

Agenda
Jessamine-South Elkhorn Water District
January 9, 2019
3:00 p.m. EDT
WATER

AUDIENCE ITEMS

OLD BUSINESS

- ✓ 1. City of Nicholasville Connection
- ✓ 2. Design Parameters

NEW BUSINESS

- ✓ 1. Paradise Place Extension - Conveyance
- ✓ 2. Mobile Read Meters - RD Application
- ✓ 3. Hammond Farm Subdivision - Punch list
- ✓ 4. 2018 Accounting Audit

✓ APPROVE MINUTES

✓ APPROVE BILLS

✓ STAFF & CONSULTANT COMMENTS

COMMISSIONER COMMENTS

ADJOURN

Agenda
Jessamine-South Elkhorn Water District
January 9, 2019
1:00 p.m. EDT

SEWER

AUDIENCE ITEMS

OLD BUSINESS

- ✓ 1. Aged Receivables
- ✓ 2. City of Nicholasville (CON) Sewer Agreement
- ✓ 3. Zentac - Status

NEW BUSINESS

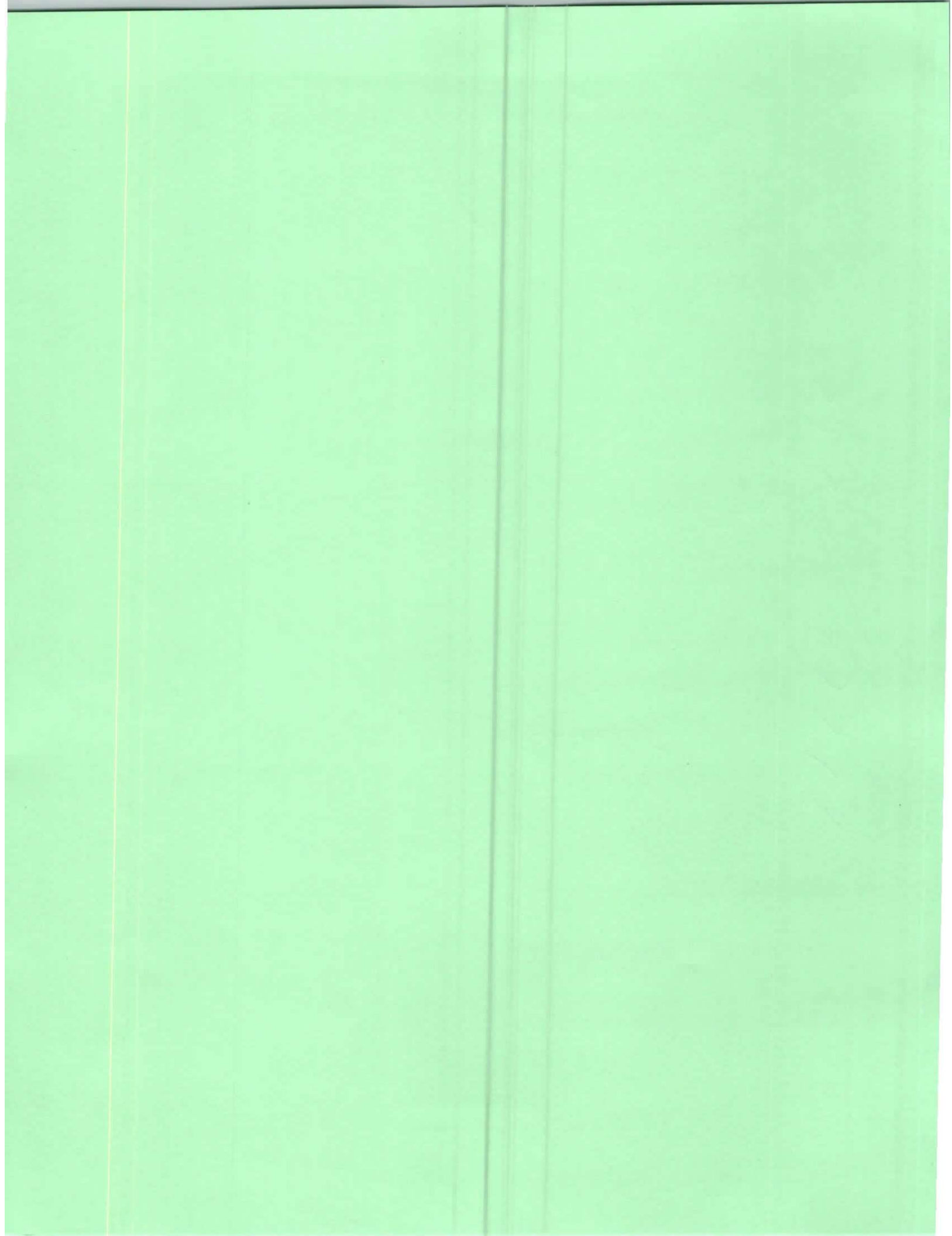
- ✓ 1. LFUCG Annual Report
- ✓ 2. Wright Homes - Easement Encroachment
- ✓ 3. Menard, Inc. - Sewer System Evaluation Agreement
- ✓ 4. Ball Homes Partial Platting
- ✓ 5. 2018 Accounting Audit

