			25,206.67
	6/30/16	Adj. 18	GE	To adjust to actual p	22,840.99		
				Current Period Chan	22,840.99		22,840.99
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>48,047.66</b>
1119 Acct. Rec.-Other	7/1/15			Beginning Balance			2,333.40
	8/1/15			Beginning Balance			2,333.40
	9/1/15			Beginning Balance			2,333.40
	10/1/15			Beginning Balance			2,333.40
	11/1/15			Beginning Balance			2,333.40
	12/1/15			Beginning Balance			2,333.40
	1/1/16			Beginning Balance			2,333.40
	2/1/16			Beginning Balance			2,333.40
	3/1/16			Beginning Balance			2,333.40
	4/1/16			Beginning Balance			2,333.40
	5/1/16			Beginning Balance			2,333.40
	6/1/16			Beginning Balance			2,333.40
	6/30/16	Adj. 17	GE	To reclass principal I	466.74		
				Current Period Chan	466.74		466.74
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>2,800.14</b>
1202 City-G/DF Transf	7/1/15			Beginning Balance			
	7/31/15	Rev. Fd. - R	GE			7,335.31	
	7/31/15	Rev. Fd. - D	GE		7,335.31		
				Current Period Chan	7,335.31	7,335.31	
	8/1/15			Beginning Balance			

**MUNICIPAL WATER & SEWER SYSTEM**  
**General Ledger**  
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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	8/31/15	Cash Recei	GE			7,437.97	
	8/31/15	Disburseme	GE		7,437.97		
				Current Period Chan	7,437.97	7,437.97	
	9/1/15			Beginning Balance			
	9/30/15	Rev. Receipt	GE			7,516.00	
	9/30/15	Rev. Disb.	GE		7,516.00		
				Current Period Chan	7,516.00	7,516.00	
	10/1/15			Beginning Balance			
	10/30/15	Rev. Fd. - D	GE		7,522.88		
	10/30/15	Rev. Fd. - R	GE			7,522.88	
				Current Period Chan	7,522.88	7,522.88	
	11/1/15			Beginning Balance			
	11/30/15	Cash Recei	GE			7,462.06	
	11/30/15	Cash Disb.	GE		7,462.06		
				Current Period Chan	7,462.06	7,462.06	
	12/1/15			Beginning Balance			
	12/31/15	REv. Fd. - D	GE		7,544.39		
	12/31/15	Cash Recei	GE			7,544.39	
				Current Period Chan	7,544.39	7,544.39	
	1/1/16			Beginning Balance			
	1/29/16	Rev. Disb.	GE		7,499.98		
	1/29/16	Rev. Fd. - R	GE			7,499.98	
				Current Period Chan	7,499.98	7,499.98	
	2/1/16			Beginning Balance			
	2/29/16	Rev. Disb.	GE		7,495.98		
	2/29/16	Rev. Fd. - R	GE			7,495.98	
				Current Period Chan	7,495.98	7,495.98	
	3/1/16			Beginning Balance			
	3/31/16	Rev. Fd. - D	GE		7,646.76		
	3/31/16	Rev. Fd - R	GE			7,646.76	
				Current Period Chan	7,646.76	7,646.76	
	4/1/16			Beginning Balance			
	4/29/16	Disburseme	GE		7,654.98		
	4/29/16	Rev. Receipt	GE			7,654.98	
				Current Period Chan	7,654.98	7,654.98	
	5/1/16			Beginning Balance			
	5/31/16	Rev. Disb.	GE		7,739.66		
	5/31/16	Cash Rec.	GE			7,739.66	
				Current Period Chan	7,739.66	7,739.66	
	6/1/16			Beginning Balance			
	6/30/16	Rev. Cash	GE			7,734.98	
	6/30/16	Rev. Fd. - D	GE		7,734.98		
				Current Period Chan	7,734.98	7,734.98	
	<b>6/30/16</b>			<b>Ending Balance</b>			
1204	7/1/15			Beginning Balance			
Trash Bin Rental	7/31/15	Rev. Fd. - R	GE			40.00	
	7/31/15	Rev. Fd. - D	GE		40.00		
				Current Period Chan	40.00	40.00	
	8/1/15			Beginning Balance			
	8/31/15	Cash Recei	GE			40.00	
	8/31/15	Disburseme	GE		40.00		
				Current Period Chan	40.00	40.00	
	9/1/15			Beginning Balance			
	9/30/15	Rev. Receipt	GE			40.00	
	9/30/15	Rev. Disb.	GE		40.00		
				Current Period Chan	40.00	40.00	
	10/1/15			Beginning Balance			
	10/30/15	Rev. Fd. - D	GE		40.00		
	10/30/15	Rev. Fd. - R	GE			40.00	
				Current Period Chan	40.00	40.00	

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	11/1/15			Beginning Balance			
	11/30/15	Cash Recei	GE			40.00	
	11/30/15	Cash Disb.	GE		40.00		
				Current Period Chan	40.00	40.00	
	12/1/15			Beginning Balance			
	12/31/15	REv. Fd. - D	GE		40.00		
	12/31/15	Cash Recei	GE			40.00	
				Current Period Chan	40.00	40.00	
	1/1/16			Beginning Balance			
	1/29/16	Rev. Disb.	GE		40.00		
	1/29/16	Rev. Fd. - R	GE			40.00	
				Current Period Chan	40.00	40.00	
	2/1/16			Beginning Balance			
	2/29/16	Rev. Disb.	GE		40.00		
	2/29/16	Rev. Fd. - R	GE			40.00	
				Current Period Chan	40.00	40.00	
	3/1/16			Beginning Balance			
	3/31/16	Rev. Fd. - D	GE		40.00		
	3/31/16	Rev. Fd - R	GE			40.00	
				Current Period Chan	40.00	40.00	
	4/1/16			Beginning Balance			
	4/29/16	Disburseme	GE		40.00		
	4/29/16	Rev. Receip	GE			40.00	
				Current Period Chan	40.00	40.00	
	5/1/16			Beginning Balance			
	5/31/16	Rev. Disb.	GE		40.00		
	5/31/16	Cash Rec.	GE			40.00	
				Current Period Chan	40.00	40.00	
	6/1/16			Beginning Balance			
	6/30/16	Rev. Cash	GE			40.00	
	6/30/16	Rev. Fd. - D	GE		40.00		
				Current Period Chan	40.00	40.00	
	<b>6/30/16</b>			<b>Ending Balance</b>			
1205	7/1/15			Beginning Balance			146,032.75
Cash in Bank -(F	7/13/15	Payroll Fun	GE			21,963.40	
	7/27/15	Payroll Fun	GE			23,146.30	
	7/31/15	Rev. Fd. - D	GE		45,000.00		
				Current Period Chan	45,000.00	45,109.70	-109.70
	8/1/15			Beginning Balance			145,923.05
	8/10/15	Payroll Fun	GE			22,381.66	
	8/24/15	Payroll Fun	GE			21,553.57	
	8/31/15	Disburseme	GE		44,000.00		
				Current Period Chan	44,000.00	43,935.23	64.77
	9/1/15			Beginning Balance			145,987.82
	9/7/15	Payroll Fun	GE			22,017.67	
	9/21/15	Payroll Fun	GE			23,381.61	
	9/30/15	Rev. Disb.	GE		45,000.00		
				Current Period Chan	45,000.00	45,399.28	-399.28
	10/1/15			Beginning Balance			145,588.54
	10/5/15	Payroll Fun	GE			21,631.83	
	10/19/15	Payroll Fun	GE			21,450.60	
	10/30/15	Rev. Fd. - D	GE		43,100.00		
				Current Period Chan	43,100.00	43,082.43	17.57
	11/1/15			Beginning Balance			145,606.11
	11/2/15	Payroll Fun	GE			21,676.57	
	11/16/15	Payroll Fun	GE			22,375.99	
	11/30/15	Payroll Fun	GE			23,703.14	
	11/30/15	Cash Disb.	GE		68,000.00		
				Current Period Chan	68,000.00	67,755.70	244.30
	12/1/15			Beginning Balance			145,850.41

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	12/14/15	Payroll Fun	GE			22,739.95	
	12/28/15	Payroll Fun	GE			22,120.40	
	12/31/15	REv. Fd. - D	GE		45,000.00		
				Current Period Chan	45,000.00	44,860.35	139.65
	1/1/16			Beginning Balance			145,990.06
	1/11/16	Payroll Fun	GE			22,523.76	
	1/18/16	Payroll Fun	GE			22,948.88	
	1/29/16	Rev. Disb.	GE		46,000.00		
				Current Period Chan	46,000.00	45,472.64	527.36
	2/1/16			Beginning Balance			146,517.42
	2/8/16	Payroll Fun	GE			21,654.66	
	2/22/16	Payroll fund	GE			21,697.05	
	2/29/16	Rev. Disb.	GE		44,000.00		
				Current Period Chan	44,000.00	43,351.71	648.29
	3/1/16			Beginning Balance			147,165.71
	3/7/16	PAYROLL f	GE			22,614.28	
	3/21/16	Payroll Fun	GE			22,615.96	
	3/31/16	Rev. Fd. - D	GE		45,000.00		
				Current Period Chan	45,000.00	45,230.24	-230.24
	4/1/16			Beginning Balance			146,935.47
	4/4/16	Payroll fund	GE			21,558.81	
	4/18/16	Payroll Fun	GE			21,869.07	
	4/29/16	Disburseme	GE		43,400.00		
				Current Period Chan	43,400.00	43,427.88	-27.88
	5/1/16			Beginning Balance			146,907.59
	5/2/16	Payroll Fun	GE			23,657.50	
	5/16/16	Payroll	GE			22,792.57	
	5/30/16	Payroll	GE			22,616.29	
	5/31/16	Rev. Disb.	GE		69,000.00		
				Current Period Chan	69,000.00	69,066.36	-66.36
	6/1/16			Beginning Balance			146,841.23
	6/13/16	Payroll Fun	GE			22,760.05	
	6/27/16	Payroll Fun	GE			22,589.23	
	6/30/16	Rev. Fd. - D	GE		45,500.00		
				Current Period Chan	45,500.00	45,349.28	150.72
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>146,991.95</b>
1206	7/1/15			Beginning Balance			251,293.44
Cash in Bank - M	7/1/15	4696	CD	ALL SOURCE INDU		316.30	
	7/1/15	4697	CD	AMERICAN DEVEL		2,887.50	
	7/1/15	4698	CD	ANTHEM BLUE CR		7,401.03	
	7/1/15	4699	CD	AT & T MOBILITY		209.15	
	7/1/15	4700	CD	CONERY MFG INC.		436.92	
	7/1/15	4701	CD	DELTA DENTAL OF		410.32	
	7/1/15	4702	CD	FORTILINE INC		1,338.35	
	7/1/15	4703	CD	G & C SUPPLY CO.,		2,370.49	
	7/1/15	4704	CD	HACH COMPANY		282.99	
	7/1/15	4705	CD	KENTUCKY UTILITI		6,845.05	
	7/1/15	4706	CD	MAX ARNOLD & SO		904.66	
	7/1/15	4707	CD	OHIO VALLEY 2-WA		109.00	
	7/1/15	4708	CD	REAGENTS		434.84	
	7/1/15	4709	CD	S4 WATER SALS &		6,990.23	
	7/1/15	4710	CD	SMR LABORATORI		568.00	
	7/1/15	4711	CD	SPRINT PRINT, INC		42.83	
	7/1/15	4712	CD	KENTUCKY UTILITI		369.81	
	7/1/15	4713	CD	ANTHEM LIFE		50.80	
	7/1/15	4714	CD	KENTUCKY RETIRE		19,065.33	
	7/1/15		CD	KY. STATE TREASU		3,846.46	
	7/2/15	4715	CD	KELLY PAYNE		350.00	
	7/2/15	4716	CD	VISION CARE DIRE		18.54	
	7/7/15	4717	CD	KENTUCKY LEAGU		746.34	

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	7/7/15	4718	CD	EMILY RHOADES		3,000.00	
	7/8/15	4719	CD	FIRST BANK CARD		825.99	
	7/8/15	4720	CD	RICOH USA INC		4,905.64	
	7/8/15	4721	CD	RONNIE SMITH ON		1,800.00	
	7/8/15	4722	CD	AT & T		604.12	
	7/8/15	4723	CD	ALL SOURCE INDU		216.50	
	7/8/15	4724	CD	BOBBY VINCENT D		1,300.00	
	7/8/15	4725	CD	BRENNTAG MID-SO		4,949.80	
	7/8/15	4726	CD	CENTRAL CITY CO		36.00	
	7/8/15	4727	CD	G & C SUPPLY CO.,		287.12	
	7/8/15	4728	CD	HARSHAW TRANE		453.58	
	7/8/15	4729	CD	INDOOR AIR SERVI		575.00	
	7/8/15	4730	CD	JOHNSTONE SUPP		311.64	
	7/8/15	4731	CD	KENTUCKY UTILITI		13,146.29	
	7/8/15	4732	CD	LARRY T. DEVINE		50.00	
	7/8/15	4733	CD	MAINSTREAM COM		6,812.00	
	7/8/15	4734	CD	McCOY & McCOY L		67.50	
	7/8/15	4735	CD	RCP INC		180.56	
	7/8/15	4736	CD	RURAL KING DISTR		5.98	
	7/8/15	4737	CD	SMR LABORATORI		710.00	
	7/8/15	4738	CD	U. S. POST OFFICE		225.00	
	7/9/15	4739	CD	CORNERSTONE CA		568.86	
	7/9/15	4740	CD	PHI AIR MEDICAL		840.00	
	7/13/15	4741	CD	81 ELECTRIC, INC.		989.46	
	7/13/15	4742	CD	AT & T		832.72	
	7/13/15	4743	CD	ACE SUPPLY COM		128.00	
	7/13/15	4744	CD	AT & T U-VERSE		76.54	
	7/13/15	4745	CD	D & P AUTO SALES		301.02	
	7/13/15	4746	CD	HACH COMPANY		436.94	
	7/13/15	4747	CD	JARRETT MOORE C		90.00	
	7/13/15	4748	CD	KENTUCKY UTILITI		24.32	
	7/13/15	4749	CD	PACE TIRE CENTE		18.00	
	7/13/15	4750	CD	PAXTON & BALL IN		155.15	
	7/13/15	4751	CD	SMR LABORATORI		142.00	
	7/13/15	4752	CD	SO. ELECTRIC MOT		5,631.45	
	7/13/15	4753	CD	TRI-STAR ENERGY		913.03	
	7/13/15	4754	CD	UNITED SYSTEMS		1,194.00	
	7/13/15	4755	CD	WALMART		461.23	
	7/13/15	4756	CD	WASCON INC		7,974.85	
	7/14/15		CD	PAYROLL TAXES		7,626.48	
	7/14/15	4757	CD	THE TIMES-ARGUS		294.00	
	7/14/15	4758	CD	LEADER-NEWS		583.38	
	7/14/15	4759	CD	UNITED SYSTEMS		2,749.00	
	7/14/15	4760	CD	BARRET FISHER C		149.31	
	7/14/15	4761	CD	LOGAN, MORTON &		57.70	
	7/14/15	4762	CD	TRACTOR SUPPLY		84.97	
	7/14/15	4763	CD	FLOWER BARN II		59.97	
	7/14/15	4764	CD	SMITH BROTHERS		713.61	
	7/14/15	4765	CD	TRI-CITY AUTO PA		681.76	
	7/14/15	4766	CD	KY. STATE TREASU		1,237.95	
	7/14/15	4767	CD	PETTY CASH		272.21	
	7/16/15	4768	CD	LOUISVILLE RADIO		93.77	
	7/17/15	4769	CD	KELLY PAYNE		350.00	
	7/20/15	4770	CD	AFORDABLE SIGNS		84.00	
	7/20/15	4771	CD	ALL SOURCE INDU		242.40	
	7/20/15	4772	CD	AMERICAN DEVEL		2,310.00	
	7/20/15	4773	CD	BRENNTAG MID-SO		8,229.32	
	7/20/15	4774	CD	FINLEY FIRE EQUIP		92.65	
	7/20/15	4775	CD	G & C SUPPLY CO.,		655.60	
	7/20/15	4776	CD	HARSHAW TRANE		477.50	
	7/20/15	4777	CD	INDOOR AIR SERVI		125.00	
	7/20/15	4778	CD	KENTUCKY UTILITI		2,281.67	

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	7/20/15	4779	CD	KENTUCKY STATE		60.00	
	7/20/15	4780	CD	LAWTON INSURAN		25,671.47	
	7/20/15	4781	CD	MAX ARNOLD & SO		1,023.40	
	7/20/15	4782	CD	McCOY & McCOY L		381.00	
	7/20/15	4783	CD	PACE TIRE CENTE		34.00	
	7/20/15	4784	CD	REPUBLIC SERVIC		214.73	
	7/20/15	4785	CD	SMR LABORATORI		852.00	
	7/20/15	4786	CD	TOTAL COMPLIANC		99.00	
	7/20/15	4787	CD	KENTUCKY UTILITI		90.24	
	7/20/15	4788	CD	CITY OF CENTRAL		6,000.00	
	7/20/15	4789	CD	ROAD BUILDERS, I		1,980.12	
	7/20/15	4790	CD	POGUE CHRYSLER		82.46	
	7/23/15	4791	CD	BARREN RIVER ST		158.22	
	7/23/15	4792	CD	ARAMARK UNIFOR		1,246.79	
	7/23/15	4793	CD	ALL SOURCE INDU		38.67	
	7/23/15	4794	CD	CARL E. ALBACH		100.00	
	7/23/15	4795	CD	DARREL GENTRY		100.00	
	7/23/15	4796	CD	KEVIN REED		100.00	
	7/23/15	4797	CD	SCOTT RAY		100.00	
	7/23/15	4798	CD	WAYNE DIVINE		100.00	
	7/27/15	4799	CD	KENTUCKY STATE		125.00	
	7/27/15		CD	PAYROLL TAXES		8,012.30	
	7/27/15	4800	CD	PETTY CASH		244.79	
	7/28/15	4801	CD	LOGAN, MORTON &		57.70	
	7/30/15	4802	CD	KELLY PAYNE		350.00	
	7/30/15	4803	CD	FIRST NATIONAL B		16,922.79	
	7/30/15	4804	CD	U. S. POST OFFICE		688.24	
	7/30/15	4806	CD	KENTUCKY STATE		65.00	
	7/30/15	4805	CD	KENTUCKY STATE		125.00	
	7/30/15	4805V	CD	KENTUCKY STATE	125.00		
	7/31/15	Rev. Fd. - D	GE		212,000.00		
	7/31/15		CD	First Security Bank		3.60	
				Current Period Chan	212,125.00	211,714.00	411.00
	8/1/15			Beginning Balance			251,704.44
	8/1/15	4807	CD	AMERICAN DEVEL		2,887.50	
	8/1/15	4808	CD	ANTHEM BLUE CR		7,479.17	
	8/1/15	4809	CD	AT & T MOBILITY		209.10	
	8/1/15	4810	CD	ATMOS ENERGY		96.52	
	8/1/15	4811	CD	DELTA DENTAL OF		306.80	
	8/1/15	4812	CD	DIVISIONS		700.00	
	8/1/15	4813	CD	FRANKLIN MILLER,		1,204.00	
	8/1/15	4814	CD	G & C SUPPLY CO.,		477.90	
	8/1/15	4815	CD	KENTUCKY UTILITI		16,034.54	
	8/1/15	4816	CD	PAXTON & BALL IN		47.29	
	8/1/15	4817	CD	USA BLUEBOOK		88.11	
	8/1/15	4818	CD	KENTUCKY UTILITI		7,518.61	
	8/1/15	4819	CD	SHEMWELL TECHN		50.00	
	8/1/15	4820	CD	SMR LABORATORI		161.00	
	8/1/15	4821	CD	G & C SUPPLY CO.,		739.77	
	8/1/15	4822	CD	81 ELECTRIC, INC.		1,834.65	
	8/1/15	4823	CD	CNA SURETY DIRE		178.15	
	8/1/15	4824	CD	ANTHEM LIFE		40.00	
	8/1/15	4825	CD	VISION CARE DIRE		18.54	
	8/3/15		CD	KY. STATE TREASU		2,967.50	
	8/3/15	4826	CD	KENTUCKY RETIRE		14,548.27	
	8/6/15	4827	CD	81 ELECTRIC, INC.		750.00	
	8/6/15	4828	CD	AT & T		611.35	
	8/6/15	4829	CD	McCOY & McCOY L		67.50	
	8/6/15	4830	CD	PACE TIRE CENTE		167.00	
	8/6/15	4831	CD	RURAL KING DISTR		221.89	
	8/6/15	4832	CD	S4 WATER SALS &		8,563.50	
	8/6/15	4833	CD	SMR LABORATORI		426.00	



**MUNICIPAL WATER & SEWER SYSTEM**  
**General Ledger**  
**For the Period From Jul 1, 2015 to Jun 30, 2016**

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	8/6/15	4834	CD	SPRINT PRINT, INC		28.45	
	8/6/15	4835	CD	THE DODGE COMP		546.48	
	8/6/15	4836	CD	TOTAL COMPLIANC		477.35	
	8/6/15	4837	CD	TRI-CITY AUTO PA		712.00	
	8/10/15	4838	CD	KY. STATE TREASU		1,405.46	
	8/10/15	4857	CD	LEADER-NEWS		204.75	
	8/10/15	4858	CD	PAXTON & BALL IN		258.97	
	8/10/15	4859	CD	AT & T		208.18	
	8/10/15	4863	CD	SMITH BROTHERS		780.22	
	8/11/15		CD	PAYROLL TAXES		7,730.93	
	8/11/15	4840	CD	AT & T		624.54	
	8/11/15	4841	CD	AMERICAN DEVEL		2,887.50	
	8/11/15	4842	CD	AT & T U-VERSE		86.20	
	8/11/15	4843	CD	BRENNTAG MID-SO		3,825.80	
	8/11/15	4844	CD	COMMERCIAL PRIN		40.98	
	8/11/15	4845	CD	FIRST BANK CARD		309.00	
	8/11/15	4846	CD	HACH COMPANY		909.10	
	8/11/15	4847	CD	KENTUCKY UTILITI		328.30	
	8/11/15	4848	CD	POWER MACHINER		298.67	
	8/11/15	4849	CD	RCP INC		201.74	
	8/11/15	4850	CD	SPRINT PRINT, INC		10.49	
	8/11/15	4851	CD	UNITED SYSTEMS		1,597.56	
	8/11/15	4852	CD	WALMART		302.19	
	8/11/15	4853	CD	4 SEASONS OUTD		164.63	
	8/11/15	4854	CD	FLEET ONE		471.77	
	8/11/15	4855	CD	CORNERSTONE CA		459.08	
	8/11/15	4856	CD	CENTRAL CITY CO		36.00	
	8/11/15	4860	CD	RICOH USA INC		24.99	
	8/11/15	4861	CD	AMOS SERVICE & S		2,250.00	
	8/11/15	4862	CD	D & P AUTO SALES		1,117.58	
	8/11/15	4864	CD	HYATT REGENCY L		766.72	
	8/14/15	4839	CD	KELLY PAYNE		350.00	
	8/14/15	4865	CD	LOGAN, MORTON &		57.70	
	8/18/15	4866	CD	GREEN RIVER PAVI		1,800.00	
	8/18/15	4867	CD	ACE REAL TIME SO		297.58	
	8/18/15	4868	CD	COUNTRYSIDE TRA		1,701.65	
	8/18/15	4869	CD	KENTUCKY UTILITI		139.55	
	8/18/15	4870	CD	WAYPOINT ANALYT		284.00	
	8/18/15	4871	CD	LAWTON INSURAN		2,005.62	
	8/18/15	4872	CD	THE TIMES-ARGUS		110.25	
	8/18/15	4873	CD	ARAMARK UNIFOR		1,433.50	
	8/18/15	4874	CD	REPUBLIC SERVIC		214.59	
	8/18/15	4875	CD	POWER MACHINER		80.65	
	8/18/15	4876	CD	RAMPART SFTY &		150.00	
	8/19/15	4877	CD	EVAPAR		8,314.30	
	8/24/15	4878	CD	4 SEASONS OUTD		58.99	
	8/24/15	4879	CD	FRANKLIN MILLER,		1,205.00	
	8/24/15	4880	CD	G & C SUPPLY CO.,		511.06	
	8/24/15	4881	CD	KENTUCKY UTILITI		2,626.70	
	8/24/15	4882	CD	KY EMPLOYERS' M		4,690.80	
	8/24/15	4883	CD	McCOY & McCOY L		593.50	
	8/24/15	4884	CD	RAMPART SFTY &		150.00	
	8/24/15	4885	CD	S4 WATER SALS &		14,596.00	
	8/24/15	4886	CD	SPRINT PRINT, INC		17.46	
	8/24/15	4887	CD	USA BLUEBOOK		198.40	
	8/24/15	4888	CD	WAYPOINT ANALYT		568.00	
	8/24/15	4890	CD	4 SEASONS OUTD		129.45	
	8/24/15	4891	CD	ALL SOURCE INDU		150.00	
	8/24/15	4892	CD	ATMOS ENERGY		44.47	
	8/24/15	4893	CD	CITY OF CENTRAL		6,000.00	
	8/24/15	4894	CD	SPRINT PRINT, INC		10.49	
	8/24/15	4895	CD	FORTILINE INC		2,136.31	

## MUNICIPAL WATER &amp; SEWER SYSTEM

## General Ledger

For the Period From Jul 1, 2015 to Jun 30, 2016

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	8/24/15	4896	CD	ROAD BUILDERS, I		1,454.71	
	8/25/15		CD	PAYROLL TAXES		7,386.09	
	8/25/15	4889	CD	LOGAN, MORTON &		57.70	
	8/26/15	4897	CD	CARL E. ALBACH		100.00	
	8/26/15	4898	CD	DARREL GENTRY		100.00	
	8/26/15	4899	CD	KEVIN REED		100.00	
	8/26/15	4900	CD	SCOTT RAY		100.00	
	8/26/15	4901	CD	WAYNE DIVINE		100.00	
	8/27/15	4902	CD	KELLY PAYNE		350.00	
	8/27/15	4903	CD	CLARK'S APPLIANC		11.98	
	8/28/15	4904	CD	U. S. POST OFFICE		692.36	
	8/28/15	4905	CD	RICOH USA INC		25.83	
	8/31/15	Disburseme	GE		159,000.00		
	8/31/15		CD	First Security Bank		0.90	
				Current Period Chan	159,000.00	158,565.88	434.12
	9/1/15			Beginning Balance			252,138.56
	9/1/15	4906	CD	ANTHEM LIFE		40.00	
	9/1/15	4907	CD	BRENNTAG MID-SO		4,308.00	
	9/1/15	4908	CD	KENTUCKY UTILITI		8,222.43	
	9/1/15	4909	CD	PAXTON & BALL IN		33.85	
	9/1/15	4910	CD	PROPANE 1 ONE IN		31.27	
	9/1/15	4911	CD	SO. ELECTRIC MOT		465.00	
	9/1/15	4912	CD	STRAEFFER PUMP		878.32	
	9/1/15	4913	CD	WASCON INC		11,127.49	
	9/1/15	4914	CD	WAYPOINT ANALYT		142.00	
	9/1/15	4908V	CD	KENTUCKY UTILITI	8,222.43		
	9/1/15	4915	CD	KENTUCKY UTILITI		7,555.91	
	9/1/15	4916	CD	KENTUCKY UTILITI		333.26	
	9/1/15	4917	CD	4 SEASONS OUTD		263.96	
	9/1/15	4918	CD	ATMOS ENERGY		44.47	
	9/1/15	4919	CD	AT & T MOBILITY		206.97	
	9/1/15	4920	CD	USA BLUEBOOK		143.26	
	9/1/15	4921	CD	S4 WATER SALS &		3,825.68	
	9/1/15	4922	CD	LAWTON INSURAN		15,415.00	
	9/1/15	4923	CD	ALL SOURCE INDU		95.72	
	9/1/15	4924	CD	ANTHEM BLUE CR		7,848.85	
	9/1/15	4925	CD	DELTA DENTAL OF		371.52	
	9/1/15	4926	CD	WAYPOINT ANALYT		142.00	
	9/1/15	4927	CD	KENTUCKY UTILITI		14,707.48	
	9/1/15	4928	CD	J.H.RUDOLPH & CO		2,475.75	
	9/1/15	4929	CD	KENTUCKY RETIRE		14,160.95	
	9/1/15	4930	CD	VISION CARE DIRE		18.54	
	9/1/15		CD	KY. STATE TREASU		2,869.94	
	9/1/15	4909V	CD	PAXTON & BALL IN	33.85		
	9/2/15	4931	CD	JENNY WILEY STA		267.80	
	9/2/15	4932	CD	PETTY CASH		263.47	
	9/9/15		CD	PAYROLL TAXES		7,615.35	
	9/9/15	4933	CD	FLEET ONE		86.69	
	9/9/15	4934	CD	AT & T		608.50	
	9/9/15	4935	CD	ALL SOURCE INDU		324.75	
	9/9/15	4936	CD	BRENNTAG MID-SO		4,467.90	
	9/9/15	4937	CD	CENTRAL CITY CO		36.00	
	9/9/15	4938	CD	G & C SUPPLY CO.,		2,809.22	
	9/9/15	4939	CD	HACH COMPANY		644.06	
	9/9/15	4940	CD	KENTUCKY UTILITI		29.86	
	9/9/15	4941	CD	McCOY & McCOY L		67.50	
	9/9/15	4942	CD	POWER MACHINER		57.60	
	9/9/15	4943	CD	WAYPOINT ANALYT		142.00	
	9/9/15	4944	CD	YOUNG'S PKG. MAI		43.33	
	9/9/15	4945	CD	D & P AUTO SALES		852.01	
	9/9/15	4946	CD	MASTER METER SY		1,500.00	
	9/9/15	4947	CD	WALMART		445.78	

## MUNICIPAL WATER & SEWER SYSTEM

### General Ledger

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	9/9/15	4948	CD	SMITH BROTHERS		242.63	
	9/9/15	4949	CD	RURAL KING DISTR		31.17	
	9/9/15	4950	CD	TRI-CITY AUTO PA		965.62	
	9/9/15	4951	CD	CORNERSTONE CA		449.10	
	9/9/15	4952	CD	PACE TIRE CENTE		169.40	
	9/9/15	4953	CD	PAXTON & BALL IN		346.47	
	9/10/15	4954	CD	LOGAN, MORTON &		57.70	
	9/10/15	4955	CD	GO LOGO		177.95	
	9/11/15	4956	CD	KELLY PAYNE		350.00	
	9/11/15	4957	CD	AT & T		1,497.15	
	9/11/15	4958	CD	KY. STATE TREASU		1,262.56	
	9/14/15	4959	CD	AT & T U-VERSE		86.20	
	9/15/15	4960	CD	4 SEASONS OUTD		141.84	
	9/15/15	4961	CD	BRENNTAG MID-SO		4,517.00	
	9/15/15	4962	CD	G & C SUPPLY CO.,		970.62	
	9/15/15	4963	CD	HACH COMPANY		3,402.47	
	9/15/15	4964	CD	KENTUCKY UTILITI		241.28	
	9/15/15	4965	CD	MICROBAC LABOR		171.00	
	9/15/15	4966	CD	REPUBLIC SERVIC		213.71	
	9/15/15	4967	CD	S4 WATER SALS &		8,613.00	
	9/15/15	4968	CD	WAYPOINT ANALYT		710.00	
	9/18/15	4969	CD	NICHOLAS TODD		160.71	
	9/18/15	4970	CD	JOSEPH FOGLE		264.00	
	9/18/15	4971	CD	ARAMARK UNIFOR		1,128.46	
	9/18/15	4972	CD	CLARK'S APPLIANC		180.94	
	9/18/15	4973	CD	COMMERCIAL PRIN		137.94	
	9/18/15	4974	CD	FINLEY FIRE EQUIP		550.00	
	9/18/15	4975	CD	FLOWER BARN II		125.00	
	9/18/15	4976	CD	KY EMPLOYERS' M		4,690.80	
	9/18/15	4977	CD	McCOY & McCOY L		2,078.00	
	9/18/15	4978	CD	ROAD BUILDERS, I		2,278.47	
	9/18/15	4979	CD	S4 WATER SALS &		350.00	
	9/18/15	4980	CD	WAYPOINT ANALYT		426.00	
	9/18/15	4981	CD	UNITED SYSTEMS		2,990.00	
	9/18/15	4982	CD	KY LABOR LAW PO		183.75	
	9/18/15	4983	CD	G & C SUPPLY CO.,		505.24	
	9/18/15	4984	CD	CNA SURETY DIRE		1,018.00	
	9/18/15	4985	CD	KENTUCKY UTILITI		1,635.45	
	9/18/15	4986	CD	CITY OF CENTRAL		6,000.00	
	9/18/15	4987	CD	WAYNE DIVINE		100.00	
	9/18/15	4988	CD	DARREL GENTRY		100.00	
	9/18/15	4989	CD	KEVIN REED		100.00	
	9/18/15	4990	CD	CARL E. ALBACH		100.00	
	9/18/15	4991	CD	SCOTT RAY		100.00	
	9/21/15	4992	CD	LOGAN, MORTON &		57.70	
	9/22/15		CD	PAYROLL TAXES		8,140.05	
	9/22/15	4993	CD	KELLY PAYNE		350.00	
	9/23/15	4994	CD	ARROW HEAD FIXI		2,250.00	
	9/29/15	4995	CD	AMSTERDAM		229.61	
	9/29/15	4996	CD	U. S. POST OFFICE		675.26	
	9/30/15	Rev. Disb.	GE		167,000.00		
	9/30/15		CD	First Security Bank		1.20	
				Current Period Chan	175,256.28	177,512.89	-2,256.61
	10/1/15			Beginning Balance			249,881.95
	10/1/15	4997	CD	KENTUCKY UTILITI		372.81	
	10/1/15	4998	CD	ALL SOURCE INDU		158.50	
	10/1/15	4999	CD	ANTHEM BLUE CR		5,826.88	
	10/1/15	5000	CD	ANTHEM LIFE		44.00	
	10/1/15	5001	CD	AT & T MOBILITY		206.97	
	10/1/15	5002	CD	ATMOS ENERGY		88.94	
	10/1/15	5003	CD	BARRET FISHER C		133.02	
	10/1/15	5004	CD	BOBBY VINCENT D		800.00	

**MUNICIPAL WATER & SEWER SYSTEM**  
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	10/1/15	5005	CD	DELTA DENTAL OF		397.44	
	10/1/15	5006	CD	FINLEY FIRE EQUIP		1,146.16	
	10/1/15	5007	CD	JOHNSTONE SUPP		124.52	
	10/1/15	5008	CD	KENTUCKY UTILITI		8,210.56	
	10/1/15	5010	CD	S4 WATER SALS &		7,864.00	
	10/1/15	5009	CD	WAYPOINT ANALYT		142.00	
	10/1/15	5010V	CD	S4 WATER SALS &	7,864.00		
	10/1/15	5011	CD	KENTUCKY UTILITI		15,500.89	
	10/1/15	5012	CD	S4 WATER SALS &		7,864.00	
	10/1/15	5013	CD	ANTHEM BLUE CR		704.34	
	10/1/15	5014	CD	WAYPOINT ANALYT		284.00	
	10/1/15	5015	CD	SHAVER'S BODY S		713.97	
	10/1/15	5016	CD	4 SEASONS OUTD		103.41	
	10/1/15	5017	CD	BRENNTAG MID-SO		2,694.00	
	10/1/15	5019	CD	RICOH USA INC		29.14	
	10/1/15	5018	CD	KENTUCKY RETIRE		14,661.38	
	10/1/15		CD	KY. STATE TREASU		2,989.43	
	10/5/15		CD	PAYROLL TAXES		7,411.49	
	10/5/15	5020	CD	LOGAN, MORTON &		57.70	
	10/8/15	5021	CD	H & R AGRI-POWE		1,995.00	
	10/8/15	5022	CD	AT & T		608.50	
	10/8/15	5023	CD	AMSTERDAM		32.40	
	10/8/15	5024	CD	CLARK'S APPLIANC		69.98	
	10/8/15	5025	CD	GOLDSTON, PATE		11,000.00	
	10/8/15	5026	CD	HACH COMPANY		896.67	
	10/8/15	5027	CD	HYDROTEX		270.45	
	10/8/15	5028	CD	MAX ARNOLD & SO		334.80	
	10/8/15	5029	CD	McCOY & McCOY L		67.50	
	10/8/15	5030	CD	MID SOUTH EQUIP		200.00	
	10/8/15	5031	CD	POGUE CHRYSLER		107.99	
	10/8/15	5032	CD	RURAL KING DISTR		147.94	
	10/8/15	5033	CD	RYCOM INSTRUME		521.93	
	10/8/15	5034	CD	SPRINT PRINT, INC		108.09	
	10/8/15	5035	CD	TRI-CITY AUTO PA		914.78	
	10/8/15	5036	CD	WAYPOINT ANALYT		284.00	
	10/8/15	5037	CD	PACE TIRE CENTE		18.00	
	10/8/15	5038	CD	McCOY & McCOY L		67.50	
	10/8/15	5039	CD	FLEET ONE		308.90	
	10/8/15	5040	CD	BASTIN ENTERPRI		3,565.07	
	10/8/15	5041	CD	AT & T		208.18	
	10/8/15	5042	CD	ACE SUPPLY COM		74.85	
	10/8/15	5043	CD	WALMART		482.57	
	10/8/15	5045	CD	ROAD BUILDERS, I		1,553.29	
	10/9/15	5044	CD	KELLY PAYNE		350.00	
	10/9/15	5046	CD	KY. STATE TREASU		1,364.27	
	10/13/15	5047	CD	PENNYRILE RC&D		160.00	
	10/13/15	5048	CD	AT & T U-VERSE		5.00	
	10/13/15	5049	CD	AT & T U-VERSE		90.20	
	10/14/15	5050	CD	PETTY CASH		237.19	
	10/14/15	5051	CD	CORNERSTONE CA		199.60	
	10/14/15	5052	CD	DISH		84.25	
	10/14/15	5053	CD	SMITH BROTHERS		825.15	
	10/14/15	5054	CD	D & P AUTO SALES		719.06	
	10/14/15	5055	CD	FOOD GIANT		419.30	
	10/14/15	5056	CD	FIRST BANK CARD		195.70	
	10/14/15	5057	CD	FOOD GIANT		419.30	
	10/14/15	5058	CD	4 SEASONS OUTD		364.10	
	10/14/15	5057V	CD	FOOD GIANT	419.30		
	10/14/15	5059	CD	VISION CARE DIRE		18.54	
	10/16/15	5060	CD	ALL SOURCE INDU		38.67	
	10/16/15	5061	CD	BRENNTAG MID-SO		9,002.87	
	10/16/15	5062	CD	DITCH WITCH OF K		544.27	

## MUNICIPAL WATER & SEWER SYSTEM General Ledger

For the Period From Jul 1, 2015 to Jun 30, 2016

Filter Criteria includes: Report order is by ID. Report is printed with shortened descriptions and in Detail Format.

Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	10/16/15	5063	CD	FORTILINE INC		2,364.00	
	10/16/15	5064	CD	G & C SUPPLY CO.,		1,222.25	
	10/16/15	5065	CD	HACH COMPANY		407.24	
	10/16/15	5066	CD	JARRETT MOORE C		90.00	
	10/16/15	5067	CD	JOHNSTONE SUPP		40.68	
	10/16/15	5068	CD	KENTUCKY UTILITI		1,571.90	
	10/16/15	5069	CD	KY EMPLOYERS' M		4,690.80	
	10/16/15	5070	CD	McCOY & McCOY L		193.50	
	10/16/15	5071	CD	PAXTON & BALL IN		326.04	
	10/16/15	5072	CD	REPUBLIC SERVIC		369.54	
	10/16/15	5073	CD	S4 WATER SALS &		12,576.18	
	10/16/15	5074	CD	SPRINT PRINT, INC		1,957.01	
	10/16/15	5075	CD	STRAEFFER PUMP		720.00	
	10/16/15	5076	CD	TWO RIVERS INC		47.50	
	10/16/15	5077	CD	WAYPOINT ANALYT		852.00	
	10/16/15	5078	CD	YOUNG'S PKG. MAI		23.87	
	10/16/15	5079	CD	WAYPOINT ANALYT		142.00	
	10/19/15	5080	CD	LOGAN, MORTON &		57.70	
	10/20/15		CD	PAYROLL TAXES		7,318.35	
	10/23/15	5081	CD	KELLY PAYNE		350.00	
	10/26/15	5082	CD	KERI SUTHERLAND		158.54	
	10/26/15	5083	CD	SHEMWELL'S EXTE		1,315.00	
	10/27/15	5084	CD	AMSTERDAM		28.93	
	10/27/15	5085	CD	ARAMARK UNIFOR		1,032.76	
	10/27/15	5086	CD	BEARING HEADQU		4,636.44	
	10/27/15	5087	CD	KOORSEN FIRE & S		172.60	
	10/27/15	5088	CD	WAYNE DIVINE		100.00	
	10/27/15	5089	CD	DARREL GENTRY		100.00	
	10/27/15	5090	CD	CARL E. ALBACH		100.00	
	10/27/15	5091	CD	KEVIN REED		100.00	
	10/27/15	5092	CD	SCOTT RAY		100.00	
	10/27/15	5093	CD	CITY OF CENTRAL		6,000.00	
	10/27/15	5094	CD	KY RURAL WATER		1,127.00	
	10/27/15	5095	CD	KENTUCKY STATE		60.00	
	10/27/15	5096	CD	KENTUCKY STATE		60.00	
	10/27/15	5097	CD	ROUGH RIVER STA		139.10	
	10/28/15	5098	CD	U. S. POST OFFICE		678.50	
	10/30/15	Rev. Fd. - D	GE		160,500.00		
				Current Period Chan	168,783.30	168,634.84	148.46
				Beginning Balance			250,030.41
	11/1/15						
	11/2/15	5099	CD	AT & T		622.39	
	11/2/15	5100	CD	AFORDABLE SIGNS		68.00	
	11/2/15	5101	CD	ANTHEM BLUE CR		7,771.83	
	11/2/15	5102	CD	ANTHEM LIFE		48.00	
	11/2/15	5103	CD	AT & T MOBILITY		206.76	
	11/2/15	5104	CD	ATMOS ENERGY		195.08	
	11/2/15	5105	CD	COMMERCIAL PRIN		41.98	
	11/2/15	5106	CD	DELTA DENTAL OF		590.40	
	11/2/15	5107	CD	FORTILINE INC		1,240.54	
	11/2/15	5108	CD	G & C SUPPLY CO.,		127.25	
	11/2/15	5109	CD	KENTUCKY UTILITI		6,384.05	
	11/2/15	5110	CD	MAX ARNOLD & SO		1,122.96	
	11/2/15	5111	CD	RURAL KING DISTR		38.97	
	11/2/15	5112	CD	USA BLUEBOOK		64.91	
	11/2/15	5113	CD	WAYPOINT ANALYT		568.00	
	11/2/15	5114	CD	KENTUCKY UTILITI		291.67	
	11/2/15	5115	CD	RURAL KING DISTR		4.23	
	11/2/15	5116	CD	RICOH USA INC		26.37	
	11/2/15	5117	CD	KENTUCKY RETIRE		13,874.69	
	11/3/15	5118	CD	LOGAN SEPTIC SE		57.70	
	11/3/15		CD	PAYROLL TAXES		7,425.98	
	11/3/15		CD	KY. STATE TREASU		2,797.49	

**MUNICIPAL WATER & SEWER SYSTEM**  
**General Ledger**  
**For the Period From Jul 1, 2015 to Jun 30, 2016**

Filter Criteria includes: Report order is by ID. Report is printed with shortened descriptions and in Detail Format.

Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	11/5/15	5119	CD	VISION CARE DIRE		18.54	
	11/5/15	5118V	CD	LOGAN SEPTIC SE	57.70		
	11/5/15	5120	CD	LOGAN, MORTON &		57.70	
	11/5/15	5121	CD	81 ELECTRIC, INC.		6,888.16	
	11/5/15	5122	CD	KELLY PAYNE		350.00	
	11/6/15	5123	CD	EVAPAR		1,422.35	
	11/6/15	5124	CD	HACH COMPANY		586.99	
	11/6/15	5125	CD	KENTUCKY UTILITI		12,749.77	
	11/6/15	5126	CD	MALONE LUMBER		2.19	
	11/6/15	5127	CD	TRI-CITY AUTO PA		1,189.63	
	11/6/15	5128	CD	KY. STATE TREASU		1,257.82	
	11/9/15	5129	CD	AT & T U-VERSE		95.20	
	11/12/15	5130	CD	CORNERSTONE CA		219.56	
	11/12/15	5131	CD	AT & T		832.72	
	11/12/15	5132	CD	ACE SUPPLY COM		121.00	
	11/12/15	5133	CD	ALL SOURCE INDU		103.60	
	11/12/15	5134	CD	BRENNTAG MID-SO		2,694.00	
	11/12/15	5135	CD	COMMERCIAL PRIN		89.99	
	11/12/15	5136	CD	CONERY MFG INC.		1,229.95	
	11/12/15	5137	CD	G & C SUPPLY CO.,		346.65	
	11/12/15	5138	CD	HACH COMPANY		908.06	
	11/12/15	5139	CD	J.H.RUDOLPH & CO		2,415.90	
	11/12/15	5140	CD	KENTUCKY UTILITI		287.48	
	11/12/15	5141	CD	KY EMPLOYERS' M		4,026.24	
	11/12/15	5142	CD	McCOY & McCOY L		871.00	
	11/12/15	5143	CD	OHIO VALLEY 2-WA		967.07	
	11/12/15	5144	CD	PACE TIRE CENTE		16.40	
	11/12/15	5145	CD	POLLARDWATER.C		256.00	
	11/12/15	5146	CD	RCP INC		283.58	
	11/12/15	5147	CD	S4 WATER SALS &		11,922.76	
	11/12/15	5148	CD	THE DODGE COMP		363.94	
	11/12/15	5149	CD	WALMART		185.30	
	11/12/15	5150	CD	WASCON INC		1,163.53	
	11/12/15	5151	CD	WAYPOINT ANALYT		1,136.00	
	11/12/15	5152	CD			882.56	
	11/12/15	5153	CD	KENTUCKY UTILITI		1,188.73	
	11/13/15	5154	CD	D & P AUTO SALES		582.19	
	11/16/15	5154V	CD	D & P AUTO SALES	582.19		
	11/16/15	5155	CD	D & P AUTO SALES		359.23	
	11/16/15	5156	CD	TRI-STAR ENERGY		582.19	
	11/16/15	5157	CD	SMITH BROTHERS		359.03	
	11/16/15	5158	CD	LOGAN, MORTON &		57.70	
	11/17/15		CD	PAYROLL TAXES		7,751.71	
	11/17/15	5159	CD	REPUBLIC SERVIC		209.96	
	11/17/15	5160	CD	ROAD BUILDERS, I		1,774.58	
	11/17/15	5161	CD	POGUE CHRYSLER		22,064.20	
	11/17/15	5162	CD	ARAMARK UNIFOR		1,799.58	
	11/17/15	5163	CD	ATMOS ENERGY		471.57	
	11/17/15	5164	CD	TRACTOR SUPPLY		69.99	
	11/20/15	5165	CD	KELLY PAYNE		350.00	
	11/23/15	5166	CD	CARL E. ALBACH		100.00	
	11/23/15	5167	CD	WAYNE DIVINE		100.00	
	11/23/15	5168	CD	DARREL GENTRY		100.00	
	11/23/15	5169	CD	SCOTT RAY		100.00	
	11/23/15	5170	CD	KEVIN REED		100.00	
	11/25/15	5171	CD	EVAPAR		292.93	
	11/25/15	5172	CD	RICOH USA INC		14.22	
	11/25/15	5173	CD	SO. ELECTRIC MOT		5,253.24	
	11/25/15	5174	CD	FORTILINE INC		53.73	
	11/25/15	5175	CD	CSX TRANSPORTA		474.20	
	11/25/15	5176	CD	CITY OF CENTRAL		6,000.00	
	11/27/15	5177	CD	U. S. POST OFFICE		680.57	

## MUNICIPAL WATER &amp; SEWER SYSTEM

## General Ledger

For the Period From Jul 1, 2015 to Jun 30, 2016

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	11/30/15	Cash Disb.	GE		150,000.00		
				Current Period Chan	150,639.89	150,400.44	239.45
	12/1/15			Beginning Balance			250,269.86
	12/1/15	5178	CD	81 ELECTRIC, INC.		295.50	
	12/1/15	5179	CD	ANTHEM BLUE CR		8,794.26	
	12/1/15	5180	CD	ANTHEM LIFE		36.00	
	12/1/15	5181	CD	BRENNTAG MID-SO		4,439.48	
	12/1/15	5182	CD	CINTAS CORPORA		193.55	
	12/1/15	5183	CD	DELTA DENTAL OF		548.16	
	12/1/15	5184	CD	IRVING MATERIALS		196.38	
	12/1/15	5185	CD	KENTUCKY UTILITI		7,578.27	
	12/1/15	5186	CD	RCP INC		108.54	
	12/1/15	5187	CD	S4 WATER SALS &		4,313.68	
	12/1/15	5188	CD	SPRINT PRINT, INC		98.38	
	12/1/15	5189	CD	THE DODGE COMP		547.83	
	12/1/15	5190	CD	WAYPOINT ANALYT		426.00	
	12/1/15	5191	CD	KENTUCKY UTILITI		268.53	
	12/1/15	5192	CD	KENTUCKY UTILITI		13,046.18	
	12/1/15	5193	CD	S4 WATER SALS &		4,161.68	
	12/1/15	5194	CD	AT & T MOBILITY		230.49	
	12/1/15		CD	PAYROLL TAXES		8,307.43	
	12/1/15		CD	KY. STATE TREASU		4,452.95	
	12/1/15	5195	CD	U OF K TRANSPOR		2,133.34	
	12/1/15	5196	CD	KENTUCKY RETIRE		21,643.25	
	12/1/15	5197	CD	STELLIAN'S		66.43	
	12/1/15	5198	CD	CITY OF CENTRAL		900.00	
	12/1/15	5199	CD	CITY OF CENTRAL		869.97	
	12/1/15	5198V	CD	CITY OF CENTRAL	900.00		
	12/2/15	5030V	CD	MID SOUTH EQUIP	200.00		
	12/2/15	5200	CD	MID SOUTH EQUIP		200.00	
	12/3/15	5201	CD	VISION CARE DIRE		18.54	
	12/3/15	5202	CD	FLEET ONE		114.88	
	12/3/15	5203	CD	WALMART		12.18	
	12/3/15	5204	CD	KELLY PAYNE		350.00	
	12/3/15	5205	CD	LOGAN, MORTON &		57.70	
	12/4/15	5206	CD	TRI-STAR ENERGY		1,186.86	
	12/7/15	5207	CD	UNITED SYSTEMS		96.00	
	12/7/15	5208	CD	GARY DENNISON		93.79	
	12/9/15	5209	CD	FIRST NATIONAL B		4,200.00	
	12/9/15	5210	CD	CORNERSTONE CA		209.58	
	12/9/15	5211	CD	DENNIS WINTERS		280.50	
	12/9/15	5212	CD	KY. STATE TREASU		1,198.44	
	12/11/15	5213	CD	PETTY CASH		162.70	
	12/14/15	5214	CD	AT & T		1,497.11	
	12/14/15	5215	CD	ACE SUPPLY COM		164.00	
	12/14/15	5216	CD	AT & T U-VERSE		86.20	
	12/14/15	5217	CD	BRENNTAG MID-SO		3,676.00	
	12/14/15	5218	CD	FORTILINE INC		2,187.39	
	12/14/15	5219	CD	G & C SUPPLY CO.,		2,232.30	
	12/14/15	5220	CD	GUTHRIE SALES &		1,985.00	
	12/14/15	5221	CD	HTI, INC.		1,388.20	
	12/14/15	5222	CD	KENTUCKY UTILITI		58.73	
	12/14/15	5223	CD	LOU'S GLOVES		221.80	
	12/14/15	5224	CD	MALONE LUMBER		326.52	
	12/14/15	5225	CD	MAX ARNOLD & SO		709.73	
	12/14/15	5226	CD	McCOY & McCOY L		85.00	
	12/14/15	5227	CD	MIKE JONES EXCA		498.36	
	12/14/15	5228	CD	PACE TIRE CENTE		34.00	
	12/14/15	5229	CD	RURAL KING DISTR		187.59	
	12/14/15	5230	CD	SMITH BROTHERS		430.24	
	12/14/15	5231	CD	TRACTOR SUPPLY		49.98	
	12/14/15	5232	CD	TRI-CITY AUTO PA		602.22	

## MUNICIPAL WATER &amp; SEWER SYSTEM

## General Ledger

For the Period From Jul 1, 2015 to Jun 30, 2016

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	12/14/15	5233	CD	U. S. POST OFFICE		144.00	
	12/14/15	5234	CD	USA BLUEBOOK		755.16	
	12/14/15	5235	CD	WALMART		312.90	
	12/14/15	5236	CD	WASCON INC		11,067.63	
	12/14/15	5237	CD	WAYPOINT ANALYT		994.00	
	12/14/15	5238	CD	IGA		95.94	
	12/14/15	5239	CD	RURAL KING DISTR		698.48	
	12/14/15	5240	CD	LAWTON INSURAN		15,415.00	
	12/14/15	5241	CD	SO. ELECTRIC MOT		4,495.39	
	12/14/15	5242	CD	POGUE CHRYSLER		24,685.20	
	12/14/15	5243	CD	FORTILINE INC		48.37	
	12/14/15	5244	CD	DISH		84.39	
	12/15/15	5245	CD	LOGAN, MORTON &		57.70	
	12/16/15		CD	PAYROLL TAXES		7,826.55	
	12/18/15	5246	CD	KELLY PAYNE		350.00	
	12/22/15	5247	CD	REPUBLIC SERVIC		53.29	
	12/22/15	5247V	CD	REPUBLIC SERVIC	53.29		
	12/22/15	5248	CD	REPUBLIC SERVIC		53.29	
	12/23/15	5249	CD	ATMOS ENERGY		74.98	
	12/23/15	5250	CD	KENTUCKY UTILITI		379.55	
	12/23/15	5251	CD	KY EMPLOYERS' M		4,685.18	
	12/23/15	5252	CD	McCOY & McCOY L		1,648.00	
	12/23/15	5253	CD	PAGE TIRE CENTE		17.00	
	12/23/15	5254	CD	ATMOS ENERGY		525.96	
	12/23/15	5255	CD	KENTUCKY UTILITI		1,931.65	
	12/23/15	5256	CD	EQUINOX INDUSTR		50.00	
	12/23/15	5257	CD	BUCKS ASPHALT P		1,500.00	
	12/28/15	5258	CD	CINTAS CORPORA		216.58	
	12/28/15	5259	CD	COMMERCIAL PRIN		148.36	
	12/28/15	5260	CD	USA BLUEBOOK		276.40	
	12/28/15	5261	CD	CINTAS CORPORA		170.52	
	12/28/15	5262	CD	CITY OF CENTRAL		6,000.00	
	12/28/15	5263	CD	CINTAS CORPORA		307.26	
	12/28/15	5264	CD	CINTAS CORPORA		295.40	
	12/28/15	5265	CD	CINTAS CORPORA		323.12	
	12/29/15		CD	PAYROLL TAXES		7,623.42	
	12/29/15	5266	CD	WAYNE DIVINE		100.00	
	12/29/15	5267	CD	CARL E. ALBACH		100.00	
	12/29/15	5268	CD	DARREL GENTRY		100.00	
	12/29/15	5269	CD	KEVIN REED		100.00	
	12/29/15	5270	CD	SCOTT RAY		100.00	
	12/29/15	5266V	CD	WAYNE DIVINE	100.00		
	12/29/15	5271	CD	WAYNE DIVINE		100.00	
	12/29/15	5272	CD	LOGAN, MORTON &		57.70	
	12/30/15	5273	CD	U. S. POST OFFICE		682.34	
	12/30/15	5274	CD	RICOH USA INC		26.54	
	12/30/15	5275	CD	DELUXE FOR BUSI		329.33	
	12/31/15	REv. Fd. - D	GE		202,000.00		
				Current Period Chan	203,253.29	203,264.40	-11.11
	1/1/16			Beginning Balance			250,258.75
	1/1/16	5276	CD	AFORDABLE SIGNS		136.00	
	1/1/16	5277	CD	ANTHEM BLUE CR		9,579.64	
	1/1/16	5278	CD	ANTHEM LIFE		48.00	
	1/1/16	5279	CD	AT & T MOBILITY		206.76	
	1/1/16	5280	CD	D & P AUTO SALES		88.41	
	1/1/16	5281	CD	DELTA DENTAL OF		512.00	
	1/1/16	5282	CD	EVAPAR		2,110.58	
	1/1/16	5283	CD	FORTILINE INC		1,053.39	
	1/1/16	5284	CD	GLOBAL EQUIPME		74.40	
	1/1/16	5285	CD	HACH COMPANY		763.52	
	1/1/16	5286	CD	KENTUCKY UTILITI		1,194.74	
	1/1/16	5287	CD	McCOY & McCOY L		67.50	



**MUNICIPAL WATER & SEWER SYSTEM**  
**General Ledger**  
**For the Period From Jul 1, 2015 to Jun 30, 2016**

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	1/1/16	5288	CD	S4 WATER SALS &		13,419.34	
	1/1/16	5289	CD	SPRINT PRINT, INC		34.47	
	1/1/16	5290	CD	WAYPOINT ANALYT		960.00	
	1/1/16	5291	CD	KENTUCKY UTILITI		372.08	
	1/1/16	5292	CD	KENTUCKY UTILITI		9,270.67	
	1/1/16	5293	CD	KELLY PAYNE		350.00	
	1/5/16		CD	KY. STATE TREASU		2,939.39	
	1/5/16	5294	CD	KENTUCKY RETIRE		14,469.04	
	1/5/16	5295	CD	BIG RIVER RUBBER		1,549.36	
	1/7/16	5296	CD	US DEPT OF EDUC		121.26	
	1/8/16	5297	CD	AT & T		664.39	
	1/8/16	5298	CD	ACE SUPPLY COM		121.50	
	1/8/16	5299	CD	BRENNTAG MID-SO		2,482.50	
	1/8/16	5300	CD	FRANKLIN MILLER,		1,206.00	
	1/8/16	5301	CD	HACH COMPANY		167.54	
	1/8/16	5302	CD	KENTUCKY UTILITI		12,617.70	
	1/8/16	5303	CD	KY RURAL WATER		199.00	
	1/8/16	5304	CD	PACE TIRE CENTE		17.00	
	1/8/16	5305	CD	POGUE CHRYSLER		259.70	
	1/8/16	5306	CD	RCP INC		109.50	
	1/8/16	5307	CD	RURAL KING DISTR		44.50	
	1/8/16	5308	CD	S4 WATER SALS &		3,007.34	
	1/8/16	5309	CD	TRI-CITY AUTO PA		927.94	
	1/8/16	5310	CD	WAYPOINT ANALYT		426.00	
	1/8/16	5311	CD	TWO RIVERS INC		59.43	
	1/8/16	5312	CD	PACE TIRE CENTE		575.20	
	1/8/16	5313	CD	FORTILINE INC		282.72	
	1/8/16	5314	CD	WALMART		105.65	
	1/8/16	5315	CD	PACE TIRE CENTE		515.12	
	1/11/16	5316	CD	KY. STATE TREASU		1,381.03	
	1/11/16	5317	CD	LOGAN, MORTON &		57.70	
	1/13/16		CD	PAYROLL TAXES		7,875.48	
	1/13/16	5318	CD	AT & T		832.72	
	1/13/16	5319	CD	AT & T U-VERSE		86.20	
	1/13/16	5320	CD	BARRET FISHER C		137.86	
	1/13/16	5321	CD	BRENNTAG MID-SO		8,306.50	
	1/13/16	5322	CD	FLEET ONE		97.75	
	1/13/16	5323	CD	REPUBLIC SERVIC		209.57	
	1/13/16	5324	CD	TRI-STAR ENERGY		1,129.91	
	1/13/16	5325	CD	WAYPOINT ANALYT		426.00	
	1/13/16	5321V	CD	BRENNTAG MID-SO	8,306.50		
	1/13/16	5326	CD	BRENNTAG MID-SO		873.50	
	1/13/16	5327	CD	ALL SOURCE INDU		149.10	
	1/13/16	5328	CD	BRENNTAG MID-SO		4,434.79	
	1/13/16	5329	CD	GUTHRIE SALES &		1,983.38	
	1/13/16	5330	CD	KENTUCKY UTILITI		469.21	
	1/13/16	5331	CD	KY EMPLOYERS' M		4,685.18	
	1/13/16	5332	CD	McCOY & McCOY L		196.00	
	1/13/16	5333	CD	PAXTON & BALL IN		24.00	
	1/13/16	5334	CD	S4 WATER SALS &		10,021.00	
	1/13/16	5335	CD	SMITH BROTHERS		966.23	
	1/13/16	5336	CD	YOUNG'S PKG. MAI		7.52	
	1/13/16	5337	CD	KENTUCKY UTILITI		30.58	
	1/13/16	5338	CD	PACE TIRE CENTE		701.19	
	1/13/16	5339	CD	KENTUCKY STATE		190.00	
	1/13/16	5340	CD	KENTUCKY STATE		190.00	
	1/14/16	5341	CD	KWWOA		420.00	
	1/14/16	5342	CD	JOHNNY DUKES		3,500.00	
	1/15/16	5343	CD	KELLY PAYNE		350.00	
	1/15/16	5344	CD	ARAMARK UNIFOR		867.20	
	1/15/16	5345	CD	PROPANE 1 ONE IN		31.27	
	1/15/16	5346	CD	WAYPOINT ANALYT		426.00	

**MUNICIPAL WATER & SEWER SYSTEM**  
**General Ledger**  
**For the Period From Jul 1, 2015 to Jun 30, 2016**

Filter Criteria includes: Report order is by ID. Report is printed with shortened descriptions and in Detail Format.

Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	1/15/16	5347	CD	HERITAGE CRYSTA		45.00	
	1/19/16	5348	CD	KEITH TUCKER		190.00	
	1/19/16	5349	CD	VISION CARE DIRE		18.54	
	1/20/16	5350	CD	HILLBILLY ARTS		525.00	
	1/20/16	5351	CD	FOOD GIANT		206.88	
	1/22/16	5352	CD	US DEPT OF EDUC		121.26	
	1/26/16		CD	PAYROLL TAXES		8,050.52	
	1/26/16	5353	CD	LOGAN, MORTON &		57.70	
	1/26/16	5354	CD	CITY OF CENTRAL		6,000.00	
	1/26/16	5355	CD	CARL E. ALBACH		100.00	
	1/26/16	5356	CD	DARREL GENTRY		100.00	
	1/26/16	5357	CD	KEVIN REED		100.00	
	1/26/16	5358	CD	WAYNE DIVINE		100.00	
	1/26/16	5359	CD	SCOTT RAY		100.00	
	1/26/16	5360	CD	ATMOS ENERGY		661.76	
	1/26/16	5361	CD	KENTUCKY UTILITI		12,043.76	
	1/26/16	5362	CD	ALL SOURCE INDU		247.74	
	1/27/16	5363	CD	SO. ELECTRIC MOT		465.00	
	1/27/16	5364	CD	GAYLAN SPURLIN,		45.00	
	1/29/16	5365	CD	KELLY PAYNE		350.00	
	1/29/16	5366	CD	U. S. POST OFFICE		684.99	
	1/29/16	Rev. Disb.	GE		156,000.00		
				Current Period Chan	164,306.50		
				Beginning Balance		164,379.30	-72.80
							250,185.95
	2/1/16						
	2/1/16	5367	CD	AT & T MOBILITY		207.59	
	2/1/16	5368	CD	BRENNTAG MID-SO		3,671.00	
	2/1/16	5369	CD	HACH COMPANY		679.72	
	2/1/16	5370	CD	HYDRO CONTROLS		882.56	
	2/1/16	5371	CD	KENTUCKY UTILITI		378.87	
	2/1/16	5372	CD	OHIO VALLEY 2-WA		101.00	
	2/1/16	5373	CD	S4 WATER SALS &		3,007.26	
	2/1/16	5374	CD	WAYPOINT ANALYT		284.00	
	2/1/16	5375	CD	RICOH USA INC		27.53	
	2/1/16	5376	CD	ANTHEM LIFE		48.00	
	2/1/16	5377	CD	ANTHEM BLUE CR		8,476.17	
	2/1/16	5378	CD	DELTA DENTAL OF		512.00	
	2/1/16	5379	CD	CINTAS CORPORA		193.85	
	2/1/16	5379V	CD	CINTAS CORPORA	193.85		
	2/1/16	5380	CD	CINTAS CORPORA		193.85	
	2/1/16	5381	CD	KENTUCKY RETIRE		14,789.14	
	2/1/16		CD	KY. STATE TREASU		3,013.62	
	2/2/16	5382	CD	IMPCO		7,385.65	
	2/4/16	5383	CD	US DEPT OF EDUC		106.73	
	2/4/16	5384	CD	LOGAN, MORTON &		57.70	
	2/4/16	5385	CD	PETTY CASH		204.19	
	2/5/16	5386	CD	81 ELECTRIC, INC.		1,864.41	
	2/5/16	5387	CD	AT & T		667.39	
	2/5/16	5388	CD	ALL SOURCE INDU		158.50	
	2/5/16	5389	CD	BRENNTAG MID-SO		2,062.00	
	2/5/16	5390	CD	CINTAS CORPORA		327.84	
	2/5/16	5391	CD	DONALD PETERS C		300.00	
	2/5/16	5392	CD	FIRST BANK CARD		48.13	
	2/5/16	5393	CD	FORTILINE INC		1,474.85	
	2/5/16	5394	CD	HILLBILLY ARTS		30.00	
	2/5/16	5395	CD	JARRETT MOORE C		90.00	
	2/5/16	5396	CD	KENTUCKY UTILITI		14,329.37	
	2/5/16	5397	CD	LEADER-NEWS		425.26	
	2/5/16	5398	CD	RURAL KING DISTR		57.67	
	2/5/16	5399	CD	TRI-STAR ENERGY		1,415.08	
	2/5/16	5400	CD	WAYPOINT ANALYT		142.00	
	2/5/16	5401	CD	YOUNG'S PKG. MAI		80.35	
	2/5/16	5402	CD	CINTAS CORPORA		59.86	

**MUNICIPAL WATER & SEWER SYSTEM**  
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Account ID	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
Account Descri							
	2/5/16	5403	CD	LEADER-NEWS		116.44	
	2/5/16	5404	CD	TRI-CITY AUTO PA		1,402.28	
	2/5/16	5405	CD	VISION CARE DIRE		18.54	
	2/8/16	5406	CD	CINTAS CORPORA		35.08	
	2/9/16		CD	PAYROLL TAXES		7,454.84	
	2/9/16	5407	CD	KY. STATE TREASU		1,109.64	
	2/11/16	5408	CD	CITY OF CENTRAL		1,320.00	
	2/11/16	5409	CD	AT & T		832.72	
	2/11/16	5410	CD	AT & T U-VERSE		86.20	
	2/11/16	5411	CD	BRENNTAG MID-SO		2,271.00	
	2/11/16	5412	CD	CONERY MFG INC.		965.54	
	2/11/16	5413	CD	ERB EQUIPMENT C		828.36	
	2/11/16	5414	CD	FOOD GIANT		201.92	
	2/11/16	5415	CD	G & C SUPPLY CO.,		108.00	
	2/11/16	5416	CD	KENTUCKY UTILITI		669.31	
	2/11/16	5417	CD	KY EMPLOYERS' M		4,685.18	
	2/11/16	5418	CD	MALONE LUMBER		59.99	
	2/11/16	5419	CD	MAX ARNOLD & SO		689.35	
	2/11/16	5420	CD	McCOY & McCOY L		85.00	
	2/11/16	5421	CD	OMEGA RAIL MANA		900.00	
	2/11/16	5422	CD	PAXTON & BALL IN		16.33	
	2/11/16	5423	CD	REAGENTS HOLDI		387.21	
	2/11/16	5424	CD	REPUBLIC SERVIC		52.72	
	2/11/16	5425	CD	ROAD BUILDERS, I		1,607.00	
	2/11/16	5426	CD	S4 WATER SALS &		10,719.50	
	2/11/16	5427	CD	STRAEFFER PUMP		1,856.00	
	2/11/16	5428	CD	THE DODGE COMP		366.92	
	2/11/16	5429	CD	THE TIMES-ARGUS		220.50	
	2/11/16	5430	CD	TRACTOR SUPPLY		90.96	
	2/11/16	5431	CD	WALMART		603.60	
	2/11/16	5432	CD	WAYPOINT ANALYT		994.00	
	2/11/16	5433	CD	SMITH BROTHERS		827.07	
	2/12/16	5434	CD	KELLY PAYNE		350.00	
	2/15/16	5435	CD	KWWOA		140.00	
	2/16/16	5436	CD	4 SEASONS OUTD		434.79	
	2/16/16	5437	CD	DISH		89.54	
	2/16/16	5438	CD	FORTILINE INC		577.12	
	2/16/16	5439	CD	DANCO TRIM INC		1,750.00	
	2/17/16	5440	CD	CROWNE PLAZA L		435.26	
	2/17/16	5441	CD	YOUNG'S PKG. MAI		20.36	
	2/17/16	5442	CD	CINTAS CORPORA		228.93	
	2/17/16	5443	CD	CINTAS CORPORA		158.77	
	2/17/16	5444	CD	CITY OF CENTRAL		6,000.00	
	2/18/16	5445	CD	US DEPT OF EDUC		114.97	
	2/18/16	5446	CD	LOGAN, MORTON &		57.70	
	2/22/16		CD	PAYROLL TAXES		7,479.40	
	2/23/16	5447	CD	ALL SOURCE INDU		95.60	
	2/23/16	5448	CD	CARL E. ALBACH		100.00	
	2/23/16	5449	CD	DARREL GENTRY		100.00	
	2/23/16	5450	CD	KEVIN REED		100.00	
	2/23/16	5451	CD	SCOTT RAY		100.00	
	2/23/16	5452	CD	WAYNE DIVINE		100.00	
	2/23/16	5453	CD	SO. ELECTRIC MOT		2,215.00	
	2/24/16	5454	CD	ROAD BUILDERS, I		1,532.80	
	2/24/16	5455	CD	ATMOS ENERGY		758.89	
	2/24/16	5457	CD	WASCON INC		163.76	
	2/26/16	5456	CD	KELLY PAYNE		350.00	
	2/26/16	5458	CD	U. S. POST OFFICE		669.36	
	2/29/16	Rev. Disb.	GE		133,000.00		
				Current Period Chan	133,193.85	133,456.59	
	3/1/16			Beginning Balance			-262.74
	3/1/16	5459	CD	ADVANCED ANALY		50.00	249,923.21

## MUNICIPAL WATER &amp; SEWER SYSTEM

## General Ledger

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	3/1/16	5460	CD	AT & T MOBILITY		252.59	
	3/1/16	5461	CD	BRENNTAG MID-SO		4,084.00	
	3/1/16	5462	CD	CINTAS CORPORA		246.43	
	3/1/16	5463	CD	DELTA DENTAL OF		512.00	
	3/1/16	5464	CD	HIGH TIDE TECHN		180.00	
	3/1/16	5465	CD	I.T.M. INC.		300.00	
	3/1/16	5466	CD	KENTUCKY UTILITI		16,723.23	
	3/1/16	5467	CD	MAX ARNOLD & SO		61.32	
	3/1/16	5468	CD	McCOY & McCOY L		550.00	
	3/1/16	5469	CD	PAXTON & BALL IN		12.46	
	3/1/16	5470	CD	POGUE CHRYSLER		207.54	
	3/1/16	5471	CD	S4 WATER SALS &		350.00	
	3/1/16	5472	CD	USA BLUEBOOK		161.69	
	3/1/16	5473	CD	WAYPOINT ANALYT		568.00	
	3/1/16	5474	CD	YSI INCORPORATE		159.18	
	3/1/16	5475	CD	KENTUCKY UTILITI		1,060.88	
	3/1/16	5476	CD	ANTHEM BLUE CR		8,476.17	
	3/1/16	5477	CD	ANTHEM LIFE		48.00	
	3/1/16	5478	CD	McCOY & McCOY L		69.00	
	3/1/16	5479	CD	CINTAS CORPORA		240.18	
	3/1/16	5480	CD	KENTUCKY UTILITI		10,383.61	
	3/1/16	5481	CD	CINTAS CORPORA		94.94	
	3/1/16	5482	CD	RICOH USA INC		24.27	
	3/1/16	5483	CD	FIRST KENTUCKY		35.00	
	3/1/16	5484	CD	KENTUCKY RETIRE		14,052.73	
	3/1/16		CD	KY. STATE TREASU		2,833.88	
	3/2/16	5485	CD	VISION CARE DIRE		68.84	
	3/2/16	5486	CD	CINTAS CORPORA		193.85	
	3/2/16	5487	CD	POGUE CHRYSLER		41.71	
	3/2/16	5488	CD	TRI-CITY AUTO PA		902.88	
	3/2/16	5489	CD	CROWNE PLAZA L		580.36	
	3/2/16	5490	CD	CROWNE PLAZA L		580.36	
	3/4/16	5491	CD	US DEPT OF EDUC		106.73	
	3/4/16	5492	CD	LOGAN, MORTON &		57.70	
	3/4/16	5493	CD	PETTY CASH		99.17	
	3/8/16		CD	PAYROLL TAXES		7,828.24	
	3/8/16	5494	CD	BRIERCREEK ELEC		102.00	
	3/8/16	5495	CD	JENNINGS COMMU		525.00	
	3/8/16	5496	CD	MAX ARNOLD & SO		124.76	
	3/10/16	5497	CD	FIRST BANK CARD		1,916.54	
	3/10/16	5498	CD	CINTAS CORPORA		193.85	
	3/10/16	5499	CD	KELLY PAYNE		350.00	
	3/10/16	5500	CD	AT & T		666.81	
	3/10/16	5501	CD	CMRS-FP		300.00	
	3/10/16	5502	CD	ACE SUPPLY COM		3.40	
	3/10/16	5503	CD	AT & T U-VERSE		45.60	
	3/10/16	5504	CD	FORTILINE INC		287.50	
	3/10/16	5505	CD	HACH COMPANY		870.96	
	3/10/16	5506	CD	JARRETT MOORE C		150.00	
	3/10/16	5507	CD	McCOY & McCOY L		85.00	
	3/10/16	5508	CD	PACE TIRE CENTE		17.00	
	3/10/16	5509	CD	PAXTON & BALL IN		23.01	
	3/10/16	5510	CD	POGUE CHRYSLER		41.71	
	3/10/16	5511	CD	RABEN TIRE COMP		753.54	
	3/10/16	5512	CD	RURAL KING DISTR		8.98	
	3/10/16	5513	CD	S4 WATER SALS &		5,058.18	
	3/10/16	5514	CD	WASCON INC		11,178.41	
	3/10/16	5515	CD	WAYPOINT ANALYT		426.00	
	3/10/16	5516	CD	WINSUPPLY OWEN		118.89	
	3/10/16	5517	CD	FOOD GIANT		247.86	
	3/10/16	5518	CD	AT & T U-VERSE		40.60	
	3/10/16	5519	CD	AT & T		832.72	

**MUNICIPAL WATER & SEWER SYSTEM****General Ledger****For the Period From Jul 1, 2015 to Jun 30, 2016**

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	3/11/16	5520	CD	SMITH BROTHERS		571.19	
	3/11/16	5521	CD	KY. STATE TREASU		1,508.23	
	3/11/16	5522	CD	TRI-STAR ENERGY		1,285.14	
	3/14/16		CD	DELUXE FOR BUSI		55.00	
	3/15/16	5523	CD	VISION CARE DIRE		50.30	
	3/15/16	5539	CD	KENTUCKY UTILITI		3,522.38	
	3/15/16	Deposit	GE	Deluxe e-check	0.56		
	3/16/16	5524	CD	BIG RIVER RUBBER		522.62	
	3/16/16	5525	CD	BRENNTAG MID-SO		1,566.00	
	3/16/16	5526	CD	FINLEY FIRE EQUIP		186.88	
	3/16/16	5527	CD	FORTILINE INC		1,456.92	
	3/16/16	5528	CD	I.T.M. INC.		750.00	
	3/16/16	5529	CD	JOHNSTONE SUPP		130.44	
	3/16/16	5530	CD	KENTUCKY UTILITI		6,254.66	
	3/16/16	5531	CD	KY EMPLOYERS' M		4,685.18	
	3/16/16	5532	CD	LAWTON INSURAN		15,415.00	
	3/16/16	5533	CD	McCOY & McCOY L		2,508.00	
	3/16/16	5534	CD	MICROBAC LABOR		171.00	
	3/16/16	5535	CD	RUSS, INC.		89.62	
	3/16/16	5536	CD	S4 WATER SALS &		11,484.00	
	3/16/16	5537	CD	WALMART		122.36	
	3/16/16	5538	CD	WAYPOINT ANALYT		568.00	
	3/16/16	5530V	CD	KENTUCKY UTILITI	6,254.66		
	3/16/16	5540	CD	CITY OF CENTRAL		6,000.00	
	3/16/16	5541	CD	ACE SUPPLY COM		735.00	
	3/16/16	5542	CD	ATMOS ENERGY		544.43	
	3/16/16	5543	CD	FORTILINE INC		50.31	
	3/16/16	5544	CD	JARRETT MOORE C		90.00	
	3/16/16	5545	CD	JOHNSTONE SUPP		130.44	
	3/16/16	5546	CD	REPUBLIC SERVIC		52.21	
	3/16/16	5547	CD	S4 WATER SALS &		3,007.26	
	3/17/16	5548	CD	US DEPT OF EDUC		106.73	
	3/17/16	5549	CD	LOGAN, MORTON &		57.70	
	3/23/16		CD	PAYROLL TAXES		7,825.17	
	3/23/16	5550	CD	4 SEASONS OUTD		9.99	
	3/23/16	5551	CD	DELUXE FOR BUSI		567.57	
	3/23/16	5552	CD	FORTILINE INC		486.17	
	3/23/16	5553	CD	POGUE CHRYSLER		207.54	
	3/24/16	5556	CD	CARL E. ALBACH		100.00	
	3/24/16	5557	CD	DARREL GENTRY		100.00	
	3/24/16	5558	CD	KEVIN REED		100.00	
	3/24/16	5559	CD	SCOTT RAY		100.00	
	3/24/16	5560	CD	WAYNE DIVINE		100.00	
	3/24/16	5561	CD	AUSTIN AMOS		73.42	
	3/25/16	5555	CD	KELLY PAYNE		350.00	
	3/29/16	5562	CD	U. S. POST OFFICE		671.72	
	3/29/16	5563	CD	RICOH USA INC		23.24	
	3/31/16	Rev. Fd. - D	GE		165,000.00		
	3/31/16		CD	First Security Bank		5.40	
				Current Period Chan	171,255.22	170,962.48	292.74
	4/1/16			Beginning Balance			250,215.95
	4/1/16	5564	CD	ALL SOURCE INDU		193.02	
	4/1/16	5565	CD	ANTHEM BLUE CR		8,476.17	
	4/1/16	5566	CD	AT & T MOBILITY		189.32	
	4/1/16	5567	CD	BARRET FISHER C		20.10	
	4/1/16	5568	CD	BRENNTAG MID-SO		2,470.00	
	4/1/16	5569	CD	DELTA DENTAL OF		512.00	
	4/1/16	5570	CD	KENTUCKY UTILITI		10,845.55	
	4/1/16	5571	CD	RABEN TIRE COMP		20.00	
	4/1/16	5572	CD	U OF K TRANSPOR		400.00	
	4/1/16	5573	CD	WAYPOINT ANALYT		568.00	
	4/1/16	5574	CD	WINSUPPLY OWEN		17.01	

## MUNICIPAL WATER & SEWER SYSTEM

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	4/1/16	5575	CD	KENTUCKY UTILITI		854.79	
	4/1/16	5577	CD	SOUTHEAST BANKI		2,587.50	
	4/1/16	5578	CD	ANTHEM LIFE		48.00	
	4/1/16	5579	CD	FIRST BANK CARD		354.32	
	4/1/16	5580	CD	ATMOS ENERGY		86.49	
	4/1/16	5581	CD	KENTUCKY UTILITI		14,107.99	
	4/1/16	5582	CD	WALMART		357.95	
	4/1/16	5583	CD	DENNIS WINTERS		136.00	
	4/1/16	5584	CD	WINSUPPLY OWEN		12.72	
	4/1/16	5585	CD	ROAD BUILDERS, I		1,522.34	
	4/1/16	5586	CD	US DEPT OF EDUC		106.73	
	4/1/16	5587	CD	MICROBAC LABOR		171.00	
	4/1/16	5588	CD	RONNIE SMITH ON		4,743.17	
	4/1/16	5589	CD	JEFF FORD		80.30	
	4/1/16		CD	KY. STATE TREASU		2,983.38	
	4/1/16	5590	CD	KENTUCKY RETIRE		14,669.73	
	4/1/16	5591	CD	LOGAN, MORTON &		57.70	
	4/5/16		CD	PAYROLL TAXES		7,422.19	
	4/6/16	5592	CD	AT & T		666.81	
	4/6/16	5593	CD	BARRET FISHER C		91.78	
	4/6/16	5594	CD	BRENNTAG MID-SO		5,280.35	
	4/6/16	5595	CD	EVAPAR		2,661.59	
	4/6/16	5596	CD	G & C SUPPLY CO.,		10,558.00	
	4/6/16	5597	CD	HACH COMPANY		626.32	
	4/6/16	5598	CD	JOHNSTONE SUPP		187.04	
	4/6/16	5599	CD	LOU'S GLOVES		416.00	
	4/6/16	5600	CD	McCOY & McCOY L		120.00	
	4/6/16	5601	CD	RURAL KING DISTR		519.34	
	4/6/16	5602	CD	USA BLUEBOOK		1,005.22	
	4/6/16	5603	CD	WAYPOINT ANALYT		426.00	
	4/6/16	5604	CD	WINSUPPLY OWEN		399.37	
	4/6/16	5604V	CD	WINSUPPLY OWEN	399.37		
	4/6/16	5605	CD	WINSUPPLY OWEN		412.09	
	4/6/16	5606	CD	CINTAS CORPORA		257.98	
	4/6/16	5607	CD	CINTAS CORPORA		286.89	
	4/6/16	5608	CD	CINTAS CORPORA		193.85	
	4/6/16	5609	CD	CINTAS CORPORA		36.68	
	4/7/16	5611	CD	TRI-CITY AUTO PA		1,039.61	
	4/7/16	5612	CD	SMITH BROTHERS		427.54	
	4/8/16	5610	CD	KELLY PAYNE		350.00	
	4/12/16	5613	CD	TRI-STAR ENERGY		1,587.07	
	4/12/16	5614	CD	FOOD GIANT		222.92	
	4/12/16	5615	CD	AT & T		832.72	
	4/12/16	5616	CD	AT & T U-VERSE		45.60	
	4/12/16	5617	CD	BARRET FISHER C		133.02	
	4/12/16	5618	CD	BRENNTAG MID-SO		1,770.00	
	4/12/16	5619	CD	CLARK'S APPLIANC		49.99	
	4/12/16	5620	CD	EQUINOX INDUSTR		352.35	
	4/12/16	5621	CD	GUTHRIE SALES &		248.35	
	4/12/16	5622	CD	HTI, INC.		6,268.00	
	4/12/16	5623	CD	KENTUCKY UTILITI		3,149.97	
	4/12/16	5624	CD	KY EMPLOYERS' M		4,685.16	
	4/12/16	5625	CD	LEADER-NEWS		32.06	
	4/12/16	5626	CD	MALONE LUMBER		191.54	
	4/12/16	5627	CD	McCOY & McCOY L		365.50	
	4/12/16	5628	CD	PACE TIRE CENTE		222.00	
	4/12/16	5629	CD	POGUE CHRYSLER		56.77	
	4/12/16	5630	CD	S4 WATER SALS &		32,558.76	
	4/12/16	5631	CD	SPRINT PRINT, INC		912.81	
	4/12/16	5632	CD	WASCON INC		353.93	
	4/12/16	5633	CD	WAYPOINT ANALYT		994.00	
	4/12/16	5634	CD	KY. STATE TREASU		1,281.90	

## MUNICIPAL WATER &amp; SEWER SYSTEM

## General Ledger

For the Period From Jul 1, 2015 to Jun 30, 2016

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	4/12/16	5635	CD	DISH		89.54	
	4/12/16	5636	CD	FLOWER BARN II		47.50	
	4/12/16	5637	CD	REPUBLIC SERVIC		51.64	
	4/12/16	5638	CD	TRACTOR SUPPLY		127.97	
	4/12/16	5639	CD	MCGHEE ENGINEE		1,500.00	
	4/12/16	5640	CD	AT & T U-VERSE		40.60	
	4/14/16	5641	CD	ARAMARK UNIFOR		282.54	
	4/18/16	5643	CD	US DEPT OF EDUC		106.73	
	4/19/16		CD	PAYROLL TAXES		7,540.67	
	4/19/16	5642	CD	4 SEASONS OUTD		62.71	
	4/19/16	5644	CD	LOGAN, MORTON &		57.70	
	4/19/16	5645	CD	CITY OF CENTRAL		6,000.00	
	4/19/16	5646	CD	CARL E. ALBACH		100.00	
	4/19/16	5647	CD	DARREL GENTRY		100.00	
	4/19/16	5648	CD	KEVIN REED		100.00	
	4/19/16	5649	CD	SCOTT RAY		100.00	
	4/19/16	5650	CD	WAYNE DIVINE		100.00	
	4/21/16	5651	CD	KELLY PAYNE		350.00	
	4/22/16	5652	CD	GAYLAN SPURLIN,		15.00	
	4/25/16	5653	CD	MIKE JONES EXCA		22,500.00	
	4/26/16	5654	CD	MOSS MCGRAW E		225.00	
	4/26/16	5655	CD	POWER MACHINER		371.87	
	4/26/16	5656	CD	McCOY & McCOY L		67.50	
	4/26/16	5657	CD	4 SEASONS OUTD		34.95	
	4/27/16	5658	CD	U. S. POST OFFICE		645.24	
	4/29/16	Disburseme	GE		197,000.00		
				Current Period Chan	197,399.37		
				Beginning Balance		196,907.51	491.86
							250,707.81
	5/1/16						
	5/2/16	5659	CD	ALL SOURCE INDU		149.70	
	5/2/16	5660	CD	ANTHEM BLUE CR		8,476.17	
	5/2/16	5661	CD	AT & T MOBILITY		189.52	
	5/2/16	5662	CD	ATMOS ENERGY		431.65	
	5/2/16	5663	CD	BIG RIVER RUBBER		108.25	
	5/2/16	5664	CD	C & S QUALITY SVC		1,500.00	
	5/2/16	5665	CD	CINTAS CORPORA		193.85	
	5/2/16	5666	CD	DELTA DENTAL OF		512.00	
	5/2/16	5667	CD	HACH COMPANY		542.32	
	5/2/16	5668	CD	HYDROTEX		270.45	
	5/2/16	5669	CD	KENTUCKY UTILITI		10,306.00	
	5/2/16	5670	CD	WASCON INC		7,933.38	
	5/2/16	5671	CD	WAYPOINT ANALYT		284.00	
	5/2/16	5672	CD	CINTAS CORPORA		298.76	
	5/2/16	5673	CD	KENTUCKY UTILITI		13,102.77	
	5/2/16	5674	CD	CINTAS CORPORA		93.53	
	5/2/16	5675	CD	ANTHEM LIFE		48.00	
	5/2/16	5676	CD	ROAD BUILDERS, I		3,465.76	
	5/2/16	5669V	CD	KENTUCKY UTILITI	10,306.00		
	5/2/16	5677	CD	KENTUCKY UTILITI		326.70	
	5/2/16	5678	CD	KENTUCKY UTILITI		9,979.30	
	5/2/16		CD	PAYROLL TAXES		8,225.87	
	5/2/16		CD	KY. STATE TREASU		2,841.78	
	5/2/16	5679	CD	KENTUCKY RETIRE		14,095.85	
	5/2/16	5680	CD	LOGAN, MORTON &		57.70	
	5/4/16	5681	CD	CINTAS CORPORA		193.85	
	5/4/16	5682	CD	GOLDSTON, PATE		400.00	
	5/4/16	5683	CD	JARRETT MOORE C		90.00	
	5/4/16	5684	CD	RURAL KING DISTR		306.33	
	5/4/16	5685	CD	TRI-CITY AUTO PA		1,259.53	
	5/4/16	5686	CD	LEADER-NEWS		637.88	
	5/4/16	5687	CD	FORTILINE INC		334.47	
	5/5/16	5689	CD	KY. STATE TREASU		1,257.68	
	5/6/16	5688	CD	KELLY PAYNE		350.00	