APPROVE MINUTES

STAFF & CONSULTANT COMMENTS

COMMISSIONER COMMENTS

ADJOURN



JESSAMINE SOUTH ELKHORN WATER DISTRICT

Aged Receivables

As of Dec 31, 2018

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

Customer ID Customer Bill To Contact Telephone 1	Invoice/CM #	0 - 30	31 - 60	61 - 90	Over 90 days	Amount Due
KYLECHAMPION KYLE CHAMPION	0974	20.00				20.00
		<hr/>				
KYLECHAMPION KYLE CHAMPION		20.00				20.00
		<hr/>				
MUY Hamburger Partne MUY Hamburger Partners, LLC	0975	5,512.50				5,512.50
		<hr/>				
MUY Hamburger Partne MUY Hamburger Partners, LLC		5,512.50				5,512.50
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Report Total		5,532.50				5,532.50
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JSEWD
Preapproved Invoices
1/9/2019

DATE	INVOICE	VENDOR	AMOUNT		Recovered AMOUNT
1/6/2019	10271	H & M	12,685.00	MISC	Recovered with Invoicing Customer \$ 5,796.00
1/2/2019	2019-0001	JOHN HORNE	367.50	Sewer Audit - 3804	Paid by the District
1/2/2019	2019-0002	JOHN HORNE	3,405.00	Ball Homes - 4116	Recovered with Invoicing Customer \$ 3,405.00
1/2/2019	2019-0003	JOHN HORNE	1,147.50	Water District - 4184	Paid by the District
1/2/2019	2019-0004	JOHN HORNE	3,153.75	Sewer - 4186	Paid by the District
1/2/2019	2019-0005	JOHN HORNE	131.25	Wendy's - 4194	Recovered with Invoicing Customer \$ 131.25
1/3/2019	18404	BRUCE SMITH	20.00	Reserve Tates Creel	Recovered with Invoicing Customer \$ 20.00
	18401	BRUCE SMITH	362.50	Water District - 4144	Paid by the District
	18406	BRUCE SMITH	17.00	Hager Dev -4218	Recovered with Invoicing Customer \$ 17.00
					Recovered with Invoicing Customer \$ 9,369.25
					Recovered with Grant
					Paid by the District \$ 11,920.25
					Recovered with Loan \$
TOTAL			\$21,289.50		\$ 21,289.50

Chairman

1/9/19

Date



JESSAMINE SOUTH ELKHORN WATER DISTRICT
Income Statement - Sewer
For the Twelve Months Ending December 31, 2018