## MUNICIPAL WATER &amp; SEWER SYSTEM

## General Ledger

For the Period From Jul 1, 2015 to Jun 30, 2016

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	5/10/16	5690	CD	PETTY CASH		194.71	
	5/11/16	5691	CD	AT & T		1,508.21	
	5/11/16	5692	CD	ACE SUPPLY COM		157.45	
	5/11/16	5693	CD	ADC		1,763.00	
	5/11/16	5694	CD	AFORDABLE SIGNS		74.20	
	5/11/16	5695	CD	AT & T U-VERSE		86.20	
	5/11/16	5696	CD	BRENNTAG MID-SO		4,499.50	
	5/11/16	5697	CD	COMMERCIAL PRIN		62.97	
	5/11/16	5698	CD	EAST OF EDEN		21.00	
	5/11/16	5699	CD	FORTILINE INC		1,468.54	
	5/11/16	5700	CD	G & C SUPPLY CO.,		839.60	
	5/11/16	5701	CD	J.H.RUDOLPH & CO		2,348.85	
	5/11/16	5702	CD	KENTUCKY UTILITI		2,377.72	
	5/11/16	5703	CD	MALONE LUMBER		294.92	
	5/11/16	5704	CD	McCOY & McCOY L		349.00	
	5/11/16	5705	CD	POWER MACHINER		189.94	
	5/11/16	5706	CD	REPUBLIC SERVIC		227.34	
	5/11/16	5707	CD	S4 WATER SALS &		3,007.26	
	5/11/16	5708	CD	SHAVER'S BODY S		337.00	
	5/11/16	5709	CD	SO. ELECTRIC MOT		1,895.74	
	5/11/16	5710	CD	SPRINT PRINT, INC		69.90	
	5/11/16	5711	CD	TOTAL COMPLIANC		35.94	
	5/11/16	5712	CD	TRI-STAR ENERGY		1,521.36	
	5/11/16	5713	CD	TWO RIVERS INC		5.71	
	5/11/16	5714	CD	USA BLUEBOOK		327.50	
	5/11/16	5715	CD	VISION CARE DIRE		88.32	
	5/11/16	5716	CD	WALMART		338.84	
	5/11/16	5717	CD	WAYPOINT ANALYT		1,278.00	
	5/11/16	5718	CD	WILCOX MUFFLER		270.00	
	5/11/16	5719	CD	WINSUPPLY OWEN		359.48	
	5/11/16	5720	CD	MALONE LUMBER		227.65	
	5/12/16	5721	CD	SMITH BROTHERS		755.50	
	5/13/16	5722	CD	TRACTOR SUPPLY		229.95	
	5/16/16	5723	CD	LOGAN, MORTON &		57.70	
	5/17/16		CD	PAYROLL TAXES		7,906.00	
	5/17/16	5724	CD	CITY OF CENTRAL		6,000.00	
	5/19/16	5725	CD	KELLY PAYNE		350.00	
	5/19/16	5726	CD	CARL E. ALBACH		100.00	
	5/19/16	5728	CD	DARREL GENTRY		100.00	
	5/19/16	5727	CD	WAYNE DIVINE		100.00	
	5/19/16	5729	CD	KEVIN REED		100.00	
	5/19/16	5730	CD	SCOTT RAY		100.00	
	5/19/16	5731	CD	ALL SOURCE INDU		216.50	
	5/19/16	5732	CD	AMERICAN DEVEL		80.75	
	5/19/16	5733	CD	ATMOS ENERGY		216.23	
	5/19/16	5734	CD	I.T.M. INC.		125.00	
	5/19/16	5735	CD	THE TIMES-ARGUS		519.75	
	5/19/16	5736	CD	ATMOS ENERGY		49.95	
	5/19/16	5737	CD	4 SEASONS OUTD		92.41	
	5/27/16	5738	CD	U. S. POST OFFICE		661.59	
	5/31/16	5739	CD	LOGAN, MORTON &		57.70	
	5/31/16	5740	CD	FOOD GIANT		210.94	
	5/31/16	Rev. Disb.	GE		122,500.00		
				Current Period Chan	132,806.00	132,518.87	287.13
	6/1/16			Beginning Balance			250,994.94
	6/1/16	5741	CD	ALL SOURCE INDU		325.10	
	6/1/16	5742	CD	ANTHEM BLUE CR		8,476.17	
	6/1/16	5743	CD	ANTHEM LIFE		48.00	
	6/1/16	5744	CD	AT & T MOBILITY		189.67	
	6/1/16	5745	CD	BRENNTAG MID-SO		8,765.10	
	6/1/16	5746	CD	CINTAS CORPORA		226.40	
	6/1/16	5747	CD	CONERY MFG INC.		438.52	



**MUNICIPAL WATER & SEWER SYSTEM**  
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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	6/1/16	5748	CD	DELTA DENTAL OF		512.00	
	6/1/16	5749	CD	FORTILINE INC		2,685.80	
	6/1/16	5750	CD	HACH COMPANY		749.21	
	6/1/16	5751	CD	IRVING MATERIALS		1,912.00	
	6/1/16	5752	CD	KENTUCKY UTILITI		1,040.77	
	6/1/16	5753	CD	MALONE LUMBER		200.76	
	6/1/16	5754	CD	MAX ARNOLD & SO		638.72	
	6/1/16	5755	CD	POGUE CHRYSLER		120.21	
	6/1/16	5756	CD	POWER MACHINER		248.52	
	6/1/16	5757	CD	RCP INC		256.43	
	6/1/16	5758	CD	S4 WATER SALS &		12,555.84	
	6/1/16	5759	CD	USA BLUEBOOK		430.53	
	6/1/16	5760	CD	WASCON INC		356.20	
	6/1/16	5761	CD	WAYPOINT ANALYT		568.00	
	6/1/16	5762	CD	KENTUCKY UTILITI		286.99	
	6/1/16	5763	CD	CINTAS CORPORA		249.93	
	6/1/16	5764	CD	KENTUCKY UTILITI		12,682.01	
	6/1/16	5765	CD	RAMPART SFTY &		300.00	
	6/1/16	5766	CD	RICOH USA INC		27.02	
	6/1/16	5767	CD	KENTUCKY UTILITI		8,440.65	
	6/1/16	5768	CD	SAM'S CLUB		90.00	
	6/1/16		CD	PAYROLL TAXES		7,894.82	
	6/1/16		CD	KY. STATE TREASU		4,557.82	
	6/1/16	5769	CD	KENTUCKY RETIRE		22,088.62	
	6/3/16	5770	CD	KELLY PAYNE		350.00	
	6/7/16	5771	CD	KENTUCKY STATE		190.00	
	6/7/16	5772	CD	KENTUCKY STATE		190.00	
	6/7/16	5773	CD	AT & T		1,508.35	
	6/7/16	5774	CD	BARRET FISHER C		133.02	
	6/7/16	5775	CD	BIG RIVER RUBBER		24.23	
	6/7/16	5776	CD	CINTAS CORPORA		84.91	
	6/7/16	5777	CD	CLARK'S APPLIANC		200.00	
	6/7/16	5778	CD	FORTILINE INC		134.22	
	6/7/16	5779	CD	MALONE LUMBER		243.36	
	6/7/16	5780	CD	MICROBAC LABOR		171.00	
	6/7/16	5781	CD	PACE TIRE CENTE		1,103.92	
	6/7/16	5782	CD	ROAD BUILDERS, I		875.99	
	6/7/16	5783	CD	RURAL KING DISTR		246.88	
	6/7/16	5784	CD	S4 WATER SALS &		350.00	
	6/7/16	5785	CD	TWO RIVERS INC		71.55	
	6/7/16	5786	CD	WAYPOINT ANALYT		568.00	
	6/7/16	5787	CD	McCOY & McCOY L		457.50	
	6/7/16	5788	CD	CINTAS CORPORA		112.44	
	6/7/16	5789	CD	RURAL KING DISTR		100.85	
	6/7/16	5790	CD	SPRINT PRINT, INC		31.82	
	6/7/16	5791	CD	FIRST BANK CARD		1,114.68	
	6/7/16	5792	CD	WALMART		221.54	
	6/7/16	5793	CD	TRI-CITY AUTO PA		932.09	
	6/8/16	5794	CD	VISION CARE DIRE		44.16	
	6/8/16	5795	CD	KY. STATE TREASU		1,288.66	
	6/9/16	5796	CD	LAKE BARKLEY ST		278.20	
	6/9/16	5797	CD	LAKE BARKLEY ST		278.20	
	6/13/16	5799	CD	AT & T U-VERSE		115.53	
	6/14/16		CD	PAYROLL TAXES		7,897.50	
	6/14/16	5798	CD	LOGAN, MORTON &		57.70	
	6/14/16	5800	CD	AMERICAN DEVEL		1,028.13	
	6/14/16	5801	CD	BIG RIVER RUBBER		2.62	
	6/14/16	5802	CD	BRENNTAG MID-SO		3,175.00	
	6/14/16	5803	CD	FORTILINE INC		202.01	
	6/14/16	5804	CD	I.T.M. INC.		254.00	
	6/14/16	5805	CD	KENTUCKY UTILITI		2,435.93	
	6/14/16	5806	CD	KY EMPLOYERS' M		12,637.20	

**MUNICIPAL WATER & SEWER SYSTEM**

**General Ledger**

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	6/14/16	5807	CD	PERFECTION LAW		31.25	
	6/14/16	5808	CD	REPUBLIC SERVIC		228.31	
	6/14/16	5809	CD	S4 WATER SALS &		3,007.26	
	6/14/16	5810	CD	SO. ELECTRIC MOT		440.00	
	6/14/16	5811	CD	THE DODGE COMP		369.50	
	6/14/16	5812	CD	WAYPOINT ANALYT		426.00	
	6/14/16	5813	CD	KENTUCKY UTILITI		11,142.17	
	6/14/16	5814	CD	AFORDABLE SIGNS		600.00	
	6/14/16	5815	CD	SMITH BROTHERS		1,493.53	
	6/14/16	5816	CD	FOOD GIANT		214.82	
	6/14/16	5817	CD	TRI-STAR ENERGY		1,375.60	
	6/14/16	5818	CD	UNITED SYSTEMS		2,752.00	
	6/15/16	5819	CD	TRACTOR SUPPLY		99.99	
	6/16/16	5820	CD	KELLY PAYNE		350.00	
	6/17/16	5821	CD	CARL E. ALBACH		100.00	
	6/17/16	5822	CD	DARREL GENTRY		100.00	
	6/17/16	5823	CD	WAYNE DIVINE		100.00	
	6/17/16	5824	CD	SCOTT RAY		100.00	
	6/17/16	5825	CD	KEVIN REED		100.00	
	6/20/16	5826	CD	DISH		89.54	
	6/20/16	5827	CD	ATMOS ENERGY		173.12	
	6/20/16	5828	CD	CMRS-FP		300.00	
	6/21/16	5829	CD	ALL SOURCE INDU		87.47	
	6/21/16	5830	CD	CLARK'S APPLIANC		440.89	
	6/21/16	5831	CD	CITY OF CENTRAL		6,000.00	
	6/27/16	5832	CD	LOGAN, MORTON &		57.70	
	6/27/16	5833	CD	AMSTERDAM		46.57	
	6/27/16	5834	CD	RICOH USA INC		21.25	
	6/27/16	5835	CD	PETTY CASH		56.79	
	6/28/16		CD	PAYROLL TAXES		7,784.92	
	6/29/16	5836	CD	U. S. POST OFFICE		644.11	
	6/30/16	5837	CD	KELLY PAYNE		350.00	
	6/30/16	Rev. Fd. - D	GE		164,500.00		
				Current Period Chan	164,500.00	175,555.79	-11,055.79
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>239,939.15</b>
1207	7/1/15			Beginning Balance			
Trash Bin Purcha	8/1/15			Beginning Balance			
	8/31/15	Cash Recei	GE			60.00	
	8/31/15	Disburseme	GE		60.00		
				Current Period Chan	60.00	60.00	
	9/1/15			Beginning Balance			
	9/30/15	Rev. Receipt	GE			60.00	
	9/30/15	Rev. Disb.	GE		60.00		
				Current Period Chan	60.00	60.00	
	10/1/15			Beginning Balance			
	10/30/15	Rev. Fd. - D	GE		1.56		
	10/30/15	Rev. Fd. - R	GE			1.56	
				Current Period Chan	1.56	1.56	
	11/1/15			Beginning Balance			
	12/1/15			Beginning Balance			
	1/1/16			Beginning Balance			
	2/1/16			Beginning Balance			
	3/1/16			Beginning Balance			
	4/1/16			Beginning Balance			
	5/1/16			Beginning Balance			
	6/1/16			Beginning Balance			
	<b>6/30/16</b>			<b>Ending Balance</b>			
1230	7/1/15			Beginning Balance			29.69

## MUNICIPAL WATER & SEWER SYSTEM General Ledger For the Period From Jul 1, 2015 to Jun 30, 2016

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
Unexpired Insura	8/1/15			Beginning Balance			29.69
	9/1/15			Beginning Balance			29.69
	10/1/15			Beginning Balance			29.69
	11/1/15			Beginning Balance			29.69
	12/1/15			Beginning Balance			29.69
	1/1/16			Beginning Balance			29.69
	2/1/16			Beginning Balance			29.69
	3/1/16			Beginning Balance			29.69
	4/1/16			Beginning Balance			29.69
	5/1/16			Beginning Balance			29.69
	6/1/16			Beginning Balance			29.69
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>29.69</b>
1240 Inventory-Chemi	7/1/15			Beginning Balance			42,925.00
	8/1/15			Beginning Balance			42,925.00
	9/1/15			Beginning Balance			42,925.00
	10/1/15			Beginning Balance			42,925.00
	11/1/15			Beginning Balance			42,925.00
	12/1/15			Beginning Balance			42,925.00
	1/1/16			Beginning Balance			42,925.00
	2/1/16			Beginning Balance			42,925.00
	3/1/16			Beginning Balance			42,925.00
	4/1/16			Beginning Balance			42,925.00
	5/1/16			Beginning Balance			42,925.00
	6/1/16			Beginning Balance			42,925.00
	6/30/16	Inv. Adj. - C	GE			6,366.33	
				Current Period Chan		6,366.33	-6,366.33
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>36,558.67</b>
1242 Inventory-Water	7/1/15			Beginning Balance			8,000.00
	8/1/15			Beginning Balance			8,000.00
	9/1/15			Beginning Balance			8,000.00
	10/1/15			Beginning Balance			8,000.00
	11/1/15			Beginning Balance			8,000.00
	12/1/15			Beginning Balance			8,000.00
	1/1/16			Beginning Balance			8,000.00
	2/1/16			Beginning Balance			8,000.00
	3/1/16			Beginning Balance			8,000.00
	4/1/16			Beginning Balance			8,000.00
	5/1/16			Beginning Balance			8,000.00
	6/1/16			Beginning Balance			8,000.00
	6/30/16	Adj. - Water	GE			5,000.00	
				Current Period Chan		5,000.00	-5,000.00
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>3,000.00</b>
1243 Inventory-Sewer	7/1/15			Beginning Balance			13,110.00
	8/1/15			Beginning Balance			13,110.00
	9/1/15			Beginning Balance			13,110.00
	10/1/15			Beginning Balance			13,110.00
	11/1/15			Beginning Balance			13,110.00
	12/1/15			Beginning Balance			13,110.00
	1/1/16			Beginning Balance			13,110.00
	2/1/16			Beginning Balance			13,110.00
	3/1/16			Beginning Balance			13,110.00
	4/1/16			Beginning Balance			13,110.00
	5/1/16			Beginning Balance			13,110.00
	6/1/16			Beginning Balance			13,110.00
	6/30/16	Inv. Adj. - S	GE			5,900.00	
				Current Period Chan		5,900.00	-5,900.00

**MUNICIPAL WATER & SEWER SYSTEM**  
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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>7,210.00</b>
1244 Inventory-Office	7/1/15			Beginning Balance			1,593.00
	8/1/15			Beginning Balance			1,593.00
	9/1/15			Beginning Balance			1,593.00
	10/1/15			Beginning Balance			1,593.00
	11/1/15			Beginning Balance			1,593.00
	12/1/15			Beginning Balance			1,593.00
	1/1/16			Beginning Balance			1,593.00
	2/1/16			Beginning Balance			1,593.00
	3/1/16			Beginning Balance			1,593.00
	4/1/16			Beginning Balance			1,593.00
	5/1/16			Beginning Balance			1,593.00
	6/1/16			Beginning Balance			1,593.00
	6/30/16	Inv. adj.	GE			124.00	
				Current Period Chan		124.00	-124.00
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>1,469.00</b>
1760 Deferred Outflow	7/1/15			Beginning Balance			
	8/1/15			Beginning Balance			
	9/1/15			Beginning Balance			
	10/1/15			Beginning Balance			
	11/1/15			Beginning Balance			
	12/1/15			Beginning Balance			
	1/1/16			Beginning Balance			
	2/1/16			Beginning Balance			
	3/1/16			Beginning Balance			
	4/1/16			Beginning Balance			
	5/1/16			Beginning Balance			
	6/1/16			Beginning Balance			
	6/30/16	Adj. 19	GE	To book refinancing	51,728.09		
				Current Period Chan	51,728.09		51,728.09
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>51,728.09</b>
1770 Deferred Outflow	7/1/15			Beginning Balance			
	8/1/15			Beginning Balance			
	9/1/15			Beginning Balance			
	10/1/15			Beginning Balance			
	11/1/15			Beginning Balance			
	12/1/15			Beginning Balance			
	1/1/16			Beginning Balance			
	2/1/16			Beginning Balance			
	3/1/16			Beginning Balance			
	4/1/16			Beginning Balance			
	5/1/16			Beginning Balance			
	6/1/16			Beginning Balance			
	6/30/16	Adj. 19	GE	To book refinancing	20,981.25		
				Current Period Chan	20,981.25		20,981.25
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>20,981.25</b>
1800 Deferred Outflow	7/1/15			Beginning Balance			100,190.00
	8/1/15			Beginning Balance			100,190.00
	9/1/15			Beginning Balance			100,190.00
	10/1/15			Beginning Balance			100,190.00
	11/1/15			Beginning Balance			100,190.00
	12/1/15			Beginning Balance			100,190.00
	1/1/16			Beginning Balance			100,190.00

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	2/1/16			Beginning Balance			100,190.00
	3/1/16			Beginning Balance			100,190.00
	4/1/16			Beginning Balance			100,190.00
	5/1/16			Beginning Balance			100,190.00
	6/1/16			Beginning Balance			100,190.00
	6/30/16	Adj. 10	GE	To record 2015 pensi		100,190.00	
	6/30/16	Adj. 11	GE	To reclass CY pensi	103,816.00		
				Current Period Chan	103,816.00	100,190.00	3,626.00
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>103,816.00</b>
1850 Deferred Outflow	7/1/15			Beginning Balance			
	8/1/15			Beginning Balance			
	9/1/15			Beginning Balance			
	10/1/15			Beginning Balance			
	11/1/15			Beginning Balance			
	12/1/15			Beginning Balance			
	1/1/16			Beginning Balance			
	2/1/16			Beginning Balance			
	3/1/16			Beginning Balance			
	4/1/16			Beginning Balance			
	5/1/16			Beginning Balance			
	6/1/16			Beginning Balance			
	6/30/16	Adj. 12	GE	To recoard CY pensi	187,637.00		
				Current Period Chan	187,637.00		187,637.00
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>187,637.00</b>
2110 Sales Tax Collect	7/1/15			Beginning Balance			-1,237.95
	7/14/15	4766	CD	KY. STATE TREASU	1,237.95		
	7/31/15	Rev. Fd. - R	GE			1,429.40	
				Current Period Chan	1,237.95	1,429.40	-191.45
	8/1/15			Beginning Balance			-1,429.40
	8/10/15	4838	CD	KY. STATE TREASU	1,405.46		
	8/31/15	Cash Recei	GE			1,284.32	
				Current Period Chan	1,405.46	1,284.32	121.14
	9/1/15			Beginning Balance			-1,308.26
	9/11/15	4958	CD	KY. STATE TREASU	1,262.56		
	9/30/15	Rev. Receipt	GE			1,387.59	
				Current Period Chan	1,262.56	1,387.59	-125.03
	10/1/15			Beginning Balance			-1,433.29
	10/9/15	5046	CD	KY. STATE TREASU	1,364.27		
	10/30/15	Rev. Fd. - R	GE			1,279.52	
				Current Period Chan	1,364.27	1,279.52	84.75
	11/1/15			Beginning Balance			-1,348.54
	11/6/15	5128	CD	KY. STATE TREASU	1,257.82		
	11/30/15	Cash Recei	GE			1,219.23	
				Current Period Chan	1,257.82	1,219.23	38.59
	12/1/15			Beginning Balance			-1,309.95
	12/9/15	5212	CD	KY. STATE TREASU	1,198.44		
	12/31/15	Cash Recei	GE			1,404.60	
				Current Period Chan	1,198.44	1,404.60	-206.16
	1/1/16			Beginning Balance			-1,516.11
	1/11/16	5316	CD	KY. STATE TREASU	1,381.03		
	1/29/16	Rev. Fd. - R	GE			1,129.08	
				Current Period Chan	1,381.03	1,129.08	251.95
	2/1/16			Beginning Balance			-1,264.16
	2/9/16	5407	CD	KY. STATE TREASU	1,109.64		
	2/29/16	Rev. Fd. - R	GE			1,533.74	
				Current Period Chan	1,109.64	1,533.74	-424.10
	3/1/16			Beginning Balance			-1,688.26
	3/11/16	5521	CD	KY. STATE TREASU	1,508.23		

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	3/31/16	Rev. Fd - R	GE			1,303.95	
				Current Period Chan	1,508.23	1,303.95	204.28
	4/1/16			Beginning Balance			-1,483.98
	4/12/16	5634	CD	KY. STATE TREASU	1,281.90		
	4/29/16	Rev. Receipt	GE			1,279.37	
				Current Period Chan	1,281.90	1,279.37	2.53
	5/1/16			Beginning Balance			-1,481.45
	5/5/16	5689	CD	KY. STATE TREASU	1,257.68		
	5/31/16	Cash Rec.	GE			1,310.82	
				Current Period Chan	1,257.68	1,310.82	-53.14
	6/1/16			Beginning Balance			-1,534.59
	6/8/16	5795	CD	KY. STATE TREASU	1,288.66		
	6/30/16	Rev. Cash	GE			1,349.94	
	6/30/16	Adj. 3	GE	To adjust to actual p	268.68		
				Current Period Chan	1,557.34	1,349.94	207.40
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-1,327.19</b>
2112 Meter Deposits-C	7/1/15			Beginning Balance			-146,414.12
	7/31/15	Rev. Fd. - R	GE			3,100.00	
	7/31/15	Rev. Fd. - D	GE		1,655.00		
				Current Period Chan	1,655.00	3,100.00	-1,445.00
	8/1/15			Beginning Balance			-147,859.12
	8/31/15	Cash Recei	GE			1,750.00	
	8/31/15	Disburseme	GE		3,371.03		
				Current Period Chan	3,371.03	1,750.00	1,621.03
	9/1/15			Beginning Balance			-146,238.09
	9/30/15	Rev. Receipt	GE			2,250.00	
	9/30/15	Rev. Disb.	GE		1,238.50		
				Current Period Chan	1,238.50	2,250.00	-1,011.50
	10/1/15			Beginning Balance			-147,249.59
	10/30/15	Rev. Fd. - D	GE		2,903.50		
	10/30/15	Rev. Fd. - R	GE			3,350.00	
				Current Period Chan	2,903.50	3,350.00	-446.50
	11/1/15			Beginning Balance			-147,696.09
	11/30/15	Cash Recei	GE			2,500.00	
	11/30/15	Cash Disb.	GE		705.00		
				Current Period Chan	705.00	2,500.00	-1,795.00
	12/1/15			Beginning Balance			-149,491.09
	12/31/15	REv. Fd. - D	GE		1,756.42		
	12/31/15	Cash Recei	GE			600.00	
				Current Period Chan	1,756.42	600.00	1,156.42
	1/1/16			Beginning Balance			-148,334.67
	1/29/16	Rev. Disb.	GE		2,012.00		
	1/29/16	Rev. Fd. - R	GE			3,750.00	
				Current Period Chan	2,012.00	3,750.00	-1,738.00
	2/1/16			Beginning Balance			-150,072.67
	2/29/16	Rev. Disb.	GE		2,753.50		
	2/29/16	Rev. Fd. - R	GE			2,050.00	
				Current Period Chan	2,753.50	2,050.00	703.50
	3/1/16			Beginning Balance			-149,369.17
	3/31/16	Rev. Fd. - D	GE		1,360.00		
	3/31/16	Rev. Fd - R	GE			750.00	
				Current Period Chan	1,360.00	750.00	610.00
	4/1/16			Beginning Balance			-148,759.17
	4/29/16	Disburseme	GE		2,921.68		
	4/29/16	Rev. Receipt	GE			3,300.00	
				Current Period Chan	2,921.68	3,300.00	-378.32
	5/1/16			Beginning Balance			-149,137.49
	5/31/16	Rev. Disb.	GE		1,790.00		
	5/31/16	Cash Rec.	GE			2,650.00	
				Current Period Chan	1,790.00	2,650.00	-860.00

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	6/1/16			Beginning Balance			-149,997.49
	6/30/16	Rev. Cash	GE			3,200.00	
	6/30/16	Rev. Fd. - D	GE		2,692.50		
				Current Period Chan	2,692.50	3,200.00	-507.50
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-150,504.99</b>
2200 Accounts Payabl	7/1/15			Beginning Balance			-96,343.39
	8/1/15			Beginning Balance			-96,343.39
	9/1/15			Beginning Balance			-96,343.39
	10/1/15			Beginning Balance			-96,343.39
	11/1/15			Beginning Balance			-96,343.39
	12/1/15			Beginning Balance			-96,343.39
	1/1/16			Beginning Balance			-96,343.39
	2/1/16			Beginning Balance			-96,343.39
	3/1/16			Beginning Balance			-96,343.39
	4/1/16			Beginning Balance			-96,343.39
	5/1/16			Beginning Balance			-96,343.39
	6/1/16			Beginning Balance			-96,343.39
	6/30/16	Adj. 1	GE	To reverse PY AP	96,343.39		
	6/30/16	Adj. 14	GE	To record AP per 7-2		85,572.78	
				Current Period Chan	96,343.39	85,572.78	10,770.61
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-85,572.78</b>
2201 FICA W/H Tax P	7/1/15			Beginning Balance			
	7/13/15	Payroll Fun	GE			2,210.45	
	7/14/15		CD	PAYROLL TAXES -	2,210.45		
	7/27/15		CD	PAYROLL TAXES -	2,328.19		
	7/27/15	Payroll Fun	GE			2,328.19	
				Current Period Chan	4,538.64	4,538.64	
	8/1/15			Beginning Balance			
	8/10/15	Payroll Fun	GE			2,249.65	
	8/11/15		CD	PAYROLL TAXES -	2,249.65		
	8/24/15	Payroll Fun	GE			2,161.49	
	8/25/15		CD	PAYROLL TAXES -	2,161.49		
				Current Period Chan	4,411.14	4,411.14	
	9/1/15			Beginning Balance			
	9/7/15	Payroll Fun	GE			2,213.60	
	9/9/15		CD	PAYROLL TAXES -	2,213.60		
	9/21/15	Payroll Fun	GE			2,355.49	
	9/22/15		CD	PAYROLL TAXES -	2,355.49		
				Current Period Chan	4,569.09	4,569.09	
	10/1/15			Beginning Balance			
	10/5/15		CD	PAYROLL TAXES -	2,169.37		
	10/5/15	Payroll Fun	GE			2,169.37	
	10/19/15	Payroll Fun	GE			2,145.99	
	10/20/15		CD	PAYROLL TAXES -	2,145.99		
				Current Period Chan	4,315.36	4,315.36	
	11/1/15			Beginning Balance			
	11/2/15	Payroll Fun	GE			2,172.30	
	11/3/15		CD	PAYROLL TAXES -	2,172.30		
	11/16/15	Payroll Fun	GE			2,249.41	
	11/17/15		CD	PAYROLL TAXES -	2,249.41		
	11/30/15	Payroll Fun	GE			2,390.91	
				Current Period Chan	4,421.71	6,812.62	-2,390.91
	12/1/15			Beginning Balance			-2,390.91
	12/1/15		CD	PAYROLL TAXES -	2,390.91		
	12/14/15	Payroll Fun	GE			2,282.41	
	12/16/15		CD	PAYROLL TAXES -	2,282.41		
	12/28/15	Payroll Fun	GE			2,220.56	
	12/29/15		CD	PAYROLL TAXES -	2,220.56		

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				Current Period Chan	6,893.88	4,502.97	2,390.91
	1/1/16			Beginning Balance			
	1/11/16	Payroll Fun	GE			2,278.84	
	1/13/16		CD	PAYROLL TAXES -	2,278.84		
	1/18/16	Payroll Fun	GE			2,323.94	
	1/26/16		CD	PAYROLL TAXES -	2,323.94		
				Current Period Chan	4,602.78	4,602.78	
	2/1/16			Beginning Balance			
	2/8/16	Payroll Fun	GE			2,180.93	
	2/9/16		CD	PAYROLL TAXES -	2,180.93		
	2/22/16		CD	PAYROLL TAXES -	2,186.39		
	2/22/16	Payroll fund	GE			2,186.39	
				Current Period Chan	4,367.32	4,367.32	
	3/1/16			Beginning Balance			
	3/7/16	PAYROLL f	GE			2,281.11	
	3/8/16		CD	PAYROLL TAXES -	2,281.11		
	3/21/16	Payroll Fun	GE			2,280.84	
	3/23/16		CD	PAYROLL TAXES -	2,280.84		
				Current Period Chan	4,561.95	4,561.95	
	4/1/16			Beginning Balance			
	4/4/16	Payroll fund	GE			2,171.26	
	4/5/16		CD	PAYROLL TAXES -	2,171.26		
	4/18/16	Payroll Fun	GE			2,203.49	
	4/19/16		CD	PAYROLL TAXES -	2,203.49		
				Current Period Chan	4,374.75	4,374.75	
	5/1/16			Beginning Balance			
	5/2/16	Payroll Fun	GE			2,381.34	
	5/2/16		CD	PAYROLL TAXES -	2,381.34		
	5/16/16	Payroll	GE			2,292.30	
	5/17/16		CD	PAYROLL TAXES -	2,292.30		
	5/30/16	Payroll	GE			2,278.09	
				Current Period Chan	4,673.64	6,951.73	-2,278.09
	6/1/16			Beginning Balance			-2,278.09
	6/1/16		CD	PAYROLL TAXES -	2,278.09		
	6/13/16	Payroll Fun	GE			2,289.18	
	6/14/16		CD	PAYROLL TAXES -	2,289.18		
	6/27/16	Payroll Fun	GE			2,267.95	
	6/28/16		CD	PAYROLL TAXES -	2,267.95		
				Current Period Chan	6,835.22	4,557.13	2,278.09
	<b>6/30/16</b>			<b>Ending Balance</b>			
2202 Federal W/H Tx	7/1/15			Beginning Balance			
	7/13/15	Payroll Fun	GE			3,205.58	
	7/14/15		CD	PAYROLL TAXES -	3,205.58		
	7/27/15		CD	PAYROLL TAXES -	3,355.92		
	7/27/15	Payroll Fun	GE			3,355.92	
				Current Period Chan	6,561.50	6,561.50	
	8/1/15			Beginning Balance			
	8/10/15	Payroll Fun	GE			3,231.63	
	8/11/15		CD	PAYROLL TAXES -	3,231.63		
	8/24/15	Payroll Fun	GE			3,063.11	
	8/25/15		CD	PAYROLL TAXES -	3,063.11		
				Current Period Chan	6,294.74	6,294.74	
	9/1/15			Beginning Balance			
	9/7/15	Payroll Fun	GE			3,188.15	
	9/9/15		CD	PAYROLL TAXES -	3,188.15		
	9/21/15	Payroll Fun	GE			3,429.07	
	9/22/15		CD	PAYROLL TAXES -	3,429.07		
				Current Period Chan	6,617.22	6,617.22	
	10/1/15			Beginning Balance			
	10/5/15		CD	PAYROLL TAXES -	3,072.75		



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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	10/5/15	Payroll Fun	GE			3,072.75	
	10/19/15	Payroll Fun	GE			3,026.37	
	10/20/15		CD	PAYROLL TAXES -	3,026.37		
				Current Period Chan	6,099.12	6,099.12	
				Beginning Balance			
	11/1/15						
	11/2/15	Payroll Fun	GE			3,081.38	
	11/3/15		CD	PAYROLL TAXES -	3,081.38		
	11/16/15	Payroll Fun	GE			3,252.89	
	11/17/15		CD	PAYROLL TAXES -	3,252.89		
	11/30/15	Payroll Fun	GE			3,525.61	
				Current Period Chan	6,334.27	9,859.88	-3,525.61
				Beginning Balance			-3,525.61
	12/1/15		CD	PAYROLL TAXES -	3,525.61		
	12/14/15	Payroll Fun	GE			3,261.73	
	12/16/15		CD	PAYROLL TAXES -	3,261.73		
	12/28/15	Payroll Fun	GE			3,182.30	
	12/29/15		CD	PAYROLL TAXES -	3,182.30		
				Current Period Chan	9,969.64	6,444.03	3,525.61
				Beginning Balance			
	1/1/16						
	1/11/16	Payroll Fun	GE			3,317.80	
	1/13/16		CD	PAYROLL TAXES -	3,317.80		
	1/18/16	Payroll Fun	GE			3,402.64	
	1/26/16		CD	PAYROLL TAXES -	3,402.64		
				Current Period Chan	6,720.44	6,720.44	
				Beginning Balance			
	2/1/16						
	2/8/16	Payroll Fun	GE			3,092.98	
	2/9/16		CD	PAYROLL TAXES -	3,092.98		
	2/22/16		CD	PAYROLL TAXES -	3,106.62		
	2/22/16	Payroll fund	GE			3,106.62	
				Current Period Chan	6,199.60	6,199.60	
				Beginning Balance			
	3/1/16						
	3/7/16	PAYROLL f	GE			3,266.02	
	3/8/16		CD	PAYROLL TAXES -	3,266.02		
	3/21/16	Payroll Fun	GE			3,263.49	
	3/23/16		CD	PAYROLL TAXES -	3,263.49		
				Current Period Chan	6,529.51	6,529.51	
				Beginning Balance			
	4/1/16						
	4/4/16	Payroll fund	GE			3,079.67	
	4/5/16		CD	PAYROLL TAXES -	3,079.67		
	4/18/16	Payroll Fun	GE			3,133.69	
	4/19/16		CD	PAYROLL TAXES -	3,133.69		
				Current Period Chan	6,213.36	6,213.36	
				Beginning Balance			
	5/1/16						
	5/2/16	Payroll Fun	GE			3,463.19	
	5/2/16		CD	PAYROLL TAXES -	3,463.19		
	5/16/16	Payroll	GE			3,321.40	
	5/17/16		CD	PAYROLL TAXES -	3,321.40		
	5/30/16	Payroll	GE			3,338.64	
				Current Period Chan	6,784.59	10,123.23	-3,338.64
				Beginning Balance			-3,338.64
	6/1/16		CD	PAYROLL TAXES -	3,338.64		
	6/13/16	Payroll Fun	GE			3,319.14	
	6/14/16		CD	PAYROLL TAXES -	3,319.14		
	6/27/16	Payroll Fun	GE			3,249.02	
	6/28/16		CD	PAYROLL TAXES -	3,249.02		
				Current Period Chan	9,906.80	6,568.16	3,338.64
	<b>6/30/16</b>			<b>Ending Balance</b>			
2203	7/1/15			Beginning Balance			-3,846.46
Kentucky W/H Tx	7/1/15		CD	KY. STATE TREASU	3,846.46		
	7/13/15	Payroll Fun	GE			1,439.76	

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	7/27/15	Payroll Fun	GE			1,527.74	
				Current Period Chan	3,846.46	2,967.50	878.96
	8/1/15			Beginning Balance			-2,967.50
	8/3/15		CD	KY. STATE TREASU	2,967.50		
	8/10/15	Payroll Fun	GE			1,468.93	
	8/24/15	Payroll Fun	GE			1,401.01	
				Current Period Chan	2,967.50	2,869.94	97.56
	9/1/15			Beginning Balance			-2,869.94
	9/1/15		CD	KY. STATE TREASU	2,869.94		
	9/7/15	Payroll Fun	GE			1,440.64	
	9/21/15	Payroll Fun	GE			1,548.79	
				Current Period Chan	2,869.94	2,989.43	-119.49
	10/1/15			Beginning Balance			-2,989.43
	10/1/15		CD	KY. STATE TREASU	2,989.43		
	10/5/15	Payroll Fun	GE			1,408.00	
	10/19/15	Payroll Fun	GE			1,389.49	
				Current Period Chan	2,989.43	2,797.49	191.94
	11/1/15			Beginning Balance			-2,797.49
	11/2/15	Payroll Fun	GE			1,408.54	
	11/3/15		CD	KY. STATE TREASU	2,797.49		
	11/16/15	Payroll Fun	GE			1,468.13	
	11/30/15	Payroll Fun	GE			1,576.28	
				Current Period Chan	2,797.49	4,452.95	-1,655.46
	12/1/15			Beginning Balance			-4,452.95
	12/1/15		CD	KY. STATE TREASU	4,452.95		
	12/14/15	Payroll Fun	GE			1,493.36	
	12/28/15	Payroll Fun	GE			1,446.03	
				Current Period Chan	4,452.95	2,939.39	1,513.56
	1/1/16			Beginning Balance			-2,939.39
	1/5/16		CD	KY. STATE TREASU	2,939.39		
	1/11/16	Payroll Fun	GE			1,489.32	
	1/18/16	Payroll Fun	GE			1,524.30	
				Current Period Chan	2,939.39	3,013.62	-74.23
	2/1/16			Beginning Balance			-3,013.62
	2/1/16		CD	KY. STATE TREASU	3,013.62		
	2/8/16	Payroll Fun	GE			1,416.02	
	2/22/16	Payroll fund	GE			1,417.86	
				Current Period Chan	3,013.62	2,833.88	179.74
	3/1/16			Beginning Balance			-2,833.88
	3/1/16		CD	KY. STATE TREASU	2,833.88		
	3/7/16	PAYROLL f	GE			1,492.92	
	3/21/16	Payroll Fun	GE			1,490.46	
				Current Period Chan	2,833.88	2,983.38	-149.50
	4/1/16			Beginning Balance			-2,983.38
	4/1/16		CD	KY. STATE TREASU	2,983.38		
	4/4/16	Payroll fund	GE			1,408.60	
	4/18/16	Payroll Fun	GE			1,433.18	
				Current Period Chan	2,983.38	2,841.78	141.60
	5/1/16			Beginning Balance			-2,841.78
	5/2/16	Payroll Fun	GE			1,568.83	
	5/2/16		CD	KY. STATE TREASU	2,841.78		
	5/16/16	Payroll	GE			1,501.01	
	5/30/16	Payroll	GE			1,487.98	
				Current Period Chan	2,841.78	4,557.82	-1,716.04
	6/1/16			Beginning Balance			-4,557.82
	6/1/16		CD	KY. STATE TREASU	4,557.82		
	6/13/16	Payroll Fun	GE			1,498.49	
	6/27/16	Payroll Fun	GE			1,482.82	
				Current Period Chan	4,557.82	2,981.31	1,576.51
	6/30/16			<b>Ending Balance</b>			<b>-2,981.31</b>

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2204	7/1/15			Beginning Balance			-1,398.46
Employee Ins. W	7/13/15	Payroll Fun	GE			1,010.26	
	7/27/15	Payroll Fun	GE			1,010.26	
				Current Period Chan		2,020.52	-2,020.52
	8/1/15			Beginning Balance			-3,418.98
	8/10/15	Payroll Fun	GE			1,010.26	
	8/24/15	Payroll Fun	GE			1,010.26	
				Current Period Chan		2,020.52	-2,020.52
	9/1/15			Beginning Balance			-5,439.50
	9/7/15	Payroll Fun	GE			1,010.26	
	9/21/15	Payroll Fun	GE			1,010.26	
				Current Period Chan		2,020.52	-2,020.52
	10/1/15			Beginning Balance			-7,460.02
	10/5/15	Payroll Fun	GE			1,021.84	
	10/19/15	Payroll Fun	GE			1,021.84	
				Current Period Chan		2,043.68	-2,043.68
	11/1/15			Beginning Balance			-9,503.70
	11/2/15	Payroll Fun	GE			1,024.38	
	11/16/15	Payroll Fun	GE			1,024.38	
				Current Period Chan		2,048.76	-2,048.76
	12/1/15			Beginning Balance			-11,552.46
	12/14/15	Payroll Fun	GE			1,042.17	
	12/28/15	Payroll Fun	GE			1,042.17	
				Current Period Chan		2,084.34	-2,084.34
	1/1/16			Beginning Balance			-13,636.80
	1/11/16	Payroll Fun	GE			1,042.17	
	1/18/16	Payroll Fun	GE			1,042.17	
				Current Period Chan		2,084.34	-2,084.34
	2/1/16			Beginning Balance			-15,721.14
	2/8/16	Payroll Fun	GE			1,042.17	
	2/22/16	Payroll fund	GE			1,068.03	
				Current Period Chan		2,110.20	-2,110.20
	3/1/16			Beginning Balance			-17,831.34
	3/7/16	PAYROLL f	GE			1,093.18	
	3/21/16	Payroll Fun	GE			1,093.18	
				Current Period Chan		2,186.36	-2,186.36
	4/1/16			Beginning Balance			-20,017.70
	4/4/16	Payroll fund	GE			1,093.18	
	4/18/16	Payroll Fun	GE			1,093.18	
				Current Period Chan		2,186.36	-2,186.36
	5/1/16			Beginning Balance			-22,204.06
	5/2/16	Payroll Fun	GE			1,093.18	
	5/16/16	Payroll	GE			1,093.18	
				Current Period Chan		2,186.36	-2,186.36
	6/1/16			Beginning Balance			-24,390.42
	6/13/16	Payroll Fun	GE			1,093.18	
	6/27/16	Payroll Fun	GE			1,093.18	
	6/30/16	Adj. 8	GE	tO ADJSUT TO ACT	24,390.42		
				Current Period Chan	24,390.42	2,186.36	22,204.06
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-2,186.36</b>
2205	7/1/15			Beginning Balance			-471.87
Accrued Payroll	8/1/15			Beginning Balance			-471.87
	9/1/15			Beginning Balance			-471.87
	10/1/15			Beginning Balance			-471.87
	11/1/15			Beginning Balance			-471.87
	12/1/15			Beginning Balance			-471.87
	1/1/16			Beginning Balance			-471.87
	2/1/16			Beginning Balance			-471.87
	3/1/16			Beginning Balance			-471.87
	4/1/16			Beginning Balance			-471.87

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	5/1/16			Beginning Balance			-471.87
	6/1/16			Beginning Balance			-471.87
	6/30/16	Adj. 9	GE	TO ADJUST PER 8- Current Period Chan		518.79	-518.79
	6/30/16			Ending Balance		518.79	-990.66
2206 Retirement Fd.-E	7/1/15			Beginning Balance			-4,394.89
	7/1/15	4714	CD	KENTUCKY RETIRE	4,394.89		
	7/13/15	Payroll Fun	GE			1,696.89	
	7/27/15	Payroll Fun	GE			1,787.74	
				Current Period Chan	4,394.89	3,484.63	910.26
	8/1/15			Beginning Balance			-3,484.63
	8/3/15	4826	CD	KENTUCKY RETIRE	3,484.63		
	8/10/15	Payroll Fun	GE			1,731.56	
	8/24/15	Payroll Fun	GE			1,667.59	
				Current Period Chan	3,484.63	3,399.15	85.48
	9/1/15			Beginning Balance			-3,399.15
	9/1/15	4929	CD	KENTUCKY RETIRE	3,399.15		
	9/7/15	Payroll Fun	GE			1,707.43	
	9/21/15	Payroll Fun	GE			1,818.44	
				Current Period Chan	3,399.15	3,525.87	-126.72
	10/1/15			Beginning Balance			-3,525.87
	10/1/15	5018	CD	KENTUCKY RETIRE	3,525.87		
	10/5/15	Payroll Fun	GE			1,674.69	
	10/19/15	Payroll Fun	GE			1,659.11	
				Current Period Chan	3,525.87	3,333.80	192.07
	11/1/15			Beginning Balance			-3,333.80
	11/2/15	Payroll Fun	GE			1,676.71	
	11/2/15	5117	CD	KENTUCKY RETIRE	3,333.80		
	11/16/15	Payroll Fun	GE			1,742.89	
	11/30/15	Payroll Fun	GE			1,792.34	
				Current Period Chan	3,333.80	5,211.94	-1,878.14
	12/1/15			Beginning Balance			-5,211.94
	12/1/15	5196	CD	KENTUCKY RETIRE	5,211.94		
	12/14/15	Payroll Fun	GE			1,758.81	
	12/28/15	Payroll Fun	GE			1,719.40	
				Current Period Chan	5,211.94	3,478.21	1,733.73
	1/1/16			Beginning Balance			-3,478.21
	1/5/16	5294	CD	KENTUCKY RETIRE	3,478.21		
	1/11/16	Payroll Fun	GE			1,762.01	
	1/18/16	Payroll Fun	GE			1,799.43	
				Current Period Chan	3,478.21	3,561.44	-83.23
	2/1/16			Beginning Balance			-3,561.44
	2/1/16	5381	CD	KENTUCKY RETIRE	3,561.44		
	2/8/16	Payroll Fun	GE			1,685.51	
	2/22/16	Payroll fund	GE			1,691.61	
				Current Period Chan	3,561.44	3,377.12	184.32
	3/1/16			Beginning Balance			-3,377.12
	3/1/16	5484	CD	KENTUCKY RETIRE	3,377.12		
	3/7/16	PAYROLL f	GE			1,758.92	
	3/21/16	Payroll Fun	GE			1,763.37	
				Current Period Chan	3,377.12	3,522.29	-145.17
	4/1/16			Beginning Balance			-3,522.29
	4/1/16	5590	CD	KENTUCKY RETIRE	3,522.29		
	4/4/16	Payroll fund	GE			1,683.23	
	4/18/16	Payroll Fun	GE			1,705.50	
				Current Period Chan	3,522.29	3,388.73	133.56
	5/1/16			Beginning Balance			-3,388.73
	5/2/16	Payroll Fun	GE			1,831.68	
	5/2/16	5679	CD	KENTUCKY RETIRE	3,388.73		
	5/16/16	Payroll	GE			1,775.84	

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	5/30/16	Payroll	GE			1,699.87	
				Current Period Chan	3,388.73	5,307.39	-1,918.66
	6/1/16			Beginning Balance			-5,307.39
	6/1/16	5769	CD	KENTUCKY RETIRE	5,307.39		
	6/13/16	Payroll Fun	GE			1,776.40	
	6/27/16	Payroll Fun	GE			1,752.38	
				Current Period Chan	5,307.39	3,528.78	1,778.61
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-3,528.78</b>
2207 Central City Con	7/1/15			Beginning Balance			-32.00
	7/8/15	4726	CD	CENTRAL CITY CO	36.00		
	7/13/15	Payroll Fun	GE			18.00	
	7/27/15	Payroll Fun	GE			18.00	
				Current Period Chan	36.00	36.00	
	8/1/15			Beginning Balance			-32.00
	8/10/15	Payroll Fun	GE			18.00	
	8/11/15	4856	CD	CENTRAL CITY CO	36.00		
	8/24/15	Payroll Fun	GE			18.00	
				Current Period Chan	36.00	36.00	
	9/1/15			Beginning Balance			-32.00
	9/7/15	Payroll Fun	GE			18.00	
	9/9/15	4937	CD	CENTRAL CITY CO	36.00		
	9/21/15	Payroll Fun	GE			18.00	
				Current Period Chan	36.00	36.00	
	10/1/15			Beginning Balance			-32.00
	10/5/15	Payroll Fun	GE			18.00	
	10/19/15	Payroll Fun	GE			18.00	
				Current Period Chan	18.00	18.00	
	11/1/15			Beginning Balance			-32.00
	12/1/15			Beginning Balance			-32.00
	1/1/16			Beginning Balance			-32.00
	2/1/16			Beginning Balance			-32.00
	3/1/16			Beginning Balance			-32.00
	4/1/16			Beginning Balance			-32.00
	5/1/16			Beginning Balance			-32.00
	6/1/16			Beginning Balance			-32.00
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-32.00</b>
2212 Empl. Pd. - Visio	7/1/15			Beginning Balance			
	7/2/15	4716	CD	VISION CARE DIRE	18.54		
				Current Period Chan	18.54		18.54
	8/1/15			Beginning Balance			18.54
	8/1/15	4825	CD	VISION CARE DIRE	18.54		
				Current Period Chan	18.54		18.54
	9/1/15			Beginning Balance			37.08
	9/1/15	4930	CD	VISION CARE DIRE	18.54		
				Current Period Chan	18.54		18.54
	10/1/15			Beginning Balance			55.62
	10/14/15	5059	CD	VISION CARE DIRE	18.54		
				Current Period Chan	18.54		18.54
	11/1/15			Beginning Balance			74.16
	11/5/15	5119	CD	VISION CARE DIRE	18.54		
				Current Period Chan	18.54		18.54
	12/1/15			Beginning Balance			92.70
	12/3/15	5201	CD	VISION CARE DIRE	18.54		
				Current Period Chan	18.54		18.54
	1/1/16			Beginning Balance			111.24
	1/19/16	5349	CD	VISION CARE DIRE	18.54		
				Current Period Chan	18.54		18.54
	2/1/16			Beginning Balance			129.78

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	2/5/16	5405	CD	VISION CARE DIRE Current Period Chan	18.54 18.54		18.54
	3/1/16			Beginning Balance			148.32
	3/2/16	5485	CD	VISION CARE DIRE	68.84		
	3/15/16	5523	CD	VISION CARE DIRE Current Period Chan	50.30 119.14		119.14
	4/1/16			Beginning Balance			267.46
	5/1/16			Beginning Balance			267.46
	5/11/16	5715	CD	VISION CARE DIRE Current Period Chan	88.32 88.32		88.32
	6/1/16			Beginning Balance			355.78
	6/8/16	5794	CD	VISION CARE DIRE	44.16		
	6/30/16	Adj. 8	GE	tO ADJSUT TO ACT Current Period Chan	44.16	399.94 399.94	-355.78
	<b>6/30/16</b>			<b>Ending Balance</b>			
2214 Personal Debt	7/1/15			Beginning Balance			
	7/13/15	Payroll Fun	GE			57.70	
	7/14/15	4761	CD	LOGAN, MORTON &	57.70		
	7/27/15	Payroll Fun	GE			57.70	
	7/28/15	4801	CD	LOGAN, MORTON & Current Period Chan	57.70 115.40	115.40	
	8/1/15			Beginning Balance			
	8/10/15	Payroll Fun	GE			57.70	
	8/14/15	4865	CD	LOGAN, MORTON &	57.70		
	8/24/15	Payroll Fun	GE			57.70	
	8/25/15	4889	CD	LOGAN, MORTON & Current Period Chan	57.70 115.40	115.40	
	9/1/15			Beginning Balance			
	9/7/15	Payroll Fun	GE			57.70	
	9/10/15	4954	CD	LOGAN, MORTON &	57.70		
	9/21/15	Payroll Fun	GE			57.70	
	9/21/15	4992	CD	LOGAN, MORTON & Current Period Chan	57.70 115.40	115.40	
	10/1/15			Beginning Balance			
	10/5/15	Payroll Fun	GE			57.70	
	10/5/15	5020	CD	LOGAN, MORTON &	57.70		
	10/19/15	Payroll Fun	GE			57.70	
	10/19/15	5080	CD	LOGAN, MORTON & Current Period Chan	57.70 115.40	115.40	
	11/1/15			Beginning Balance			
	11/2/15	Payroll Fun	GE			57.70	
	11/3/15	5118	CD	LOGAN SEPTIC SE	57.70		
	11/5/15	5118V	CD	LOGAN SEPTIC SE		57.70	
	11/5/15	5120	CD	LOGAN, MORTON &	57.70		
	11/16/15	5158	CD	LOGAN, MORTON &	57.70		
	11/16/15	Payroll Fun	GE			57.70	
	11/30/15	Payroll Fun	GE			57.70	
				Current Period Chan	173.10	230.80	-57.70
	12/1/15			Beginning Balance			-57.70
	12/3/15	5205	CD	LOGAN, MORTON &	57.70		
	12/14/15	Payroll Fun	GE			57.70	
	12/15/15	5245	CD	LOGAN, MORTON &	57.70		
	12/28/15	Payroll Fun	GE			57.70	
	12/29/15	5272	CD	LOGAN, MORTON & Current Period Chan	57.70 173.10	115.40	57.70
	1/1/16			Beginning Balance			
	1/7/16	5296	CD	US DEPT OF EDUC	121.26		
	1/11/16	5317	CD	LOGAN, MORTON &	57.70		
	1/11/16	Payroll Fun	GE			178.96	
	1/18/16	Payroll Fun	GE			178.96	

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	1/22/16	5352	CD	US DEPT OF EDUC	121.26		
	1/26/16	5353	CD	LOGAN, MORTON & Current Period Chan	57.70 357.92	357.92	
	2/1/16			Beginning Balance			
	2/4/16	5383	CD	US DEPT OF EDUC	106.73		
	2/4/16	5384	CD	LOGAN, MORTON &	57.70		
	2/8/16	Payroll Fun	GE			164.43	
	2/18/16	5445	CD	US DEPT OF EDUC	114.97		
	2/18/16	5446	CD	LOGAN, MORTON &	57.70		
	2/22/16	Payroll fund	GE			172.67	
				Current Period Chan	337.10	337.10	
	3/1/16			Beginning Balance			
	3/4/16	5491	CD	US DEPT OF EDUC	106.73		
	3/4/16	5492	CD	LOGAN, MORTON &	57.70		
	3/7/16	PAYROLL f	GE			164.43	
	3/17/16	5548	CD	US DEPT OF EDUC	106.73		
	3/17/16	5549	CD	LOGAN, MORTON &	57.70		
	3/21/16	Payroll Fun	GE			164.43	
				Current Period Chan	328.86	328.86	
	4/1/16			Beginning Balance			
	4/1/16	5586	CD	US DEPT OF EDUC	106.73		
	4/1/16	5591	CD	LOGAN, MORTON &	57.70		
	4/4/16	Payroll fund	GE			164.43	
	4/18/16	Payroll Fun	GE			164.43	
	4/18/16	5643	CD	US DEPT OF EDUC	106.73		
	4/19/16	5644	CD	LOGAN, MORTON & Current Period Chan	57.70 328.86	328.86	
	5/1/16			Beginning Balance			
	5/2/16	Payroll Fun	GE			57.70	
	5/2/16	5680	CD	LOGAN, MORTON &	57.70		
	5/16/16	5723	CD	LOGAN, MORTON &	57.70		
	5/16/16	Payroll	GE			57.70	
	5/30/16	Payroll	GE			57.70	
	5/31/16	5739	CD	LOGAN, MORTON & Current Period Chan	57.70 173.10	173.10	
	6/1/16			Beginning Balance			
	6/13/16	Payroll Fun	GE			57.70	
	6/14/16	5798	CD	LOGAN, MORTON &	57.70		
	6/27/16	Payroll Fun	GE			57.70	
	6/27/16	5832	CD	LOGAN, MORTON & Current Period Chan	57.70 115.40	115.40	
	<b>6/30/16</b>			<b>Ending Balance</b>			
2238 Accrued Payroll	7/1/15			Beginning Balance			-9,029.16
	8/1/15			Beginning Balance			-9,029.16
	9/1/15			Beginning Balance			-9,029.16
	10/1/15			Beginning Balance			-9,029.16
	11/1/15			Beginning Balance			-9,029.16
	12/1/15			Beginning Balance			-9,029.16
	1/1/16			Beginning Balance			-9,029.16
	2/1/16			Beginning Balance			-9,029.16
	3/1/16			Beginning Balance			-9,029.16
	4/1/16			Beginning Balance			-9,029.16
	5/1/16			Beginning Balance			-9,029.16
	6/1/16			Beginning Balance			-9,029.16
	6/30/16	Adj. 7	GE	TO ACCRUE WAGE		5,158.43	
				Current Period Chan		5,158.43	
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-14,187.59</b>
2451	7/1/15			Beginning Balance			-14,670.44

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CERS Accrued E	8/1/15			Beginning Balance			-14,670.44
	9/1/15			Beginning Balance			-14,670.44
	10/1/15			Beginning Balance			-14,670.44
	11/1/15			Beginning Balance			-14,670.44
	12/1/15			Beginning Balance			-14,670.44
	1/1/16			Beginning Balance			-14,670.44
	2/1/16			Beginning Balance			-14,670.44
	3/1/16			Beginning Balance			-14,670.44
	4/1/16			Beginning Balance			-14,670.44
	5/1/16			Beginning Balance			-14,670.44
	6/1/16			Beginning Balance			-14,670.44
	6/30/16	Adj. 4	GE	To adjust CERS emp	3,532.61		
				Current Period Chan	3,532.61		3,532.61
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-11,137.83</b>
2510 Accrued Vacatio	7/1/15			Beginning Balance			-22,814.08
	8/1/15			Beginning Balance			-22,814.08
	9/1/15			Beginning Balance			-22,814.08
	10/1/15			Beginning Balance			-22,814.08
	11/1/15			Beginning Balance			-22,814.08
	12/1/15			Beginning Balance			-22,814.08
	1/1/16			Beginning Balance			-22,814.08
	2/1/16			Beginning Balance			-22,814.08
	3/1/16			Beginning Balance			-22,814.08
	4/1/16			Beginning Balance			-22,814.08
	5/1/16			Beginning Balance			-22,814.08
	6/1/16			Beginning Balance			-22,814.08
	6/30/16	Accrued Va	GE			4,159.84	
				Current Period Chan		4,159.84	-4,159.84
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-26,973.92</b>
2800 Equity Flex Line	7/1/15			Beginning Balance			-5,345,000.00
	8/1/15			Beginning Balance			-5,345,000.00
	9/1/15			Beginning Balance			-5,345,000.00
	10/1/15			Beginning Balance			-5,345,000.00
	11/1/15			Beginning Balance			-5,345,000.00
	12/1/15			Beginning Balance			-5,345,000.00
	1/1/16			Beginning Balance			-5,345,000.00
	2/1/16			Beginning Balance			-5,345,000.00
	3/1/16			Beginning Balance			-5,345,000.00
	4/1/16			Beginning Balance			-5,345,000.00
	5/1/16			Beginning Balance			-5,345,000.00
	6/1/16			Beginning Balance			-5,345,000.00
	6/30/16	Adj. 19	GE	To book refinancing		250,000.00	
				Current Period Chan		250,000.00	-250,000.00
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-5,595,000.00</b>
2810 Bond Premium	7/1/15			Beginning Balance			-41,172.08
	8/1/15			Beginning Balance			-41,172.08
	9/1/15			Beginning Balance			-41,172.08
	10/1/15			Beginning Balance			-41,172.08
	11/1/15			Beginning Balance			-41,172.08
	12/1/15			Beginning Balance			-41,172.08
	1/1/16			Beginning Balance			-41,172.08
	2/1/16			Beginning Balance			-41,172.08
	3/1/16			Beginning Balance			-41,172.08
	4/1/16			Beginning Balance			-41,172.08
	5/1/16			Beginning Balance			-41,172.08
	6/1/16			Beginning Balance			-41,172.08



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	6/30/16	Adj. 5	GE	To book bond premiu	41,172.08		
	6/30/16	Adj. 19	GE	To book refinancing Current Period Chan	41,172.08	16,617.15 16,617.15	24,554.93
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-16,617.15</b>
2900 Net Pension Liab	7/1/15			Beginning Balance			-1,081,145.00
	8/1/15			Beginning Balance			-1,081,145.00
	9/1/15			Beginning Balance			-1,081,145.00
	10/1/15			Beginning Balance			-1,081,145.00
	11/1/15			Beginning Balance			-1,081,145.00
	12/1/15			Beginning Balance			-1,081,145.00
	1/1/16			Beginning Balance			-1,081,145.00
	2/1/16			Beginning Balance			-1,081,145.00
	3/1/16			Beginning Balance			-1,081,145.00
	4/1/16			Beginning Balance			-1,081,145.00
	5/1/16			Beginning Balance			-1,081,145.00
	6/1/16			Beginning Balance			-1,081,145.00
	6/30/16	Adj. 10	GE	To record 2015 pensi	100,190.00		
	6/30/16	Adj. 12	GE	To recoard CY pensi Current Period Chan	100,190.00	477,320.00 477,320.00	-377,130.00
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-1,458,275.00</b>
2950 Deferred Inflows	7/1/15			Beginning Balance			-96,800.00
	8/1/15			Beginning Balance			-96,800.00
	9/1/15			Beginning Balance			-96,800.00
	10/1/15			Beginning Balance			-96,800.00
	11/1/15			Beginning Balance			-96,800.00
	12/1/15			Beginning Balance			-96,800.00
	1/1/16			Beginning Balance			-96,800.00
	2/1/16			Beginning Balance			-96,800.00
	3/1/16			Beginning Balance			-96,800.00
	4/1/16			Beginning Balance			-96,800.00
	5/1/16			Beginning Balance			-96,800.00
	6/1/16			Beginning Balance			-96,800.00
	6/30/16	Adj. 12	GE	To recoard CY pensi Current Period Chan	96,800.00 96,800.00		96,800.00
	<b>6/30/16</b>			<b>Ending Balance</b>			
3100 General Fund Ba	7/1/15			Beginning Balance			-349,435.60
	8/1/15			Beginning Balance			-349,435.60
	9/1/15			Beginning Balance			-349,435.60
	10/1/15			Beginning Balance			-349,435.60
	11/1/15			Beginning Balance			-349,435.60
	12/1/15			Beginning Balance			-349,435.60
	1/1/16			Beginning Balance			-349,435.60
	2/1/16			Beginning Balance			-349,435.60
	3/1/16			Beginning Balance			-349,435.60
	4/1/16			Beginning Balance			-349,435.60
	5/1/16			Beginning Balance			-349,435.60
	6/1/16			Beginning Balance			-349,435.60
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-349,435.60</b>
4200 Water Sales-City	7/1/15			Beginning Balance			
	7/31/15	Accts. Rec.	GE			64,629.34	
	8/1/15			Current Period Chan		64,629.34	-64,629.34
	8/31/15	Accts. Rec.	GE	Beginning Balance			-64,629.34
						67,611.32	

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				Current Period Chan		67,611.32	-67,611.32
	9/1/15			Beginning Balance			-132,240.66
	9/30/15	Accts. Rec.	GE			60,890.32	
				Current Period Chan		60,890.32	-60,890.32
	10/1/15			Beginning Balance			-193,130.98
	10/31/15	Accts. Rec.	GE			61,231.48	
				Current Period Chan		61,231.48	-61,231.48
	11/1/15			Beginning Balance			-254,362.46
	11/30/15	Acc. rec.	GE			68,033.63	
				Current Period Chan		68,033.63	-68,033.63
	12/1/15			Beginning Balance			-322,396.09
	12/31/15	Accts. Rec.	GE			58,066.33	
				Current Period Chan		58,066.33	-58,066.33
	1/1/16			Beginning Balance			-380,462.42
	1/29/16	Accts. REc.	GE			66,070.66	
				Current Period Chan		66,070.66	-66,070.66
	2/1/16			Beginning Balance			-446,533.08
	2/22/16	Acct. Rec.	GE			61,052.13	
				Current Period Chan		61,052.13	-61,052.13
	3/1/16			Beginning Balance			-507,585.21
	3/31/16	Accts. Rec.	GE			57,428.30	
				Current Period Chan		57,428.30	-57,428.30
	4/1/16			Beginning Balance			-565,013.51
	4/29/16	Accts. Rec.	GE			57,418.80	
				Current Period Chan		57,418.80	-57,418.80
	5/1/16			Beginning Balance			-622,432.31
	5/31/16	Accts Rec.	GE			60,656.27	
				Current Period Chan		60,656.27	-60,656.27
	6/1/16			Beginning Balance			-683,088.58
	6/30/16	Accts. Rec.	GE			66,465.63	
	6/30/16	Adj. 18	GE	To adjust to actual p		12,800.46	
				Current Period Chan		79,266.09	-79,266.09
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-762,354.67</b>
<b>4201</b>							
Water Sales-Cou	7/1/15			Beginning Balance			
	7/31/15	Accts. Rec.	GE			109,976.87	
				Current Period Chan		109,976.87	-109,976.87
	8/1/15			Beginning Balance			-109,976.87
	8/31/15	Accts. Rec.	GE			108,726.05	
				Current Period Chan		108,726.05	-108,726.05
	9/1/15			Beginning Balance			-218,702.92
	9/30/15	Accts. Rec.	GE			108,967.48	
				Current Period Chan		108,967.48	-108,967.48
	10/1/15			Beginning Balance			-327,670.40
	10/31/15	Accts. Rec.	GE			54,768.96	
				Current Period Chan		54,768.96	-54,768.96
	11/1/15			Beginning Balance			-382,439.36
	11/30/15	Acc. rec.	GE			97,761.57	
				Current Period Chan		97,761.57	-97,761.57
	12/1/15			Beginning Balance			-480,200.93
	12/31/15	Accts. Rec.	GE			98,926.66	
				Current Period Chan		98,926.66	-98,926.66
	1/1/16			Beginning Balance			-579,127.59
	1/29/16	Accts. REc.	GE			97,316.04	
				Current Period Chan		97,316.04	-97,316.04
	2/1/16			Beginning Balance			-676,443.63
	2/22/16	Acct. Rec.	GE			99,912.91	
				Current Period Chan		99,912.91	-99,912.91
	3/1/16			Beginning Balance			-776,356.54
	3/31/16	Accts. Rec.	GE			97,800.49	
				Current Period Chan		97,800.49	-97,800.49

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	4/1/16			Beginning Balance			-874,157.03
	4/29/16	Accts. Rec.	GE	Current Period Chan	91,753.86	91,753.86	-91,753.86
	5/1/16			Beginning Balance			-965,910.89
	5/31/16	Accts Rec.	GE	Current Period Chan	101,407.27	101,407.27	-101,407.27
	6/1/16			Beginning Balance			-1,067,318.16
	6/30/16	Accts. Rec.	GE	Current Period Chan	113,092.63	113,092.63	-113,092.63
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-1,180,410.79</b>
4202 Water Sales-Cou	7/1/15			Beginning Balance			
	7/31/15	Accts. Rec.	GE	Current Period Chan	63,653.10	63,653.10	-63,653.10
	8/1/15			Beginning Balance			-63,653.10
	8/31/15	Accts. Rec.	GE	Current Period Chan	61,762.92	61,762.92	-61,762.92
	9/1/15			Beginning Balance			-125,416.02
	9/30/15	Accts. Rec.	GE	Current Period Chan	60,341.41	60,341.41	-60,341.41
	10/1/15			Beginning Balance			-185,757.43
	10/31/15	Accts. Rec.	GE	Current Period Chan	95,071.87	95,071.87	-95,071.87
	11/1/15			Beginning Balance			-280,829.30
	11/30/15	Acc. rec.	GE	Current Period Chan	52,922.70	52,922.70	-52,922.70
	12/1/15			Beginning Balance			-333,752.00
	12/31/15	Accts. Rec.	GE	Current Period Chan	54,760.55	54,760.55	-54,760.55
	1/1/16			Beginning Balance			-388,512.55
	1/29/16	Accts. REc.	GE	Current Period Chan	52,542.67	52,542.67	-52,542.67
	2/1/16			Beginning Balance			-441,055.22
	2/22/16	Acct. Rec.	GE	Current Period Chan	55,999.28	55,999.28	-55,999.28
	3/1/16			Beginning Balance			-497,054.50
	3/31/16	Accts. Rec.	GE	Current Period Chan	54,737.66	54,737.66	-54,737.66
	4/1/16			Beginning Balance			-551,792.16
	4/29/16	Accts. Rec.	GE	Current Period Chan	54,432.06	54,432.06	-54,432.06
	5/1/16			Beginning Balance			-606,224.22
	5/31/16	Accts Rec.	GE	Current Period Chan	60,008.71	60,008.71	-60,008.71
	6/1/16			Beginning Balance			-666,232.93
	6/30/16	Accts. Rec.	GE	Current Period Chan	62,561.13	62,561.13	-62,561.13
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-728,794.06</b>
4203 Water Sales - Pe	7/1/15			Beginning Balance			
	7/31/15	Accts. Rec.	GE	Current Period Chan	1,128.46	1,128.46	-1,128.46
	8/1/15			Beginning Balance			-1,128.46
	8/31/15	Accts. Rec.	GE	Current Period Chan	1,285.83	1,285.83	-1,285.83
	9/1/15			Beginning Balance			-2,414.29
	9/30/15	Accts. Rec.	GE	Current Period Chan	1,259.82	1,259.82	-1,259.82
	10/1/15			Beginning Balance			-3,674.11
	10/31/15	Accts. Rec.	GE	Current Period Chan	1,038.82	1,038.82	

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				Current Period Chan		1,038.82	-1,038.82
	11/1/15			Beginning Balance			-4,712.93
	11/30/15	Acc. rec.	GE			1,177.20	
				Current Period Chan		1,177.20	-1,177.20
	12/1/15			Beginning Balance			-5,890.13
	12/31/15	Accts. Rec.	GE			1,161.50	
				Current Period Chan		1,161.50	-1,161.50
	1/1/16			Beginning Balance			-7,051.63
	1/29/16	Accts. REc.	GE			1,173.49	
				Current Period Chan		1,173.49	-1,173.49
	2/1/16			Beginning Balance			-8,225.12
	2/22/16	Acct. Rec.	GE			666.38	
				Current Period Chan		666.38	-666.38
	3/1/16			Beginning Balance			-8,891.50
	3/31/16	Accts. Rec.	GE			1,055.08	
				Current Period Chan		1,055.08	-1,055.08
	4/1/16			Beginning Balance			-9,946.58
	4/29/16	Accts. Rec.	GE			1,059.97	
				Current Period Chan		1,059.97	-1,059.97
	5/1/16			Beginning Balance			-11,006.55
	5/31/16	Accts Rec.	GE			1,086.31	
				Current Period Chan		1,086.31	-1,086.31
	6/1/16			Beginning Balance			-12,092.86
	6/30/16	Accts. Rec.	GE			781.99	
				Current Period Chan		781.99	-781.99
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-12,874.85</b>
4204	7/1/15			Beginning Balance			
Water Sales - All	7/31/15	Water Allow	GE		261.02		
				Current Period Chan	261.02		261.02
	8/1/15			Beginning Balance			261.02
	8/31/15	Water Allow	GE		63.34		
				Current Period Chan	63.34		63.34
	9/1/15			Beginning Balance			324.36
	9/30/15	Water Allow	GE		1,577.76		
				Current Period Chan	1,577.76		1,577.76
	10/1/15			Beginning Balance			1,902.12
	10/31/15	Water Allow	GE		439.95		
				Current Period Chan	439.95		439.95
	11/1/15			Beginning Balance			2,342.07
	11/30/15	Water Allow	GE		255.13		
				Current Period Chan	255.13		255.13
	12/1/15			Beginning Balance			2,597.20
	12/31/15	Water Allow	GE		889.55		
				Current Period Chan	889.55		889.55
	1/1/16			Beginning Balance			3,486.75
	1/29/16	Allow - Wat	GE		447.65		
				Current Period Chan	447.65		447.65
	2/1/16			Beginning Balance			3,934.40
	2/22/16	Allow. - Wat	GE		473.37		
				Current Period Chan	473.37		473.37
	3/1/16			Beginning Balance			4,407.77
	3/31/16	Allow - Wat	GE		853.73		
				Current Period Chan	853.73		853.73
	4/1/16			Beginning Balance			5,261.50
	4/29/16	Water Allow	GE		89.97		
				Current Period Chan	89.97		89.97
	5/1/16			Beginning Balance			5,351.47
	5/31/16	Allow - Wat	GE		208.70		
				Current Period Chan	208.70		208.70
	6/1/16			Beginning Balance			5,560.17

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	6/30/16	Allow - Wat	GE		59.97		
				Current Period Chan	59.97		59.97
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>5,620.14</b>
4208 National Guard	7/1/15			Beginning Balance			
	8/1/15			Beginning Balance			
	9/1/15			Beginning Balance			
	10/1/15			Beginning Balance			
	11/1/15			Beginning Balance			
	12/1/15			Beginning Balance			
	1/1/16			Beginning Balance			
	2/1/16			Beginning Balance			
	3/1/16			Beginning Balance			
	4/1/16			Beginning Balance			
	5/1/16			Beginning Balance			
	6/1/16			Beginning Balance			
	6/30/16	Rev. Cash	GE			287,922.97	
	6/30/16	Rev. Cash	GE			182,713.97	
	6/30/16	Rev. Fd. - D	GE		164,713.97		
	6/30/16	Rev. Fd. - D	GE		36,000.00		
	6/30/16	Rev. Fd. - D	GE		251,922.97		
	6/30/16	Rev. Fd. - D	GE		18,000.00		
				Current Period Chan	470,636.94	470,636.94	
	<b>6/30/16</b>			<b>Ending Balance</b>			
4210 Sewer Sales	7/1/15			Beginning Balance			
	7/31/15	Accts. Rec.	GE			51,463.18	
				Current Period Chan		51,463.18	-51,463.18
	8/1/15			Beginning Balance			-51,463.18
	8/31/15	Accts. Rec.	GE			52,594.83	
				Current Period Chan		52,594.83	-52,594.83
	9/1/15			Beginning Balance			-104,058.01
	9/30/15	Accts. Rec.	GE			46,612.47	
				Current Period Chan		46,612.47	-46,612.47
	10/1/15			Beginning Balance			-150,670.48
	10/31/15	Accts. Rec.	GE			47,462.94	
				Current Period Chan		47,462.94	-47,462.94
	11/1/15			Beginning Balance			-198,133.42
	11/30/15	Acc. rec.	GE			55,465.28	
				Current Period Chan		55,465.28	-55,465.28
	12/1/15			Beginning Balance			-253,598.70
	12/31/15	Accts. Rec.	GE			45,810.75	
				Current Period Chan		45,810.75	-45,810.75
	1/1/16			Beginning Balance			-299,409.45
	1/29/16	Accts. REc.	GE			71,004.29	
				Current Period Chan		71,004.29	-71,004.29
	2/1/16			Beginning Balance			-370,413.74
	2/22/16	Acct. Rec.	GE			63,616.83	
				Current Period Chan		63,616.83	-63,616.83
	3/1/16			Beginning Balance			-434,030.57
	3/31/16	Accts. Rec.	GE			59,624.72	
				Current Period Chan		59,624.72	-59,624.72
	4/1/16			Beginning Balance			-493,655.29
	4/29/16	Accts. Rec.	GE			59,579.70	
				Current Period Chan		59,579.70	-59,579.70
	5/1/16			Beginning Balance			-553,234.99
	5/31/16	Accts Rec.	GE			63,565.97	
				Current Period Chan		63,565.97	-63,565.97
	6/1/16			Beginning Balance			-616,800.96
	6/30/16	Accts. Rec.	GE			70,673.52	

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	6/30/16	Adj. 18	GE	To adjust to actual p Current Period Chan		22,840.99	
	6/30/16			<b>Ending Balance</b>		93,514.51	-93,514.51
							<b>-710,315.47</b>
4211 Sewer Sales-Pen	7/1/15			Beginning Balance			
	7/31/15	Accts. Rec.	GE			751.82	
	8/1/15			Current Period Chan Beginning Balance		751.82	-751.82
	8/31/15	Accts. Rec.	GE			892.25	-892.25
	9/1/15			Current Period Chan Beginning Balance		892.25	-1,644.07
	9/30/15	Accts. Rec.	GE			883.09	-883.09
	10/1/15			Current Period Chan Beginning Balance		883.09	-2,527.16
	10/31/15	Accts. Rec.	GE			697.79	-697.79
	11/1/15			Current Period Chan Beginning Balance		697.79	-3,224.95
	11/30/15	Acc. rec.	GE			782.44	-782.44
	12/1/15			Current Period Chan Beginning Balance		782.44	-4,007.39
	12/31/15	Accts. Rec.	GE			850.17	-850.17
	1/1/16			Current Period Chan Beginning Balance		850.17	-4,857.56
	1/29/16	Accts. REc.	GE			865.44	-865.44
	2/1/16			Current Period Chan Beginning Balance		865.44	-5,723.00
	2/22/16	Acct. Rec.	GE			1,216.90	-1,216.90
	3/1/16			Current Period Chan Beginning Balance		1,216.90	-6,939.90
	3/31/16	Accts. Rec.	GE			939.55	-939.55
	4/1/16			Current Period Chan Beginning Balance		939.55	-7,879.45
	4/29/16	Accts. Rec.	GE			1,003.76	-1,003.76
	5/1/16			Current Period Chan Beginning Balance		1,003.76	-8,883.21
	5/31/16	Accts Rec.	GE			969.78	-969.78
	6/1/16			Current Period Chan Beginning Balance		969.78	-9,852.99
	6/30/16	Accts. Rec.	GE			683.45	-683.45
	6/30/16			<b>Ending Balance</b>		683.45	<b>-10,536.44</b>
4212 Sewer Sales-Allo	7/1/15			Beginning Balance			
	7/31/15	Sewer Allow	GE		850.57		850.57
	8/1/15			Current Period Chan Beginning Balance	850.57		850.57
	8/31/15	Sewer Allow	GE		128.33		128.33
	9/1/15			Current Period Chan Beginning Balance	128.33		978.90
	9/30/15	Sewer Allow	GE		1,045.83		1,045.83
	10/1/15			Current Period Chan Beginning Balance	1,045.83		2,024.73
	10/31/15	Sewer Allow	GE		16.10		16.10
	11/1/15			Current Period Chan Beginning Balance	16.10		2,040.83
	11/30/15	Sewer Allow	GE		65.93		65.93
	12/1/15			Current Period Chan Beginning Balance	65.93		2,106.76
	12/31/15	Sewer Allow	GE		1,036.32		1,036.32
				Current Period Chan	1,036.32		1,036.32

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	1/1/16			Beginning Balance			3,143.08
	1/29/16	Allow - Sew	GE	Current Period Chan	514.37		514.37
	2/1/16			Beginning Balance			3,657.45
	2/22/16	Allow. - Sew	GE	Current Period Chan	730.05		730.05
	3/1/16			Beginning Balance			4,387.50
	3/31/16	Allow - Sew	GE	Current Period Chan	1,310.35		1,310.35
	4/1/16			Beginning Balance			5,697.85
	4/29/16	Sewer Allow	GE	Current Period Chan	139.97		139.97
	5/1/16			Beginning Balance			5,837.82
	5/31/16	Allow - Sew	GE	Current Period Chan	253.75		253.75
	6/1/16			Beginning Balance			6,091.57
	6/30/16	Allow - Sew	GE	Current Period Chan	532.63		532.63
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>6,624.20</b>
4215 Grinder Pump-Se	7/1/15			Beginning Balance			
	7/31/15	Rev. Fd. - R	GE	Current Period Chan		6,000.00	-6,000.00
	8/1/15			Beginning Balance			-6,000.00
	9/1/15			Beginning Balance			-6,000.00
	9/30/15	Rev. Receipt	GE	Current Period Chan		6,500.00	-6,500.00
	10/1/15			Beginning Balance			-12,500.00
	10/30/15	Rev. Fd. - R	GE	Current Period Chan		10,000.00	-10,000.00
	11/1/15			Beginning Balance			-22,500.00
	11/30/15	Cash Recei	GE	Current Period Chan		9,000.00	-9,000.00
	12/1/15			Beginning Balance			-31,500.00
	12/31/15	Cash Recei	GE	Current Period Chan		4,000.00	-4,000.00
	1/1/16			Beginning Balance			-35,500.00
	2/1/16			Beginning Balance			-35,500.00
	2/29/16	Rev. Fd. - R	GE	Current Period Chan		5,000.00	-5,000.00
	3/1/16			Beginning Balance			-40,500.00
	3/31/16	Rev. Fd - R	GE	Current Period Chan		500.00	-500.00
	4/1/16			Beginning Balance			-41,000.00
	4/29/16	Rev. Receipt	GE	Current Period Chan		4,000.00	-4,000.00
	5/1/16			Beginning Balance			-45,000.00
	5/31/16	Cash Rec.	GE	Current Period Chan		2,500.00	-2,500.00
	6/1/16			Beginning Balance			-47,500.00
	6/30/16	Rev. Cash	GE	Current Period Chan		8,000.00	
	6/30/16	Adj. 17	GE	To reclass principal I		2,000.00	
	<b>6/30/16</b>			<b>Ending Balance</b>		<b>10,000.00</b>	<b>-10,000.00</b>
4216 Grinder Pump-Lo	7/1/15			Beginning Balance			
	7/31/15	Rev. Fd. - R	GE	Current Period Chan		58.33	-58.33
	8/1/15			Beginning Balance			-58.33
	8/31/15	Cash Recei	GE	Current Period Chan		58.33	

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
				Current Period Chan		58.33	-58.33
	9/1/15			Beginning Balance			-116.66
	9/30/15	Rev. Receipt	GE			141.66	
				Current Period Chan		141.66	-141.66
	10/1/15			Beginning Balance			-258.32
	10/30/15	Rev. Fd. - R	GE			141.66	
				Current Period Chan		141.66	-141.66
	11/1/15			Beginning Balance			-399.98
	11/30/15	Cash Recei	GE			141.66	
				Current Period Chan		141.66	-141.66
	12/1/15			Beginning Balance			-541.64
	12/31/15	Cash Recei	GE			141.66	
				Current Period Chan		141.66	-141.66
	1/1/16			Beginning Balance			-683.30
	1/29/16	Rev. Fd. - R	GE			141.66	
				Current Period Chan		141.66	-141.66
	2/1/16			Beginning Balance			-824.96
	2/29/16	Rev. Fd. - R	GE			141.66	
				Current Period Chan		141.66	-141.66
	3/1/16			Beginning Balance			-966.62
	3/31/16	Rev. Fd - R	GE			141.66	
				Current Period Chan		141.66	-141.66
	4/1/16			Beginning Balance			-1,108.28
	4/29/16	Rev. Receipt	GE			141.66	
				Current Period Chan		141.66	-141.66
	5/1/16			Beginning Balance			-1,249.94
	5/31/16	Cash Rec.	GE			141.66	
				Current Period Chan		141.66	-141.66
	6/1/16			Beginning Balance			-1,391.60
	6/30/16	Rev. Cash	GE			141.66	
	6/30/16	Adj. 17	GE	To reclass principal I	1,533.26		
				Current Period Chan	1,533.26	141.66	1,391.60
	<b>6/30/16</b>			<b>Ending Balance</b>			
<b>4220</b>							
<b>Service Charges</b>	7/1/15			Beginning Balance			
	7/31/15	Rev. Fd. - R	GE			206.00	
				Current Period Chan		206.00	-206.00
	8/1/15			Beginning Balance			-206.00
	8/31/15	Cash Recei	GE			44.00	
				Current Period Chan		44.00	-44.00
	9/1/15			Beginning Balance			-250.00
	9/30/15	Rev. Receipt	GE			174.00	
				Current Period Chan		174.00	-174.00
	10/1/15			Beginning Balance			-424.00
	10/30/15	Rev. Fd. - R	GE			114.00	
				Current Period Chan		114.00	-114.00
	11/1/15			Beginning Balance			-538.00
	11/30/15	Cash Recei	GE			164.00	
				Current Period Chan		164.00	-164.00
	12/1/15			Beginning Balance			-702.00
	12/31/15	Cash Recei	GE			44.00	
				Current Period Chan		44.00	-44.00
	1/1/16			Beginning Balance			-746.00
	1/29/16	Rev. Fd. - R	GE			174.00	
				Current Period Chan		174.00	-174.00
	2/1/16			Beginning Balance			-920.00
	2/29/16	Rev. Fd. - R	GE			274.00	
				Current Period Chan		274.00	-274.00
	3/1/16			Beginning Balance			-1,194.00
	3/31/16	Rev. Fd - R	GE			154.00	
				Current Period Chan		154.00	-154.00



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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	4/1/16			Beginning Balance			-1,348.00
	4/29/16	Rev. Receipt	GE			62.00	
				Current Period Chan		62.00	-62.00
	5/1/16			Beginning Balance			-1,410.00
	5/31/16	Cash Rec.	GE			137.00	
				Current Period Chan		137.00	-137.00
	6/1/16			Beginning Balance			-1,547.00
	6/30/16	Rev. Cash	GE			500.00	
	6/30/16	Rev. Cash	GE			144.00	
				Current Period Chan		644.00	-644.00
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-2,191.00</b>
4222 Miscellaneous In	7/1/15			Beginning Balance			
	8/1/15			Beginning Balance			
	9/1/15			Beginning Balance			
	10/1/15			Beginning Balance			
	10/30/15	Rev. Fd. - R	GE			15.57	
				Current Period Chan		15.57	-15.57
	11/1/15			Beginning Balance			-15.57
	12/1/15			Beginning Balance			-15.57
	1/1/16			Beginning Balance			-15.57
	2/1/16			Beginning Balance			-15.57
	3/1/16			Beginning Balance			-15.57
	4/1/16			Beginning Balance			-15.57
	5/1/16			Beginning Balance			-15.57
	6/1/16			Beginning Balance			-15.57
	6/30/16	Rev. Cash	GE			34,000.00	
				Current Period Chan		34,000.00	-34,000.00
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-34,015.57</b>
4230 Service Charges	7/1/15			Beginning Balance			
	7/31/15	Rev. Fd. - R	GE			309.00	
				Current Period Chan		309.00	-309.00
	8/1/15			Beginning Balance			-309.00
	8/31/15	Cash Recei	GE			66.00	
				Current Period Chan		66.00	-66.00
	9/1/15			Beginning Balance			-375.00
	9/30/15	Rev. Receipt	GE			261.00	
				Current Period Chan		261.00	-261.00
	10/1/15			Beginning Balance			-636.00
	10/30/15	Rev. Fd. - R	GE			171.00	
	10/30/15	Rev. Fd. - R	GE			7,000.00	
				Current Period Chan		7,171.00	-7,171.00
	11/1/15			Beginning Balance			-7,807.00
	11/30/15	Cash Recei	GE			246.00	
	11/30/15	Cash Recei	GE			400.00	
				Current Period Chan		646.00	-646.00
	12/1/15			Beginning Balance			-8,453.00
	12/31/15	Cash Recei	GE			66.00	
				Current Period Chan		66.00	-66.00
	1/1/16			Beginning Balance			-8,519.00
	1/29/16	Rev. Fd. - R	GE			261.00	
				Current Period Chan		261.00	-261.00
	2/1/16			Beginning Balance			-8,780.00
	2/29/16	Rev. Fd. - R	GE			200.00	
	2/29/16	Rev. Fd. - R	GE			411.00	
				Current Period Chan		611.00	-611.00
	3/1/16			Beginning Balance			-9,391.00
	3/31/16	Rev. Fd - R	GE			231.00	
				Current Period Chan		231.00	-231.00

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	4/1/16			Beginning Balance			-9,622.00
	4/29/16	Rev. Receipt	GE			400.00	
	4/29/16	Rev. Receipt	GE			248.00	
				Current Period Chan		648.00	-648.00
	5/1/16			Beginning Balance			-10,270.00
	5/31/16	Cash Rec.	GE			475.00	
	5/31/16	Cash Rec.	GE			548.00	
				Current Period Chan		1,023.00	-1,023.00
	6/1/16			Beginning Balance			-11,293.00
	6/30/16	Rev. Cash	GE			216.00	
				Current Period Chan		216.00	-216.00
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-11,509.00</b>
4232 Miscellaneous In	7/1/15			Beginning Balance			
	8/1/15			Beginning Balance			
	9/1/15			Beginning Balance			
	9/30/15	Rev. Receipt	GE			33.36	
				Current Period Chan		33.36	-33.36
	10/1/15			Beginning Balance			-33.36
	11/1/15			Beginning Balance			-33.36
	11/30/15	Cash Recei	GE			770.50	
				Current Period Chan		770.50	-770.50
	12/1/15			Beginning Balance			-803.86
	12/31/15	Cash Recei	GE			1,032.76	
				Current Period Chan		1,032.76	-1,032.76
	1/1/16			Beginning Balance			-1,836.62
	2/1/16			Beginning Balance			-1,836.62
	2/29/16	Rev. Fd. - R	GE			172.80	
				Current Period Chan		172.80	-172.80
	3/1/16			Beginning Balance			-2,009.42
	4/1/16			Beginning Balance			-2,009.42
	5/1/16			Beginning Balance			-2,009.42
	6/1/16			Beginning Balance			-2,009.42
	6/30/16	Rev. Cash	GE			2,163.62	
				Current Period Chan		2,163.62	-2,163.62
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-4,173.04</b>
5070 Admin. - Building	7/1/15			Beginning Balance			
	7/2/15	4715	CD	KELLY PAYNE - Ad	350.00		
	7/17/15	4769	CD	KELLY PAYNE - Ad	350.00		
	7/30/15	4802	CD	KELLY PAYNE - Ad	350.00		
				Current Period Chan	1,050.00		1,050.00
	8/1/15			Beginning Balance			1,050.00
	8/11/15	4861	CD	AMOS SERVICE & S	2,250.00		
	8/14/15	4839	CD	KELLY PAYNE - Ad	350.00		
	8/27/15	4902	CD	KELLY PAYNE - Ad	350.00		
				Current Period Chan	2,950.00		2,950.00
	9/1/15			Beginning Balance			4,000.00
	9/11/15	4956	CD	KELLY PAYNE - Ad	350.00		
	9/22/15	4993	CD	KELLY PAYNE - Ad	350.00		
				Current Period Chan	700.00		700.00
	10/1/15			Beginning Balance			4,700.00
	10/9/15	5044	CD	KELLY PAYNE - Ad	350.00		
	10/23/15	5081	CD	KELLY PAYNE - Ad	350.00		
				Current Period Chan	700.00		700.00
	11/1/15			Beginning Balance			5,400.00
	11/5/15	5122	CD	KELLY PAYNE - Ad	350.00		
	11/20/15	5165	CD	KELLY PAYNE - Ad	350.00		
				Current Period Chan	700.00		700.00
	12/1/15			Beginning Balance			6,100.00