Revenues	Current Month		Year to Date	
Revenues				
Interest Income (Sewer)	0.00	0.00	\$ 557.09	0.03
Metered Rev-Res (Sewer)	35,524.49	25.66	458,001.79	25.75
Metered Rev-Com (Sewer)	27,973.60	20.21	355,597.22	19.99
Penalties - (Sewer)	1,278.37	0.92	16,412.93	0.92
Service Charges (Sewer)	614.40	0.44	5,196.35	0.29
Misc Revenues (Sewer)	9,542.50	6.89	84,154.61	4.73
Customer Contributions-(Sewer)	0.00	0.00	0.00	0.00
Tap Fees - (Sewer)	0.00	0.00	26,259.69	1.48
DRIP SYSTEM (SEWER)	0.00	0.00	0.00	0.00
Bad Debt Collected - (Sewer)	0.00	0.00	0.00	0.00
Total Revenues	74,933.36	54.13	946,179.68	53.20
Cost of Sales				
Sewer Usage (Sewer)	43,229.40	31.23	483,447.36	27.18
Outsourced Treatment (Sewer)	0.00	0.00	0.00	0.00
Total Cost of Sales	43,229.40	31.23	483,447.36	27.18
Gross Profit	31,703.96	22.90	462,732.32	26.02
Expenses				
Property Taxes - (Sewer)	0.00	0.00	0.00	0.00
Utility Assessment Fee (Sewer)	0.00	0.00	0.00	0.00
Other Taxes & Licenses (Sewer)	0.00	0.00	0.00	0.00
Interest Expense - (Sewer)	0.00	0.00	0.00	0.00
Interest expense-KIA (Sewer)	0.00	0.00	0.00	0.00
Interest Exp-Cust Dep (Sewer)	0.00	0.00	0.00	0.00
Interest Expense-RD (Sewer)	0.00	0.00	52,673.93	2.96
Depreciation Exp	0.00	0.00	0.00	0.00
Payroll - (Sewer)	18,923.96	13.67	143,960.83	8.09
Commissioners' Salary (Sewer)	0.00	0.00	0.00	0.00
Payroll Taxes - (Sewer)	998.43	0.72	5,619.05	0.32
Employee Ins - (Sewer)	628.42	0.45	7,542.15	0.42
Maint & Repairs (Sewer)	2,226.72	1.61	68,729.77	3.86
Engineering - (Sewer)	2,450.00	1.77	25,548.75	1.44
Legal Fees - (Sewer)	0.00	0.00	10,456.00	0.59
Accounting - (Sewer)	202.92	0.15	2,734.00	0.15
EPA Monitoring (Sewer)	0.00	0.00	0.00	0.00
Meter Testing - (Sewer)	0.00	0.00	0.00	0.00
Utilities- (Sewer)	1,322.39	0.96	15,266.87	0.86
Bad Debt - (Sewer)	1,721.70	1.24	22,328.19	1.26
Misc Expense (Sewer)	0.00	0.00	0.00	0.00
Telephone - (Sewer)	106.69	0.08	2,085.51	0.12
Postage - (Sewer)	256.47	0.19	3,449.60	0.19
Office Maintenance (Sewer)	93.38	0.07	1,546.25	0.09
Truck O & M (Sewer)	159.90	0.12	2,773.08	0.16
Management Fee (Sewer)	0.00	0.00	0.00	0.00
Depreciation Expense (Sewer)	19,812.50	14.31	237,750.00	13.37
Meter Reading (Sewer)	310.17	0.22	3,788.34	0.21
Customer Records -(Sewer)	0.00	0.00	0.00	0.00
Administrative Wages- (Sewer)	0.00	0.00	0.00	0.00
Office Expense (Sewer)	1,321.41	0.95	8,221.66	0.46
Meter Testing (Sewer)	0.00	0.00	0.00	0.00
Insurance (Sewer)	707.26	0.51	7,618.14	0.43
SEP (Sewer)	657.14	0.47	6,964.33	0.39

For Management Purposes Only



JESSAMINE SOUTH ELKHORN WATER DISTRICT
 Income Statement - Sewer
 For the Twelve Months Ending December 31, 2018

Revenues	Current Month		Year to Date	
Misc & General (Sewer)	0.00	0.00	0.00	0.00
Rent - (Sewer)	0.00	0.00	0.00	0.00
Reimb Expense (Sewer)	0.00	0.00	0.00	0.00
<hr/>				
Total Expenses	51,899.46	37.49	629,056.45	35.37
<hr/>				
Net Income	<u>(20,195.50)</u>	(14.59)	\$ <u>(166,324.13)</u>	(9.35)



JESSAMINE SOUTH ELKHORN WATER DISTRICT
Income Statement - Sewer District
For the Twelve Months Ending December 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Interest Income (Sewer)	\$ 0.00	\$ 44.09	\$ 557.09	\$ 380.34
Metered Rev-Res (Sewer)	35,524.49	33,846.99	458,001.79	402,207.33
Metered Rev-Com (Sewer)	27,973.60	26,001.45	355,597.22	367,060.76
Penalties - (Sewer)	1,278.37	1,676.38	16,412.93	15,043.12
Service Charges (Sewer)	614.40	1,805.90	5,196.35	7,195.00
Misc Revenues (Sewer)	9,542.50	(59,213.00)	84,154.61	(0.24)
Customer Contributions-(Sewer)	0.00	0.00	0.00	0.00
Tap Fees - (Sewer)	0.00	(63,590.15)	26,259.69	55,191.64
DRIP SYSTEM (SEWER)	0.00	0.00	0.00	0.00
Bad Debt Collected - (Sewer)	0.00	0.00	0.00	0.00
Total Revenues	74,933.36	(59,428.34)	946,179.68	847,077.95
Cost of Sales				
Sewer Usage (Sewer)	43,229.40	85,159.27	483,447.36	458,953.58
Outsourced Treatment (Sewer)	0.00	0.00	0.00	0.00
Total Cost of Sales	43,229.40	85,159.27	483,447.36	458,953.58
Gross Profit	31,703.96	(144,587.61)	462,732.32	388,124.37
Expenses				
Property Taxes - (Sewer)	0.00	0.00	0.00	0.00
Utility Assessment Fee (Sewer)	0.00	0.00	0.00	0.00
Other Taxes & Licenses (Sewer)	0.00	0.00	0.00	0.00
Interest Expense - (Sewer)	0.00	0.00	0.00	0.00
Interest expense-KIA (Sewer)	0.00	0.00	0.00	0.00
Interest Exp-Cust Dep (Sewer)	0.00	0.00	0.00	0.00
Interest Expense-RD (Sewer)	0.00	(343.00)	52,673.93	53,101.87
Depreciation Exp	0.00	0.00	0.00	0.00
Payroll - (Sewer)	18,923.96	12,476.69	143,960.83	144,432.40
Commissioners' Salary (Sewer)	0.00	6,372.20	0.00	6,372.20
Payroll Taxes - (Sewer)	998.43	937.28	5,619.05	6,287.94
Employee Ins - (Sewer)	628.42	628.42	7,542.15	7,252.22
Maint & Repairs (Sewer)	2,226.72	7,133.91	68,729.77	93,289.82
Engineering - (Sewer)	2,450.00	5,387.50	25,548.75	27,161.67
Legal Fees - (Sewer)	0.00	1,784.00	10,456.00	8,937.05
Accounting - (Sewer)	202.92	184.63	2,734.00	1,744.29
EPA Monitoring (Sewer)	0.00	0.00	0.00	0.00
Meter Testing - (Sewer)	0.00	0.00	0.00	0.00
Utilities- (Sewer)	1,322.39	1,064.94	15,266.87	13,775.26
Bad Debt - (Sewer)	1,721.70	1,705.64	22,328.19	12,547.82
Misc Expense (Sewer)	0.00	259.00	0.00	259.00
Telephone - (Sewer)	106.69	94.44	2,085.51	1,202.39
Postage - (Sewer)	256.47	233.09	3,449.60	3,223.95
Office Maintenance (Sewer)	93.38	137.15	1,546.25	2,826.11
Truck O & M (Sewer)	159.90	132.21	2,773.08	3,753.97
Management Fee (Sewer)	0.00	0.00	0.00	0.00
Depreciation Expense (Sewer)	19,812.50	48,401.50	237,750.00	266,339.00
Meter Reading (Sewer)	310.17	296.24	3,788.34	4,089.47
Customer Records -(Sewer)	0.00	0.00	0.00	0.00
Administrative Wages- (Sewer)	0.00	0.00	0.00	0.00
Office Expense (Sewer)	1,321.41	1,441.66	8,221.66	9,375.79
Meter Testing (Sewer)	0.00	0.00	0.00	238.56
Insurance (Sewer)	707.26	696.16	7,618.14	7,865.96