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	12/3/15	5204	CD	KELLY PAYNE - Ad	350.00		
	12/18/15	5246	CD	KELLY PAYNE - Ad	350.00		
				Current Period Chan	700.00		700.00
	1/1/16			Beginning Balance			6,800.00
	1/1/16	5293	CD	KELLY PAYNE - Ad	350.00		
	1/15/16	5343	CD	KELLY PAYNE - Ad	350.00		
	1/29/16	5365	CD	KELLY PAYNE - Ad	350.00		
				Current Period Chan	1,050.00		1,050.00
	2/1/16			Beginning Balance			7,850.00
	2/12/16	5434	CD	KELLY PAYNE - Ad	350.00		
	2/26/16	5456	CD	KELLY PAYNE - Ad	350.00		
				Current Period Chan	700.00		700.00
	3/1/16			Beginning Balance			8,550.00
	3/10/16	5499	CD	KELLY PAYNE - Ad	350.00		
	3/25/16	5555	CD	KELLY PAYNE - Ad	350.00		
				Current Period Chan	700.00		700.00
	4/1/16			Beginning Balance			9,250.00
	4/1/16	5577	CD	SOUTHEAST BANKI	2,587.50		
	4/8/16	5610	CD	KELLY PAYNE - Ad	350.00		
	4/21/16	5651	CD	KELLY PAYNE - Ad	350.00		
				Current Period Chan	3,287.50		3,287.50
	5/1/16			Beginning Balance			12,537.50
	5/6/16	5688	CD	KELLY PAYNE - Ad	350.00		
	5/19/16	5725	CD	KELLY PAYNE - Ad	350.00		
				Current Period Chan	700.00		700.00
	6/1/16			Beginning Balance			13,237.50
	6/3/16	5770	CD	KELLY PAYNE - Ad	350.00		
	6/16/16	5820	CD	KELLY PAYNE - Ad	350.00		
	6/30/16	5837	CD	KELLY PAYNE - Ad	350.00		
				Current Period Chan	1,050.00		1,050.00
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>14,287.50</b>
5090	7/1/15			Beginning Balance			
Admin. - Audit Ex	8/1/15			Beginning Balance			
	9/1/15			Beginning Balance			
	10/1/15			Beginning Balance			
	10/8/15	5025	CD	GOLDSTON, PATE	11,000.00		
				Current Period Chan	11,000.00		11,000.00
	11/1/15			Beginning Balance			11,000.00
	12/1/15			Beginning Balance			11,000.00
	1/1/16			Beginning Balance			11,000.00
	2/1/16			Beginning Balance			11,000.00
	3/1/16			Beginning Balance			11,000.00
	4/1/16			Beginning Balance			11,000.00
	5/1/16			Beginning Balance			11,000.00
	5/4/16	5682	CD	GOLDSTON, PATE	400.00		
				Current Period Chan	400.00		400.00
	6/1/16			Beginning Balance			11,400.00
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>11,400.00</b>
5100	7/1/15			Beginning Balance			
Admin. - Municip	7/7/15	4717	CD	KENTUCKY LEAGU	746.34		
	7/20/15	4780	CD	LAWTON INSURAN	23,771.21		
				Current Period Chan	24,517.55		24,517.55
	8/1/15			Beginning Balance			24,517.55
	8/18/15	4871	CD	LAWTON INSURAN	2,005.62		
				Current Period Chan	2,005.62		2,005.62
	9/1/15			Beginning Balance			26,523.17
	9/1/15	4922	CD	LAWTON INSURAN	14,248.34		
	9/1/15	4922	CD	LAWTON INSURAN	1,166.66		

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
				Current Period Chan	15,415.00		15,415.00
	10/1/15			Beginning Balance			41,938.17
	11/1/15			Beginning Balance			41,938.17
	12/1/15			Beginning Balance			41,938.17
	12/14/15	5240	CD	LAWTON INSURAN	14,248.33		
	12/14/15	5240	CD	LAWTON INSURAN	1,166.67		
				Current Period Chan	15,415.00		15,415.00
	1/1/16			Beginning Balance			57,353.17
	2/1/16			Beginning Balance			57,353.17
	3/1/16			Beginning Balance			57,353.17
	3/16/16	5532	CD	LAWTON INSURAN	14,248.33		
	3/16/16	5532	CD	LAWTON INSURAN	1,166.67		
				Current Period Chan	15,415.00		15,415.00
	4/1/16			Beginning Balance			72,768.17
	5/1/16			Beginning Balance			72,768.17
	6/1/16			Beginning Balance			72,768.17
	6/30/16	Adj. 1	GE	To reverse PY AP		746.34	
				Current Period Chan		746.34	-746.34
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>72,021.83</b>
5101 Admin. - Workma	7/1/15			Beginning Balance			
	7/20/15	4780	CD	LAWTON INSURAN	1,900.26		
				Current Period Chan	1,900.26		1,900.26
	8/1/15			Beginning Balance			1,900.26
	8/24/15	4882	CD	KY EMPLOYERS' M	4,690.80		
				Current Period Chan	4,690.80		4,690.80
	9/1/15			Beginning Balance			6,591.06
	9/18/15	4976	CD	KY EMPLOYERS' M	4,690.80		
				Current Period Chan	4,690.80		4,690.80
	10/1/15			Beginning Balance			11,281.86
	10/16/15	5069	CD	KY EMPLOYERS' M	4,690.80		
				Current Period Chan	4,690.80		4,690.80
	11/1/15			Beginning Balance			15,972.66
	11/12/15	5141	CD	KY EMPLOYERS' M	4,026.24		
				Current Period Chan	4,026.24		4,026.24
	12/1/15			Beginning Balance			19,998.90
	12/23/15	5251	CD	KY EMPLOYERS' M	4,685.18		
				Current Period Chan	4,685.18		4,685.18
	1/1/16			Beginning Balance			24,684.08
	1/13/16	5331	CD	KY EMPLOYERS' M	4,685.18		
				Current Period Chan	4,685.18		4,685.18
	2/1/16			Beginning Balance			29,369.26
	2/11/16	5417	CD	KY EMPLOYERS' M	4,685.18		
				Current Period Chan	4,685.18		4,685.18
	3/1/16			Beginning Balance			34,054.44
	3/16/16	5531	CD	KY EMPLOYERS' M	4,685.18		
				Current Period Chan	4,685.18		4,685.18
	4/1/16			Beginning Balance			38,739.62
	4/12/16	5624	CD	KY EMPLOYERS' M	4,685.16		
				Current Period Chan	4,685.16		4,685.16
	5/1/16			Beginning Balance			43,424.78
	6/1/16			Beginning Balance			43,424.78
	6/14/16	5806	CD	KY EMPLOYERS' M	12,637.20		
				Current Period Chan	12,637.20		12,637.20
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>56,061.98</b>
5110 Admin. - Engr. E	7/1/15			Beginning Balance			
	8/1/15			Beginning Balance			
	9/1/15			Beginning Balance			
	10/1/15			Beginning Balance			

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	11/1/15			Beginning Balance			
	12/1/15			Beginning Balance			
	1/1/16			Beginning Balance			
	2/1/16			Beginning Balance			
	3/1/16			Beginning Balance			
	4/1/16			Beginning Balance			
	4/12/16	5639	CD	MCGHEE ENGINEE	1,500.00		
				Current Period Chan	1,500.00		1,500.00
	5/1/16			Beginning Balance			1,500.00
	6/1/16			Beginning Balance			1,500.00
	6/30/16			<b>Ending Balance</b>			<b>1,500.00</b>
5111 Admin. - Uniform	7/1/15			Beginning Balance			
	7/23/15	4792	CD	ARAMARK UNIFOR	1,246.79		
				Current Period Chan	1,246.79		1,246.79
	8/1/15			Beginning Balance			1,246.79
	8/18/15	4873	CD	ARAMARK UNIFOR	1,433.50		
				Current Period Chan	1,433.50		1,433.50
	9/1/15			Beginning Balance			2,680.29
	9/18/15	4971	CD	ARAMARK UNIFOR	1,128.46		
				Current Period Chan	1,128.46		1,128.46
	10/1/15			Beginning Balance			3,808.75
	10/27/15	5085	CD	ARAMARK UNIFOR	1,032.76		
				Current Period Chan	1,032.76		1,032.76
	11/1/15			Beginning Balance			4,841.51
	11/17/15	5162	CD	ARAMARK UNIFOR	1,799.58		
				Current Period Chan	1,799.58		1,799.58
	12/1/15			Beginning Balance			6,641.09
	12/1/15	5182	CD	CINTAS CORPORA	40.31		
	12/1/15	5182	CD	CINTAS CORPORA	5.87		
	12/1/15	5182	CD	CINTAS CORPORA	35.08		
	12/1/15	5182	CD	CINTAS CORPORA	52.58		
	12/1/15	5182	CD	CINTAS CORPORA	36.68		
	12/1/15	5182	CD	CINTAS CORPORA	23.03		
	12/28/15	5258	CD	CINTAS CORPORA	40.31		
	12/28/15	5258	CD	CINTAS CORPORA	23.03		
	12/28/15	5258	CD	CINTAS CORPORA	23.03		
	12/28/15	5258	CD	CINTAS CORPORA	52.58		
	12/28/15	5258	CD	CINTAS CORPORA	5.87		
	12/28/15	5258	CD	CINTAS CORPORA	35.08		
	12/28/15	5258	CD	CINTAS CORPORA	36.68		
	12/28/15	5261	CD	CINTAS CORPORA	35.08		
	12/28/15	5261	CD	CINTAS CORPORA	36.68		
	12/28/15	5261	CD	CINTAS CORPORA	52.58		
	12/28/15	5261	CD	CINTAS CORPORA	40.31		
	12/28/15	5261	CD	CINTAS CORPORA	5.87		
	12/28/15	5263	CD	CINTAS CORPORA	40.31		
	12/28/15	5263	CD	CINTAS CORPORA	5.87		
	12/28/15	5263	CD	CINTAS CORPORA	38.92		
	12/28/15	5263	CD	CINTAS CORPORA	5.87		
	12/28/15	5263	CD	CINTAS CORPORA	48.63		
	12/28/15	5263	CD	CINTAS CORPORA	35.08		
	12/28/15	5263	CD	CINTAS CORPORA	53.80		
	12/28/15	5263	CD	CINTAS CORPORA	22.37		
	12/28/15	5263	CD	CINTAS CORPORA	21.45		
	12/28/15	5263	CD	CINTAS CORPORA	34.96		
	12/28/15	5264	CD	CINTAS CORPORA	36.68		
	12/28/15	5264	CD	CINTAS CORPORA	40.31		
	12/28/15	5264	CD	CINTAS CORPORA	23.03		
	12/28/15	5264	CD	CINTAS CORPORA	23.03		
	12/28/15	5264	CD	CINTAS CORPORA	52.58		

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	12/28/15	5264	CD	CINTAS CORPORA	5.87		
	12/28/15	5264	CD	CINTAS CORPORA	35.08		
	12/28/15	5264	CD	CINTAS CORPORA	32.64		
	12/28/15	5264	CD	CINTAS CORPORA	40.31		
	12/28/15	5264	CD	CINTAS CORPORA	5.87		
	12/28/15	5265	CD	CINTAS CORPORA	5.87		
	12/28/15	5265	CD	CINTAS CORPORA	36.68		
	12/28/15	5265	CD	CINTAS CORPORA	52.58		
	12/28/15	5265	CD	CINTAS CORPORA	35.08		
	12/28/15	5265	CD	CINTAS CORPORA	40.31		
	12/28/15	5265	CD	CINTAS CORPORA	23.03		
	12/28/15	5265	CD	CINTAS CORPORA	40.31		
	12/28/15	5265	CD	CINTAS CORPORA	36.68		
	12/28/15	5265	CD	CINTAS CORPORA	52.58		
				Current Period Chan	1,506.43		1,506.43
	1/1/16			Beginning Balance			8,147.52
	1/15/16	5344	CD	ARAMARK UNIFOR	867.20		
				Current Period Chan	867.20		867.20
	2/1/16			Beginning Balance			9,014.72
	2/1/16	5379	CD	CINTAS CORPORA	52.58		
	2/1/16	5379	CD	CINTAS CORPORA	36.68		
	2/1/16	5379	CD	CINTAS CORPORA	5.87		
	2/1/16	5379	CD	CINTAS CORPORA	40.46		
	2/1/16	5379	CD	CINTAS CORPORA	23.18		
	2/1/16	5379	CD	CINTAS CORPORA	35.08		
	2/1/16	5379V	CD	CINTAS CORPORA		52.58	
	2/1/16	5379V	CD	CINTAS CORPORA		40.46	
	2/1/16	5379V	CD	CINTAS CORPORA		35.08	
	2/1/16	5379V	CD	CINTAS CORPORA		5.87	
	2/1/16	5379V	CD	CINTAS CORPORA		23.18	
	2/1/16	5379V	CD	CINTAS CORPORA		36.68	
	2/1/16	5380	CD	CINTAS CORPORA	52.58		
	2/1/16	5380	CD	CINTAS CORPORA	5.87		
	2/1/16	5380	CD	CINTAS CORPORA	23.18		
	2/1/16	5380	CD	CINTAS CORPORA	40.46		
	2/1/16	5380	CD	CINTAS CORPORA	36.68		
	2/1/16	5380	CD	CINTAS CORPORA	35.08		
	2/5/16	5390	CD	CINTAS CORPORA	36.68		
	2/5/16	5390	CD	CINTAS CORPORA	52.58		
	2/5/16	5390	CD	CINTAS CORPORA	40.46		
	2/5/16	5390	CD	CINTAS CORPORA	40.46		
	2/5/16	5390	CD	CINTAS CORPORA	5.87		
	2/5/16	5390	CD	CINTAS CORPORA	23.18		
	2/5/16	5390	CD	CINTAS CORPORA	35.08		
	2/5/16	5390	CD	CINTAS CORPORA	52.58		
	2/5/16	5390	CD	CINTAS CORPORA	35.08		
	2/5/16	5390	CD	CINTAS CORPORA	5.87		
	2/5/16	5402	CD	CINTAS CORPORA	23.18		
	2/5/16	5402	CD	CINTAS CORPORA	36.68		
	2/8/16	5406	CD	CINTAS CORPORA	35.08		
	2/17/16	5442	CD	CINTAS CORPORA	5.87		
	2/17/16	5442	CD	CINTAS CORPORA	52.58		
	2/17/16	5442	CD	CINTAS CORPORA	35.08		
	2/17/16	5442	CD	CINTAS CORPORA	35.08		
	2/17/16	5442	CD	CINTAS CORPORA	23.18		
	2/17/16	5442	CD	CINTAS CORPORA	36.68		
	2/17/16	5442	CD	CINTAS CORPORA	40.46		
	2/17/16	5443	CD	CINTAS CORPORA	40.46		
	2/17/16	5443	CD	CINTAS CORPORA	36.68		
	2/17/16	5443	CD	CINTAS CORPORA	52.58		
	2/17/16	5443	CD	CINTAS CORPORA	23.18		
	2/17/16	5443	CD	CINTAS CORPORA	5.87		

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				Current Period Chan	1,198.18	193.85	1,004.33
	3/1/16			Beginning Balance			10,019.05
	3/1/16	5462	CD	CINTAS CORPORA	52.58		
	3/1/16	5462	CD	CINTAS CORPORA	52.58		
	3/1/16	5462	CD	CINTAS CORPORA	5.87		
	3/1/16	5462	CD	CINTAS CORPORA	35.08		
	3/1/16	5462	CD	CINTAS CORPORA	36.68		
	3/1/16	5462	CD	CINTAS CORPORA	40.46		
	3/1/16	5462	CD	CINTAS CORPORA	23.18		
	3/1/16	5479	CD	CINTAS CORPORA	40.46		
	3/1/16	5479	CD	CINTAS CORPORA	52.58		
	3/1/16	5479	CD	CINTAS CORPORA	40.46		
	3/1/16	5479	CD	CINTAS CORPORA	36.68		
	3/1/16	5479	CD	CINTAS CORPORA	5.87		
	3/1/16	5479	CD	CINTAS CORPORA	23.18		
	3/1/16	5479	CD	CINTAS CORPORA	5.87		
	3/1/16	5479	CD	CINTAS CORPORA	35.08		
	3/1/16	5481	CD	CINTAS CORPORA	36.68		
	3/1/16	5481	CD	CINTAS CORPORA	35.08		
	3/1/16	5481	CD	CINTAS CORPORA	23.18		
	3/2/16	5486	CD	CINTAS CORPORA	23.18		
	3/2/16	5486	CD	CINTAS CORPORA	40.46		
	3/2/16	5486	CD	CINTAS CORPORA	35.08		
	3/2/16	5486	CD	CINTAS CORPORA	5.87		
	3/2/16	5486	CD	CINTAS CORPORA	36.68		
	3/2/16	5486	CD	CINTAS CORPORA	52.58		
	3/10/16	5498	CD	CINTAS CORPORA	40.46		
	3/10/16	5498	CD	CINTAS CORPORA	35.08		
	3/10/16	5498	CD	CINTAS CORPORA	23.18		
	3/10/16	5498	CD	CINTAS CORPORA	52.58		
	3/10/16	5498	CD	CINTAS CORPORA	36.68		
	3/10/16	5498	CD	CINTAS CORPORA	5.87		
				Current Period Chan	969.25		969.25
	4/1/16			Beginning Balance			10,988.30
	4/6/16	5606	CD	CINTAS CORPORA	23.18		
	4/6/16	5606	CD	CINTAS CORPORA	5.87		
	4/6/16	5606	CD	CINTAS CORPORA	35.08		
	4/6/16	5606	CD	CINTAS CORPORA	35.08		
	4/6/16	5606	CD	CINTAS CORPORA	5.87		
	4/6/16	5606	CD	CINTAS CORPORA	40.46		
	4/6/16	5606	CD	CINTAS CORPORA	23.18		
	4/6/16	5606	CD	CINTAS CORPORA	36.68		
	4/6/16	5606	CD	CINTAS CORPORA	52.58		
	4/6/16	5607	CD	CINTAS CORPORA	40.46		
	4/6/16	5607	CD	CINTAS CORPORA	35.08		
	4/6/16	5607	CD	CINTAS CORPORA	23.18		
	4/6/16	5607	CD	CINTAS CORPORA	5.87		
	4/6/16	5607	CD	CINTAS CORPORA	52.58		
	4/6/16	5607	CD	CINTAS CORPORA	36.68		
	4/6/16	5607	CD	CINTAS CORPORA	52.58		
	4/6/16	5607	CD	CINTAS CORPORA	40.46		
	4/6/16	5608	CD	CINTAS CORPORA	35.08		
	4/6/16	5608	CD	CINTAS CORPORA	40.46		
	4/6/16	5608	CD	CINTAS CORPORA	23.18		
	4/6/16	5608	CD	CINTAS CORPORA	52.58		
	4/6/16	5608	CD	CINTAS CORPORA	36.68		
	4/6/16	5608	CD	CINTAS CORPORA	5.87		
	4/6/16	5609	CD	CINTAS CORPORA	36.68		
	4/14/16	5641	CD	ARAMARK UNIFOR	282.54		
				Current Period Chan	1,057.94		1,057.94
	5/1/16			Beginning Balance			12,046.24
	5/2/16	5665	CD	CINTAS CORPORA	35.08		

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	5/2/16	5665	CD	CINTAS CORPORA	23.18		
	5/2/16	5665	CD	CINTAS CORPORA	52.58		
	5/2/16	5665	CD	CINTAS CORPORA	40.46		
	5/2/16	5665	CD	CINTAS CORPORA	5.87		
	5/2/16	5665	CD	CINTAS CORPORA	36.68		
	5/2/16	5672	CD	CINTAS CORPORA	41.27		
	5/2/16	5672	CD	CINTAS CORPORA	40.46		
	5/2/16	5672	CD	CINTAS CORPORA	52.58		
	5/2/16	5672	CD	CINTAS CORPORA	23.18		
	5/2/16	5672	CD	CINTAS CORPORA	23.18		
	5/2/16	5672	CD	CINTAS CORPORA	40.46		
	5/2/16	5672	CD	CINTAS CORPORA	35.08		
	5/2/16	5672	CD	CINTAS CORPORA	36.68		
	5/2/16	5672	CD	CINTAS CORPORA	5.87		
	5/2/16	5674	CD	CINTAS CORPORA	52.58		
	5/2/16	5674	CD	CINTAS CORPORA	35.08		
	5/2/16	5674	CD	CINTAS CORPORA	5.87		
	5/4/16	5681	CD	CINTAS CORPORA	52.58		
	5/4/16	5681	CD	CINTAS CORPORA	40.46		
	5/4/16	5681	CD	CINTAS CORPORA	5.87		
	5/4/16	5681	CD	CINTAS CORPORA	23.18		
	5/4/16	5681	CD	CINTAS CORPORA	35.08		
	5/4/16	5681	CD	CINTAS CORPORA	36.68		
				Current Period Chan	779.99		779.99
	6/1/16			Beginning Balance			12,826.23
	6/1/16	5746	CD	CINTAS CORPORA	38.58		
	6/1/16	5746	CD	CINTAS CORPORA	23.18		
	6/1/16	5746	CD	CINTAS CORPORA	5.87		
	6/1/16	5746	CD	CINTAS CORPORA	52.58		
	6/1/16	5746	CD	CINTAS CORPORA	23.18		
	6/1/16	5746	CD	CINTAS CORPORA	40.46		
	6/1/16	5746	CD	CINTAS CORPORA	5.87		
	6/1/16	5746	CD	CINTAS CORPORA	36.68		
	6/1/16	5763	CD	CINTAS CORPORA	36.68		
	6/1/16	5763	CD	CINTAS CORPORA	52.58		
	6/1/16	5763	CD	CINTAS CORPORA	38.58		
	6/1/16	5763	CD	CINTAS CORPORA	52.58		
	6/1/16	5763	CD	CINTAS CORPORA	23.18		
	6/1/16	5763	CD	CINTAS CORPORA	40.46		
	6/1/16	5763	CD	CINTAS CORPORA	5.87		
	6/7/16	5776	CD	CINTAS CORPORA	40.46		
	6/7/16	5776	CD	CINTAS CORPORA	38.58		
	6/7/16	5776	CD	CINTAS CORPORA	5.87		
	6/7/16	5788	CD	CINTAS CORPORA	23.18		
	6/7/16	5788	CD	CINTAS CORPORA	52.58		
	6/7/16	5788	CD	CINTAS CORPORA	36.68		
	6/30/16	Adj. 1	GE	To reverse PY AP		1,246.79	
	6/30/16	Adj. 14	GE	To record AP per 7-2	843.32		
				Current Period Chan	1,517.00	1,246.79	270.21
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>13,096.44</b>
5130 Admin. - CERS	7/1/15			Beginning Balance			
	7/1/15	4714	CD	KENTUCKY RETIRE	14,670.44		
				Current Period Chan	14,670.44		14,670.44
	8/1/15			Beginning Balance			14,670.44
	8/3/15	4826	CD	KENTUCKY RETIRE	11,063.64		
				Current Period Chan	11,063.64		11,063.64
	9/1/15			Beginning Balance			25,734.08
	9/1/15	4929	CD	KENTUCKY RETIRE	10,761.80		
				Current Period Chan	10,761.80		10,761.80
	10/1/15			Beginning Balance			36,495.88



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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	10/1/15	5018	CD	KENTUCKY RETIRE	11,135.51		
				Current Period Chan	11,135.51		11,135.51
	11/1/15			Beginning Balance			47,631.39
	11/2/15	5117	CD	KENTUCKY RETIRE	10,540.89		
				Current Period Chan	10,540.89		10,540.89
	12/1/15			Beginning Balance			58,172.28
	12/1/15	5196	CD	KENTUCKY RETIRE	16,431.31		
				Current Period Chan	16,431.31		16,431.31
	1/1/16			Beginning Balance			74,603.59
	1/5/16	5294	CD	KENTUCKY RETIRE	10,990.83		
				Current Period Chan	10,990.83		10,990.83
	2/1/16			Beginning Balance			85,594.42
	2/1/16	5381	CD	KENTUCKY RETIRE	11,227.70		
				Current Period Chan	11,227.70		11,227.70
	3/1/16			Beginning Balance			96,822.12
	3/1/16	5484	CD	KENTUCKY RETIRE	10,675.61		
				Current Period Chan	10,675.61		10,675.61
	4/1/16			Beginning Balance			107,497.73
	4/1/16	5590	CD	KENTUCKY RETIRE	11,147.44		
				Current Period Chan	11,147.44		11,147.44
	5/1/16			Beginning Balance			118,645.17
	5/2/16	5679	CD	KENTUCKY RETIRE	10,707.12		
				Current Period Chan	10,707.12		10,707.12
	6/1/16			Beginning Balance			129,352.29
	6/1/16	5769	CD	KENTUCKY RETIRE	16,781.23		
	6/30/16	Adj. 4	GE	To adjust CERS emp		3,532.61	
	6/30/16	Adj. 11	GE	To reclass CY pensi		103,816.00	
	6/30/16	Adj. 12	GE	To recoard CY pensi	22,682.00		
	6/30/16	Adj. 12	GE	To recoard CY pensi	170,201.00		
				Current Period Chan	209,664.23	107,348.61	102,315.62
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>231,667.91</b>
5140	7/1/15			Beginning Balance			
Admin. - Bad De	7/31/15	Rev. Fd. - R	GE	Current Period Chan		37.14	
						37.14	-37.14
	8/1/15			Beginning Balance			-37.14
	9/1/15			Beginning Balance			-37.14
	9/30/15	Rev. Receipt	GE	Current Period Chan		39.50	
						39.50	-39.50
	10/1/15			Beginning Balance			-76.64
	11/1/15			Beginning Balance			-76.64
	11/30/15	Cash Recei	GE	Current Period Chan		60.85	
						60.85	-60.85
	12/1/15			Beginning Balance			-137.49
	1/1/16			Beginning Balance			-137.49
	2/1/16			Beginning Balance			-137.49
	2/29/16	Rev. Fd. - R	GE	Current Period Chan		111.06	
						111.06	-111.06
	3/1/16			Beginning Balance			-248.55
	3/31/16	Rev. Fd - R	GE	Current Period Chan		20.33	
						20.33	-20.33
	4/1/16			Beginning Balance			-268.88
	4/29/16	Rev. Receipt	GE	Current Period Chan		20.13	
						20.13	-20.13
	5/1/16			Beginning Balance			-289.01
	5/31/16	Cash Rec.	GE	Current Period Chan		557.94	
						557.94	-557.94
	6/1/16			Beginning Balance			-846.95
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-846.95</b>

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5150	7/1/15			Beginning Balance			
Admin. - Grinder	7/13/15	4756	CD	WASCON INC - Invo	7,974.85		
				Current Period Chan	7,974.85		7,974.85
	8/1/15			Beginning Balance			7,974.85
	9/1/15			Beginning Balance			7,974.85
	9/1/15	4913	CD	WASCON INC - Invo	233.01		
				Current Period Chan	233.01		233.01
	10/1/15			Beginning Balance			8,207.86
	11/1/15			Beginning Balance			8,207.86
	11/12/15	5150	CD	WASCON INC - Invo	1,163.53		
	11/16/15	5157	CD	SMITH BROTHERS	64.09		
				Current Period Chan	1,227.62		1,227.62
	12/1/15			Beginning Balance			9,435.48
	1/1/16			Beginning Balance			9,435.48
	1/13/16	5335	CD	SMITH BROTHERS	585.07		
				Current Period Chan	585.07		585.07
	2/1/16			Beginning Balance			10,020.55
	2/11/16	5433	CD	SMITH BROTHERS	332.07		
				Current Period Chan	332.07		332.07
	3/1/16			Beginning Balance			10,352.62
	3/2/16	5488	CD	TRI-CITY AUTO PA	34.18		
	3/11/16	5520	CD	SMITH BROTHERS	455.72		
				Current Period Chan	489.90		489.90
	4/1/16			Beginning Balance			10,842.52
	4/7/16	5611	CD	TRI-CITY AUTO PA	8.29		
	4/7/16	5612	CD	SMITH BROTHERS	34.82		
	4/12/16	5632	CD	WASCON INC - Invo	353.93		
				Current Period Chan	397.04		397.04
	5/1/16			Beginning Balance			11,239.56
	5/12/16	5721	CD	SMITH BROTHERS	77.36		
				Current Period Chan	77.36		77.36
	6/1/16			Beginning Balance			11,316.92
	6/1/16	5760	CD	WASCON INC - Invo	356.20		
	6/14/16	5815	CD	SMITH BROTHERS	626.37		
	6/30/16	Adj. 1	GE	To reverse PY AP		7,974.85	
	6/30/16	Adj. 14	GE	To record AP per 7-2	1,143.00		
				Current Period Chan	2,125.57	7,974.85	-5,849.28
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>5,467.64</b>
5155	7/1/15			Beginning Balance			
Admin. - Rent	7/20/15	4788	CD	CITY OF CENTRAL	6,000.00		
				Current Period Chan	6,000.00		6,000.00
	8/1/15			Beginning Balance			6,000.00
	8/24/15	4893	CD	CITY OF CENTRAL	6,000.00		
				Current Period Chan	6,000.00		6,000.00
	9/1/15			Beginning Balance			12,000.00
	9/18/15	4986	CD	CITY OF CENTRAL	6,000.00		
				Current Period Chan	6,000.00		6,000.00
	10/1/15			Beginning Balance			18,000.00
	10/27/15	5093	CD	CITY OF CENTRAL	6,000.00		
				Current Period Chan	6,000.00		6,000.00
	11/1/15			Beginning Balance			24,000.00
	11/25/15	5176	CD	CITY OF CENTRAL	6,000.00		
				Current Period Chan	6,000.00		6,000.00
	12/1/15			Beginning Balance			30,000.00
	12/28/15	5262	CD	CITY OF CENTRAL	6,000.00		
				Current Period Chan	6,000.00		6,000.00
	1/1/16			Beginning Balance			36,000.00
	1/26/16	5354	CD	CITY OF CENTRAL	6,000.00		
				Current Period Chan	6,000.00		6,000.00
	2/1/16			Beginning Balance			42,000.00

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	2/17/16	5444	CD	CITY OF CENTRAL Current Period Chan	6,000.00 6,000.00		6,000.00 48,000.00
	3/1/16			Beginning Balance			
	3/16/16	5540	CD	CITY OF CENTRAL Current Period Chan	6,000.00 6,000.00		6,000.00 54,000.00
	4/1/16			Beginning Balance			
	4/19/16	5645	CD	CITY OF CENTRAL Current Period Chan	6,000.00 6,000.00		6,000.00 60,000.00
	5/1/16			Beginning Balance			
	5/17/16	5724	CD	CITY OF CENTRAL Current Period Chan	6,000.00 6,000.00		6,000.00 66,000.00
	6/1/16			Beginning Balance			
	6/21/16	5831	CD	CITY OF CENTRAL Current Period Chan	6,000.00 6,000.00		6,000.00 72,000.00
	6/30/16			<b>Ending Balance</b>			<b>72,000.00</b>
5160 Admin - Electric	7/1/15			Beginning Balance			
	7/1/15	4705	CD	KENTUCKY UTILITI	106.70		
	7/1/15	4705	CD	KENTUCKY UTILITI	29.66		
	7/1/15	4705	CD	KENTUCKY UTILITI	270.00		
	7/1/15	4705	CD	KENTUCKY UTILITI	52.48		
	7/1/15	4705	CD	KENTUCKY UTILITI	124.05		
	7/1/15	4705	CD	KENTUCKY UTILITI	5,995.19		
	7/1/15	4705	CD	KENTUCKY UTILITI	103.40		
	7/1/15	4705	CD	KENTUCKY UTILITI	48.81		
	7/1/15	4705	CD	KENTUCKY UTILITI	88.93		
	7/1/15	4705	CD	KENTUCKY UTILITI	25.83		
	7/1/15	4712	CD	KENTUCKY UTILITI	369.81		
	7/8/15	4731	CD	KENTUCKY UTILITI	6,553.69		
	7/8/15	4731	CD	KENTUCKY UTILITI	8.26		
	7/8/15	4731	CD	KENTUCKY UTILITI	23.77		
	7/8/15	4731	CD	KENTUCKY UTILITI	6,455.09		
	7/8/15	4731	CD	KENTUCKY UTILITI	43.43		
	7/8/15	4731	CD	KENTUCKY UTILITI	62.05		
	7/13/15	4748	CD	KENTUCKY UTILITI	24.32		
	7/20/15	4778	CD	KENTUCKY UTILITI	119.40		
	7/20/15	4778	CD	KENTUCKY UTILITI	278.05		
	7/20/15	4778	CD	KENTUCKY UTILITI	31.56		
	7/20/15	4778	CD	KENTUCKY UTILITI	51.57		
	7/20/15	4778	CD	KENTUCKY UTILITI	374.07		
	7/20/15	4778	CD	KENTUCKY UTILITI	116.20		
	7/20/15	4778	CD	KENTUCKY UTILITI	109.69		
	7/20/15	4778	CD	KENTUCKY UTILITI	28.20		
	7/20/15	4778	CD	KENTUCKY UTILITI	31.70		
	7/20/15	4778	CD	KENTUCKY UTILITI	1,141.23		
	7/20/15	4787	CD	KENTUCKY UTILITI	90.24		
				Current Period Chan	22,757.38		22,757.38
	8/1/15			Beginning Balance			22,757.38
	8/1/15	4815	CD	KENTUCKY UTILITI	8,098.65		
	8/1/15	4815	CD	KENTUCKY UTILITI	77.38		
	8/1/15	4815	CD	KENTUCKY UTILITI	105.73		
	8/1/15	4815	CD	KENTUCKY UTILITI	6,875.12		
	8/1/15	4815	CD	KENTUCKY UTILITI	717.88		
	8/1/15	4815	CD	KENTUCKY UTILITI	46.89		
	8/1/15	4815	CD	KENTUCKY UTILITI	51.51		
	8/1/15	4815	CD	KENTUCKY UTILITI	61.38		
	8/1/15	4818	CD	KENTUCKY UTILITI	8.55		
	8/1/15	4818	CD	KENTUCKY UTILITI	7,477.94		
	8/1/15	4818	CD	KENTUCKY UTILITI	32.12		
	8/11/15	4847	CD	KENTUCKY UTILITI	180.83		
	8/11/15	4847	CD	KENTUCKY UTILITI	78.22		

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	8/11/15	4847	CD	KENTUCKY UTILITI	30.19		
	8/11/15	4847	CD	KENTUCKY UTILITI	39.06		
	8/18/15	4869	CD	KENTUCKY UTILITI	139.55		
	8/24/15	4881	CD	KENTUCKY UTILITI	485.36		
	8/24/15	4881	CD	KENTUCKY UTILITI	76.11		
	8/24/15	4881	CD	KENTUCKY UTILITI	34.74		
	8/24/15	4881	CD	KENTUCKY UTILITI	92.33		
	8/24/15	4881	CD	KENTUCKY UTILITI	389.86		
	8/24/15	4881	CD	KENTUCKY UTILITI	28.17		
	8/24/15	4881	CD	KENTUCKY UTILITI	1,520.13		
				Current Period Chan	26,647.70		
				Beginning Balance			26,647.70
							49,405.08
	9/1/15		CD	KENTUCKY UTILITI	97.00		
	9/1/15	4908	CD	KENTUCKY UTILITI	73.17		
	9/1/15	4908	CD	KENTUCKY UTILITI	7,268.85		
	9/1/15	4908	CD	KENTUCKY UTILITI	333.26		
	9/1/15	4908	CD	KENTUCKY UTILITI	333.26		
	9/1/15	4908	CD	KENTUCKY UTILITI	116.89		
	9/1/15	4908V	CD	KENTUCKY UTILITI		333.26	
	9/1/15	4908V	CD	KENTUCKY UTILITI		7,268.85	
	9/1/15	4908V	CD	KENTUCKY UTILITI		73.17	
	9/1/15	4908V	CD	KENTUCKY UTILITI		333.26	
	9/1/15	4908V	CD	KENTUCKY UTILITI		97.00	
	9/1/15	4908V	CD	KENTUCKY UTILITI		116.89	
	9/1/15	4915	CD	KENTUCKY UTILITI	73.17		
	9/1/15	4915	CD	KENTUCKY UTILITI	97.00		
	9/1/15	4915	CD	KENTUCKY UTILITI	116.89		
	9/1/15	4915	CD	KENTUCKY UTILITI	7,268.85		
	9/1/15	4916	CD	KENTUCKY UTILITI	333.26		
	9/1/15	4927	CD	KENTUCKY UTILITI	7,857.29		
	9/1/15	4927	CD	KENTUCKY UTILITI	27.05		
	9/1/15	4927	CD	KENTUCKY UTILITI	8.82		
	9/1/15	4927	CD	KENTUCKY UTILITI	53.36		
	9/1/15	4927	CD	KENTUCKY UTILITI	40.89		
	9/1/15	4927	CD	KENTUCKY UTILITI	6,657.39		
	9/1/15	4927	CD	KENTUCKY UTILITI	62.68		
	9/9/15	4940	CD	KENTUCKY UTILITI	29.86		
	9/15/15	4964	CD	KENTUCKY UTILITI	104.18		
	9/15/15	4964	CD	KENTUCKY UTILITI	103.42		
	9/15/15	4964	CD	KENTUCKY UTILITI	33.68		
	9/18/15	4985	CD	KENTUCKY UTILITI	1,360.14		
	9/18/15	4985	CD	KENTUCKY UTILITI	275.31		
				Current Period Chan	32,725.67	8,222.43	
				Beginning Balance			24,503.24
							73,908.32
	10/1/15		CD	KENTUCKY UTILITI	372.81		
	10/1/15	4997	CD	KENTUCKY UTILITI	94.18		
	10/1/15	5008	CD	KENTUCKY UTILITI	327.03		
	10/1/15	5008	CD	KENTUCKY UTILITI	55.51		
	10/1/15	5008	CD	KENTUCKY UTILITI	63.92		
	10/1/15	5008	CD	KENTUCKY UTILITI	86.93		
	10/1/15	5008	CD	KENTUCKY UTILITI	7,334.95		
	10/1/15	5008	CD	KENTUCKY UTILITI	28.52		
	10/1/15	5008	CD	KENTUCKY UTILITI	62.65		
	10/1/15	5008	CD	KENTUCKY UTILITI	34.83		
	10/1/15	5008	CD	KENTUCKY UTILITI	122.04		
	10/1/15	5011	CD	KENTUCKY UTILITI	42.83		
	10/1/15	5011	CD	KENTUCKY UTILITI	8,019.24		
	10/1/15	5011	CD	KENTUCKY UTILITI	68.54		
	10/1/15	5011	CD	KENTUCKY UTILITI	7,308.61		
	10/1/15	5011	CD	KENTUCKY UTILITI	52.91		
	10/1/15	5011	CD	KENTUCKY UTILITI	8.76		
	10/16/15	5068	CD	KENTUCKY UTILITI	88.72		

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	10/16/15	5068	CD	KENTUCKY UTILITI	195.61		
	10/16/15	5068	CD	KENTUCKY UTILITI	112.51		
	10/16/15	5068	CD	KENTUCKY UTILITI	1,111.46		
	10/16/15	5068	CD	KENTUCKY UTILITI	30.80		
	10/16/15	5068	CD	KENTUCKY UTILITI	32.80		
				Current Period Chan	25,656.16		25,656.16
	11/1/15			Beginning Balance			99,564.48
	11/2/15	5109	CD	KENTUCKY UTILITI	285.23		
	11/2/15	5109	CD	KENTUCKY UTILITI	57.67		
	11/2/15	5109	CD	KENTUCKY UTILITI	28.65		
	11/2/15	5109	CD	KENTUCKY UTILITI	95.07		
	11/2/15	5109	CD	KENTUCKY UTILITI	5,560.50		
	11/2/15	5109	CD	KENTUCKY UTILITI	73.65		
	11/2/15	5109	CD	KENTUCKY UTILITI	74.34		
	11/2/15	5109	CD	KENTUCKY UTILITI	35.56		
	11/2/15	5109	CD	KENTUCKY UTILITI	120.20		
	11/2/15	5109	CD	KENTUCKY UTILITI	53.18		
	11/2/15	5114	CD	KENTUCKY UTILITI	291.67		
	11/6/15	5125	CD	KENTUCKY UTILITI	8.84		
	11/6/15	5125	CD	KENTUCKY UTILITI	6,077.22		
	11/6/15	5125	CD	KENTUCKY UTILITI	42.22		
	11/6/15	5125	CD	KENTUCKY UTILITI	67.70		
	11/6/15	5125	CD	KENTUCKY UTILITI	6,510.83		
	11/6/15	5125	CD	KENTUCKY UTILITI	42.96		
	11/12/15	5140	CD	KENTUCKY UTILITI	106.73		
	11/12/15	5140	CD	KENTUCKY UTILITI	33.18		
	11/12/15	5140	CD	KENTUCKY UTILITI	30.37		
	11/12/15	5140	CD	KENTUCKY UTILITI	117.20		
	11/12/15	5153	CD	KENTUCKY UTILITI	1,148.34		
	11/12/15	5153	CD	KENTUCKY UTILITI	40.39		
				Current Period Chan	20,901.70		20,901.70
	12/1/15			Beginning Balance			120,466.18
	12/1/15	5185	CD	KENTUCKY UTILITI	89.12		
	12/1/15	5185	CD	KENTUCKY UTILITI	28.51		
	12/1/15	5185	CD	KENTUCKY UTILITI	6,491.71		
	12/1/15	5185	CD	KENTUCKY UTILITI	54.45		
	12/1/15	5185	CD	KENTUCKY UTILITI	34.73		
	12/1/15	5185	CD	KENTUCKY UTILITI	131.80		
	12/1/15	5185	CD	KENTUCKY UTILITI	95.34		
	12/1/15	5185	CD	KENTUCKY UTILITI	315.14		
	12/1/15	5185	CD	KENTUCKY UTILITI	87.41		
	12/1/15	5185	CD	KENTUCKY UTILITI	250.06		
	12/1/15	5191	CD	KENTUCKY UTILITI	268.53		
	12/1/15	5192	CD	KENTUCKY UTILITI	56.68		
	12/1/15	5192	CD	KENTUCKY UTILITI	8.80		
	12/1/15	5192	CD	KENTUCKY UTILITI	7,091.61		
	12/1/15	5192	CD	KENTUCKY UTILITI	43.65		
	12/1/15	5192	CD	KENTUCKY UTILITI	30.95		
	12/1/15	5192	CD	KENTUCKY UTILITI	74.60		
	12/1/15	5192	CD	KENTUCKY UTILITI	5,739.89		
	12/14/15	5222	CD	KENTUCKY UTILITI	28.72		
	12/14/15	5222	CD	KENTUCKY UTILITI	30.01		
	12/23/15	5250	CD	KENTUCKY UTILITI	39.82		
	12/23/15	5250	CD	KENTUCKY UTILITI	184.05		
	12/23/15	5250	CD	KENTUCKY UTILITI	155.68		
	12/23/15	5255	CD	KENTUCKY UTILITI	528.51		
	12/23/15	5255	CD	KENTUCKY UTILITI	1,403.14		
				Current Period Chan	23,262.91		23,262.91
	1/1/16			Beginning Balance			143,729.09
	1/1/16	5286	CD	KENTUCKY UTILITI	183.73		
	1/1/16	5286	CD	KENTUCKY UTILITI	28.65		
	1/1/16	5286	CD	KENTUCKY UTILITI	484.95		

**MUNICIPAL WATER & SEWER SYSTEM**  
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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	1/1/16	5286	CD	KENTUCKY UTILITI	155.17		
	1/1/16	5286	CD	KENTUCKY UTILITI	58.93		
	1/1/16	5286	CD	KENTUCKY UTILITI	125.99		
	1/1/16	5286	CD	KENTUCKY UTILITI	35.74		
	1/1/16	5286	CD	KENTUCKY UTILITI	121.58		
	1/1/16	5291	CD	KENTUCKY UTILITI	372.08		
	1/1/16	5292	CD	KENTUCKY UTILITI	57.36		
	1/1/16	5292	CD	KENTUCKY UTILITI	9,213.31		
	1/8/16	5302	CD	KENTUCKY UTILITI	50.33		
	1/8/16	5302	CD	KENTUCKY UTILITI	5,407.59		
	1/8/16	5302	CD	KENTUCKY UTILITI	8.67		
	1/8/16	5302	CD	KENTUCKY UTILITI	82.22		
	1/8/16	5302	CD	KENTUCKY UTILITI	6,984.92		
	1/8/16	5302	CD	KENTUCKY UTILITI	83.97		
	1/13/16	5330	CD	KENTUCKY UTILITI	151.89		
	1/13/16	5330	CD	KENTUCKY UTILITI	43.24		
	1/13/16	5330	CD	KENTUCKY UTILITI	245.27		
	1/13/16	5330	CD	KENTUCKY UTILITI	28.81		
	1/13/16	5337	CD	KENTUCKY UTILITI	30.58		
	1/26/16	5361	CD	KENTUCKY UTILITI	59.73		
	1/26/16	5361	CD	KENTUCKY UTILITI	36.68		
	1/26/16	5361	CD	KENTUCKY UTILITI	667.66		
	1/26/16	5361	CD	KENTUCKY UTILITI	85.90		
	1/26/16	5361	CD	KENTUCKY UTILITI	173.36		
	1/26/16	5361	CD	KENTUCKY UTILITI	576.21		
	1/26/16	5361	CD	KENTUCKY UTILITI	111.18		
	1/26/16	5361	CD	KENTUCKY UTILITI	1,805.01		
	1/26/16	5361	CD	KENTUCKY UTILITI	352.19		
	1/26/16	5361	CD	KENTUCKY UTILITI	28.45		
	1/26/16	5361	CD	KENTUCKY UTILITI	57.57		
	1/26/16	5361	CD	KENTUCKY UTILITI	8,089.82		
				Current Period Chan	35,998.74		35,998.74
	2/1/16			Beginning Balance			179,727.83
	2/1/16	5371	CD	KENTUCKY UTILITI	378.87		
	2/5/16	5396	CD	KENTUCKY UTILITI	48.14		
	2/5/16	5396	CD	KENTUCKY UTILITI	8.69		
	2/5/16	5396	CD	KENTUCKY UTILITI	92.11		
	2/5/16	5396	CD	KENTUCKY UTILITI	8,489.86		
	2/5/16	5396	CD	KENTUCKY UTILITI	169.28		
	2/5/16	5396	CD	KENTUCKY UTILITI	5,521.29		
	2/11/16	5416	CD	KENTUCKY UTILITI	30.49		
	2/11/16	5416	CD	KENTUCKY UTILITI	235.02		
	2/11/16	5416	CD	KENTUCKY UTILITI	122.21		
	2/11/16	5416	CD	KENTUCKY UTILITI	39.89		
	2/11/16	5416	CD	KENTUCKY UTILITI	212.46		
	2/11/16	5416	CD	KENTUCKY UTILITI	29.24		
				Current Period Chan	15,377.55		15,377.55
	3/1/16			Beginning Balance			195,105.38
	3/1/16	5466	CD	KENTUCKY UTILITI	1,417.52		
	3/1/16	5466	CD	KENTUCKY UTILITI	97.26		
	3/1/16	5466	CD	KENTUCKY UTILITI	37.46		
	3/1/16	5466	CD	KENTUCKY UTILITI	9.13		
	3/1/16	5466	CD	KENTUCKY UTILITI	51.78		
	3/1/16	5466	CD	KENTUCKY UTILITI	8,336.39		
	3/1/16	5466	CD	KENTUCKY UTILITI	450.20		
	3/1/16	5466	CD	KENTUCKY UTILITI	260.99		
	3/1/16	5466	CD	KENTUCKY UTILITI	6,006.72		
	3/1/16	5466	CD	KENTUCKY UTILITI	55.78		
	3/1/16	5475	CD	KENTUCKY UTILITI	1,060.88		
	3/1/16	5480	CD	KENTUCKY UTILITI	28.65		
	3/1/16	5480	CD	KENTUCKY UTILITI	9,189.62		
	3/1/16	5480	CD	KENTUCKY UTILITI	190.56		

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	3/1/16	5480	CD	KENTUCKY UTILITI	92.68		
	3/1/16	5480	CD	KENTUCKY UTILITI	56.06		
	3/1/16	5480	CD	KENTUCKY UTILITI	183.07		
	3/1/16	5480	CD	KENTUCKY UTILITI	140.84		
	3/1/16	5480	CD	KENTUCKY UTILITI	502.13		
	3/15/16	5539	CD	KENTUCKY UTILITI	206.20		
	3/15/16	5539	CD	KENTUCKY UTILITI	47.05		
	3/15/16	5539	CD	KENTUCKY UTILITI	29.12		
	3/15/16	5539	CD	KENTUCKY UTILITI	710.82		
	3/15/16	5539	CD	KENTUCKY UTILITI	2,021.46		
	3/15/16	5539	CD	KENTUCKY UTILITI	30.51		
	3/15/16	5539	CD	KENTUCKY UTILITI	174.22		
	3/15/16	5539	CD	KENTUCKY UTILITI	303.00		
	3/16/16	5530	CD	KENTUCKY UTILITI	710.82		
	3/16/16	5530	CD	KENTUCKY UTILITI	30.51		
	3/16/16	5530	CD	KENTUCKY UTILITI	29.12		
	3/16/16	5530	CD	KENTUCKY UTILITI	206.20		
	3/16/16	5530	CD	KENTUCKY UTILITI	303.00		
	3/16/16	5530	CD	KENTUCKY UTILITI	710.82		
	3/16/16	5530	CD	KENTUCKY UTILITI	174.22		
	3/16/16	5530	CD	KENTUCKY UTILITI	2,021.46		
	3/16/16	5530	CD	KENTUCKY UTILITI	2,021.46		
	3/16/16	5530	CD	KENTUCKY UTILITI	47.05		
	3/16/16	5530V	CD	KENTUCKY UTILITI		30.51	
	3/16/16	5530V	CD	KENTUCKY UTILITI		710.82	
	3/16/16	5530V	CD	KENTUCKY UTILITI		2,021.46	
	3/16/16	5530V	CD	KENTUCKY UTILITI		303.00	
	3/16/16	5530V	CD	KENTUCKY UTILITI		47.05	
	3/16/16	5530V	CD	KENTUCKY UTILITI		710.82	
	3/16/16	5530V	CD	KENTUCKY UTILITI		206.20	
	3/16/16	5530V	CD	KENTUCKY UTILITI		2,021.46	
	3/16/16	5530V	CD	KENTUCKY UTILITI		29.12	
	3/16/16	5530V	CD	KENTUCKY UTILITI		174.22	
				Current Period Chan	37,944.76	6,254.66	31,690.10
	4/1/16			Beginning Balance			226,795.48
	4/1/16	5570	CD	KENTUCKY UTILITI	192.54		
	4/1/16	5570	CD	KENTUCKY UTILITI	36.98		
	4/1/16	5570	CD	KENTUCKY UTILITI	58.10		
	4/1/16	5570	CD	KENTUCKY UTILITI	145.77		
	4/1/16	5570	CD	KENTUCKY UTILITI	56.00		
	4/1/16	5570	CD	KENTUCKY UTILITI	9,549.18		
	4/1/16	5570	CD	KENTUCKY UTILITI	206.19		
	4/1/16	5570	CD	KENTUCKY UTILITI	28.34		
	4/1/16	5570	CD	KENTUCKY UTILITI	572.45		
	4/1/16	5575	CD	KENTUCKY UTILITI	854.79		
	4/1/16	5581	CD	KENTUCKY UTILITI	81.99		
	4/1/16	5581	CD	KENTUCKY UTILITI	5,804.79		
	4/1/16	5581	CD	KENTUCKY UTILITI	9.30		
	4/1/16	5581	CD	KENTUCKY UTILITI	197.50		
	4/1/16	5581	CD	KENTUCKY UTILITI	51.19		
	4/1/16	5581	CD	KENTUCKY UTILITI	7,877.07		
	4/1/16	5581	CD	KENTUCKY UTILITI	86.15		
	4/12/16	5623	CD	KENTUCKY UTILITI	1,774.16		
	4/12/16	5623	CD	KENTUCKY UTILITI	140.52		
	4/12/16	5623	CD	KENTUCKY UTILITI	285.95		
	4/12/16	5623	CD	KENTUCKY UTILITI	28.50		
	4/12/16	5623	CD	KENTUCKY UTILITI	172.46		
	4/12/16	5623	CD	KENTUCKY UTILITI	671.81		
	4/12/16	5623	CD	KENTUCKY UTILITI	30.26		
	4/12/16	5623	CD	KENTUCKY UTILITI	46.31		
				Current Period Chan	28,958.30		28,958.30
	5/1/16			Beginning Balance			255,753.78

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	5/2/16	5669	CD	KENTUCKY UTILITI	168.85		
	5/2/16	5669	CD	KENTUCKY UTILITI	26.58		
	5/2/16	5669	CD	KENTUCKY UTILITI	576.67		
	5/2/16	5669	CD	KENTUCKY UTILITI	34.04		
	5/2/16	5669	CD	KENTUCKY UTILITI	61.39		
	5/2/16	5669	CD	KENTUCKY UTILITI	118.82		
	5/2/16	5669	CD	KENTUCKY UTILITI	8,721.62		
	5/2/16	5669	CD	KENTUCKY UTILITI	88.65		
	5/2/16	5669	CD	KENTUCKY UTILITI	182.68		
	5/2/16	5669	CD	KENTUCKY UTILITI	326.70		
	5/2/16	5673	CD	KENTUCKY UTILITI	6,220.67		
	5/2/16	5673	CD	KENTUCKY UTILITI	8.83		
	5/2/16	5673	CD	KENTUCKY UTILITI	76.99		
	5/2/16	5673	CD	KENTUCKY UTILITI	6,599.91		
	5/2/16	5673	CD	KENTUCKY UTILITI	52.63		
	5/2/16	5673	CD	KENTUCKY UTILITI	95.87		
	5/2/16	5673	CD	KENTUCKY UTILITI	47.87		
	5/2/16	5669V	CD	KENTUCKY UTILITI		8,721.62	
	5/2/16	5669V	CD	KENTUCKY UTILITI		576.67	
	5/2/16	5669V	CD	KENTUCKY UTILITI		26.58	
	5/2/16	5669V	CD	KENTUCKY UTILITI		182.68	
	5/2/16	5669V	CD	KENTUCKY UTILITI		118.82	
	5/2/16	5669V	CD	KENTUCKY UTILITI		34.04	
	5/2/16	5669V	CD	KENTUCKY UTILITI		326.70	
	5/2/16	5669V	CD	KENTUCKY UTILITI		88.65	
	5/2/16	5669V	CD	KENTUCKY UTILITI		61.39	
	5/2/16	5669V	CD	KENTUCKY UTILITI		168.85	
	5/2/16	5677	CD	KENTUCKY UTILITI	326.70		
	5/2/16	5678	CD	KENTUCKY UTILITI	576.67		
	5/2/16	5678	CD	KENTUCKY UTILITI	182.68		
	5/2/16	5678	CD	KENTUCKY UTILITI	26.58		
	5/2/16	5678	CD	KENTUCKY UTILITI	118.82		
	5/2/16	5678	CD	KENTUCKY UTILITI	8,721.62		
	5/2/16	5678	CD	KENTUCKY UTILITI	61.39		
	5/2/16	5678	CD	KENTUCKY UTILITI	34.04		
	5/2/16	5678	CD	KENTUCKY UTILITI	88.65		
	5/2/16	5678	CD	KENTUCKY UTILITI	168.85		
	5/11/16	5702	CD	KENTUCKY UTILITI	136.26		
	5/11/16	5702	CD	KENTUCKY UTILITI	127.86		
	5/11/16	5702	CD	KENTUCKY UTILITI	461.51		
	5/11/16	5702	CD	KENTUCKY UTILITI	1,400.34		
	5/11/16	5702	CD	KENTUCKY UTILITI	39.02		
	5/11/16	5702	CD	KENTUCKY UTILITI	155.22		
	5/11/16	5702	CD	KENTUCKY UTILITI	26.85		
	5/11/16	5702	CD	KENTUCKY UTILITI	30.66		
				Current Period Chan	36,092.49	10,306.00	25,786.49
	6/1/16			Beginning Balance			281,540.27
	6/1/16	5752	CD	KENTUCKY UTILITI	59.46		
	6/1/16	5752	CD	KENTUCKY UTILITI	54.37		
	6/1/16	5752	CD	KENTUCKY UTILITI	27.09		
	6/1/16	5752	CD	KENTUCKY UTILITI	99.85		
	6/1/16	5752	CD	KENTUCKY UTILITI	131.42		
	6/1/16	5752	CD	KENTUCKY UTILITI	428.88		
	6/1/16	5752	CD	KENTUCKY UTILITI	70.10		
	6/1/16	5752	CD	KENTUCKY UTILITI	127.63		
	6/1/16	5752	CD	KENTUCKY UTILITI	33.08		
	6/1/16	5752	CD	KENTUCKY UTILITI	8.89		
	6/1/16	5762	CD	KENTUCKY UTILITI	286.99		
	6/1/16	5764	CD	KENTUCKY UTILITI	6,237.56		
	6/1/16	5764	CD	KENTUCKY UTILITI	48.78		
	6/1/16	5764	CD	KENTUCKY UTILITI	6,326.34		
	6/1/16	5764	CD	KENTUCKY UTILITI	69.33		



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Account Descri							
	6/1/16	5767	CD	KENTUCKY UTILITI	36.62		
	6/1/16	5767	CD	KENTUCKY UTILITI	8,404.03		
	6/14/16	5805	CD	KENTUCKY UTILITI	542.26		
	6/14/16	5805	CD	KENTUCKY UTILITI	205.31		
	6/14/16	5805	CD	KENTUCKY UTILITI	84.30		
	6/14/16	5805	CD	KENTUCKY UTILITI	27.01		
	6/14/16	5805	CD	KENTUCKY UTILITI	127.48		
	6/14/16	5805	CD	KENTUCKY UTILITI	39.65		
	6/14/16	5805	CD	KENTUCKY UTILITI	1,286.28		
	6/14/16	5805	CD	KENTUCKY UTILITI	91.69		
	6/14/16	5805	CD	KENTUCKY UTILITI	31.95		
	6/14/16	5813	CD	KENTUCKY UTILITI	55.05		
	6/14/16	5813	CD	KENTUCKY UTILITI	558.34		
	6/14/16	5813	CD	KENTUCKY UTILITI	28.25		
	6/14/16	5813	CD	KENTUCKY UTILITI	34.54		
	6/14/16	5813	CD	KENTUCKY UTILITI	9,960.20		
	6/14/16	5813	CD	KENTUCKY UTILITI	170.41		
	6/14/16	5813	CD	KENTUCKY UTILITI	58.73		
	6/14/16	5813	CD	KENTUCKY UTILITI	119.27		
	6/14/16	5813	CD	KENTUCKY UTILITI	157.38		
	6/30/16	Adj. 1	GE	To reverse PY AP		20,361.15	
	6/30/16	Adj. 14	GE	To record AP per 7-2	14,928.69		
				Current Period Chan	50,957.21	20,361.15	30,596.06
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>312,136.33</b>
5170	7/1/15			Beginning Balance			
Admin. - Telepho	7/1/15	4699	CD	AT & T MOBILITY - I	209.15		
	7/8/15	4722	CD	AT & T - Invoice: 270	604.12		
	7/13/15	4742	CD	AT & T - Invoice: M3	416.36		
	7/13/15	4742	CD	AT & T - Invoice: M3	208.18		
	7/13/15	4742	CD	AT & T - Invoice: M3	208.18		
				Current Period Chan	1,645.99		1,645.99
	8/1/15			Beginning Balance			1,645.99
	8/1/15	4809	CD	AT & T MOBILITY - I	209.10		
	8/6/15	4828	CD	AT & T - Invoice: 754	611.35		
	8/10/15	4859	CD	AT & T - Invoice: M3	208.18		
	8/11/15	4840	CD	AT & T - Invoice: M3	208.18		
	8/11/15	4840	CD	AT & T - Invoice: M3	416.36		
				Current Period Chan	1,653.17		1,653.17
	9/1/15			Beginning Balance			3,299.16
	9/1/15	4919	CD	AT & T MOBILITY - I	206.97		
	9/9/15	4934	CD	AT & T - Invoice: 754	608.50		
	9/11/15	4957	CD	AT & T - Invoice: M3	208.18		
	9/11/15	4957	CD	AT & T - Invoice: M3	854.25		
	9/11/15	4957	CD	AT & T - Invoice: m3	434.72		
	9/14/15	4959	CD	AT & T U-VERSE - I	45.60		
	9/14/15	4959	CD	AT & T U-VERSE - I	40.60		
				Current Period Chan	2,398.82		2,398.82
	10/1/15			Beginning Balance			5,697.98
	10/1/15	5001	CD	AT & T MOBILITY - I	206.97		
	10/8/15	5022	CD	AT & T - Invoice: 754	608.50		
	10/8/15	5041	CD	AT & T - Invoice: M3	208.18		
				Current Period Chan	1,023.65		1,023.65
	11/1/15			Beginning Balance			6,721.63
	11/2/15	5099	CD	AT & T - Invoice: 754	622.39		
	11/2/15	5103	CD	AT & T MOBILITY - I	206.76		
	11/9/15	5129	CD	AT & T U-VERSE - I	95.20		
	11/12/15	5131	CD	AT & T - Invoice: M3	416.36		
	11/12/15	5131	CD	AT & T - Invoice: M3	208.18		
	11/12/15	5131	CD	AT & T - Invoice: M3	208.18		
				Current Period Chan	1,757.07		1,757.07

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	12/1/15			Beginning Balance			8,478.70
	12/1/15	5194	CD	AT & T MOBILITY - I	230.49		
	12/1/15	5198	CD	CITY OF CENTRAL	900.00		
	12/1/15	5199	CD	CITY OF CENTRAL	869.97		
	12/1/15	5198V	CD	CITY OF CENTRAL		900.00	
	12/14/15	5214	CD	AT & T - Invoice: M3	208.18		
	12/14/15	5214	CD	AT & T - Invoice: M3	208.18		
	12/14/15	5214	CD	AT & T - Invoice: M3	416.36		
	12/14/15	5214	CD	AT & T - Invoice: 754	664.39		
				Current Period Chan	3,497.57	900.00	2,597.57
	1/1/16			Beginning Balance			11,076.27
	1/1/16	5279	CD	AT & T MOBILITY - I	206.76		
	1/8/16	5297	CD	AT & T - Invoice: 754	664.39		
	1/13/16	5318	CD	AT & T - Invoice: m3	208.18		
	1/13/16	5318	CD	AT & T - Invoice: M3	208.18		
	1/13/16	5318	CD	AT & T - Invoice: M3	416.36		
				Current Period Chan	1,703.87		1,703.87
	2/1/16			Beginning Balance			12,780.14
	2/1/16	5367	CD	AT & T MOBILITY - I	207.59		
	2/5/16	5387	CD	AT & T - Invoice: 754	667.39		
	2/11/16	5409	CD	AT & T - Invoice: M3	208.18		
	2/11/16	5409	CD	AT & T - Invoice: M3	416.36		
	2/11/16	5409	CD	AT & T - Invoice: M3	208.18		
				Current Period Chan	1,707.70		1,707.70
	3/1/16			Beginning Balance			14,487.84
	3/1/16	5460	CD	AT & T MOBILITY - I	252.59		
	3/10/16	5500	CD	AT & T - Invoice: 754	666.81		
	3/10/16	5519	CD	AT & T - Invoice: M3	416.36		
	3/10/16	5519	CD	AT & T - Invoice: M3	208.18		
	3/10/16	5519	CD	AT & T - Invoice: M3	208.18		
				Current Period Chan	1,752.12		1,752.12
	4/1/16			Beginning Balance			16,239.96
	4/1/16	5566	CD	AT & T MOBILITY - I	189.32		
	4/6/16	5592	CD	AT & T - Invoice: 754	666.81		
	4/12/16	5615	CD	AT & T - Invoice: M3	208.18		
	4/12/16	5615	CD	AT & T - Invoice: M3	416.36		
	4/12/16	5615	CD	AT & T - Invoice: M3	208.18		
				Current Period Chan	1,688.85		1,688.85
	5/1/16			Beginning Balance			17,928.81
	5/2/16	5661	CD	AT & T MOBILITY - I	189.52		
	5/11/16	5691	CD	AT & T - Invoice: m3	416.36		
	5/11/16	5691	CD	AT & T - Invoice: m3	208.18		
	5/11/16	5691	CD	AT & T - Invoice: m3	208.18		
	5/11/16	5691	CD	AT & T - Invoice: 754	675.49		
				Current Period Chan	1,697.73		1,697.73
	6/1/16			Beginning Balance			19,626.54
	6/1/16	5744	CD	AT & T MOBILITY - I	189.67		
	6/7/16	5773	CD	AT & T - Invoice: M3	416.36		
	6/7/16	5773	CD	AT & T - Invoice: 754	675.63		
	6/7/16	5773	CD	AT & T - Invoice: M3	208.18		
	6/7/16	5773	CD	AT & T - Invoice: M3	208.18		
	6/30/16	Adj. 1	GE	To reverse PY AP		813.27	
	6/30/16	Adj. 14	GE	To record AP per 7-2	1,698.67		
				Current Period Chan	3,396.69	813.27	2,583.42
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>22,209.96</b>
5190 Bank Fees	7/1/15			Beginning Balance			
	7/31/15	Rev. Sweep	GE		521.76		
	7/31/15		CD	First Security Bank -	3.60		
				Current Period Chan	525.36		525.36
	8/1/15			Beginning Balance			525.36

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	8/31/15	Rev. Fd. - S	GE		634.05		
	8/31/15		CD	First Security Bank -	0.90		
				Current Period Chan	634.95		634.95
	9/1/15			Beginning Balance			1,160.31
	9/30/15	Rev. Fd. - S	GE		999.13		
	9/30/15		CD	First Security Bank -	1.20		
				Current Period Chan	1,000.33		1,000.33
	10/1/15			Beginning Balance			2,160.64
	10/30/15	Rev. Fd. - R	GE			311.54	
	10/31/15	Rev. Sweep	GE		672.46		
				Current Period Chan	672.46	311.54	360.92
				Beginning Balance			2,521.56
	11/1/15					99.16	
	11/30/15	Cash Recei	GE				
	11/30/15	Rev. Fd - S	GE		846.20		
				Current Period Chan	846.20	99.16	747.04
				Beginning Balance			3,268.60
	12/1/15						
	12/31/15	Rev. Fd. - S	GE		1,060.00		
	12/31/15	Cash Recei	GE			218.21	
				Current Period Chan	1,060.00	218.21	841.79
				Beginning Balance			4,110.39
	1/1/16						
	1/1/16	Rev. Fd. - S	GE		765.89		
	1/29/16	Rev. Fd. - R	GE			244.13	
				Current Period Chan	765.89	244.13	521.76
				Beginning Balance			4,632.15
	2/1/16						
	2/22/16	Rev. Fd.	GE		739.76		
	2/29/16	Rev. Fd. - R	GE			81.46	
				Current Period Chan	739.76	81.46	658.30
				Beginning Balance			5,290.45
	3/1/16						
	3/31/16	Rev. Fd.	GE		721.39		
	3/31/16		CD	First Security Bank -	5.40		
				Current Period Chan	726.79		726.79
				Beginning Balance			6,017.24
	4/1/16						
	4/29/16	Rev. Receipt	GE			58.63	
	4/29/16	Rev. Fd. - S	GE		784.99		
				Current Period Chan	784.99	58.63	726.36
				Beginning Balance			6,743.60
	5/1/16						
	5/31/16	Rev. Fd.	GE		748.86		
	5/31/16	Cash Rec.	GE			34.96	
				Current Period Chan	748.86	34.96	713.90
				Beginning Balance			7,457.50
	6/1/16						
	6/30/16	Rev. Cash	GE			70.14	
	6/30/16	Rev. Cash	GE			83.69	
	6/30/16	Rev. Cash	GE			119.33	
	6/30/16	Rev. Fd. -	GE		995.61		
				Current Period Chan	995.61	273.16	722.45
				Ending Balance			8,179.95
5204 Water Plant-Che	7/1/15			Beginning Balance			
	8/1/15			Beginning Balance			
	9/1/15			Beginning Balance			
	10/1/15			Beginning Balance			
	11/1/15			Beginning Balance			
	12/1/15			Beginning Balance			
	1/1/16			Beginning Balance			
	1/13/16	5321	CD	BRENNTAG MID-SO	7,433.00		
	1/13/16	5321V	CD	BRENNTAG MID-SO		7,433.00	
				Current Period Chan	7,433.00	7,433.00	
	2/1/16			Beginning Balance			
	3/1/16			Beginning Balance			
	4/1/16			Beginning Balance			
	5/1/16			Beginning Balance			

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	6/1/16			Beginning Balance			
	6/30/16			Ending Balance			
5250	7/1/15			Beginning Balance			
Admin. - Natural	8/1/15			Beginning Balance			
	8/1/15	4810	CD	ATMOS ENERGY - I	44.47		
	8/1/15	4810	CD	ATMOS ENERGY - I	52.05		
	8/24/15	4892	CD	ATMOS ENERGY - I	44.47		
				Current Period Chan	140.99		140.99
	9/1/15			Beginning Balance			140.99
	9/1/15	4918	CD	ATMOS ENERGY - I	44.47		
				Current Period Chan	44.47		44.47
	10/1/15			Beginning Balance			185.46
	10/1/15	5002	CD	ATMOS ENERGY - I	44.47		
	10/1/15	5002	CD	ATMOS ENERGY - I	44.47		
				Current Period Chan	88.94		88.94
	11/1/15			Beginning Balance			274.40
	11/2/15	5104	CD	ATMOS ENERGY - I	48.99		
	11/2/15	5104	CD	ATMOS ENERGY - I	146.09		
	11/17/15	5163	CD	ATMOS ENERGY - I	418.00		
	11/17/15	5163	CD	ATMOS ENERGY - I	53.57		
				Current Period Chan	666.65		666.65
	12/1/15			Beginning Balance			941.05
	12/23/15	5249	CD	ATMOS ENERGY - I	74.98		
	12/23/15	5254	CD	ATMOS ENERGY - I	525.96		
				Current Period Chan	600.94		600.94
	1/1/16			Beginning Balance			1,541.99
	1/26/16	5360	CD	ATMOS ENERGY - I	100.29		
	1/26/16	5360	CD	ATMOS ENERGY - I	561.47		
				Current Period Chan	661.76		661.76
	2/1/16			Beginning Balance			2,203.75
	2/24/16	5455	CD	ATMOS ENERGY - I	652.38		
	2/24/16	5455	CD	ATMOS ENERGY - I	106.51		
				Current Period Chan	758.89		758.89
	3/1/16			Beginning Balance			2,962.64
	3/16/16	5542	CD	ATMOS ENERGY - I	544.43		
				Current Period Chan	544.43		544.43
	4/1/16			Beginning Balance			3,507.07
	4/1/16	5580	CD	ATMOS ENERGY - I	86.49		
				Current Period Chan	86.49		86.49
	5/1/16			Beginning Balance			3,593.56
	5/2/16	5662	CD	ATMOS ENERGY - I	369.00		
	5/2/16	5662	CD	ATMOS ENERGY - I	62.65		
	5/19/16	5733	CD	ATMOS ENERGY - I	216.23		
	5/19/16	5736	CD	ATMOS ENERGY - I	49.95		
				Current Period Chan	697.83		697.83
	6/1/16			Beginning Balance			4,291.39
	6/20/16	5827	CD	ATMOS ENERGY - I	173.12		
	6/30/16	Adj. 14	GE	To record AP per 7-2	48.94		
				Current Period Chan	222.06		222.06
	6/30/16			Ending Balance			4,513.45
5252	7/1/15			Beginning Balance			
Sewer Collection	8/1/15			Beginning Balance			
	9/1/15			Beginning Balance			
	10/1/15			Beginning Balance			
	11/1/15			Beginning Balance			
	12/1/15			Beginning Balance			
	1/1/16			Beginning Balance			
	2/1/16			Beginning Balance			

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Account Descri							
	3/1/16			Beginning Balance			
	4/1/16			Beginning Balance			
	4/1/16	5588	CD	RONNIE SMITH ON	4,743.17		
	4/25/16	5653	CD	MIKE JONES EXCA	22,500.00		
				Current Period Chan	27,243.17		27,243.17
	5/1/16			Beginning Balance			27,243.17
	6/1/16			Beginning Balance			27,243.17
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>27,243.17</b>
5255	7/1/15			Beginning Balance			
Grinder Pumps	8/1/15			Beginning Balance			
	9/1/15			Beginning Balance			
	9/1/15	4913	CD	WASCON INC - Invo	10,894.48		
				Current Period Chan	10,894.48		10,894.48
	10/1/15			Beginning Balance			10,894.48
	11/1/15			Beginning Balance			10,894.48
	12/1/15			Beginning Balance			10,894.48
	12/14/15	5236	CD	WASCON INC - Invo	11,067.63		
				Current Period Chan	11,067.63		11,067.63
	1/1/16			Beginning Balance			21,962.11
	2/1/16			Beginning Balance			21,962.11
	3/1/16			Beginning Balance			21,962.11
	3/10/16	5514	CD	WASCON INC - Invo	11,178.41		
				Current Period Chan	11,178.41		11,178.41
	4/1/16			Beginning Balance			33,140.52
	5/1/16			Beginning Balance			33,140.52
	5/2/16	5670	CD	WASCON INC - Invo	7,933.38		
				Current Period Chan	7,933.38		7,933.38
	6/1/16			Beginning Balance			41,073.90
	6/30/16	Inv. Adj. - S	GE		5,900.00		
				Current Period Chan	5,900.00		5,900.00
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>46,973.90</b>
5290	7/1/15			Beginning Balance			
Admin. - Misc.	7/8/15	4732	CD	LARRY T. DEVINE -	50.00		
	7/9/15	4739	CD	CORNERSTONE CA	568.86		
	7/14/15	4758	CD	LEADER-NEWS - In	375.38		
	7/14/15	4758	CD	LEADER-NEWS - In	208.00		
	7/14/15	4763	CD	FLOWER BARN II - I	59.97		
	7/16/15	4768	CD	LOUISVILLE RADIO	93.77		
	7/20/15	4786	CD	TOTAL COMPLIANC	99.00		
				Current Period Chan	1,454.98		1,454.98
	8/1/15			Beginning Balance			1,454.98
	8/1/15	4823	CD	CNA SURETY DIRE	178.15		
	8/11/15	4855	CD	CORNERSTONE CA	459.08		
	8/18/15	4866	CD	GREEN RIVER PAVI	1,800.00		
				Current Period Chan	2,437.23		2,437.23
	9/1/15			Beginning Balance			3,892.21
	9/9/15	4951	CD	CORNERSTONE CA	449.10		
	9/10/15	4955	CD	GO LOGO - Invoice:	177.95		
	9/18/15	4975	CD	FLOWER BARN II - I	75.00		
	9/18/15	4975	CD	FLOWER BARN II - I	50.00		
	9/18/15	4982	CD	KY LABOR LAW PO	183.75		
	9/18/15	4984	CD	CNA SURETY DIRE	1,018.00		
				Current Period Chan	1,953.80		1,953.80
	10/1/15			Beginning Balance			5,846.01
	10/13/15	5047	CD	PENNYRILE RC&D	160.00		
	10/14/15	5051	CD	CORNERSTONE CA	199.60		
	10/14/15	5055	CD	FOOD GIANT - Invoi	419.30		
	10/27/15	5094	CD	KY RURAL WATER	1,127.00		

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				Current Period Chan	1,905.90		1,905.90
	11/1/15			Beginning Balance			7,751.91
	11/12/15	5130	CD	CORNERSTONE CA	219.56		
	11/25/15	5175	CD	CSX TRANSPORTA	474.20		
				Current Period Chan	693.76		693.76
	12/1/15			Beginning Balance			8,445.67
	12/1/15	5195	CD	U OF K TRANSPOR	2,133.34		
	12/1/15	5197	CD	STELLIAN'S - Admin	66.43		
	12/3/15	5203	CD	WALMART - Invoice:	12.18		
	12/9/15	5209	CD	FIRST NATIONAL B	4,200.00		
	12/9/15	5210	CD	CORNERSTONE CA	209.58		
	12/14/15	5233	CD	U. S. POST OFFICE	144.00		
	12/14/15	5238	CD	IGA - Invoice: Dec. 3	95.94		
	12/23/15	5256	CD	EQUINOX INDUSTR	50.00		
				Current Period Chan	6,911.47		6,911.47
	1/1/16			Beginning Balance			15,357.14
	1/8/16	5315	CD	PACE TIRE CENTE	515.12		
	1/19/16	5348	CD	KEITH TUCKER - Ad	190.00		
				Current Period Chan	705.12		705.12
	2/1/16			Beginning Balance			16,062.26
	2/5/16	5392	CD	FIRST BANK CARD	48.13		
	2/5/16	5403	CD	LEADER-NEWS - In	116.44		
	2/11/16	5408	CD	CITY OF CENTRAL	520.00		
	2/11/16	5408	CD	CITY OF CENTRAL	800.00		
	2/11/16	5421	CD	OMEGA RAIL MANA	900.00		
	2/11/16	5429	CD	THE TIMES-ARGUS	220.50		
				Current Period Chan	2,605.07		2,605.07
	3/1/16			Beginning Balance			18,667.33
	4/1/16			Beginning Balance			18,667.33
	4/1/16	5572	CD	U OF K TRANSPOR	400.00		
	4/1/16	5579	CD	FIRST BANK CARD	127.34		
	4/12/16	5620	CD	EQUINOX INDUSTR	92.35		
	4/12/16	5625	CD	LEADER-NEWS - In	32.06		
	4/12/16	5636	CD	FLOWER BARN II - I	47.50		
				Current Period Chan	699.25		699.25
	5/1/16			Beginning Balance			19,366.58
	6/1/16			Beginning Balance			19,366.58
	6/1/16	5768	CD	SAM'S CLUB - MEM	90.00		
	6/30/16	Adj. 1	GE	To reverse PY AP		1,301.24	
	6/30/16	Adj. 3	GE	To adjust to actual p		268.68	
	6/30/16	Adj. 14	GE	To record AP per 7-2	340.01		
				Current Period Chan	430.01	1,569.92	-1,139.91
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>18,226.67</b>
6020	7/1/15			Beginning Balance			
Water Plant - Su	7/1/15	4696	CD	ALL SOURCE INDU	216.50		
	7/1/15	4706	CD	MAX ARNOLD & SO	904.66		
	7/8/15	4719	CD	FIRST BANK CARD	257.50		
	7/8/15	4730	CD	JOHNSTONE SUPP	311.64		
	7/8/15	4734	CD	McCOY & McCOY L	67.50		
	7/13/15	4744	CD	AT & T U-VERSE - I	35.77		
	7/13/15	4755	CD	WALMART - Invoice:	213.30		
	7/14/15	4757	CD	THE TIMES-ARGUS	294.00		
	7/14/15	4765	CD	TRI-CITY AUTO PA	338.63		
	7/14/15	4767	CD	PETTY CASH - Wat	14.41		
	7/20/15	4770	CD	AFORDABLE SIGNS	84.00		
	7/20/15	4771	CD	ALL SOURCE INDU	242.40		
	7/20/15	4782	CD	McCOY & McCOY L	313.50		
	7/20/15	4782	CD	McCOY & McCOY L	67.50		
	7/23/15	4791	CD	BARREN RIVER ST	158.22		
	7/27/15	4799	CD	KENTUCKY STATE	125.00		

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	7/30/15	4806	CD	KENTUCKY STATE	65.00		
	7/30/15	4805	CD	KENTUCKY STATE	125.00		
	7/30/15	4805V	CD	KENTUCKY STATE		125.00	
				Current Period Chan	3,834.53	125.00	3,709.53
	8/1/15			Beginning Balance			3,709.53
	8/1/15	4817	CD	USA BLUEBOOK - I	88.11		
	8/1/15	4820	CD	SMR LABORATORI	19.00		
	8/6/15	4829	CD	McCOY & McCOY L	67.50		
	8/6/15	4830	CD	PACE TIRE CENTE	150.00		
	8/6/15	4836	CD	TOTAL COMPLIANC	477.35		
	8/6/15	4837	CD	TRI-CITY AUTO PA	494.75		
	8/10/15	4858	CD	PAXTON & BALL IN	28.71		
	8/10/15	4858	CD	PAXTON & BALL IN	30.00		
	8/10/15	4858	CD	PAXTON & BALL IN	28.00		
	8/10/15	4863	CD	SMITH BROTHERS	106.53		
	8/11/15	4842	CD	AT & T U-VERSE - I	40.60		
	8/11/15	4844	CD	COMMERCIAL PRIN	40.98		
	8/11/15	4845	CD	FIRST BANK CARD	309.00		
	8/11/15	4852	CD	WALMART - Invoice:	129.47		
	8/11/15	4853	CD	4 SEASONS OUTD	164.63		
	8/11/15	4864	CD	HYATT REGENCY L	766.72		
	8/18/15	4867	CD	ACE REAL TIME SO	297.58		
	8/24/15	4878	CD	4 SEASONS OUTD	58.99		
	8/24/15	4883	CD	McCOY & McCOY L	67.50		
	8/24/15	4887	CD	USA BLUEBOOK - I	198.40		
	8/24/15	4890	CD	4 SEASONS OUTD	129.45		
	8/24/15	4891	CD	ALL SOURCE INDU	150.00		
	8/27/15	4903	CD	CLARK'S APPLIANC	11.98		
				Current Period Chan	3,855.25		3,855.25
	9/1/15			Beginning Balance			7,564.78
	9/1/15	4910	CD	PROPANE 1 ONE IN	31.27		
	9/1/15	4917	CD	4 SEASONS OUTD	263.96		
	9/1/15	4920	CD	USA BLUEBOOK - I	143.26		
	9/1/15	4923	CD	ALL SOURCE INDU	95.72		
	9/2/15	4932	CD	PETTY CASH - Wat	198.77		
	9/9/15	4935	CD	ALL SOURCE INDU	324.75		
	9/9/15	4941	CD	McCOY & McCOY L	67.50		
	9/9/15	4947	CD	WALMART - Water	230.80		
	9/9/15	4948	CD	SMITH BROTHERS	6.16		
	9/9/15	4950	CD	TRI-CITY AUTO PA	667.08		
	9/15/15	4960	CD	4 SEASONS OUTD	54.89		
	9/15/15	4965	CD	MICROBAC LABOR	171.00		
	9/18/15	4972	CD	CLARK'S APPLIANC	180.94		
	9/18/15	4973	CD	COMMERCIAL PRIN	137.94		
	9/18/15	4977	CD	McCOY & McCOY L	1,049.50		
	9/18/15	4977	CD	McCOY & McCOY L	67.50		
				Current Period Chan	3,691.04		3,691.04
	10/1/15			Beginning Balance			11,255.82
	10/1/15	4998	CD	ALL SOURCE INDU	158.50		
	10/1/15	5007	CD	JOHNSTONE SUPP	124.52		
	10/1/15	5016	CD	4 SEASONS OUTD	103.41		
	10/8/15	5024	CD	CLARK'S APPLIANC	69.98		
	10/8/15	5028	CD	MAX ARNOLD & SO	334.80		
	10/8/15	5029	CD	McCOY & McCOY L	67.50		
	10/8/15	5035	CD	TRI-CITY AUTO PA	643.00		
	10/8/15	5038	CD	McCOY & McCOY L	67.50		
	10/8/15	5043	CD	WALMART - Invoice:	238.01		
	10/13/15	5049	CD	AT & T U-VERSE - I	90.20		
	10/14/15	5050	CD	PETTY CASH - Wat	70.58		
	10/14/15	5053	CD	SMITH BROTHERS	278.79		
	10/14/15	5056	CD	FIRST BANK CARD	195.70		
	10/14/15	5058	CD	4 SEASONS OUTD	41.90		

**MUNICIPAL WATER & SEWER SYSTEM**  
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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	10/14/15	5058	CD	4 SEASONS OUTD	118.49		
	10/16/15	5065	CD	HACH COMPANY - I	407.24		
	10/16/15	5067	CD	JOHNSTONE SUPP	40.68		
	10/16/15	5070	CD	McCOY & McCOY L	193.50		
	10/16/15	5078	CD	YOUNG'S PKG. MAI	23.87		
	10/27/15	5087	CD	KOORSEN FIRE & S	132.65		
	10/27/15	5095	CD	KENTUCKY STATE	60.00		
	10/27/15	5096	CD	KENTUCKY STATE	60.00		
	10/27/15	5097	CD	ROUGH RIVER STA	139.10		
				Current Period Chan	3,659.92		3,659.92
	11/1/15			Beginning Balance			14,915.74
	11/2/15	5105	CD	COMMERCIAL PRIN	41.98		
	11/2/15	5112	CD	USA BLUEBOOK - I	64.91		
	11/2/15	5115	CD	RURAL KING DISTR	4.23		
	11/6/15	5126	CD	MALONE LUMBER -	2.19		
	11/6/15	5127	CD	TRI-CITY AUTO PA	459.33		
	11/12/15	5133	CD	ALL SOURCE INDU	103.60		
	11/12/15	5135	CD	COMMERCIAL PRIN	89.99		
	11/12/15	5142	CD	McCOY & McCOY L	67.50		
	11/12/15	5142	CD	McCOY & McCOY L	128.50		
	11/12/15	5142	CD	McCOY & McCOY L	607.50		
	11/12/15	5142	CD	McCOY & McCOY L	67.50		
	11/12/15	5148	CD	THE DODGE COMP	363.94		
	11/12/15	5149	CD	WALMART - Invoice:	38.65		
	11/16/15	5157	CD	SMITH BROTHERS	103.93		
				Current Period Chan	2,143.75		2,143.75
	12/1/15			Beginning Balance			17,059.49
	12/4/15	5206	CD	TRI-STAR ENERGY	193.82		
	12/7/15	5208	CD	GARY DENNISON -	93.79		
	12/11/15	5213	CD	PETTY CASH - Wat	42.25		
	12/14/15	5216	CD	AT & T U-VERSE - I	40.60		
	12/14/15	5220	CD	GUTHRIE SALES &	1,985.00		
	12/14/15	5224	CD	MALONE LUMBER -	326.52		
	12/14/15	5225	CD	MAX ARNOLD & SO	709.73		
	12/14/15	5226	CD	McCOY & McCOY L	85.00		
	12/14/15	5229	CD	RURAL KING DISTR	104.94		
	12/14/15	5229	CD	RURAL KING DISTR	8.46		
	12/14/15	5230	CD	SMITH BROTHERS	43.32		
	12/14/15	5231	CD	TRACTOR SUPPLY	49.98		
	12/14/15	5232	CD	TRI-CITY AUTO PA	381.42		
	12/14/15	5234	CD	USA BLUEBOOK - I	671.86		
	12/14/15	5234	CD	USA BLUEBOOK - I	83.30		
	12/14/15	5235	CD	WALMART - Invoice:	138.62		
	12/23/15	5252	CD	McCOY & McCOY L	491.00		
	12/23/15	5252	CD	McCOY & McCOY L	67.50		
	12/28/15	5259	CD	COMMERCIAL PRIN	148.36		
	12/28/15	5260	CD	USA BLUEBOOK - I	276.40		
				Current Period Chan	5,941.87		5,941.87
	1/1/16			Beginning Balance			23,001.36
	1/1/16	5285	CD	HACH COMPANY - I	763.52		
	1/1/16	5287	CD	McCOY & McCOY L	67.50		
	1/8/16	5301	CD	HACH COMPANY - I	167.54		
	1/8/16	5303	CD	KY RURAL WATER	199.00		
	1/8/16	5307	CD	RURAL KING DISTR	44.50		
	1/8/16	5309	CD	TRI-CITY AUTO PA	350.51		
	1/8/16	5311	CD	TWO RIVERS INC -	13.98		
	1/8/16	5311	CD	TWO RIVERS INC -	36.00		
	1/8/16	5312	CD	PACE TIRE CENTE	575.20		
	1/8/16	5314	CD	WALMART - Invoice:	91.68		
	1/13/16	5319	CD	AT & T U-VERSE - I	40.60		
	1/13/16	5327	CD	ALL SOURCE INDU	149.10		
	1/13/16	5329	CD	GUTHRIE SALES &	1,983.38		