For Management Purposes Only



JESSAMINE SOUTH ELKHORN WATER DISTRICT
Income Statement - Sewer District
For the Twelve Months Ending December 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
SEP (Sewer)	657.14	823.44	6,964.33	7,743.98
Misc & General (Sewer)	0.00	0.00	0.00	0.00
Rent - (Sewer)	0.00	0.00	0.00	0.00
Reimb Expense (Sewer)	0.00	0.00	0.00	0.00
Total Expenses	51,899.46	89,847.10	629,056.45	681,820.72
Net Income	\$ (20,195.50)	\$ (234,434.71)	\$ (166,324.13)	\$ (293,696.35)

For Management Purposes Only



JESSAMINE SOUTH ELKHORN WATER DISTRICT
Balance Sheet - Sewer District
December 31, 2018

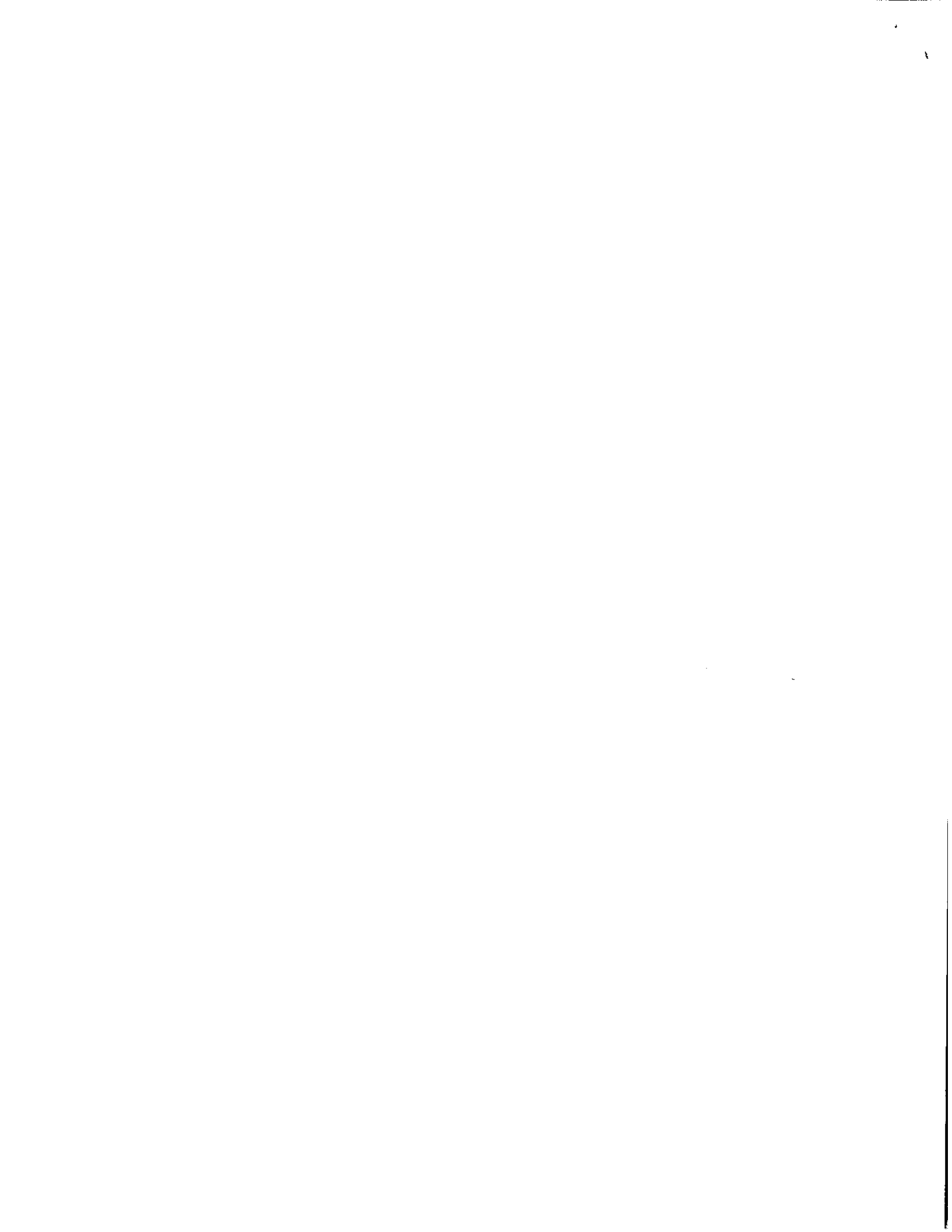
ASSETS

Current Assets		
First Southern-SEW PERM (Sewer	\$	70,306.35
Central-NJ-Bond-Restricted(Sew		92,623.31
Central-NJ-Debt Res-Restr(Sewe		192,799.48
Farmers Bank-Sewer O & M(Sewer		78,679.84
Acct Rec - sewer		49,601.42
		484,010.40
Total Current Assets		
Property and Equipment		
Constructed Sewer- (Sewer)		7,177,750.21
Contributed System (Sewer)		3,616,312.24
Vehicle (Sewer)		24,410.00
Equipment (Sewer)		66,205.50
Accumulated Depreciation-Sewer		(2,046,520.12)
Construction in Progr-NJ-Sewer		1,918.50
Const in Progress-Others-Sewer		89,607.80
		8,929,684.13
Total Property and Equipment		
Other Assets		
		0.00
Total Other Assets		
Total Assets		\$ 9,413,694.53

LIABILITIES AND CAPITAL

Current Liabilities		
Acct Pay - (Sewer)	\$	51,910.00
Other curr liabilites-liens(Se		33,416.61
Customer Deposits (Sewer)		19,275.00
Accrued Interest Payable (Sewe		26,533.45
Accounted in Water(Sewer)		684,808.59
		815,943.65
Total Current Liabilities		
Long-Term Liabilities		
RD LOAN-NJ-(SEWER)		1,395,300.00
		1,395,300.00
Total Long-Term Liabilities		
Total Liabilities		2,211,243.65
Capital		
Fund balances (Sewer)		(1,610,437.75)
NJ Sewer Grants (Sewer)		7,545,384.69
Cont in aid of const (Sewer)		1,583,164.19
Permit Fees (Sewer)		173,565.58
Drip System (Sewer)		73,900.00
Net Income		666,167.30
		8,431,744.01
Total Capital		
Total Liabilities & Capital		\$ 10,642,987.66