**MUNICIPAL WATER & SEWER SYSTEM**  
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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	1/13/16	5332	CD	McCOY & McCOY L	67.50		
	1/13/16	5333	CD	PAXTON & BALL IN	24.00		
	1/13/16	5335	CD	SMITH BROTHERS	285.56		
	1/13/16	5339	CD	KENTUCKY STATE	190.00		
	1/13/16	5340	CD	KENTUCKY STATE	190.00		
	1/14/16	5341	CD	KWWOA - Water Pla	240.00		
	1/15/16	5345	CD	PROPANE 1 ONE IN	31.27		
	1/20/16	5350	CD	HILLBILLY ARTS - In	525.00		
	1/26/16	5362	CD	ALL SOURCE INDU	72.72		
	1/26/16	5362	CD	ALL SOURCE INDU	175.02		
				Current Period Chan	6,283.58		6,283.58
	2/1/16			Beginning Balance			29,284.94
	2/4/16	5385	CD	PETTY CASH - Wat	7.18		
	2/5/16	5388	CD	ALL SOURCE INDU	158.50		
	2/5/16	5394	CD	HILLBILLY ARTS - In	30.00		
	2/5/16	5398	CD	RURAL KING DISTR	21.18		
	2/5/16	5399	CD	TRI-STAR ENERGY	263.97		
	2/5/16	5404	CD	TRI-CITY AUTO PA	747.39		
	2/11/16	5410	CD	AT & T U-VERSE - I	40.60		
	2/11/16	5420	CD	McCOY & McCOY L	85.00		
	2/11/16	5422	CD	PAXTON & BALL IN	16.33		
	2/11/16	5428	CD	THE DODGE COMP	366.92		
	2/11/16	5431	CD	WALMART - Invoice:	60.05		
	2/11/16	5433	CD	SMITH BROTHERS	135.86		
	2/23/16	5447	CD	ALL SOURCE INDU	95.60		
				Current Period Chan	2,028.58		2,028.58
	3/1/16			Beginning Balance			31,313.52
	3/1/16	5467	CD	MAX ARNOLD & SO	61.32		
	3/1/16	5468	CD	McCOY & McCOY L	67.50		
	3/1/16	5469	CD	PAXTON & BALL IN	12.46		
	3/1/16	5472	CD	USA BLUEBOOK - I	161.69		
	3/1/16	5478	CD	McCOY & McCOY L	69.00		
	3/2/16	5488	CD	TRI-CITY AUTO PA	468.37		
	3/2/16	5489	CD	CROWNE PLAZA L	580.36		
	3/2/16	5490	CD	CROWNE PLAZA L	580.36		
	3/4/16	5493	CD	PETTY CASH - Wat	7.18		
	3/8/16	5494	CD	BRIERCREEK ELEC	102.00		
	3/8/16	5495	CD	JENNINGS COMMU	525.00		
	3/10/16	5507	CD	McCOY & McCOY L	85.00		
	3/10/16	5509	CD	PAXTON & BALL IN	23.01		
	3/10/16	5512	CD	RURAL KING DISTR	3.17		
	3/10/16	5512	CD	RURAL KING DISTR	5.81		
	3/10/16	5516	CD	WINSUPPLY OWEN	118.89		
	3/10/16	5518	CD	AT & T U-VERSE - I	40.60		
	3/11/16	5520	CD	SMITH BROTHERS	21.60		
	3/11/16	5522	CD	TRI-STAR ENERGY	152.04		
	3/16/16	5529	CD	JOHNSTONE SUPP	130.44		
	3/16/16	5533	CD	McCOY & McCOY L	451.00		
	3/16/16	5533	CD	McCOY & McCOY L	67.50		
	3/16/16	5534	CD	MICROBAC LABOR	171.00		
	3/16/16	5537	CD	WALMART - Invoice:	122.36		
	3/16/16	5545	CD	JOHNSTONE SUPP	130.44		
	3/24/16	5561	CD	AUSTIN AMOS - Wa	73.42		
				Current Period Chan	4,231.52		4,231.52
	4/1/16			Beginning Balance			35,545.04
	4/1/16	5564	CD	ALL SOURCE INDU	193.02		
	4/1/16	5574	CD	WINSUPPLY OWEN	17.01		
	4/1/16	5582	CD	WALMART - Invoice:	271.87		
	4/1/16	5584	CD	WINSUPPLY OWEN	12.72		
	4/1/16	5587	CD	MICROBAC LABOR	171.00		
	4/1/16	5589	CD	JEFF FORD - Water	80.30		
	4/6/16	5598	CD	JOHNSTONE SUPP	187.04		

## MUNICIPAL WATER &amp; SEWER SYSTEM

## General Ledger

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	4/6/16	5604	CD	WINSUPPLY OWEN		12.72	
	4/6/16	5604	CD	WINSUPPLY OWEN	412.09		
	4/6/16	5604V	CD	WINSUPPLY OWEN	12.72		
	4/6/16	5604V	CD	WINSUPPLY OWEN		412.09	
	4/6/16	5605	CD	WINSUPPLY OWEN	412.09		
	4/7/16	5611	CD	TRI-CITY AUTO PA	869.07		
	4/7/16	5612	CD	SMITH BROTHERS	70.39		
	4/12/16	5613	CD	TRI-STAR ENERGY	274.68		
	4/12/16	5619	CD	CLARK'S APPLIANC	49.99		
	4/12/16	5621	CD	GUTHRIE SALES &	248.35		
	4/12/16	5626	CD	MALONE LUMBER -	191.54		
	4/12/16	5627	CD	McCOY & McCOY L	193.50		
	4/12/16	5628	CD	PACE TIRE CENTE	188.00		
	4/12/16	5638	CD	TRACTOR SUPPLY	109.98		
	4/12/16	5638	CD	TRACTOR SUPPLY	17.99		
	4/12/16	5640	CD	AT & T U-VERSE - I	40.60		
	4/19/16	5642	CD	4 SEASONS OUTD	62.71		
	4/26/16	5656	CD	WINSUPPLY OWEN	12.72		
	4/26/16	5656	CD	WINSUPPLY OWEN		12.72	
	4/26/16	5656	CD	McCOY & McCOY L	67.50		
	4/26/16	5657	CD	4 SEASONS OUTD	34.95		
				Current Period Chan	4,201.83	437.53	3,764.30
	5/1/16			Beginning Balance			39,309.34
	5/2/16	5659	CD	ALL SOURCE INDU	149.70		
	5/4/16	5684	CD	RURAL KING DISTR	16.95		
	5/4/16	5684	CD	RURAL KING DISTR	78.97		
	5/4/16	5684	CD	RURAL KING DISTR	26.85		
	5/4/16	5684	CD	RURAL KING DISTR	59.99		
	5/4/16	5684	CD	RURAL KING DISTR	59.98		
	5/4/16	5684	CD	RURAL KING DISTR	63.59		
	5/4/16	5685	CD	TRI-CITY AUTO PA	923.30		
	5/4/16	5686	CD	LEADER-NEWS - In	425.25		
	5/10/16	5690	CD	PETTY CASH - Wat	14.93		
	5/11/16	5693	CD	ADC - Invoice: 9520	1,763.00		
	5/11/16	5695	CD	AT & T U-VERSE - I	40.60		
	5/11/16	5697	CD	COMMERCIAL PRIN	62.97		
	5/11/16	5698	CD	EAST OF EDEN - In	21.00		
	5/11/16	5703	CD	MALONE LUMBER -	14.38		
	5/11/16	5703	CD	MALONE LUMBER -	280.54		
	5/11/16	5704	CD	McCOY & McCOY L	71.00		
	5/11/16	5704	CD	McCOY & McCOY L	170.00		
	5/11/16	5704	CD	McCOY & McCOY L	89.50		
	5/11/16	5711	CD	TOTAL COMPLIANC	35.94		
	5/11/16	5712	CD	TRI-STAR ENERGY	240.10		
	5/11/16	5713	CD	TWO RIVERS INC -	5.71		
	5/11/16	5714	CD	USA BLUEBOOK - I	327.50		
	5/11/16	5716	CD	WALMART - Invoice:	136.04		
	5/11/16	5719	CD	WINSUPPLY OWEN	359.48		
	5/12/16	5721	CD	SMITH BROTHERS	119.50		
	5/19/16	5731	CD	ALL SOURCE INDU	216.50		
	5/19/16	5735	CD	THE TIMES-ARGUS	378.00		
				Current Period Chan	6,151.27		6,151.27
	6/1/16			Beginning Balance			45,460.61
	6/1/16	5741	CD	ALL SOURCE INDU	325.10		
	6/1/16	5753	CD	MALONE LUMBER -	200.76		
	6/1/16	5759	CD	USA BLUEBOOK - I	215.99		
	6/1/16	5759	CD	USA BLUEBOOK - I	214.54		
	6/7/16	5771	CD	KENTUCKY STATE	190.00		
	6/7/16	5772	CD	KENTUCKY STATE	190.00		
	6/7/16	5777	CD	CLARK'S APPLIANC	200.00		
	6/7/16	5779	CD	MALONE LUMBER -	243.36		
	6/7/16	5780	CD	MICROBAC LABOR	171.00		

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	6/7/16	5783	CD	RURAL KING DISTR	7.98		
	6/7/16	5783	CD	RURAL KING DISTR	59.90		
	6/7/16	5783	CD	RURAL KING DISTR	179.00		
	6/7/16	5785	CD	TWO RIVERS INC -	67.50		
	6/7/16	5785	CD	TWO RIVERS INC -	4.05		
	6/7/16	5787	CD	McCOY & McCOY L	646.00		
	6/7/16	5787	CD	McCOY & McCOY L	71.00		
	6/7/16	5787	CD	McCOY & McCOY L	89.50		
	6/7/16	5789	CD	RURAL KING DISTR	100.85		
	6/7/16	5791	CD	FIRST BANK CARD	908.68		
	6/7/16	5792	CD	WALMART - Invoice:	83.39		
	6/7/16	5793	CD	TRI-CITY AUTO PA	604.93		
	6/9/16	5796	CD	LAKE BARKLEY ST	278.20		
	6/9/16	5797	CD	LAKE BARKLEY ST	278.20		
	6/13/16	5799	CD	AT & T U-VERSE - I	54.60		
	6/14/16	5807	CD	PERFECTION LAW	31.25		
	6/14/16	5811	CD	THE DODGE COMP	369.50		
	6/14/16	5814	CD	AFORDABLE SIGNS	600.00		
	6/14/16	5815	CD	SMITH BROTHERS	518.26		
	6/14/16	5817	CD	TRI-STAR ENERGY	297.85		
	6/15/16	5819	CD	TRACTOR SUPPLY	99.99		
	6/21/16	5829	CD	ALL SOURCE INDU	87.47		
	6/21/16	5830	CD	CLARK'S APPLIANC	39.99		
	6/21/16	5830	CD	CLARK'S APPLIANC	400.90		
	6/30/16	Adj. 1	GE	To reverse PY AP		3,325.54	
	6/30/16	Adj. 14	GE	To record AP per 7-2	3,275.66		
				Current Period Chan	11,105.40	3,325.54	7,779.86
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>53,240.47</b>
6030	7/1/15			Beginning Balance			
Water Plant - Re	7/8/15	4721	CD	RONNIE SMITH ON	1,800.00		
	7/8/15	4728	CD	HARSHAW TRANE -	453.58		
	7/8/15	4729	CD	INDOOR AIR SERVI	575.00		
	7/8/15	4733	CD	MAINSTREAM COM	6,812.00		
	7/13/15	4741	CD	81 ELECTRIC, INC. -	989.46		
	7/13/15	4747	CD	JARRETT MOORE C	90.00		
	7/20/15	4776	CD	HARSHAW TRANE -	477.50		
				Current Period Chan	11,197.54		11,197.54
	8/1/15			Beginning Balance			11,197.54
	8/1/15	4822	CD	81 ELECTRIC, INC. -	1,241.90		
	8/6/15	4827	CD	81 ELECTRIC, INC. -	750.00		
				Current Period Chan	1,991.90		1,991.90
	9/1/15			Beginning Balance			13,189.44
	9/1/15	4911	CD	SO. ELECTRIC MOT	465.00		
				Current Period Chan	465.00		465.00
	10/1/15			Beginning Balance			13,654.44
	10/1/15	5004	CD	BOBBY VINCENT D	800.00		
	10/1/15	5015	CD	SHAVER'S BODY S	713.97		
	10/16/15	5066	CD	JARRETT MOORE C	90.00		
				Current Period Chan	1,603.97		1,603.97
	11/1/15			Beginning Balance			15,258.41
	11/5/15	5121	CD	81 ELECTRIC, INC. -	6,888.16		
	11/6/15	5123	CD	EVAPAR - Invoice: 3	1,422.35		
	11/6/15	5124	CD	HACH COMPANY - I	586.99		
	11/12/15	5152	CD	- Invoice: 15-76	882.56		
				Current Period Chan	9,780.06		9,780.06
	12/1/15			Beginning Balance			25,038.47
	12/1/15	5178	CD	81 ELECTRIC, INC. -	295.50		
	12/1/15	5187	CD	S4 WATER SALS &	350.00		
	12/14/15	5221	CD	HTI, INC. - Invoice: 1	1,388.20		
				Current Period Chan	2,033.70		2,033.70

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	1/1/16			Beginning Balance			27,072.17
	1/15/16	5347	CD	HERITAGE CRYSTA Current Period Chan	45.00 45.00		45.00 27,117.17
	2/1/16			Beginning Balance			27,117.17
	2/1/16	5370	CD	HYDRO CONTROLS	882.56		
	2/5/16	5386	CD	81 ELECTRIC, INC. -	1,864.41		
	2/5/16	5395	CD	JARRETT MOORE C Current Period Chan	90.00 2,836.97		2,836.97 29,954.14
	3/1/16			Beginning Balance			29,954.14
	3/1/16	5465	CD	I.T.M. INC. - Invoice:	225.00		
	3/1/16	5471	CD	S4 WATER SALS &	350.00		
	3/10/16	5506	CD	JARRETT MOORE C	150.00		
	3/10/16	5508	CD	PACE TIRE CENTE	17.00		
	3/16/16	5544	CD	JARRETT MOORE C Current Period Chan	90.00 832.00		832.00 30,786.14
	4/1/16			Beginning Balance			30,786.14
	4/12/16	5622	CD	HTI, INC. - Invoice: 0	1,472.00		
	4/12/16	5622	CD	HTI, INC. - Invoice: 0 Current Period Chan	4,796.00 6,268.00		6,268.00 37,054.14
	5/1/16			Beginning Balance			37,054.14
	5/4/16	5683	CD	JARRETT MOORE C	90.00		
	5/19/16	5734	CD	I.T.M. INC. - Invoice: Current Period Chan	125.00 215.00		215.00 37,269.14
	6/1/16			Beginning Balance			37,269.14
	6/7/16	5784	CD	S4 WATER SALS &	350.00		
	6/14/16	5804	CD	I.T.M. INC. - Invoice:	254.00		
	6/30/16	Adj. 1	GE	To reverse PY AP		11,107.54	
	6/30/16	Adj. 14	GE	To record AP per 7-2	6,680.97		
	6/30/16	Adj. 20	GE	To capitalize R&M p Current Period Chan	7,284.97 7,284.97	12,181.65 23,289.19	-16,004.22 21,264.92
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>21,264.92</b>
6040 Water Plant - Ch	7/1/15			Beginning Balance			
	7/1/15	4697	CD	AMERICAN DEVEL	2,887.50		
	7/1/15	4704	CD	HACH COMPANY - I	110.99		
	7/1/15	4704	CD	HACH COMPANY - I	172.00		
	7/1/15	4708	CD	REAGENTS - Invoic	434.84		
	7/1/15	4709	CD	S4 WATER SALS &	6,990.23		
	7/8/15	4725	CD	BRENNTAG MID-SO	187.80		
	7/8/15	4725	CD	BRENNTAG MID-SO	4,762.00		
	7/13/15	4746	CD	HACH COMPANY - I	249.89		
	7/13/15	4746	CD	HACH COMPANY - I	187.05		
	7/20/15	4772	CD	AMERICAN DEVEL	2,310.00		
	7/20/15	4773	CD	BRENNTAG MID-SO	3,619.00		
	7/20/15	4773	CD	BRENNTAG MID-SO	4,470.02		
	7/20/15	4773	CD	BRENNTAG MID-SO Current Period Chan	140.30 26,521.62		26,521.62 26,521.62
	8/1/15			Beginning Balance			26,521.62
	8/1/15	4807	CD	AMERICAN DEVEL	2,887.50		
	8/6/15	4832	CD	S4 WATER SALS &	8,563.50		
	8/11/15	4841	CD	AMERICAN DEVEL	2,887.50		
	8/11/15	4843	CD	BRENNTAG MID-SO	3,638.00		
	8/11/15	4843	CD	BRENNTAG MID-SO	187.80		
	8/11/15	4846	CD	HACH COMPANY - I	102.30		
	8/11/15	4846	CD	HACH COMPANY - I	500.42		
	8/11/15	4846	CD	HACH COMPANY - I	306.38		
	8/24/15	4885	CD	S4 WATER SALS &	8,728.50		
	8/24/15	4885	CD	S4 WATER SALS & Current Period Chan	5,867.50 33,669.40		33,669.40 60,191.02
	9/1/15			Beginning Balance			60,191.02
	9/1/15	4907	CD	BRENNTAG MID-SO	4,308.00		

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	9/1/15	4921	CD	S4 WATER SALS &	3,825.68		
	9/9/15	4936	CD	BRENNTAG MID-SO	4,467.90		
	9/9/15	4939	CD	HACH COMPANY - I	644.06		
	9/15/15	4961	CD	BRENNTAG MID-SO	4,517.00		
	9/15/15	4963	CD	HACH COMPANY - I	3,402.47		
	9/15/15	4967	CD	S4 WATER SALS &	8,613.00		
	9/18/15	4979	CD	S4 WATER SALS &	350.00		
				Current Period Chan	30,128.11		30,128.11
	10/1/15			Beginning Balance			90,319.13
	10/1/15	5010	CD	S4 WATER SALS &	7,864.00		
	10/1/15	5010V	CD	S4 WATER SALS &		7,864.00	
	10/1/15	5012	CD	S4 WATER SALS &	7,864.00		
	10/1/15	5017	CD	BRENNTAG MID-SO	2,694.00		
	10/8/15	5026	CD	HACH COMPANY - I	896.67		
	10/16/15	5061	CD	BRENNTAG MID-SO	4,490.87		
	10/16/15	5061	CD	BRENNTAG MID-SO	4,512.00		
	10/16/15	5073	CD	S4 WATER SALS &	3,825.68		
	10/16/15	5073	CD	S4 WATER SALS &	8,750.50		
				Current Period Chan	40,897.72	7,864.00	33,033.72
	11/1/15			Beginning Balance			123,352.85
	11/12/15	5134	CD	BRENNTAG MID-SO	2,694.00		
	11/12/15	5138	CD	HACH COMPANY - I	609.42		
	11/12/15	5138	CD	HACH COMPANY - I	298.64		
	11/12/15	5147	CD	S4 WATER SALS &	8,915.50		
	11/12/15	5147	CD	S4 WATER SALS &	3,007.26		
				Current Period Chan	15,524.82		15,524.82
	12/1/15			Beginning Balance			138,877.67
	12/1/15	5181	CD	BRENNTAG MID-SO	4,439.48		
	12/1/15	5187	CD	S4 WATER SALS &	3,963.68		
	12/1/15	5193	CD	S4 WATER SALS &	4,161.68		
	12/14/15	5217	CD	BRENNTAG MID-SO	3,676.00		
				Current Period Chan	16,240.84		16,240.84
	1/1/16			Beginning Balance			155,118.51
	1/1/16	5288	CD	S4 WATER SALS &	11,368.50		
	1/1/16	5288	CD	S4 WATER SALS &	2,050.84		
	1/8/16	5299	CD	BRENNTAG MID-SO	2,482.50		
	1/8/16	5308	CD	S4 WATER SALS &	3,007.34		
	1/13/16	5321	CD	BRENNTAG MID-SO	873.50		
	1/13/16	5321V	CD	BRENNTAG MID-SO		873.50	
	1/13/16	5326	CD	BRENNTAG MID-SO	873.50		
	1/13/16	5328	CD	BRENNTAG MID-SO	4,434.79		
	1/13/16	5334	CD	S4 WATER SALS &	10,021.00		
				Current Period Chan	35,111.97	873.50	34,238.47
	2/1/16			Beginning Balance			189,356.98
	2/1/16	5368	CD	BRENNTAG MID-SO	3,671.00		
	2/1/16	5369	CD	HACH COMPANY - I	679.72		
	2/1/16	5373	CD	S4 WATER SALS &	3,007.26		
	2/5/16	5389	CD	BRENNTAG MID-SO	2,062.00		
	2/11/16	5411	CD	BRENNTAG MID-SO	2,271.00		
	2/11/16	5423	CD	REAGENTS HOLDI	387.21		
	2/11/16	5426	CD	S4 WATER SALS &	10,719.50		
				Current Period Chan	22,797.69		22,797.69
	3/1/16			Beginning Balance			212,154.67
	3/1/16	5461	CD	BRENNTAG MID-SO	4,084.00		
	3/10/16	5505	CD	HACH COMPANY - I	870.96		
	3/10/16	5513	CD	S4 WATER SALS &	2,050.84		
	3/10/16	5513	CD	S4 WATER SALS &	3,007.34		
	3/16/16	5525	CD	BRENNTAG MID-SO	1,566.00		
	3/16/16	5536	CD	S4 WATER SALS &	11,484.00		
	3/16/16	5547	CD	S4 WATER SALS &	3,007.26		
				Current Period Chan	26,070.40		26,070.40
	4/1/16			Beginning Balance			238,225.07

## MUNICIPAL WATER & SEWER SYSTEM

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	4/1/16	5568	CD	BRENNTAG MID-SO	2,470.00		
	4/6/16	5594	CD	BRENNTAG MID-SO	4,371.35		
	4/6/16	5594	CD	BRENNTAG MID-SO	909.00		
	4/6/16	5597	CD	HACH COMPANY - I	348.02		
	4/6/16	5597	CD	HACH COMPANY - I	278.30		
	4/12/16	5618	CD	BRENNTAG MID-SO		909.00	
	4/12/16	5618	CD	BRENNTAG MID-SO	2,679.00		
	4/12/16	5630	CD	S4 WATER SALS &	3,007.26		
	4/12/16	5630	CD	S4 WATER SALS &	10,576.50		
	4/12/16	5630	CD	S4 WATER SALS &	18,975.00		
				Current Period Chan	43,614.43	909.00	42,705.43
	5/1/16			Beginning Balance			280,930.50
	5/2/16	5667	CD	HACH COMPANY - I	542.32		
	5/11/16	5696	CD	BRENNTAG MID-SO	4,499.50		
	5/11/16	5707	CD	S4 WATER SALS &	3,007.26		
	5/19/16	5732	CD	AMERICAN DEVEL	80.75		
				Current Period Chan	8,129.83		8,129.83
	6/1/16			Beginning Balance			289,060.33
	6/1/16	5745	CD	BRENNTAG MID-SO	4,472.10		
	6/1/16	5745	CD	BRENNTAG MID-SO	4,293.00		
	6/1/16	5750	CD	HACH COMPANY - I	749.21		
	6/1/16	5758	CD	S4 WATER SALS &	2,050.84		
	6/1/16	5758	CD	S4 WATER SALS &	10,505.00		
	6/14/16	5800	CD	AMERICAN DEVEL	1,028.13		
	6/14/16	5802	CD	BRENNTAG MID-SO	3,175.00		
	6/14/16	5809	CD	S4 WATER SALS &	3,007.26		
	6/30/16	Inv. Adj. - C	GE		6,366.33		
	6/30/16	Adj. 1	GE	To reverse PY AP		26,521.62	
	6/30/16	Adj. 14	GE	To record AP per 7-2	34,932.13		
				Current Period Chan	70,579.00	26,521.62	44,057.38
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>333,117.71</b>
6200 Admin. - Health I	7/1/15			Beginning Balance			
	7/1/15	4698	CD	ANTHEM BLUE CR	5,950.00		
	7/1/15	4713	CD	ANTHEM LIFE - Invo	50.80		
	7/9/15	4740	CD	PHI AIR MEDICAL -	840.00		
				Current Period Chan	6,840.80		6,840.80
	8/1/15			Beginning Balance			6,840.80
	8/1/15	4808	CD	ANTHEM BLUE CR	5,950.00		
	8/1/15	4824	CD	ANTHEM LIFE - Invo	40.00		
				Current Period Chan	5,990.00		5,990.00
	9/1/15			Beginning Balance			12,830.80
	9/1/15	4906	CD	ANTHEM LIFE - Invo	40.00		
	9/1/15	4924	CD	ANTHEM BLUE CR	6,029.19		
				Current Period Chan	6,069.19		6,069.19
	10/1/15			Beginning Balance			18,899.99
	10/1/15	4999	CD	ANTHEM BLUE CR	4,005.05		
	10/1/15	5000	CD	ANTHEM LIFE - Invo	44.00		
	10/1/15	5013	CD	ANTHEM BLUE CR	704.34		
				Current Period Chan	4,753.39		4,753.39
	11/1/15			Beginning Balance			23,653.38
	11/2/15	5101	CD	ANTHEM BLUE CR	5,950.00		
	11/2/15	5102	CD	ANTHEM LIFE - Invo	48.00		
				Current Period Chan	5,998.00		5,998.00
	12/1/15			Beginning Balance			29,651.38
	12/1/15	5179	CD	ANTHEM BLUE CR	6,300.00		
	12/1/15	5180	CD	ANTHEM LIFE - Invo	36.00		
				Current Period Chan	6,336.00		6,336.00
	1/1/16			Beginning Balance			35,987.38
	1/1/16	5277	CD	ANTHEM BLUE CR	8,050.00		
	1/1/16	5278	CD	ANTHEM LIFE - Invo	48.00		

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	1/13/16	5324	CD	TRI-STAR ENERGY	189.13		
				Current Period Chan	8,287.13		8,287.13
	2/1/16			Beginning Balance			44,274.51
	2/1/16	5376	CD	ANTHEM LIFE - Invo	48.00		
	2/1/16	5377	CD	ANTHEM BLUE CR	6,650.00		
				Current Period Chan	6,698.00		6,698.00
	3/1/16			Beginning Balance			50,972.51
	3/1/16	5476	CD	ANTHEM BLUE CR	6,650.00		
	3/1/16	5477	CD	ANTHEM LIFE - Invo	48.00		
				Current Period Chan	6,698.00		6,698.00
	4/1/16			Beginning Balance			57,670.51
	4/1/16	5565	CD	ANTHEM BLUE CR	6,650.00		
	4/1/16	5578	CD	ANTHEM LIFE - Invo	48.00		
				Current Period Chan	6,698.00		6,698.00
	5/1/16			Beginning Balance			64,368.51
	5/2/16	5660	CD	ANTHEM BLUE CR	6,650.00		
	5/2/16	5675	CD	ANTHEM LIFE - Invo	48.00		
				Current Period Chan	6,698.00		6,698.00
	6/1/16			Beginning Balance			71,066.51
	6/1/16	5742	CD	ANTHEM BLUE CR	6,650.00		
	6/1/16	5743	CD	ANTHEM LIFE - Invo	48.00		
				Current Period Chan	6,698.00		6,698.00
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>77,764.51</b>
6201 Office Supplies-	7/1/15			Beginning Balance			
	7/1/15	4711	CD	SPRINT PRINT, INC	42.83		
	7/8/15	4738	CD	U. S. POST OFFICE	225.00		
	7/13/15	4754	CD	UNITED SYSTEMS	1,194.00		
	7/14/15	4759	CD	UNITED SYSTEMS	2,749.00		
	7/14/15	4767	CD	PETTY CASH - Offic	220.80		
	7/30/15	4804	CD	U. S. POST OFFICE	688.24		
				Current Period Chan	5,119.87		5,119.87
	8/1/15			Beginning Balance			5,119.87
	8/6/15	4834	CD	SPRINT PRINT, INC	28.45		
	8/11/15	4850	CD	SPRINT PRINT, INC	10.49		
	8/11/15	4851	CD	UNITED SYSTEMS	1,597.56		
	8/11/15	4860	CD	RICOH USA INC - In	24.99		
	8/24/15	4886	CD	SPRINT PRINT, INC	17.46		
	8/24/15	4894	CD	SPRINT PRINT, INC	10.49		
	8/28/15	4904	CD	U. S. POST OFFICE	692.36		
	8/28/15	4905	CD	RICOH USA INC - In	25.83		
				Current Period Chan	2,407.63		2,407.63
	9/1/15			Beginning Balance			7,527.50
	9/2/15	4932	CD	PETTY CASH - Offic	64.70		
	9/18/15	4981	CD	UNITED SYSTEMS	2,990.00		
	9/29/15	4995	CD	AMSTERDAM - Invoi	229.61		
	9/29/15	4996	CD	U. S. POST OFFICE	675.26		
				Current Period Chan	3,959.57		3,959.57
	10/1/15			Beginning Balance			11,487.07
	10/1/15	5019	CD	RICOH USA INC - In	29.14		
	10/8/15	5023	CD	AMSTERDAM - Invoi	32.40		
	10/8/15	5034	CD	SPRINT PRINT, INC	108.09		
	10/14/15	5050	CD	PETTY CASH - Offic	166.61		
	10/14/15	5052	CD	DISH - Invoice: 8255	84.25		
	10/16/15	5074	CD	SPRINT PRINT, INC	97.01		
	10/16/15	5074	CD	SPRINT PRINT, INC	1,860.00		
	10/27/15	5084	CD	AMSTERDAM - Invoi	28.93		
	10/28/15	5098	CD	U. S. POST OFFICE	678.50		
				Current Period Chan	3,084.93		3,084.93
	11/1/15			Beginning Balance			14,572.00
	11/2/15	5116	CD	RICOH USA INC - In	26.37		

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	11/25/15	5172	CD	RICOH USA INC - In	14.22		
	11/27/15	5177	CD	U. S. POST OFFICE	680.57		
				Current Period Chan	721.16		721.16
	12/1/15			Beginning Balance			15,293.16
	12/1/15	5188	CD	SPRINT PRINT, INC	19.95		
	12/1/15	5188	CD	SPRINT PRINT, INC	78.43		
	12/7/15	5207	CD	UNITED SYSTEMS	96.00		
	12/11/15	5213	CD	PETTY CASH - Offic	19.62		
	12/14/15	5244	CD	DISH - Invoice: 8255	84.39		
	12/30/15	5273	CD	U. S. POST OFFICE	682.34		
	12/30/15	5274	CD	RICOH USA INC - In	26.54		
	12/30/15	5275	CD	DELUXE FOR BUSI	329.33		
				Current Period Chan	1,336.60		1,336.60
	1/1/16			Beginning Balance			16,629.76
	1/1/16	5289	CD	SPRINT PRINT, INC	34.47		
	1/8/16	5314	CD	WALMART - Invoice:	13.97		
	1/13/16	5336	CD	YOUNG'S PKG. MAI	7.52		
	1/27/16	5364	CD	GAYLAN SPURLIN,	45.00		
	1/29/16	5366	CD	U. S. POST OFFICE	684.99		
				Current Period Chan	785.95		785.95
	2/1/16			Beginning Balance			17,415.71
	2/1/16	5375	CD	RICOH USA INC - In	27.53		
	2/4/16	5385	CD	PETTY CASH - Offic	88.99		
	2/5/16	5397	CD	LEADER-NEWS - In	425.26		
	2/5/16	5401	CD	YOUNG'S PKG. MAI	80.35		
	2/11/16	5431	CD	WALMART - Invoice:	261.47		
	2/16/16	5437	CD	DISH - Invoice: 8255	89.54		
	2/26/16	5458	CD	U. S. POST OFFICE	669.36		
				Current Period Chan	1,642.50		1,642.50
	3/1/16			Beginning Balance			19,058.21
	3/1/16	5482	CD	RICOH USA INC - In	24.27		
	3/1/16	5483	CD	FIRST KENTUCKY	35.00		
	3/10/16	5497	CD	FIRST BANK CARD	1,638.44		
	3/10/16	5501	CD	CMRS-FP - Office S	300.00		
	3/14/16		CD	DELUXE FOR BUSI	55.00		
	3/15/16	Deposit	GE			0.56	
	3/23/16	5551	CD	DELUXE FOR BUSI	567.57		
	3/29/16	5562	CD	U. S. POST OFFICE	671.72		
	3/29/16	5563	CD	RICOH USA INC - In	23.24		
	3/31/16	Rev. Fd.	GE		123.42		
				Current Period Chan	3,438.66	0.56	3,438.10
	4/1/16			Beginning Balance			22,496.31
	4/1/16	5579	CD	FIRST BANK CARD	226.98		
	4/1/16	5582	CD	WALMART - Invoice:	86.08		
	4/12/16	5620	CD	EQUINOX INDUSTR	260.00		
	4/12/16	5631	CD	SPRINT PRINT, INC	912.81		
	4/12/16	5635	CD	DISH - Invoice: 8255	89.54		
	4/27/16	5658	CD	U. S. POST OFFICE	645.24		
				Current Period Chan	2,220.65		2,220.65
	5/1/16			Beginning Balance			24,716.96
	5/10/16	5690	CD	PETTY CASH - Offic	69.05		
	5/11/16	5710	CD	SPRINT PRINT, INC	69.90		
	5/27/16	5738	CD	U. S. POST OFFICE	661.59		
				Current Period Chan	800.54		800.54
	6/1/16			Beginning Balance			25,517.50
	6/1/16	5766	CD	RICOH USA INC - In	27.02		
	6/7/16	5790	CD	SPRINT PRINT, INC	31.82		
	6/14/16	5818	CD	UNITED SYSTEMS	2,752.00		
	6/20/16	5826	CD	DISH - Invoice: 8255	89.54		
	6/20/16	5828	CD	CMRS-FP - Office S	300.00		
	6/27/16	5833	CD	AMSTERDAM - Invoi	46.57		
	6/27/16	5834	CD	RICOH USA INC - In	21.25		



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	6/27/16	5835	CD	PETTY CASH - Offic	8.04		
	6/29/16	5836	CD	U. S. POST OFFICE	644.11		
	6/30/16	Inv. adj.	GE		124.00		
	6/30/16	Adj. 1	GE	To reverse PY AP		1,457.63	
	6/30/16	Adj. 14	GE	To record AP per 7-2	57.12		
				Current Period Chan	4,101.47	1,457.63	2,643.84
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>28,161.34</b>
6202 Admin. - Dental I	7/1/15			Beginning Balance			
	7/1/15	4701	CD	DELTA DENTAL OF	169.00		
				Current Period Chan	169.00		169.00
	8/1/15			Beginning Balance			169.00
	8/1/15	4811	CD	DELTA DENTAL OF	143.00		
				Current Period Chan	143.00		143.00
	9/1/15			Beginning Balance			312.00
	9/1/15	4925	CD	DELTA DENTAL OF	143.00		
				Current Period Chan	143.00		143.00
	10/1/15			Beginning Balance			455.00
	10/1/15	5005	CD	DELTA DENTAL OF	182.00		
				Current Period Chan	182.00		182.00
	11/1/15			Beginning Balance			637.00
	11/2/15	5106	CD	DELTA DENTAL OF	247.00		
				Current Period Chan	247.00		247.00
	12/1/15			Beginning Balance			884.00
	12/1/15	5183	CD	DELTA DENTAL OF	234.00		
				Current Period Chan	234.00		234.00
	1/1/16			Beginning Balance			1,118.00
	1/1/16	5281	CD	DELTA DENTAL OF	221.00		
				Current Period Chan	221.00		221.00
	2/1/16			Beginning Balance			1,339.00
	2/1/16	5378	CD	DELTA DENTAL OF	221.00		
				Current Period Chan	221.00		221.00
	3/1/16			Beginning Balance			1,560.00
	3/1/16	5463	CD	DELTA DENTAL OF	221.00		
				Current Period Chan	221.00		221.00
	4/1/16			Beginning Balance			1,781.00
	4/1/16	5569	CD	DELTA DENTAL OF	221.00		
				Current Period Chan	221.00		221.00
	5/1/16			Beginning Balance			2,002.00
	5/2/16	5666	CD	DELTA DENTAL OF	221.00		
				Current Period Chan	221.00		221.00
	6/1/16			Beginning Balance			2,223.00
	6/1/16	5748	CD	DELTA DENTAL OF	220.32		
				Current Period Chan	220.32		220.32
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>2,443.32</b>
6203 Empl. Pd. Health/	7/1/15			Beginning Balance			
	7/1/15	4698	CD	ANTHEM BLUE CR	1,451.03		
	7/1/15	4701	CD	DELTA DENTAL OF	241.32		
				Current Period Chan	1,692.35		1,692.35
	8/1/15			Beginning Balance			1,692.35
	8/1/15	4808	CD	ANTHEM BLUE CR	1,529.17		
	8/1/15	4811	CD	DELTA DENTAL OF	163.80		
				Current Period Chan	1,692.97		1,692.97
	9/1/15			Beginning Balance			3,385.32
	9/1/15	4924	CD	ANTHEM BLUE CR	1,819.66		
	9/1/15	4925	CD	DELTA DENTAL OF	228.52		
				Current Period Chan	2,048.18		2,048.18
	10/1/15			Beginning Balance			5,433.50
	10/1/15	4999	CD	ANTHEM BLUE CR	1,821.83		

**MUNICIPAL WATER & SEWER SYSTEM  
General Ledger**

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	10/1/15	5005	CD	DELTA DENTAL OF	215.44		
				Current Period Chan	2,037.27		2,037.27
	11/1/15			Beginning Balance			7,470.77
	11/2/15	5101	CD	ANTHEM BLUE CR	1,821.83		
	11/2/15	5106	CD	DELTA DENTAL OF	343.40		
				Current Period Chan	2,165.23		2,165.23
	12/1/15			Beginning Balance			9,636.00
	12/1/15	5179	CD	ANTHEM BLUE CR	2,494.26		
	12/1/15	5183	CD	DELTA DENTAL OF	314.16		
				Current Period Chan	2,808.42		2,808.42
	1/1/16			Beginning Balance			12,444.42
	1/1/16	5277	CD	ANTHEM BLUE CR	1,529.64		
	1/1/16	5281	CD	DELTA DENTAL OF	291.00		
				Current Period Chan	1,820.64		1,820.64
	2/1/16			Beginning Balance			14,265.06
	2/1/16	5377	CD	ANTHEM BLUE CR	1,826.17		
	2/1/16	5378	CD	DELTA DENTAL OF	291.00		
				Current Period Chan	2,117.17		2,117.17
	3/1/16			Beginning Balance			16,382.23
	3/1/16	5463	CD	DELTA DENTAL OF	291.00		
	3/1/16	5476	CD	ANTHEM BLUE CR	1,826.17		
				Current Period Chan	2,117.17		2,117.17
	4/1/16			Beginning Balance			18,499.40
	4/1/16	5565	CD	ANTHEM BLUE CR	1,826.17		
	4/1/16	5569	CD	DELTA DENTAL OF	291.00		
				Current Period Chan	2,117.17		2,117.17
	5/1/16			Beginning Balance			20,616.57
	5/2/16	5660	CD	ANTHEM BLUE CR	1,826.17		
	5/2/16	5666	CD	DELTA DENTAL OF	291.00		
				Current Period Chan	2,117.17		2,117.17
	6/1/16			Beginning Balance			22,733.74
	6/1/16	5742	CD	ANTHEM BLUE CR	1,826.17		
	6/1/16	5748	CD	DELTA DENTAL OF	291.68		
	6/30/16	Adj. 8	GE	to ADJSUT TO ACT		23,990.48	
				Current Period Chan	2,117.85	23,990.48	-21,872.63
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>861.11</b>
6204 Commissioners	7/1/15			Beginning Balance			
	7/23/15	4794	CD	CARL E. ALBACH -	100.00		
	7/23/15	4795	CD	DARREL GENTRY -	100.00		
	7/23/15	4796	CD	KEVIN REED - Com	100.00		
	7/23/15	4797	CD	SCOTT RAY - Com	100.00		
	7/23/15	4798	CD	WAYNE DIVINE - Co	100.00		
				Current Period Chan	500.00		500.00
	8/1/15			Beginning Balance			500.00
	8/26/15	4897	CD	CARL E. ALBACH -	100.00		
	8/26/15	4898	CD	DARREL GENTRY -	100.00		
	8/26/15	4899	CD	KEVIN REED - Com	100.00		
	8/26/15	4900	CD	SCOTT RAY - Com	100.00		
	8/26/15	4901	CD	WAYNE DIVINE - Co	100.00		
				Current Period Chan	500.00		500.00
	9/1/15			Beginning Balance			1,000.00
	9/18/15	4987	CD	WAYNE DIVINE	100.00		
	9/18/15	4988	CD	DARREL GENTRY	100.00		
	9/18/15	4989	CD	KEVIN REED	100.00		
	9/18/15	4990	CD	CARL E. ALBACH	100.00		
	9/18/15	4991	CD	SCOTT RAY	100.00		
				Current Period Chan	500.00		500.00
	10/1/15			Beginning Balance			1,500.00
	10/27/15	5088	CD	WAYNE DIVINE - Co	100.00		
	10/27/15	5089	CD	DARREL GENTRY -	100.00		

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	10/27/15	5090	CD	CARL E. ALBACH -	100.00		
	10/27/15	5091	CD	KEVIN REED - Com	100.00		
	10/27/15	5092	CD	SCOTT RAY - Com	100.00		
				Current Period Chan	500.00		500.00
	11/1/15			Beginning Balance			2,000.00
	11/23/15	5166	CD	CARL E. ALBACH -	100.00		
	11/23/15	5167	CD	WAYNE DIVINE - Co	100.00		
	11/23/15	5168	CD	DARREL GENTRY -	100.00		
	11/23/15	5169	CD	SCOTT RAY - Com	100.00		
	11/23/15	5170	CD	KEVIN REED - Com	100.00		
				Current Period Chan	500.00		500.00
	12/1/15			Beginning Balance			2,500.00
	12/29/15	5266	CD	WAYNE DIVINE - Co	100.00		
	12/29/15	5267	CD	CARL E. ALBACH -	100.00		
	12/29/15	5268	CD	DARREL GENTRY -	100.00		
	12/29/15	5269	CD	KEVIN REED - Com	100.00		
	12/29/15	5270	CD	SCOTT RAY - Com	100.00		
	12/29/15	5266V	CD	WAYNE DIVINE - Co		100.00	
	12/29/15	5271	CD	WAYNE DIVINE - Co	100.00		
				Current Period Chan	600.00	100.00	500.00
	1/1/16			Beginning Balance			3,000.00
	1/26/16	5355	CD	CARL E. ALBACH -	100.00		
	1/26/16	5356	CD	DARREL GENTRY -	100.00		
	1/26/16	5357	CD	KEVIN REED - Com	100.00		
	1/26/16	5358	CD	WAYNE DIVINE - Co	100.00		
	1/26/16	5359	CD	SCOTT RAY - Com	100.00		
				Current Period Chan	500.00		500.00
	2/1/16			Beginning Balance			3,500.00
	2/23/16	5448	CD	CARL E. ALBACH -	100.00		
	2/23/16	5449	CD	DARREL GENTRY -	100.00		
	2/23/16	5450	CD	KEVIN REED - Com	100.00		
	2/23/16	5451	CD	SCOTT RAY - Com	100.00		
	2/23/16	5452	CD	WAYNE DIVINE - Co	100.00		
				Current Period Chan	500.00		500.00
	3/1/16			Beginning Balance			4,000.00
	3/24/16	5556	CD	CARL E. ALBACH -	100.00		
	3/24/16	5557	CD	DARREL GENTRY -	100.00		
	3/24/16	5558	CD	KEVIN REED - Com	100.00		
	3/24/16	5559	CD	SCOTT RAY - Com	100.00		
	3/24/16	5560	CD	WAYNE DIVINE - Co	100.00		
				Current Period Chan	500.00		500.00
	4/1/16			Beginning Balance			4,500.00
	4/19/16	5646	CD	CARL E. ALBACH -	100.00		
	4/19/16	5647	CD	DARREL GENTRY -	100.00		
	4/19/16	5648	CD	KEVIN REED - Com	100.00		
	4/19/16	5649	CD	SCOTT RAY - Com	100.00		
	4/19/16	5650	CD	WAYNE DIVINE - Co	100.00		
				Current Period Chan	500.00		500.00
	5/1/16			Beginning Balance			5,000.00
	5/19/16	5726	CD	CARL E. ALBACH -	100.00		
	5/19/16	5728	CD	DARREL GENTRY -	100.00		
	5/19/16	5727	CD	WAYNE DIVINE - Co	100.00		
	5/19/16	5729	CD	KEVIN REED - Com	100.00		
	5/19/16	5730	CD	SCOTT RAY - Com	100.00		
				Current Period Chan	500.00		500.00
	6/1/16			Beginning Balance			5,500.00
	6/17/16	5821	CD	CARL E. ALBACH -	100.00		
	6/17/16	5822	CD	DARREL GENTRY -	100.00		
	6/17/16	5823	CD	WAYNE DIVINE - Co	100.00		
	6/17/16	5824	CD	SCOTT RAY - Com	100.00		
	6/17/16	5825	CD	KEVIN REED - Com	100.00		
				Current Period Chan	500.00		500.00

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	<b>6/30/16</b>			<b>Ending Balance</b>			<b>6,000.00</b>
6205 Bad Debts-Water	7/1/15			Beginning Balance			
	8/1/15			Beginning Balance			
	9/1/15			Beginning Balance			
	10/1/15			Beginning Balance			
	11/1/15			Beginning Balance			
	12/1/15			Beginning Balance			
	1/1/16			Beginning Balance			
	2/1/16			Beginning Balance			
	3/1/16			Beginning Balance			
	3/31/16	Bad Debts -	GE		1,875.06		
				Current Period Chan	1,875.06		1,875.06
	4/1/16			Beginning Balance			1,875.06
	5/1/16			Beginning Balance			1,875.06
	6/1/16			Beginning Balance			1,875.06
	6/30/16	Bad. Debts.	GE		416.25		
				Current Period Chan	416.25		416.25
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>2,291.31</b>
6206 Bad Debts - Sew	7/1/15			Beginning Balance			
	8/1/15			Beginning Balance			
	9/1/15			Beginning Balance			
	10/1/15			Beginning Balance			
	11/1/15			Beginning Balance			
	12/1/15			Beginning Balance			
	1/1/16			Beginning Balance			
	2/1/16			Beginning Balance			
	3/1/16			Beginning Balance			
	3/31/16	Bad Debts -	GE		2,710.74		
				Current Period Chan	2,710.74		2,710.74
	4/1/16			Beginning Balance			2,710.74
	5/1/16			Beginning Balance			2,710.74
	6/1/16			Beginning Balance			2,710.74
	6/30/16	Bad. Debts.	GE		868.04		
				Current Period Chan	868.04		868.04
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>3,578.78</b>
6207 Legal & Accounti	7/1/15			Beginning Balance			
	8/1/15			Beginning Balance			
	9/1/15			Beginning Balance			
	10/1/15			Beginning Balance			
	11/1/15			Beginning Balance			
	12/1/15			Beginning Balance			
	12/9/15	5211	CD	DENNIS WINTERS -	280.50		
				Current Period Chan	280.50		280.50
	1/1/16			Beginning Balance			280.50
	2/1/16			Beginning Balance			280.50
	3/1/16			Beginning Balance			280.50
	4/1/16			Beginning Balance			280.50
	4/1/16	5583	CD	DENNIS WINTERS -	136.00		
				Current Period Chan	136.00		136.00
	5/1/16			Beginning Balance			416.50
	6/1/16			Beginning Balance			416.50
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>416.50</b>
6214	7/1/15			Beginning Balance			

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Acquisition of Ma	7/7/15	4718	CD	EMILY RHOADES -	3,000.00			
	7/8/15	4720	CD	RICOH USA INC - In	4,905.64			
				Current Period Chan	7,905.64		7,905.64	
	8/1/15			Beginning Balance			7,905.64	
	9/1/15			Beginning Balance			7,905.64	
	10/1/15			Beginning Balance			7,905.64	
	11/1/15			Beginning Balance			7,905.64	
	12/1/15			Beginning Balance			7,905.64	
	1/1/16			Beginning Balance			7,905.64	
	2/1/16			Beginning Balance			7,905.64	
	3/1/16			Beginning Balance			7,905.64	
	4/1/16			Beginning Balance			7,905.64	
	5/1/16			Beginning Balance			7,905.64	
	6/1/16			Beginning Balance			7,905.64	
	6/30/16	Adj. 15	GE	To reclass asset add		7,905.64		
				Current Period Chan		7,905.64	-7,905.64	
		<b>6/30/16</b>			<b>Ending Balance</b>			
6215 Mortgage Payme	7/1/15			Beginning Balance				
	7/30/15	4803	CD	FIRST NATIONAL B	16,922.79			
				Current Period Chan	16,922.79		16,922.79	
	8/1/15			Beginning Balance			16,922.79	
	9/1/15			Beginning Balance			16,922.79	
	10/1/15			Beginning Balance			16,922.79	
	11/1/15			Beginning Balance			16,922.79	
	12/1/15			Beginning Balance			16,922.79	
	1/1/16			Beginning Balance			16,922.79	
	2/1/16			Beginning Balance			16,922.79	
	3/1/16			Beginning Balance			16,922.79	
	4/1/16			Beginning Balance			16,922.79	
	5/1/16			Beginning Balance			16,922.79	
	6/1/16			Beginning Balance			16,922.79	
	6/30/16	Adj. 2	GE	To reclass loan pay		16,922.79		
				Current Period Chan		16,922.79	-16,922.79	
		<b>6/30/16</b>			<b>Ending Balance</b>			
6302 Accrued sick leav	7/1/15			Beginning Balance			-39,842.56	
	8/1/15			Beginning Balance			-39,842.56	
	9/1/15			Beginning Balance			-39,842.56	
	10/1/15			Beginning Balance			-39,842.56	
	11/1/15			Beginning Balance			-39,842.56	
	12/1/15			Beginning Balance			-39,842.56	
	1/1/16			Beginning Balance			-39,842.56	
	2/1/16			Beginning Balance			-39,842.56	
	3/1/16			Beginning Balance			-39,842.56	
	4/1/16			Beginning Balance			-39,842.56	
	5/1/16			Beginning Balance			-39,842.56	
	6/1/16			Beginning Balance			-39,842.56	
	6/30/16	Accrued Sic	GE			6,090.68		
				Current Period Chan		6,090.68	-6,090.68	
		<b>6/30/16</b>			<b>Ending Balance</b>			<b>-45,933.24</b>
	7020 Sewer Plant - Su	7/1/15			Beginning Balance			
		7/1/15	4696	CD	ALL SOURCE INDU	99.80		
7/1/15		4710	CD	SMR LABORATORI	142.00			
7/1/15		4710	CD	SMR LABORATORI	142.00			
7/1/15		4710	CD	SMR LABORATORI	142.00			
7/1/15		4710	CD	SMR LABORATORI	142.00			
	7/8/15	4719	CD	FIRST BANK CARD	568.49			

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	7/8/15	4723	CD	ALL SOURCE INDU	216.50		
	7/8/15	4735	CD	RCP INC - Invoice: 9	180.56		
	7/8/15	4737	CD	SMR LABORATORI	142.00		
	7/8/15	4737	CD	SMR LABORATORI	142.00		
	7/8/15	4737	CD	SMR LABORATORI	142.00		
	7/8/15	4737	CD	SMR LABORATORI	142.00		
	7/8/15	4737	CD	SMR LABORATORI	142.00		
	7/13/15	4744	CD	AT & T U-VERSE - I	40.77		
	7/13/15	4751	CD	SMR LABORATORI	142.00		
	7/13/15	4755	CD	WALMART - Invoice:	183.36		
	7/14/15	4760	CD	BARRET FISHER C	149.31		
	7/14/15	4764	CD	SMITH BROTHERS	24.40		
	7/14/15	4765	CD	TRI-CITY AUTO PA	19.98		
	7/14/15	4767	CD	PETTY CASH - Sew	37.00		
	7/20/15	4777	CD	INDOOR AIR SERVI	125.00		
	7/20/15	4779	CD	KENTUCKY STATE	60.00		
	7/20/15	4784	CD	REPUBLIC SERVIC	214.73		
	7/20/15	4785	CD	SMR LABORATORI	142.00		
	7/20/15	4785	CD	SMR LABORATORI	142.00		
	7/20/15	4785	CD	SMR LABORATORI	142.00		
	7/20/15	4785	CD	SMR LABORATORI	142.00		
	7/20/15	4785	CD	SMR LABORATORI	142.00		
	7/20/15	4785	CD	SMR LABORATORI	142.00		
	7/23/15	4793	CD	ALL SOURCE INDU	38.67		
	7/27/15	4800	CD	PETTY CASH - Sew	112.37		
				Current Period Chan	4,342.94		4,342.94
	8/1/15			Beginning Balance			4,342.94
	8/1/15	4812	CD	DIVISIONS - Invoice:	700.00		
	8/1/15	4813	CD	FRANKLIN MILLER,	1,204.00		
	8/1/15	4820	CD	SMR LABORATORI	142.00		
	8/6/15	4831	CD	RURAL KING DISTR	92.92		
	8/6/15	4833	CD	SMR LABORATORI	142.00		
	8/6/15	4833	CD	SMR LABORATORI	142.00		
	8/6/15	4833	CD	SMR LABORATORI	142.00		
	8/6/15	4837	CD	TRI-CITY AUTO PA	48.16		
	8/10/15	4863	CD	SMITH BROTHERS	50.70		
	8/11/15	4842	CD	AT & T U-VERSE - I	45.60		
	8/11/15	4848	CD	POWER MACHINER	298.67		
	8/11/15	4849	CD	RCP INC - Invoice: 9	201.74		
	8/11/15	4852	CD	WALMART - Invoice:	61.80		
	8/18/15	4870	CD	WAYPOINT ANALYT	142.00		
	8/18/15	4870	CD	WAYPOINT ANALYT	142.00		
	8/18/15	4874	CD	REPUBLIC SERVIC	214.59		
	8/18/15	4875	CD	POWER MACHINER	80.65		
	8/18/15	4876	CD	RAMPART SFTY &	150.00		
	8/19/15	4877	CD	EVAPAR - Invoice: 0	8,314.30		
	8/24/15	4879	CD	FRANKLIN MILLER,	1,205.00		
	8/24/15	4883	CD	McCOY & McCOY L	526.00		
	8/24/15	4884	CD	RAMPART SFTY &	150.00		
	8/24/15	4888	CD	WAYPOINT ANALYT	142.00		
	8/24/15	4888	CD	WAYPOINT ANALYT	142.00		
	8/24/15	4888	CD	WAYPOINT ANALYT	142.00		
	8/24/15	4888	CD	WAYPOINT ANALYT	142.00		
				Current Period Chan	14,764.13		14,764.13
	9/1/15			Beginning Balance			19,107.07
	9/1/15	4914	CD	WAYPOINT ANALYT	142.00		
	9/1/15	4926	CD	WAYPOINT ANALYT	142.00		
	9/2/15	4931	CD	JENNY WILEY STA	267.80		
	9/9/15	4942	CD	POWER MACHINER	57.60		
	9/9/15	4943	CD	WAYPOINT ANALYT	142.00		
	9/9/15	4947	CD	WALMART - Sewer	161.18		
	9/9/15	4950	CD	TRI-CITY AUTO PA	69.31		

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	9/15/15	4960	CD	4 SEASONS OUTD	86.95		
	9/15/15	4966	CD	REPUBLIC SERVIC	213.71		
	9/15/15	4968	CD	WAYPOINT ANALYT	142.00		
	9/15/15	4968	CD	WAYPOINT ANALYT	142.00		
	9/15/15	4968	CD	WAYPOINT ANALYT	142.00		
	9/15/15	4968	CD	WAYPOINT ANALYT	142.00		
	9/15/15	4968	CD	WAYPOINT ANALYT	142.00		
	9/18/15	4977	CD	McCOY & McCOY L	961.00		
	9/18/15	4980	CD	WAYPOINT ANALYT	142.00		
	9/18/15	4980	CD	WAYPOINT ANALYT	142.00		
	9/18/15	4980	CD	WAYPOINT ANALYT	142.00		
				Current Period Chan	3,379.55		3,379.55
	10/1/15			Beginning Balance			22,486.62
	10/1/15	5003	CD	BARRET FISHER C	133.02		
	10/1/15	5009	CD	WAYPOINT ANALYT	142.00		
	10/1/15	5014	CD	WAYPOINT ANALYT	142.00		
	10/1/15	5014	CD	WAYPOINT ANALYT	142.00		
	10/8/15	5027	CD	HYDROTEX - Invoic	270.45		
	10/8/15	5035	CD	TRI-CITY AUTO PA	93.46		
	10/8/15	5036	CD	WAYPOINT ANALYT	142.00		
	10/8/15	5036	CD	WAYPOINT ANALYT	142.00		
	10/8/15	5043	CD	WALMART - Invoice:	125.84		
	10/13/15	5048	CD	AT & T U-VERSE - I	5.00		
	10/14/15	5053	CD	SMITH BROTHERS	58.17		
	10/14/15	5058	CD	4 SEASONS OUTD	147.71		
	10/14/15	5058	CD	4 SEASONS OUTD	36.00		
	10/16/15	5060	CD	ALL SOURCE INDU	38.67		
	10/16/15	5072	CD	REPUBLIC SERVIC	369.54		
	10/16/15	5076	CD	TWO RIVERS INC -	47.50		
	10/16/15	5077	CD	WAYPOINT ANALYT	142.00		
	10/16/15	5077	CD	WAYPOINT ANALYT	142.00		
	10/16/15	5077	CD	WAYPOINT ANALYT	142.00		
	10/16/15	5077	CD	WAYPOINT ANALYT	142.00		
	10/16/15	5077	CD	WAYPOINT ANALYT	142.00		
	10/16/15	5077	CD	WAYPOINT ANALYT	142.00		
	10/16/15	5079	CD	WAYPOINT ANALYT	142.00		
	10/26/15	5082	CD	KERI SUTHERLAND	158.54		
	10/27/15	5086	CD	BEARING HEADQU	2,070.05		
	10/27/15	5086	CD	BEARING HEADQU	326.54		
	10/27/15	5086	CD	BEARING HEADQU	183.37		
	10/27/15	5086	CD	BEARING HEADQU	1,276.47		
	10/27/15	5086	CD	BEARING HEADQU	780.01		
				Current Period Chan	7,824.34		7,824.34
	11/1/15			Beginning Balance			30,310.96
	11/2/15	5100	CD	AFORDABLE SIGNS	68.00		
	11/2/15	5111	CD	RURAL KING DISTR	38.97		
	11/2/15	5113	CD	WAYPOINT ANALYT	142.00		
	11/2/15	5113	CD	WAYPOINT ANALYT	142.00		
	11/2/15	5113	CD	WAYPOINT ANALYT	142.00		
	11/2/15	5113	CD	WAYPOINT ANALYT	142.00		
	11/6/15	5127	CD	TRI-CITY AUTO PA	277.12		
	11/12/15	5146	CD	RCP INC - Invoice: 9	283.58		
	11/12/15	5149	CD	WALMART - Invoice:	146.65		
	11/12/15	5151	CD	WAYPOINT ANALYT	142.00		
	11/12/15	5151	CD	WAYPOINT ANALYT	142.00		
	11/12/15	5151	CD	WAYPOINT ANALYT	142.00		
	11/12/15	5151	CD	WAYPOINT ANALYT	142.00		
	11/12/15	5151	CD	WAYPOINT ANALYT	142.00		
	11/12/15	5151	CD	WAYPOINT ANALYT	142.00		
	11/12/15	5151	CD	WAYPOINT ANALYT	142.00		
	11/12/15	5151	CD	WAYPOINT ANALYT	142.00		
	11/16/15	5157	CD	SMITH BROTHERS	61.45		

**MUNICIPAL WATER & SEWER SYSTEM**  
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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	11/17/15	5159	CD	REPUBLIC SERVIC	209.96		
	11/25/15	5171	CD	EVAPAR - Invoice: 3	120.09		
	11/25/15	5171	CD	EVAPAR - Invoice: 3	172.84		
				Current Period Chan	3,082.66		3,082.66
	12/1/15			Beginning Balance			33,393.62
	12/1/15	5186	CD	RCP INC - Invoice: 9	108.54		
	12/1/15	5190	CD	WAYPOINT ANALYT	142.00		
	12/1/15	5190	CD	WAYPOINT ANALYT	142.00		
	12/1/15	5190	CD	WAYPOINT ANALYT	142.00		
	12/11/15	5213	CD	PETTY CASH - Sew	49.84		
	12/14/15	5216	CD	AT & T U-VERSE - I	45.60		
	12/14/15	5223	CD	LOU'S GLOVES - In	221.80		
	12/14/15	5229	CD	RURAL KING DISTR	74.19		
	12/14/15	5230	CD	SMITH BROTHERS	20.32		
	12/14/15	5232	CD	TRI-CITY AUTO PA	149.48		
	12/14/15	5235	CD	WALMART - Invoice:	154.36		
	12/14/15	5237	CD	WAYPOINT ANALYT	142.00		
	12/14/15	5237	CD	WAYPOINT ANALYT	142.00		
	12/14/15	5237	CD	WAYPOINT ANALYT	142.00		
	12/14/15	5237	CD	WAYPOINT ANALYT	142.00		
	12/14/15	5237	CD	WAYPOINT ANALYT	142.00		
	12/14/15	5237	CD	WAYPOINT ANALYT	142.00		
	12/14/15	5237	CD	WAYPOINT ANALYT	142.00		
	12/14/15	5237	CD	WAYPOINT ANALYT	142.00		
	12/22/15	5247	CD	REPUBLIC SERVIC	53.29		
	12/22/15	5247V	CD	REPUBLIC SERVIC		53.29	
	12/22/15	5248	CD	REPUBLIC SERVIC	53.29		
	12/23/15	5252	CD	McCOY & McCOY L	1,089.50		
				Current Period Chan	3,440.21		
	1/1/16			Beginning Balance			3,386.92
	1/1/16	5284	CD	GLOBAL EQUIPME	74.40		36,780.54
	1/1/16	5290	CD	WAYPOINT ANALYT	142.00		
	1/1/16	5290	CD	WAYPOINT ANALYT	142.00		
	1/1/16	5290	CD	WAYPOINT ANALYT	142.00		
	1/1/16	5290	CD	WAYPOINT ANALYT	392.00		
	1/1/16	5290	CD	WAYPOINT ANALYT	142.00		
	1/5/16	5295	CD	BIG RIVER RUBBER	133.86		
	1/5/16	5295	CD	BIG RIVER RUBBER	185.71		
	1/5/16	5295	CD	BIG RIVER RUBBER	38.50		
	1/5/16	5295	CD	BIG RIVER RUBBER	1,191.29		
	1/8/16	5300	CD	FRANKLIN MILLER,	1,206.00		
	1/8/16	5306	CD	RCP INC - Invoice: 9	109.50		
	1/8/16	5309	CD	TRI-CITY AUTO PA	24.72		
	1/8/16	5310	CD	WAYPOINT ANALYT	142.00		
	1/8/16	5310	CD	WAYPOINT ANALYT	142.00		
	1/8/16	5310	CD	WAYPOINT ANALYT	142.00		
	1/8/16	5311	CD	TWO RIVERS INC -	9.45		
	1/13/16	5319	CD	AT & T U-VERSE - I	45.60		
	1/13/16	5320	CD	BARRET FISHER C	137.86		
	1/13/16	5323	CD	REPUBLIC SERVIC	209.57		
	1/13/16	5325	CD	WAYPOINT ANALYT	142.00		
	1/13/16	5325	CD	WAYPOINT ANALYT	142.00		
	1/13/16	5325	CD	WAYPOINT ANALYT	142.00		
	1/13/16	5332	CD	McCOY & McCOY L	128.50		
	1/13/16	5335	CD	SMITH BROTHERS	41.25		
	1/14/16	5341	CD	KWVOA - Sewer PI	90.00		
	1/15/16	5346	CD	WAYPOINT ANALYT	142.00		
	1/15/16	5346	CD	WAYPOINT ANALYT	142.00		
	1/15/16	5346	CD	WAYPOINT ANALYT	142.00		
				Current Period Chan	5,864.21		5,864.21
	2/1/16			Beginning Balance			42,644.75
	2/1/16	5374	CD	WAYPOINT ANALYT	142.00		
	2/1/16	5374	CD	WAYPOINT ANALYT	142.00		



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	2/4/16	5385	CD	PETTY CASH - Sew	40.95		
	2/5/16	5398	CD	RURAL KING DISTR	36.49		
	2/5/16	5399	CD	TRI-STAR ENERGY	87.46		
	2/5/16	5400	CD	WAYPOINT ANALYT	142.00		
	2/5/16	5404	CD	TRI-CITY AUTO PA	257.29		
	2/11/16	5410	CD	AT & T U-VERSE - I	45.60		
	2/11/16	5414	CD	FOOD GIANT - Invoi	201.92		
	2/11/16	5424	CD	REPUBLIC SERVIC	52.72		
	2/11/16	5427	CD	STRAEFFER PUMP	1,856.00		
	2/11/16	5431	CD	WALMART - Invoice:	231.74		
	2/11/16	5432	CD	WAYPOINT ANALYT	142.00		
	2/11/16	5432	CD	WAYPOINT ANALYT	142.00		
	2/11/16	5432	CD	WAYPOINT ANALYT	142.00		
	2/11/16	5432	CD	WAYPOINT ANALYT	142.00		
	2/11/16	5432	CD	WAYPOINT ANALYT	142.00		
	2/11/16	5432	CD	WAYPOINT ANALYT	142.00		
	2/11/16	5432	CD	WAYPOINT ANALYT	142.00		
	2/11/16	5432	CD	WAYPOINT ANALYT	142.00		
	2/11/16	5433	CD	SMITH BROTHERS	10.00		
	2/15/16	5435	CD	KWWOA - James K.	140.00		
	2/17/16	5440	CD	CROWNE PLAZA L	435.26		
	2/17/16	5441	CD	YOUNG'S PKG. MAI	20.36		
	2/24/16	5457	CD	WASCON INC - Invo	163.76		
				Current Period Chan	4,999.55		
	3/1/16			Beginning Balance			4,999.55
	3/1/16	5459	CD	ADVANCED ANALY	50.00		47,644.30
	3/1/16	5464	CD	HIGH TIDE TECHN	180.00		
	3/1/16	5465	CD	I.T.M. INC. - Invoice:	75.00		
	3/1/16	5468	CD	McCOY & McCOY L	482.50		
	3/1/16	5473	CD	WAYPOINT ANALYT	142.00		
	3/1/16	5473	CD	WAYPOINT ANALYT	142.00		
	3/1/16	5473	CD	WAYPOINT ANALYT	142.00		
	3/1/16	5473	CD	WAYPOINT ANALYT	142.00		
	3/1/16	5474	CD	YSI INCORPORATE	159.18		
	3/10/16	5503	CD	AT & T U-VERSE - I	45.60		
	3/10/16	5515	CD	WAYPOINT ANALYT	142.00		
	3/10/16	5515	CD	WAYPOINT ANALYT	142.00		
	3/10/16	5515	CD	WAYPOINT ANALYT	142.00		
	3/10/16	5517	CD	FOOD GIANT - Invoi	247.86		
	3/11/16	5520	CD	SMITH BROTHERS	6.90		
	3/16/16	5533	CD	McCOY & McCOY L	1,989.50		
	3/16/16	5538	CD	WAYPOINT ANALYT	142.00		
	3/16/16	5538	CD	WAYPOINT ANALYT	142.00		
	3/16/16	5538	CD	WAYPOINT ANALYT	142.00		
	3/16/16	5538	CD	WAYPOINT ANALYT	142.00		
	3/16/16	5546	CD	REPUBLIC SERVIC	52.21		
				Current Period Chan	4,850.75		
	4/1/16			Beginning Balance			4,850.75
	4/1/16	5567	CD	BARRET FISHER C	20.10		52,495.05
	4/1/16	5573	CD	WAYPOINT ANALYT	142.00		
	4/1/16	5573	CD	WAYPOINT ANALYT	142.00		
	4/1/16	5573	CD	WAYPOINT ANALYT	142.00		
	4/1/16	5573	CD	WAYPOINT ANALYT	142.00		
	4/6/16	5599	CD	LOU'S GLOVES - In	86.00		
	4/6/16	5603	CD	WAYPOINT ANALYT	142.00		
	4/6/16	5603	CD	WAYPOINT ANALYT	142.00		
	4/6/16	5603	CD	WAYPOINT ANALYT	142.00		
	4/12/16	5614	CD	FOOD GIANT - Invoi	222.92		
	4/12/16	5616	CD	AT & T U-VERSE - I	45.60		
	4/12/16	5617	CD	BARRET FISHER C	133.02		
	4/12/16	5627	CD	McCOY & McCOY L	172.00		
	4/12/16	5633	CD	WAYPOINT ANALYT	142.00		
	4/12/16	5633	CD	WAYPOINT ANALYT	142.00		

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	4/12/16	5633	CD	WAYPOINT ANALYT	142.00		
	4/12/16	5633	CD	WAYPOINT ANALYT	142.00		
	4/12/16	5633	CD	WAYPOINT ANALYT	142.00		
	4/12/16	5633	CD	WAYPOINT ANALYT	142.00		
	4/12/16	5633	CD	WAYPOINT ANALYT	142.00		
	4/12/16	5637	CD	REPUBLIC SERVIC	51.64		
	4/26/16	5654	CD	MOSS MCGRAW E	225.00		
	4/26/16	5655	CD	POWER MACHINER	371.87		
				Current Period Chan	3,316.15		3,316.15
	5/1/16			Beginning Balance			55,811.20
	5/2/16	5668	CD	HYDROTEX - Invoice	270.45		
	5/2/16	5671	CD	WAYPOINT ANALYT	142.00		
	5/2/16	5671	CD	WAYPOINT ANALYT	142.00		
	5/4/16	5685	CD	TRI-CITY AUTO PA	9.63		
	5/11/16	5695	CD	AT & T U-VERSE - I	45.60		
	5/11/16	5705	CD	POWER MACHINER	189.94		
	5/11/16	5706	CD	REPUBLIC SERVIC	227.34		
	5/11/16	5709	CD	SO. ELECTRIC MOT	1,220.74		
	5/11/16	5716	CD	WALMART - Invoice:	202.80		
	5/11/16	5717	CD	WAYPOINT ANALYT	142.00		
	5/11/16	5717	CD	WAYPOINT ANALYT	142.00		
	5/11/16	5717	CD	WAYPOINT ANALYT	142.00		
	5/11/16	5717	CD	WAYPOINT ANALYT	142.00		
	5/11/16	5717	CD	WAYPOINT ANALYT	142.00		
	5/11/16	5717	CD	WAYPOINT ANALYT	142.00		
	5/11/16	5717	CD	WAYPOINT ANALYT	142.00		
	5/11/16	5717	CD	WAYPOINT ANALYT	142.00		
	5/11/16	5717	CD	WAYPOINT ANALYT	142.00		
	5/19/16	5737	CD	4 SEASONS OUTD	92.41		
	5/31/16	5740	CD	FOOD GIANT - Sew	210.94		
				Current Period Chan	4,031.85		4,031.85
	6/1/16			Beginning Balance			59,843.05
	6/1/16	5756	CD	POWER MACHINER	86.92		
	6/1/16	5756	CD	POWER MACHINER	161.60		
	6/1/16	5757	CD	RCP INC - Invoice: 1	256.43		
	6/1/16	5761	CD	WAYPOINT ANALYT	142.00		
	6/1/16	5761	CD	WAYPOINT ANALYT	142.00		
	6/1/16	5761	CD	WAYPOINT ANALYT	142.00		
	6/1/16	5761	CD	WAYPOINT ANALYT	142.00		
	6/1/16	5761	CD	WAYPOINT ANALYT	142.00		
	6/7/16	5774	CD	BARRET FISHER C	133.02		
	6/7/16	5786	CD	WAYPOINT ANALYT	142.00		
	6/7/16	5786	CD	WAYPOINT ANALYT	142.00		
	6/7/16	5786	CD	WAYPOINT ANALYT	142.00		
	6/7/16	5786	CD	WAYPOINT ANALYT	142.00		
	6/7/16	5787	CD	McCOY & McCOY L		900.00	
	6/7/16	5787	CD	McCOY & McCOY L	514.00		
	6/7/16	5791	CD	FIRST BANK CARD	51.50		
	6/7/16	5792	CD	WALMART - Invoice:	98.82		
	6/7/16	5793	CD	TRI-CITY AUTO PA	183.95		
	6/13/16	5799	CD	AT & T U-VERSE - I	60.93		
	6/14/16	5808	CD	REPUBLIC SERVIC	228.31		
	6/14/16	5812	CD	WAYPOINT ANALYT	142.00		
	6/14/16	5812	CD	WAYPOINT ANALYT	142.00		
	6/14/16	5812	CD	WAYPOINT ANALYT	142.00		
	6/14/16	5816	CD	FOOD GIANT - Invoi	214.82		
	6/30/16	Adj. 1	GE	To reverse PY AP		3,763.80	
	6/30/16	Adj. 14	GE	To record AP per 7-2	2,313.80		
				Current Period Chan	5,866.10	4,663.80	1,202.30
<b>6/30/16</b>				<b>Ending Balance</b>			<b>61,045.35</b>

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Sewer Plant - Re	7/1/15	4707	CD	OHIO VALLEY 2-WA	109.00			
	7/13/15	4752	CD	SO. ELECTRIC MOT	2,600.00			
	7/13/15	4752	CD	SO. ELECTRIC MOT	3,031.45			
					Current Period Chan	5,740.45		5,740.45
		8/1/15			Beginning Balance			5,740.45
		8/1/15	4819	CD	SHEMWELL TECHN	50.00		
		8/1/15	4822	CD	81 ELECTRIC, INC. -	592.75		
					Current Period Chan	642.75		642.75
					Beginning Balance			6,383.20
		9/1/15			Beginning Balance			6,383.20
		9/1/15	4912	CD	STRAEFFER PUMP	878.32		
					Current Period Chan	878.32		878.32
					Beginning Balance			7,261.52
		10/1/15			Beginning Balance			7,261.52
		10/16/15	5075	CD	STRAEFFER PUMP	720.00		
		10/27/15	5087	CD	KOORSEN FIRE & S	39.95		
					Current Period Chan	759.95		759.95
					Beginning Balance			8,021.47
		11/1/15			Beginning Balance			8,021.47
		11/25/15	5173	CD	SO. ELECTRIC MOT	3,334.64		
		11/25/15	5173	CD	SO. ELECTRIC MOT	1,918.60		
					Current Period Chan	5,253.24		5,253.24
					Beginning Balance			13,274.71
		12/1/15			Beginning Balance			13,274.71
		12/14/15	5241	CD	SO. ELECTRIC MOT	4,495.39		
					Current Period Chan	4,495.39		4,495.39
					Beginning Balance			17,770.10
		1/1/16			Beginning Balance			17,770.10
		1/1/16	5282	CD	EVAPAR - Invoice: 3	2,110.58		
		1/27/16	5363	CD	SO. ELECTRIC MOT	465.00		
					Current Period Chan	2,575.58		2,575.58
					Beginning Balance			20,345.68
		2/1/16			Beginning Balance			20,345.68
	2/23/16	5453	CD	SO. ELECTRIC MOT	2,215.00			
				Current Period Chan	2,215.00		2,215.00	
				Beginning Balance			22,560.68	
	3/1/16			Beginning Balance			22,560.68	
	3/10/16	5511	CD	RABEN TIRE COMP	753.54			
				Current Period Chan	753.54		753.54	
				Beginning Balance			23,314.22	
	4/1/16			Beginning Balance			23,314.22	
	4/6/16	5595	CD	EVAPAR - Invoice: 3	2,661.59			
	4/7/16	5611	CD	TRI-CITY AUTO PA	4.45			
				Current Period Chan	2,666.04		2,666.04	
				Beginning Balance			25,980.26	
	5/1/16			Beginning Balance			25,980.26	
	5/11/16	5709	CD	SO. ELECTRIC MOT	675.00			
				Current Period Chan	675.00		675.00	
				Beginning Balance			26,655.26	
	6/1/16			Beginning Balance			26,655.26	
	6/1/16	5765	CD	RAMPART SFTY &	300.00			
	6/14/16	5810	CD	SO. ELECTRIC MOT	440.00			
	6/30/16	Adj. 1	GE	To reverse PY AP		5,740.45		
	6/30/16	Adj. 14	GE	To record AP per 7-2	10,291.30			
				Current Period Chan	11,031.30	5,740.45	5,290.85	
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>31,946.11</b>	
7050	7/1/15			Beginning Balance				
Sewer Plant - Ga	8/1/15			Beginning Balance				
	8/11/15	4862	CD	D & P AUTO SALES	115.50			
				Current Period Chan	115.50		115.50	
				Beginning Balance			115.50	
	9/1/15			Beginning Balance			115.50	
	9/9/15	4945	CD	D & P AUTO SALES	144.65			
				Current Period Chan	144.65		144.65	
				Beginning Balance			260.15	
	10/1/15			Beginning Balance			260.15	
	10/14/15	5054	CD	D & P AUTO SALES	68.67			
				Current Period Chan	68.67		68.67	
				Beginning Balance			328.82	
	11/1/15			Beginning Balance			328.82	
	11/2/15	5110	CD	MAX ARNOLD & SO	192.96			
	11/16/15	5155	CD	D & P AUTO SALES	95.72			
			Current Period Chan	288.68		288.68		

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	12/1/15			Beginning Balance			617.50
	12/4/15	5206	CD	TRI-STAR ENERGY	9.55		
				Current Period Chan	9.55		9.55
	1/1/16			Beginning Balance			627.05
	1/13/16	5324	CD	TRI-STAR ENERGY	86.92		
				Current Period Chan	86.92		86.92
	2/1/16			Beginning Balance			713.97
	3/1/16			Beginning Balance			713.97
	3/11/16	5522	CD	TRI-STAR ENERGY	100.94		
				Current Period Chan	100.94		100.94
	4/1/16			Beginning Balance			814.91
	4/12/16	5613	CD	TRI-STAR ENERGY	72.09		
				Current Period Chan	72.09		72.09
	5/1/16			Beginning Balance			887.00
	5/11/16	5712	CD	TRI-STAR ENERGY	114.09		
				Current Period Chan	114.09		114.09
	6/1/16			Beginning Balance			1,001.09
	6/14/16	5817	CD	TRI-STAR ENERGY	72.74		
	6/30/16	Adj. 14	GE	To record AP per 7-2	97.47		
				Current Period Chan	170.21		170.21
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>1,171.30</b>
7100 Interest Income	7/1/15			Beginning Balance			
	7/31/15	Rev. Sweep	GE			17.55	
				Current Period Chan		17.55	-17.55
	8/1/15			Beginning Balance			-17.55
	8/31/15	Rev. Fd. - S	GE			9.69	
				Current Period Chan		9.69	-9.69
	9/1/15			Beginning Balance			-27.24
	9/30/15	Rev. Fd. - S	GE			15.63	
				Current Period Chan		15.63	-15.63
	10/1/15			Beginning Balance			-42.87
	10/31/15	Rev. Sweep	GE			19.58	
				Current Period Chan		19.58	-19.58
	11/1/15			Beginning Balance			-62.45
	11/30/15	Rev. Fd - S	GE			20.83	
				Current Period Chan		20.83	-20.83
	12/1/15			Beginning Balance			-83.28
	12/31/15	Rev. Fd. - S	GE			20.83	
				Current Period Chan		20.83	-20.83
	1/1/16			Beginning Balance			-104.11
	1/1/16	Rev. Fd. - S	GE			18.72	
				Current Period Chan		18.72	-18.72
	2/1/16			Beginning Balance			-122.83
	2/22/16	Rev. Fd.	GE			20.27	
				Current Period Chan		20.27	-20.27
	3/1/16			Beginning Balance			-143.10
	3/31/16	Rev. Fd.	GE			21.38	
				Current Period Chan		21.38	-21.38
	4/1/16			Beginning Balance			-164.48
	4/29/16	Rev. Fd. - S	GE			19.83	
				Current Period Chan		19.83	-19.83
	5/1/16			Beginning Balance			-184.31
	5/31/16	Rev. Fd.	GE			21.60	
				Current Period Chan		21.60	-21.60
	6/1/16			Beginning Balance			-205.91
	6/30/16	Rev. Fd. -	GE			21.95	
	6/30/16	Adj. 13	GE	To record activity per		58.59	
				Current Period Chan		80.54	-80.54
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-286.45</b>

**MUNICIPAL WATER & SEWER SYSTEM**  
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Account ID	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
8010	7/1/15			Beginning Balance			
Water Dist. - Gas	7/13/15	4745	CD	D & P AUTO SALES	52.17		
	7/13/15	4745	CD	D & P AUTO SALES	58.84		
	7/13/15	4745	CD	D & P AUTO SALES	190.01		
	7/13/15	4750	CD	PAXTON & BALL IN	155.15		
	7/13/15	4753	CD	TRI-STAR ENERGY	222.86		
	7/13/15	4753	CD	TRI-STAR ENERGY	690.17		
	7/20/15	4781	CD	MAX ARNOLD & SO	1,023.40		
				Current Period Chan	2,392.60		2,392.60
	8/1/15			Beginning Balance			2,392.60
	8/1/15	4816	CD	PAXTON & BALL IN	47.29		
	8/10/15	4858	CD	PAXTON & BALL IN	30.50		
	8/10/15	4858	CD	PAXTON & BALL IN	64.18		
	8/10/15	4858	CD	PAXTON & BALL IN	30.33		
	8/10/15	4858	CD	PAXTON & BALL IN	47.25		
	8/11/15	4854	CD	FLEET ONE - Invoice	471.77		
	8/11/15	4862	CD	D & P AUTO SALES	1,002.08		
				Current Period Chan	1,693.40		1,693.40
	9/1/15			Beginning Balance			4,086.00
	9/1/15	4909	CD	PAXTON & BALL IN	33.85		
	9/1/15	4909V	CD	PAXTON & BALL IN		33.85	
	9/9/15	4933	CD	FLEET ONE - Invoice	86.69		
	9/9/15	4945	CD	D & P AUTO SALES	707.36		
	9/9/15	4953	CD	PAXTON & BALL IN	346.47		
				Current Period Chan	1,174.37	33.85	1,140.52
	10/1/15			Beginning Balance			5,226.52
	10/8/15	5039	CD	FLEET ONE - Invoice	308.90		
	10/14/15	5054	CD	D & P AUTO SALES	650.39		
	10/16/15	5071	CD	PAXTON & BALL IN	326.04		
				Current Period Chan	1,285.33		1,285.33
	11/1/15			Beginning Balance			6,511.85
	11/2/15	5110	CD	MAX ARNOLD & SO	930.00		
	11/16/15	5155	CD	D & P AUTO SALES	263.51		
	11/16/15	5156	CD	TRI-STAR ENERGY	582.19		
				Current Period Chan	1,775.70		1,775.70
	12/1/15			Beginning Balance			8,287.55
	12/3/15	5202	CD	FLEET ONE - Invoice	114.88		
	12/4/15	5206	CD	TRI-STAR ENERGY	983.49		
				Current Period Chan	1,098.37		1,098.37
	1/1/16			Beginning Balance			9,385.92
	1/1/16	5280	CD	D & P AUTO SALES	88.41		
	1/13/16	5322	CD	FLEET ONE - Invoice	97.75		
	1/13/16	5324	CD	TRI-STAR ENERGY	266.86		
	1/13/16	5324	CD	TRI-STAR ENERGY	39.88		
	1/13/16	5324	CD	TRI-STAR ENERGY	547.12		
				Current Period Chan	1,040.02		1,040.02
	2/1/16			Beginning Balance			10,425.94
	2/5/16	5399	CD	TRI-STAR ENERGY	1,063.65		
	2/11/16	5419	CD	MAX ARNOLD & SO	689.35		
				Current Period Chan	1,753.00		1,753.00
	3/1/16			Beginning Balance			12,178.94
	3/8/16	5496	CD	MAX ARNOLD & SO	124.76		
	3/11/16	5522	CD	TRI-STAR ENERGY	1,032.16		
				Current Period Chan	1,156.92		1,156.92
	4/1/16			Beginning Balance			13,335.86
	4/12/16	5613	CD	TRI-STAR ENERGY	1,240.30		
				Current Period Chan	1,240.30		1,240.30
	5/1/16			Beginning Balance			14,576.16
	5/11/16	5712	CD	TRI-STAR ENERGY	1,167.17		
				Current Period Chan	1,167.17		1,167.17
	6/1/16			Beginning Balance			15,743.33

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	6/1/16	5754	CD	MAX ARNOLD & SO	638.72		
	6/14/16	5817	CD	TRI-STAR ENERGY	1,005.01		
	6/30/16	Adj. 1	GE	To reverse PY AP		2,091.58	
	6/30/16	Adj. 14	GE	To record AP per 7-2	2,400.19		
				Current Period Chan	4,043.92	2,091.58	1,952.34
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>17,695.67</b>
8020 Meters	7/1/15			Beginning Balance			
	8/1/15			Beginning Balance			
	8/24/15	4895	CD	FORTILINE INC - Inv	2,136.31		
				Current Period Chan	2,136.31		2,136.31
	9/1/15			Beginning Balance			2,136.31
	10/1/15			Beginning Balance			2,136.31
	10/16/15	5063	CD	FORTILINE INC - Inv	2,364.00		
	10/16/15	5064	CD	G & C SUPPLY CO.,	445.50		
				Current Period Chan	2,809.50		2,809.50
	11/1/15			Beginning Balance			4,945.81
	12/1/15			Beginning Balance			4,945.81
	1/1/16			Beginning Balance			4,945.81
	2/1/16			Beginning Balance			4,945.81
	3/1/16			Beginning Balance			4,945.81
	4/1/16			Beginning Balance			4,945.81
	4/6/16	5599	CD	LOU'S GLOVES - In	330.00		
				Current Period Chan	330.00		330.00
	5/1/16			Beginning Balance			5,275.81
	6/1/16			Beginning Balance			5,275.81
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>5,275.81</b>
8030 Water Distr. - Re	7/1/15			Beginning Balance			
	7/13/15	4749	CD	PACE TIRE CENTE	18.00		
	7/20/15	4783	CD	PACE TIRE CENTE	34.00		
	7/20/15	4790	CD	POGUE CHRYSLER	82.46		
				Current Period Chan	134.46		134.46
	8/1/15			Beginning Balance			134.46
	9/1/15			Beginning Balance			134.46
	9/18/15	4969	CD	NICHOLAS TODD -	160.71		
	9/18/15	4970	CD	JOSEPH FOGLE -	264.00		
				Current Period Chan	424.71		424.71
	10/1/15			Beginning Balance			559.17
	10/8/15	5030	CD	MID SOUTH EQUIP	200.00		
	10/8/15	5031	CD	POGUE CHRYSLER	107.99		
	10/8/15	5037	CD	PACE TIRE CENTE	18.00		
	10/8/15	5040	CD	BASTIN ENTERPRI	3,565.07		
				Current Period Chan	3,891.06		3,891.06
	11/1/15			Beginning Balance			4,450.23
	12/1/15			Beginning Balance			4,450.23
	12/2/15	5030V	CD	MID SOUTH EQUIP		200.00	
	12/2/15	5200	CD	MID SOUTH EQUIP	200.00		
	12/14/15	5228	CD	PACE TIRE CENTE	17.00		
	12/14/15	5228	CD	PACE TIRE CENTE	17.00		
	12/23/15	5253	CD	PACE TIRE CENTE	17.00		
	12/23/15	5257	CD	BUCKS ASPHALT P	1,500.00		
				Current Period Chan	1,751.00	200.00	1,551.00
	1/1/16			Beginning Balance			6,001.23
	2/1/16			Beginning Balance			6,001.23
	2/2/16	5382	CD	IMPCO - Invoice: 61	7,385.65		
				Current Period Chan	7,385.65		7,385.65
	3/1/16			Beginning Balance			13,386.88
	3/2/16	5487	CD	POGUE CHRYSLER	41.71		
	3/10/16	5510	CD	POGUE CHRYSLER	41.71		

## MUNICIPAL WATER & SEWER SYSTEM

### General Ledger

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	3/16/16	5528	CD	I.T.M. INC. - Invoice:	750.00		
				Current Period Chan	833.42		833.42
	4/1/16			Beginning Balance			14,220.30
	4/12/16	5628	CD	PACE TIRE CENTE	17.00		
	4/12/16	5628	CD	PACE TIRE CENTE	17.00		
				Current Period Chan	34.00		34.00
	5/1/16			Beginning Balance			14,254.30
	5/2/16	5664	CD	C & S QUALITY SVC	1,500.00		
	5/11/16	5708	CD	SHAVER'S BODY S	337.00		
				Current Period Chan	1,837.00		1,837.00
	6/1/16			Beginning Balance			16,091.30
	6/30/16	Adj. 1	GE	To reverse PY AP		134.46	
	6/30/16	Adj. 14	GE	To record AP per 7-2	96.20		
				Current Period Chan	96.20	134.46	-38.26
	6/30/16			<b>Ending Balance</b>			<b>16,053.04</b>
8050 Water Dist. - Part	7/1/15			Beginning Balance			
	7/1/15	4700	CD	CONERY MFG INC.	436.92		
	7/1/15	4702	CD	FORTILINE INC - Inv	100.85		
	7/1/15	4702	CD	FORTILINE INC - Inv	412.50		
	7/1/15	4702	CD	FORTILINE INC - Inv	605.00		
	7/1/15	4702	CD	FORTILINE INC - Inv	220.00		
	7/1/15	4703	CD	G & C SUPPLY CO.,	538.83		
	7/1/15	4703	CD	G & C SUPPLY CO.,	186.84		
	7/1/15	4703	CD	G & C SUPPLY CO.,	431.20		
	7/1/15	4703	CD	G & C SUPPLY CO.,	470.52		
	7/1/15	4703	CD	G & C SUPPLY CO.,	743.10		
	7/8/15	4724	CD	BOBBY VINCENT D	1,300.00		
	7/8/15	4727	CD	G & C SUPPLY CO.,	229.00		
	7/8/15	4727	CD	G & C SUPPLY CO.,	58.12		
	7/8/15	4736	CD	RURAL KING DISTR	5.98		
	7/13/15	4743	CD	ACE SUPPLY COM	128.00		
	7/13/15	4755	CD	WALMART - Invoice:	64.57		
	7/14/15	4762	CD	TRACTOR SUPPLY	84.97		
	7/14/15	4764	CD	SMITH BROTHERS	689.21		
	7/14/15	4765	CD	TRI-CITY AUTO PA	323.15		
	7/20/15	4774	CD	FINLEY FIRE EQUIP	92.65		
	7/20/15	4775	CD	G & C SUPPLY CO.,	41.70		
	7/20/15	4775	CD	G & C SUPPLY CO.,	159.00		
	7/20/15	4775	CD	G & C SUPPLY CO.,	4.90		
	7/20/15	4775	CD	G & C SUPPLY CO.,	450.00		
	7/20/15	4789	CD	ROAD BUILDERS, I	1,980.12		
	7/27/15	4800	CD	PETTY CASH - Wat	132.42		
				Current Period Chan	9,889.55		9,889.55
	8/1/15			Beginning Balance			9,889.55
	8/1/15	4814	CD	G & C SUPPLY CO.,	477.90		
	8/1/15	4821	CD	G & C SUPPLY CO.,	145.93		
	8/1/15	4821	CD	G & C SUPPLY CO.,	325.70		
	8/1/15	4821	CD	G & C SUPPLY CO.,	268.14		
	8/6/15	4831	CD	RURAL KING DISTR	42.99		
	8/6/15	4831	CD	RURAL KING DISTR	42.99		
	8/6/15	4831	CD	RURAL KING DISTR	42.99		
	8/6/15	4835	CD	THE DODGE COMP	546.48		
	8/6/15	4837	CD	TRI-CITY AUTO PA	169.09		
	8/10/15	4857	CD	LEADER-NEWS - In	204.75		
	8/10/15	4863	CD	SMITH BROTHERS	622.99		
	8/11/15	4852	CD	WALMART - Invoice:	110.92		
	8/24/15	4880	CD	G & C SUPPLY CO.,	511.06		
	8/24/15	4896	CD	ROAD BUILDERS, I	1,454.71		
				Current Period Chan	4,966.64		4,966.64
	9/1/15			Beginning Balance			14,856.19