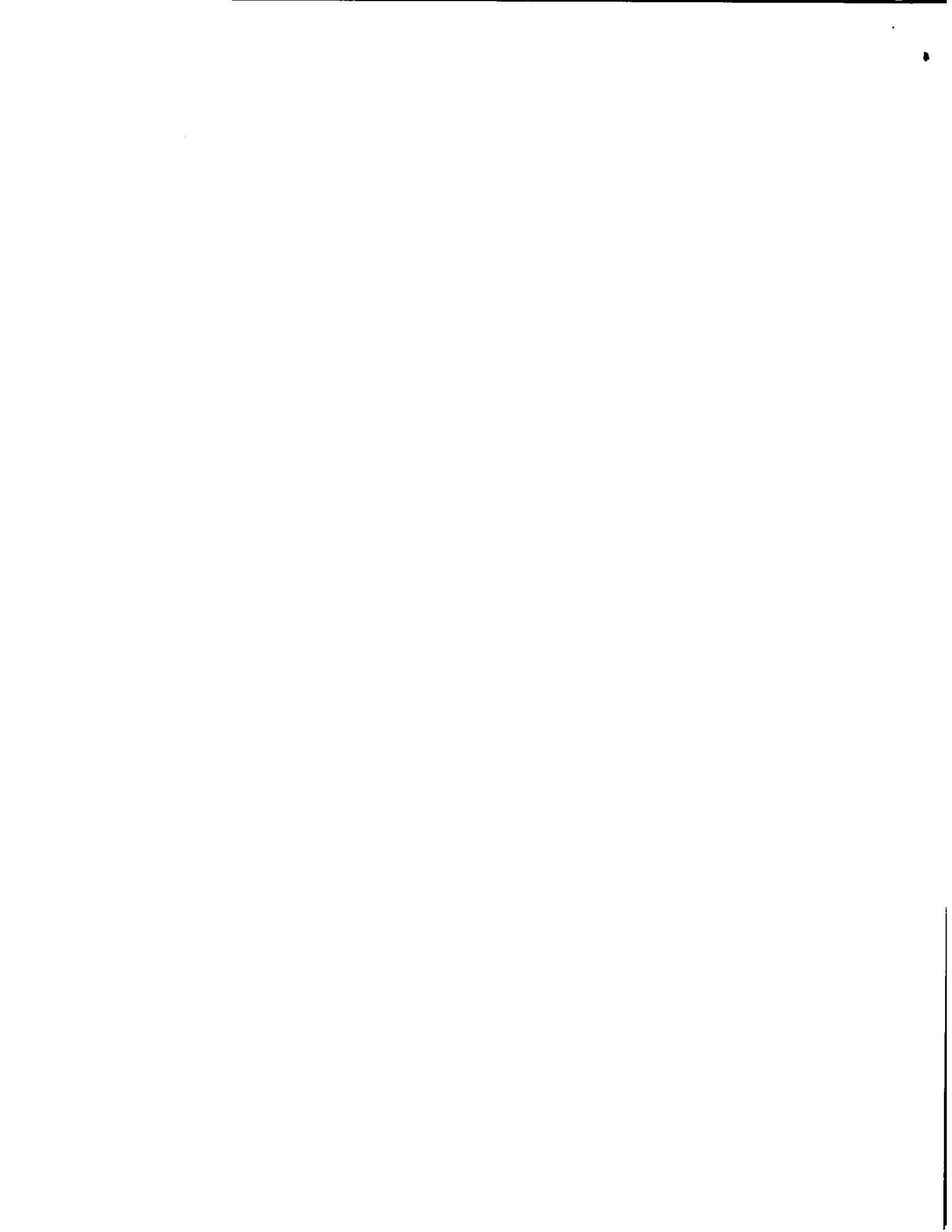
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JESSAMINE SOUTH ELKHORN WATER DISTRICT
Income Statement - Water District
For the Twelve Months Ending December 31, 2018