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	9/1/15	4928	CD	J.H.RUDOLPH & CO	2,475.75		
	9/9/15	4938	CD	G & C SUPPLY CO.,	2,167.72		
	9/9/15	4938	CD	G & C SUPPLY CO.,	482.00		
	9/9/15	4938	CD	G & C SUPPLY CO.,	159.50		
	9/9/15	4944	CD	YOUNG'S PKG. MAI	43.33		
	9/9/15	4947	CD	WALMART - Water	53.80		
	9/9/15	4948	CD	SMITH BROTHERS	236.47		
	9/9/15	4949	CD	RURAL KING DISTR	31.17		
	9/9/15	4950	CD	TRI-CITY AUTO PA	229.23		
	9/9/15	4952	CD	PACE TIRE CENTE	169.40		
	9/15/15	4962	CD	G & C SUPPLY CO.,	79.80		
	9/15/15	4962	CD	G & C SUPPLY CO.,	111.65		
	9/15/15	4962	CD	G & C SUPPLY CO.,	241.00		
	9/15/15	4962	CD	G & C SUPPLY CO.,	15.57		
	9/15/15	4962	CD	G & C SUPPLY CO.,	42.00		
	9/15/15	4962	CD	G & C SUPPLY CO.,	480.60		
	9/18/15	4974	CD	FINLEY FIRE EQUIP	550.00		
	9/18/15	4978	CD	ROAD BUILDERS, I	2,278.47		
	9/18/15	4983	CD	G & C SUPPLY CO.,	505.24		
	9/23/15	4994	CD	ARROW HEAD FIXI	2,250.00		
				Current Period Chan	12,602.70		12,602.70
	10/1/15			Beginning Balance			27,458.89
	10/1/15	5006	CD	FINLEY FIRE EQUIP	1,146.16		
	10/8/15	5021	CD	H & R AGRI-POWE	1,995.00		
	10/8/15	5032	CD	RURAL KING DISTR	147.94		
	10/8/15	5033	CD	RYCOM INSTRUME	521.93		
	10/8/15	5035	CD	TRI-CITY AUTO PA	178.32		
	10/8/15	5042	CD	ACE SUPPLY COM	74.85		
	10/8/15	5043	CD	WALMART - Invoice:	118.72		
	10/8/15	5045	CD	ROAD BUILDERS, I	1,553.29		
	10/14/15	5053	CD	SMITH BROTHERS	488.19		
	10/14/15	5058	CD	4 SEASONS OUTD	20.00		
	10/16/15	5064	CD	G & C SUPPLY CO.,	238.38		
	10/16/15	5064	CD	G & C SUPPLY CO.,	111.13		
	10/16/15	5064	CD	G & C SUPPLY CO.,	250.49		
	10/16/15	5064	CD	G & C SUPPLY CO.,	176.75		
				Current Period Chan	7,021.15		7,021.15
	11/1/15			Beginning Balance			34,480.04
	11/2/15	5107	CD	FORTILINE INC - Inv	118.38		
	11/2/15	5107	CD	FORTILINE INC - Inv	1,122.16		
	11/2/15	5108	CD	G & C SUPPLY CO.,	127.25		
	11/6/15	5127	CD	TRI-CITY AUTO PA	453.18		
	11/12/15	5132	CD	ACE SUPPLY COM	46.00		
	11/12/15	5132	CD	ACE SUPPLY COM	75.00		
	11/12/15	5136	CD	CONERY MFG INC.	1,229.95		
	11/12/15	5137	CD	G & C SUPPLY CO.,		277.00	
	11/12/15	5137	CD	G & C SUPPLY CO.,	120.00		
	11/12/15	5137	CD	G & C SUPPLY CO.,	482.70		
	11/12/15	5137	CD	G & C SUPPLY CO.,	20.95		
	11/12/15	5139	CD	J.H.RUDOLPH & CO	2,415.90		
	11/12/15	5143	CD	OHIO VALLEY 2-WA	967.07		
	11/12/15	5144	CD	PACE TIRE CENTE	16.40		
	11/12/15	5145	CD	POLLARDWATER.C	256.00		
	11/16/15	5157	CD	SMITH BROTHERS	129.56		
	11/17/15	5160	CD	ROAD BUILDERS, I	1,774.58		
	11/17/15	5164	CD	TRACTOR SUPPLY	69.99		
	11/25/15	5174	CD	FORTILINE INC - Inv	53.73		
				Current Period Chan	9,478.80	277.00	9,201.80
	12/1/15			Beginning Balance			43,681.84
	12/1/15	5184	CD	IRVING MATERIALS	196.38		
	12/1/15	5189	CD	THE DODGE COMP	547.83		
	12/11/15	5213	CD	PETTY CASH - Wat	50.99		



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	12/14/15	5215	CD	ACE SUPPLY COM	164.00		
	12/14/15	5218	CD	FORTILINE INC - Inv	1,379.39		
	12/14/15	5218	CD	FORTILINE INC - Inv	808.00		
	12/14/15	5219	CD	G & C SUPPLY CO.,	412.66		
	12/14/15	5219	CD	G & C SUPPLY CO.,	101.70		
	12/14/15	5219	CD	G & C SUPPLY CO.,	484.68		
	12/14/15	5219	CD	G & C SUPPLY CO.,	1,233.26		
	12/14/15	5227	CD	MIKE JONES EXCA	498.36		
	12/14/15	5230	CD	SMITH BROTHERS	366.60		
	12/14/15	5232	CD	TRI-CITY AUTO PA	71.32		
	12/14/15	5235	CD	WALMART - Invoice:	19.92		
	12/14/15	5239	CD	RURAL KING DISTR	572.34		
	12/14/15	5239	CD	RURAL KING DISTR	126.14		
	12/14/15	5243	CD	FORTILINE INC - Inv	48.37		
				Current Period Chan	7,081.94		7,081.94
	1/1/16			Beginning Balance			50,763.78
	1/1/16	5276	CD	AFORDABLE SIGNS	68.00		
	1/1/16	5276	CD	AFORDABLE SIGNS	68.00		
	1/1/16	5283	CD	FORTILINE INC - Inv	74.13		
	1/1/16	5283	CD	FORTILINE INC - Inv	979.26		
	1/8/16	5298	CD	ACE SUPPLY COM	121.50		
	1/8/16	5304	CD	PACE TIRE CENTE	17.00		
	1/8/16	5305	CD	POGUE CHRYSLER	259.70		
	1/8/16	5309	CD	TRI-CITY AUTO PA	552.71		
	1/8/16	5313	CD	FORTILINE INC - Inv	261.60		
	1/8/16	5313	CD	FORTILINE INC - Inv	21.12		
	1/13/16	5335	CD	SMITH BROTHERS	54.35		
	1/13/16	5338	CD	PACE TIRE CENTE	701.19		
	1/14/16	5342	CD	JOHNNY DUKES -	3,500.00		
				Current Period Chan	6,678.56		6,678.56
	2/1/16			Beginning Balance			57,442.34
	2/1/16	5372	CD	OHIO VALLEY 2-WA	101.00		
	2/4/16	5385	CD	PETTY CASH - Wat	67.07		
	2/5/16	5391	CD	DONALD PETERS C	300.00		
	2/5/16	5393	CD	FORTILINE INC - Inv	374.85		
	2/5/16	5393	CD	FORTILINE INC - Inv	1,100.00		
	2/5/16	5404	CD	TRI-CITY AUTO PA	397.60		
	2/11/16	5412	CD	CONERY MFG INC.	965.54		
	2/11/16	5415	CD	G & C SUPPLY CO.,	54.00		
	2/11/16	5415	CD	G & C SUPPLY CO.,	54.00		
	2/11/16	5418	CD	MALONE LUMBER -	59.99		
	2/11/16	5425	CD	ROAD BUILDERS, I	1,607.00		
	2/11/16	5431	CD	WALMART - Invoice:	50.34		
	2/11/16	5433	CD	SMITH BROTHERS	349.14		
	2/16/16	5436	CD	4 SEASONS OUTD		12.15	
	2/16/16	5436	CD	4 SEASONS OUTD	446.94		
	2/16/16	5438	CD	FORTILINE INC - Inv	577.12		
	2/24/16	5454	CD	ROAD BUILDERS, I	1,532.80		
				Current Period Chan	8,037.39	12.15	8,025.24
	3/1/16			Beginning Balance			65,467.58
	3/2/16	5488	CD	TRI-CITY AUTO PA	400.33		
	3/4/16	5493	CD	PETTY CASH - Wat	91.99		
	3/10/16	5502	CD	ACE SUPPLY COM	3.40		
	3/10/16	5504	CD	FORTILINE INC - Inv	287.50		
	3/11/16	5520	CD	SMITH BROTHERS	86.97		
	3/16/16	5524	CD	BIG RIVER RUBBER	522.62		
	3/16/16	5526	CD	FINLEY FIRE EQUIP	186.88		
	3/16/16	5527	CD	FORTILINE INC - Inv	1,456.92		
	3/16/16	5541	CD	ACE SUPPLY COM	735.00		
	3/16/16	5543	CD	FORTILINE INC - Inv	50.31		
	3/23/16	5550	CD	4 SEASONS OUTD	9.99		
	3/23/16	5552	CD	FORTILINE INC - Inv	244.25		

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	3/23/16	5552	CD	FORTILINE INC - Inv	161.28		
	3/23/16	5552	CD	FORTILINE INC - Inv	80.64		
				Current Period Chan	4,318.08		4,318.08
	4/1/16			Beginning Balance			69,785.66
	4/1/16	5585	CD	ROAD BUILDERS, I	1,522.34		
	4/6/16	5593	CD	BARRET FISHER C	91.78		
	4/6/16	5596	CD	G & C SUPPLY CO.,	10,558.00		
	4/6/16	5600	CD	McCOY & McCOY L	120.00		
	4/6/16	5601	CD	RURAL KING DISTR	232.13		
	4/6/16	5601	CD	RURAL KING DISTR	112.34		
	4/6/16	5601	CD	RURAL KING DISTR	174.87		
	4/6/16	5602	CD	USA BLUEBOOK - I	1,005.22		
	4/7/16	5611	CD	TRI-CITY AUTO PA	157.80		
	4/7/16	5612	CD	SMITH BROTHERS	322.33		
				Current Period Chan	14,296.81		14,296.81
	5/1/16			Beginning Balance			84,082.47
	5/2/16	5663	CD	BIG RIVER RUBBER	108.25		
	5/2/16	5676	CD	ROAD BUILDERS, I	3,465.76		
	5/4/16	5685	CD	TRI-CITY AUTO PA	326.60		
	5/4/16	5686	CD	LEADER-NEWS - In	212.63		
	5/4/16	5687	CD	FORTILINE INC - Inv	212.16		
	5/4/16	5687	CD	FORTILINE INC - Inv	122.31		
	5/10/16	5690	CD	PETTY CASH - Wat	110.73		
	5/11/16	5692	CD	ACE SUPPLY COM	157.45		
	5/11/16	5694	CD	AFORDABLE SIGNS	74.20		
	5/11/16	5699	CD	FORTILINE INC - Inv	1,468.54		
	5/11/16	5700	CD	G & C SUPPLY CO.,	314.32		
	5/11/16	5700	CD	G & C SUPPLY CO.,	488.28		
	5/11/16	5700	CD	G & C SUPPLY CO.,	37.00		
	5/11/16	5701	CD	J.H.RUDOLPH & CO	2,348.85		
	5/11/16	5704	CD	McCOY & McCOY L	18.50		
	5/11/16	5718	CD	WILCOX MUFFLER	270.00		
	5/11/16	5720	CD	MALONE LUMBER -	155.76		
	5/11/16	5720	CD	MALONE LUMBER -	71.89		
	5/12/16	5721	CD	SMITH BROTHERS	558.64		
	5/19/16	5735	CD	THE TIMES-ARGUS	141.75		
				Current Period Chan	10,663.62		10,663.62
	6/1/16			Beginning Balance			94,746.09
	6/1/16	5747	CD	CONERY MFG INC.	438.52		
	6/1/16	5749	CD	FORTILINE INC - Inv	2,125.44		
	6/1/16	5749	CD	FORTILINE INC - Inv	560.36		
	6/1/16	5751	CD	IRVING MATERIALS	1,074.00		
	6/1/16	5751	CD	IRVING MATERIALS	838.00		
	6/7/16	5775	CD	BIG RIVER RUBBER	24.23		
	6/7/16	5778	CD	FORTILINE INC - Inv	134.22		
	6/7/16	5781	CD	PACE TIRE CENTE	551.96		
	6/7/16	5781	CD	PACE TIRE CENTE	551.96		
	6/7/16	5782	CD	ROAD BUILDERS, I	875.99		
	6/7/16	5787	CD	McCOY & McCOY L	37.00		
	6/7/16	5791	CD	FIRST BANK CARD	154.50		
	6/7/16	5792	CD	WALMART - Invoice:	39.33		
	6/7/16	5793	CD	TRI-CITY AUTO PA	143.21		
	6/14/16	5801	CD	BIG RIVER RUBBER	2.62		
	6/14/16	5803	CD	FORTILINE INC - Inv	125.95		
	6/14/16	5803	CD	FORTILINE INC - Inv	76.06		
	6/14/16	5815	CD	SMITH BROTHERS	348.90		
	6/30/16	Adj. - Water	GE		5,000.00		
	6/30/16	Adj. 1	GE	To reverse PY AP		9,757.13	
	6/30/16	Adj. 14	GE	To record AP per 7-2	6,126.81		
				Current Period Chan	19,229.06	9,757.13	9,471.93
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>104,218.02</b>

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
8060	7/1/15			Beginning Balance			
Water Dist. - Mai	8/1/15			Beginning Balance			
	8/6/15	4830	CD	PACE TIRE CENTE	17.00		
	8/18/15	4868	CD	COUNTRYSIDE TRA	1,701.65		
				Current Period Chan	1,718.65		1,718.65
	9/1/15			Beginning Balance			1,718.65
	9/9/15	4946	CD	MASTER METER SY	1,500.00		
				Current Period Chan	1,500.00		1,500.00
	10/1/15			Beginning Balance			3,218.65
	10/16/15	5062	CD	DITCH WITCH OF K	544.27		
	10/26/15	5083	CD	SHEMWELL'S EXTE	1,315.00		
				Current Period Chan	1,859.27		1,859.27
	11/1/15			Beginning Balance			5,077.92
	12/1/15			Beginning Balance			5,077.92
	1/1/16			Beginning Balance			5,077.92
	2/1/16			Beginning Balance			5,077.92
	2/11/16	5413	CD	ERB EQUIPMENT C	828.36		
	2/16/16	5439	CD	DANCO TRIM INC - I	975.00		
	2/16/16	5439	CD	DANCO TRIM INC - I	775.00		
				Current Period Chan	2,578.36		2,578.36
	3/1/16			Beginning Balance			7,656.28
	3/1/16	5470	CD	POGUE CHRYSLER	207.54		
	3/23/16	5553	CD	POGUE CHRYSLER	207.54		
				Current Period Chan	415.08		415.08
	4/1/16			Beginning Balance			8,071.36
	4/1/16	5571	CD	RABEN TIRE COMP	20.00		
	4/12/16	5629	CD	POGUE CHRYSLER	56.77		
				Current Period Chan	76.77		76.77
	5/1/16			Beginning Balance			8,148.13
	6/1/16			Beginning Balance			8,148.13
	6/1/16	5755	CD	POGUE CHRYSLER	41.93		
	6/1/16	5755	CD	POGUE CHRYSLER	78.28		
	6/30/16	Adj. 14	GE	To record AP per 7-2	175.14		
				Current Period Chan	295.35		295.35
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>8,443.48</b>
8080	7/1/15			Beginning Balance			
Water Dist. - Acq	8/1/15			Beginning Balance			
	9/1/15			Beginning Balance			
	10/1/15			Beginning Balance			
	11/1/15			Beginning Balance			
	11/17/15	5161	CD	POGUE CHRYSLER	1,190.00		
	11/17/15	5161	CD	POGUE CHRYSLER	20,874.20		
				Current Period Chan	22,064.20		22,064.20
	12/1/15			Beginning Balance			22,064.20
	12/14/15	5242	CD	POGUE CHRYSLER	1,190.00		
	12/14/15	5242	CD	POGUE CHRYSLER	23,495.20		
				Current Period Chan	24,685.20		24,685.20
	1/1/16			Beginning Balance			46,749.40
	2/1/16			Beginning Balance			46,749.40
	3/1/16			Beginning Balance			46,749.40
	4/1/16			Beginning Balance			46,749.40
	5/1/16			Beginning Balance			46,749.40
	6/1/16			Beginning Balance			46,749.40
	6/30/16	Adj. 16	GE	To reclass asset add		46,749.40	
				Current Period Chan		46,749.40	-46,749.40
	<b>6/30/16</b>			<b>Ending Balance</b>			
8090	7/1/15			Beginning Balance			

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Water Dist. - Mis	8/1/15			Beginning Balance			
	8/18/15	4872	CD	THE TIMES-ARGUS	110.25		
				Current Period Chan	110.25		110.25
	9/1/15			Beginning Balance			110.25
	10/1/15			Beginning Balance			110.25
	11/1/15			Beginning Balance			110.25
	12/1/15			Beginning Balance			110.25
	1/1/16			Beginning Balance			110.25
	1/14/16	5341	CD	KWVOA - Water Dis	90.00		
	1/20/16	5351	CD	FOOD GIANT - Invoi	206.88		
				Current Period Chan	296.88		296.88
	2/1/16			Beginning Balance			407.13
	2/11/16	5430	CD	TRACTOR SUPPLY	90.96		
				Current Period Chan	90.96		90.96
	3/1/16			Beginning Balance			498.09
	3/10/16	5497	CD	FIRST BANK CARD	278.10		
	3/16/16	5535	CD	RUSS, INC. - Invoice	89.62		
				Current Period Chan	367.72		367.72
	4/1/16			Beginning Balance			865.81
	4/22/16	5652	CD	GAYLAN SPURLIN,	15.00		
				Current Period Chan	15.00		15.00
	5/1/16			Beginning Balance			880.81
	5/13/16	5722	CD	TRACTOR SUPPLY	229.95		
				Current Period Chan	229.95		229.95
	6/1/16			Beginning Balance			1,110.76
	6/27/16	5835	CD	PETTY CASH - Wat	48.75		
	6/30/16	Adj. 14	GE	To record AP per 7-2	123.36		
				Current Period Chan	172.11		172.11
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>1,282.87</b>
8101 Payroll Account	7/1/15			Beginning Balance			
	7/31/15	Rev. Fd. - D	GE	Current Period Chan	45,000.00		45,000.00
	8/1/15			Beginning Balance			45,000.00
	8/31/15	Disburseme	GE	Current Period Chan	44,000.00		44,000.00
	9/1/15			Beginning Balance			89,000.00
	9/30/15	Rev. Disb.	GE	Current Period Chan	45,000.00		45,000.00
	10/1/15			Beginning Balance			134,000.00
	10/30/15	Rev. Fd. - D	GE	Current Period Chan	43,100.00		43,100.00
	11/1/15			Beginning Balance			177,100.00
	11/30/15	Cash Disb.	GE	Current Period Chan	68,000.00		68,000.00
	12/1/15			Beginning Balance			245,100.00
	12/31/15	REv. Fd. - D	GE	Current Period Chan	45,000.00		45,000.00
	1/1/16			Beginning Balance			290,100.00
	1/29/16	Rev. Disb.	GE	Current Period Chan	46,000.00		46,000.00
	2/1/16			Beginning Balance			336,100.00
	2/29/16	Rev. Disb.	GE	Current Period Chan	44,000.00		44,000.00
	3/1/16			Beginning Balance			380,100.00
	3/31/16	Rev. Fd. - D	GE	Current Period Chan	45,000.00		45,000.00
	4/1/16			Beginning Balance			425,100.00
	4/29/16	Disburseme	GE	Current Period Chan	43,400.00		43,400.00
	5/1/16			Beginning Balance			468,500.00

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	5/31/16	Rev. Disb.	GE		69,000.00		
				Current Period Chan	69,000.00		69,000.00
	6/1/16			Beginning Balance			537,500.00
	6/30/16	Rev. Fd. - D	GE		45,500.00		
				Current Period Chan	45,500.00		45,500.00
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>583,000.00</b>
8102 Maintenance & O	7/1/15			Beginning Balance			
	7/31/15	Rev. Fd. - D	GE		212,000.00		
				Current Period Chan	212,000.00		212,000.00
	8/1/15			Beginning Balance			212,000.00
	8/31/15	Disburseme	GE		159,000.00		
				Current Period Chan	159,000.00		159,000.00
	9/1/15			Beginning Balance			371,000.00
	9/30/15	Rev. Disb.	GE		167,000.00		
				Current Period Chan	167,000.00		167,000.00
	10/1/15			Beginning Balance			538,000.00
	10/30/15	Rev. Fd. - D	GE		160,500.00		
				Current Period Chan	160,500.00		160,500.00
	11/1/15			Beginning Balance			698,500.00
	11/30/15	Cash Disb.	GE		150,000.00		
				Current Period Chan	150,000.00		150,000.00
	12/1/15			Beginning Balance			848,500.00
	12/31/15	REv. Fd. - D	GE		202,000.00		
				Current Period Chan	202,000.00		202,000.00
	1/1/16			Beginning Balance			1,050,500.00
	1/29/16	Rev. Disb.	GE		156,000.00		
				Current Period Chan	156,000.00		156,000.00
	2/1/16			Beginning Balance			1,206,500.00
	2/29/16	Rev. Disb.	GE		133,000.00		
				Current Period Chan	133,000.00		133,000.00
	3/1/16			Beginning Balance			1,339,500.00
	3/31/16	Rev. Fd. - D	GE		165,000.00		
				Current Period Chan	165,000.00		165,000.00
	4/1/16			Beginning Balance			1,504,500.00
	4/29/16	Disburseme	GE		197,000.00		
				Current Period Chan	197,000.00		197,000.00
	5/1/16			Beginning Balance			1,701,500.00
	5/31/16	Rev. Disb.	GE		122,500.00		
				Current Period Chan	122,500.00		122,500.00
	6/1/16			Beginning Balance			1,824,000.00
	6/30/16	Rev. Fd. - D	GE		164,500.00		
				Current Period Chan	164,500.00		164,500.00
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>1,988,500.00</b>
8103 Bond & Interest	7/1/15			Beginning Balance			
	7/31/15	Rev. Fd. - D	GE		55,416.67		
				Current Period Chan	55,416.67		55,416.67
	8/1/15			Beginning Balance			55,416.67
	8/31/15	Disburseme	GE		55,416.67		
				Current Period Chan	55,416.67		55,416.67
	9/1/15			Beginning Balance			110,833.34
	9/30/15	Rev. Disb.	GE		55,416.67		
				Current Period Chan	55,416.67		55,416.67
	10/1/15			Beginning Balance			166,250.01
	10/30/15	Rev. Fd. - D	GE		55,416.67		
				Current Period Chan	55,416.67		55,416.67
	11/1/15			Beginning Balance			221,666.68
	11/30/15	Cash Disb.	GE		55,416.67		
				Current Period Chan	55,416.67		55,416.67

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	12/1/15			Beginning Balance			277,083.35
	12/31/15	REv. Fd. - D	GE	Current Period Chan	55,416.67		55,416.67
	1/1/16			Beginning Balance			332,500.02
	1/29/16	Rev. Disb.	GE	Current Period Chan	55,416.67		55,416.67
	2/1/16			Beginning Balance			387,916.69
	2/29/16	Rev. Disb.	GE	Current Period Chan	55,416.67		55,416.67
	3/1/16			Beginning Balance			443,333.36
	3/31/16	Rev. Fd. - D	GE	Current Period Chan	55,416.67		55,416.67
	4/1/16			Beginning Balance			498,750.03
	4/29/16	Disburseme	GE	Current Period Chan	55,416.67		55,416.67
	5/1/16			Beginning Balance			554,166.70
	5/31/16	Rev. Disb.	GE	Current Period Chan	55,416.67		55,416.67
	6/1/16			Beginning Balance			609,583.37
	6/30/16	Rev. Fd. - D	GE	Current Period Chan	55,416.67		55,416.67
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>665,000.04</b>
8104 Depreciation Fun	7/1/15			Beginning Balance			
	7/31/15	Rev. Fd. - D	GE	Current Period Chan	3,952.00		3,952.00
	8/1/15			Beginning Balance			3,952.00
	8/31/15	Disburseme	GE	Current Period Chan	3,952.00		3,952.00
	9/1/15			Beginning Balance			7,904.00
	9/30/15	Rev. Disb.	GE	Current Period Chan	3,952.00		3,952.00
	10/1/15			Beginning Balance			11,856.00
	10/30/15	Rev. Fd. - D	GE	Current Period Chan	3,952.00		3,952.00
	11/1/15			Beginning Balance			15,808.00
	11/30/15	Cash Disb.	GE	Current Period Chan	3,952.00		3,952.00
	12/1/15			Beginning Balance			19,760.00
	12/31/15	REv. Fd. - D	GE	Current Period Chan	3,952.00		3,952.00
	1/1/16			Beginning Balance			23,712.00
	1/29/16	Rev. Disb.	GE	Current Period Chan	3,952.00		3,952.00
	2/1/16			Beginning Balance			27,664.00
	2/29/16	Rev. Disb.	GE	Current Period Chan	3,952.00		3,952.00
	3/1/16			Beginning Balance			31,616.00
	3/31/16	Rev. Fd. - D	GE	Current Period Chan	3,952.00		3,952.00
	4/1/16			Beginning Balance			35,568.00
	4/29/16	Disburseme	GE	Current Period Chan	3,952.00		3,952.00
	5/1/16			Beginning Balance			39,520.00
	5/31/16	Rev. Disb.	GE	Current Period Chan	3,952.00		3,952.00
	6/1/16			Beginning Balance			43,472.00
	6/30/16	Rev. Fd. - D	GE	Current Period Chan	3,952.00		3,952.00
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>47,424.00</b>

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Account Descri							
8106	7/1/15			Beginning Balance			
Transf. fr. Rev. to	8/1/15			Beginning Balance			
	9/1/15			Beginning Balance			
	10/1/15			Beginning Balance			
	11/1/15			Beginning Balance			
	12/1/15			Beginning Balance			
	1/1/16			Beginning Balance			
	2/1/16			Beginning Balance			
	3/1/16			Beginning Balance			
	4/1/16			Beginning Balance			
	5/1/16			Beginning Balance			
	6/1/16			Beginning Balance			
	6/30/16	Rev. Fd. - D	GE		50.00		
				Current Period Chan	50.00		
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>50.00</b>
8107	7/1/15			Beginning Balance			
Transfer to City	8/1/15			Beginning Balance			
	9/1/15			Beginning Balance			
	10/1/15			Beginning Balance			
	11/1/15			Beginning Balance			
	12/1/15			Beginning Balance			
	1/1/16			Beginning Balance			
	2/1/16			Beginning Balance			
	3/1/16			Beginning Balance			
	4/1/16			Beginning Balance			
	5/1/16			Beginning Balance			
	6/1/16			Beginning Balance			
	6/30/16	Adj. 2	GE	To reclass loan pay	16,922.79		
				Current Period Chan	16,922.79		
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>16,922.79</b>
8109	7/1/15			Beginning Balance			
Improvement Fu	7/31/15	Rev. Fd. - D	GE		3,952.00		
				Current Period Chan	3,952.00		
	8/1/15			Beginning Balance			3,952.00
	8/31/15	Disburseme	GE		3,952.00		
				Current Period Chan	3,952.00		
	9/1/15			Beginning Balance			7,904.00
	9/30/15	Rev. Disb.	GE		3,952.00		
				Current Period Chan	3,952.00		
	10/1/15			Beginning Balance			11,856.00
	10/30/15	Rev. Fd. - D	GE		3,952.00		
				Current Period Chan	3,952.00		
	11/1/15			Beginning Balance			15,808.00
	11/30/15	Cash Disb.	GE		3,952.00		
				Current Period Chan	3,952.00		
	12/1/15			Beginning Balance			19,760.00
	12/31/15	REv. Fd. - D	GE		3,952.00		
				Current Period Chan	3,952.00		
	1/1/16			Beginning Balance			23,712.00
	1/29/16	Rev. Disb.	GE		3,952.00		
				Current Period Chan	3,952.00		
	2/1/16			Beginning Balance			27,664.00
	2/29/16	Rev. Disb.	GE		3,952.00		
				Current Period Chan	3,952.00		
	3/1/16			Beginning Balance			31,616.00
	3/31/16	Rev. Fd. - D	GE		3,952.00		
				Current Period Chan	3,952.00		

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	4/1/16			Beginning Balance			35,568.00
	4/29/16	Disburseme	GE		3,952.00		
				Current Period Chan	3,952.00		3,952.00
	5/1/16			Beginning Balance			39,520.00
	5/31/16	Rev. Disb.	GE		3,952.00		
				Current Period Chan	3,952.00		3,952.00
	6/1/16			Beginning Balance			43,472.00
	6/30/16	Rev. Fd. - D	GE		3,952.00		
				Current Period Chan	3,952.00		3,952.00
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>47,424.00</b>
9200 Transfers from R	7/1/15			Beginning Balance			
	7/31/15	Rev. Fd. - D	GE			45,000.00	
	7/31/15	Rev. Fd. - D	GE			212,000.00	
				Current Period Chan		257,000.00	-257,000.00
	8/1/15			Beginning Balance			-257,000.00
	8/31/15	Disburseme	GE			159,000.00	
	8/31/15	Disburseme	GE			44,000.00	
				Current Period Chan		203,000.00	-203,000.00
	9/1/15			Beginning Balance			-460,000.00
	9/30/15	Rev. Disb.	GE			45,000.00	
	9/30/15	Rev. Disb.	GE			167,000.00	
				Current Period Chan		212,000.00	-212,000.00
	10/1/15			Beginning Balance			-672,000.00
	10/30/15	Rev. Fd. - D	GE			160,500.00	
	10/30/15	Rev. Fd. - D	GE			43,100.00	
				Current Period Chan		203,600.00	-203,600.00
	11/1/15			Beginning Balance			-875,600.00
	11/30/15	Cash Disb.	GE			68,000.00	
	11/30/15	Cash Disb.	GE			150,000.00	
				Current Period Chan		218,000.00	-218,000.00
	12/1/15			Beginning Balance			-1,093,600.00
	12/31/15	REv. Fd. - D	GE			202,000.00	
	12/31/15	REv. Fd. - D	GE			45,000.00	
				Current Period Chan		247,000.00	-247,000.00
	1/1/16			Beginning Balance			-1,340,600.00
	1/29/16	Rev. Disb.	GE			46,000.00	
	1/29/16	Rev. Disb.	GE			156,000.00	
				Current Period Chan		202,000.00	-202,000.00
	2/1/16			Beginning Balance			-1,542,600.00
	2/29/16	Rev. Disb.	GE			133,000.00	
	2/29/16	Rev. Disb.	GE			44,000.00	
				Current Period Chan		177,000.00	-177,000.00
	3/1/16			Beginning Balance			-1,719,600.00
	3/31/16	Rev. Fd. - D	GE			45,000.00	
	3/31/16	Rev. Fd. - D	GE			165,000.00	
				Current Period Chan		210,000.00	-210,000.00
	4/1/16			Beginning Balance			-1,929,600.00
	4/29/16	Disburseme	GE			197,000.00	
	4/29/16	Disburseme	GE			43,400.00	
				Current Period Chan		240,400.00	-240,400.00
	5/1/16			Beginning Balance			-2,170,000.00
	5/31/16	Rev. Disb.	GE			122,500.00	
	5/31/16	Rev. Disb.	GE			69,000.00	
				Current Period Chan		191,500.00	-191,500.00
	6/1/16			Beginning Balance			-2,361,500.00
	6/30/16	Rev. Fd. - D	GE			45,500.00	
	6/30/16	Rev. Fd. - D	GE			164,500.00	
				Current Period Chan		210,000.00	-210,000.00
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>-2,571,500.00</b>



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9230	7/1/15			Beginning Balance			
Transfer to Fixed	8/1/15			Beginning Balance			
	9/1/15			Beginning Balance			
	10/1/15			Beginning Balance			
	11/1/15			Beginning Balance			
	12/1/15			Beginning Balance			
	1/1/16			Beginning Balance			
	2/1/16			Beginning Balance			
	3/1/16			Beginning Balance			
	4/1/16			Beginning Balance			
	5/1/16			Beginning Balance			
	6/1/16			Beginning Balance			
	6/30/16	Adj. 5	GE	To book bond premiu		41,172.08	
	6/30/16	Adj. 15	GE	To reclass asset add	7,905.64		
	6/30/16	Adj. 16	GE	To reclass asset add	46,749.40		
	6/30/16	Adj. 19	GE	To book refinancing	193,907.81		
	6/30/16	Adj. 20	GE	To capitalize R&M p	12,181.65		
				Current Period Chan	260,744.50	41,172.08	
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>219,572.42</b>
							<b>219,572.42</b>
PR-6561	7/1/15			Beginning Balance			
Admin. Salaries	7/13/15	Payroll Fun	GE		3,722.40		
	7/27/15	Payroll Fun	GE		3,748.37		
				Current Period Chan	7,470.77		7,470.77
	8/1/15			Beginning Balance			7,470.77
	8/10/15	Payroll Fun	GE		3,748.37		
	8/24/15	Payroll Fun	GE		3,748.37		
				Current Period Chan	7,496.74		7,496.74
	9/1/15			Beginning Balance			14,967.51
	9/7/15	Payroll Fun	GE		3,722.40		
	9/21/15	Payroll Fun	GE		3,748.37		
				Current Period Chan	7,470.77		7,470.77
	10/1/15			Beginning Balance			22,438.28
	10/5/15	Payroll Fun	GE		3,722.40		
	10/19/15	Payroll Fun	GE		3,748.37		
				Current Period Chan	7,470.77		7,470.77
	11/1/15			Beginning Balance			29,909.05
	11/2/15	Payroll Fun	GE		3,722.40		
	11/16/15	Payroll Fun	GE		3,748.37		
	11/30/15	Payroll Fun	GE		3,748.37		
				Current Period Chan	11,219.14		11,219.14
	12/1/15			Beginning Balance			41,128.19
	12/14/15	Payroll Fun	GE		3,722.40		
	12/28/15	Payroll Fun	GE		3,774.34		
				Current Period Chan	7,496.74		7,496.74
	1/1/16			Beginning Balance			48,624.93
	1/11/16	Payroll Fun	GE		3,748.37		
	1/18/16	Payroll Fun	GE		3,748.37		
				Current Period Chan	7,496.74		7,496.74
	2/1/16			Beginning Balance			56,121.67
	2/8/16	Payroll Fun	GE		3,722.40		
	2/22/16	Payroll fund	GE		3,748.37		
				Current Period Chan	7,470.77		7,470.77
	3/1/16			Beginning Balance			63,592.44
	3/7/16	PAYROLL f	GE		3,722.40		
	3/21/16	Payroll Fun	GE		3,748.37		
				Current Period Chan	7,470.77		7,470.77
	4/1/16			Beginning Balance			71,063.21
	4/4/16	Payroll fund	GE		3,722.40		
	4/18/16	Payroll Fun	GE		3,748.37		

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				Current Period Chan	7,470.77		7,470.77
	5/1/16			Beginning Balance			78,533.98
	5/2/16	Payroll Fun	GE		3,722.40		
	5/16/16	Payroll	GE		3,748.37		
	5/30/16	Payroll	GE		3,722.40		
				Current Period Chan	11,193.17		11,193.17
	6/1/16			Beginning Balance			89,727.15
	6/13/16	Payroll Fun	GE		3,722.40		
	6/27/16	Payroll Fun	GE		3,748.37		
	6/30/16	Accrued Va	GE		341.94		
	6/30/16	Accrued Sic	GE		1,184.03		
	6/30/16	Adj. 7	GE	tO ACCRUE WAGE	609.60		
				Current Period Chan	9,606.34		9,606.34
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>99,333.49</b>
PR-6563 Water Plant - Sal	7/1/15			Beginning Balance			
	7/13/15	Payroll Fun	GE		14,359.76		
	7/27/15	Payroll Fun	GE		13,929.79		
				Current Period Chan	28,289.55		28,289.55
	8/1/15			Beginning Balance			28,289.55
	8/10/15	Payroll Fun	GE		14,092.30		
	8/24/15	Payroll Fun	GE		13,687.14		
				Current Period Chan	27,779.44		27,779.44
	9/1/15			Beginning Balance			56,068.99
	9/7/15	Payroll Fun	GE		14,488.82		
	9/21/15	Payroll Fun	GE		15,106.67		
				Current Period Chan	29,595.49		29,595.49
	10/1/15			Beginning Balance			85,664.48
	10/5/15	Payroll Fun	GE		13,779.20		
	10/19/15	Payroll Fun	GE		13,760.21		
				Current Period Chan	27,539.41		27,539.41
	11/1/15			Beginning Balance			113,203.89
	11/2/15	Payroll Fun	GE		13,826.00		
	11/16/15	Payroll Fun	GE		15,003.68		
	11/30/15	Payroll Fun	GE		16,234.73		
				Current Period Chan	45,064.41		45,064.41
	12/1/15			Beginning Balance			158,268.30
	12/14/15	Payroll Fun	GE		13,804.37		
	12/28/15	Payroll Fun	GE		14,471.12		
				Current Period Chan	28,275.49		28,275.49
	1/1/16			Beginning Balance			186,543.79
	1/11/16	Payroll Fun	GE		15,030.20		
	1/18/16	Payroll Fun	GE		17,006.47		
				Current Period Chan	32,036.67		32,036.67
	2/1/16			Beginning Balance			218,580.46
	2/8/16	Payroll Fun	GE		13,822.91		
	2/22/16	Payroll fund	GE		13,968.80		
				Current Period Chan	27,791.71		27,791.71
	3/1/16			Beginning Balance			246,372.17
	3/7/16	PAYROLL f	GE		13,974.32		
	3/21/16	Payroll Fun	GE		14,297.24		
				Current Period Chan	28,271.56		28,271.56
	4/1/16			Beginning Balance			274,643.73
	4/4/16	Payroll fund	GE		14,004.20		
	4/18/16	Payroll Fun	GE		14,000.23		
				Current Period Chan	28,004.43		28,004.43
	5/1/16			Beginning Balance			302,648.16
	5/2/16	Payroll Fun	GE		14,384.86		
	5/16/16	Payroll	GE		15,049.21		
	5/30/16	Payroll	GE		14,375.71		
				Current Period Chan	43,809.78		43,809.78

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Account ID Account Descri	Date	Reference	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	6/1/16			Beginning Balance			346,457.94
	6/13/16	Payroll Fun	GE		15,054.88		
	6/27/16	Payroll Fun	GE		14,119.00		
	6/30/16	Accrued Va	GE		1,284.56		
	6/30/16	Accrued Sic	GE		2,762.74		
				Current Period Chan	33,221.18		33,221.18
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>379,679.12</b>
PR-6564 Sewer Plant - Sal	7/1/15			Beginning Balance			
	7/13/15	Payroll Fun	GE		4,368.32		
	7/27/15	Payroll Fun	GE		4,973.92		
				Current Period Chan	9,342.24		9,342.24
	8/1/15			Beginning Balance			9,342.24
	8/10/15	Payroll Fun	GE		4,973.92		
	8/24/15	Payroll Fun	GE		4,973.92		
				Current Period Chan	9,947.84		9,947.84
	9/1/15			Beginning Balance			19,290.08
	9/7/15	Payroll Fun	GE		4,875.04		
	9/21/15	Payroll Fun	GE		5,159.36		
				Current Period Chan	10,034.40		10,034.40
	10/1/15			Beginning Balance			29,324.48
	10/5/15	Payroll Fun	GE		4,973.92		
	10/19/15	Payroll Fun	GE		4,973.92		
				Current Period Chan	9,947.84		9,947.84
	11/1/15			Beginning Balance			39,272.32
	11/2/15	Payroll Fun	GE		4,973.92		
	11/16/15	Payroll Fun	GE		5,077.92		
	11/30/15	Payroll Fun	GE		5,400.50		
				Current Period Chan	15,452.34		15,452.34
	12/1/15			Beginning Balance			54,724.66
	12/14/15	Payroll Fun	GE		5,077.92		
	12/28/15	Payroll Fun	GE		5,077.92		
				Current Period Chan	10,155.84		10,155.84
	1/1/16			Beginning Balance			64,880.50
	1/11/16	Payroll Fun	GE		5,263.36		
	1/18/16	Payroll Fun	GE		3,688.48		
				Current Period Chan	8,951.84		8,951.84
	2/1/16			Beginning Balance			73,832.34
	2/8/16	Payroll Fun	GE		5,077.92		
	2/22/16	Payroll fund	GE		5,077.92		
				Current Period Chan	10,155.84		10,155.84
	3/1/16			Beginning Balance			83,988.18
	3/7/16	PAYROLL f	GE		5,101.10		
	3/21/16	Payroll Fun	GE		5,077.92		
				Current Period Chan	10,179.02		10,179.02
	4/1/16			Beginning Balance			94,167.20
	4/4/16	Payroll fund	GE		5,077.92		
	4/18/16	Payroll Fun	GE		5,077.92		
				Current Period Chan	10,155.84		10,155.84
	5/1/16			Beginning Balance			104,323.04
	5/2/16	Payroll Fun	GE		5,077.92		
	5/16/16	Payroll	GE		5,077.92		
	5/30/16	Payroll	GE		5,077.92		
				Current Period Chan	15,233.76		15,233.76
	6/1/16			Beginning Balance			119,556.80
	6/13/16	Payroll Fun	GE		5,263.36		
	6/27/16	Payroll Fun	GE		5,077.92		
	6/30/16	Accrued Va	GE		564.49		
	6/30/16	Accrued Sic	GE		1,140.78		
	6/30/16	Adj. 7	GE	tO ACCRUE WAGE	1,041.96		
	6/30/16	Adj. 7	GE	tO ACCRUE WAGE	2,523.31		

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	<b>6/30/16</b>			Current Period Chan Ending Balance	15,611.82		15,611.82 <b>135,168.62</b>
PR-6565 Water Dist. - Sal	7/1/15			Beginning Balance			
	7/13/15	Payroll Fun	GE		9,151.56		
	7/27/15	Payroll Fun	GE		10,579.77		
				Current Period Chan Beginning Balance	19,731.33		19,731.33
	8/1/15			Beginning Balance			19,731.33
	8/10/15	Payroll Fun	GE		9,334.80		
	8/24/15	Payroll Fun	GE		8,523.30		
				Current Period Chan Beginning Balance	17,858.10		17,858.10
	9/1/15			Beginning Balance			37,589.43
	9/7/15	Payroll Fun	GE		8,567.19		
	9/21/15	Payroll Fun	GE		9,604.96		
				Current Period Chan Beginning Balance	18,172.15		18,172.15
	10/1/15			Beginning Balance			55,761.58
	10/5/15	Payroll Fun	GE		8,578.66		
	10/19/15	Payroll Fun	GE		8,250.60		
				Current Period Chan Beginning Balance	16,829.26		16,829.26
	11/1/15			Beginning Balance			72,590.84
	11/2/15	Payroll Fun	GE		8,575.26		
	11/16/15	Payroll Fun	GE		8,341.42		
	11/30/15	Payroll Fun	GE		7,662.38		
				Current Period Chan Beginning Balance	24,579.06		24,579.06
	12/1/15			Beginning Balance			97,169.90
	12/14/15	Payroll Fun	GE		10,031.44		
	12/28/15	Payroll Fun	GE		8,465.18		
				Current Period Chan Beginning Balance	18,496.62		18,496.62
	1/1/16			Beginning Balance			115,666.52
	1/11/16	Payroll Fun	GE		8,550.93		
	1/18/16	Payroll Fun	GE		8,777.00		
				Current Period Chan Beginning Balance	17,327.93		17,327.93
	2/1/16			Beginning Balance			132,994.45
	2/8/16	Payroll Fun	GE		8,613.47		
	2/22/16	Payroll fund	GE		8,545.14		
				Current Period Chan Beginning Balance	17,158.61		17,158.61
	3/1/16			Beginning Balance			150,153.06
	3/7/16	PAYROLL f	GE		9,873.04		
	3/21/16	Payroll Fun	GE		9,548.20		
				Current Period Chan Beginning Balance	19,421.24		19,421.24
	4/1/16			Beginning Balance			169,574.30
	4/4/16	Payroll fund	GE		8,354.66		
	4/18/16	Payroll Fun	GE		8,776.02		
				Current Period Chan Beginning Balance	17,130.68		17,130.68
	5/1/16			Beginning Balance			186,704.98
	5/2/16	Payroll Fun	GE		10,868.24		
	5/16/16	Payroll	GE		8,958.50		
	5/30/16	Payroll	GE		8,302.54		
				Current Period Chan Beginning Balance	28,129.28		28,129.28
	6/1/16			Beginning Balance			214,834.26
	6/13/16	Payroll Fun	GE		8,753.50		
	6/27/16	Payroll Fun	GE		9,546.99		
	6/30/16	Accrued Va	GE		1,968.85		
	6/30/16	Accrued Sic	GE		1,003.13		
	6/30/16	Adj. 7	GE	tO ACCRUE WAGE	983.56		
				Current Period Chan	22,256.03		22,256.03
	<b>6/30/16</b>			<b>Ending Balance</b>			<b>237,090.29</b>
PR-6585 FICA/Medicare	7/1/15			Beginning Balance			
	7/14/15		CD	PAYROLL TAXES -	2,210.45		

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	7/27/15		CD	PAYROLL TAXES - Current Period Chan	2,328.19 4,538.64		4,538.64
	8/1/15			Beginning Balance			4,538.64
	8/11/15		CD	PAYROLL TAXES -	2,249.65		
	8/25/15		CD	PAYROLL TAXES - Current Period Chan	2,161.49 4,411.14		4,411.14
	9/1/15			Beginning Balance			8,949.78
	9/9/15		CD	PAYROLL TAXES -	2,213.60		
	9/22/15		CD	PAYROLL TAXES - Current Period Chan	2,355.49 4,569.09		4,569.09
	10/1/15			Beginning Balance			13,518.87
	10/5/15		CD	PAYROLL TAXES -	2,169.37		
	10/20/15		CD	PAYROLL TAXES - Current Period Chan	2,145.99 4,315.36		4,315.36
	11/1/15			Beginning Balance			17,834.23
	11/3/15		CD	PAYROLL TAXES -	2,172.30		
	11/17/15		CD	PAYROLL TAXES - Current Period Chan	2,249.41 4,421.71		4,421.71
	12/1/15			Beginning Balance			22,255.94
	12/1/15		CD	PAYROLL TAXES -	2,390.91		
	12/16/15		CD	PAYROLL TAXES -	2,282.41		
	12/29/15		CD	PAYROLL TAXES - Current Period Chan	2,220.56 6,893.88		6,893.88
	1/1/16			Beginning Balance			29,149.82
	1/13/16		CD	PAYROLL TAXES -	2,278.84		
	1/26/16		CD	PAYROLL TAXES - Current Period Chan	2,323.94 4,602.78		4,602.78
	2/1/16			Beginning Balance			33,752.60
	2/9/16		CD	PAYROLL TAXES -	2,180.93		
	2/22/16		CD	PAYROLL TAXES - Current Period Chan	2,186.39 4,367.32		4,367.32
	3/1/16			Beginning Balance			38,119.92
	3/8/16		CD	PAYROLL TAXES -	2,281.11		
	3/23/16		CD	PAYROLL TAXES - Current Period Chan	2,280.84 4,561.95		4,561.95
	4/1/16			Beginning Balance			42,681.87
	4/5/16		CD	PAYROLL TAXES -	2,171.26		
	4/19/16		CD	PAYROLL TAXES - Current Period Chan	2,203.49 4,374.75		4,374.75
	5/1/16			Beginning Balance			47,056.62
	5/2/16		CD	PAYROLL TAXES -	2,381.34		
	5/17/16		CD	PAYROLL TAXES - Current Period Chan	2,292.30 4,673.64		4,673.64
	6/1/16			Beginning Balance			51,730.26
	6/1/16		CD	PAYROLL TAXES -	2,278.09		
	6/14/16		CD	PAYROLL TAXES -	2,289.18		
	6/28/16		CD	PAYROLL TAXES -	2,267.95		
	6/30/16	Adj. 9	GE	TO ADJSUT PER 8- Current Period Chan	518.79 7,354.01		7,354.01
	6/30/16			Ending Balance			<b>59,084.27</b>

7. a. Provide a list of all departments operated by Central City's municipal government other than the Central City W&S, i.e., mayor's office, police department, fire department, parks and recreation, streets and roadways, sanitation, etc.

b. Identify all transactions that were entered into the General Ledger provided in response to Item 6 that were made to record transactions with each of the municipal departments identified in Item 7.a., including employee wages of other departments.

Response: The City has the following departments:

Mayor's Office  
Police Department  
Fire Department  
Street Department  
Sanitation Department

No transactions were entered into the General Ledger that were made to record transactions with any of the above municipal departments.

Witness: David Rhoades

8. Describe the accounting procedures and internal controls Central City W&S has adopted to ensure that water accounts in the general ledger are not charged with transactions of sewer operations or other city departments.

Response: Central City's Water and Sewer Commission is separated from other City departments. The Water and Sewer office manager enters information into the City's accounting software for the Water and Sewer Commission only and ensures that appropriate expenses are recorded in the appropriate Water and Sewer accounts. Different City employees are responsible for entering financial information into the accounting software for departments other than the Water and Sewer Commission. The City Administrator, city officials, and legislative bodies provide general oversight.

Witness: David Rhoades

9. List all names of those employed by Central City W&S during the test year. For each employee state:

- a. Job title and brief description of duties;
- b. Whether part-time or full time;
- c. Whether dedicated entirely to water operations, sewer operations, or shared between water and sewer operations;
- d. Total wages paid during the test year showing the amount that was expensed and capitalized by the water division separate from the amount that was expensed and capitalized by the sewer division and to which general ledger accounts these amounts were posted. (Provide and explain the allocation factors used to separate wages between water operations and sewer operations for all shared employees identified in item 9.C.);
- e. Test-year wage rate compared to the wage rates effective at the end of each of the four fiscal years that occurred prior to the test-year-end and the current wage rate. (For any employee no longer employed by Central City W&S, state whether the employee's position has been filled and, if so, provide the new employee's name and current wage rate).

Response: Please see attached document. The salaries listed in the document are gross salaries and employees that share duties with water and sewer operations have 60 percent of their associated expenses allocated to water operations. This 60/40 allocation factor is described in response to Item 8 of the Water Districts' First Request for Information.

Witness: David Rhoades



19.4 IT.9

Payroll 2015-2016

<u>Employee</u>	<u>Job Duties</u>	<u>FT/PT</u>	<u>Gross</u>	<u>Water%</u>	<u>Rate</u>	<u>Account#</u>
Office Manager	Daily office functions	F	36,420.32	60	\$17.31	PR-6561
Water Supt.	Supervisor all water departments	F	60,777.60	60	\$29.22	PR-6561
<b>TOTAL ADMINISTRATION</b>			<b>97,197.92</b>			
Laborer	Maintain water & sewer distribution	F	39,348.90	60	\$15.17	PR-6565
Supervisor	Supervise water & sewer distribution	F	63,544.00	60	\$30.55	PR-6565
Laborer	Maintain water & sewer distribution	F	26,434.53	60	\$10.83	PR-6565
Laborer	Maintain water & sewer distribution	F	40,393.73	60	\$17.31	PR-6565
Laborer	Maintain water & sewer distribution	F	30,926.31	60	\$13.69	PR-6565
Laborer	Maintain water & sewer distribution	F	33,779.68	60	\$14.77	PR-6565
<b>TOTAL DISTRIBUTION</b>			<b>234,427.15</b>			
Operator	Maintain water plant operations	F	30,417.68	100	\$15.00	PR-6563
Operator	Maintain water plant operations	F	45,103.70	100	\$20.60	PR-6563
Operator	Maintain water plant operations	F	47,019.50	100	\$20.60	PR-6563
Operator	Maintain water plant operations	F	40,245.71	100	\$18.54	PR-6563
Operator	Maintain water plant operations	F	26,175.00	100	\$12.00	PR-6563
Operator	Maintain water plant operations	F	43,919.44	100	\$20.00	PR-6563
Operator	Maintain water plant operations	F	43,305.00	100	\$20.00	PR-6563
Supervisor	Supervise water plant operations	F	56,659.20	100	\$27.24	PR-6563
Operator	Maintain water plant operations	F	39,944.43	100	\$18.54	PR-6563
<b>TOTAL WATER PLANT</b>			<b>372,789.66</b>			
<b>TOTAL WATER PAYROLL</b>			<b>\$704,414.73</b>			

PSC 9

<u>Employee</u>	<u>Department</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>Current</u>
Rhoades, David	Administration	\$1287.50/mo.	\$27.00	\$27.54	\$28.37	\$29.22	\$31.14	\$31.76
Gossett, Ruth Ann	Administration	\$14.05	\$16.00	\$16.32	\$16.81	\$17.31	\$17.66	\$18.01
McPherson(Pentecost), Tori	Administration PT	\$5.62	\$6.62	resigned	Repl. By Green			
Green, Keri	Administration			\$12.00	\$12.00	Transferred to Sewer Plant -- no replacement		
Arnold, Cecil	Sewer Plant	\$17.07	\$17.07	\$17.41	Retired	Repl. By Hardison		
Casebier, Mike	Sewer Plant	\$14.18	\$14.18	\$14.46	Retired	Repl. By Sutherland		
Hardison, Phillip	Sewer Plant				\$15.00	\$15.45	\$17.76	\$18.12
Hill, Kenny	Sewer Plant	\$24.04	\$24.04	\$24.52	\$25.26	\$26.02	\$26.54	\$27.07
Sutherland, Keri	Sewer Plant					\$13.36	resigned Repl. By Duvall	
Duvall, Jordan	Sewer Plant						\$12.00	12.24
Daniel, Tony	Water & Distribution	\$28.24	\$28.24	\$28.80	\$29.66	\$30.55	\$31.16	\$31.78
Armour, Danny	Water & Distribution	\$14.02	\$14.02	\$14.30	\$14.73	\$15.17	\$15.47	\$15.78
Mayhugh, Jacob	Water & Distribution						\$11.00	11.22
Morris, Chad	Water & Distribution	\$16.00	\$16.00	\$16.32	\$16.81	\$17.31	\$17.66	18.01
Stovall, Shawn	Water & Distribution	\$12.65	\$12.65	\$12.90	\$13.29	\$13.69	\$13.96	\$14.24
Zguro, Kenneth	Water & Distribution	\$12.65	\$13.65	\$13.92	\$14.34	\$14.77	\$15.07	\$15.37
Miller, Richard	Water & Distribution	\$9.00	\$10.00	\$10.20	\$10.51	\$10.83	\$12.05	\$12.29
Smith, Steven	Water & Distribution	\$11.00	\$11.00	\$11.22	resigned	Repl. By Mayhugh		
Amos, Austin	Water Plant			\$12.00	\$13.36	\$15.00	\$15.30	\$15.61
Dennison, Gary	Water Plant	\$16.00	\$16.00	\$16.32	\$20.00	\$20.60	\$21.01	\$21.43
Dickerson, Mark	Water Plant	\$17.00	\$17.00	\$17.34	resigned	Repl. By Lacefield		
Dossett, David	Water Plant	\$17.22	\$17.22	\$17.56	\$20.00	\$20.60	\$21.01	\$21.43
Ford, Jeffery	Water Plant				\$18.00	\$18.54	\$18.91	\$19.29
Hooper, Jordan	Water Plant					\$12.00	\$13.24	\$14.50
Lacefield, Jason	Water Plant				\$18.00	\$20.00	\$20.40	\$20.81
Leach, Jeremy	Water Plant					\$20.00	\$20.40	\$20.81
McDowell, Jeff	Water Plant	\$16.00	\$16.00	\$16.32	resigned	Repl. By Leach		
Mobley, Ron	Water Plant	\$24.04	\$24.04	\$24.52	\$26.45	\$27.24	\$27.78	\$28.34
Sorreils, Jimmy	Water Plant					\$18.54	\$20.00	\$20.40

PSC 9e

10. With regard to insurance coverages provided by Central City W&S to its employees, i.e., health care, dental, vision, life, etc.:

a. List all insurance coverages provided by Central City W&S to its employees, and state each insurance coverage that may be extended to the employee's family and dependents.

b. List the insurance coverages provided to each employee listed in response to Item 9, noting the level of coverage for each type of insurance, i.e., single, employee plus dependents, family, etc.

c. For each insurance coverage listed in response to Item 10.a., state separately the amount of the premium paid by Central City W&S and the amount of the premium paid by the employee.

d. For each insurance coverage listed in response to Item 10.a., provide the amount expensed and capitalized by Central City W&S during the test year and identify the general ledger accounts to which these amounts were posted.

Response: (a), (b), (c) Please see the attached document.

(d) There was \$2,186.36 withheld from employee payroll as of 6/30/2016, which is recorded as a liability in addition to expense for FY 2016 of \$78,625.62 for health insurance and \$2,443.32 for dental insurance.

Witness: David Rhoades

<u>Medical Insurance</u>					<u>Dental Insurance</u>			
<u>Employee</u>	<u>Description</u>	<u>City Pd.</u>	<u>General Ledger</u>	<u>Employee Pd.</u>	<u>City Pd.</u>	<u>General Ledger</u>	<u>Employee Pd.</u>	<u>Ins. Coverage</u>
Ruth Ann Gossett	Office Manager	\$0.00			\$168.00	6202		
David Rhoades	Water Supt.	\$4,200.00	6200		\$168.00	6202		
<b>TOTAL ADMINISTRATION</b>		<b>\$4,200.00</b>			<b>\$336.00</b>			
Danny Armour	Laborer	\$4,200.00	6200		\$168.00	6202		
Tony Daniel	Supervisor	\$4,200.00	6200		\$168.00	6202		
Richard Miller	Laborer	\$4,200.00	6200		\$168.00	6202		
Chad Morris	Laborer	\$4,200.00	6200		\$168.00	6202		
Shawn Stovall	Laborer	\$4,200.00	6200		\$168.00	6202		
Kenny Zguro	Laborer	\$4,200.00	6200		\$168.00	6202		
<b>TOTAL DISTRIBUTION</b>		<b>\$25,200.00</b>			<b>\$1,008.00</b>			
Austin Amos	Operator	\$4,200.00	6200		\$168.00	6202		
Gary Dennison	Operator	\$4,200.00	6200		\$168.00	6202		
David Dossett	Operator	\$4,200.00	6200		\$168.00	6202		
Jeff Ford	Operator	\$4,200.00	6200		\$168.00	6202		
Jordan Hooper	Operator	\$4,200.00	6200		\$168.00	6202		
Jason Lacey	Operator	\$4,200.00	6200		\$168.00	6202		
Jeremy Leach	Operator	\$4,200.00	6200		\$168.00	6202		
Ron Mobley	Supervisor	\$4,200.00	6200		\$168.00	6202		
Jimmy Sorrells	Operator	\$4,200.00	6200		\$168.00	6202		
<b>TOTAL WATER PLANT</b>		<b>\$37,800.00</b>			<b>\$1,512.00</b>			
<b>TOTAL WATER PAYROLL</b>		<b>\$67,200.00</b>			<b>\$2,856.00</b>			

PSC 10

11. Refer to the Audit Report, page 4.

a. Test-year "Depreciation" is stated at \$1,130,488. Provide the calculation of this amount in the most detailed format available. In the calculation, show separately the assets dedicated to water operations, the assets dedicated to sewer operations, and the assets commonly used by both operations.

b. Test-year "Other governmental support" is reported as a reduction to income in the amount of \$64,000. List the recipients of this amount, and describe the reasons Central City W&S incurred this cost.

c. Test-year Insurance proceeds are stated at \$11,004. Explain why these proceeds were received and whether they are related to water operations, sewer operations, or both.

Response: (a) Please see the attached spreadsheet. Lines in blue indicate assets dedicated to water operations, lines in yellow indicate assets dedicated to water operations, and lines in green indicate assets commonly used by both operations.

(b) This represented capitalized construction costs on a project with the National Guard incurred in 6/30/15 fiscal year. The project was cancelled therefore the previously capitalized costs were written off in 6/30/16.

(c) \$9,286 of electrical damage at water plant and \$1,718 for damage to the vehicle of the water distribution supervisor.

Witness: David Rhoades and Daniel Pate

**Tax Asset Detail 7/01/15 - 6/30/16**

111-11-1111  
 FYE: 6/30/2016

Asset	id	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
1	4	TURBO METER, MODEL 874-9/29/7	12/31/78	696.00	0.00	0.00	696.00	0.00	696.00	0.00	S/L	7.00
2	6	TURBO METER-10/31/78	12/31/78	1,508.00	0.00	0.00	1,508.00	0.00	1,508.00	0.00	S/L	7.00
3		NEW WATER LINE ON HIGHWAY 70-3	12/31/78	8,443.00	0.00	0.00	3,055.01	84.43	3,139.44	5,303.56	S/L	100.00
4		NEW CONSTRUCTION-SEWER PLANT	12/31/78	1,270,950.00	0.00	0.00	1,204,637.00	25,419.00	1,230,056.00	40,894.00	S/L	50.00
5		SEWER SYSTEM	12/31/78	113,825.00	0.00	0.00	113,825.00	0.00	113,825.00	0.00	S/L	30.00
6		#159B	12/31/78	33,791.00	0.00	0.00	33,791.00	0.00	33,791.00	0.00	S/L	30.00
7		#131	12/31/78	139,834.00	0.00	0.00	128,651.76	2,796.68	131,448.44	8,385.56	S/L	50.00
8		NEW WATER TREATMENT PLANT-3/1	12/31/71	1,100,052.00	0.00	0.00	952,471.28	22,001.04	974,472.32	125,579.68	S/L	50.00
9		LAND	12/31/71	300.00	0.00	0.00	0.00	0.00	0.00	300.00	Land	0.00
10		NEW WATER LINE-NEW PLANT-3/15/	12/31/71	5,715.00	0.00	0.00	4,944.10	114.30	5,058.40	656.60	S/L	50.00
11		ADDITIONS - METERS-9/73-6/74	12/31/73	2,126.00	0.00	0.00	2,126.00	0.00	2,126.00	0.00	S/L	20.00
12		METER-ARMORY-2/75	12/31/74	420.00	0.00	0.00	420.00	0.00	420.00	0.00	S/L	20.00
13		NEW WATER LINE (RESERVOIR TO 4-V	12/31/76	273,568.00	0.00	0.00	107,607.76	2,735.68	110,343.44	163,224.56	S/L	100.00
14		NEW SEWER LINE-11/76	12/31/76	177,770.00	0.00	0.00	135,099.80	3,555.40	138,655.20	39,114.80	S/L	50.00
15		14 D.C. STAGE WATER PUMP-1/14/80	12/31/79	5,070.00	0.00	0.00	5,070.00	0.00	5,070.00	0.00	S/L	20.00
16		INSTALLATION OF PUMP-1/14/80	12/31/79	3,041.00	0.00	0.00	3,041.00	0.00	3,041.00	0.00	S/L	20.00
17		RADIO SYSTEM-11/7/80	12/31/80	9,895.00	0.00	0.00	9,895.00	0.00	9,895.00	0.00	S/L	20.00
18		PORTABLE RADIO EQUIPMENT-5/27/8	12/31/80	1,934.00	0.00	0.00	1,934.00	0.00	1,934.00	0.00	S/L	20.00
19		FIRE HYDRANTS-2/9/83	12/31/82	1,078.00	0.00	0.00	1,078.00	0.00	1,078.00	0.00	S/L	20.00
20		WATER LINE-NEW SCHOOL-12/9/82	12/31/82	3,080.00	0.00	0.00	3,080.00	0.00	3,080.00	0.00	S/L	2.00
21		SEWER SUMP STATION-SCHOOL-6/23	12/31/82	13,320.00	0.00	0.00	13,320.00	0.00	13,320.00	0.00	S/L	20.00
22		NEW ROOF-WATER OFFICE-6/8/83	12/31/82	2,485.00	0.00	0.00	2,485.00	0.00	2,485.00	0.00	S/L	20.00
23		ROTO WITCH II-5/18/84	12/31/83	2,078.00	0.00	0.00	2,078.00	0.00	2,078.00	0.00	S/L	10.00
24		MOVING 2-WAY RADIO BUILDING-3/8	12/31/83	750.00	0.00	0.00	750.00	0.00	750.00	0.00	S/L	20.00
25		NEW WATER PLANT-9/83	12/31/83	2,291,539.00	0.00	0.00	1,458,949.46	45,830.78	1,504,780.24	786,758.76	S/L	50.00
26		WATER PLANT EXPANSION CONSTRU	12/31/84	120,562.00	0.00	0.00	75,950.68	2,411.24	78,361.92	42,200.08	S/L	50.00
27		WATER PLANT EXPANSION-1985	12/31/85	40,418.00	0.00	0.00	25,253.52	808.36	26,061.88	14,356.12	S/L	50.00
28		VO5-LIMIT PUMPS-9/10/84	12/31/84	4,413.00	0.00	0.00	4,413.00	0.00	4,413.00	0.00	S/L	20.00
29		BUILDING ADDITION-GARAGE-VAR	12/31/84	26,500.00	0.00	0.00	20,226.50	662.50	20,889.00	5,611.00	S/L	40.00
30		JOHNSON PUMP-10/9/85	12/31/85	8,741.00	0.00	0.00	8,741.00	0.00	8,741.00	0.00	S/L	0.00
31		FURNACE/A/C-10/9/85	12/31/85	1,718.00	0.00	0.00	1,718.00	0.00	1,718.00	0.00	S/L	0.00
32		PORTABLE FILE CABINET-5/9/86	12/31/86	134.00	0.00	0.00	134.00	0.00	134.00	0.00	S/L	0.00
33		FILE CABINET-6/10/86	12/31/85	175.00	0.00	0.00	175.00	0.00	175.00	0.00	S/L	0.00
34		GREEN LEA PUMP STATION-BUILDING	12/31/85	1,300.00	0.00	0.00	1,300.00	0.00	1,300.00	0.00	S/L	0.00
35		WATER STORAGE TANK IMPROBEMEI	12/31/85	29,480.00	0.00	0.00	29,480.00	0.00	29,480.00	0.00	S/L	0.00
36		272 WATER METERS-VARIOUS DATES	12/31/85	7,439.00	0.00	0.00	7,439.00	0.00	7,439.00	0.00	S/L	25.00
37		HEIL FURNACE-9/86	12/31/86	1,325.00	0.00	0.00	1,325.00	0.00	1,325.00	0.00	S/L	0.00
38		GENERATOR-12/86	12/31/86	726.00	0.00	0.00	726.00	0.00	726.00	0.00	S/L	0.00

PSC 11a

39	HEATERS-2/87	12/31/86	214.00	0.00	0.00	214.00	0.00	214.00	0.00 S/L	0.00
40	PUMP AT RIVER-10/86	12/31/86	17,445.00	0.00	0.00	17,445.00	0.00	17,445.00	0.00 S/L	0.00
41	COUNTRY CLUB EXPANSION-2/87	12/31/86	2,232.00	0.00	0.00	2,232.00	0.00	2,232.00	0.00 S/L	0.00
42	LIGHTS-2/87	12/31/86	674.00	0.00	0.00	674.00	0.00	674.00	0.00 S/L	0.00
43	10 HP VERTICAL PUMP-9/87	12/31/87	2,809.00	0.00	0.00	2,809.00	0.00	2,809.00	0.00 S/L	0.00
44	450 WATER METERS-VARIOUS DATES	12/31/87	12,313.00	0.00	0.00	12,313.00	0.00	12,313.00	0.00 S/L	25.00
45	CHAIN HOIST-2/88	12/31/87	200.00	0.00	0.00	200.00	0.00	200.00	0.00 S/L	0.00
46	CHEM. PUMP & HOSE-5/88	12/31/87	533.00	0.00	0.00	533.00	0.00	533.00	0.00 S/L	0.00
47	BENCH GRINDER-6/88	12/31/87	34.00	0.00	0.00	32.00	0.00	32.00	2.00 S/L	0.00
48	LAND	12/31/88	3,000.00	0.00	0.00	0.00	0.00	0.00	3,000.00 Land	0.00
49	12 GRINDER PUMPS & WIRE	12/31/88	16,165.00	0.00	0.00	16,165.00	0.00	16,165.00	0.00 S/L	25.00
50	METER ACCESSORY	12/31/88	5,647.00	0.00	0.00	5,647.00	0.00	5,647.00	0.00 S/L	0.00
51	PUMP VOLUTE	12/31/88	2,765.00	0.00	0.00	2,765.00	0.00	2,765.00	0.00 S/L	0.00
52	2 TRASH PUMPS-10/89	12/31/89	1,884.00	0.00	0.00	1,884.00	0.00	1,884.00	0.00 S/L	0.00
53	REMODELING OFFICE-5/90	12/31/89	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00 S/L	20.00
54	REMODELING MATERIAL-5/90	12/31/89	1,043.00	0.00	0.00	1,043.00	0.00	1,043.00	0.00 S/L	20.00
55	RESTORE ELEVATION STORAGE TANK	12/31/89	20,360.00	0.00	0.00	20,360.00	0.00	20,360.00	0.00 S/L	0.00
56	30 GRINDER PUMPS-VARIOUS DATES	12/31/89	39,744.00	0.00	0.00	39,744.00	0.00	39,744.00	0.00 S/L	25.00
57	AWNING-7/90	12/31/90	857.00	0.00	0.00	857.00	0.00	857.00	0.00 S/L	0.00
58	REMODELING/WINDOWS-7/90	12/31/90	985.00	0.00	0.00	985.00	0.00	985.00	0.00 S/L	0.00
59	STORAGE BUILDING-11/90	12/31/90	5,500.00	0.00	0.00	5,500.00	0.00	5,500.00	0.00 S/L	0.00
60	RADIO EQUIPMENT-1/91	12/31/90	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00 S/L	0.00
61	LADDER RACK & TOOL BOX-3/91	12/31/90	1,003.00	0.00	0.00	1,003.00	0.00	1,003.00	0.00 S/L	0.00
62	8 GRINDER PUMPS-VARIOUS DATES	12/31/90	10,440.00	0.00	0.00	10,237.20	202.80	10,440.00	0.00 S/L	25.00
63	OFFICE ROOF & DECK-4/92	12/31/91	8,256.00	0.00	0.00	8,256.00	0.00	8,256.00	0.00 S/L	20.00
64	1991 DODGE PICKUP-8/91	12/31/91	12,739.00	0.00	0.00	12,739.00	0.00	12,739.00	0.00 S/L	0.00
65	PVMT BREAKER/CONCRETE SAW-1/91	12/31/91	1,700.00	0.00	0.00	1,700.00	0.00	1,700.00	0.00 S/L	0.00
66	SHARP COPIER-6/92	12/31/91	2,296.00	0.00	0.00	2,296.00	0.00	2,296.00	0.00 S/L	0.00
67	9 GRINDER PUMPS-VARIOUS	12/31/91	11,745.00	0.00	0.00	11,043.60	469.80	11,513.40	231.60 S/L	25.00
68	59 MOWER-8/92	12/31/92	1,350.00	0.00	0.00	1,350.00	0.00	1,350.00	0.00 S/L	0.00
69	1993 FORD WHITE PICKUP-6/93	12/31/92	11,547.00	0.00	0.00	11,547.00	0.00	11,547.00	0.00 S/L	0.00
70	COMPUTER-7/92	12/31/92	2,100.00	0.00	0.00	2,100.00	0.00	2,100.00	0.00 S/L	0.00
71	SEWER PLANT	12/31/92	4,333,327.00	0.00	0.00	3,986,664.24	173,333.08	4,159,997.32	173,329.68 S/L	25.00
72	BORING EQUIPMENT-2/94	12/31/93	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00	0.00 S/L	0.00
73	COMPUTER SYSTEM-6/94	12/31/93	1,712.00	0.00	0.00	1,712.00	0.00	1,712.00	0.00 S/L	0.00
74	FLOMATCHER 5/18/78	12/31/78	4,071.00	0.00	0.00	4,071.00	0.00	4,071.00	0.00 S/L	0.00
75	DRIVE UNITS FOR PCM 4/30/79	12/31/79	3,130.00	0.00	0.00	3,130.00	0.00	3,130.00	0.00 S/L	0.00
76	4 STAGE PUMP IMPROVEMENT 6/29/79	12/31/79	1,340.00	0.00	0.00	1,340.00	0.00	1,340.00	0.00 S/L	0.00
77	MECH SEAL CONVERSION KIT 6/30/79	12/30/79	2,785.00	0.00	0.00	2,785.00	0.00	2,785.00	0.00 S/L	0.00
78	#130	12/30/79	377,283.00	0.00	0.00	377,283.00	0.00	377,283.00	0.00 S/L	0.00
79	LAND	12/30/79	5,356.00	0.00	0.00	0.00	0.00	0.00	5,356.00 Land	0.00
80	IMP STEPS OLD PLANT 11/71	12/31/71	426.00	0.00	0.00	426.00	0.00	426.00	0.00 S/L	0.00
81	COMPRESSOR-NEW PLANT 3/15/72	12/30/71	741.00	0.00	0.00	741.00	0.00	741.00	0.00 S/L	0.00
82	FLOOR POLISHER 10/72	12/30/72	352.00	0.00	0.00	352.00	0.00	352.00	0.00 S/L	0.00
83	FILING CABINET 3/74	12/30/73	81.00	0.00	0.00	81.00	0.00	81.00	0.00 S/L	0.00
84	NEW TRACTOR 6/74	12/31/73	10,300.00	0.00	0.00	10,300.00	0.00	10,300.00	0.00 S/L	0.00
85	BOD ANALYZER-SEWER PLANT 10/74	12/30/74	228.00	0.00	0.00	228.00	0.00	228.00	0.00 S/L	0.00

86	ADDING MACHINE 2/75	12/30/74	387.00	0.00	0.00	387.00	0.00	387.00	0.00 S/L	0.00
87	CHAIR 4/9/76	12/30/75	82.00	0.00	0.00	82.00	0.00	82.00	0.00 S/L	0.00
88	LAWN MOWER 5/7/76	12/30/75	351.00	0.00	0.00	351.00	0.00	351.00	0.00 S/L	0.00
89	DESK & CHAIR 5/7/76	12/30/75	372.00	0.00	0.00	372.00	0.00	372.00	0.00 S/L	0.00
90	TYPEWRITER-REMINGTON 5/76	12/30/75	545.00	0.00	0.00	545.00	0.00	545.00	0.00 S/L	0.00
91	LAWN MOWER 6/15/76	12/30/75	85.00	0.00	0.00	85.00	0.00	85.00	0.00 S/L	0.00
92	BILLING MACHINE AND PROGRAMS 1	12/30/76	12,222.00	0.00	0.00	12,222.00	0.00	12,222.00	0.00 S/L	0.00
93	CALCULATOR 12/76	12/30/76	100.00	0.00	0.00	100.00	0.00	100.00	0.00 S/L	0.00
94	DITCH DIGGER 11/77	12/30/77	9,140.00	0.00	0.00	9,140.00	0.00	9,140.00	0.00 S/L	0.00
95	TURBIDIMETER-PUMP STATION 12/7	12/30/77	484.00	0.00	0.00	484.00	0.00	484.00	0.00 S/L	0.00
96	SUMP PUMP 12/77	12/30/77	55.00	0.00	0.00	55.00	0.00	55.00	0.00 S/L	0.00
97	PUMP 6/78	12/30/77	3,049.00	0.00	0.00	3,049.00	0.00	3,049.00	0.00 S/L	0.00
98	AIR CONDITIONER FOR SEWER PLANT	12/30/77	233.00	0.00	0.00	233.00	0.00	233.00	0.00 S/L	0.00
99	COPY MACHINE 11/9/79	12/30/79	1,995.00	0.00	0.00	1,995.00	0.00	1,995.00	0.00 S/L	0.00
100	TYPEWRITER 2/15/80	12/30/79	750.00	0.00	0.00	750.00	0.00	750.00	0.00 S/L	0.00
101	CALCULATOR 2/15/80	12/30/79	120.00	0.00	0.00	120.00	0.00	120.00	0.00 S/L	0.00
102	2 CHAIRS 3/80	12/30/79	23.00	0.00	0.00	23.00	0.00	23.00	0.00 S/L	0.00
103	DESK 3/80	12/30/79	45.00	0.00	0.00	45.00	0.00	45.00	0.00 S/L	0.00
104	FLOOR SCRUBBER 4/80	12/30/79	25.00	0.00	0.00	25.00	0.00	25.00	0.00 Memo	0.00
105	2 CHAIRS 4/80	12/30/79	28.00	0.00	0.00	28.00	0.00	28.00	0.00 Memo	0.00
106	DIGITAL AUTO TEMP 5/80	12/30/79	251.00	0.00	0.00	251.00	0.00	251.00	0.00 Memo	0.00
107	SPECTROLAB 5/80	12/30/79	595.00	0.00	0.00	595.00	0.00	595.00	0.00 Memo	0.00
108	VACUUM CLEANER 5/80	12/30/79	60.00	0.00	0.00	60.00	0.00	60.00	0.00 Memo	0.00
109	707 PET METER 5/80	12/30/79	186.00	0.00	0.00	186.00	0.00	186.00	0.00 Memo	0.00
110	CAB FOR BACKHOE 5/80	12/30/79	2,996.00	0.00	0.00	2,996.00	0.00	2,996.00	0.00 Memo	0.00
111	DIRECTOR'S ROOM FURNITURE 6/80	12/30/79	129.00	0.00	0.00	129.00	0.00	129.00	0.00 Memo	0.00
112	10 SWIVEL CHAIRS 6/80	12/30/79	1,071.00	0.00	0.00	1,071.00	0.00	1,071.00	0.00 Memo	0.00
113	6 ARM CHAIRS 6/80	12/30/79	474.00	0.00	0.00	474.00	0.00	474.00	0.00 Memo	0.00
114	REMODELING OFFICE 3/80	12/30/79	3,414.00	0.00	0.00	3,414.00	0.00	3,414.00	0.00 Memo	0.00
115	2 HP ELECTRIC MOTOR 11/7/80	12/30/80	498.00	0.00	0.00	498.00	0.00	498.00	0.00 Memo	0.00
116	MOTOR 12/8/80	12/30/80	26.00	0.00	0.00	26.00	0.00	26.00	0.00 Memo	0.00
117	PUMP 4/8/81	12/30/80	201.00	0.00	0.00	201.00	0.00	201.00	0.00 Memo	0.00
118	DESK 5/8/81	12/30/80	540.00	0.00	0.00	540.00	0.00	540.00	0.00 Memo	0.00
119	LAWNMOWER 5/8/81	12/30/80	160.00	0.00	0.00	160.00	0.00	160.00	0.00 Memo	0.00
120	PUMP & INSTALLATION 8/8/80	12/30/80	10,558.00	0.00	0.00	10,558.00	0.00	10,558.00	0.00 Memo	0.00
121	MOTOR 8/21/81	12/30/81	56.00	0.00	0.00	56.00	0.00	56.00	0.00 Memo	0.00
122	WAGNER P SPRAY 11/9/81	12/30/81	112.00	0.00	0.00	112.00	0.00	112.00	0.00 Memo	0.00
123	SET CAST ALUMINUM LETTERS 11/8/81	12/30/81	536.00	0.00	0.00	536.00	0.00	536.00	0.00 Memo	0.00
124	GAUGES, HOSE & TORCH 11/9/81	12/30/81	125.00	0.00	0.00	125.00	0.00	125.00	0.00 Memo	0.00
125	2 CORDLESS TELEPHONES 12/8/81	12/30/81	414.00	0.00	0.00	414.00	0.00	414.00	0.00 Memo	0.00
126	2 CHAIRS 3/8/82	12/30/81	189.00	0.00	0.00	189.00	0.00	189.00	0.00 Memo	0.00
127	GRINDER 11/9/81	12/30/81	150.00	0.00	0.00	150.00	0.00	150.00	0.00 Memo	0.00
128	REFRIGERATOR 10/21/82	12/30/82	490.00	0.00	0.00	490.00	0.00	490.00	0.00 Memo	0.00
129	OFFICE CHAIR 10/8/82	12/30/82	84.00	0.00	0.00	84.00	0.00	84.00	0.00 Memo	0.00
130	CABINETS-SINK 11/8/82	12/30/82	543.00	0.00	0.00	543.00	0.00	543.00	0.00 Memo	0.00
131	RANGE 11/8/82	12/30/82	240.00	0.00	0.00	240.00	0.00	240.00	0.00 Memo	0.00
132	18-63 COOLER 11/9/82	12/30/82	200.00	0.00	0.00	200.00	0.00	200.00	0.00 Memo	0.00



133	M-90 FISCHER SCOPE 12/8/92	12/30/82	295.00	0.00	0.00	295.00	0.00	295.00	0.00	Memo	0.00
134	CARRYING CASE 12/9/82	12/30/82	60.00	0.00	0.00	60.00	0.00	60.00	0.00	Memo	0.00
135	CALCULATOR 1/7/83	12/30/82	90.00	0.00	0.00	90.00	0.00	90.00	0.00	Memo	0.00
136	YAZOO MOWER 5/9/83	12/30/82	675.00	0.00	0.00	675.00	0.00	675.00	0.00	Memo	0.00
137	BP2 DIAPHRAGM PUMP 5/9/83	12/30/82	72.00	0.00	0.00	72.00	0.00	72.00	0.00	Memo	0.00
138	DM50 CUTOFF SAW 6/8/83	12/30/82	513.00	0.00	0.00	513.00	0.00	513.00	0.00	Memo	0.00
139	EC 3007 PRINT D 11/8/82	12/30/82	90.00	0.00	0.00	90.00	0.00	90.00	0.00	Memo	0.00
140	DMP400 PRINTER EXCHANGE 2/9/83	12/30/82	545.00	0.00	0.00	545.00	0.00	545.00	0.00	Memo	0.00
141	260 COMP TABLE EXCHANGE 3/9/83	12/30/82	150.00	0.00	0.00	150.00	0.00	150.00	0.00	Memo	0.00
142	MODEL 12 W/ HARD DISK 4/19/83	12/30/82	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	0.00	Memo	0.00
143	AIR TANK 7/21/83	12/30/83	29.00	0.00	0.00	29.00	0.00	29.00	0.00	Memo	0.00
144	INSTALLING UTILITY BIT 12/27/83	12/30/83	350.00	0.00	0.00	350.00	0.00	350.00	0.00	Memo	0.00
145	MUELLER P LOT BIT #4 12/29/83	12/30/83	117.00	0.00	0.00	117.00	0.00	117.00	0.00	Memo	0.00
146	AIR COMPRESSOR D100P3 12/22/83	12/30/83	7,813.00	0.00	0.00	7,813.00	0.00	7,813.00	0.00	Memo	0.00
147	READY HEATER 2/8/84	12/30/83	188.00	0.00	0.00	188.00	0.00	188.00	0.00	Memo	0.00
148	CALCULATOR 2/29/84	12/30/83	60.00	0.00	0.00	60.00	0.00	60.00	0.00	Memo	0.00
149	2WAY RADIO 2/20/84	12/30/83	750.00	0.00	0.00	750.00	0.00	750.00	0.00	Memo	0.00
150	DRILL 5/4/84	12/30/83	51.00	0.00	0.00	51.00	0.00	51.00	0.00	Memo	0.00
151	2 WAY RADIO 5/31/84	12/30/83	750.00	0.00	0.00	750.00	0.00	750.00	0.00	Memo	0.00
152	25HP PUMPS 3/12/84	12/30/83	11,400.00	0.00	0.00	11,400.00	0.00	11,400.00	0.00	Memo	0.00
153	PRINTER 10/8/84	12/30/84	1,169.00	0.00	0.00	1,169.00	0.00	1,169.00	0.00	Memo	0.00
154	PUMP 2/9/85	12/30/84	30.00	0.00	0.00	30.00	0.00	30.00	0.00	Memo	0.00
155	TELEPHONE SYSTEM 2/22/85	12/30/84	1,320.00	0.00	0.00	1,320.00	0.00	1,320.00	0.00	Memo	0.00
156	SEWER SYSTEM REHAB. VAR	12/30/84	7,473.00	0.00	0.00	7,473.00	0.00	7,473.00	0.00	Memo	0.00
157	UNION FORK PITCH 10/9/85	12/30/85	552.00	0.00	0.00	552.00	0.00	552.00	0.00	Memo	0.00
158	ELECTRONIC PIPE LOCATOR 10/9/85	12/30/85	75.00	0.00	0.00	75.00	0.00	75.00	0.00	Memo	0.00
159	TOOL BOX 1/24/86	12/30/85	80.00	0.00	0.00	80.00	0.00	80.00	0.00	Memo	0.00
160	MODEL 2000 COMPUTER 3/11/86	12/30/85	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	Memo	0.00
161	CLOCK 6/10/86	12/30/85	27.00	0.00	0.00	27.00	0.00	27.00	0.00	Memo	0.00
162	200,000 BTU HEATER 7/10/85	12/30/85	584.00	0.00	0.00	584.00	0.00	584.00	0.00	Memo	0.00
163	BREAKER 9/86	12/30/86	225.00	0.00	0.00	225.00	0.00	225.00	0.00	Memo	0.00
164	PUMP 11/86	12/30/86	650.00	0.00	0.00	650.00	0.00	650.00	0.00	Memo	0.00
165	TRASH PUMP 6/87	12/30/86	540.00	0.00	0.00	540.00	0.00	540.00	0.00	Memo	0.00
166	EPOXY INJECTION 1/87	12/30/86	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00	Memo	0.00
167	SHRUBS 3/87	12/30/86	500.00	0.00	0.00	500.00	0.00	500.00	0.00	Memo	0.00
168	MOTOR 6/87	12/30/86	356.00	0.00	0.00	356.00	0.00	356.00	0.00	Memo	0.00
169	ACCESSORY TO TRASH PUMP 7/87	12/30/87	8.00	0.00	0.00	8.00	0.00	8.00	0.00	Memo	0.00
170	WATER COOLER 12/87	12/30/87	320.00	0.00	0.00	320.00	0.00	320.00	0.00	Memo	0.00
171	PIPE WRENCHS 3/88	12/30/87	88.00	0.00	0.00	88.00	0.00	88.00	0.00	Memo	0.00
172	TRIMMER (2) 4/88	12/30/87	439.00	0.00	0.00	439.00	0.00	439.00	0.00	Memo	0.00
173	CALCULATOR	12/30/88	120.00	0.00	0.00	120.00	0.00	120.00	0.00	Memo	0.00
174	SUMP PUMP	12/30/88	73.00	0.00	0.00	73.00	0.00	73.00	0.00	Memo	0.00
175	BILLING SOFTWARE 8/94	6/30/94	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	S/L	0.00
176	EARTH AUGER 9/94	6/30/94	6,975.00	0.00	0.00	6,975.00	0.00	6,975.00	0.00	S/L	0.00
177	CONCRETE SAW 9/94	6/30/94	900.00	0.00	0.00	900.00	0.00	900.00	0.00	S/L	0.00
178	CALCULATOR 11/94	6/30/94	50.00	0.00	0.00	50.00	0.00	50.00	0.00	S/L	0.00
179	COMPUTER SOFTWARE 11/94	6/30/94	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	0.00	S/L	0.00

180	OAK DESK 11/94	6/30/94	240.00	0.00	0.00	238.00	0.00	238.00	2.00 S/L	0.00
181	SPECTROPHOTO METER 2/95	6/30/94	2,711.00	0.00	0.00	2,710.00	0.00	2,710.00	1.00 S/L	0.00
182	1970-71	6/30/70	2,618.00	0.00	0.00	2,337.52	52.36	2,389.88	228.12 S/L	50.00
183	10 HP VERTICAL PUMP 11/87	6/30/87	2,809.00	0.00	0.00	2,809.00	0.00	2,809.00	0.00 S/L	0.00
184	INSTALLATION OF AIR COMPRESSOR :	6/30/83	331.00	0.00	0.00	331.00	0.00	331.00	0.00 Memo	0.00
185	PRISON EXPANSION	6/30/93	28,847.00	0.00	0.00	0.00	0.00	0.00	28,847.00 Memo	0.00
186	LAND 11/76	6/30/76	153.00	0.00	0.00	0.00	0.00	0.00	153.00 Land	0.00
187	TRUCK 11/76	11/30/76	600.00	0.00	0.00	600.00	0.00	600.00	0.00 Memo	0.00
188	FAX MACHINE	7/15/95	574.00	0.00	0.00	574.00	0.00	574.00	0.00 S/L	0.00
189	AIR HAMMER	8/15/95	290.00	0.00	0.00	290.00	0.00	290.00	0.00 S/L	0.00
190	1996 FORD PICKUP	12/30/95	14,432.00	0.00	0.00	14,430.00	0.00	14,430.00	2.00 S/L	0.00
191	SOFTWARE UPDATE	12/15/95	2,946.00	0.00	0.00	2,945.00	0.00	2,945.00	1.00 S/L	0.00
192	COMPRESSOR 7/96	6/15/96	9,400.00	0.00	0.00	9,400.00	0.00	9,400.00	0.00 S/L	0.00
193	EXPANDER 9/96	6/15/96	625.00	0.00	0.00	625.00	0.00	625.00	0.00 S/L	0.00
194	DITCH WITCH 10/96	6/15/96	20,194.00	0.00	0.00	20,194.00	0.00	20,194.00	0.00 S/L	15.00
195	COMPUTER 4/97	6/15/96	2,700.00	0.00	0.00	2,700.00	0.00	2,700.00	0.00 S/L	0.00
196	MOWER 4/97	6/15/96	330.00	0.00	0.00	330.00	0.00	330.00	0.00 S/L	0.00
197	TILLER 6/97	6/15/96	320.00	0.00	0.00	320.00	0.00	320.00	0.00 S/L	0.00
198	LIME FEEDER 8/11/97	6/30/97	11,246.00	0.00	0.00	11,246.00	0.00	11,246.00	0.00 S/L	0.00
199	DRILL 9/8/97	6/30/97	1,400.00	0.00	0.00	1,400.00	0.00	1,400.00	0.00 S/L	0.00
200	TRASH PUMP 10/13/97	6/30/97	1,350.00	0.00	0.00	1,350.00	0.00	1,350.00	0.00 S/L	0.00
201	WATER PUMP 10/13/97	6/30/97	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	0.00 S/L	0.00
202	FLUSHER, TRAILER MOUNT 10/13/97	6/30/97	21,730.00	0.00	0.00	21,730.00	0.00	21,730.00	0.00 S/L	15.00
203	1998 DODGE PICKUP	6/30/97	13,981.00	0.00	0.00	13,980.00	0.00	13,980.00	1.00 S/L	0.00
204	OFFICE REMODELING (BEGAN MAY 9)	6/30/98	55,190.00	0.00	0.00	45,536.50	2,759.50	48,296.00	6,894.00 S/L	20.00
205	BACKHOE-8/5/98	6/30/98	41,900.00	0.00	0.00	41,900.00	0.00	41,900.00	0.00 S/L	10.00
206	BACKHOE BUCKET-9/98	6/30/98	750.00	0.00	0.00	750.00	0.00	750.00	0.00 S/L	10.00
207	PALLET FORK-9/98	6/30/98	995.00	0.00	0.00	995.00	0.00	995.00	0.00 S/L	10.00
208	5 PAGERS-3/8/99	6/30/98	340.00	0.00	0.00	340.00	0.00	340.00	0.00 S/L	0.00
209	RIVER HOUSE REMODEL-10-1-98 AND	6/30/98	16,000.00	0.00	0.00	16,000.00	0.00	16,000.00	0.00 S/L	15.00
210	ACRISON VOLUMETRIC FEEDER/7-9-9	6/30/99	6,200.00	0.00	0.00	6,200.00	0.00	6,200.00	0.00 S/L	10.00
211	2000 DODGE RAM PICKUP/11-8-99/9	6/30/99	19,687.00	0.00	0.00	19,687.00	0.00	19,687.00	0.00 S/L	10.00
212	METAL STORAGE BUILDING-WATER P	6/30/99	2,925.00	0.00	0.00	2,925.00	0.00	2,925.00	0.00 S/L	10.00
213	MINOLTA COPIER/06-28-00/99-00	6/30/99	2,400.00	0.00	0.00	2,400.00	0.00	2,400.00	0.00 S/L	10.00
214	FORMSBURSTER/06-23-00/99-00	6/30/99	3,632.00	0.00	0.00	3,632.00	0.00	3,632.00	0.00 S/L	10.00
215	GATEWAY COMPUTER/11-23-99/99-0	6/30/99	1,716.00	0.00	0.00	1,716.00	0.00	1,716.00	0.00 S/L	10.00
216	RIVER HOUSE-AC/10-12-99/99-00	6/30/99	4,275.00	0.00	0.00	4,275.00	0.00	4,275.00	0.00 S/L	10.00
217	ACRISON CARBON FEEDER	6/30/99	9,807.00	0.00	0.00	7,597.45	490.35	8,087.80	1,719.20 S/L	20.00
218	FLOW METERS - SEWER REHAB- 99-0	6/30/01	34,596.00	0.00	0.00	34,596.00	0.00	34,596.00	0.00 S/L	5.00
219	PLAIN PAPER FAX00-01	6/30/01	349.00	0.00	0.00	349.00	0.00	349.00	0.00 S/L	5.00
220	ROTOWITCH III-00-01	6/30/01	4,985.00	0.00	0.00	4,985.00	0.00	4,985.00	0.00 S/L	10.00
221	REPLACE METAL DOORS, FRAMES AN	6/30/01	4,175.00	0.00	0.00	2,819.25	208.75	3,028.00	1,147.00 S/L	20.00
222	INSTRUMENTATION UPGRADE-00-01	6/30/01	11,496.00	0.00	0.00	11,496.00	0.00	11,496.00	0.00 S/L	5.00
223	2001 CHEVY TRUCK-00-01	6/30/01	15,442.00	0.00	0.00	15,442.00	0.00	15,442.00	0.00 S/L	5.00
224	MOBILE RADIO-00-01	6/30/01	664.00	0.00	0.00	664.00	0.00	664.00	0.00 S/L	10.00
225	BEDLINER-00-01	6/30/01	130.00	0.00	0.00	130.00	0.00	130.00	0.00 S/L	5.00
226	SAW WALK BEHIND-01-02	6/30/01	1,425.00	0.00	0.00	1,425.00	0.00	1,425.00	0.00 S/L	5.00

227	2002 FORD F 150 PICKUP-01-02	6/30/01	16,082.00	0.00	0.00	16,082.00	0.00	16,082.00	0.00	S/L	5.00
228	93 LOADER/BACKHOE-01-02	6/30/01	27,500.00	0.00	0.00	27,500.00	0.00	27,500.00	0.00	S/L	5.00
229	EXACT BUILDERS-01-02	6/30/01	6,465.00	0.00	0.00	4,362.75	323.25	4,686.00	1,779.00	S/L	20.00
230	PUMP-01-02	6/30/01	1,277.00	0.00	0.00	1,277.00	0.00	1,277.00	0.00	S/L	5.00
231	3-1/4 PIERCING TOOL (02-03)	6/30/02	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	0.00	S/L	5.00
232	A322 BACKHOE ATTACHMENT (02-03)	6/30/02	9,900.00	0.00	0.00	9,900.00	0.00	9,900.00	0.00	S/L	10.00
233	2003 CHEVY TRUCK (DON MOORE (02	6/30/02	13,661.00	0.00	0.00	13,661.00	0.00	13,661.00	0.00	S/L	10.00
234	TRUE CUT PUSH MOWER (02-03)	6/30/02	100.00	0.00	0.00	100.00	0.00	100.00	0.00	S/L	3.00
235	ORIOR DELUXE 4 GAS DETECTOR (02-1	6/30/02	1,665.00	0.00	0.00	1,665.00	0.00	1,665.00	0.00	S/L	5.00
236	5 PAGERS (02-03)	6/30/02	145.00	0.00	0.00	145.00	0.00	145.00	0.00	S/L	5.00
237	WATER PLANT IMPROVEMENTS-TUBE	6/30/02	48,990.00	0.00	0.00	30,621.50	2,449.50	33,071.00	15,919.00	S/L	20.00
238	WATER PLANT IMPROVEMENTS (02-0	6/30/02	25,000.00	0.00	0.00	15,625.00	1,250.00	16,875.00	8,125.00	S/L	20.00
239	PLANT IMPROVEMENTS-(1000000 IN	7/01/02	1,600,000.00	0.00	0.00	1,000,000.00	80,000.00	1,080,000.00	520,000.00	S/L	20.00
240	PLANT IMPROVEMENTS-FINAL PAYMI	7/01/02	19,172.00	0.00	0.00	19,172.00	0.00	19,172.00	0.00	S/L	5.00
241	TILLER	7/11/03	559.00	0.00	0.00	559.00	0.00	559.00	0.00	S/L	5.00
242	16 CHANNEL PORTABLE RADIO	12/05/03	550.00	0.00	0.00	550.00	0.00	550.00	0.00	S/L	10.00
243	PAGER	1/09/04	62.00	0.00	0.00	62.00	0.00	62.00	0.00	S/L	10.00
244	EQUIPMENT	1/09/04	341.00	0.00	0.00	341.00	0.00	341.00	0.00	S/L	5.00
245	NEW DIESEL SEWER CLEANING MACH	10/08/04	9,953.00	0.00	0.00	9,953.00	0.00	9,953.00	0.00	S/L	7.00
246	AUGER SYSTEM	1/01/04	45,600.00	0.00	0.00	12,540.00	1,140.00	13,680.00	31,920.00	S/L	40.00
247	COMPUTER 04/05 GF	6/30/04	1,614.00	0.00	0.00	1,614.00	0.00	1,614.00	0.00	S/L	3.00
248	BAFFLE SYSTEM 04/05 GF	6/30/04	83,002.00	0.00	0.00	43,575.70	4,150.10	47,725.80	35,276.20	S/L	20.00
249	SUBMERS. PUMP 9/1/05 - 05/06	6/30/05	1,744.00	0.00	0.00	1,744.00	0.00	1,744.00	0.00	S/L	5.00
250	2 900 RPM MOTORS 12/16/05 - 05/06	6/30/05	5,379.00	0.00	0.00	5,110.30	268.70	5,379.00	0.00	S/L	10.00
251	FLY GT PUMP 1/13/06 - 05/06	6/30/05	1,748.00	0.00	0.00	1,661.60	86.40	1,748.00	0.00	S/L	10.00
252	FURNACE 3/13/06 - 05/06	6/30/05	3,100.00	0.00	0.00	1,964.69	206.67	2,171.36	928.64	S/L	15.00
253	400 LB ICE MAKER-1/2 WATER 9/26/0	6/30/05	600.00	0.00	0.00	570.00	30.00	600.00	0.00	S/L	10.00
254	DELL DESKTOP PC 11/4/05 - 05/06	6/30/05	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	0.00	S/L	3.00
255	3000 GALLON TANK 1/13/05 - 05/06	6/30/05	14,673.00	0.00	0.00	6,970.55	733.65	7,704.20	6,968.80	S/L	20.00
256	2 4TON HEAT PUMPS-1/2 WATER 1/1	6/30/05	3,500.00	0.00	0.00	2,216.31	233.33	2,449.64	1,050.36	S/L	15.00
257	BILLING SOFTWARE 4/21/06 - 05/06	6/30/06	5,000.00	0.00	0.00	4,250.00	500.00	4,750.00	250.00	S/L	10.00
258	NEW ROOF-WATER PL 10/26/05 - 05/	6/30/05	23,800.00	0.00	0.00	11,305.00	1,190.00	12,495.00	11,305.00	S/L	20.00
259	TRAVELING SCREEN SYSTEM 09/11/0	6/30/07	140,997.00	0.00	0.00	35,249.30	4,699.90	39,949.20	101,047.80	S/L	30.00
260	DUMP TRUCK 03/13/08	6/30/07	9,000.00	0.00	0.00	9,000.00	0.00	9,000.00	0.00	S/L	5.00
261	RZT50 LAWN MOWER 08/22/07	6/30/07	2,700.00	0.00	0.00	2,700.00	0.00	2,700.00	0.00	S/L	7.00
262	SEWAGE PUMPING STATION PUMP	6/30/07	18,982.00	0.00	0.00	7,118.70	949.10	8,067.80	10,914.20	S/L	20.00
263	GEARBOX WITH 3 HP MOTOR 01/15/0	6/30/07	1,585.00	0.00	0.00	1,585.00	0.00	1,585.00	0.00	S/L	7.00
264	1/2 HP MOTOR/GEARBOX 03/03/08	6/30/07	3,330.00	0.00	0.00	3,330.00	0.00	3,330.00	0.00	S/L	7.00
265	MOTOR REBUILD 10/05/07	6/30/07	2,806.00	0.00	0.00	2,806.00	0.00	2,806.00	0.00	S/L	7.00
266	MOTOR REBUILD 10/05/07	6/30/07	884.00	0.00	0.00	884.00	0.00	884.00	0.00	S/L	7.00
267	PACO PIT PUMP 1/11/08	6/30/07	3,988.00	0.00	0.00	3,988.00	0.00	3,988.00	0.00	S/L	7.00
268	40 HP VFD REFURBISHED 03/03/08	6/30/07	5,454.00	0.00	0.00	5,454.00	0.00	5,454.00	0.00	S/L	7.00
269	REBUILD CYLINDER 03/11/08	6/30/07	1,549.00	0.00	0.00	1,549.00	0.00	1,549.00	0.00	S/L	7.00
270	PHASE 3 SERVICE 04/1/08	6/30/07	3,650.00	0.00	0.00	3,650.00	0.00	3,650.00	0.00	S/L	7.00
271	NEW PUMP 05/13/08	6/30/07	2,370.00	0.00	0.00	2,370.00	0.00	2,370.00	0.00	S/L	7.00
272	w/r4 tires (06-07)	6/30/06	9,588.00	0.00	0.00	4,074.80	479.40	4,554.20	5,033.80	S/L	20.00
273	finish mowers (06-07)	6/30/06	1,316.00	0.00	0.00	559.60	65.80	625.40	690.60	S/L	20.00

274	new billing software & peripherals (06-07)	6/30/06	8,131.00	0.00	0.00	8,131.00	0.00	8,131.00	0.00	S/L	8.00
275	new submersible pump (06-07)	6/30/06	5,555.00	0.00	0.00	2,624.27	308.61	2,932.88	2,622.12	S/L	18.00
276	complete rebuild of pump (06-07)	6/30/06	20,082.00	0.00	0.00	20,082.00	0.00	20,082.00	0.00	S/L	5.00
277	2004 Chevy Silverado Truck	6/30/07	5,300.00	0.00	0.00	5,300.00	0.00	5,300.00	0.00	S/L	5.00
278	Pump Motor Rebuild	6/30/07	3,417.00	0.00	0.00	3,417.00	0.00	3,417.00	0.00	S/L	7.00
279	Raw Water Pump #1 - Complete Rebu	6/30/07	24,885.00	0.00	0.00	24,885.00	0.00	24,885.00	0.00	S/L	7.00
280	Turbine Pump and Motor Complete R	6/30/07	5,856.00	0.00	0.00	5,856.00	0.00	5,856.00	0.00	S/L	7.00
281	Complete Motor Rebuild	6/30/07	2,091.00	0.00	0.00	2,091.00	0.00	2,091.00	0.00	S/L	7.00
282	Pump #2 VFD	6/30/07	7,733.00	0.00	0.00	7,733.00	0.00	7,733.00	0.00	S/L	7.00
283	Install Pumps, Controls, Wiring for Ne	6/30/07	3,458.00	0.00	0.00	3,458.00	0.00	3,458.00	0.00	S/L	7.00
284	Centrifugal Pump Complete Rebuild	6/30/07	2,503.00	0.00	0.00	2,503.00	0.00	2,503.00	0.00	S/L	7.00
285	Generators	6/30/07	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	S/L	7.00
286	Spare High Surface Pump Motor	6/30/07	6,530.00	0.00	0.00	6,530.00	0.00	6,530.00	0.00	S/L	7.00
287	Pratt Model 2FII	6/30/07	4,317.00	0.00	0.00	4,317.00	0.00	4,317.00	0.00	S/L	7.00
288	Water Plant Expansion	10/31/14	19,254,397.99	0.00	0.00	320,906.63	481,359.95	802,266.58	18,452,131.41	S/L	40.00
289	Sewer Expansion Project (WIP)	6/30/16	689,059.27	0.00	c	0.00	0.00	0.00	689,059.27	Memo	0.00
290	Replace Water Pump at City Bldg	12/15/09	3,606.83	0.00	0.00	2,013.80	360.68	2,374.48	1,232.35	S/L	10.00
292	Baffle Repairs on Old Clearwell	12/15/09	11,432.00	0.00	0.00	9,118.37	1,633.14	10,751.51	680.49	S/L	7.00
293	Motor Repair & Replacement	12/15/09	6,258.58	0.00	0.00	4,991.95	894.08	5,886.03	372.55	S/L	7.00
294	Replace #2 Pump Control Valve	12/15/09	10,565.00	0.00	0.00	8,426.87	1,509.29	9,936.16	628.84	S/L	7.00
295	Sludge Pump Replacement	12/15/09	3,475.00	0.00	0.00	2,771.73	496.43	3,268.16	206.84	S/L	7.00
296	Rotor for Oxidation Ditch	12/15/09	6,990.35	0.00	0.00	5,575.63	998.62	6,574.25	416.10	S/L	7.00
297	#3 Rotor Repair/Replacement	12/15/09	11,594.04	0.00	0.00	9,247.62	1,656.29	10,903.91	690.13	S/L	7.00
298	20 HP Motor	12/15/09	3,547.15	0.00	0.00	2,829.30	506.74	3,336.04	211.11	S/L	7.00
299	Sludge Pump & Impeller	12/15/09	5,644.81	0.00	0.00	4,502.40	806.40	5,308.80	336.01	S/L	7.00
300	3 Vehicles (Vinson)	12/15/09	21,000.00	0.00	0.00	21,000.00	0.00	21,000.00	0.00	S/L	5.00
301	Cat D305 Excavator	12/15/10	55,319.13	0.00	0.00	36,220.85	7,902.73	44,123.58	11,195.55	S/L	7.00
302	20' Hank Skid Steer Trailer	12/15/10	4,250.00	0.00	0.00	3,895.83	354.17	4,250.00	0.00	S/L	5.00
303	Door for Intake Structure	12/15/10	2,225.00	0.00	0.00	1,456.86	317.86	1,774.72	450.28	S/L	7.00
304	8" Valve Installation	12/15/10	10,000.00	0.00	0.00	6,547.61	1,428.57	7,976.18	2,023.82	S/L	7.00
305	Flygt Pump Complete Rebuild	12/15/10	2,615.00	0.00	0.00	1,712.20	373.57	2,085.77	529.23	S/L	7.00
306	Cornell Pump & Motor Install	12/15/10	5,955.95	0.00	0.00	3,899.73	850.85	4,750.58	1,205.37	S/L	7.00
307	Goulds Pump Complete Rebuild	12/15/10	4,536.43	0.00	0.00	2,970.28	648.06	3,618.34	918.09	S/L	7.00
308	1 Ton Crew Cab Truck VIN 4368	12/01/11	7,500.00	0.00	0.00	5,375.00	1,500.00	6,875.00	625.00	S/L	5.00
309	Tractor Mounted Slope	12/02/11	9,750.00	0.00	0.00	6,987.50	1,950.00	8,937.50	812.50	S/L	5.00
310	100HP 1800 RMP Spare Motor	12/01/11	3,234.60	0.00	0.00	1,655.82	462.09	2,117.91	1,116.69	S/L	7.00
311	80 Ft Vinyl Fencing	12/01/11	3,995.00	0.00	0.00	2,045.05	570.71	2,615.76	1,379.24	S/L	7.00
312	Sewer Plant Smart Transmitter	12/01/11	3,568.75	0.00	0.00	1,826.86	509.82	2,336.68	1,232.07	S/L	7.00
313	Turbine Pump w/ Motor	12/01/11	5,600.00	0.00	0.00	2,866.67	800.00	3,666.67	1,933.33	S/L	7.00
314	Control Panel	12/01/11	3,500.00	0.00	0.00	1,791.67	500.00	2,291.67	1,208.33	S/L	7.00
315	Chain/Roller	12/01/11	3,037.73	0.00	0.00	1,555.02	433.96	1,988.98	1,048.75	S/L	7.00
316	Pipe	12/01/11	2,170.00	0.00	0.00	777.58	217.00	994.58	1,175.42	S/L	10.00
317	Pipe	12/01/11	3,500.02	0.00	0.00	1,254.17	350.00	1,604.17	1,895.85	S/L	10.00
318	(2) Trash Pumps	12/01/11	3,062.00	0.00	0.00	1,567.46	437.43	2,004.89	1,057.11	S/L	7.00
319	Hydrants	12/01/11	8,801.57	0.00	0.00	3,153.90	880.16	4,034.06	4,767.51	S/L	10.00
320	Meters/Couplings	12/01/11	2,297.13	0.00	0.00	1,175.91	328.16	1,504.07	793.06	S/L	7.00
321	Single Phase Kit	12/01/11	3,691.00	0.00	0.00	1,889.45	527.29	2,416.74	1,274.26	S/L	7.00

322	Radio Read Meters #1 & 2	6/30/13	102,649.95	0.00	0.00	29,328.56	14,664.28	43,992.84	58,657.11 S/L	7.00
323	Bremen Sewer Expansion Project	6/15/12	697,187.63	0.00	0.00	53,741.54	17,429.69	71,171.23	626,016.40 S/L	40.00
324	Confined Space Entry Suit	12/01/12	4,590.00	0.00	0.00	1,693.92	655.71	2,349.63	2,240.37 S/L	7.00
325	Stasge Bowl Assembly; rebuild raw w.	12/01/12	19,504.00	0.00	0.00	7,197.91	2,786.29	9,984.20	9,519.80 S/L	7.00
326	3/4 HP Pump Replacement	12/01/12	3,885.57	0.00	0.00	1,433.96	555.08	1,989.04	1,896.53 S/L	7.00
327	Pump Rebuild	12/01/12	4,965.00	0.00	0.00	1,832.33	709.29	2,541.62	2,423.38 S/L	7.00
328	Computers	12/01/12	8,125.00	0.00	0.00	4,197.92	1,625.00	5,822.92	2,302.08 S/L	5.00
329	Crown Vic (David Rhoades)	12/01/12	11,954.00	0.00	0.00	6,176.23	2,390.80	8,567.03	3,386.97 S/L	5.00
330	30 HP Motor	12/01/12	2,883.85	0.00	0.00	1,064.28	411.98	1,476.26	1,407.59 S/L	7.00
331	7.5 HP Hydromatic Pump	12/01/12	2,471.08	0.00	0.00	911.94	353.01	1,264.95	1,206.13 S/L	7.00
332	Mower	12/01/12	8,500.00	0.00	0.00	3,136.91	1,214.29	4,351.20	4,148.80 S/L	7.00
333	Wells Community Project	6/01/14	291,246.61	0.00	0.00	7,887.93	7,281.17	15,169.10	276,077.51 S/L	40.00
334	Water Tank Project	6/01/14	1,935,049.00	0.00	0.00	52,360.06	48,376.23	100,736.29	1,834,312.71 S/L	40.00
335	Lift Station Project	7/01/13	1,311,901.30	0.00	0.00	131,190.14	65,595.07	196,785.21	1,115,116.09 S/L	20.00
336	CAPITALIZED INTEREST - WATER PLAN	6/30/13	461,692.44	0.00	0.00	0.00	0.00	0.00	461,692.44 Memo	0.00
337	Broad Street Sewer Rehab (WIP)	6/30/16	45,910.00	0.00 c	0.00	0.00	0.00	0.00	45,910.00 Memo	0.00
338	2ND STREET & MAGNOLIA FORCE MA	4/23/14	91,310.40	0.00	0.00	2,663.22	2,282.76	4,945.98	86,364.42 S/L	40.00
340	John Deere 310SK Backhoe	10/10/13	69,794.71	0.00	0.00	17,448.67	9,970.67	27,419.34	42,375.37 S/L	7.00
341	COMPUTER SOFTWARE	8/01/13	14,560.00	0.00	0.00	5,581.33	2,912.00	8,493.33	6,066.67 S/L	5.00
342	BUCKET TRUCK	5/08/14	12,000.00	0.00	0.00	2,800.00	2,400.00	5,200.00	6,800.00 S/L	5.00
343	2013 Dodge Ram VIN 0046	9/12/13	35,047.00	0.00	0.00	12,850.57	7,009.40	19,859.97	15,187.03 S/L	5.00
344	(2) Dodge Rams VIN 9643 & 9642	10/07/13	39,498.00	0.00	0.00	13,824.30	7,899.60	21,723.90	17,774.10 S/L	5.00
345	Hobert Champion Welder	4/14/14	3,099.99	0.00	0.00	553.57	442.86	996.43	2,103.56 S/L	7.00
346	Whitmer Street Pump #2 Complete R	6/02/14	5,754.80	0.00	0.00	1,246.87	1,150.96	2,397.83	3,356.97 S/L	5.00
347	A/C Unit	10/02/13	4,200.00	0.00	0.00	1,050.00	600.00	1,650.00	2,550.00 S/L	7.00
348	Interim Loan - Capitalized interest & t	6/30/14	288,021.95	0.00	0.00	7,200.55	7,200.55	14,401.10	273,620.85 S/L	40.00
349	FENCING	9/16/14	6,395.00	0.00	0.00	319.75	426.33	746.08	5,648.92 S/L	15.00
350	2014 DODGE RAM VIN 8143	8/27/14	20,570.00	0.00	0.00	3,428.33	4,114.00	7,542.33	13,027.67 S/L	5.00
351	2014 DODGE RAM VIN 8142	8/27/14	20,570.00	0.00	0.00	3,428.33	4,114.00	7,542.33	13,027.67 S/L	5.00
352	KABOTA TRACTOR	5/27/15	19,750.00	0.00	0.00	235.12	2,821.43	3,056.55	16,693.45 S/L	7.00
353	BUILDING RENOVATIONS	1/23/15	46,492.07	0.00	0.00	484.29	1,162.30	1,646.59	44,845.48 S/L	40.00
354	SEWAGE PUMP	8/13/14	3,564.29	0.00	0.00	653.45	712.86	1,366.31	2,197.98 S/L	5.00
355	COMPLETE PUMP REBUILD	2/11/15	3,213.06	0.00	0.00	267.76	642.61	910.37	2,302.69 S/L	5.00
356	SCADA Project (WIP)	6/30/16	995,068.78	0.00 c	0.00	0.00	0.00	0.00	995,068.78 Memo	0.00
357 d	National Guard Project (WIP)	6/30/15	64,000.00	0.00	0.00	0.00	0.00	0.00	64,000.00 Memo	0.00
358	Paving	6/26/15	39,559.22	0.00	0.00	0.00	1,977.96	1,977.96	37,581.26 S/L	20.00
359	LAWN MOWER	7/07/15	3,000.00	0.00 c	0.00	0.00	428.57	428.57	2,571.43 S/L	7.00
360	RICOH COPY MACHINE	7/08/15	4,905.64	0.00 c	0.00	0.00	981.13	981.13	3,924.51 S/L	5.00
361	DITCH WITCH	1/04/16	10,845.28	0.00 c	0.00	0.00	774.66	774.66	10,070.62 S/L	7.00
362	2016 DODGE CHARGE	4/01/16	24,849.00	0.00 c	0.00	0.00	1,242.45	1,242.45	23,606.55 S/L	5.00
363	JOHN DEERE 50G EXCAVATOR	3/03/16	28,623.00	0.00 c	0.00	0.00	1,363.00	1,363.00	27,260.00 S/L	7.00
364	2016 CHEVY SILVERADO VIN 4378	4/21/16	42,996.50	0.00 c	0.00	0.00	1,433.22	1,433.22	41,563.28 S/L	5.00
365	2016 DODGE RAM VIN 0036	11/17/15	22,064.20	0.00 c	0.00	0.00	2,574.16	2,574.16	19,490.04 S/L	5.00
366	2015 DODGE RAM VIN 3884	11/17/15	24,685.20	0.00 c	0.00	0.00	2,879.94	2,879.94	21,805.26 S/L	5.00
367	WATER TANK IMPROVEMENTS	6/30/16	188,946.80	0.00 c	0.00	0.00	0.00	0.00	188,946.80 S/L	40.00
368	INTERIM FINANCING CAPITALIZED INT	1/31/16	152,735.73	0.00 c	0.00	0.00	1,591.00	1,591.00	151,144.73 S/L	40.00
369	ALLEN BRADLEY COMPACTLOGIX ETH	4/01/16	4,796.00	0.00 c	0.00	0.00	239.80	239.80	4,556.20 S/L	5.00

370	SPREADER & PLOW ATTACHMENTS	1/01/16	7,385.65	0.00 c	0.00	0.00	527.55	527.55	6,858.10 S/L	7.00
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<b>Grand Total</b>	40,827,495.03	0.00 c	0.00	11,708,566.16	1,130,488.17	12,839,054.33	27,988,440.70
<b>Less: Dispositions and Transfers</b>	64,000.00	0.00	0.00	0.00	0.00	0.00	64,000.00
<b>Net Grand Total</b>	<u>40,763,495.03</u>	<u>0.00 c</u>	<u>0.00</u>	<u>11,708,566.16</u>	<u>1,130,488.17</u>	<u>12,839,054.33</u>	<u>27,924,440.70</u>

TB

Acct #1000	36,449,537.62	TB
Acct #1100	4,333,326.97	TB
Acct #1200		
Difference	<u>-19,369.56</u>	***

12,839,054.09	TB
<u>0.24</u>	***

\*\*\* - Same difference every year, PFAW

12. Refer to the Audit Report, page 7.

a. "Total property, plant and equipment" and "Net property, plant and equipment" are reported as \$40,782,865 and \$27,943,811, respectively, as of the end of the test year. Provide a copy of Central City W&S's plant ledger, in the most detailed format available, that supports these amounts.

b. The Audit Report states that during the test year Central City W&S "expended \$1,149,304 in total on the various sewer improvement and water distribution projects." Provide a narrative description of each improvement project included in the \$1,149,304 and the amount expended on each improvement project.

Response: (a) Please see the depreciation schedule that is attached in response to Item 11(a) above.

(b) (1) SCADA – \$869,572 –This project implemented a remote monitoring and control system for the City water tanks and master meters.

(2) Water Tank Improvement – \$188,947 –This project involved painting and rehabilitation of one of the Reservoir Hill water storage tanks.

(3) Sewer Expansion Project – \$60,600 – This project was a service extension to a new convenience store.

(4) Broad Street Sewer Rehab Project – \$30,185 –This involved the repair of a partial street collapse caused by failed sewer line.

Witnesses: Mike McGhee and Daniel Pate

13. Refer to the Testimony of David Rhoades ("Rhoades Testimony"), page 1, and to the Audit Report, page 9. Mr. Rhoades states that "Central City's water treatment plant is a regional facility." The Audit Report on page 9 states that Central City W&S issued \$14,450,000 United States Department of Agriculture Rural Development ("RD") Water and Sewer Revenue Bonds, Series 2012A and 2012B, to fund the expansion of the water treatment plant ("Expansion Project").

a. State the total cost of the Expansion Project. Separate the total cost by major plant component.

b. State how the total cost of the Expansion Project was funded.

c. State the reasons the Expansion Project was necessary.

d. List all project alternatives to the Expansion Project that were considered.

e. Provide all studies, analyses, and computations showing that the Expansion Project was the least-cost option to improve the "regional" water source compared to all alternatives identified in response to Item 13.d.

f. Provide a copy of the final engineering report detailing the specifications of the Expansion Project.

g. Provide a copy of the construction work in progress general ledger account detailing the accrual of the Expansion Project's total cost.

Response:

(a) and (b) Please see the attached document.

(c) In the summer months of 2004-2009, the Central City water treatment plant operated for extended times at or above its maximum rated capacity of 4,000,000 gallons per day. The City and the Water Districts recognized the need to additional plant and distribution capacity to allow



for growth and to allow for the recruitment of business and industry. Previous studies (please see the Garver study, provided in response to Item 2 of the Water Districts' First Request for Information) and discussions had addressed expansion of the plant, recommending expansion to 8,000,000 gallons per day if Greenville participated, or 7,000,000 if not. Greenville declined to participate and the plant was expanded to 7,000,000 gallons per day capacity.

(d) Please see the Strand Study, provided in response to Item 2 of the Water Districts' First Request for Information

(e) Please see the Strand Study, provided in response to Item 2 of the Water Districts' First Request for Information.

(f) There is no final study that addresses the specifications of the plant expansion. The attached document summarizes the design criteria.

(g) Please see the attached document that is the Engineer's Project General Ledger.

Witness: Michael McGhee

# Central City Water & Sewer Board

July 17, 2017

Water System Expansion Project  
Project Cost and Financing Sources Summary

## Costs

Phase 1	Construction	Non-Construction	TOTAL	Notes
Water Treatment Plant Construction	\$14,686,948.66	\$ 3,293,237.67	\$17,980,186.33	4MGD→7MGD WTP rehabilitation
Distribution SCADA	\$665,000.00	\$ 149,112.19	\$814,112.19	Part included in both phases
Wells Community Line Upgrade	\$289,534.11	\$ 64,921.90	\$354,456.01	Line replacement and booster pump in subdivision with low pressures
	\$15,641,482.77	\$ 3,507,271.76	\$19,148,754.53	
<b>Phase 2</b>	<b>Construction</b>	<b>Non-Construction</b>	<b>TOTAL</b>	
Distribution SCADA	\$ 313,336.00	\$ 74,089.37	\$ 387,425.37	Part included in both phases
Tank Rehabilitation	\$ 157,690.00	\$ 37,286.34	\$ 194,976.34	Reservoir Hill No. 1 tank - near WTP
1 MG Elevated Water Storage Tank	\$ 1,745,779.00	\$ 412,795.41	\$ 2,158,574.41	Community College tank - visible from WKParkway
Water Line Upgrades	\$ 816,063.00	\$ 192,960.88	\$ 1,009,023.88	16" DIP - MCWD feed points to new tank, 12" DIP to MCWD#3
	\$ 3,032,868.00	\$ 717,132.00	\$ 3,750,000.00	
<b>TOTAL PROJECT COST</b>			<b>\$22,898,754.53</b>	

## Funding

<b>Phase 1</b>				
RD Loan			\$ 14,450,000.00	LOC dated 6-28-2011
RD Grant			\$ 3,000,000.00	LOC dated 6-28-2011
2008 State Grant - KIA			\$ 1,550,000.00	2008 KIA
City Funds			\$ 148,754.53	Partial payment of Wells Community, unreimbursed WTP project expenses
Subtotal - Phase 1			\$ 19,148,754.53	
<b>Phase 2</b>				
CDBG			\$ 1,000,000.00	See note below
RD Loan			\$ 1,800,000.00	LOC dated 3-25-2013
RD Grant			\$ 950,000.00	LOC dated 3-25-2013
Subtotal - Phase 2			\$ 3,750,000.00	
<b>TOTAL PROJECT FUNDING</b>			<b>\$ 22,898,754.53</b>	

### Note on Project Phasing

The project funding was originally applied for as a single phase incorporating all of the plant work, transmission lines, new tank, and SCADA necessary to deliver 7.0 MGD proportionally to the two water districts and Central City customers. Central City was not selected for CDBG funding in 2010. Rather than continue on with the full project without CDBG funding, the project was divided into two phases. The first phase included the water treatment plant and some SCADA work. This project moved forward using funding primarily from RD and KIA. Phase 2 was structured to provide a stand-alone project that would be eligible for CDBG funding and be competitive in its ranking system. CDBG funding was secured in 2012, with a second RD grant and loan following to make up the full project budget.



Note Blue Text = value is calculated from a formula  
\*KDOV utilizes 2003 10 State Standards

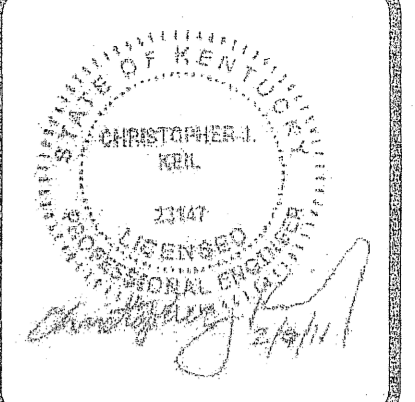
Plant Capacity, River Water Pumping, New Pump(s), Water Treatment Facility, Rapid Mix, Flocculation Basins, Flocculators, Sedimentation Basins, Outlet Control, Studge Collectors, Filters, Filtration Rate, Backwash, Surface Wash, Clearwell / Chlorine Contact Chamber, Existing Clearwell(s), New Clearwell(s)

High Service Pumping, Backwash Pumping, Water Treatment Chemical Feed Equipment and Rates, Chemical Dosages At Point of Application, Polymer 526 (at River Water Pump Station), Powdered Activated Carbon, Coagulant, Sodium Hypochlorite, Hydrofluoro-silicic acid, Corrosion Inhibitor, Sodium Bisulfite, Chemical Feed Capacities, Polymer 526 (at River Water Pump Station), Powdered Activated Carbon, Coagulant, Sodium Hypochlorite, Hydrofluoro-silicic acid, Polymer 550 (at WTP), Sodium Hypochlorite, Coagulant, Polymer 526 (at WTP), Sodium Hypochlorite, Coagulant, Hydrofluoro-silicic acid

Chemical Storage Requirements, Potassium Permanganate, Polymer 526 (at River Water Pump Station), Powdered Activated Carbon, Coagulant, Sodium Hypochlorite, Fluoride, Sodium Bisulfite, Chemical Transfer Pumps, Hydrofluoro-silicic acid, Coagulant

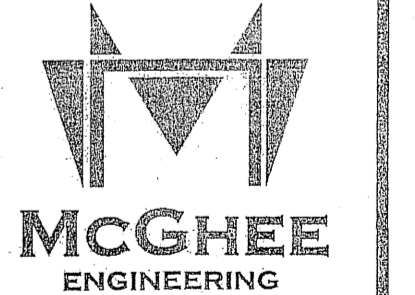
SPECIAL INSPECTIONS

TYPE OF INSPECTION	REQUIRED (Y/NA)
Inspection of Fabricators (Section 1704.2)	Y
Steel Construction (Section 1704.3)	Y
Concrete Construction (Section 1704.4)	Y
Masonry Construction (Section 1704.5)	Y
Level 1 Inspection	Y
Level 2 Inspection	NA
Wood Construction (Section 1704.6)	NA
Soils (Section 1704.7)	Y
Piles Foundations (Section 1704.8)	NA
Pier Foundations (Section 1704.9)	NA
Sprayed Fire-Resistant Material (Section 1704.10)	NA
Mastic and Intumescent Fire-Resistant Coatings (Section 1704.11)	NA
Exterior Insulation and Finish System (EIFS) (Section 1704.12)	NA
Special Case (Section 1704.13)	NA
Smoke Control Systems (Section 1704.14)	NA



DATE: FEBRUARY 2011  
DES BY: CUK CHK BY: CUK  
RECORD DRAWING  
NO. [ ]  
REVISIONS [ ]

DESIGN CRITERIA  
RIVER WATER PUMPING STATION &  
WATER TREATMENT PLANT EXPANSION  
CENTRAL CITY, KENTUCKY  
MULLENBERG COUNTY, KENTUCKY





## EXHIBIT A

**Central City Water & Sewer  
Water Treatment Plant Expansion Project**

*Construction Phase*  
Funds Request No. 66  
June 12, 2017

Paid Invoices

No.	Payee	For	Inv. Date	Fund Source	Amount
001	McGhee Engineering, Inc.	Engineering: Invoice No. 1	June 3, 2008	KIA	\$9,232.93
002	McGhee Engineering, Inc.	Engineering: Invoice No. 2	July 3, 2008	KIA	\$7,982.34
003	McGhee Engineering, Inc.	Engineering: Invoice No. 3	September 3, 2008	KIA	\$61,835.92
004	McGhee Engineering, Inc.	Engineering: Invoice No. 4	October 13, 2008	KIA	\$17,383.25
005	McGhee Engineering, Inc.	Engineering: Invoice No. 5	November 5, 2008	KIA	\$16,905.55
006	McGhee Engineering, Inc.	Engineering: Invoice No. 6	December 16, 2008	KIA	\$11,858.07
007	McGhee Engineering, Inc.	Engineering: Invoice No. 7	January 15, 2009	KIA	\$14,725.59
008	Kentucky Infrastructure Authority	KIA Grant Admin Fees	February 17, 2009	KIA	\$7,750.00
009	McGhee Engineering, Inc.	Engineering: Invoice No. 8	February 20, 2009	KIA	\$15,209.55
010	McGhee Engineering, Inc.	Engineering: Invoice No. 9	March 6, 2009	KIA	\$12,535.19
011	McGhee Engineering, Inc.	Engineering: Invoice No. 10	April 20, 2009	KIA	\$21,924.53
012	McGhee Engineering, Inc.	Engineering: Invoice No. 11	May 20, 2009	KIA	\$98,124.63
013	McGhee Engineering, Inc.	Engineering: Invoice No. 12	June 10, 2009	KIA	\$20,404.48
014	McGhee Engineering, Inc.	Engineering: Invoice No. 13	July 10, 2009	KIA	\$42,417.06
015	McGhee Engineering, Inc.	Engineering: Invoice No. 14	August 7, 2009	KIA	\$31,630.36
016	McGhee Engineering, Inc.	Engineering: Invoice No. 15	September 11, 2009	KIA	\$47,851.26
017	SE Environmental Group	Equip: Water Plant Filtration	October 1, 2009	KIA	\$32,465.00
018	SE Environmental Group	Equip: Water Plant Filtration	November 9, 2009	KIA	\$790.00
019	McGhee Engineering, Inc.	Engineering: Invoice No. 16	December 2, 2009	KIA	\$60,934.57
020	McGhee Engineering, Inc.	Engineering: Invoice No. 17	December 2, 2009	KIA	\$44,882.81
021	McGhee Engineering, Inc.	Engineering: Invoice No. 18	December 31, 2009	KIA	\$42,661.75
022	McGhee Engineering, Inc.	Engineering: Invoice No. 19	February 2, 2010	KIA	\$39,012.09
023	SE Environmental Group	Equip: Water Plant Filtration	February 23, 2010	KIA	\$7,026.74
024	McGhee Engineering, Inc.	Engineering: Invoice No. 20	February 26, 2010	KIA	\$88,131.70
025	Dr. Jack Schock	Planning: Archaeological Surveys	March 12, 2010	KIA	\$2,000.00
026	McGhee Engineering, Inc.	Engineering: Invoice No. 21	March 31, 2010	KIA	\$111,679.20
027	Pennyrile Area Dev. District	KIA Grant Admin Fees	April 23, 2010	KIA	\$19,375.00
028	McGhee Engineering, Inc.	Engineering: Invoice No. 22	April 19, 2010	KIA	\$211,916.69
029	McGhee Engineering, Inc.	Engineering: Invoice No. 23	May 28, 2009	KIA	\$231,443.97
030	McGhee Engineering, Inc.	Engineering: Invoice No. 24	June 30, 2010	RDL	\$168,583.38
031	Pennyrile Area Dev. District	KIA Grant Admin Fees	July 9, 2010	KIA	\$19,375.00
032	Cummins Crosspoint	Equip: WTP Generators	July 1, 2010	RDL	\$71,102.80
	Cummins Crosspoint	Equip: WTP Generators	July 1, 2010	KIA	\$189,252.59
033	McGhee Engineering, Inc.	Engineering: Invoice No. 25	September 10, 2010	RDL	\$51,057.87
034	Cummins Crosspoint	Equip: WTP Generators	September 23, 2010	RDL	\$40,474.13
035	Norman King Electric	Construction: WTP Generator Inv No. 1	October 9, 2010	RDL	\$59,850.00
036	Norman King Electric	Construction: WTP Generator Inv No. 2	November 27, 2010	RDL	\$62,605.00
037	Central City Water & Sewer	Reimbursable: Financing Cost	March 2, 2011	RDL	\$1,977.56
038	CSX Transportation	Water: Land & R.O.W. Permit	March 2, 2011	RDL	\$5,275.00
039	Central City Water & Sewer	Reimbursable: Financing Cost	March 2, 2011	RDL	\$6,052.99
040	McGhee Engineering, Inc.	Sewer: Lift Station Renov. #1	February 21, 2011	Interim	\$12,100.00
	McGhee Engineering, Inc.	Sewer: Downtown Rehab #1	February 21, 2011	Interim	\$13,500.00
	McGhee Engineering, Inc.	Water: WTP Expansion #26	February 21, 2011	RDL	\$124,535.03
	McGhee Engineering, Inc.	Sewer: Bremen Expansion #1	February 21, 2011	Interim	\$30,000.00
041	Central City Water & Sewer	Reimbursable: KY Bldg Permit	March 3, 2011	RDL	\$601.12
042	CSX Transportation	Sewer: Land & R.O.W. Permit	March 4, 2011	Interim	\$3,900.00
043	Central City Water & Sewer	Reimbursable: Greenville Quarries	March 25, 2011	RDL	\$2,102.89
044	Central City Water & Sewer	Reimbursable: Admin. - Newspaper	April 18, 2011	RDL	\$463.38



**Central City Water & Sewer  
Water Treatment Plant Expansion Project**

Construction Phase  
Funds Request No. 66  
June 12, 2017

Paid Invoices (cont-)

No.	Payee	For	Inv. Date	Fund Source	Amount
045	McGhee Engineering, Inc.	Sewer: Downtown Rehab #2	April 15, 2011	Interim	\$8,000.00
046	McGhee Engineering, Inc.	Sewer: Bremen Expansion #2	April 15, 2011	Interim	\$10,000.00
047	McGhee Engineering, Inc.	Sewer: Lift Station Renov. #2	April 15, 2011	Interim	\$13,900.00
048	Norman King Electric	Construction: WTP Generator Inv No. 3	April 18, 2011	RDL	\$34,035.00
049	Steve Lamb, Attorney	Legal Counsel	May 11, 2011	RDL	\$1,980.00
050	Muhlenberg County PVA	Land & Right-of-Way (Maps)	May 16, 2011	RDL	\$300.00
051	McGhee Engineering, Inc.	Sewer: Lift Station Renov. #3	May 16, 2011	Interim	\$9,350.00
	McGhee Engineering, Inc.	Sewer: Downtown Rehab #3	May 16, 2011	Interim	\$15,100.00
	McGhee Engineering, Inc.	Water: WTP Expansion #27	April 15, 2011	RDL	\$74,624.15
	McGhee Engineering, Inc.	Water: WTP Expansion #28	May 16, 2011	RDL	\$58,608.26
	McGhee Engineering, Inc.	Sewer: Bremen Expansion #3	April 15, 2011	Interim	\$4,000.00
052	Cummins Crosspoint	Equip: WTP Generators Service Call	June 14, 2011	RDL	\$353.50
053	Steve Lamb, Attorney	Legal Counsel	June 14, 2011	RDL	\$1,800.00
054	CSX Transportation	Sewer: Land & R.O.W. Permit	July 5, 2011	Interim	\$10,450.00
055	3D Enterprises Contracting	Construction: WTP Invoice No. 1	August 5, 2011	RDL	\$575,700.00
056	McGhee Engineering, Inc.	Water: WTP Expansion #29	August 8, 2011	RDL	\$125,749.25
057	McGhee Engineering, Inc.	Sewer: Lift Station Renov. #4	August 8, 2011	Interim	\$20,025.00
058	McGhee Engineering, Inc.	Sewer: Wastewater SSES #1	August 8, 2011	Interim	\$18,688.86
059	McGhee Engineering, Inc.	Sewer: Bremen Expansion #4	August 8, 2011	Interim	\$8,850.00
060	3D Enterprises Contracting	Construction: WTP Invoice No. 2	September 8, 2011	RDL	\$528,321.86
061	McGhee Engineering, Inc.	Water: WTP Expansion #30	September 8, 2011	RDL	\$40,400.00
062	McGhee Engineering, Inc.	Sewer: Lift Station Renov. #5	September 12, 2011	Interim	\$22,375.00
063	McGhee Engineering, Inc.	Sewer: Wastewater SSES #2	September 12, 2001	Interim	\$2,598.12
064	McGhee Engineering, Inc.	Sewer: Bremen Expansion #5	September 12, 2011	Interim	\$2,850.00
060	3D Enterprises Contracting	Construction: WTP Invoice No. 3	October 10, 2011	RDL	\$428,549.85
061	McGhee Engineering, Inc.	Water: WTP Expansion #31	October 10, 2011	RDL	\$75,000.00
062	McGhee Engineering, Inc.	Sewer: Lift Station Renov. #6	October 10, 2011	Interim	\$34,200.00
063	McGhee Engineering, Inc.	Sewer: Wastewater SSES #3	October 10, 2011	Interim	\$2,740.17
064	McGhee Engineering, Inc.	Sewer: Bremen Expansion #6	October 10, 2011	Interim	\$850.00
065	Central City Water & Sewer	Reimbursable: Timber Cut at WTP	October 17, 2011	RDL	\$1,250.00
066	Lawton Insurance Co.	Bonds (Bremen KYTC Permits)	October 17, 2011	Interim	\$1,018.00
067	Steve Lamb, Attorney	Legal Counsel (Bremen Easements)	October 17, 2011	Interim	\$460.00
068	3D Enterprises Contracting	Construction: WTP Invoice No. 4	November 7, 2011	RDL	\$599,915.52
069	McGhee Engineering, Inc.	Water: WTP Expansion #32	November 14, 2011	RDL	\$75,000.00
070	McGhee Engineering, Inc.	Sewer: Lift Station Renov. #7	November 14, 2011	Interim	\$11,050.00
071	McGhee Engineering, Inc.	Sewer: Wastewater SSES #4	November 14, 2011	Interim	\$7,026.77
072	McGhee Engineering, Inc.	Sewer: Bremen Expansion #7	November 14, 2011	Interim	\$11,275.00
073	Benchmark Land Surveying	Land & Right-of-Way (Bremen LS)	November 2, 2011	Interim	\$1,285.00
074	Rubin & Hays	Legal Counsel (WTP Bonds)	November 15, 2011	RDL	\$14,831.33
075	Horsley Construction, Inc.	Construction: Bremen Sewer No. 1	November 14, 2011	Interim	\$208,987.30
076	Central City Water & Sewer	Reimbursable: CI Thornburg Equip	October 1, 2011	Interim	\$7,475.13
077	3D Enterprises Contracting	Construction: WTP Invoice No. 5	November 25, 2011	RDL	\$521,787.02
078	McGhee Engineering, Inc.	Water: WTP Expansion #33	December 8, 2011	RDL	\$45,000.00
082	Croley Law Office	Legal Counsel (WTP Bonds)	November 15, 2011	RDL	\$13,375.00
079	McGhee Engineering, Inc.	Sewer: Lift Station Renov. #8	December 8, 2011	Interim	\$5,000.00
080	McGhee Engineering, Inc.	Sewer: Wastewater SSES #5	December 8, 2011	Interim	\$1,732.08
081	McGhee Engineering, Inc.	Sewer: Bremen Expansion #8	December 8, 2011	Interim	\$7,275.00
083	Horsley Construction, Inc.	Sewer: Construction Bremen No. 2	December 3, 2011	Interim	\$81,997.24

**EXHIBIT A**

**Water Treatment Plant Expansion Project**

Funds Request No. 66  
June 12, 2017

Paid Invoices (cont-)

No.	Payee	For	Inv. Date	Fund Source	Amount
084	3D Enterprises Contracting	Construction: WTP Invoice No. 6	December 31, 2011	RDL	\$649,601.13
085	McGhee Engineering, Inc.	Water: WTP Expansion #34	January 5, 2012	RDL	\$40,000.00
086	McGhee Engineering, Inc.	Sewer: Wastewater SSES #6	January 5, 2012	Interim	\$1,040.48
087	McGhee Engineering, Inc.	Sewer: Bremen Expansion #9	January 5, 2012	Interim	\$4,850.00
088	Horsley Construction, Inc.	Sewer: Construction Bremen No. 3	January 5, 2012	Interim	\$67,999.92
089	Don Gish	Sewer: Lift Station Property	January 27, 2012	Interim	\$4,900.00
090	3D Enterprises Contracting	Construction: WTP Invoice No. 7	January 30, 2012	RDL	\$569,961.91
091	McGhee Engineering, Inc.	Water: WTP Expansion #35	February 13, 2012	RDL	\$42,000.00
092	McGhee Engineering, Inc.	Sewer: Wastewater SSES #7	February 13, 2012	Interim	\$291.34
093	McGhee Engineering, Inc.	Sewer: Bremen Expansion #10	February 13, 2012	Interim	\$14,550.00
094	Horsley Construction, Inc.	Sewer: Construction Bremen No. 4	February 10, 2012	Interim	\$111,949.27
095	Benchmark Land Surveying	Land & Right-of-Way (Bremen LS)	January 27, 2012	Interim	\$285.00
096	3D Enterprises Contracting	Construction: WTP Invoice No. 8	February 29, 2012	RDL	\$592,975.23
097	McGhee Engineering, Inc.	Water: WTP Expansion #36	March 12, 2012	RDL	\$54,000.00
098	McGhee Engineering, Inc.	Water: Fire Protection Line #1	March 12, 2012	RDL	\$16,000.00
099	McGhee Engineering, Inc.	Sewer: Wastewater SSES #8	March 12, 2012	Interim	\$1,992.24
100	McGhee Engineering, Inc.	Sewer: Bremen Expansion #11	March 5, 2012	Interim	\$2,425.00
101	Horsley Construction, Inc.	Sewer: Construction Bremen No. 5	March 5, 2012	Interim	\$33,063.80
102	3D Enterprises Contracting	Construction: WTP Invoice No. 9	March 31, 2012	RDL	\$663,754.37
103	McGhee Engineering, Inc.	Water: WTP Expansion #37	April 9, 2012	RDL	\$62,000.00
104	McGhee Engineering, Inc.	Water: Fire Protection Line #2	April 9, 2012	RDL	\$1,200.00
105	McGhee Engineering, Inc.	Sewer: Wastewater SSES #9	April 9, 2012	Interim	\$2,695.32
106	McGhee Engineering, Inc.	Water: Radio Read Meter Project #1	April 9, 2012	Interim	\$2,840.57
107	McGhee Engineering, Inc.	Water: Wells Community Study #1	April 9, 2012	Interim	\$1,675.63
108	McGhee Engineering, Inc.	Sewer: Bremen Expansion #12	April 9, 2012	Interim	\$10,075.00
109	Horsley Construction, Inc.	Sewer: Construction Bremen No. 6	April 5, 2012	Interim	\$94,412.18
110	3D Enterprises Contracting	Construction: WTP Invoice No. 10	May 10, 2012	RDL	\$1,529,944.18
111	McGhee Engineering, Inc.	Water: WTP Expansion #38	May 14, 2012	RDL	\$71,031.22
112	McGhee Engineering, Inc.	Sewer: Wastewater SSES #4	May 14, 2012	Interim	\$3,423.67
113	McGhee Engineering, Inc.	Water: Radio Read Meter Project #2	May 14, 2012	Interim	\$1,602.37
114	McGhee Engineering, Inc.	Sewer: Lift Station Renov. #9	May 14, 2012	Interim	\$15,500.00
115	Horsley Construction, Inc.	Sewer: Construction Bremen No. 7	May 14, 2012	Interim	\$8,447.17
116	3D Enterprises Contracting	Construction: WTP Invoice No. 11	June 1, 2012	RDL	\$902,595.54
117	McGhee Engineering, Inc.	Water: WTP Expansion #39	June 11, 2012	RDL	\$70,128.41
118	McGhee Engineering, Inc.	Sewer: Wastewater SSES #5	June 11, 2012	Interim	\$1,311.03
119	McGhee Engineering, Inc.	Water: Radio Read Meter Project #3	June 11, 2012	Interim	\$437.01
120	McGhee Engineering, Inc.	Water: New Tank #1	June 11, 2012	RDL2	\$126,000.00
121	McGhee Engineering, Inc.	Water: Transmission Lines #1	June 11, 2012	RDL2	\$93,000.00
122	Horsley Construction, Inc.	Sewer: Construction Bremen No. 8	June 9, 2012	Interim	\$6,129.87
123	3D Enterprises Contracting	Construction: WTP Invoice No. 12	July 2, 2012	RDL	\$691,650.99
124	McGhee Engineering, Inc.	Water: WTP Expansion #40	July 9, 2012	RDL	\$54,697.98
125	McGhee Engineering, Inc.	Sewer: Wastewater SSES #6	July 9, 2012	Interim	\$655.52
126	McGhee Engineering, Inc.	Water: Fire Protection Line #3	July 9, 2012	RDL	\$6,400.00
127	McGhee Engineering, Inc.	Water: New Tank #2	July 9, 2012	RDL2	\$13,000.00
128	McGhee Engineering, Inc.	Water: Transmission Lines #2	July 9, 2012	RDL2	\$2,500.00
129	McGhee Engineering, Inc.	Sewer: First & Broad Collapse #1	July 9, 2012	Interim	\$1,456.70
130	Horsley Construction, Inc.	Water: Intake Fire Line #1	July 2, 2012	RDL	\$58,733.75
131	Central City Water & Sewer	Reimbursable: Irving Materials	July 13, 2012	Interim	\$2,658.38

**EXHIBIT A**

Paid Invoices (cont-)

No.	Payee	For	Inv. Date	Fund Source	Amount
132	Central City Water & Sewer	Reimbursable: Kentucky Utilities Co.	July 13, 2012	Interim	\$694.36
133	Central City Water & Sewer	Reimbursable: Constr. Site Services	July 13, 2012	Interim	\$25,563.24
134	PTL Fabricators LLC	Sewer: WWTP Modifications	July 21, 2012	Interim	\$13,250.00
135	McGhee Engineering, Inc.	Water: WTP Expansion #41	August 9, 2012	RDL	\$68,489.56
136	McGhee Engineering, Inc.	Sewer: Wastewater SSES #7	August 9, 2012	Interim	\$9,457.46
137	McGhee Engineering, Inc.	Water: Fire Protection Line #4	August 9, 2012	RDL	\$6,900.00
138	McGhee Engineering, Inc.	Sewer: Lift Station Renov. #10	August 9, 2012	Interim	\$8,075.00
139	Horsley Construction, Inc.	Water: Intake Fire Line #2	August 12, 2012	RDL	\$11,386.25
140	Cleary Construction, Inc.	Sewer: Lift Station Replace. #1	August 4, 2012	Interim	\$110,370.24
141	3D Enterprises Contracting	Construction: WTP Invoice No. 13	July 31, 2012	RDL	\$984,253.51
142	Wascon, Inc.	Sewer: Trailer Mounted Sewer Pump	August 6, 2012	Interim	\$26,680.73
143	McGhee Engineering, Inc.	Water: WTP Expansion #42	September 7, 2012	RDL	\$57,972.12
144	McGhee Engineering, Inc.	Sewer: Wastewater SSES #8	September 7, 2012	Interim	\$14,846.06
145	McGhee Engineering, Inc.	Water: Transmission Lines #3	September 7, 2012	RDL2	\$22,575.00
146	McGhee Engineering, Inc.	Sewer: Lift Station Renov. #11	September 7, 2012	Interim	\$8,075.00
147	Horsley Construction, Inc.	Water: Distribution Lines #1	September 8, 2012	RDL2	\$548,084.20
148	Cleary Construction, Inc.	Sewer: Lift Station Replace. #2	September 8, 2012	Interim	\$329,470.01
149	3D Enterprises Contracting	Construction: WTP Invoice No. 14	August 31, 2012	RDL	\$870,645.53
150	Central City Water & Sewer	Reimbursable: Encroachment Bond	August 3, 2012	RDL2	\$1,018.00
151	McGhee Engineering, Inc.	Water: WTP Expansion #43	October 15, 2012	RDL	\$53,972.12
152	McGhee Engineering, Inc.	Sewer: Wastewater SSES #9	October 15, 2012	Interim	\$7,317.27
153	McGhee Engineering, Inc.	Water: Transmission Lines #4	October 15, 2012	RDL2	\$34,100.00
154	McGhee Engineering, Inc.	Sewer: Lift Station Renov. #12	October 15, 2012	Interim	\$20,187.50
155	Horsley Construction, Inc.	Water: Distribution Lines #2	October 6, 2012	RDL2	\$73,503.10
156	Cleary Construction, Inc.	Sewer: Lift Station Replace. #3	September 29, 2012	Interim	\$360,060.96
157	3D Enterprises Contracting	Construction: WTP Invoice No. 15	September 30, 2012	RDL	\$585,458.58
158	Benchmark Land Surveying	Land & Right-of-Way (Tank Easem.)	September 28, 2012	RDL2	\$790.00
159	McGhee Engineering, Inc.	Water: WTP Expansion #44	November 19, 2012	RDL	\$48,081.67
160	McGhee Engineering, Inc.	Sewer: Wastewater SSES #10	November 19, 2012	Interim	\$2,380.99
161	McGhee Engineering, Inc.	Water: Transmission Lines #5	November 19, 2012	RDL2	\$17,050.00
162	McGhee Engineering, Inc.	Sewer: Lift Station Renov. #13	November 19, 2012	Interim	\$24,725.00
163	McGhee Engineering, Inc.	Water: New Tank #3	November 19, 2012	RDL2	\$10,950.00
164	Horsley Construction, Inc.	Water: Distribution Lines #3	November 10, 2012	RDL2	\$153,672.51
165	Cleary Construction, Inc.	Sewer: Lift Station Replace. #4	November 3, 2012	Interim	\$207,716.29
166	3D Enterprises Contracting	Construction: WTP Invoice No. 16	October 31, 2012	RDL	\$747,975.74
167	Phoenix Fabricators	Construction: Tank Invoice No. 1	October 31, 2012	RDL2	\$306,254.35
168	Tony Daniel Plumbing	Water: Gas Line to WTP	December 4, 2012	Interim	\$4,000.00
169	McGhee Engineering, Inc.	Water: WTP Expansion #45	December 10, 2012	RDL	\$43,524.33
170	McGhee Engineering, Inc.	Sewer: Wastewater SSES #11	December 10, 2012	Interim	\$6,957.81
171	McGhee Engineering, Inc.	Water: Transmission Lines #6	December 10, 2012	RDL2	\$5,762.50
172	McGhee Engineering, Inc.	Sewer: Lift Station Renov. #14	December 10, 2012	Interim	\$9,075.00
173	Horsley Construction, Inc.	Water: Distribution Lines #4	December 8, 2012	RDL2	\$24,481.89
174	Cleary Construction, Inc.	Sewer: Lift Station Replace. #5	December 1, 2012	Interim	\$56,066.15
175	3D Enterprises Contracting	Construction: WTP Invoice No. 17	November 30, 2012	RDL	\$283,717.58
176	McGhee Engineering, Inc.	Water: WTP Expansion #46	January 11, 2013	RDL	\$35,818.52
177	McGhee Engineering, Inc.	Sewer: Wastewater SSES #12	January 11, 2013	Interim	\$3,280.83
178	McGhee Engineering, Inc.	Water: New Tank #4	January 11, 2013	RDL2	\$10,950.00
179	McGhee Engineering, Inc.	Water: Transmission Lines #7	January 11, 2013	RDL2	\$7,012.50

**EXHIBIT A**

**Central City Water & Sewer  
Water Treatment Plant Expansion Project**

Central City Water & Sewer  
Construction Phase: Request 66

Construction Phase  
Funds Request No. 66



Paid Invoices (cont-)

No.	Payee	For	Inv. Date	Fund Source	Amount
180	McGhee Engineering, Inc.	Sewer: Lift Station Renov. #15	January 11, 2013	Interim	\$8,575.00
181	Horsley Construction, Inc.	Water: Distribution Lines #5	December 8, 2012	RDL2	\$16,321.26
182	Cleary Construction, Inc.	Sewer: Lift Station Replace. #6	December 1, 2012	Interim	\$20,947.50
183	3D Enterprises Contracting	Construction: WTP Invoice No. 18	November 30, 2012	RDL	\$361,126.92
184	Phoenix Fabricators	Construction: Tank Invoice No. 2	October 31, 2012	CDBG	\$84,550.00
185	McGhee Engineering, Inc.	Water: WTP Expansion #47	February 11, 2013	RDG	\$38,471.29
186	McGhee Engineering, Inc.	Sewer: Wastewater SSES #13	February 11, 2013	Interim	\$509.85
187	McGhee Engineering, Inc.	Water: New Tank #5	February 11, 2013	RDL2	\$13,035.00
188	McGhee Engineering, Inc.	Sewer: Lift Station Renov. #16	February 11, 2013	Interim	\$4,037.50
189	Cleary Construction, Inc.	Sewer: Lift Station Replace. #7	February 4, 2013	Interim	\$28,238.75
190	3D Enterprises Contracting	Construction: WTP Invoice No. 19	February 4, 2013	RDG	\$160,184.84
191	Phoenix Fabricators	Construction: Tank Invoice No. 3	January 31, 2013	CDBG	\$169,575.00
192	KU a PPL company	Construction: WTP Electric Bill	February 1, 2013	RDG	\$3,367.07
193	Central City/KRWA	Interest During Construction	March 28, 2013	RDL	\$402,740.97
		Interest During Construction	March 28, 2013	RDG	\$59,201.98
194	McGhee Engineering, Inc.	Water: WTP Expansion #48	March 11, 2013	RDG	\$42,784.66
195	McGhee Engineering, Inc.	Sewer: Wastewater SSES #14	March 11, 2013	Interim	\$1,443.29
196	McGhee Engineering, Inc.	Water: New Tank #6	March 11, 2013	RDL2	\$16,815.00
197	McGhee Engineering, Inc.	Sewer: Lift Station Renov. #17	March 11, 2013	Interim	\$5,750.00
198	Cleary Construction, Inc.	Sewer: Lift Station Replace. #8	March 2, 2013	Interim	\$70,899.40
199	3D Enterprises Contracting	Construction: WTP Invoice No. 20	February 28, 2013	RDG	\$142,392.77
200	Phoenix Fabricators	Construction: Tank Invoice No. 4	February 28, 2013	CDBG	\$303,762.50
201	McGhee Engineering, Inc.	Water: WTP Expansion #49	April 8, 2013	RDG	\$51,297.56
202	McGhee Engineering, Inc.	Water: Wells Community #2	April 8, 2013	RDG	\$13,000.00
203	McGhee Engineering, Inc.	Sewer: Wastewater SSES #15	April 8, 2013	Interim	\$8,708.71
204	McGhee Engineering, Inc.	Water: New Tank #7	April 8, 2013	RDL2	\$7,965.00
205	McGhee Engineering, Inc.	Sewer: WWTP Expansion #1	April 8, 2013	Interim	\$4,500.00
206	Cleary Construction, Inc.	Sewer: Lift Station Replace. #9	March 31, 2013	Interim	\$6,832.00
207	3D Enterprises Contracting	Construction: WTP Invoice No. 21	March 13, 2013	RDG	\$122,095.97
208	Phoenix Fabricators	Construction: Tank Invoice No. 5	March 31, 2013	CDBG	\$97,612.50
209	McGhee Engineering, Inc.	Water: WTP Expansion #50	May 13, 2013	RDG	\$42,887.94
210	McGhee Engineering, Inc.	Water: Wells Community #3	May 13, 2013	RDG	\$6,000.00
211	McGhee Engineering, Inc.	Sewer: Wastewater SSES #16	May 13, 2013	Interim	\$15,494.89
212	McGhee Engineering, Inc.	Water: New Tank #8	May 13, 2013	RDL2	\$10,945.00
213	McGhee Engineering, Inc.	Sewer: WWTP Expansion #2	May 13, 2013	Interim	\$6,000.00
214	Cleary Construction, Inc.	Sewer: Lift Station Replace. #10	May 1, 2013	Interim	\$27,800.00
215	3D Enterprises Contracting	Construction: WTP Invoice No. 22	May 1, 2013	RDG	\$110,497.62
216	Phoenix Fabricators	Construction: Tank Invoice No. 6	May 1, 2013	CDBG	\$187,416.00
217	McGhee Engineering, Inc.	Water: WTP Expansion #51	June 10, 2013	RDG	\$42,477.80
218	McGhee Engineering, Inc.	Water: Wells Community #4	June 10, 2013	RDG	\$2,000.00
219	McGhee Engineering, Inc.	Sewer: Wastewater SSES #17	June 10, 2013	Interim	\$8,405.22
220	McGhee Engineering, Inc.	Water: New Tank #9	June 10, 2013	RDL2	\$1,000.00
221	McGhee Engineering, Inc.	Sewer: WWTP Expansion #3	June 10, 2013	Interim	\$10,500.00
222	Cleary Construction, Inc.	Sewer: Lift Station Replace. #11	May 31, 2013	Interim	\$5,000.00
223	3D Enterprises Contracting	Construction: WTP Invoice No. 23	May 31, 2013	RDG	\$472,834.96
224	Phoenix Fabricators	Construction: Tank Invoice No. 7	May 31, 2013	RDL2	\$7,809.00
225	McGhee Engineering, Inc.	Water: WTP Expansion #52	July 8, 2013	RDG	\$59,210.48
226	McGhee Engineering, Inc.	Sewer: Wastewater SSES #18	July 8, 2013	Interim	\$11,145.33

**EXHIBIT A**

**Central City Water & Sewer  
Water Treatment Plant Expansion Project**

*Construction Phase  
Funds Request No. 66  
June 12, 2017*



No.	Payee	For	Inv. Date	Fund Source	Amount
227	McGhee Engineering, Inc.	Water: New Tank #10	July 8, 2013	RDL2	\$7,965.00
228	McGhee Engineering, Inc.	Sewer: WWTP Expansion #4	July 8, 2013	Interim	\$7,500.00
229	Phoenix Fabricators	Construction: Tank Invoice No. 8	June 30, 2013	RDL2	\$120,650.00
230	Croley Law Office	Legal Counsel (WTP Bonds)	March 29, 2013	RDG	\$8,025.00
231	Rubin & Hays	Legal Counsel (WTP Bonds)	March 29, 2013	RDG	\$13,377.35
232	McGhee Engineering, Inc.	Water: WTP Expansion #53	August 12, 2013	RDG	\$56,133.05
233	McGhee Engineering, Inc.	Sewer: Wastewater SSES #19	August 12, 2013	Interim	\$1,019.69
234	McGhee Engineering, Inc.	Water: New Tank #11	August 9, 2013	RDL2	\$5,975.00
235	McGhee Engineering, Inc.	Sewer: WWTP Expansion #5	August 9, 2013	Interim	\$2,500.00
236	McGhee Engineering, Inc.	Water: Wells Community #5	August 9, 2013	RDG	\$2,000.00
237	McGhee Engineering, Inc.	Sewer: 2nd Street & Magnolia #1	August 9, 2013	Interim	\$8,500.00
238	Phoenix Fabricators	Construction: Tank Invoice No. 9	July 31, 2013	RDL2	\$58,900.00
239	HTI, Inc.	SCADA: New Tank Mag Meter	June 3, 2013	RDG	\$7,145.00
240	3D Enterprises Contracting	Construction: WTP Invoice No. 24	July 31, 2013	RDG	\$135,418.16
241	McGhee Engineering, Inc.	Water: WTP Expansion #54	September 9, 2013	RDG	\$41,428.51
242	McGhee Engineering, Inc.	Sewer: Wastewater SSES #20	September 9, 2013	Interim	\$4,142.83
243	McGhee Engineering, Inc.	Water: New Tank #12	September 9, 2013	RDL2	\$2,390.00
244	McGhee Engineering, Inc.	Sewer: WWTP Expansion #6	September 9, 2013	Interim	\$2,500.00
245	Phoenix Fabricators	Construction: Tank Invoice No. 10	August 31, 2013	RDL2	\$59,850.00
246	McGhee Engineering, Inc.	Water: WTP Expansion #55	October 14, 2013	RDG	\$41,405.38
247	McGhee Engineering, Inc.	Sewer: Wastewater SSES #21	October 14, 2013	Interim	\$5,516.33
248	McGhee Engineering, Inc.	Water: New Tank #13	October 14, 2013	RDL2	\$10,755.00
249	McGhee Engineering, Inc.	Sewer: WWTP Expansion #7	October 14, 2013	Interim	\$7,000.00
250	McGhee Engineering, Inc.	Water: Wells Community #6	October 14, 2013	RDG	\$2,650.00
251	McGhee Engineering, Inc.	Sewer: 2nd Street & Magnolia #2	October 14, 2013	Interim	\$2,250.00
252	GWC Enterprises Inc.	Construction: Wells Community 1	October 12, 2013	RDG	\$36,629.37
253	Ronnie Smith Onsite Plumb.	Construction:2nd/Magnolia Sewer 1	October 12, 2013	Interim	\$19,632.70
254	Phoenix Fabricators	Construction: Tank Invoice No. 11	September 30, 2013	RDL2	\$158,412.50
255	Pennyrile Area Dev. District	CDBG Grant Admin Fees	August 8, 2013	CDBG	\$20,000.00
256	McGhee Engineering, Inc.	Water: WTP Expansion #56	November 18, 2013	RDG	\$33,378.04
257	McGhee Engineering, Inc.	Water: New Tank #14	November 18, 2013	RDG2	\$4,780.00
258	McGhee Engineering, Inc.	Sewer: WWTP Expansion #8	November 18, 2013	Interim	\$12,500.00
259	McGhee Engineering, Inc.	Water: Wells Community #7	November 18, 2013	RDG	\$3,975.00
260	McGhee Engineering, Inc.	Sewer: 2nd Street & Magnolia #3	November 18, 2013	Interim	\$1,350.00
261	Construction Site Services	Construction: Radio-Read Meters 1	October 11, 2013	Interim	\$246,788.00
262	GWC Enterprises Inc.	Construction: Wells Community 2	November 2, 2013	RDG	\$34,522.80
263	Ronnie Smith Onsite Plumb.	Construction:2nd/Magnolia Sewer 2	November 9, 2013	Interim	\$7,526.14
264	Phoenix Fabricators	Construction: Tank Invoice No. 12	October 31, 2013	RDG2	\$46,312.50
265	3D Enterprises Contracting	Construction: WTP Invoice No. 25	October 31, 2013	RDG	\$131,652.00
266	McGhee Engineering, Inc.	Water: WTP Expansion #57	December 9, 2013	RDG	\$41,326.98
267	McGhee Engineering, Inc.	Sewer: WWTP Expansion #9	December 9, 2013	Interim	\$20,500.00
268	McGhee Engineering, Inc.	Water: Wells Community #8	December 9, 2013	RDG	\$9,275.00
269	McGhee Engineering, Inc.	Sewer: 2nd Street & Magnolia #4	December 9, 2013	Interim	\$2,700.00
270	GWC Enterprises Inc.	Construction: Wells Community #3	December 7, 2013	RDG	\$70,096.60
271	Ronnie Smith Onsite Plumb.	Construction:2nd/Magnolia Sewer 3	December 7, 2013	Interim	\$21,099.64
272	Phoenix Fabricators	Construction: Tank Invoice No. 13	November 30, 2013	CDBG	\$17,812.50
273	Wet or Dry Tank Inspection	Construction: New Tank Inspection	December 9, 2013	RDG2	\$16,000.00
274	McGhee Engineering, Inc.	Water: WTP Expansion #58	January 13, 2014	RDG	\$31,326.98

## EXHIBIT A

**Central City Water & Sewer  
Water Treatment Plant Expansion Project**

**Construction Phase  
Funds Request No. 66  
June 12, 2017**

No.	Payee	For	Inv. Date	Fund Source	Amount
275	McGhee Engineering, Inc.	Sewer: WWTP Expansion #10	January 13, 2014	Interim	\$23,000.00
276	McGhee Engineering, Inc.	Water: Wells Community #9	January 9, 2014	RDG	\$1,325.00
277	McGhee Engineering, Inc.	Sewer: 2nd Street & Magnolia #5	January 9, 2014	Interim	\$1,800.00
278	GWC Enterprises Inc.	Construction: Wells Community #4	December 31, 2013	RDG	\$5,857.42
279	Ronnie Smith Onsite Plumb.	Construction:2nd/Magnolia Sewer 4	January 10, 2014	Interim	\$15,561.00
280	McGhee Engineering, Inc.	Water: WTP Expansion #59	February 10, 2014	RDG	\$42,358.63
281	McGhee Engineering, Inc.	Sewer: WWTP Expansion #11	February 10, 2014	Interim	\$12,500.00
282	McGhee Engineering, Inc.	Water: Wells Community #10	February 10, 2014	RDG	\$5,300.00
283	GWC Enterprises Inc.	Construction: Wells Community #5	February 8, 2014	RDG	\$53,371.00
284	Phoenix Fabricators	Construction: Tank Invoice No. 14	January 31, 2014	CDBG	\$17,527.50
285	McGhee Engineering, Inc.	Water: WTP Expansion #60	March 11, 2014	RDG	\$21,043.72
286	McGhee Engineering, Inc.	Sewer: WWTP Expansion #12	March 11, 2014	Interim	\$16,500.00
287	Suiter Surveying	Land/ROW: Wells Community Pump	February 1, 2014	RDG	\$1,712.50
288	Central City Water & Sewer	Reimbursable: WTP Chemicals	April 1, 2013	RDG	\$34,364.00
289	3D Enterprises Contracting	Construction: WTP Invoice No. 26	February 28, 2014	RDG	\$66,481.32
290	Phoenix Fabricators	Construction: Tank Invoice No. 15	February 28, 2014	CDBG	\$51,743.00
		Construction: Tank Invoice No. 15	February 28, 2014	RDG2	\$14,781.19
291	McGhee Engineering, Inc.	Water: New Tank #15	March 11, 2014	RDG2	\$5,446.81
	McGhee Engineering, Inc.	Water: New Tank #15	March 11, 2014	RDL2	\$508.19
292	Ronnie Smith Onsite Plumb.	Construction:2nd/Magnolia Sewer 5	March 8, 2014	Interim	\$6,956.16
293	McGhee Engineering, Inc.	Water: WTP Expansion #61	April 11, 2014	RDG	\$3,539.09
294	GWC Enterprises Inc.	Construction: Wells Community #6	April 12, 2014	RDG	\$35,570.09
295	McGhee Engineering, Inc.	Sewer: WWTP Expansion #13	April 11, 2014	Interim	\$4,500.00
296	McGhee Engineering, Inc.	Water: Wells Community #11	April 11, 2014	RDG	\$3,975.00
297	McGhee Engineering, Inc.	Sewer: 2nd Street & Magnolia #6	April 11, 2014	Interim	\$900.00
298	Ronnie Smith Onsite Plumb.	Construction:2nd/Magnolia Sewer 6	April 12, 2014	Interim	\$3,034.76
299	McGhee Engineering, Inc.	Water: Wells Community #12	May 9, 2014	RDG	\$500.00
300	Central City Water & Sewer	Reimbursable: KU Power @ Well Pu	April 10, 2014	RDG	\$1,486.83
301	Phoenix Fabricators	Construction: Tank Invoice No. 16	May 3, 2014	CDBG	\$5,787.88
302	McGhee Engineering, Inc.	Sewer: Broad Street Rehab #1	May 12, 2014	Interim	\$15,725.00
303	McGhee Engineering, Inc.	Water: WTP Expansion #62	May 12, 2014	RDG	\$8,500.00
304	McGhee Engineering, Inc.	Sewer: WWTP Expansion #14	May 12, 2014	Interim	\$2,000.00
305	McGhee Engineering, Inc.	Water: Wells Community #13	June 2, 2014	RDG	\$1,000.00
306	GWC Enterprises Inc.	Construction: Wells Community #7	May 31, 2014	RDG	\$1,000.00
307	Phoenix Fabricators	Construction: Tank Invoice No. 17	May 31, 2014	RDG2	\$22,810.58
	Phoenix Fabricators	Construction: Tank Invoice No. 17	May 31, 2014	CDBG	\$14,212.00
308	McGhee Engineering, Inc.	Water: WTP Expansion #63	June 9, 2014	RDG	\$7,500.00
309	McGhee Engineering, Inc.	Sewer: WWTP Expansion #15	June 9, 2014	Interim	\$7,500.00
310	Pennyrile Area Dev. District	CDBG Grant Admin Fees	June 16, 2014	CDBG	\$30,000.00
311	McGhee Engineering, Inc.	Water: New Tank #16	July 14, 2014	Interim	\$6,500.00
312	McGhee Engineering, Inc.	Sewer: WWTP Expansion #16	July 14, 2014	Interim	\$86,500.00
313	Rubin & Hays	Legal Counsel (WTP Bonds)	June 18, 2014	RDG2	\$12,629.40
314	Dennis N. Winters	Legal Counsel (WTP Bonds)	June 18, 2014	RDG2	\$2,718.75
	Croley Law Office	Legal Counsel (WTP Bonds)	July 29, 2014	RDG	\$5,350.00
315	McGhee Engineering, Inc.	Water: WTP Expansion #64	September 8, 2014	RDG	\$7,147.43
316	McGhee Engineering, Inc.	Sewer: WWTP Expansion #17	September 8, 2014	Interim	\$6,000.00
317	3D Enterprises Contracting	Construction: WTP Invoice No. 27	September 8, 2014	RDG	\$106,443.12

## EXHIBIT A

### Central City Water & Sewer Water Treatment Plant Expansion Project

Construction Phase  
Funds Request No. 66  
June 12, 2017

#### Paid Invoices (cont-)

No.	Payee	For	Inv. Date	Fund Source	Amount
318	Central City Water & Sewer	Water: WTP Expansion #65	October 13, 2014	RDG	\$478,301.72

319	McGhee Engineering, Inc.	Sewer: WWTP Expansion #18	October 13, 2014	Interim	\$3,000.00
320	Dennis N. Winters	Legal Counsel (WTP Bonds)	August 25, 2014	RDG	\$1,087.00
321	HTI, Inc.	SCADA: RWPS Modifications	September 22, 2014	RDG	\$676.80
322	McGhee Engineering, Inc.	Sewer: WWTP Expansion #19	January 12, 2015	Interim	\$8,500.00
323	McGhee Engineering, Inc.	Sewer: WWTP Expansion #20	April 13, 2015	Interim	\$18,000.00
324	PPMI Construction Co.	Water: SCADA Construction No. 1	May 8, 2015	RDG	\$43,244.00
	PPMI Construction Co.	Water: SCADA Construction No. 1	May 8, 2015	Interim	\$10,811.00
325	C&S Quality Services, LLC	Water: Tank Painting No. 1	May 11, 2015	RDG2	\$52,349.27
326	PPMI Construction Co.	Water: SCADA Construction No. 2	May 29, 2015	RDG	\$31,806.00
	PPMI Construction Co.	Water: SCADA Construction No. 2	May 29, 2015	Interim	\$7,951.50
327	McGhee Engineering, Inc.	Sewer: WWTP Expansion #20	June 8, 2015	Interim	\$8,000.00
328	McGhee Engineering, Inc.	Water: Distrub. System SCADA 1	June 8, 2015	Interim	\$22,500.00
329	C&S Quality Services, LLC	Water: Tank Painting No. 2	June 1, 2018	RDG2	\$83,788.58
330	PPMI Construction Co.	Water: SCADA Construction No. 3	June 30, 2015	RDG	\$77,147.00
	PPMI Construction Co.	Water: SCADA Construction No. 3	June 30, 2015	Interim	\$19,287.50
331	PPMI Construction Co.	Water: SCADA Construction No. 4	July 31, 2015	RDG	\$127,724.84
	PPMI Construction Co.	Water: SCADA Construction No. 4	July 31, 2015	Interim	\$31,931.21
332	McGhee Engineering, Inc.	Sewer: WWTP Expansion #21	August 10, 2015	Interim	\$6,500.00
333	McGhee Engineering, Inc.	Water: Distrub. System SCADA 2	August 10, 2015	Interim	\$9,000.00
334	PPMI Construction Co.	Water: SCADA Construction No. 5	August 31, 2015	RDG	\$92,568.95
335	McGhee Engineering, Inc.	Water: Distrub. System SCADA 3	September 14, 2015	Interim	\$7,300.00
336	Wet or Dry Tank Inspection	Construction: New Tank Inspection	August 15, 2015	RDG2	\$24,756.80
337	C&S Quality Services, LLC	Water: Tank Painting No. 3	September 1, 2015	RDG2	\$5,820.00
338	PPMI Construction Co.	Water: SCADA Construction No. 6	September 30, 2015	RDG	\$95,851.77
339	McGhee Engineering, Inc.	Water: Distrub. System SCADA 4	October 12, 2015	RDG	\$12,500.00
340	C&S Quality Services, LLC	Water: Tank Painting No. 4	October 30, 2015	RDG2	\$14,232.15
341	PPMI Construction Co.	Water: SCADA Construction No. 7	October 31, 2015	RDG	\$27,264.57
	PPMI Construction Co.	Water: SCADA Construction No. 7	October 31, 2015	RDG2	\$19,411.12
342	PPMI Construction Co.	Water: SCADA Construction No. 8	November 30, 2015	RDG2	\$46,511.15
343	McGhee Engineering, Inc.	Water: Distrub. System SCADA 5	December 11, 2015	RDG2	\$9,400.00
344	Huffman Tank & Tower, Inc.	Water: Tank Sterilization	October 26, 2015	Interim	\$1,500.00
345	PPMI Construction Co.	Water: SCADA Construction No. 9	December 31, 2015	RDG2	\$94,225.61
346	McGhee Engineering, Inc.	Water: Distrub. System SCADA 6	January 11, 2016	RDG2	\$4,500.00
347	PPMI Construction Co.	Water: SCADA Construction No. 10	January 31, 2016	RDG2	\$36,406.85
348	McGhee Engineering, Inc.	Water: Distrub. System SCADA 7	February 8, 2016	RDG2	\$6,000.00
349	PPMI Construction Co.	Water: SCADA Construction No. 11	February 29, 2016	RDG2	\$32,484.01
350	McGhee Engineering, Inc.	Water: Distrub. System SCADA 8	March 14, 2016	RDG2	\$8,000.00
351	McGhee Engineering, Inc.	Sewer: WWTP Expansion #22	March 14, 2016	Interim	\$8,500.00
352	PPMI Construction Co.	Water: SCADA Construction No. 12	March 31, 2016	RDG2	\$83,351.20
353	McGhee Engineering, Inc.	Water: Distrub. System SCADA 9	April 11, 2016	RDG2	\$9,500.00
354	PPMI Construction Co.	Water: SCADA Construction No. 13	April 30, 2016	RDG2	\$31,013.70
355	McGhee Engineering, Inc.	Water: Distrub. System SCADA 10	May 9, 2016	RDG2	\$5,700.00
356	McGhee Engineering, Inc.	Sewer: WWTP Expansion #23	May 9, 2016	Interim	\$21,400.00
357	PPMI Construction Co.	Water: SCADA Construction No. 14	May 28, 2016	RDG2	\$19,942.40
358	McGhee Engineering, Inc.	Water: Distrub. System SCADA 11	June 13, 2016	RDG2	\$11,000.00
359	McGhee Engineering, Inc.	Sewer: WWTP Expansion #24	June 13, 2016	Interim	\$22,700.00
360	McGhee Engineering, Inc.	Sewer: Broad Street Rehab #2	June 13, 2016	Interim	\$30,185.00

## EXHIBIT A

### Central City Water & Sewer Water Treatment Plant Expansion Project

Construction Phase  
Funds Request No. 66  
June 12, 2017

#### Paid Invoices (cont-)

No.	Payee	For	Inv. Date	Fund Source	Amount
360	McGhee Engineering, Inc.	Sewer: WWTP Expansion #25	July 11, 2016	Interim	\$18,000.00
					May 8, 2017

362	McGhee Engineering, Inc.	Sewer: WWTP Expansion #26	August 8, 2016	Interim	\$8,200.00
363	McGhee Engineering, Inc.	Sewer: WWTP Expansion #27	September 12, 2016	Interim	\$38,000.00
364	McGhee Engineering, Inc.	Sewer: WWTP Expansion #28	October 17, 2016	Interim	\$11,000.00
365	PPMI Construction Co.	Water: SCADA Construction No. 15	September 30, 2016	RDG2	\$48,891.28
366	McGhee Engineering, Inc.	Water: Distrib. System SCADA 11	October 17, 2016	RDG2	\$6,600.00
367	Vector Engineers, Inc.	Sewer: WWTP Geotech Survey	September 29, 2016	Interim	\$15,750.00
368	McGhee Engineering, Inc.	Sewer: WWTP Expansion #29	November 14, 2016	Interim	\$16,200.00
369	McGhee Engineering, Inc.	Sewer: WWTP Expansion #30	December 19, 2016	Interim	\$14,000.00
370	McGhee Engineering, Inc.	Sewer: WWTP Expansion #31	January 6, 2017	Interim	\$32,000.00
371	McGhee Engineering, Inc.	Sewer: WWTP Expansion #32	February 13, 2017	Interim	\$12,000.00
372	McGhee Engineering, Inc.	Sewer: WWTP Expansion #33	March 13, 2017	Interim	\$47,400.00
373	McGhee Engineering, Inc.	Sewer: WWTP Expansion #34	April 10, 2017	Interim	\$35,600.00
374	McGhee Engineering, Inc.	Sewer: WWTP Expansion #35	May 8, 2017	Interim	\$24,300.00
Subtotal: Paid Invoices:					\$26,287,361.45

#### Unpaid Invoices

No.	Payee	For	Inv. Date	Fund Source	Amount
375	McGhee Engineering, Inc.	Sewer: WWTP Expansion #36	June 12, 2017	Interim	\$36,000.00
Subtotal: Unpaid Invoices:					\$36,000.00

#### Draw Request Breakdown

\* See Exhibit B for funding budget

Total Project Cost to Date:		\$26,323,361.45
Less: Previous RD Loan 1 Fund Draws:		\$14,450,000.00
Less: Previous RD Grant 1 Fund Draws:		\$2,999,999.46
Less: Previous RD Loan 2 Fund Draws:		\$1,950,000.00
Less: Previous RD Grant 2 Fund Draws:		\$779,363.35
Less: Previous KIA Grant Fund Draws:		\$1,538,717.82
Less: Previous CDBG Grant Fund Draws:		\$999,998.88
Less: Previous Interim Finance Draws:		\$3,569,281.94
<b>TOTAL DRAW REQUEST:</b>		<b>\$36,000.00</b>
	<b>Current Request</b>	<b>YTD Totals</b>
RD Loan 1 Draw Portion (\$14.45M):	\$0.00	\$14,450,000.00
RD Grant 1 Draw Portion (\$3.0M):	\$0.00	\$2,999,999.46
RD Loan 2 Draw Portion (\$1.95M):	\$0.00	\$1,950,000.00
RD Grant 2 Draw Portion (\$0.80M):	\$0.00	\$779,363.35
KIA Grant Draw Portion (\$1.55M):	\$0.00	\$1,538,717.82
CDBG Grant Draw Portion (\$1.0M):	\$0.00	\$999,998.88
Sewer - Interim Finance Draw Portion (\$7.495M):	\$36,000.00	\$3,605,281.94
	<b>\$36,000.00</b>	<b>\$26,323,361.45</b>

14. Refer to the Audit Report, pages 9 and 10. Central City W&S's long-term debts are listed as:

	Original Amount	Balance Test-Year End
RD Bonds Series 2012A and 2012B	\$14,450,000	\$14,257,500
RD Bonds Series 2014	1,950,000	1,950,000
Kentucky Rural Water Finance Corporation ("KRWFC") June 2013	895,000	800,000

a. Provide a copy of the Independent Auditor's work papers for long-term debts.

b. Provide a copy of the official amortization schedule provided by the lender for each debt instrument that shows the amount of each principal and interest payment separately and the payment due dates.

c. Provide a copy of all billing statements received by Central City W&S from RD and KRWFC requesting payment of principal and interest.

d. Provide a copy of the portion of all bank statements that show the automatic withdrawal from Central City's W&S debt service fund by RD and KRWFC for the payment of principal and interest.

e. Describe how Central City W&S expended the proceeds from the KRWFC loan in the amount of \$895,000.

f. Provide the ordinance, or resolution, for each long-term debt that includes the water and sewer rate covenants agreed to by Central City W&S.

Response:

(a) Please see attached documents.

(b) Please see response to Item 37 of the Water Districts' First Request for Information.

(c) Please see attached documents.

(d) Please see attached documents.

(e) The 2013 bond issuance was used to refinance a prior debt.

(f) Please see response to Item 38 of the Water Districts' First Request for Information.

Witness: David Rhoades

Municipal Water & Sewer System  
 Deferrred Gain on Debt Refunding  
 6/30/2016

Balance as of 6/30/15	77,808.89
Current Year Expense	<u>(5,557.78)</u>
Balance as of 6/30/16	<u><u>72,251.11</u></u> TB

Amortization of Deferred Gain

	Cy Expense	Balance
		88,924.45
6/30/2014	5,557.78	83,366.67
6/30/2015	5,557.78	77,808.89
6/30/2016	5,557.78	72,251.11
6/30/2017	5,557.78	66,693.33
6/30/2018	5,557.78	61,135.55
6/30/2019	5,557.78	55,577.77
6/30/2020	5,557.78	50,019.99
6/30/2021	5,557.78	44,462.21
6/30/2022	5,557.78	38,904.43
6/30/2023	5,557.78	33,346.65
6/30/2024	5,557.78	27,788.87
6/30/2025	5,557.78	22,231.09
6/30/2026	5,557.78	16,673.31
6/30/2027	5,557.78	11,115.53
6/30/2028	5,557.78	5,557.75
6/30/2029	5,557.75	-

Deferred gain to be amortized as interest expense over life of loan (16 years)

PSC 14a-1



<b>MUNICIPAL WATER &amp; SEWER</b>			
<b>BOND INT. &amp; RED RECONCILIATION</b>			
<b>6/30/2016</b>			
		<b>2012 A&amp;B</b>	<b>2014</b>
<b>BONDS</b>			
O/S AT 6/30/15	PY	14,257,500.00	1,950,000.00
LESS: SCHEDULED MATURITIES		(199,500.00)	-
TOTAL		14,058,000.00	1,950,000.00
LESS SCHEDULED O/S AT 6/30/16		(14,058,000.00)	(1,950,000.00)
DIFFERENCE		-	-
<hr/>			
2015-2016 SCHEDULED MATURITIES		199,500.00	-
LESS TOTAL PAYMENTS - ACTUAL		(199,500.00)	-
DIFFERENCE		-	-
<hr/>			
<b>COUPONS AND INTEREST</b>			
O/S AT 6/30/15		8,093,750.00	1,141,987.50
ADD SCHEDULED MATURITIES		(356,437.50)	(48,750.00)
TOTAL		7,737,312.50	1,093,237.50
LESS SCHEDULED O/S AT 6/30/16		(7,737,312.50)	(1,093,237.50)
DIFFERENCE		-	-
<hr/>			
2015-2016 SCHEDULED MATURITIES		356,437.50	48,750.00
LESS TOTAL PAYMENTS - ACTUAL		(353,943.75) XX	(48,750.00)
DIFFERENCE		2,493.75	-
<hr/>			
XX - Differences in interest above are attributed to prepaid interest as the 7/1/16 payments were paid in June.			
<hr/>			
Prepaid interest 6/30/15		202,593.75	
2014 Series		-	
2012 Series		(2,493.75)	
<hr/>			
Prepaid Interest 6/30/16		200,100.00	TB



MUNICIPAL WATER AND SEWER SYSTEM						
BOND INT. AND RED. FUND DISBURSEMENTS						
6/30/2016						
DATE	TO WHOM	CK NO.		TOTAL	BONDS	INTEREST
12/28/2015	USDA	1704	A	24,375.00	-	24,375.00
12/28/2015	USDA	1704	A	377,718.75	199,500.00	178,218.75
6/28/2016	USDA	1705	A	175,725.00	-	175,725.00
6/28/2016	USDA	1705	A	24,375.00		24,375.00
				602,193.75	199,500.00	402,693.75
A agrees with checks written per BIRF bank statements, cleared w/o/e.						

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

Borrower: Central City  
 Closing Date: 06/05/13

Borrower Payment Schedule

Payment Date	Principal	Interest Rate	Interest	Trustee Fees	Total	Fiscal Total
01/01/13						
07/01/13						
01/01/14			22,672.39	350.00	23,022.39	
07/01/14	45,000.00	2.300%	17,292.50		62,292.50	85,314.89
01/01/15			16,775.00	350.00	17,125.00	
07/01/15	50,000.00	2.300%	16,775.00		66,775.00	83,900.00
01/01/16			16,200.00	350.00	16,550.00	
07/01/16	50,000.00	3.300%	16,200.00		66,200.00	82,750.00
01/01/17			15,375.00	350.00	15,725.00	
07/01/17	50,000.00	4.300%	15,375.00		65,375.00	81,100.00
01/01/18			14,300.00	350.00	14,650.00	
07/01/18	50,000.00	4.300%	14,300.00		64,300.00	78,950.00
01/01/19			13,225.00	350.00	13,575.00	
07/01/19	55,000.00	4.300%	13,225.00		68,225.00	81,800.00
01/01/20			12,042.50	350.00	12,392.50	
07/01/20	55,000.00	4.300%	12,042.50		67,042.50	79,435.00
01/01/21			10,860.00	350.00	11,210.00	
07/01/21	60,000.00	4.300%	10,860.00		70,860.00	82,070.00
01/01/22			9,570.00	350.00	9,920.00	
07/01/22	60,000.00	4.300%	9,570.00		69,570.00	79,490.00
01/01/23			8,280.00	350.00	8,630.00	
07/01/23	65,000.00	4.300%	8,280.00		73,280.00	81,910.00
01/01/24			6,882.50	350.00	7,232.50	
07/01/24	65,000.00	4.300%	6,882.50		71,882.50	79,115.00
01/01/25			5,485.00	350.00	5,835.00	
07/01/25	70,000.00	4.300%	5,485.00		75,485.00	81,320.00
01/01/26			3,980.00	350.00	4,330.00	
07/01/26	70,000.00	4.300%	3,980.00		73,980.00	78,310.00
01/01/27			2,475.00	350.00	2,825.00	
07/01/27	75,000.00	3.300%	2,475.00		77,475.00	80,300.00
01/01/28			1,237.50	350.00	1,587.50	
07/01/28	75,000.00	3.300%	1,237.50		76,237.50	77,825.00
01/01/29						
Totals	<u>895,000.00</u>		<u>313,339.89</u>	<u>5,250.00</u>	<u>1,213,589.89</u>	<u>1,213,589.89</u>

PSC 14a-4

City of Central City, Kentucky  
 Water and Sewer Revenue Bonds  
 Series 2012A and 2012B

## Debt Service Schedule

Part 1 of 3

Date	Principal	Coupon	Interest	Total P+I
07/01/2013	-	-	92,319.44	92,319.44
01/01/2014	-	-	180,625.00	180,625.00
07/01/2014	-	-	180,625.00	180,625.00
01/01/2015	192,500.00	2.500%	180,625.00	373,125.00
07/01/2015	-	-	178,218.75	178,218.75
01/01/2016	199,500.00	2.500%	178,218.75	377,718.75
07/01/2016	-	-	175,725.00	175,725.00
01/01/2017	206,000.00	2.500%	175,725.00	381,725.00
07/01/2017	-	-	173,150.00	173,150.00
01/01/2018	213,000.00	2.500%	173,150.00	386,150.00
07/01/2018	-	-	170,487.50	170,487.50
01/01/2019	210,500.00	2.500%	170,487.50	380,987.50
07/01/2019	-	-	167,856.25	167,856.25
01/01/2020	227,500.00	2.500%	167,856.25	395,356.25
07/01/2020	-	-	165,012.50	165,012.50
01/01/2021	235,000.00	2.500%	165,012.50	400,012.50
07/01/2021	-	-	162,075.00	162,075.00
01/01/2022	243,000.00	2.500%	162,075.00	405,075.00
07/01/2022	-	-	159,037.50	159,037.50
01/01/2023	251,000.00	2.500%	159,037.50	410,037.50
07/01/2023	-	-	155,900.00	155,900.00
01/01/2024	260,000.00	2.500%	155,900.00	415,900.00
07/01/2024	-	-	152,650.00	152,650.00
01/01/2025	268,500.00	2.500%	152,650.00	421,150.00
07/01/2025	-	-	149,293.75	149,293.75
01/01/2026	277,500.00	2.500%	149,293.75	426,793.75
07/01/2026	-	-	145,825.00	145,825.00
01/01/2027	287,000.00	2.500%	145,825.00	432,825.00
07/01/2027	-	-	142,237.50	142,237.50
01/01/2028	297,000.00	2.500%	142,237.50	439,237.50
07/01/2028	-	-	138,525.00	138,525.00
01/01/2029	307,000.00	2.500%	138,525.00	445,525.00
07/01/2029	-	-	134,687.50	134,687.50
01/01/2030	317,000.00	2.500%	134,687.50	451,687.50
07/01/2030	-	-	130,725.00	130,725.00
01/01/2031	328,000.00	2.500%	130,725.00	458,725.00
07/01/2031	-	-	126,625.00	126,625.00
01/01/2032	339,000.00	2.500%	126,625.00	465,625.00
07/01/2032	-	-	122,387.50	122,387.50
01/01/2033	350,500.00	2.500%	122,387.50	472,887.50
07/01/2033	-	-	118,006.25	118,006.25
01/01/2034	362,000.00	2.500%	118,006.25	480,006.25
07/01/2034	-	-	113,481.25	113,481.25
01/01/2035	374,500.00	2.500%	113,481.25	487,981.25

PSC 14a-5

## City of Central City, Kentucky

## Water and Sewer Revenue Bonds

## Series 2012A and 2012B

## Debt Service Schedule

Part 2 of 3

Date	Principal	Coupon	Interest	Total P+I
07/01/2035	-	-	108,800.00	108,800.00
01/01/2036	387,500.00	2.500%	108,800.00	496,300.00
07/01/2036	-	-	103,956.25	103,956.25
01/01/2037	400,000.00	2.500%	103,956.25	503,956.25
07/01/2037	-	-	98,956.25	98,956.25
01/01/2038	413,500.00	2.500%	98,956.25	512,456.25
07/01/2038	-	-	93,787.50	93,787.50
01/01/2039	427,500.00	2.500%	93,787.50	521,287.50
07/01/2039	-	-	88,443.75	88,443.75
01/01/2040	442,000.00	2.500%	88,443.75	530,443.75
07/01/2040	-	-	82,918.75	82,918.75
01/01/2041	457,000.00	2.500%	82,918.75	539,918.75
07/01/2041	-	-	77,206.25	77,206.25
01/01/2042	472,500.00	2.500%	77,206.25	549,706.25
07/01/2042	-	-	71,300.00	71,300.00
01/01/2043	498,500.00	2.500%	71,300.00	569,800.00
07/01/2043	-	-	65,068.75	65,068.75
01/01/2044	505,000.00	2.500%	65,068.75	570,068.75
07/01/2044	-	-	58,756.25	58,756.25
01/01/2045	522,000.00	2.500%	58,756.25	580,756.25
07/01/2045	-	-	52,231.25	52,231.25
01/01/2046	539,500.00	2.500%	52,231.25	591,731.25
07/01/2046	-	-	45,487.50	45,487.50
01/01/2047	557,500.00	2.500%	45,487.50	602,987.50
07/01/2047	-	-	38,518.75	38,518.75
01/01/2048	576,500.00	2.500%	38,518.75	615,018.75
07/01/2048	-	-	31,312.50	31,312.50
01/01/2049	596,000.00	2.500%	31,312.50	627,312.50
07/01/2049	-	-	23,862.50	23,862.50
01/01/2050	616,000.00	2.500%	23,862.50	639,862.50
07/01/2050	-	-	16,162.50	16,162.50
01/01/2051	637,000.00	2.500%	16,162.50	653,162.50
07/01/2051	-	-	8,200.00	8,200.00
01/01/2052	656,000.00	2.500%	8,200.00	664,200.00
<b>Total</b>	<b>\$14,450,000.00</b>	<b>-</b>	<b>\$8,727,944.44</b>	<b>\$23,177,944.44</b>

City of Central City, Kentucky

Water and Sewer Revenue Bonds

Series 2012A and 2012B

Debt Service Schedule

Part 3 of 3

Yield Statistics

Bond Year Dollars	\$349,117.78
Average Life	24.160 Years
Average Coupon	2.5000000%
Net Interest Cost (NIC)	2.5000000%
True Interest Cost (TIC)	2.5021325%
Bond Yield for Arbitrage Purposes	2.5021325%
All Inclusive Cost (AIC)	2.5021325%
<b>IRS Form 8038</b>	
Net Interest Cost	2.5000000%
Weighted Average Maturity	24.160 Years

## City of Central City, Kentucky

Water and Sewer Revenue Bonds

Series 2012A and 2012B

## Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Net New D/S
01/01/2014	-	-	272,944.44	272,944.44	272,944.44
01/01/2015	192,500.00	2.500%	361,250.00	553,750.00	553,750.00
01/01/2016	199,500.00	2.500%	356,437.50	555,937.50	555,937.50
01/01/2017	206,000.00	2.500%	351,450.00	557,450.00	557,450.00
01/01/2018	213,000.00	2.500%	346,300.00	559,300.00	559,300.00
01/01/2019	210,500.00	2.500%	340,975.00	551,475.00	551,475.00
01/01/2020	227,500.00	2.500%	335,712.50	563,212.50	563,212.50
01/01/2021	235,000.00	2.500%	330,025.00	565,025.00	565,025.00
01/01/2022	243,000.00	2.500%	324,150.00	567,150.00	567,150.00
01/01/2023	251,000.00	2.500%	318,075.00	569,075.00	569,075.00
01/01/2024	260,000.00	2.500%	311,800.00	571,800.00	571,800.00
01/01/2025	268,500.00	2.500%	305,300.00	573,800.00	573,800.00
01/01/2026	277,500.00	2.500%	298,587.50	576,087.50	576,087.50
01/01/2027	287,000.00	2.500%	291,650.00	578,650.00	578,650.00
01/01/2028	297,000.00	2.500%	284,475.00	581,475.00	581,475.00
01/01/2029	307,000.00	2.500%	277,050.00	584,050.00	584,050.00
01/01/2030	317,000.00	2.500%	269,375.00	586,375.00	586,375.00
01/01/2031	328,000.00	2.500%	261,450.00	589,450.00	589,450.00
01/01/2032	339,000.00	2.500%	253,250.00	592,250.00	592,250.00
01/01/2033	350,500.00	2.500%	244,775.00	595,275.00	595,275.00
01/01/2034	362,000.00	2.500%	236,012.50	598,012.50	598,012.50
01/01/2035	374,500.00	2.500%	226,962.50	601,462.50	601,462.50
01/01/2036	387,500.00	2.500%	217,600.00	605,100.00	605,100.00
01/01/2037	400,000.00	2.500%	207,912.50	607,912.50	607,912.50
01/01/2038	413,500.00	2.500%	197,912.50	611,412.50	611,412.50
01/01/2039	427,500.00	2.500%	187,575.00	615,075.00	615,075.00
01/01/2040	442,000.00	2.500%	176,887.50	618,887.50	618,887.50
01/01/2041	457,000.00	2.500%	165,837.50	622,837.50	622,837.50
01/01/2042	472,500.00	2.500%	154,412.50	626,912.50	626,912.50
01/01/2043	498,500.00	2.500%	142,600.00	641,100.00	641,100.00
01/01/2044	505,000.00	2.500%	130,137.50	635,137.50	635,137.50
01/01/2045	522,000.00	2.500%	117,512.50	639,512.50	639,512.50
01/01/2046	539,500.00	2.500%	104,462.50	643,962.50	643,962.50
01/01/2047	557,500.00	2.500%	90,975.00	648,475.00	648,475.00
01/01/2048	576,500.00	2.500%	77,037.50	653,537.50	653,537.50
01/01/2049	596,000.00	2.500%	62,625.00	658,625.00	658,625.00
01/01/2050	616,000.00	2.500%	47,725.00	663,725.00	663,725.00
01/01/2051	637,000.00	2.500%	32,325.00	669,325.00	669,325.00
01/01/2052	656,000.00	2.500%	16,400.00	672,400.00	672,400.00
<b>Total</b>	<b>\$14,450,000.00</b>	<b>-</b>	<b>\$8,727,944.44</b>	<b>\$23,177,944.44</b>	<b>\$23,177,944.44</b>

## City of Central City, Kentucky

Water and Sewer Revenue Bonds

Series 2012A and 2012B

## Bond Balance Report

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Bond Balance
07/01/2013	-	-	92,319.44	92,319.44	14,450,000.00
01/01/2014	-	-	180,625.00	180,625.00	14,450,000.00
07/01/2014	-	-	180,625.00	180,625.00	14,450,000.00
01/01/2015	192,500.00	2.500%	180,625.00	373,125.00	14,257,500.00
07/01/2015	-	-	178,218.75	178,218.75	14,257,500.00
01/01/2016	199,500.00	2.500%	178,218.75	377,718.75	14,058,000.00
07/01/2016	-	-	175,725.00	175,725.00	14,058,000.00
01/01/2017	206,000.00	2.500%	175,725.00	381,725.00	13,852,000.00
07/01/2017	-	-	173,150.00	173,150.00	13,852,000.00
01/01/2018	213,000.00	2.500%	173,150.00	386,150.00	13,639,000.00
07/01/2018	-	-	170,487.50	170,487.50	13,639,000.00
01/01/2019	210,500.00	2.500%	170,487.50	380,987.50	13,428,500.00
07/01/2019	-	-	167,856.25	167,856.25	13,428,500.00
01/01/2020	227,500.00	2.500%	167,856.25	395,356.25	13,201,000.00
07/01/2020	-	-	165,012.50	165,012.50	13,201,000.00
01/01/2021	235,000.00	2.500%	165,012.50	400,012.50	12,966,000.00
07/01/2021	-	-	162,075.00	162,075.00	12,966,000.00
01/01/2022	243,000.00	2.500%	162,075.00	405,075.00	12,723,000.00
07/01/2022	-	-	159,037.50	159,037.50	12,723,000.00
01/01/2023	251,000.00	2.500%	159,037.50	410,037.50	12,472,000.00
07/01/2023	-	-	155,900.00	155,900.00	12,472,000.00
01/01/2024	260,000.00	2.500%	155,900.00	415,900.00	12,212,000.00
07/01/2024	-	-	152,650.00	152,650.00	12,212,000.00
01/01/2025	268,500.00	2.500%	152,650.00	421,150.00	11,943,500.00
07/01/2025	-	-	149,293.75	149,293.75	11,943,500.00
01/01/2026	277,500.00	2.500%	149,293.75	426,793.75	11,666,000.00
07/01/2026	-	-	145,825.00	145,825.00	11,666,000.00
01/01/2027	287,000.00	2.500%	145,825.00	432,825.00	11,379,000.00
07/01/2027	-	-	142,237.50	142,237.50	11,379,000.00
01/01/2028	297,000.00	2.500%	142,237.50	439,237.50	11,082,000.00
07/01/2028	-	-	138,525.00	138,525.00	11,082,000.00
01/01/2029	307,000.00	2.500%	138,525.00	445,525.00	10,775,000.00
07/01/2029	-	-	134,687.50	134,687.50	10,775,000.00
01/01/2030	317,000.00	2.500%	134,687.50	451,687.50	10,458,000.00
07/01/2030	-	-	130,725.00	130,725.00	10,458,000.00
01/01/2031	328,000.00	2.500%	130,725.00	458,725.00	10,130,000.00
07/01/2031	-	-	126,625.00	126,625.00	10,130,000.00
01/01/2032	339,000.00	2.500%	126,625.00	465,625.00	9,791,000.00
07/01/2032	-	-	122,387.50	122,387.50	9,791,000.00
01/01/2033	350,500.00	2.500%	122,387.50	472,887.50	9,440,500.00
07/01/2033	-	-	118,006.25	118,006.25	9,440,500.00
01/01/2034	362,000.00	2.500%	118,006.25	480,006.25	9,078,500.00
07/01/2034	-	-	113,481.25	113,481.25	9,078,500.00

Series 2012 W&amp;S | SINGLE PURPOSE | 4/23/2013 | 11:45 AM

City of Central City, Kentucky  
 Water and Sewer Revenue Bonds  
 Series 2012A and 2012B

## Bond Balance Report

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Bond Balance
01/01/2035	374,500.00	2.500%	113,481.25	487,981.25	8,704,000.00
07/01/2035	-	-	108,800.00	108,800.00	8,704,000.00
01/01/2036	387,500.00	2.500%	108,800.00	496,300.00	8,316,500.00
07/01/2036	-	-	103,956.25	103,956.25	8,316,500.00
01/01/2037	400,000.00	2.500%	103,956.25	503,956.25	7,916,500.00
07/01/2037	-	-	98,956.25	98,956.25	7,916,500.00
01/01/2038	413,500.00	2.500%	98,956.25	512,456.25	7,503,000.00
07/01/2038	-	-	93,787.50	93,787.50	7,503,000.00
01/01/2039	427,500.00	2.500%	93,787.50	521,287.50	7,075,500.00
07/01/2039	-	-	88,443.75	88,443.75	7,075,500.00
01/01/2040	442,000.00	2.500%	88,443.75	530,443.75	6,633,500.00
07/01/2040	-	-	82,918.75	82,918.75	6,633,500.00
01/01/2041	457,000.00	2.500%	82,918.75	539,918.75	6,176,500.00
07/01/2041	-	-	77,206.25	77,206.25	6,176,500.00
01/01/2042	472,500.00	2.500%	77,206.25	549,706.25	5,704,000.00
07/01/2042	-	-	71,300.00	71,300.00	5,704,000.00
01/01/2043	498,500.00	2.500%	71,300.00	569,800.00	5,205,500.00
07/01/2043	-	-	65,068.75	65,068.75	5,205,500.00
01/01/2044	505,000.00	2.500%	65,068.75	570,068.75	4,700,500.00
07/01/2044	-	-	58,756.25	58,756.25	4,700,500.00
01/01/2045	522,000.00	2.500%	58,756.25	580,756.25	4,178,500.00
07/01/2045	-	-	52,231.25	52,231.25	4,178,500.00
01/01/2046	539,500.00	2.500%	52,231.25	591,731.25	3,639,000.00
07/01/2046	-	-	45,487.50	45,487.50	3,639,000.00
01/01/2047	557,500.00	2.500%	45,487.50	602,987.50	3,081,500.00
07/01/2047	-	-	38,518.75	38,518.75	3,081,500.00
01/01/2048	576,500.00	2.500%	38,518.75	615,018.75	2,505,000.00
07/01/2048	-	-	31,312.50	31,312.50	2,505,000.00
01/01/2049	596,000.00	2.500%	31,312.50	627,312.50	1,909,000.00
07/01/2049	-	-	23,862.50	23,862.50	1,909,000.00
01/01/2050	616,000.00	2.500%	23,862.50	639,862.50	1,293,000.00
07/01/2050	-	-	16,162.50	16,162.50	1,293,000.00
01/01/2051	637,000.00	2.500%	16,162.50	653,162.50	656,000.00
07/01/2051	-	-	8,200.00	8,200.00	656,000.00
01/01/2052	656,000.00	2.500%	8,200.00	664,200.00	-
<b>Total</b>	<b>\$14,450,000.00</b>	<b>-</b>	<b>\$8,727,944.44</b>	<b>\$23,177,944.44</b>	<b>-</b>

Series 2012 WAS | SINGLE PURPOSE | 4/23/2013 | 11:45 AM



# City of Central City, Kentucky

## Water System Revenue Bonds

### Series 2014

## Debt Service Schedule

Part 1 of 3

Date	Principal	Coupon	Interest	Total P+I
07/01/2014	-	-	1,760.42	1,760.42
01/01/2015	-	-	24,375.00	24,375.00
07/01/2015	-	-	24,375.00	24,375.00
01/01/2016	-	-	24,375.00	24,375.00
07/01/2016	-	-	24,375.00	24,375.00
01/01/2017	31,500.00	2.500%	24,375.00	55,875.00
07/01/2017	-	-	23,981.25	23,981.25
01/01/2018	32,000.00	2.500%	23,981.25	55,981.25
07/01/2018	-	-	23,581.25	23,581.25
01/01/2019	33,000.00	2.500%	23,581.25	56,581.25
07/01/2019	-	-	23,168.75	23,168.75
01/01/2020	34,000.00	2.500%	23,168.75	57,168.75
07/01/2020	-	-	22,743.75	22,743.75
01/01/2021	34,500.00	2.500%	22,743.75	57,243.75
07/01/2021	-	-	22,312.50	22,312.50
01/01/2022	35,500.00	2.500%	22,312.50	57,812.50
07/01/2022	-	-	21,868.75	21,868.75
01/01/2023	36,500.00	2.500%	21,868.75	58,368.75
07/01/2023	-	-	21,412.50	21,412.50
01/01/2024	37,500.00	2.500%	21,412.50	58,912.50
07/01/2024	-	-	20,943.75	20,943.75
01/01/2025	38,000.00	2.500%	20,943.75	58,943.75
07/01/2025	-	-	20,468.75	20,468.75
01/01/2026	39,000.00	2.500%	20,468.75	59,468.75
07/01/2026	-	-	19,981.25	19,981.25
01/01/2027	40,000.00	2.500%	19,981.25	59,981.25
07/01/2027	-	-	19,481.25	19,481.25
01/01/2028	41,000.00	2.500%	19,481.25	60,481.25
07/01/2028	-	-	18,968.75	18,968.75
01/01/2029	42,000.00	2.500%	18,968.75	60,968.75
07/01/2029	-	-	18,443.75	18,443.75
01/01/2030	43,000.00	2.500%	18,443.75	61,443.75
07/01/2030	-	-	17,906.25	17,906.25
01/01/2031	44,500.00	2.500%	17,906.25	62,406.25
07/01/2031	-	-	17,350.00	17,350.00
01/01/2032	45,500.00	2.500%	17,350.00	62,850.00
07/01/2032	-	-	16,781.25	16,781.25
01/01/2033	46,500.00	2.500%	16,781.25	63,281.25
07/01/2033	-	-	16,200.00	16,200.00
01/01/2034	47,500.00	2.500%	16,200.00	63,700.00
07/01/2034	-	-	15,606.25	15,606.25
01/01/2035	49,000.00	2.500%	15,606.25	64,606.25
07/01/2035	-	-	14,993.75	14,993.75
01/01/2036	50,000.00	2.500%	14,993.75	64,993.75

PSC 14a-6

# City of Central City, Kentucky

## Water System Revenue Bonds

Series 2014

### Debt Service Schedule

Part 2 of 3

Date	Principal	Coupon	Interest	Total P+I
07/01/2036	-	-	14,368.75	14,368.75
01/01/2037	51,500.00	2.500%	14,368.75	65,868.75
07/01/2037	-	-	13,725.00	13,725.00
01/01/2038	52,500.00	2.500%	13,725.00	66,225.00
07/01/2038	-	-	13,068.75	13,068.75
01/01/2039	54,000.00	2.500%	13,068.75	67,068.75
07/01/2039	-	-	12,393.75	12,393.75
01/01/2040	55,500.00	2.500%	12,393.75	67,893.75
07/01/2040	-	-	11,700.00	11,700.00
01/01/2041	56,500.00	2.500%	11,700.00	68,200.00
07/01/2041	-	-	10,993.75	10,993.75
01/01/2042	58,000.00	2.500%	10,993.75	68,993.75
07/01/2042	-	-	10,268.75	10,268.75
01/01/2043	59,500.00	2.500%	10,268.75	69,768.75
07/01/2043	-	-	9,525.00	9,525.00
01/01/2044	61,000.00	2.500%	9,525.00	70,525.00
07/01/2044	-	-	8,762.50	8,762.50
01/01/2045	62,500.00	2.500%	8,762.50	71,262.50
07/01/2045	-	-	7,981.25	7,981.25
01/01/2046	64,000.00	2.500%	7,981.25	71,981.25
07/01/2046	-	-	7,181.25	7,181.25
01/01/2047	65,500.00	2.500%	7,181.25	72,681.25
07/01/2047	-	-	6,362.50	6,362.50
01/01/2048	67,500.00	2.500%	6,362.50	73,862.50
07/01/2048	-	-	5,518.75	5,518.75
01/01/2049	69,000.00	2.500%	5,518.75	74,518.75
07/01/2049	-	-	4,656.25	4,656.25
01/01/2050	71,000.00	2.500%	4,656.25	75,656.25
07/01/2050	-	-	3,768.75	3,768.75
01/01/2051	72,500.00	2.500%	3,768.75	76,268.75
07/01/2051	-	-	2,862.50	2,862.50
01/01/2052	74,500.00	2.500%	2,862.50	77,362.50
07/01/2052	-	-	1,931.25	1,931.25
01/01/2053	76,000.00	2.500%	1,931.25	77,931.25
07/01/2053	-	-	981.25	981.25
01/01/2054	78,500.00	2.500%	981.25	79,481.25
<b>Total</b>	<b>\$1,950,000.00</b>	<b>-</b>	<b>\$1,168,122.92</b>	<b>\$3,118,122.92</b>

## City of Central City, Kentucky

Water System Revenue Bonds

Series 2014

### Debt Service Schedule

Part 3 of 3

#### Yield Statistics

Bond Year Dollars	\$46,724.92
Average Life	23.961 Years
Average Coupon	2.5000000%
Net Interest Cost (NIC)	2.5000000%
True Interest Cost (TIC)	2.4398379%
Bond Yield for Arbitrage Purposes	2.4398379%
All Inclusive Cost (AIC)	2.4398379%

#### IRS Form 8038

Net Interest Cost	2.5000000%
Weighted Average Maturity	23.961 Years

# City of Central City, Kentucky

## Water System Revenue Bonds

Series 2014

### Proof Of Bond Yield @ 2.4398379%

Part 1 of 2

Date	Cashflow	PV Factor	Present Value	Cumulative PV
06/18/2014	-	1.0000000x	-	-
07/01/2014	1,760.42	0.9887992x	1,740.70	1,740.70
01/01/2015	24,375.00	0.9769517x	23,813.20	25,553.90
07/01/2015	24,375.00	0.9651085x	23,524.52	49,078.42
01/01/2016	24,375.00	0.9535400x	23,242.54	72,320.96
07/01/2016	24,375.00	0.9419854x	22,960.89	95,281.85
01/01/2017	55,875.00	0.9306988x	52,002.80	147,284.65
07/01/2017	23,981.25	0.9194163x	22,048.75	169,333.40
01/01/2018	55,981.25	0.9084001x	50,853.38	220,186.77
07/01/2018	23,581.25	0.8973879x	21,161.53	241,348.30
01/01/2019	56,581.25	0.8866357x	50,166.96	291,515.26
07/01/2019	23,168.75	0.8758873x	20,293.21	311,808.48
01/01/2020	57,168.75	0.8653883x	49,473.17	361,281.65
07/01/2020	22,743.75	0.8549019x	19,443.67	380,725.32
01/01/2021	57,243.75	0.8446587x	48,351.43	429,076.75
07/01/2021	22,312.50	0.8344192x	18,617.98	447,694.73
01/01/2022	57,812.50	0.8244215x	47,661.87	495,356.60
07/01/2022	21,868.75	0.8144273x	17,810.51	513,167.11
01/01/2023	58,368.75	0.8046691x	46,967.53	560,134.64
07/01/2023	21,412.50	0.7949144x	17,021.10	577,155.75
01/01/2024	58,912.50	0.7853860x	46,269.05	623,424.80
07/01/2024	20,943.75	0.7758690x	16,249.61	639,674.41
01/01/2025	58,943.75	0.7665728x	45,184.68	684,859.08
07/01/2025	20,468.75	0.7572799x	15,500.57	700,359.65
01/01/2026	59,468.75	0.7482064x	44,494.90	744,854.55
07/01/2026	19,981.25	0.7391362x	14,768.86	759,623.42
01/01/2027	59,981.25	0.7302801x	43,803.11	803,426.53
07/01/2027	19,481.25	0.7214272x	14,054.30	817,480.84
01/01/2028	60,481.25	0.7127796x	43,109.80	860,590.64
07/01/2028	18,968.75	0.7041424x	13,356.70	873,947.34
01/01/2029	60,968.75	0.6957056x	42,416.30	916,363.64
07/01/2029	18,443.75	0.6872718x	12,675.87	929,039.51
01/01/2030	61,443.75	0.6790372x	41,722.59	970,762.10
07/01/2030	17,906.25	0.6708054x	12,011.61	982,773.71
01/01/2031	62,406.25	0.6627681x	41,360.87	1,024,134.58
07/01/2031	17,350.00	0.6547336x	11,359.63	1,035,494.21
01/01/2032	62,850.00	0.6468855x	40,656.75	1,076,150.96
07/01/2032	16,781.25	0.6390468x	10,724.00	1,086,874.97
01/01/2033	63,281.25	0.6313899x	39,955.14	1,126,830.11
07/01/2033	16,200.00	0.6237358x	10,104.52	1,136,934.63
01/01/2034	63,700.00	0.6162624x	39,255.91	1,176,190.54
07/01/2034	15,606.25	0.6087917x	9,500.95	1,185,691.50
01/01/2035	64,606.25	0.6014973x	38,860.49	1,224,551.99

**City of Central City, Kentucky**

**Water System Revenue Bonds**

**Series 2014**

**Proof Of Bond Yield @ 2.4398379%**

**Part 2 of 2**

<b>Date</b>	<b>Cashflow</b>	<b>PV Factor</b>	<b>Present Value</b>	<b>Cumulative PV</b>
07/01/2035	14,993.75	0.5942056x	8,909.37	1,233,461.36
01/01/2036	64,993.75	0.5870830x	38,156.73	1,271,618.08
07/01/2036	14,368.75	0.5799690x	8,333.43	1,279,951.51
01/01/2037	65,868.75	0.5730200x	37,744.11	1,317,695.62
07/01/2037	13,725.00	0.5660734x	7,769.36	1,325,464.98
01/01/2038	66,225.00	0.5592909x	37,039.04	1,362,504.02
07/01/2038	13,068.75	0.5525109x	7,220.63	1,369,724.65
01/01/2039	67,068.75	0.5458909x	36,612.22	1,406,336.86
07/01/2039	12,393.75	0.5392732x	6,683.62	1,413,020.48
01/01/2040	67,893.75	0.5328091x	36,174.41	1,449,194.89
07/01/2040	11,700.00	0.5263527x	6,158.33	1,455,353.22
01/01/2041	68,200.00	0.5200461x	35,467.15	1,490,820.36
07/01/2041	10,993.75	0.5137418x	5,647.95	1,496,468.31
01/01/2042	68,993.75	0.5075863x	35,020.28	1,531,488.60
07/01/2042	10,268.75	0.5014330x	5,149.09	1,536,637.69
01/01/2043	69,768.75	0.4954250x	34,565.18	1,571,202.87
07/01/2043	9,525.00	0.4894192x	4,661.72	1,575,864.59
01/01/2044	70,525.00	0.4835526x	34,102.55	1,609,967.14
07/01/2044	8,762.50	0.4776931x	4,185.79	1,614,152.92
01/01/2045	71,262.50	0.4719696x	33,633.73	1,647,786.66
07/01/2045	7,981.25	0.4662480x	3,721.24	1,651,507.90
01/01/2046	71,981.25	0.4606616x	33,159.00	1,684,666.90
07/01/2046	7,181.25	0.4550772x	3,268.02	1,687,934.92
01/01/2047	72,681.25	0.4496246x	32,679.28	1,720,614.20
07/01/2047	6,362.50	0.4441739x	2,826.06	1,723,440.25
01/01/2048	73,862.50	0.4388498x	32,414.54	1,755,854.79
07/01/2048	5,518.75	0.4335320x	2,392.55	1,758,247.35
01/01/2049	74,518.75	0.4283375x	31,919.18	1,790,166.53
07/01/2049	4,656.25	0.4231449x	1,970.27	1,792,136.79
01/01/2050	75,656.25	0.4180749x	31,629.98	1,823,766.78
07/01/2050	3,768.75	0.4130068x	1,556.52	1,825,323.30
01/01/2051	76,268.75	0.4080583x	31,122.09	1,856,445.39
07/01/2051	2,862.50	0.4031115x	1,153.91	1,857,599.30
01/01/2052	77,362.50	0.3982795x	30,811.90	1,888,411.20
07/01/2052	1,931.25	0.3934533x	759.86	1,889,171.05
01/01/2053	77,931.25	0.3887391x	30,294.92	1,919,465.98
07/01/2053	981.25	0.3840266x	376.83	1,919,842.80
01/01/2054	79,481.25	0.3794253x	30,157.20	1,950,000.00
<b>Total</b>	<b>\$3,118,122.92</b>	<b>-</b>	<b>\$1,950,000.00</b>	<b>-</b>

**Derivation Of Target Amount**

Par Amount of Bonds	\$1,950,000.00
Original Issue Proceeds	\$1,950,000.00

## City of Central City, Kentucky

### Water System Revenue Bonds

Series 2014

## Derivation Of Form 8038 Yield Statistics

Part 1 of 2

Maturity	Issuance Value	Price	Issuance Price	Exponent	Bond Years
06/18/2014	-	-	-	-	-
01/01/2017	31,500.00	100.000%	31,500.00	2.5361111x	79,887.50
01/01/2018	32,000.00	100.000%	32,000.00	3.5361111x	113,155.56
01/01/2019	33,000.00	100.000%	33,000.00	4.5361111x	149,691.67
01/01/2020	34,000.00	100.000%	34,000.00	5.5361111x	188,227.78
01/01/2021	34,500.00	100.000%	34,500.00	6.5361111x	225,495.83
01/01/2022	35,500.00	100.000%	35,500.00	7.5361111x	267,531.94
01/01/2023	36,500.00	100.000%	36,500.00	8.5361111x	311,568.06
01/01/2024	37,500.00	100.000%	37,500.00	9.5361111x	357,604.17
01/01/2025	38,000.00	100.000%	38,000.00	10.5361111x	400,372.22
01/01/2026	39,000.00	100.000%	39,000.00	11.5361111x	449,908.33
01/01/2027	40,000.00	100.000%	40,000.00	12.5361111x	501,444.44
01/01/2028	41,000.00	100.000%	41,000.00	13.5361111x	554,980.56
01/01/2029	42,000.00	100.000%	42,000.00	14.5361111x	610,516.67
01/01/2030	43,000.00	100.000%	43,000.00	15.5361111x	668,052.78
01/01/2031	44,500.00	100.000%	44,500.00	16.5361111x	735,856.94
01/01/2032	45,500.00	100.000%	45,500.00	17.5361111x	797,893.06
01/01/2033	46,500.00	100.000%	46,500.00	18.5361111x	861,929.17
01/01/2034	47,500.00	100.000%	47,500.00	19.5361111x	927,965.28
01/01/2035	49,000.00	100.000%	49,000.00	20.5361111x	1,006,269.44
01/01/2036	50,000.00	100.000%	50,000.00	21.5361111x	1,076,805.56
01/01/2037	51,500.00	100.000%	51,500.00	22.5361111x	1,160,609.72
01/01/2038	52,500.00	100.000%	52,500.00	23.5361111x	1,235,645.83
01/01/2039	54,000.00	100.000%	54,000.00	24.5361111x	1,324,950.00
01/01/2040	55,500.00	100.000%	55,500.00	25.5361111x	1,417,254.17
01/01/2041	56,500.00	100.000%	56,500.00	26.5361111x	1,499,290.28
01/01/2042	58,000.00	100.000%	58,000.00	27.5361111x	1,597,094.44
01/01/2043	59,500.00	100.000%	59,500.00	28.5361111x	1,697,898.61
01/01/2044	61,000.00	100.000%	61,000.00	29.5361111x	1,801,702.78
01/01/2045	62,500.00	100.000%	62,500.00	30.5361111x	1,908,506.94
01/01/2046	64,000.00	100.000%	64,000.00	31.5361111x	2,018,311.11
01/01/2047	65,500.00	100.000%	65,500.00	32.5361111x	2,131,115.28
01/01/2048	67,500.00	100.000%	67,500.00	33.5361111x	2,263,687.50
01/01/2049	69,000.00	100.000%	69,000.00	34.5361111x	2,382,991.67
01/01/2050	71,000.00	100.000%	71,000.00	35.5361111x	2,523,063.89
01/01/2051	72,500.00	100.000%	72,500.00	36.5361111x	2,648,868.06
01/01/2052	74,500.00	100.000%	74,500.00	37.5361111x	2,796,440.28
01/01/2053	76,000.00	100.000%	76,000.00	38.5361111x	2,928,744.44
01/01/2054	78,500.00	100.000%	78,500.00	39.5361111x	3,103,584.72
<b>Total</b>	<b>\$1,950,000.00</b>	<b>-</b>	<b>\$1,950,000.00</b>	<b>-</b>	<b>\$46,724,916.67</b>

Series 2014 Water | SINGLE PURPOSE | 9/25/2014 | 3:08 PM

## City of Central City, Kentucky

Water System Revenue Bonds

Series 2014

### Derivation Of Form 8038 Yield Statistics

Part 2 of 2

#### IRS Form 8038

Weighted Average Maturity = Bond Years/Issue Price	23.961 Years
Total Interest from Debt Service	1,168,122.92
Total Interest	1,168,122.92
NIC = Interest / (Issue Price * Average Maturity)	2.5000000%
Bond Yield for Arbitrage Purposes	2.4398379%

RI

9-8  
 MW  
 10/19/16

KENTUCKY RURAL WATER FINANCE CORPORATION FLEXIBLE TERM FINANCE PROGRAM SERIES 2016 A

Borrower: Central City  
 Closing Date: 01/28/16

Regions Bank Payment Schedule

Payment Date	Principal	Interest Rate	Interest	Administrative Fee	Capitalized Interest	Total	Trustee	Fiscal Total
01/28/16								
08/01/16			35,551.56		(35,551.56)			
02/01/17			34,968.75		(34,968.75)		450.00	450.00
08/01/17			34,968.75		(34,968.75)			
02/01/18	5,595,000.00	1.250%	34,968.75		(34,968.75)	5,595,000.00	450.00	5,595,450.00
Totals	<u>5,595,000.00</u>		<u>140,457.81</u>		<u>(140,457.81)</u>	<u>5,595,000.00</u>	<u>900.00</u>	<u>5,595,900.00</u>

PSC 14a-7



RI

mws  
Interim Ref:  
6/30/16.

9-8a

SCHEDULE II

\$8,135,000

Kentucky Rural Water Finance Corporation  
Public Projects Refunding Notes, Series 2016 A

10/19/16

Total Issue Sources And Uses

Dated 01/28/2016 | Delivered 01/28/2016

	Hyden Leslle Water District	Central City	Issue Summary
<b>Sources Of Funds</b>			
Par Amount of Bonds	\$2,540,000.00	\$5,595,000.00	\$8,135,000.00
Reoffering Premium	7,493.00	16,617.15	24,110.15
Cash Contribution from Admin Fund	352.78	-	352.78
<b>Total Sources</b>	<b>\$2,547,845.78</b>	<b>\$5,611,617.15</b>	<b>\$8,159,462.93</b>
<b>Uses Of Funds</b>			
Total Underwriter's Discount (0.375%)	9,525.00	20,981.25	30,506.25
Costs of Issuance	36,830.00	50,355.00	87,185.00
Deposit to Capitalized Interest (CIF) Fund	63,500.00	140,457.81	203,957.81
Deposit to Project Construction Fund	2,435,000.00	5,398,450.00	7,833,450.00
Rounding Amount	2,990.78	1,373.09	4,363.87
<b>Total Uses</b>	<b>\$2,547,845.78</b>	<b>\$5,611,617.15</b>	<b>\$8,159,462.93</b>

Principal 5,345,000  
 Int. 53,450 (B)  
 5,398,450 (A)

(B) Capitalized Interest = 193,907.81

Bond Discount 20,981.25

(C) Issuance Costs = 51,728.09

\* Bonds not outstanding longer than 6 months, no amortization until 6/30/17 FYE.

MWS  
Deferred Inflows/Outflows on Bonds  
6/30/2016

On 1/29/14 the City closed on interim financing bonds 2014 A for \$5,345,000 with a reoffering premium of \$141,161.45.

2014A is due on 2/1/16, thus the reoffering premium will be booked as a negative interest expense amount spread over 24 months. Interest expense is being capitalized during construction thus the premium will reduce the capitalized interest.

	Spread	Balance
Beg. Bal		141,161.45
6/30/2014	29,408.64	111,752.81
6/30/2015	70,580.73	41,172.09
6/30/2016	41,172.09	- TB

Unamortized premium will be added to the face of the debt for financial statement presentation.

In January 2016, the interim financing bonds were matured and were essentially refinanced. See 9-8a for the use of funds. There were costs of issuance, reoffering premiums and bond discounts that will all amortize beginning in FYE 6/30/2017 since the bonds were not outstanding longer than 6 months of the year.

Bond Issuance Costs	51,728.09
Reoffering Premium	16,617.15
Discounts	20,981.25

**Daniel Pate**

---

**From:** "Geffert, Joseph - RD, Madisonville, KY" <joseph.geffert@ky.usda.gov>  
**Date:** Wednesday, September 28, 2016 9:47 AM  
**To:** <dpate@patecocpa.com>  
**Attach:** Scanned from Madisonville RD Office.pdf  
**Subject:** FW: Scanned from Madisonville RD Office

Morning Daniel,

I have attached screen prints and confirming that the figures you have submitted are accurate.

Thanks

-----Original Message-----

**From:** [xerox@usda.gov](mailto:xerox@usda.gov) [mailto:[xerox@usda.gov](mailto:xerox@usda.gov)]  
**Sent:** Wednesday, September 28, 2016 9:26 AM  
**To:** Geffert, Joseph - RD, Madisonville, KY <[joseph.geffert@ky.usda.gov](mailto:joseph.geffert@ky.usda.gov)>  
**Subject:** Scanned from Madisonville RD Office

Please open the attached document. It was scanned and sent to you using a Xerox Multifunction Device.

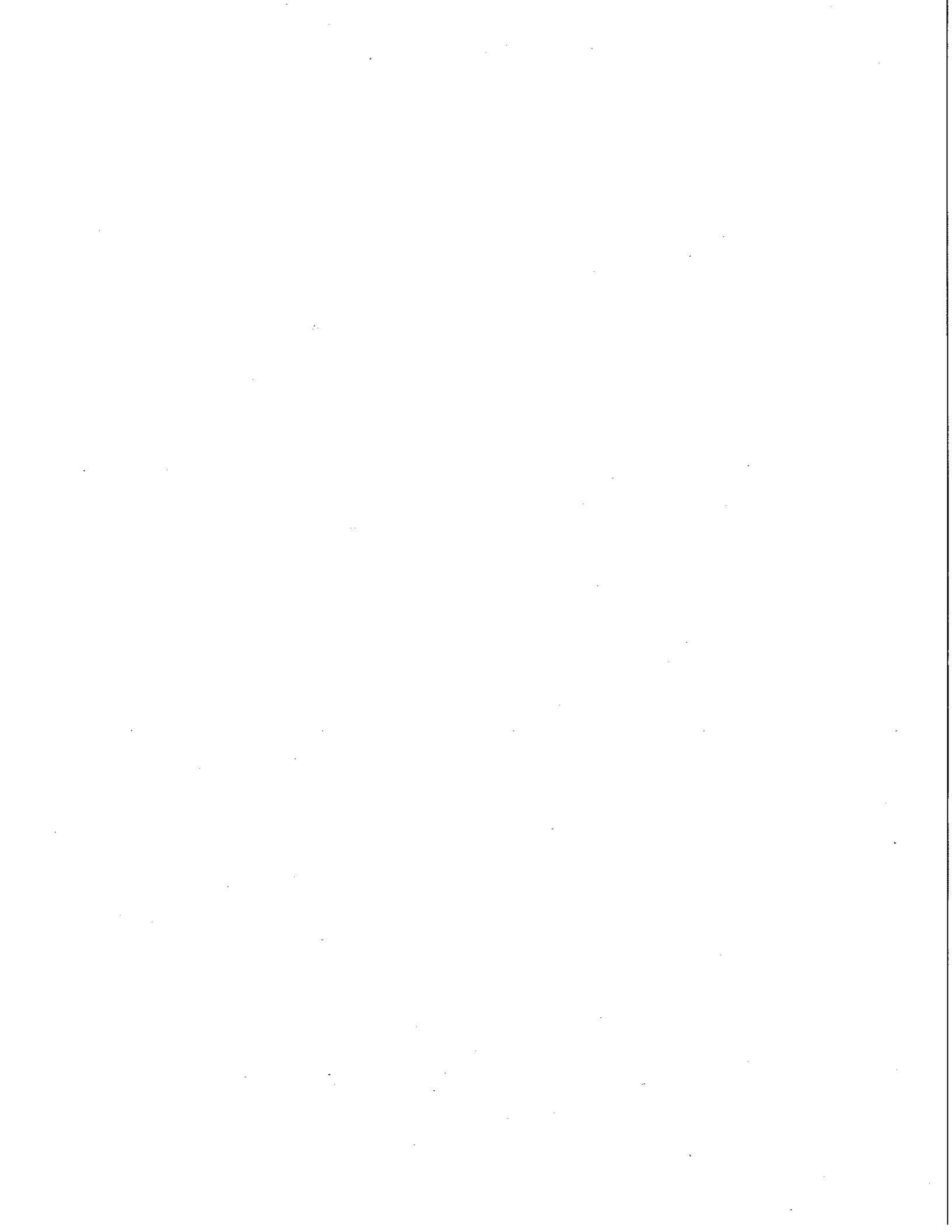
Attachment File Type: pdf, Multi-Page

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PSC 14a-10

9/28/2016



**Geffert, Joseph - RD, Madisonville, KY**

---

**From:** Daniel Pate <dpate@patecocpa.com>  
**Sent:** Wednesday, September 28, 2016 9:13 AM  
**To:** Geffert, Joseph - RD, Madisonville, KY  
**Subject:** City of Central City Confirmation

Mr. Geffert, can you please verify the following information for me regarding the City of Central City, Water & Sewer bonds for the 6/30/2016 audit?

- 1) The balance outstanding as of 6/30/2016 is \$14,058,000 for the 2012 bonds and \$1,950,000 for the 2014 bonds.
- 2) The City paid the following interest payments to USDA for the year:

\$178,218.75 on the 2012 series and \$175,725 also on the 2012 bonds which was the 7/1/2016 payment  
\$24,375 on the 2014 bonds and another \$24,375 on the 2014 bonds for the 7/1/2016 payment

Thank you,

Daniel

---

Daniel L. Pate, CPA  
Goldston, Pate & Company, CPAs, Inc.  
300 Harrison Avenue  
Central City, KY 42330  
Phone: (270) 754-3313  
Fax: (270) 754-3314  
Cell: (270) 977-1948

\*\*\*\*\*

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AMM118  
 ADPS  
 OPR ID V20713  
 SUMMARY  
 INQUIRY CODE OH  
 ONLINE BORROWER HISTORY INQUIRY  
 09/28/16  
 09:27:53  
 PAGE 001  
 \*\*MORE\*\*

CASE NUMBER 20 089 0616001800 NAME CENTRAL CITY, LOAN AMOUNT 8,000,000.00  
 LOAN NUMBER: 03 FUND CODE 91 NOTE RATE 02.5000 ASSISTANCE TYPE 067  
 DATE LOAN OBLGN 07/05/11  
 CHECK DETAIL HISTORY SCREEN FOR TRANSACTIONS

DESC	TC	S	INT	RT	EFF	DT	CONTROL	AMT	INT	PAID	PRIN	PAID	PRC	DT
EPMT NOTE	2A	R	02.500		062916		97,287.50		97,287.50				070616	
EPMT NOTE	2A	R	02.500		123015		99,999.99		98,668.75		1,331.24		010516	
EPMT NOTE	2A	R	02.500		123015		99,999.99				99,999.99		010516	
EPMT NOTE	2A	R	02.500		123015		9,168.77				9,168.77		010516	
EPMT NOTE	2A	R	02.500		062915		98,668.75		98,668.75				070715	
EPMT NOTE	2A	R	02.500		123014		6,500.02		6,500.02				010715	
EPMT NOTE	2A	R	02.500		123014		99,999.99		93,499.98		6,500.01		010715	
EPMT NOTE	2A	R	02.500		123014		99,999.99				99,999.99		010715	
EPMT NOTE	2A	R	02.500		062314		99,999.99						062714	
EPMT NOTE	2A	R	02.500		062314		.01						062714	
EPMT NOTE	2A	R	02.500		123013		99,999.99		99,999.99				010714	
EPMT NOTE	2A	R	02.500		123013		821.93		821.93				010714	
EPMT NOTE	2A	R	02.500		071813		51,506.86		51,506.86				072413	
CASH ADVNCE	1F		02.500		032913		8,000,000.00						071113	

AMM118  
 ADPS  
 OPR ID V20713  
 ONLINE BORROWER HISTORY INQUIRY  
 SUMMARY  
 INQUIRY CODE OH  
 BORROWER HISTORY INQUIRY  
 09/28/16  
 09:27:41  
 PAGE 001  
 \*\*END\*\*

CASE NUMBER	20 089	0616001800	NAME CENTRAL CITY,	LOAN AMOUNT	6,450,000.00		
LOAN NUMBER:	05	FUND CODE 91	NOTE RATE 02.5000	LOAN AMOUNT	6,450,000.00		
DATE LOAN OBLGN	07/05/11		ASSISTANCE TYPE 061				
DESC	TC S	INT RT	EFV DT	CONTROL AMT	INT PAID	PRIN PAID	PRC DT
PMT NOTE	2A R	02.500	062916	78,437.50	78,437.50	.....	070616
PMT NOTE	2A R	02.500	123015	99,999.99	79,550.00	20,449.99	010516
PMT NOTE	2A R	02.500	123015	68,550.01	.....	68,550.01	010516
PMT NOTE	2A R	02.500	062915	79,550.00	79,550.00	.....	070715
PMT NOTE	2A R	02.500	123014	99,999.99	80,625.00	19,374.99	010715
PMT NOTE	2A R	02.500	123014	66,625.01	.....	66,625.01	010715
PMT NOTE	2A R	02.500	062314	80,625.00	80,625.00	.....	062714
PMT NOTE	2A R	02.500	123013	81,287.67	81,287.67	.....	010714
PMT NOTE	2A R	02.500	071813	41,527.41	41,527.41	.....	072413
CASH ADVNCE	1F	02.500	032913	6,450,000.00	.....	.....	071113
TOTAL 2015			123115	248,100.00	159,100.00	89,000.00	
TOTAL 2015			123115	248,100.00	159,100.00	89,000.00	

CHECK DETAIL HISTORY SCREEN FOR TRANSACTIONS

AMMT18  
 ADPS  
 OPR ID V20713  
 SUMMARY  
 INQUIRY CODE OH  
 ONLINE BORROWER HISTORY INQUIRY  
 09/28/16  
 09:28:05  
 PAGE 001  
 \*\*END\*\*

CASE NUMBER 20 089 0616001800 NAME CENTRAL CITY,  
 LOAN NUMBER: 06 FUND CODE 91 NOTE RATE 02.5000 LOAN AMOUNT 1,950,000.00  
 DATE LOAN OBLIGN 03/25/13 ASSISTANCE TYPE 067  
 -----  
 DESC TC S INT RT EPV DT CONTROL AMT INT PAID PRIN PAID PRC DT  
 -----  
 PMT NOTE 2A R 02.500 062916 24,375.00 24,375.00 ..... 070616  
 PMT NOTE 2A R 02.500 123015 24,375.00 24,375.00 ..... 010516  
 PMT NOTE 2A R 02.500 062915 24,375.00 24,375.00 ..... 070715  
 PMT NOTE 2A R 02.500 123014 24,375.00 24,375.00 ..... 010715  
 PMT NOTE 2A R 02.500 100614 1,736.30 1,736.30 ..... 101714  
 CASH ADVNC 1F . 02.500 061814 1,950,000.00 ..... 0922914

CHECK DETAIL HISTORY SCREEN FOR TRANSACTIONS



TERM NBR	713	OPR ID	713	ACCOUNT INFORMATION							
CNUM	20-089-0616001800	NAME	CENTRAL CITY,	STDT	092816	ACDT	092816				
FCOD	9120	LNUM	06	KCOD	00	DUED	00				
DFL	DEXD	DECL	DFLA	DFCA	DSLO	ICRC	INR1				
DSED	DSXD	DSCD	LSAA	DSLO	ICRC	INR1	INR2				
DOLN	061814	AMED	000000	APDT	032513	DCCA	FYLN	54	ICRC	INR1	2.5000
ZDLP	062916	ZDLR	080116	RGT2	1	LRDT	070115	RGT1	02	CCCD	0
XAON	1,950,000.00	XAOA									
PTC1	.00	PTC3									
ICRT	99,236.30	INCR									
SSTS	.00	SSC3									
UNPN	1,950,000.00	UNPA									
UNIN	11,886.98	UNIA									
DACN	133.5616	DACA									
UPAM		UPUN									
UTAM		UIUN									
STAM		ZADI									
XAIC		PTC2									
XANI	55,875.00	ZDNI	010117	JTOI	1						
STAN		STAA									
TPOF	1,961,886.98	ZSST									

CASE NUMBER: 20 089 0616001800 STATUS TYPE: AI LOAN: 06 ACDT:

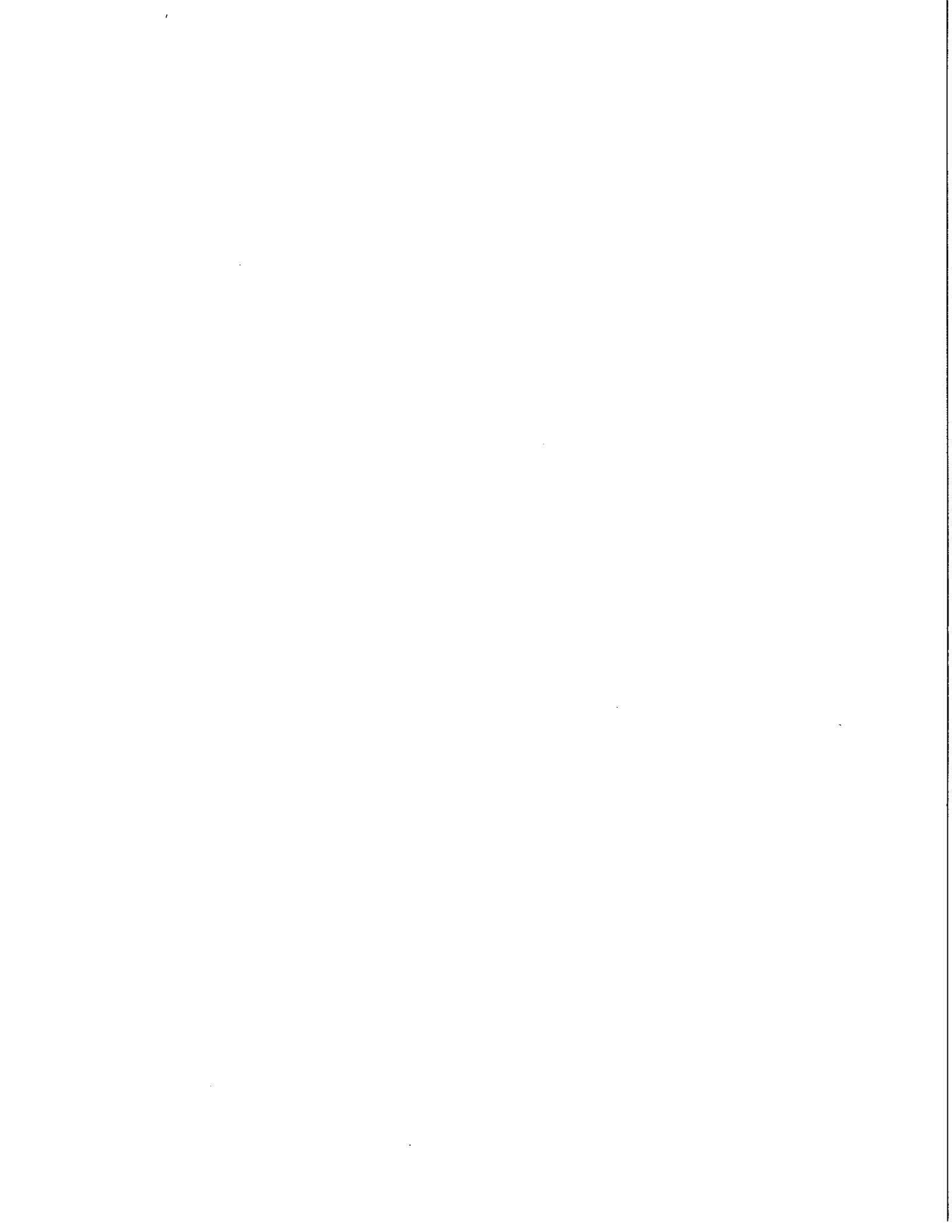
ACCOUNT INFORMATION

TERM NBR	713	OPR ID	713	ACCOUNT INFORMATION	STDT	092816	ACDT	092816			
CNUM	20-089-0616001800	NAME	CENTRAL CITY,								
FCOD	9120	INTUM	03	KCOD	00	DVED	00	FMCD	0	FLAG	
DEFL		DEXD		DECL		DFIA		DFCA		DSLO	
DSED		DSXD		DSCD		LSAA		ICRC		INR1	2.5000
DOLN	032913	AMED	000000	ABDT	070511	DCCA		ICRC		INR1	2.5000
ZDLP	062916	ZDLR	080116	RGT2	1	LRDT	070115	RGTL	02	CCCD	0
XAON	8,000,000.00	XAOA		RCCT		QPCR	217,000.00	QICR	646,953.78	QNIC	
PTC1	217,000.00	PTC3		QICR		QST		QUPR	7,783,000.00	YICE	
ICRT	646,953.78	INCR		QST		QUN	46,644.73	QDIN	533.0822	MOIN	
SSTS	.00	SSC3		QUPR	7,783,000.00	FC10	1,848,462.54	FCIN		QTMI	
UNPN	7,783,000.00	UNPA		FCIN		ZAAI		ZEDI		AVIR	
UNIN	46,644.73	UNIA		ZAAI		CYIC		AVIR		PNSR	
DACN	533.0822	DACA		CYIC		STIN		ICDF		ICGR	
UPAM		UPUN		STIN		QSTA					
UTAM		UIUN		QSTA		QMDV	211,287.50				
STAM		ZADI		QMDV	211,287.50						
XAIC		PTC2									
XANI	211,287.50	ZDNI	010117	JTOI	1						
STAN		STAA									
TPOF	7,829,644.73	ZSST									

CASE NUMBER: 20 089 0616001800 STATUS TYPE: AI LOAN: 03 ACDT:

TERM NBR	713	OPR ID	713	ACCOUNT INFORMATION			
CNTUM	20-089-0616001800	NAME	CENTRAL CITY,	STDT	092816	ACDT	092816
FCCD	9120	LANTUM	05	KCOD	00	DUED	00
DFL	DEXD	DECL	DFILA	ISAA	DFCA	DSLO	ICRC
DSED	DSXD	DSCD	LSAA	FYLN	53	PAYC	7
DOIN	032913	AMED	000000	APDT	070511	DCCA	02
ZDLP	062916	ZDLR	080116	RGT2	1	LRDT	070115
XAON	6,450,000.00	XAOA	RCCT	QPCR	175,000.00	CICR	QNIC
PTC1	175,000.00	PTC3	QICR	521,602.58	QST	.00	WICE
ICRT	521,602.58	INCR	SSC3	UNPA	6,275,000.00	YIN	YNIC
SSTS	.00	SSC3	UNPA	QUN	37,607.06	MOIN	QDEL
UNPN	6,275,000.00	UNPA	QDIN	429.7945	FC10	1,490,312.54	QMTI
UNIN	37,607.06	UNIA	FCIN	ZAAI	ZEDI	RHDM	
DACN	429.7945	DACA	UTUN	ZADI	AVTR		
UPAM		UPUN	TIUN	PTC2	170,437.50		
UTAM		UTUN	ZADI	PTC1	010117	JTOI	1
STAM		STAI	ZADI	STAN	STAA		
XAIC		XAIC	PTC2	TPOF	6,312,607.06	ZSST	
XANI	170,437.50	ZDNI	010117	JTOI	1		
STAN		STAA					
TPOF	6,312,607.06	ZSST					

CASE NUMBER: 20 089 0616001800 STATUS TYPE: AI LOAN: 05 ACDT:



**MWS  
Schedule of Debt  
6/30/2016**

	<b>6/30/2015</b>	<b>6/30/2016</b>	<b>\$ Change</b>	<b>% Change</b>
A) Interim Financing Loan	5,345,000.00	5,595,000.00	(250,000.00)	-4.68%
B) KRWFC Loan	850,000.00	800,000.00	50,000.00	5.88%
C) 2014 Bonds	1,950,000.00	1,950,000.00	-	0.00%
D) 2012 A&B	14,257,500.00	14,058,000.00	199,500.00	1.40%

- A) Confirmed balance with Regions Bank - See 9-8 and 9-8a for Am Schedule and Refi information.
- B) This loan is paid through the sinking fund, which is held in trust with Regions. This was also confirmed with Melissa Ragsdale. See detail on the sinking fund at 2-2d. In addition, see payments scheduled per Am Schedule at 9-5. Balance agrees to TB w/o/e
- C) See Am schedule at 9-7, only interest payments were scheduled to be paid in 2015. This is consistent with testing at 9-4. In addition, balance was confirmed at 9-9. Balance agrees to TB w/o/e.
- D) See Am schedule at 9-6, all scheduled payments were paid per 9-4 and balances were confirmed at 9-9. Balances agree to TB w/o/e.

Note: Inquired of David, no new debt added during the year and the above is a complete list of MWS debt.



Pg 7 of 14c

December 1, 2015

City of Central City  
201 N. 2nd Street  
Central City, KY 42330

**REMINDER OF PAYMENT TO BE MADE**

According to our records, you agreed to pay **\$402,093.75** which includes a finance charge at various % on your Rural Development (formerly Farmers Home Administration) indebtedness on or before 1/1/2016.

**Please make this payment by the date indicated and forward to the Area Office at 1095 National Mine Drive-Suite 2, Madisonville, KY 42431. Make check or money order payable to USDA. If payment is made by Pre-authorized Debit (PAD)/Electronic Funds Transfer, please verify from your lending institution that payment has been sent.**

Fund Code/Loan Number	Principal	Interest
91-05	\$ 89,000.00	\$79,550.00 2012 A + B
91-06	\$ .00	\$24,375.00 2014 2310 + 2317
91-03	\$110,500.00	\$98,668.75 2014 A + B

*For*  
*Jerry M. Cloyd*  
JERRY M. CLOYD  
AREA DIRECTOR

Rural Development • Madisonville Area Office  
1095 National Mine Drive, Suite 2  
Madisonville, KY 42431  
Voice (270) 821-4430, Ext. 4 • Fax (855)770-3756

USDA is an equal opportunity provider and employer.

**PSC 14c**

CITY OF CENTRAL CITY  
WATER & SEWER SYSTEM  
BOND & INTEREST REDEMPTION FUND-1962

1704

73-193  
839

Dec. 28 19 2015

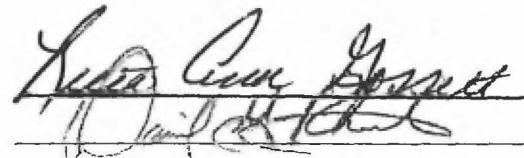
PAY TO THE ORDER OF USDA

\$ 402,093.75

Four Hundred Two Thousand Ninety-Three ----- and ----- 75/100

DOLLARS

"Building Tomorrow Together"  
**First National Bank**  
CENTRAL CITY, / BREMEN, KY



FOR 91-05 - \$168,550 91-03 \$209168.75  
91-06 \$ 24,375  
⑈00001704⑈+⑈083901935⑈

⑈001 010 3⑈



June 15, 2016

City of Central City  
201 N. 2nd Street  
Central City, KY 42330

**REMINDER OF PAYMENT TO BE MADE**

According to our records, you agreed to pay **\$200,100.00** which includes a finance charge at **various %** on your Rural Development (formerly Farmers Home Administration) indebtedness on or before **7/1/2016**.

**Please make this payment by the date indicated and forward to the Area Office at 1095 National Mine Drive-Suite 2, Madisonville, KY 42431. Make check or money order payable to USDA. If payment is made by Pre-authorized Debit (PAD)/Electronic Funds Transfer, please verify from your lending institution that payment has been sent.**

Fund Code/Loan Number	Principal	Interest
91-03		\$97,287.50 <sup>2012A+B 2310</sup>
91-06		\$24,375.00 <sup>2014 2317</sup>
91-05		\$78,437.50 <sup>2012 A+B 2310</sup>
		<u>200,100.00</u>

*Barbara A. Gillum*  
BARBARA A. GILLUM  
for AREA DIRECTOR

**Rural Development • Madisonville Area Office**  
1095 National Mine Drive, Suite 2  
Madisonville, KY 42431  
Voice (270) 821-4430, Ext. 4 • Fax (855)770-3756

USDA is an equal opportunity provider, employer, and lender.

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at [http://www.ascr.usda.gov/complaint\\_filing\\_cust.html](http://www.ascr.usda.gov/complaint_filing_cust.html), or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202) 690-7442 or email at [program.intake@usda.gov](mailto:program.intake@usda.gov).



CITY OF CENTRAL CITY  
WATER & SEWER SYSTEM  
BOND & INTEREST REDEMPTION FUND-1962

1705

73-193  
839

June 28, 2016 19\_\_

PAY TO THE  
ORDER OF USDA

\$ 200,100.00

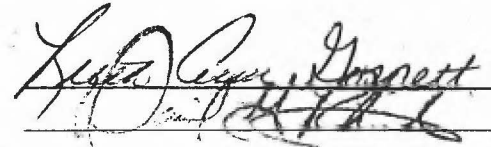
Two Hundred Thousand One Hundred ---- and ---- 00/100

DOLLARS

"Building Tomorrow Together"

**First National Bank**

CENTRAL CITY, / BREMEN, KY



FOR 91-03 \$97,287.50 91-05 \$78,437.50  
91-06 24,375.00

⑈00001705⑈+⑈083901935⑈

⑈001 010 3⑈



MUNICIPAL WATER SEWER SYSTEM  
 (REDEMPTION FUND)  
 PO BOX 430  
 CENTRAL CITY KY 42330-0430 HOLD

Statement Date: **07/24/2015** Enclosures: ( 1) Account No.: **10103** Page: 1

**REGULAR CHECKING-BUSINESS SUMMARY**

Category	Number	Type :	REG	Status :	Active	Amount
Balance Forward From 07/01/15						204,246.96
Debits	1					202,593.75
Automatic Withdrawals	1					6,866.67
Automatic Deposits	1					7,000.00+
Ending Balance On 07/24/15						1,786.54
<b>Average Balance (Ledger)</b>						<b>19,724.91+</b>

**ALL CREDIT ACTIVITY**

Date	Description	Amount
07/17/15	INTERNET TRANSFER FROM SAV 4290	7,000.00

**ELECTRONIC DEBITS**

Date	Description	Amount
07/21/15	REGIONS TRUST ACH TRSFR	6,866.67

**CHECKS AND OTHER DEBITS**

\* indicates a gap in the check numbers

Date	Check #	Amount	Date	Check #	Amount	Date	Check #	Amount
07/03/15	1702	202,593.75						

*June 2015*

**DAILY BALANCE SUMMARY**

Beginning Ledger Balance on 07/01/15 was 204,246.96

Date	Balance	Date	Balance	Date	Balance
07/03/15	1,653.21	07/17/15	8,653.21	07/21/15	1,786.54

PSC 14d



Statement Date: **07/24/2015** Enclosures: ( 1)

Account No.: **10103** Page: **2**

**OVERDRAFT FEE SUMMARY**

	Total For This Period	Total Year-To-Date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

---

**This Statement Cycle Reflects 24 Days**

EFFECTIVE JULY 1, 2015  
STOP PAYMENTS AND NON-SUFFICIENT FUNDS CHARGES WILL BE  
\$32.00 PER ITEM

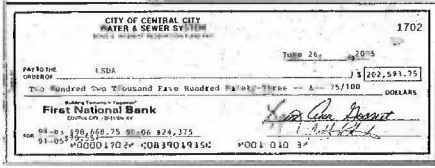
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MUNICIPAL WATER SEWER SYSTEM  
Account No. : 10103  
Stmnt. Date : 07/24/2015

Bank : 053  
Images : 1  
Page : 3

**IMAGE STATEMENT**



AMT: 202,593.75 SEQ: 80000140  
CK: 1702 DT: 07/03/15 ST: Paid

FIRST SOUTHERN NATIONAL BANK  
 130 W BROAD ST  
 CENTRAL CITY KY 42330  
 Tel: (270)754-3300

MUNICIPAL WATER SEWER SYSTEM  
 (REDEMPTION FUND)  
 31

HOLD

Account No.: 10103 Enclosures: (0)

Statement Date: 08/31/2015 Page: 1

**This Statement Cycle Reflects 31 Days**

FIRST SOUTHERN NATIONAL BANK  
 WELCOMES YOU TO THE FAMILY!  
 VISIT US ONLINE AT WWW.FSNB.NET

**REGULAR CHECKING-BUSINESS SUMMARY**

Type : REG Status : Active

BALANCE	DEPOSITS AND CREDITS		CHECKS AND DEBITS		SERVICE CHARGE	BALANCE THIS STATEMENT
LAST STATEMENT	NO.	TOTAL AMOUNT	NO.	TOTAL AMOUNT		
1,786.54	1	7,000.00	1	6,866.67	.00	1,919.87

Average Balance (Ledger)

2,285.46+

**ALL CREDIT ACTIVITY**

Date	Description	Amount
08/19/15	SERIES 2013D FLEX LOAN PAYMENT-INTERNET TRANSFER FROM SVG XXXXX290 TO CHK XXXXX103	7,000.00

**ELECTRONIC DEBITS**

Date	Description	Amount
08/21/15	REGIONS TRUST ACH TRSFR	6,866.67

**DAILY BALANCE SUMMARY**

Beginning Ledger Balance on 07/31/15 was 1,786.54

Date	Balance	Date	Balance	Date	Balance
08/19/15	8,786.54	08/21/15	1,919.87		

FIRST SOUTHERN NATIONAL BANK  
 130 W BROAD ST  
 CENTRAL CITY KY 42330  
 Tel: (270)754-3300

MUNICIPAL WATER SEWER SYSTEM  
 (REDEMPTION FUND)  
 31

HOLD

Account No.: **10103** Enclosures: **( 0 )**

Statement Date: **09/30/2015** Page: **1**

**This Statement Cycle Reflects 30 Days**

FIRST SOUTHERN NATIONAL BANK  
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**REGULAR CHECKING-BUSINESS SUMMARY**

Type : REG Status : Active

BALANCE LAST STATEMENT	DEPOSITS AND CREDITS		CHECKS AND DEBITS		SERVICE CHARGE	BALANCE THIS STATEMENT
	NO.	TOTAL AMOUNT	NO.	TOTAL AMOUNT		
1,919.87	1	7,000.00	1	6,866.67	.00	2,053.20

Average Balance (Ledger)

3,126.53+

**ALL CREDIT ACTIVITY**

Date	Description	Amount
09/17/15	SERIES 2013D FLEX LOAN-INTERNET TRANSFER FROM SVG XXXXX290 TO CHK XXXXX103	7,000.00

**ELECTRONIC DEBITS**

Date	Description	Amount
09/22/15	REGIONS TRUST ACH TRSFR	6,866.67

**DAILY BALANCE SUMMARY**

Beginning Ledger Balance on 08/31/15 was 1,919.87

Date	Balance	Date	Balance	Date	Balance
09/17/15	8,919.87	09/22/15	2,053.20		

FIRST SOUTHERN NATIONAL BANK  
 130 W BROAD ST  
 CENTRAL CITY KY 42330  
 Tel: (270)754-3300

MUNICIPAL WATER SEWER SYSTEM  
 (REDEMPTION FUND)  
 31

HOLD

Account No.: **10103** Enclosures: ( 0)

Statement Date: **10/30/2015** Page: **1**

**This Statement Cycle Reflects 30 Days**

FIRST SOUTHERN NATIONAL BANK  
 WELCOMES YOU TO THE FAMILY!  
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**REGULAR CHECKING-BUSINESS SUMMARY**

Type : REG Status : Active

BALANCE	DEPOSITS AND CREDITS		CHECKS AND DEBITS		SERVICE	BALANCE
LAST STATEMENT	NO.	TOTAL AMOUNT	NO.	TOTAL AMOUNT	CHARGE	THIS STATEMENT
2,053.20	8	7,465.76	3	7,332.43	.00	2,186.53

Average Balance (Ledger)

2,718.05+

**ALL CREDIT ACTIVITY**

Date	Description	Amount
10/05/15	MASTERCARD E PAYMENT	23.62
10/05/15	MASTERCARD E PAYMENT	35.41
10/07/15	MASTERCARD E PAYMENT	177.01
10/08/15	MASTERCARD E PAYMENT	86.09
10/13/15	MASTERCARD E PAYMENT	70.14
10/15/15	MASTERCARD E PAYMENT	49.51
10/19/15	LOAN PAYMENT-INTERNET TRANSFER FROM SVG XXXXX290 TO CHK XXXXX103	7,000.00
10/22/15	MASTERCARD E PAYMENT	23.98

**ELECTRONIC DEBITS**

Date	Description	Amount
10/19/15	BOND FUND TO REVENUE DUE (INCORRECT ACH TRANSFER)-INTERNET TRANSFER FROM CHK XXXXX103 TO CHK XXXXX142	441.78
10/19/15	REGIONS TRUST ACH TRSFR	6,866.67
10/26/15	ACH DEPOSITED INTO INCORRECT FUND -INTERNET TRANSFER FROM CHK XXXXX103 TO CHK XXXXX142	23.98

Continued

31/3873/1



FIRST SOUTHERN NATIONAL BANK  
 130 W BROAD ST  
 CENTRAL CITY KY 42330  
 Tel: (270)754-3300

MUNICIPAL WATER SEWER SYSTEM  
 (REDEMPTION FUND)  
 31

HOLD

Account No.:

10103 Enclosures:

( 0 )

Statement Date: 11/30/2015 Page: 1

This Statement Cycle Reflects 31 Days

FIRST SOUTHERN NATIONAL BANK  
 WELCOMES YOU TO THE FAMILY!  
 VISIT US ONLINE AT WWW.FSNB.NET

**REGULAR CHECKING-BUSINESS SUMMARY**

Type : REG Status : Active

BALANCE LAST STATEMENT	DEPOSITS AND CREDITS NO. TOTAL AMOUNT	CHECKS AND DEBITS NO. TOTAL AMOUNT	SERVICE CHARGE	BALANCE THIS STATEMENT
2,186.53	6 7,545.77	3 7,412.44	.00	2,319.86

Average Balance (Ledger)

3,610.98+

**ALL CREDIT ACTIVITY**

Date	Description	Amount
11/04/15	MASTERCARD E PAYMENT	129.35
11/05/15	MASTERCARD E PAYMENT	106.34
11/09/15	MASTERCARD E PAYMENT	68.53
11/09/15	MASTERCARD E PAYMENT	70.29
11/12/15	MASTERCARD E PAYMENT	171.26
11/17/15	ACH LOAN PAYMENT-INTERNET TRANSFER FROM SVG XXXXX290 TO CHK XXXXX103 2025728	7,000.00

**ELECTRONIC DEBITS**

Date	Description	Amount
11/06/15	WRONG ACCOUNT - SHOULD BE REVENUE ACCT-INTERNET TRANSFER FROM CHK XXXXX103 TO CHK XXXXX142 1878856	235.69
11/13/15	WRONG ACCOUNT - SHOULD BE REVENUE-INTERNET TRANSFER FROM CHK XXXXX103 TO CHK XXXXX142 3426946	310.08
11/23/15	REGIONS TRUST ACH TRSFR	6,866.67

Continued

31/3839/1



FIRST SOUTHERN NATIONAL BANK  
 130 W BROAD ST  
 CENTRAL CITY KY 42330  
 Tel: (270)754-3300

MUNICIPAL WATER SEWER SYSTEM  
 (REDEMPTION FUND)  
 31

HOLD

Account No.: 10103 Enclosures: (1) Statement Date: 12/31/2015 Page: 1

This Statement Cycle Reflects 31 Days

FIRST SOUTHERN NATIONAL BANK  
 WELCOMES YOU TO THE FAMILY!  
 VISIT US ONLINE AT WWW.FSNB.NET

**REGULAR CHECKING-BUSINESS SUMMARY**

Type : REG Status : Active

BALANCE	DEPOSITS AND CREDITS		CHECKS AND DEBITS		SERVICE CHARGE	BALANCE
LAST STATEMENT	NO.	TOTAL AMOUNT	NO.	TOTAL AMOUNT		THIS STATEMENT
2,319.86	2	409,000.00	1	6,866.67	.00	404,453.19

Average Balance (Ledger)

43,072.54 +

**ALL CREDIT ACTIVITY**

Date	Type	Amount	Date	Type	Amount	Date	Type	Amount
12/29/15	Deposit	402,000.00						

Date	Description	Amount
12/14/15	ACH PAYMENT-INTERNET TRANSFER FROM SVG XXXXX290 TO CHK XXXXX103 1900657	7,000.00

**ELECTRONIC DEBITS**

Date	Description	Amount
12/22/15	REGIONS TRUST ACH TRSFR	6,866.67

**DAILY BALANCE SUMMARY**

Beginning Ledger Balance on 11/30/15 was 2,319.86

Date	Balance	Date	Balance	Date	Balance
12/14/15	9,319.86	12/22/15	2,453.19	12/29/15	404,453.19

Continued

31/4634/1

FIRST SOUTHERN NATIONAL BANK  
 130 W BROAD ST  
 CENTRAL CITY KY 42330  
 Tel: (270)754-3300

MUNICIPAL WATER SEWER SYSTEM  
 (REDEMPTION FUND)

31

HOLD

Account No.: **10103** Enclosures: ( 1)

Statement Date: **01/29/2016** Page: 1

**This Statement Cycle Reflects 29 Days**

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**REGULAR CHECKING-BUSINESS SUMMARY**

Type: REG Status: Active

BALANCE LAST STATEMENT	DEPOSITS AND CREDITS		CHECKS AND DEBITS		SERVICE CHARGE	BALANCE THIS STATEMENT
	NO.	TOTAL AMOUNT	NO.	TOTAL AMOUNT		
404,453.19	1	7,000.00	2	408,960.42	.00	2,492.77

Average Balance (Ledger)

57,862.02+

**ALL CREDIT ACTIVITY**

Date	Description	Amount
01/21/16	ACH - TRANSFER-INTERNET TRANSFER FROM SVG XXXXX290 TO CHK XXXXX103 2558670	7,000.00

**CHECKS AND OTHER DEBITS**

\* indicates a gap in the check numbers

Date	Check #	Amount	Date	Check #	Amount	Date	Check #	Amount
01/05/16	1704	402,093.75						

**ELECTRONIC DEBITS**

Date	Description	Amount
01/21/16	REGIONS TRUST ACH TRSFR	6,866.67

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MUNICIPAL WATER SEWER SYSTEM  
 (REDEMPTION FUND)  
 31

HOLD

Account No.:

10103 Enclosures:

( 0 )

Statement Date: 02/29/2016 Page: 1

**This Statement Cycle Reflects 31 Days**

MEET WITH A BUDGET COACH  
 TO LEARN HOW TO  
 GIVE, SAVE AND SPEND  
 YOUR TAX REFUND WISELY!

**REGULAR CHECKING-BUSINESS SUMMARY**

Type : REG Status : Active

BALANCE	DEPOSITS AND CREDITS		CHECKS AND DEBITS		SERVICE	BALANCE
LAST STATEMENT	NO.	TOTAL AMOUNT	NO.	TOTAL AMOUNT	CHARGE	THIS STATEMENT
2,492.77	1	7,000.00	2	7,216.67	.00	2,276.10

Average Balance (Ledger)

3,132.55+

**ALL CREDIT ACTIVITY**

Date	Description	Amount
02/19/16	ACH TRANSFER-INTERNET TRANSFER FROM SVG XXXXX290 TO CHK XXXXX103 8517787	7,000.00

**ELECTRONIC DEBITS**

Date	Description	Amount
02/04/16	REGIONS TRUST ACH TRSFR	350.00
02/23/16	REGIONS TRUST ACH TRSFR	6,866.67

**DAILY BALANCE SUMMARY**

Beginning Ledger Balance on 01/29/16 was 2,492.77

Date	Balance	Date	Balance	Date	Balance
02/04/16	2,142.77	02/19/16	9,142.77	02/23/16	2,276.10

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MUNICIPAL WATER SEWER SYSTEM  
 (REDEMPTION FUND)

31

HOLD

Account No.: 10103 Enclosures: ( 0)

Statement Date: 03/31/2016 Page: 1

**This Statement Cycle Reflects 31 Days**

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 GIVE, SAVE AND SPEND  
 YOUR TAX REFUND WISELY!

**REGULAR CHECKING-BUSINESS SUMMARY**

Type: REG Status: Active

BALANCE LAST STATEMENT	DEPOSITS AND CREDITS		CHECKS AND DEBITS		SERVICE CHARGE	BALANCE THIS STATEMENT
	NO.	TOTAL AMOUNT	NO.	TOTAL AMOUNT		
2,276.10	1	7,000.00	1	6,866.67	.00	2,409.43

Average Balance (Ledger)

3,448.14+

**ALL CREDIT ACTIVITY**

Date	Description	Amount
03/17/16	ACH BOND TRANSFER-INTERNET TRANSFER FROM SVG XXXXX290 TO CHK XXXXX103 9465483	7,000.00

**ELECTRONIC DEBITS**

Date	Description	Amount
03/22/16	REGIONS TRUST ACH TRSFR	6,866.67

**DAILY BALANCE SUMMARY**

Beginning Ledger Balance on 02/29/16 was 2,276.10

Date	Balance	Date	Balance
03/17/16	9,276.10	03/22/16	2,409.43



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MUNICIPAL WATER SEWER SYSTEM  
 (REDEMPTION FUND)

31

HOLD

Account No.: 10103 Enclosures: (0)

Statement Date: 04/29/2016 Page: 1

**This Statement Cycle Reflects 29 Days**

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**REGULAR CHECKING-BUSINESS SUMMARY**

Type: REG Status: Active

BALANCE LAST STATEMENT	DEPOSITS AND CREDITS		CHECKS AND DEBITS		SERVICE CHARGE	BALANCE THIS STATEMENT
	NO.	TOTAL AMOUNT	NO.	TOTAL AMOUNT		
2,409.43	1	7,000.00	1	6,866.67	.00	2,542.76

Average Balance (Ledger)

3,174.94+

**ALL CREDIT ACTIVITY**

Date	Description	Amount
04/18/16	BOND PAYMENT-INTERNET TRANSFER FROM SVG XXXXX290 TO CHK XXXXX103 7474241	7,000.00

**ELECTRONIC DEBITS**

Date	Description	Amount
04/21/16	REGIONS TRUST ACH TRSFR	6,866.67

**DAILY BALANCE SUMMARY**

Beginning Ledger Balance on 03/31/16 was 2,409.43

Date	Balance	Date	Balance
04/18/16	9,409.43	04/21/16	2,542.76

End Statement

31/3795/1E

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MUNICIPAL WATER SEWER SYSTEM  
 (REDEMPTION FUND)  
 31

HOLD

Account No.:

10103 Enclosures: (0)

Statement Date: 05/31/2016 Page: 1

**This Statement Cycle Reflects 32 Days**

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**REGULAR CHECKING-BUSINESS SUMMARY**

Type : REG Status : Active

BALANCE	DEPOSITS AND CREDITS		CHECKS AND DEBITS		SERVICE CHARGE	BALANCE
LAST STATEMENT	NO.	TOTAL AMOUNT	NO.	TOTAL AMOUNT		THIS STATEMENT
2,542.76	1	7,000.00	1	6,866.67	.00	2,676.09

Average Balance (Ledger)

3,892.75+

**ALL CREDIT ACTIVITY**

Date	Description	Amount
05/17/16	ACH - BOND PAYMENT-INTERNET TRANSFER FROM SVG XXXXX290 TO CHK XXXXX103 4428406	7,000.00

**ELECTRONIC DEBITS**

Date	Description	Amount
05/23/16	REGIONS TRUST ACH TRSFR	6,866.67

**DAILY BALANCE SUMMARY**

Beginning Ledger Balance on 04/29/16 was 2,542.76

Date	Balance	Date	Balance	Date	Balance
05/17/16	9,542.76	05/23/16	2,676.09		

End Statement

31/3778/1E

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MUNICIPAL WATER SEWER SYSTEM  
 (REDEMPTION FUND)  
 31

HOLD

Account No.: 10103 Enclosures: (0)

Statement Date: 06/30/2016 Page: 1

This Statement Cycle Reflects 30 Days

FIRST CLASS CHECKING  
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**REGULAR CHECKING-BUSINESS SUMMARY**

Type: REG Status: Active

BALANCE	DEPOSITS AND CREDITS		CHECKS AND DEBITS		SERVICE	BALANCE
LAST STATEMENT	NO.	TOTAL AMOUNT	NO.	TOTAL AMOUNT	CHARGE	THIS STATEMENT
2,676.09	2	207,100.00	1	6,866.67	.00	202,909.42

Average Balance (Ledger)

30,567.20+

**ALL CREDIT ACTIVITY**

Date	Description	Amount
06/16/16	LOAN PAYMENT-INTERNET TRANSFER FROM SVG XXXXX290 TO CHK XXXXX103 4237981	7,000.00
06/27/16	USDA LOAN PAYMENT-INTERNET TRANSFER FROM SVG XXXXX290 TO CHK XXXXX103 2180173	200,100.00

**ELECTRONIC DEBITS**

Date	Description	Amount
06/21/16	REGIONS TRUST ACH TRSFR	6,866.67

**DAILY BALANCE SUMMARY**

Beginning Ledger Balance on 05/31/16 was 2,676.09

Date	Balance	Date	Balance	Date	Balance
06/16/16	9,676.09	06/21/16	2,809.42	06/27/16	202,909.42

15. Refer to the Audit Report, pages 11-15, where it states that Central City W&S participates in the County Employee Retirement System ("CERS").

a. Provide the journal entries made by Central City W&S to initially implement Governmental Accounting Standards Board Statement No. 68 ("GASB 68").

b. Provide the journal entries made by Central City W&S to account for the effects of GASB 68 in each reporting period occurring subsequent to the year of initial implementation of GASB 68.

c. Provide a description of all retirement benefits that Central City W&S provides to employees in addition to the CERS pension plan.

Response:

(a) Please see the attached document.

(b) The only subsequent year that journal entries have been made to account for the effects of GASB 68 was FY2016. Those journal entries can be seen in the adjustment references 10-12 of the documents produced in response to Item 3 above.

(c) Central City does not provide employees any retirement benefits in addition to the CERS program.

Witness: Daniel Pate and David Rhoades



Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
16	Adjusting	06/30/15					
		6380	Paving		39,559.22		
		7750	Transfers to Fixed Asset Fund	39,559.22			
			To reclass paving to asset			0.00	
17	Adjusting	06/30/15					
		2900	Net Pension Liability		1,220,869.00		
		3000	RETAINED EARNINGS	1,115,145.00			
		1800	Deferred Outflow of Resources - C	105,724.00			
			To book 6/30/13 NPL for 6/30/14 year end balances			0.00	
18	Adjusting	06/30/15					
		2900	Net Pension Liability	105,724.00			
		1800	Deferred Outflow of Resources - C		105,724.00		
			To record 2014 contributions paid prior to measurement date			0.00	
19	Adjusting	06/30/15					
		1800	Deferred Outflow of Resources - C	100,190.00			
		5400	Admin. - CERS		100,190.00		
			To record CY contributions made after measurement date			100,190.00	
20	Adjusting	06/30/15					
		5400	Admin. - CERS	87,000.00			
		2950	Deferred Inflows of Resources - Pe		121,000.00		
		2900	Net Pension Liability	34,000.00			
			To record CY pension expense			(87,000.00)	
21	Adjusting	06/30/15					
		2950	Deferred Inflows of Resources - Pe	24,200.00			
		5400	Admin. - CERS		24,200.00		
			To record current year amortization of deferred inflows			24,200.00	

16. Refer to the Audit Report, page 15. Provide a copy of Central City W&S's contracts with Muhlenberg County Water District ("Muhlenberg") and Muhlenberg County Water District #3 ("Muhlenberg #3).

Response: Please see contracts that are attached.

Witness: David Rhoades

**WATER PURCHASE CONTRACT**

This Water Purchase Contract (the "Contract") for the sale and purchase of water is made and entered into as of the 20<sup>th</sup> day of June, 2011, by and between the **CITY OF CENTRAL CITY, KENTUCKY**, 214 North First Street, Central City, Kentucky 42330, hereinafter referred to as the "Seller," and the **MUHLENBERG COUNTY WATER DISTRICT**, P.O. Box 348, Greenville, Kentucky 42345, hereinafter referred to as the "Purchaser."

**WITNESSETH:**

**WHEREAS**, the Seller is a duly organized and existing municipal corporation and city of the fourth class of the Commonwealth of Kentucky;

**WHEREAS**, the Seller intends to expand its existing water treatment plant and make substantial improvements to its transmission system for the benefit of both the Seller and the Purchaser;

**WHEREAS**, the Purchaser is a water district organized under the provisions of the KRS Chapter 74;

**WHEREAS**, the Purchaser currently owns and operates a water distribution system;

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<b>JEFF R. DEBOUEN EXECUTIVE DIRECTOR</b>
TARIFF BRANCH  <i>Brent Kirtley</i>
EFFECTIVE <b>3/17/2013</b> PURSUANT TO 807 KAR 5:011 SECTION 9(1)

WHEREAS, the Purchaser has been purchasing potable water from the Seller pursuant to the provisions of a Water Purchase Contract dated September 9, 1981 (the "Existing Contract");

WHEREAS, the Seller has received construction bids to expand its existing water treatment plant from 4 to 7 million gallons per day ("MGD"), to construct a 1,000,000 gallon water storage tank, to construct approximately 14,100 linear feet of transmission mains, and to make other water system improvements as described in engineering reports prepared by McGhee Engineering, Inc. (the "Project");

WHEREAS, by Ordinance No. \_\_\_\_\_ enacted on June \_\_\_\_\_, 2011 by the Seller's City Council, this Contract was approved and the Seller's Mayor was authorized to execute this Contract for and on behalf of the Seller.

WHEREAS, by action of the Board of Commissioners of the Purchaser taken on June \_\_\_\_\_ 20\_\_\_\_, 2011, this Contract was approved and the Purchaser's Chairman was authorized to execute this Contract for and on behalf of the Purchaser, and;

NOW THEREFORE, in consideration of the foregoing and the mutual terms and conditions contained herein, the Seller and Purchaser agree as follows:

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TARIFF BRANCH
<i>Brent Kirtley</i>
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PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

**PSC 16a**

1. **Term of Contract.** The term of this Contract shall extend for a period of approximately 50 years, commencing on the Effective Date hereof as provided in paragraph 21 and terminating on June 30, 2063, unless otherwise extended or modified by written agreement of the Parties.

2. **Quality and Quantity.** The Seller shall furnish to the Purchaser, at the points of delivery hereinafter specified, during the term of this Contract or any renewal or extension thereof, potable, treated water meeting the applicable purity standards of all appropriate State and Federal Regulatory Agencies in such quantity as may be required by the Purchaser, but not to exceed an amount which, when combined with the usage of other customers of the Seller, would exceed the Seller's water production capacity.

3. **Primary Supplier.** The Parties acknowledge and agree that the Seller shall continue to be the Purchaser's primary water supplier. Subject to the provisions of paragraph 4 of this Contract, the Purchaser shall purchase all of its water supply requirements from the Seller until the Purchaser has purchased at least 44,500,000 gallons per month from the Seller. This monthly amount represents an annualized amount of 534,000,000 gallons.



4. **Other Water Suppliers.** Notwithstanding the provisions of paragraph 3 of this Contract, the Purchaser may purchase water from one or more other suppliers if any of the following events occur:

- a. The Seller is unable to deliver sufficient water due to water shortage, pipeline breaks, equipment failures, power outages, inadequate treatment capacity, natural disasters, other catastrophes, or other emergencies;
- b. The Purchaser experiences low flows or low pressures in a portion of its system and these conditions can be more easily alleviated by an alternate supply of water, but only for such reasonable period of time necessary for Purchaser to repair or correct such low flow or low pressure condition(s);
- c. The Purchaser experiences poor water quality, including taste or odor, in a portion of its system and the Seller is unable to correct the water quality concerns in a timely manner, but only if such condition(s) are the result of a failure on the part of Seller to provide water of a quality required pursuant to this contract. If such fault does not lie with Seller, Purchaser may purchase water from alternate source(s), but Purchaser shall not be relieved of its responsibility under paragraph 3 of this Contract;
- d. When it becomes necessary for the Purchaser to take a water storage tank or booster pump station out of service to facilitate maintenance or repairs (e.g. water storage tank repainting or rehabilitation), but only for such reasonable period of time necessary to complete the maintenance or repairs; or
- e. The Purchaser is unable to supply an adequate flow and pressure of water to a portion of its system due to pipeline breaks, equipment failures, power outages, use of water to fight fires, or natural disasters, other catastrophes, or other emergencies, but only for such reasonable period of time as may be necessary to repair or otherwise alleviate or correct any such condition.

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5. **Points of Delivery.** The Seller shall deliver the water to the Purchaser at the points of delivery currently in use (eastbound entrance ramp to the Western Kentucky Parkway from U.S. Highway 431, the intersection of U.S. Highway 62 and Kentucky Highway 189, and the intersection of U.S. Highway 62 East and Spa Lane) at a controlled pressure and flow rate sufficient to maintain the current normal operating conditions in the existing distribution system of the Purchaser. Additional or alternative delivery points may be provided subject to the Seller's approval, and if the Purchaser bears the cost of establishing or changing the delivery point. Seller reserves the right to restrict flow to the Purchaser to a rate that will not be detrimental to the Seller's water production or distribution system. Any such restrictions or water use curtailments shall be borne proportionately by all users served by the Seller's system. 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.

6. **Metering Equipment.** The Seller shall furnish, install, operate and maintain at its own expense the necessary metering equipment, including one or more meter enclosures and the required devices for properly measuring the quantity of water delivered to the Purchaser and shall test such

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metering equipment once every year. The Seller shall provide a 24-hour notice to Purchaser prior to conducting any meter tests, allow access to the metering site during testing, and submit test results to the appropriate official designated by the Purchaser. A meter registering within the acceptable limits as identified by AWWA Standards shall be deemed to be accurate. Previous readings of any meter disclosed by test results to be inaccurate (registering outside of acceptable limits of AWWA Standards based upon type of meter) shall be adjusted for the six-month period previous to the test in accordance with the percentage of inaccuracy found by such test. Billings for the period shall be recalculated and the Purchaser's account credited or charged accordingly. If any meter fails to register usage for any period, the amount of water furnished during such period shall be estimated by any reasonable means agreeable to both the Purchaser and Seller. The metering equipment shall be read on or about the last working day of each month, or any other day mutually agreed upon. An appropriate official of the Purchaser shall have access to each master meter for the purpose of collecting usage data and verifying each master meter's readings.

7. **Billing and Payment Procedure.** The Seller shall furnish the Purchaser at the above address, not later than the first business day of each month, an itemized statement of the amount of water furnished the Purc

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preceding billing cycle and the cost thereof. The Purchaser shall pay those charges not later than the 15<sup>th</sup> day of each month.

8. **Operation of System.** The Seller shall, at all times, operate and maintain its water system in an efficient manner and shall take such action as may be reasonably necessary to perform its obligations under this Contract. Temporary or partial failures to deliver water shall be remedied diligently with all practicable dispatch. The Seller shall immediately inform the Purchaser by telephone, by email, or by facsimile transmission of the nature and extent of such temporary or partial failure to deliver water. In the event of an extended shortage of water, or if the supply of water available to the Seller is otherwise diminished over an extended period of time, the supply of water to the Purchaser shall be reduced or diminished in the same proportion as the supply to the Seller's other customers is reduced or diminished. The Purchaser also agrees to take such steps as may be reasonably necessary to curtail water usage within its system in response to a shortage of water.

9. **End-User Quality.** It is the intent of both the Seller and the Purchaser to deliver, to the ultimate consumer, water which meets or exceeds all regulatory requirements for potable water. In the event of non-compliance with end-user quality standards, the Parties shall determine whether

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**PURSUANT TO 807 KAR 5:011 SECTION 9 (1)**

non-compliance can be more feasibly and economically achieved through actions of the Seller. If so, the Seller shall undertake such changes in the Seller's treatment methods, facilities, or operations as may be required to correct the non-compliance in a timely manner. If Seller is otherwise in compliance with its obligation regarding delivery of water of the quality required pursuant to this Contract, the additional cost, if any, of such action shall be borne by Purchaser.

10. **Connection Fee.** The Seller shall not charge a connection fee to the Purchaser.

11. **Cost Based Rates.** The Seller shall establish and adjust, from time to time the wholesale rate based upon the Seller's actual cost of providing water service to the points of delivery described in paragraph 5 of this Contract. It is understood and agreed by the Parties that the Seller shall charge the Muhlenberg County Water District and the Muhlenberg County Water District No. 3 the same wholesale rate.

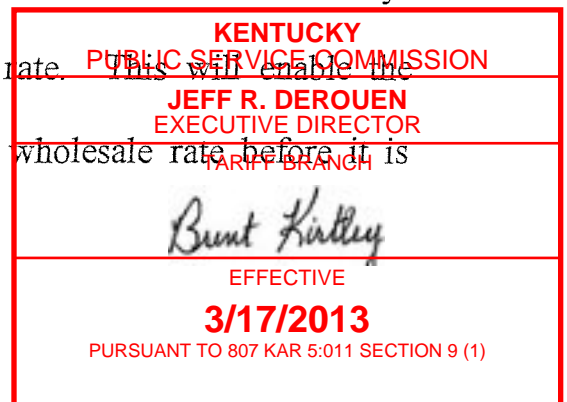
12. **Initial Rate.** The initial wholesale rate shall be \$2.63 per 1,000 gallons, but it shall not become effective until the Effective Date of this Contract (see paragraph 21). This initial rate is based upon the Seller's estimated cost of providing water service to the Purchaser at the points of delivery described in paragraph 5 of this Contract. This initial rate shall remain in effect until, 1,

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2014, at which time it is anticipated that the expanded water treatment plant will have been in service for at least one full fiscal year. On or after July 1, 2014, Seler may adjust the wholesale rate pursuant to the provisions of this Contract.

13. **Rate Modification.** As soon as the actual costs of operating the expanded water treatment plant and the other facilities constructed as part of the Project become known and measurable, the Seller shall determine the actual cost of providing water service to the points of delivery described in paragraph 5 of this Contract. The Seller shall utilize a methodology that is generally recognized and accepted in the water industry and by the Public Service Commission (the "PSC") to determine the proposed wholesale rate. Thereafter, the Seller may adjust, from time to time, the wholesale rate, but not more frequently than once every two (2) years.

14. **Advance Notice of Rate Modification.** The Seller shall notify the Purchaser in writing of any proposed rate adjustment or modification to the wholesale rate within five (5) business days after the Central City Municipal Water and Sewer Board recommends a wholesale rate adjustment and at least 30 days before it is to be adopted as the actual wholesale rate. This will enable the Purchaser to review and comment on the proposed wholesale rate before it is actually adopted by the Seller.



At the expiration of the 30-day review period, the Seller may proceed to establish and adopt the new wholesale rate. The Seller shall immediately notify, in writing, the Purchaser of the new wholesale rate.

15. **Effective Date of Rate Modification.** The effective date of the new wholesale rate shall be at least 30 days after the Seller adopts the new rate. This will enable the Seller to file a revised tariff with the PSC and obtain PSC approval of the new rate.

16. **Joint Planning Committee.** The Parties shall establish a committee to be known as the Muhlenberg Joint City-County Water Production Planning Committee (the "Joint Planning Committee"). The Joint Planning Committee shall be composed of one (1) representative selected by each of the following entities: City of Central City, Muhlenberg County Water District, Muhlenberg County Water District No. 3, and any other future direct wholesale water customer of Central City. Each entity shall determine the manner in which its representative is selected. The Joint Planning Committee shall meet as often as it deems necessary, but at least four (4) times per year on a quarterly basis.

The primary purposes of the Joint Planning Committee are:

- a. To facilitate communications;



- b. To review operating and financial reports concerning water production, water sales, and line loss;
- c. To monitor water quality;
- d. To ensure compliance with all applicable water quality standards;
- e. To recommend any future changes in the treatment and delivery process;
- f. To plan future water treatment plant expansions or other water production improvements;
- g. To discuss and help resolve issues that may arise concerning this Contract; and
- h. To consider other water production and water quality issues.

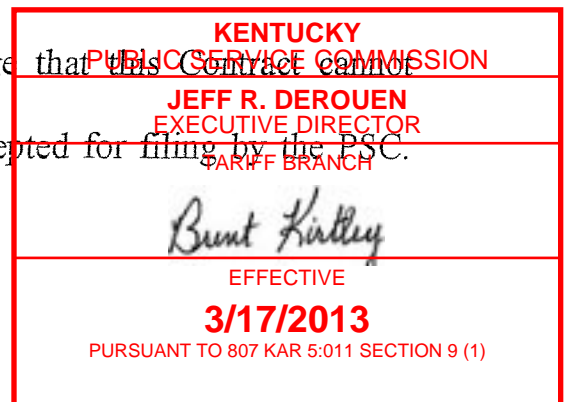
17. **Use of Surplus Funds.** Subject to the limits of the Seller’s applicable bond ordinances, any reserve or surplus funds generated from the sale of water to the Purchaser (e.g. cash funded depreciation accounts, operating surpluses, renewal and replacement accounts, and any other non-restricted funds, etc.) shall be set aside by the Seller (the “Surplus Funds”). The Seller may use these Surplus Funds to pay the costs of unusual or extraordinary maintenance, repairs, renewals, or replacements to its water production facilities or any of the other facilities constructed as part of the Project. In addition, the Surplus Funds shall be available for use by the Seller to construct or acquire additions, improvements, and/or equipment useful to its water production facilities which will either enhance its revenue-producing capacity or provide a higher degree of service.

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<b>EFFECTIVE</b> <b>3/17/2013</b> <b>PURSUANT TO 807 KAR 5:011 SECTION 9 (1)</b>

18. **Resale of Water.** The Purchaser may resell water to other public water systems (in addition to those already served) provided the increased demand is within the capability of the Seller's system to supply without expansion or improvement of water source, treatment, storage or conveyance facilities. Proposed new customers whose anticipated demand for water would necessitate the expansion or improvement of Seller's water source, treatment, storage or conveyance facilities may be added only with the written approval of the Seller, which approval shall not be unreasonably withheld; PROVIDED, HOWEVER, Seller shall not be compelled or required to expand or improve its water source, treatment, storage or conveyance facilities solely because of any such additional wholesale water resale by Purchaser.

19. **RD Concurrence.** The construction of the Project is being financed in part by a loan made by, and a grant from, the Rural Development agency of the U.S. Department of Agriculture. Therefore, this Contract is subject to concurrence by Rural Development as evidenced by the signature of a duly authorized RD official.

20. **PSC Review.** The Parties acknowledge that this Contract cannot become effective until it has been reviewed and accepted for filing by the PSC.



Seller shall file an executed copy of this Contract with the PSC. Purchaser pledges its assistance to help expedite the PSC review process.

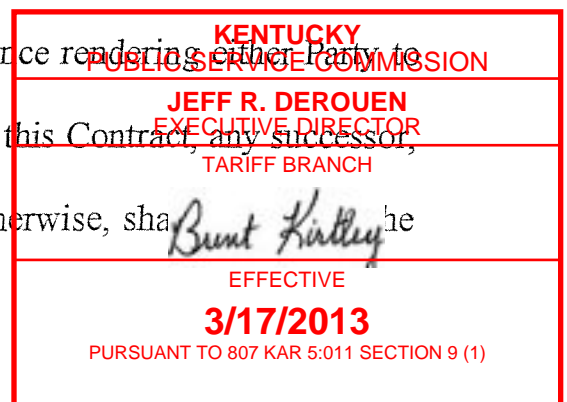
21. **Effective Date.** The Parties acknowledge that, in order for this Contract to become effective, the following events must occur:

- a. Rural Development shall acknowledge concurrence;
- b. PSC shall review this Contract and accept it for filing; and
- c. The Seller shall substantially complete the water treatment plant expansion portion of the Project.

The Effective Date of this Contract shall be 30 days after the completion of all three (3) of the above events. The Seller shall give written notice of the Effective Date to the Purchaser.

22. **Regulatory Agencies.** This Contract is subject to such rules, regulations, or laws as may be applicable to similar agreements in the Commonwealth of Kentucky. The Seller and Purchaser shall collaborate in obtaining such permits, approvals, certificates or the like as may be required to comply therewith.

23. **Successors.** In the event of any occurrence rendering either Party to this Contract incapable of performing its duties under this Contract, any successor, whether the result of legal process, assignment or otherwise, shall assume the rights of that Party hereunder.

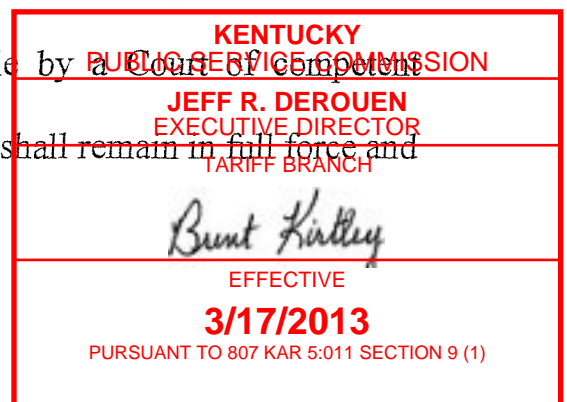




24. **Pledge.** This Contract and the revenues generated hereunder are pledged on a parity basis to (i) the United States of America acting through the Rural Development agency of the U.S. Department of Agriculture, as part of the security for and to the extent of a loan from the United States of America; (ii) any holders of bonds or other indebtedness issued by the Seller to finance the costs of the Project; and (iii) any insurance company providing an insurance policy which insures the payment of principal and interest on any indebtedness issued by the Seller to finance the costs of the Project.

25. **Paragraph Headings.** The descriptive headings of the various paragraphs of this Contract have been inserted for convenience of reference only and shall in no way modify or restrict any of the terms and provisions hereof.

26. **Entire Agreement; Severability.** This Contract constitutes the entire agreement between the Parties with respect to the subject matter contained herein. Except as otherwise provided herein, no subsequent alteration, amendment, change or addition to this Contract shall be binding upon either Party unless and until it is reduced to writing and signed by both Parties. Should any provision of this Contract be declared to be invalid or unenforceable by a Court of competent jurisdiction, the remaining provisions of this Contract shall remain in full force and



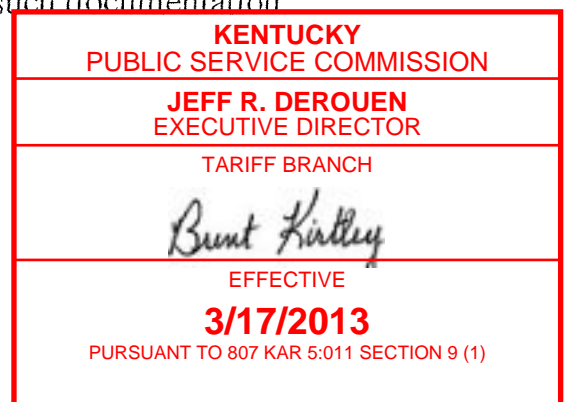


effect unless such invalid or unenforceable provisions substantially alter the benefits of the Contract for either Party.

27. **Non-Waiver.** Any waiver at any time by any Party hereto of its rights with respect to the other Party or with respect to any matter arising in connection with this Contract shall not be considered a waiver of any such rights or matters at any subsequent time.

28. **Current Contract Superseded.** As of the Effective Date of this Contract, the Current Contract, and all amendments or modifications thereto, shall be superseded by this Contract.

29. **Nonpayment.** That in the event the Purchaser shall fail to make any payment to Seller for the purchase of water and such failure results in a default by Seller under any of the provisions of the documentation relating to the issuance of indebtedness by the Seller, including any required debt service coverage ratio, then the Seller shall increase the rates charged hereunder to Purchaser in an amount necessary, in the written opinion of an independent, certified public accountant, to allow the Seller to meet its financial covenants under such documentation.



IN WITNESS WHEREOF, the Parties hereto, acting under authority of their respective governing bodies, have caused this Contract to be duly executed in multiple counterparts, each of which shall constitute an original.

Seler:

City of Central City

*Bary Shaver*  
Bary Shaver, Mayor

Attest:

*Duff H. Clark*  
City Clerk

Purchaser:

Muhlenberg County Water District

*Bobby Mayhugh*  
Bobby Mayhugh, Chairman

Attest:

*Konda Heard*  
Secretary

<b>KENTUCKY PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN EXECUTIVE DIRECTOR</b>
TARIFF BRANCH  <i>Brent Kirtley</i>
EFFECTIVE <b>3/17/2013</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

**RD CONCURRENCE**

The United States Department of Agriculture, Rural Development concurs in the provisions of this Contract on this 10<sup>th</sup> day of December, 201~~1~~<sup>2</sup>.

**RURAL DEVELOPMENT**

BY: Thomas C Bran  
NAME  
Program Director  
TITLE

<b>KENTUCKY PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN EXECUTIVE DIRECTOR</b>
TARIFF BRANCH  <i>Brent Kirtley</i>
EFFECTIVE <b>3/17/2013</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

**WATER PURCHASE CONTRACT**

This Water Purchase Contract (the "Contract") for the sale and purchase of water is made and entered into as of the 20<sup>th</sup> day of June, 2011, by and between the **CITY OF CENTRAL CITY, KENTUCKY**, 214 North First Street, Central City, Kentucky 42330, hereinafter referred to as the "Seller," and the **MUHLENBERG COUNTY WATER DISTRICT NO. 3**, P.O. Box 67, Bremen, Kentucky 42325, hereinafter referred to as the "Purchaser."

**WITNESSETH:**

**WHEREAS**, the Seller is a duly organized and existing municipal corporation and city of the fourth class of the Commonwealth of Kentucky;

**WHEREAS**, the Seller intends to expand its existing water treatment plant and make substantial improvements to its transmission system for the benefit of both the Seller and the Purchaser;

**WHEREAS**, the Purchaser is a water district organized under the provisions of the KRS Chapter 74;

**WHEREAS**, the Purchaser currently owns and operates a water distribution system;

<b>KENTUCKY PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN EXECUTIVE DIRECTOR</b>
TARIFF BRANCH
<i>Brent Kirtley</i>
EFFECTIVE <b>3/17/2013</b>
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

**PSC 16b**

**WHEREAS**, the Purchaser has been purchasing potable water from the Seller pursuant to the provisions of a Water Purchase Contract dated September 9, 1981 (the "Existing Contract");

**WHEREAS**, the Seller has received construction bids to expand its existing water treatment plant from 4 to 7 million gallons per day ("MGD"), to construct a 1,000,000 gallon water storage tank, to construct approximately 14,100 linear feet of transmission mains, and to make other water system improvements as described in engineering reports prepared by McGhee Engineering, Inc. (the "Project");

**WHEREAS**, by Ordinance No. \_\_\_\_\_ enacted on June \_\_\_\_\_, 2011 by the Seller's City Council, this Contract was approved and the Seller's Mayor was authorized to execute this Contract for and on behalf of the Seller.

**WHEREAS**, by action of the Board of Commissioners of the Purchaser taken on June 20, 2011, this Contract was approved and the Purchaser's Chairman was authorized to execute this Contract for and on behalf of the Purchaser, and;

**NOW THEREFORE**, in consideration of the foregoing and the mutual terms and conditions contained herein, the Seller and Purchaser agree as follows:

<b>KENTUCKY PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN EXECUTIVE DIRECTOR</b>
TARIFF BRANCH
<i>Brent Kirtley</i>
EFFECTIVE <b>3/17/2013</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

1. **Term of Contract.** The term of this Contract shall extend for a period of approximately 50 years, commencing on the Effective Date hereof as provided in paragraph 21 and terminating on June 30, 2063, unless otherwise extended or modified by written agreement of the Parties.

2. **Quality and Quantity.** The Seller shall furnish to the Purchaser, at the points of delivery hereinafter specified, during the term of this Contract or any renewal or extension thereof, potable, treated water meeting the applicable purity standards of all appropriate State and Federal Regulatory Agencies in such quantity as may be required by the Purchaser, but not to exceed an amount which, when combined with the usage of other customers of the Seller, would exceed the Seller's water production capacity.

3. **Primary Supplier.** The Parties acknowledge and agree that the Seller shall continue to be the Purchaser's primary water supplier. Subject to the provisions of paragraph 4 of this Contract, the Purchaser shall purchase all of its water supply requirements from the Seller until the Purchaser has purchased at least 22,670,000 gallons per month from the Seller. This monthly amount represents an annualized amount of 272,000,000 gallons.

<b>KENTUCKY PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN EXECUTIVE DIRECTOR</b>
TARIFF BRANCH

EFFECTIVE <b>3/17/2013</b>
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

4. **Other Water Suppliers.** Notwithstanding the provisions of paragraph 3 of this Contract, the Purchaser may purchase water from one or more other suppliers if any of the following events occur:

- a. The Seller is unable to deliver sufficient water due to water shortage, pipeline breaks, equipment failures, power outages, inadequate treatment capacity, natural disasters, other catastrophes, or other emergencies;
- b. The Purchaser experiences low flows or low pressures in a portion of its system and these conditions can be more easily alleviated by an alternate supply of water, but only for such reasonable period of time necessary for Purchaser to repair or correct such low flow or low pressure condition(s);
- c. The Purchaser experiences poor water quality, including taste or odor, in a portion of its system and the Seller is unable to correct the water quality concerns in a timely manner, but only if such condition(s) are the result of a failure on the part of Seller to provide water of a quality required pursuant to this contract. If such fault does not lie with Seller, Purchaser may purchase water from alternate source(s), but Purchaser shall not be relieved of its responsibility under paragraph 3 of this Contract;
- d. When it becomes necessary for the Purchaser to take a water storage tank or booster pump station out of service to facilitate maintenance or repairs (e.g. water storage tank repainting or rehabilitation), but only for such reasonable period of time necessary to complete the maintenance or repairs; or
- e. The Purchaser is unable to supply an adequate flow and pressure of water to a portion of its system due to pipeline breaks, equipment failures, power outages, use of water to fight fires, or natural disasters, other catastrophes, or other emergencies, but only for such reasonable period of time as may be necessary to repair or otherwise alleviate or correct any such condition.

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH
<i>Brent Kirtley</i>
EFFECTIVE <b>3/17/2013</b>
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

5. **Points of Delivery.** The Seller shall deliver the water to the Purchaser at two (2) points of delivery: (1) near the intersection of U.S. Highway 431 and Kentucky Highway 189 (replacing the existing delivery point adjacent to the water treatment plant); and (2) near the intersection of Kentucky Highway 70 and Spa Lane at a controlled pressure and flow rate sufficient to maintain the current normal operating conditions in the existing distribution system of the Purchaser. Additional or alternative delivery points may be provided subject to the Seller's approval, and if the Purchaser bears the cost of establishing or changing the delivery point. Seller reserves the right to restrict flow to the Purchaser to a rate that will not be detrimental to the Seller's water production or distribution system. Any such restrictions or water use curtailments shall be borne proportionately by all users served by the Seller's system. 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.

6. **Metering Equipment.** The Seller shall furnish, install, own, operate and maintain at its own expense the necessary metering equipment, including one or more meter enclosures and the required devices for properly and reliably measuring the quantity of water delivered to the Purchaser, such

**KENTUCKY**  
**PUBLIC SERVICE COMMISSION**  
**JEFF R. DEROUEN**  
**EXECUTIVE DIRECTOR**  
**POULY BANCHE**  
*Brent Kirtley*  
**EFFECTIVE**  
**3/17/2013**  
**PURSUANT TO 807 KAR 5:011 SECTION 9 (1)**



metering equipment once every year. The Seller shall provide a 24-hour notice to Purchaser prior to conducting any meter tests, allow access to the metering site during testing, and submit test results to the appropriate official designated by the Purchaser. A meter registering within the acceptable limits as identified by AWWA Standards shall be deemed to be accurate. Previous readings of any meter disclosed by test results to be inaccurate (registering outside of acceptable limits of AWWA Standards based upon type of meter) shall be adjusted for the six-month period previous to the test in accordance with the percentage of inaccuracy found by such test. Billings for the period shall be recalculated and the Purchaser's account credited or charged accordingly. If any meter fails to register usage for any period, the amount of water furnished during such period shall be estimated by any reasonable means agreeable to both the Purchaser and Seller. The metering equipment shall be read on or about the last working day of each month, or any other day mutually agreed upon. An appropriate official of the Purchaser shall have access to each master meter for the purpose of collecting usage data and verifying each master meter's readings.

7. **Billing and Payment Procedure.** The Seller shall furnish the Purchaser at the above address, not later than the first business day of each month, an itemized statement of the amount of water furnished the Purchaser during the

<b>KENTUCKY PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN EXECUTIVE DIRECTOR</b>
<i>Brent Kirtley</i>
<b>EFFECTIVE 3/17/2013 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)</b>

preceding billing cycle and the cost thereof. The Purchaser shall pay those charges not later than the 15<sup>th</sup> day of each month.

8. **Operation of System.** The Seller shall, at all times, operate and maintain its water system in an efficient manner and shall take such action as may be reasonably necessary to perform its obligations under this Contract. Temporary or partial failures to deliver water shall be remedied diligently with all practicable dispatch. The Seller shall immediately inform the Purchaser by telephone, by email, or by facsimile transmission of the nature and extent of such temporary or partial failure to deliver water. In the event of an extended shortage of water, or if the supply of water available to the Seller is otherwise diminished over an extended period of time, the supply of water to the Purchaser shall be reduced or diminished in the same proportion as the supply to the Seller's other customers is reduced or diminished. The Purchaser also agrees to take such steps as may be reasonably necessary to curtail water usage within its system in response to a shortage of water.

9. **End-User Quality.** It is the intent of both the Seller and the Purchaser to deliver, to the ultimate consumer, water which meets or exceeds all regulatory requirements for potable water. In the event of non-compliance with end-user quality standards, the Parties shall determine whether correction of the

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF B. DEBOEN EXECUTIVE DIRECTOR
TARIFF BRANCH <i>Brent Kirtley</i>
EFFECTIVE <b>3/17/2013</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

non-compliance can be more feasibly and economically achieved through actions of the Seller. If so, the Seller shall undertake such changes in the Seller's treatment methods, facilities, or operations as may be required to correct the non-compliance in a timely manner. If Seller is otherwise in compliance with its obligation regarding delivery of water of the quality required pursuant to this Contract, the additional cost, if any, of such action shall be borne by Purchaser.

10. **Connection Fee.** The Seller shall not charge a connection fee to the Purchaser.

11. **Cost Based Rates.** The Seller shall establish and adjust, from time to time, the wholesale rate based upon the Seller's actual cost of providing water service to the points of delivery described in paragraph 5 of this Contract. It is understood and agreed by the Parties that the Seller shall charge the Muhlenberg County Water District and the Muhlenberg County Water District No. 3 the same wholesale rate.

12. **Initial Rate.** The initial wholesale rate shall be \$2.63 per 1,000 gallons, but it shall not become effective until the Effective Date of this Contract (see paragraph 21). This initial rate is based upon the Seller's estimated cost of providing water service to the Purchaser at the points of delivery described in paragraph 5 of this Contract. This initial rate shall remain

KENTUCKY  
PUBLIC SERVICE COMMISSION  
JEFF R. DEROUEN  
EXECUTIVE DIRECTOR  
TARIFF BRANCH

*Brent Kirtley* July 1,

EFFECTIVE  
**3/17/2013**  
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

2014, at which time it is anticipated that the expanded water treatment plant will have been in service for at least one full fiscal year. On or after July 1, 2014, Seller may adjust the wholesale rate pursuant to the provisions of this Contract.

13. **Rate Modification.** As soon as the actual costs of operating the expanded water treatment plant and the other facilities constructed as part of the Project become known and measurable, the Seller shall determine the actual cost of providing water service to the points of delivery described in paragraph 5 of this Contract. The Seller shall utilize a methodology that is generally recognized and accepted in the water industry and by the Public Service Commission (the "PSC") to determine the proposed wholesale rate. Thereafter, the Seller may adjust, from time to time, the wholesale rate, but not more frequently than once every two (2) years.

14. **Advance Notice of Rate Modification.** The Seller shall notify the Purchaser in writing of any proposed rate adjustment or modification to the wholesale rate within five (5) business days after the Central City Municipal Water and Sewer Board recommends a wholesale rate adjustment and at least 30 days before it is to be adopted as the actual wholesale rate. This will enable the Purchaser to review and comment on the proposed wholesale rate before it is actually adopted by the Seller.

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF B. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH  Brent Kirtley
EFFECTIVE <b>3/17/2013</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

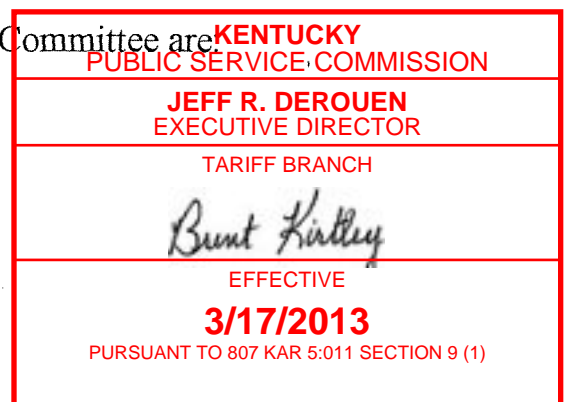
At the expiration of the 30-day review period, the Seller may proceed to establish and adopt the new wholesale rate. The Seller shall immediately notify, in writing, the Purchaser of the new wholesale rate.

15. **Effective Date of Rate Modification.** The effective date of the new wholesale rate shall be at least 30 days after the Seller adopts the new rate. This will enable the Seller to file a revised tariff with the PSC and obtain PSC approval of the new rate.

16. **Joint Planning Committee.** The Parties shall establish a committee to be known as the Muhlenberg Joint City-County Water Production Planning Committee (the "Joint Planning Committee"). The Joint Planning Committee shall be composed of one (1) representative selected by each of the following entities: City of Central City, Muhlenberg County Water District, Muhlenberg County Water District No. 3, and any other future direct wholesale water customer of Central City. Each entity shall determine the manner in which its representative is selected. The Joint Planning Committee shall meet as often as it deems necessary, but at least four (4) times per year on a quarterly basis.

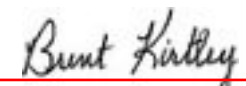
The primary purposes of the Joint Planning Committee are:

- a. To facilitate communications;



- b. To review operating and financial reports concerning water production, water sales, and line loss;
- c. To monitor water quality;
- d. To ensure compliance with all applicable water quality standards;
- e. To recommend any future changes in the treatment and delivery process;
- f. To plan future water treatment plant expansions or other water production improvements;
- g. To discuss and help resolve issues that may arise concerning this Contract; and
- h. To consider other water production and water quality issues.

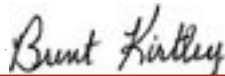
17. **Use of Surplus Funds.** Subject to the limits of the Seller's applicable bond ordinances, any reserve or surplus funds generated from the sale of water to the Purchaser (e.g. cash funded depreciation accounts, operating surpluses, renewal and replacement accounts, and any other non-restricted funds, etc.) shall be set aside by the Seller (the "Surplus Funds"). The Seller may use these Surplus Funds to pay the costs of unusual or extraordinary maintenance, repairs, renewals, or replacements to its water production facilities or any of the other facilities constructed as part of the Project. In addition, the Surplus Funds shall be available for use by the Seller to construct or acquire additions, improvements, and/or equipment useful to its water production facilities which will enhance its revenue-producing capacity or provide a higher degree of service.

<b>KENTUCKY</b> <b>PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN</b> <b>EXECUTIVE DIRECTOR</b>
TARIFF BRANCH

EFFECTIVE <b>3/17/2013</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

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19. **RD Concurrence.** The construction of the Project is being financed in part by a loan made by, and a grant from, the Rural Development agency of the U.S. Department of Agriculture. Therefore, this Contract is subject to concurrence by Rural Development as evidenced by the signature of a duly authorized RD official.

20. **PSC Review.** The Parties acknowledge that this Contract cannot become effective until it has been reviewed and accepted for ~~KENTUCKY~~ the PSC.

<b>KENTUCKY</b> <b>PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN</b> EXECUTIVE DIRECTOR
TARIFF BRANCH

EFFECTIVE <b>3/17/2013</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)



Seller shall file an executed copy of this Contract with the PSC. Purchaser pledges its assistance to help expedite the PSC review process.

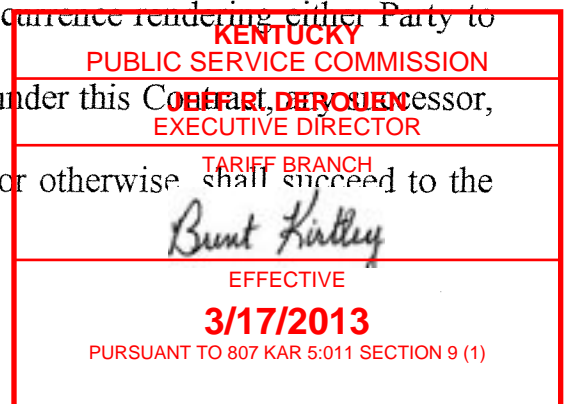
21. **Effective Date.** The Parties acknowledge that, in order for this Contract to become effective, the following events must occur:

- a. Rural Development shall acknowledge concurrence;
- b. PSC shall review this Contract and accept it for filing; and
- c. The Seller shall substantially complete the water treatment plant expansion portion of the Project.

The Effective Date of this Contract shall be 30 days after the completion of all three (3) of the above events. The Seller shall give written notice of the Effective Date to the Purchaser.

22. **Regulatory Agencies.** This Contract is subject to such rules, regulations, or laws as may be applicable to similar agreements in the Commonwealth of Kentucky. The Seller and Purchaser shall collaborate in obtaining such permits, approvals, certificates or the like as may be required to comply therewith.

23. **Successors.** In the event of any occurrence rendering either Party to this Contract incapable of performing its duties under this Contract, or its successor, whether the result of legal process, assignment or otherwise shall succeed to the rights of that Party hereunder.





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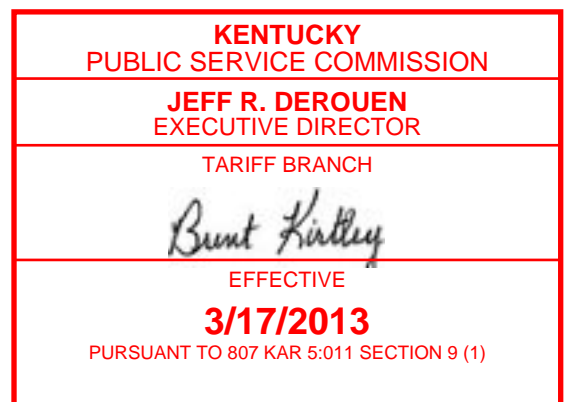
KENTUCKY PUBLIC SERVICE COMMISSION
JEFF B. BERGQUIST EXECUTIVE DIRECTOR
TARIFF BRANCH <i>Brent Kirtley</i>
EFFECTIVE <b>3/17/2013</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

effect unless such invalid or unenforceable provisions substantially alter the benefits of the Contract for either Party.

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28. **Current Contract Superseded.** As of the Effective Date of this Contract, the Current Contract, and all amendments of modifications thereto, shall be superseded by this Contract.

29. **Nonpayment.** That in the event the Purchaser shall fail to make any payment to Seller for the purchase of water and such failure results in a default by Seller under any of the provisions of the documentation relating to the issuance of indebtedness by the Seller, including any required debt service coverage ratio, then the Seller shall increase the rates charged hereunder to Purchaser in an amount necessary, in the written opinion of an independent, certified public accountant, to allow the Seller to meet its financial covenants under such documentation.



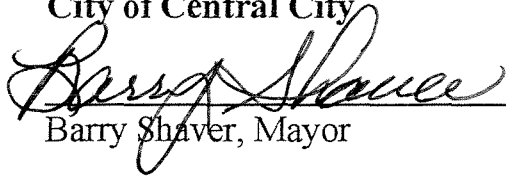
IN WITNESS WHEREOF, the Parties hereto, acting under authority of their respective governing bodies, have caused this Contract to be duly executed in multiple counterparts, each of which shall constitute an original.

Seller:

Purchaser:

City of Central City

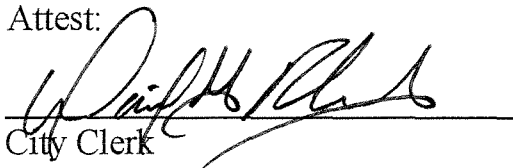
Muhlenberg County Water District No. 3

  
Barry Shaver, Mayor

  
Don Garrett, Chairman

Attest:

Attest:

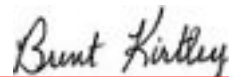
  
City Clerk

  
Secretary

**KENTUCKY  
PUBLIC SERVICE COMMISSION**

**JEFF R. DEROUEN  
EXECUTIVE DIRECTOR**

TARIFF BRANCH



EFFECTIVE

**3/17/2013**

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

**RD CONCURRENCE**

The United States Department of Agriculture, Rural Development concurs in the provisions of this Contract on this 10 day of December, 201~~1~~<sup>12</sup>

**RURAL DEVELOPMENT**

BY: Vernon C. Brown  
NAME

Program Director  
TITLE

<b>KENTUCKY PUBLIC SERVICE COMMISSION</b>
<b>JEFF R. DEROUEN EXECUTIVE DIRECTOR</b>
TARIFF BRANCH  <i>Brent Kirtley</i>
EFFECTIVE <b>3/17/2013</b> PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

17. Refer to the Rhoades Testimony, page 3, where Mr. Rhoades states that "[t]he City Council has approved a second reading of the ordinance increasing the volumetric rate to its in-city customers by the same percentage as the increase to the wholesale rate."

a. Provide a copy of the Ordinance approved by the City Council when available.

b. Provide a table comparing the percentage of rate increases made to the "in-city" customers to the percentage increases made to the "wholesale" rate in each of the previous ten years.

c. State the number of "in-city" water customers served by Central City W&S at the end of the test year.

d. State the number of "in-city" sewer customers served by Central City W&S at the end of the test year.

Response:

(a) Please see response to Item 13 of the Water Districts' First Request for Information.

(b) It is difficult to compare percentage increase for in-city customers as compared to wholesale customers because the in-city rate designed changed in 2013. Attached is a copy of the Central City's rate schedule for rates prior to 2013. (A copy of the rate schedule for the rates that went into effect in 2013 is provided in response to Item 12 of the Water Districts' First Request for Information.) When the 2013 rate increase went into effect, in-city customers using 4,000 gallons per month would have seen their water bills increase from \$11.74 to \$20.18, or 71.9% per month. The wholesale customers' rate increased from \$1.57 to \$2.63 per 1,000 gallons, or 67.5 percent.

(c) 2,058 customers

(d) 1,819 customers

Witness: David Rhoades

# *Municipal Water and Sewer System*

208 North 1st Street • P.O. Box 430 • Central City, KY 42330 • Phone (270) 754-3066 • Fax (270) 754-9711

September 20, 2008

## WATER & SEWER RATE SCHEDULE

### WATER RATE - In town users

First 1,000 gallons	\$4.06	Minimum Bill
Next 4,000 gallons	\$2.56	per 1,000 gallons
Next 5,000 gallons	\$2.13	per 1,000 gallons
Next 10,000 gallons	\$1.88	per 1,000 gallons
Next 10,000 gallons	\$1.88	per 1,000 gallons
Over 30,000 gallons	\$1.69	per 1,000 gallons

### WATER RATE - Outside city limits with or w/o sewer service

First 1,000 gallons	\$18.76	Minimum bill
All over 2,000 gallons	\$6.08	per 1,000 gallons

### WATER RATES - CO UTILITY DISTRICTS

\$1.57 per 1,000 gallons

### SEWER RATES (effective 3/1996)

First 1,000 gallons	<del>\$5.75</del>	per 1,000 gallons
Next 7,000 gallons	<del>\$3.00</del>	per 1,000 gallons
Over 8,000 gallons	<del>\$2.84</del>	per 1,000 gallons

### **RATE SCHEDULES ARE APPLICABLE FOR BOTH RESIDENTIAL & COMMERCIAL**

RECONNECTION FEE FOR INTOWN USERS	\$25.00
RECONNECTION FEE FOR OUTSIDE USERS	\$65.00
DEPOSITS FOR NON-COMMERCIAL USER	\$100.00
COMMERCIAL	\$50.00

PSC 17

18. For each of the previous ten years, provide a schedule showing for Central City W&S:
- a. Total water produced and purchased;
  - b. Total water sold to in-city customers;
  - c. Total water sold to Muhlenberg;
  - d. Total water sold to Muhlenberg #3;
  - e. Total amount of water used by Central City's water treatment facilities ("plant use").

Response: The City has not been able to locate archived records dating back ten years for the requested information. For information dating to July 2013, please see response to Item 14 of the Water Districts' First Request for Information.

Witness: David Rhoades



19. Provide annual water loss reports prepared by Central City W&S in each of the previous ten years.

Response: The City has not been able to locate archived records dating back ten years for the requested information. For information dating to January 2014, please see response to Item 20 of the Water Districts' First Request for Information.

Witness: David Rhoades

20. Refer to the Rhoades Testimony, page 2. The maximum daily production capacity of Central City W&S's water treatment plant is stated at seven million gallons per day.

a. State separately the amount of the water treatment plant capacity that is reserved for Muhlenberg and Muhlenberg #3.

b. State the minimum and maximum quantity of water (in gallons) that Muhlenberg and Muhlenberg #3 may purchase in a month under the terms of its present water purchase contract with Central City W&S.

c. Describe the changes, if any, that Central City W&S expects within the next three years in the level of water treatment capacity reserved for Muhlenberg and Muhlenberg # 3.

Response: (a) Central City does not specifically reserve water treatment plant capacity for any customer. Nevertheless, it acknowledges that the contracts between the City and the water districts provide that Central City will be the water districts' primary water supplier. With certain limited exceptions, Muhlenberg County Water District shall purchase its total requirements up to 44,500,000 gallons per month from the City and Muhlenberg County Water District No. 3 shall purchase its total requirements up to 22,670,000 gallons per month from the City.

Section 18 of the City's contracts with the water districts also states: "The Purchaser may resell water to other public water systems (in addition to those already served) provided the increased demand is within the capability of the Seller's system to supply without expansion or improvement of water source, treatment, storage or conveyance facilities. Proposed new customers whose anticipated demand for water would necessitate the expansion or improvement of Seller's water source, treatment, storage or conveyance facilities may be added only with the

written approval of the Seller, which approval shall not be unreasonably withheld; PROVIDED, HOWEVER, Seller shall not be compelled or required to expand or improve its water source, treatment, storage or conveyance facilities solely because of any such additional wholesale water resale by Purchaser.”

Central City intends on complying with the terms of the contract.

(b) Pursuant to the contract between the City and water districts, Muhlenberg County Water District shall purchase its total requirements up to 44,500,000 gallons per month from the City and Muhlenberg County Water District No. 3 shall purchase its total requirements up to 22,670,000 gallons per month from the City. The contract does not specific a maximum quantity of water (in gallons) that either water district may purchase from Central City.

(c) There is currently no specific reservation of water treatment plant capacity for the water districts. Central City does not anticipate significant changes such that would require a specific reservation of water treatment plant capacity to any specific customer over the next three years.

Witness: David Rhoades

21. State the maximum daily treatment capacity of Central City W&S's wastewater treatment plant.

Response: 1.2 million gallons per day.

Witness: David Rhoades

22. Provide separately the gallons purchased from Central City W&S by Muhlenberg and Muhlenberg #3 in each of the previous 24 months.

Response: Please see response to Item 27 below.

Witness: David Rhoades

23. a. For all water mains in Central City W&S's system, complete the table below.

Add larger main sizes if necessary.

- b. Identify the persons or entities that paid for the water main(s) that Central City W&S uses to deliver water to Muhlenberg and Muhlenberg #3.

Response:

<b>Water Main Size</b>	<b>Total Miles of Line</b>	<b>Miles of Lines Used to Serve MCWD</b>	<b>Miles of Lines Used to Serve MCWD3</b>
16-inch	3.17	3.17	3.16
14-inch	0.00	0.00	0.00
12-inch	5.63	3.15	5.11
10-inch	0.63	0.27	0
8-inch	3.48	2.52	2.36
6-inch	21.73	15.00	11.66
4-inch	6.51	4.50	4.79
2-inch	2.59	0.86	0.47

Central City also has a 20-inch raw water main from the intake to the water treatment plant that is approximately 3,500 feet long. It is required to serve all customers.

Central City paid for the water mains up to the metering points.

Witness: Michael McGhee

24. a. State separately the number of master meters that Central City W&S uses to provide wholesale water service to Muhlenberg and Muhlenberg #3.
- b. State the owner of the master meters identified in response to Item 24.a.
- c. State the party who is responsible for maintaining the master meters identified in response to Item 24.a.

Response:

- (a) There are three master meters serving MCWD and two serving MCWD#3.
- (b) The water districts own the master meters.
- (c) The water districts maintain the master meters.

Witness: Michael McGhee

25. Provide a system map showing all of Central City W&S's facilities that are used to serve Muhlenberg and Muhlenberg #3. This map shall, at a minimum, show all master meters, pumping stations, storage tanks, water transmission mains, and water distribution mains used to serve Muhlenberg and Muhlenberg #3. The size of all mains shall be clearly indicated on this map.

Response: See response to Item 16 of the Water Districts' First Request for Information.

Witness: Michael McGhee



26. State the portion, if any, of Central City W&S's water main(s) that serve Muhlenberg and Muhlenberg #3 that are gravity fed.

Response: None of Central City's water mains are "gravity fed." Potable water is pumped from the treatment plant into the distribution system, including into storage tanks. The system is pressurized.

Witness: Michael McGhee

27. a. List Central City W&S's water sales (in gallons) for each of the previous 36 months for each of its wholesale customers and for its retail customers.

b. List the total amount billed by Central City W&S for water service for each of the previous 36 months to each of its wholesale customers and to its retail customers.

Response: Please see attached document. Central City reads meters in the middle of the month and sends bills before the end of the same month. Therefore, the City considers its water sales and its amounts billed in gallons to be the same amounts. There may be differences in amounts produced or treated compared with amounts sold or billed per month.

Witness: David Rhoades

<u>2014-2015</u>	<u>Total</u>	<u>Dist. #1</u>	<u>Dist. #3</u>	<u>City</u>
July	939,433	424,893	259,482	255,058
August	1,015,092	391,088	225,188	398,816
September	907,548	407,686	233,436	266,426
October	819,220	368,060	214,627	236,533
November	776,381	362,513	192,728	221,140
December	872,821	421,490	217,834	233,497
January	833,833	401,598	212,852	219,383
February	878,595	395,071	212,821	270,703
March	903,658	439,830	237,333	226,495
April	802,109	364,759	211,877	225,473
May	847,620	397,365	217,950	232,305
June	971,060	429,904	260,164	280,992
Total	10,567,370	4,804,257	2,696,292	3,066,821

<u>2015-2016</u>	<u>Total</u>	<u>Dist. #1</u>	<u>Dist. #3</u>	<u>City</u>
July	912,818	418,163	242,027	252,628
August	915,189	413,407	234,840	266,942
September	873,270	414,325	229,435	229,510
October	801,612	361,490	208,247	231,875
November	847,134	371,717	201,227	274,190
December	800,435	376,147	208,215	216,073
January	831,423	370,023	199,782	261,618
February	821,160	379,897	212,925	228,338
March	797,338	371,865	208,128	217,345
April	765,938	348,874	206,966	210,098
May	841,700	385,579	228,170	227,951
June	929,467	430,010	237,875	261,582
Total	10,137,484	4,641,497	2,617,837	2,878,150

<u>2016-2017</u>	<u>Total</u>	<u>Dist. #1</u>	<u>Dist. #3</u>	<u>City</u>
July	887,691	379,699	217,553	290,439
August	938,725	423,993	253,010	261,722
September	885,717	401,408	229,410	254,899
October	893,934	392,848	226,436	274,650
November	815,324	356,278	222,532	236,514
December	826,667	355,548	223,257	247,862
January	900,332	395,218	236,771	268,343
February	803,473	334,365	203,560	265,548
March	814,221	375,756	220,030	218,435
April	768,157	354,145	196,496	217,516
May	981,224	449,987	246,983	284,254
June	882,985	418,511	226,765	237,709
Total	10,398,450	4,637,756	2,702,803	3,057,891

28. Provide Central City W&S's current rate schedule for its retail customers and for each of its wholesale customers.

Response: Please see the response to Item 12 of the Water Districts' First Request for Information.

Witness: David Rhoades

29. a. State whether Central City W&S provides unmetered water service to any entities (e.g., service to municipal buildings, fire departments, fire protection services).

b. If unmetered service is provided, estimate the percentage of the total unmetered amount for each entity or type of service.

Response: Please see the response to Item 15 of the Water Districts' First Request for Information.

Witness: Michael McGhee and David Rhoades

30. Refer to the McGhee Testimony, page 3, and state whether the 21.2 percent proposed increase will be applied to the minimum bill rates for Central City's retail customers.

Response: Pursuant to the ordinance, the monthly user charge or minimum bill is not increasing. Only the volumetric usage rate will be increased.

Witness: David Rhoades



31. a. State whether the proposed rate increase includes an adjustment for rate case expenses incurred in this proceeding.
- b. If the rate increase does not include an adjustment for rate case expenses, state whether Central City W&S will seek an adjustment to recover expenses incurred in litigating this proceeding.
- c. If Central City W&S will seek an adjustment to recover expenses incurred in litigating this proceeding, provide all actual and estimated rate case expenses.

Response: The proposed rates did not include any expenses associated with the rate case. At this time, Central City does not seek to amend and increase the proposed wholesale rate to recover rate case expenses. To the extent that the Commission determines that certain expenses included within the City's proposed rate should not be recovered in rates, the City requests that the Commission consider reasonable rate case expenses in determining that the \$3.19-per-thousand-gallon rate is fair, just, and reasonable. The City will supplement the record with actual rate case expenses at a later date.

Witness: David Rhoades

32. Provide the ordinance or resolution of the Central City W&S City Council in which the proposed wholesale rate adjustment was approved.

Response: Please see the response to Item 13 of the Water Districts' First Request for Information.

Witness: David Rhoades

33. Provide the minutes of each meeting of the Central City W&S City Council since January 1, 2013, in which a proposed rate adjustment to Central City W&S's wholesale customers was discussed.

Response: Please see attached documents.

Witness: David Rhoades

**MUNICIPAL WATER & SEWER SYSTEM  
MINUTES**

1269th MEETING  
March 13, 2017

The Municipal Water & Sewer Commission met in regular session on Monday, March 13 with the meeting being called to order by Kevin Reed. Members present were: Kevin Reed, Carl Albach, Wayne Divine, Scott Ray, and David Rhoades. Also present were Mayor Barry Shaver, Mike McGhee of McGhee Engineering, and Attorney Dennis Winters.

**INTRODUCTION OF GUESTS:**

**APPROVAL OF PRIOR MINUTES:**

Motion was made by Wayne Divine to approve the minutes and was seconded by Scott Ray. Motion carried.

**OLD BUSINESS:**

David Rhoades reported that Mayor Shaver, Mike McGhee, and he met to review the water rate increase. It has been 5 years since there has been a water rate increase. The contract states that an increase can be made every 2 years. The rate increase was discussed by the commissioners, and Scott Ray made a motion to increase the rate 21% for county districts and city customers. Motion was seconded by Carl Albach. Motion carried.

**NEW BUSINESS:**

Mike McGhee gave his progress report. Backflow preventer and fluoride feed modifications are complete and in service. There will be another list of small projects to do this year (lab furniture, intake screen repairs, wet well cleaning, etc.)

Plans for the downtown sewer rehabilitation are still being reviewed by KTC. This may be held up by RD financing. Wastewater treatment plant expansion design is in progress. There was a review meeting held in Frankfort on February 22. The tentative schedule:

Plans to KDOW for Construction Permit  
Plans Ready to Advertise

April 15  
June 1

(See attached emails from Rural Development)

Kentucky Rural Water attempted to TV inspect the railroad sewer with limited success. A meeting was held with Blaine Luttrell on site last week. He thinks the pipe can be lined. Decision will need to be made on how to proceed and funding source.

A pay request for the wastewater plant expansion in the amount of \$\$47,400 was presented. Carl Albach made the motion to approve, and Wayne Divine seconded the motion. Motion carried.

### **DISCUSSION OF INCOME STATEMENT:**

Motion to approve the income statement was made by Scott Ray with a second by Wayne Divine. Motion carried.

### **APPROVAL OF BILLS FOR PAYMENT:**

Carl Albach made a motion to approve the bills, and Wayne Divine seconded the motion. Motion carried.

<u>Payee</u>	<u>Amount</u>
4 SEASONS OUTDOOR POWER EQUIP.	37.99
ACE SUPPLY COMPANY, INC.	425.00
ANTHEM BLUE CROSS-BLUE SHIELD	9,875.25
ANTHEM LIFE	48.00
AT & T	932.78
AT & T	682.49
AT & T U-VERSE	55.60
AT & T U-VERSE	50.60
ATMOS ENERGY	111.65
ATMOS ENERGY	605.42
BEARING HEADQUARTERS CO	2,175.93
BLUEGRASS CELLULAR	297.85
BRENNTAG MID-SOUTH, INC.	4,360.00
BRENNTAG MID-SOUTH, INC.	4,360.00
CINTAS CORPORATION #314	607.38
CINTAS CORPORATION #314	203.82
CITY OF CENTRAL CITY	6,000.00
CMRS-FP	300.00
CNA SURETY DIRECT BILL	3,351.73
COMMERCIAL PRINTING INC.	89.99
DAVID DOSSETT	99.14

DELTA DENTAL OF KY	566.99
FASTENAL	2.63
FIRST KENTUCKY BANK	35.00
FORTILINE INC	55.36
HACH COMPANY	729.04
HARSHAW TRANE	682.75
IMPCO	102.00
JARRETT MOORE COMPUTER SVCS	90.00
KELLY PAYNE	350.00
KELLY PAYNE	350.00
KENTUCKY RETIREMENT SYSTEMS	16,143.83
KENTUCKY UTILITIES COMPANY	467.39
KENTUCKY UTILITIES COMPANY	13,719.53
KENTUCKY UTILITIES COMPANY	9,217.64
KENTUCKY UTILITIES COMPANY	1,019.91
KENTUCKY UTILITIES COMPANY	2,725.49
KENTUCKY UTILITIES COMPANY	208.88
KY EMPLOYERS' MUTUAL INS	4,210.71
KY RURAL WATER	1,000.00
KY. STATE TREASURER	2,976.70
KY. STATE TREASURER	1,232.58
LAWTON INSURANCE	16,557.34
LAWTON INSURANCE	1,688.00
LOGAN, MORTON & RATLIFF	57.70
LOGAN, MORTON & RATLIFF	57.70
McCOY & McCOY LAB. INC.	126.50
McCOY & McCOY LAB. INC.	2,397.50
MICROBAC LABORATORIES INC	171.00
PAXTON & BALL INC	24.04
PAYROLL TAXES	8,135.84
PAYROLL TAXES	8,324.26
PETTY CASH	84.05
PPMI CONSTRUCTION CO	18,370.00
REPUBLIC SERVICES	59.30
S4 WATER SALS & SVC LLC	450.00
S4 WATER SALS & SVC LLC	3,825.68
SMITH BROTHERS SUPPLY CO.	262.74
SO. ELECTRIC MOTOR SALES	675.00
SO. ELECTRIC MOTOR SALES	1,773.16
SPRINT PRINT, INC	62.71
SPRINT PRINT, INC	129.26
TOTAL COMPLIANCE LLC	99.00
TRACTOR SUPPLY CO	49.98
TRI-CITY AUTO PARTS	434.89
TRI-STAR ENERGY LLC/PACIFIC PRIDE	1,386.78
U. S. POST OFFICE	639.28
USA BLUEBOOK	497.38
VISION CARE DIRECT	206.52
WALMART	187.72
WASCON INC	522.93

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**\$157,813.31**

**ADJOURNMENT:**

Motion was made by Scott Ray to adjourn and seconded by Carl Albach.  
Motion carried.

## **MUNICIPAL WATER & SEWER SYSTEM MINUTES**

1270th MEETING  
April 10, 2017

The Municipal Water & Sewer Commission met in regular session on Monday, April 10 with the meeting being called to order by Kevin Reed. Members present were: Kevin Reed, Darrel Gentry, Carl Albach, Wayne Divine, Scott Ray, and David Rhoades. Also present were Mike McGhee of McGhee Engineering and Attorney Dennis Winters.

### **INTRODUCTION OF GUESTS:**

### **APPROVAL OF PRIOR MINUTES:**

Motion was made by Scott Ray to approve the minutes and was seconded by Carl Albach. Motion carried.

### **OLD BUSINESS:**

David Rhoades reported that Mayor Shaver, Kevin Reed, and he met with the two water districts to discuss the new rate increase. He has also been speaking with Damon Talley, county water attorney. The districts questioned how the 21% rate increase was calculated. They were told that Daniel Pate, City Auditor, calculated the figure after the results of the annual water audit.

The districts requested that the water commissioners adopt the rate increase. The rate increase will take effective after 30 days' notice given to both the commission and Muhlenberg Co. Water Districts. They were also notified that every two years there would be a rate increase. Attorney Dennis Winters will send the two districts a certified letter indicating notice to file with the Public Service Commission on or before April 30, 2017, to increase its wholesale rate to the county water districts effective for water service on and after May 31, 2017. The rate increase will go from \$2.63 to \$3.19 per 1,000 gallons (see attached.)

Scott Ray made a motion to adopt the rate increase, and Carl Albach seconded the motion. Motion carried.



## **NEW BUSINESS:**

It was recommended by David Rhoades instead of buying new vehicles for the water distribution next year to purchase a new compressor and sewer machine instead of making repairs as they may become costly. Darrel Gentry made a motion to purchase these, and Carl Albach seconded the motion. Motion carried.

Mike McGhee gave his progress report. The backflow preventer and fluoride feed modifications are complete and in service. There will be another list of small projects to do this year (lab furniture, intake screen repairs, wet well cleaning, etc.)

We finally have approval from KDOT for the downtown sewer rehabilitation. A meeting consisting of Mayor Shaver, David Rhoades, and Mike McGhee will be scheduled with the downtown merchants to advise them of what is going on and to get their input.

The tentative schedule for the wastewater treatment plant expansion plant:

Plans to KDOW for Construction Permit	April 17
Plans Ready to Advertise	June 15

Application for infrastructure funds for the railroad sewer replacement project has been submitted to the Delta Regional Authority.

Pay request in the amount of \$35,600 was submitted for the wastewater plant expansion. Wayne Divine made the motion to approve the payment, and Darrel Gentry seconded the motion. Motion carried.

## **DISCUSSION OF INCOME STATEMENT:**

Motion to approve the income statement was made by Scott Ray with a second by Carl Albach. Motion carried.

## **APPROVAL OF BILLS FOR PAYMENT:**

Wayne Divine made a motion to approve the bills, and Scott Ray seconded the motion. Motion carried.

Payee	Amount
AT & T	1,616.05
ACE SUPPLY COMPANY, INC.	38.05
ALL SOURCE INDUSTRIAL SUPPLY	81.45
ALL SOURCE INDUSTRIAL SUPPLY	186.33
AMERICAN DEVELOPMENT CORP	7.80
AUSTIN AMOS	69.78
ANTHEM BLUE CROSS-BLUE SHIELD	9,875.25
ANTHEM LIFE	48.00
AT & T U-VERSE	55.60
AT & T U-VERSE	50.60
ATMOS ENERGY	527.29
BARRET FISHER CO INC	133.02
BLUEGRASS CELLULAR	129.20
BROTHERS BBQ	209.00
CENTRAL CITY CONV CTR	57.24
CINTAS CORPORATION #314	408.29
CINTAS CORPORATION #314	220.07
CITY OF CENTRAL CITY	6,000.00
CNA SURETY DIRECT BILL	20.00
COMMERCIAL PRINTING INC.	27.14
DELTA DENTAL OF KY	566.99
DENNIS WINTERS	748.00
DISH	94.82
ESAFETY SUPPLIES INC	283.96
FORTILINE INC	411.34
FORTILINE INC	320.00
FORTILINE INC	1,016.83
G & C SUPPLY CO., INC.	1,674.09
G & C SUPPLY CO., INC.	10,233.20
GOLDSTON, PATE & CO., CPAS INC.	400.00
HACH COMPANY	1,113.70
HACH COMPANY	260.17
I.T.M. INC.	600.00
KENTUCKY RETIREMENT SYSTEMS	16,221.84
KY. STATE TREASURER	1,248.54
KENTUCKY UTILITIES COMPANY	756.70
KENTUCKY UTILITIES COMPANY	22,431.56
KENTUCKY UTILITIES COMPANY	2,116.30
KENTUCKY UTILITIES COMPANY	1,202.55
KY DAM VILLAGE SPR	153.68
KY EMPLOYERS' MUTUAL INS	4,210.73
KY. STATE TREASURER	2,970.18
KENTUCKY STATE TREASURER	500.00
LOGAN, MORTON & RATLIFF	57.70
LOGAN, MORTON & RATLIFF	57.70
LOU'S GLOVES	220.00
LOU'S GLOVES	110.00
MAX ARNOLD & SONS LLC	230.64
McCOY & McCOY LAB. INC.	89.50
McCOY & McCOY LAB. INC.	1,829.50
OHIO VALLEY 2-WAY RADIO	175.84

PACE TIRE CENTER INC.	117.95
PACE TIRE CENTER INC.	17.00
KELLY PAYNE	350.00
KELLY PAYNE	350.00
PAYROLL TAXES	8,574.61
PAYROLL TAXES	8,667.00
PETTY CASH	63.04
REAGENTS HOLDINGS	437.00
REPUBLIC SERVICES	59.27
RICOH USA INC	21.89
S4 WATER SALS & SVC LLC	10,004.50
SMITH BROTHERS SUPPLY CO.	354.59
SPRINT PRINT, INC	159.00
THE DODGE COMPANY, INC.	930.55
TONY DANIEL	400.00
TOTAL COMPLIANCE LLC	198.00
TRACTOR SUPPLY CO	3,209.96
TRI-CITY AUTO PARTS	407.64
TRI-STAR ENERGY LLC/PACIFIC PRIDE	1,410.90
U. S. POST OFFICE	639.57
VISION CARE DIRECT	52.50
WALMART	219.64
WINSUPPLY OWENSBORO KY CO	48.60
YOUNG'S PKG. MAIL/PARCEL CTR	28.47
	<hr/>
	<b>\$128,787.90</b>
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**ADJOURNMENT:**

Motion was made by Scott Ray to adjourn and seconded by Carl Albach.  
Motion carried.

# *CITY OF CENTRAL CITY*

214 North First Street  
Central City, KY 42330

Barry Shaver, Mayor

Telephone 270-754-5097  
FAX 270-754-5745  
e-mail: [ccity@muhiion.com](mailto:ccity@muhiion.com)

Dennis N. Winters, City Attorney  
P. O. Box 506  
Central City, Kentucky 42330

Telephone 270-754-3322  
FAX 270-754-3322  
e-mail: [winterslawoffice@att.net](mailto:winterslawoffice@att.net)

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April 11, 2017

Mr. Dennis Brent Kirtley  
Public Service Commission  
211 Sower Blvd.  
P. O. Box 615  
Frankfort, KY 40602

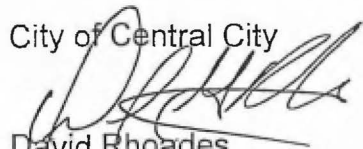
Dear Mr. Kirtley:

Enclosed you will find copies of the notice for a requested change in the rate for treated water for each of the entities that have an agreement with the City of Central City.

If you have any questions or need further information, please feel free to contact me.

Sincerely,

City of Central City



David Rhoades  
City Administrator

# ***CITY OF CENTRAL CITY***

214 North First Street  
Central City, KY 42330

Barry Shaver, Mayor

Telephone 270-754-5097  
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Dennis N. Winters, City Attorney  
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Central City, Kentucky 42330

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e-mail: [winterslawoffice@att.net](mailto:winterslawoffice@att.net)

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April 11, 2017

Muhlenberg County Water District  
301 Dean Road  
Greenville, KY 42345

## **Via Certified Mail**

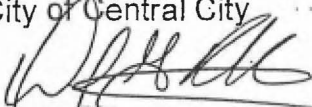
Dear Sir/Madam:

Enclosed you will find copies of the formal notice for requested rate changes for treated water and accompanying tariff sheet. You have previously, on March 22, 2017, received informal notice per our agreement, of said requested rate increases..

If you have any questions or need further information, please feel free to contact me.

Sincerely,

City of Central City



David Rhoades  
City Administrator

## NOTICE

The City of Central City ("Central City") is providing notice that it plans to file with the Public Service Commission, on or before April 30, 2017, to increase its wholesale rate to the Muhlenberg County Water District effective for water service on and after May 31, 2017. The proposed rates are as follows:

<u>Current Rate</u>	<u>Proposed Rate</u>	<u>\$ Difference</u>	<u>%Difference</u>
\$2.63 per 1,000 gallons	\$3.19 per 1,000 gallons	\$0.56 per 1,000 gallons	21.3% Increase

Water flowing through the meter(s) before the effective date will be charged at the current rates while water flowing through the meter(s) on and after the effective date will be charged at the new rates.

In accordance with Public Service Commission procedures, the effective date of the new rates cannot be prior to the expiration of a 30-day notice given to both the Commission and Muhlenberg County Water District.

This filing may be examined at the offices of the City of Central City located at 214 N. First Street, Central City, Kentucky. Please contact David Rhoades, City Administrator, at 270-754-2336 regarding any questions related to the proposed rates.

The filing may also be examined at the offices of the Public Service Commission located at 211 Sower Boulevard, Frankfort, Kentucky, Monday – Friday from 8:00 a.m. – 4:30 p.m. or on the PSC website at <http://psc.ky.gov>.

Comments regarding this filing may be submitted by mail to the Public Service Commission, Post Office Box 815, Frankfort, Kentucky 40602; or through its website at <http://psc.ky.gov>.

The new rates are the rates proposed by the City of Central City in its filing but the Public Service Commission may order rates that differ from the proposed rates.

Intervention may be requested by submitting a timely written request for intervention by mail to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602. The request for intervention must establish the grounds for the request including the status and interest of the party.

If the Public Service Commission does not receive a written request for intervention within thirty (30) days of the providing of this notice, the Public Service Commission may take final action on the filing.

AREA \_\_\_\_\_

PSC KY NO. \_\_\_\_\_

SHEET NO. \_\_\_\_\_

City of Central City  
(NAME OF UTILITY)

CANCELLING PSC KY NO. \_\_\_\_\_

SHEET NO. \_\_\_\_\_

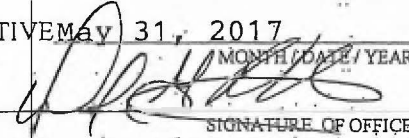
MONTHLY WHOLESALE WATER RATES:

Muhlenberg County Water District  
Muhlenberg County Water District No. 3

\$3.19 per 1,000 Gallons  
\$3.19 per 1,000 Gallons

DATE OF ISSUE April 11, 2017  
MONTH / DATE / YEAR

DATE EFFECTIVE May 31, 2017  
MONTH / DATE / YEAR

ISSUED BY   
SIGNATURE OF OFFICER

TITLE City Administrator

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. NA DATED NA

## **MUNICIPAL WATER & SEWER SYSTEM MINUTES**

1271th MEETING  
May 8, 2017

The Municipal Water & Sewer Commission met in regular session on Monday, May 8 with the meeting being called to order by Kevin Reed. Members present were: Kevin Reed, Darrel Gentry, Carl Albach, Wayne Divine, Scott Ray, Mayor Shaver, and David Rhoades. Also present were Mike McGhee of McGhee Engineering, Kenny Hill, and Attorney Dennis Winters.

### **INTRODUCTION OF GUESTS:**

### **APPROVAL OF PRIOR MINUTES:**

Motion was made by Wayne Divine to approve the minutes and was seconded by Carl Albach. Motion carried.

### **OLD BUSINESS:**

A meeting was held with Damon Talley, attorney for the two Muhlenberg Co. water districts, in regards to the water rate increase. There was discussion of how the rates were calculated. The old rate had been set by Rural Development. Upon examination of the figures, it was discovered that no money have been allocated for depreciation. The water districts have until Friday to protest the rate increase. David Rhoades should be notified of their decision by Wednesday.

### **NEW BUSINESS:**

The water commissioners were presented with the 2017-2018 Water Budget to review.

Mike McGhee gave his monthly progress report. There was a meeting with the affected business owners on April 20 in regards to the downtown sewer rehabilitation. Relocations of AT &T, KU, and cable need to be started. KY Transportation approval to bid may be received this month.



Plans are at the Division of Water for review on the wastewater treatment plant expansion. Bids are expected to be made this summer. Letter of Conditions from Rural Development are expected this month. See attached email.

Application for Delta Regional Authority infrastructure funds for the railroad sewer replacement has been made.

Money may be able to be accessed through Department for Local Government for downtown storm water pump station and work on Cypress Creek.

Pay request in the amount of \$24,300 was presented for the wastewater plant expansion. Darrel Gentry made a motion to approve the request, and Scott Ray seconded the motion. Motion carried.

**DISCUSSION OF INCOME STATEMENT:**

Motion to approve the income statement was made by Scott Ray with a second by Carl Albach. Motion carried.

**APPROVAL OF BILLS FOR PAYMENT:**

Wayne Divine made a motion to approve the bills, and Darrel Gentry seconded the motion. Motion carried.

<u>Payee</u>	<u>Amount</u>
4 SEASONS OUTDOOR POWER EQUIP.	39.90
4 SEASONS OUTDOOR POWER EQUIP.	350.67
ANTHEM BLUE CROSS-BLUE SHIELD	9,875.25
ANTHEM LIFE	48.00
AT & T	718.52
AT & T	909.99
AT & T MOBILITY	161.99
AT & T U-VERSE	55.60
AT & T U-VERSE	50.60
ATMOS ENERGY	304.79
BEST EQUIPMENT	28,726.00
BLACK EQUIPMENT CO INC	304.55
BRENNTAG MID-SOUTH, INC.	8,357.67
BRENNTAG MID-SOUTH, INC.	4,360.00
BROTHERS BBQ	473.00
CENTRAL CITY CONV CTR	56.00
CINTAS CORPORATION #314	838.11
CINTAS CORPORATION #314	203.87
DELTA DENTAL OF KY	566.99

DENNIS WINTERS	306.00
DITCH WITCH OF KY, INC.	4,426.08
ERB EQUIPMENT CO INC	452.53
eSupply Depot	75.08
EVAPAR	4,168.05
FASTENAL	20.58
FORTILINE INC	1,134.73
FORTILINE INC	547.24
G & C SUPPLY CO., INC.	189.75
HACH COMPANY	538.06
HARSHAW TRANE	2,501.53
HTI, INC.	951.30
HYDROTEX	287.47
JOEY'S DIESEL	1,847.83
KELLY PAYNE	350.00
KELLY PAYNE	350.00
KENTUCKY RETIREMENT SYSTEMS	16,901.38
KENTUCKY STATE TREASURER	190.00
KENTUCKY UTILITIES COMPANY	629.07
KENTUCKY UTILITIES COMPANY	19,429.98
KENTUCKY UTILITIES COMPANY	541.01
KY. STATE TREASURER	3,119.73
KY. STATE TREASURER	1,221.37
LAKE BARKLEY STATE RESORT PK	278.20
LEADER-NEWS	218.93
LOGAN, MORTON & RATLIFF	57.70
McCOY & McCOY LAB. INC.	1,603.00
MFA PROPANE	29.50
MIDSOUTH RENTALS LLC	750.00
PAYROLL TAXES	9,499.89
PAYROLL TAXES	7,867.88
PAYROLL TAXES	8,748.35
PETTY CASH	154.52
PETTY CASH	175.88
POGUE CHRYSLER, INC.	42.27
RABEN TIRE COMPANY, INC.	542.00
REPUBLIC SERVICES	77.05
ROAD BUILDERS, INC.	2,481.44
RURAL KING DISTRIBUTING	99.98
RUSS, INC.	100.00
S4 WATER SALS & SVC LLC	3,963.68
S4 WATER SALS & SVC LLC	14,303.68
SAM'S CLUB	90.00
SMITH BROTHERS SUPPLY CO.	700.53
THE TIMES-ARGUS	141.75
TOTAL COMPLIANCE LLC	49.50
TRACTOR SUPPLY CO	13.98
TRI-CITY AUTO PARTS	131.94
TRI-STAR ENERGY LLC/PACIFIC PRIDE	1,788.33
U. S. POST OFFICE	631.05
UNITED SYSTEMS & SOFTWARE INC	175.00
VISION CARE DIRECT	59.56
WALMART	335.32
WASCON INC	12,266.19

YOUNG'S PKG. MAIL/PARCEL CTR  
YSI INCORPORATED

28.47

968.75

\$184,954.58

**ADJOURNMENT:**

Motion was made by Wayne Divine to adjourn and seconded by Darrel Gentry.  
Motion carried.

**MUNICIPAL WATER & SEWER SYSTEM  
MINUTES**

1272th MEETING  
June 12, 2017

The Municipal Water & Sewer Commission met in regular session on Monday, June 12, with the meeting being called to order by Kevin Reed. Members present were: Kevin Reed, Darrel Gentry, Carl Albach, Wayne Divine, Scott Ray, Mayor Shaver, and David Rhoades. Also present was Mike McGhee of McGhee Engineering.

**INTRODUCTION OF GUESTS:**

**APPROVAL OF PRIOR MINUTES:**

Motion was made by Wayne Divine to approve the minutes and was seconded by Carl Albach. Motion carried.

**OLD BUSINESS:**

The PSC has suspended the water rate increase for city and district customers for at last five months due to the county water districts opposing the 21% increase. It is a possibility that David Rhoades, Att. Dennis Winters, and Mike McGhee may have to go to Frankfort for a hearing with the PSC. It was also recommended not to raise the city rates until the county rates are increased.

**NEW BUSINESS:**

Mike McGhee gave his monthly progress report.

Still waiting on Rural Development for funding for the downtown sewer rehabilitation project.

Plans for the wastewater treatment expansion are at KDOW for review and waiting on funding from Rural Development.

Infrastructure funds for the railroad sewer replacement have been applied for to the Delta Regional Authority.

Funding for drainage is being looked into by the Local Government. Need to either:

- (1) Cleanout Cypress Creek (access problems)
- (2) Pump some of the downtown storm water into another basin
- (3) Build detention pond

Mike will check into more possibilities and details. He will report at the next meeting.

Payment request for \$36,000 was presented for the wastewater plant expansion. Darrel Gentry made the motion to approve, and Carl Albach approved the motion. Motion carried.

**DISCUSSION OF INCOME STATEMENT:**

Motion to approve the income statement was made by Wayne Divine with a second by Darrel Gentry. Motion carried.

**APPROVAL OF BILLS FOR PAYMENT:**

Carl Albach made a motion to approve the bills, and Wayne Divine seconded the motion. Motion carried.

<u>Payee</u>	<u>Amount</u>
ACE SUPPLY COMPANY, INC.	15.95
ALL SOURCE INDUSTRIAL SUPPLY	314.72
ANTHEM BLUE CROSS-BLUE SHIELD	10,384.05
ANTHEM LIFE	52.00
AT & T	719.80
AT & T	909.99
AT & T MOBILITY	45.50
AT & T U-VERSE	55.60
AT & T U-VERSE	50.60
ATMOS ENERGY	49.74
ATMOS ENERGY	86.92
BLACK EQUIPMENT CO INC	577.31
BLUEGRASS CELLULAR	1,786.21
BRENNTAG MID-SOUTH, INC.	18,060.08
BRENNTAG MID-SOUTH, INC.	3,964.00
BRENNTAG MID-SOUTH, INC.	3,922.67
BROWN SERVICE CO	2,400.00
CENTRAL CITY CONV CTR	36.00
CINTAS CORPORATION #314	874.48

COMMERCIAL PRINTING INC.	52.86
DELTA DENTAL OF KY	580.99
EAST OF EDEN	72.00
FASTENAL	15.19
FELTS LOCK & ALARM	185.50
FORTILINE INC	796.95
FORTILINE INC	5,327.38
FORTILINE INC	266.42
FORTILINE INC	820.25
G & C SUPPLY CO., INC.	2,851.87
GOLDSTON, PATE & CO., CPAS INC.	325.00
HACH COMPANY	469.86
HARSHAW TRANE	1,871.25
J.H.RUDOLPH & CO., INC.	2,376.85
JOHNSTONE SUPPLY	225.20
KELLY PAYNE	350.00
KELLY PAYNE	350.00
KELLY PAYNE	350.00
KENTUCKY RETIREMENT SYSTEMS	24,941.37
KENTUCKY STATE TREASURER	100.00
KENTUCKY STATE TREASURER	100.00
KENTUCKY UTILITIES COMPANY	1,620.05
KENTUCKY UTILITIES COMPANY	337.61
KENTUCKY UTILITIES COMPANY	637.17
KENTUCKY UTILITIES COMPANY	122.48
KENTUCKY UTILITIES COMPANY	27.20
KENTUCKY UTILITIES COMPANY	173.07
KENTUCKY UTILITIES COMPANY	33.61
KENTUCKY UTILITIES COMPANY	75.92
KENTUCKY UTILITIES COMPANY	152.98
KENTUCKY UTILITIES COMPANY	514.28
KENTUCKY UTILITIES COMPANY	114.93
KENTUCKY UTILITIES COMPANY	70.92
KENTUCKY UTILITIES COMPANY	49.91
KENTUCKY UTILITIES COMPANY	63.86
KENTUCKY UTILITIES COMPANY	8.98
KENTUCKY UTILITIES COMPANY	6,800.75
KENTUCKY UTILITIES COMPANY	7,289.95
KENTUCKY UTILITIES COMPANY	7,586.52
KENTUCKY UTILITIES COMPANY	122.45
KENTUCKY UTILITIES COMPANY	31.70
KENTUCKY UTILITIES COMPANY	216.53
KENTUCKY UTILITIES COMPANY	26.83
KENTUCKY UTILITIES COMPANY	103.21
KENTUCKY UTILITIES COMPANY	39.54
KENTUCKY UTILITIES COMPANY	1,831.28
KENTUCKY UTILITIES COMPANY	650.96
KY EMPLOYERS' MUTUAL INS	11,454.87
KY. STATE TREASURER	4,760.04
KY. STATE TREASURER	1,179.10
LEADER-NEWS	583.80
LOU'S GLOVES	330.00
MAX ARNOLD & SONS LLC	734.88
MAX ARNOLD & SONS LLC	1,890.91

McCOY & McCOY LAB. INC.	89.50
McCOY & McCOY LAB. INC.	1,332.00
MESSENGER INQUIRER	306.29
MICROBAC LABORATORIES INC	171.00
MIDSOUTH RENTALS LLC	900.00
PACE TIRE CENTER INC.	34.00
PACE TIRE CENTER INC.	358.00
PAYROLL TAXES	8,485.58
PAYROLL TAXES	8,538.91
PPMI CONSTRUCTION CO	6,300.00
REPUBLIC SERVICES	304.23
RONALD MOBLEY	233.79
RURAL KING DISTRIBUTING	271.58
S4 WATER SALS & SVC LLC	12,423.42
SJE RHOMBUS	600.00
SMITH BROTHERS SUPPLY CO.	1,130.53
SO. ELECTRIC MOTOR SALES	638.00
SO. ELECTRIC MOTOR SALES	2,835.50
TOTAL COMPLIANCE LLC	49.50
TRACTOR SUPPLY CO	33.98
TRI-CITY AUTO PARTS	1,192.13
TRI-STAR ENERGY LLC/PACIFIC PRIDE	684.32
TRI-STAR ENERGY LLC/PACIFIC PRIDE	845.12
U. S. POST OFFICE	630.20
USA BLUEBOOK	107.29
USA BLUEBOOK	199.85
VISION CARE DIRECT	53.42
WALMART	284.33
WASCON INC	403.38
WASCON INC	231.20
CITY OF CENTRAL CITY	6,000.00
<b>Total</b>	<b><u>\$192,037.90</u></b>

**ADJOURNMENT:**

Motion was made by Wayne Divine to adjourn and seconded by Carl Albach.  
Motion carried.

34. Provide a copy of all documentation, correspondence, electronic mail messages, or other written communications between Central City W&S and its wholesale customers since January 1, 2013, regarding revisions to Central City W&S's wholesale rate.

Response: The notices of the rate increases were attached to the letter from David Rhoades to the Commission filed on April 13, 2017. In addition to written communications, City Administrator David Rhoades, Water and Sewer Commission Chairman Kevin Reed, and Mayor Barry Shaver met with Shawn Noffsinger on December 13, 2016 to discuss water plant issues and the need for a rate increase. Mr. Noffsinger stated the he understood the need for an increase. The same individual also met on April 3, 2017 with Don Garrett from District No. 3. During this meeting, they individuals also discussed issues about the water treatment plant and the wholesale rate increase. The City advised the water districts at that meeting that the City would be issuing a formal notice of the proposed rate increase the following week.

Witness: David Rhoades



COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY

In the Matter of:

ELECTRONIC PROPOSED ADJUSTMENT OF )  
THE WHOLESALE WATER SERVICE RATES OF ) Case No. 2017-00199  
CENTRAL CITY MUNICIPAL WATER & SEWER )

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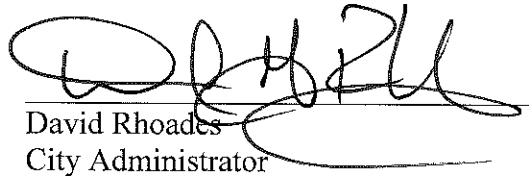
**CERTIFICATION OF RESPONSES TO THE  
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

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This is to certify that I have supervised the preparation of the City of Central City's responses to the requests for information contained in the Commission Staff's First Request for Information and the Water Districts' First Request for Information, and that the responses are true and accurate to the best of my knowledge, information, and belief after reasonable inquiry.

Date:

7/31/17

  
David Rhoades  
City Administrator