	Current Month		Year to Date	
Revenues				
Interest earned - Rev (Water)	\$ 72.93	0.08	\$ 1,390.28	0.09
Interest earned - O/M (Water)	0.00	0.00	102.22	0.01
Interest Earned - Bond (Water)	0.00	0.00	0.00	0.00
Interest earned-Deprec (Water)	12.43	0.01	134.03	0.01
Interest Earned-Res (Water)	0.00	0.00	0.00	0.00
Interest earned -Const (Water)	0.00	0.00	1,981.14	0.14
Surcharge - SE (Water)	3,068.00	3.42	36,725.00	2.51
Metered Residential (Water)	138,764.86	154.55	2,070,662.77	141.31
Water sales (Water)	0.00	0.00	0.00	0.00
Metered Commercial (Water)	5,977.76	6.66	107,148.72	7.31
Penalties- (Water)	1,606.90	1.79	17,877.85	1.22
Service Charges -(Water)	787.60	0.88	14,784.16	1.01
Service Charges (Water)	0.00	0.00	0.00	0.00
Misc Service Rev (Water)	(409.08)	(0.46)	1,236.50	0.08
Misc Service Rev (Water)	2,423.43	2.70	36,879.22	2.52
Misc Service Rev (Water)	0.00	0.00	0.00	0.00
Sales Tax Comp - (Water)	31.04	0.03	393.19	0.03
Water sales - loss (Water)	0.00	0.00	0.00	0.00
Water sales - loss (Water)	0.00	0.00	0.00	0.00
Tap Fees - (Water)	950.00	1.06	8,523.00	0.58
Bad Debt Collected (Water)	0.00	0.00	0.00	0.00
Total Revenues	<u>153,285.87</u>	<u>170.72</u>	<u>2,297,838.08</u>	<u>156.81</u>
Cost of Sales				
Water Purchased (Water)	<u>67,515.66</u>	<u>75.19</u>	<u>1,112,249.26</u>	<u>75.90</u>
Total Cost of Sales	<u>67,515.66</u>	<u>75.19</u>	<u>1,112,249.26</u>	<u>75.90</u>
Gross Profit	<u>85,770.21</u>	<u>95.53</u>	<u>1,185,588.82</u>	<u>80.91</u>
Expenses				
Depreciation Expense (Water)	0.00	0.00	0.00	0.00
Property Taxes (Water)	0.00	0.00	0.00	0.00
Taxes - (Water)	511.73	0.57	6,165.15	0.42
Interest Expense - (Water)	464.92	0.52	464.92	0.03
Interest Expense - (Water)	0.00	0.00	0.00	0.00
Interest Expense - (Water)	0.00	0.00	0.00	0.00
Interest expense (Water)	2,813.92	3.13	237,156.41	16.18
Reimb Expense - Deprec (Water)	0.00	0.00	0.00	0.00
Payroll - (Water)	16,382.08	18.25	203,689.47	13.90
Commissioners' Salary (Water)	23,453.32	26.12	23,453.32	1.60
Payroll Taxes - (Water)	3,470.84	3.87	22,813.57	1.56
Employee Ins - (Water)	2,284.40	2.54	28,032.98	1.91
Aflac - 501 (Water)	(603.50)	(0.67)	(544.83)	(0.04)
SEP - Retirement (Water)	0.00	0.00	13,618.85	0.93
Engineering - O/M (Water)	2,342.50	2.61	37,942.15	2.59
Accounting Fees - (Water)	705.41	0.79	10,690.97	0.73
Legal Fees- (Water)	582.10	0.65	11,985.89	0.82
Meter Reading (Water)	1,078.23	1.20	15,111.42	1.03
EPA Monitoring - (Water)	496.25	0.55	3,639.51	0.25
Meter Testing - (Water)	0.00	0.00	0.00	0.00
Meter Testing - (Water)	0.00	0.00	923.00	0.06
Maint & Repairs (Water)	883.92	0.98	114,864.38	7.84
Maint & Repairs (Water)	0.00	0.00	0.00	0.00
Rent - (Water)	0.00	0.00	10.00	0.00

For Management Purposes Only



JESSAMINE SOUTH ELKHORN WATER DISTRICT
Income Statement - Water District
For the Twelve Months Ending December 31, 2018

	Current Month		Year to Date	
Travel - (Water)	0.00	0.00	1,361.35	0.09
Insurance - (Water)	2,458.61	2.74	30,311.86	2.07
Bad debt - (Water)	131.10	0.15	4,587.25	0.31
Misc Expense - Rev (Water)	0.00	0.00	4,400.64	0.30
Misc Expense - (Water)	0.00	0.00	500.00	0.03
Misc Expense - Deprec (Water)	0.00	0.00	0.00	0.00
Misc Expense - Const - (Water)	0.00	0.00	3,033.33	0.21
Telephone - (Water)	218.78	0.24	2,727.11	0.19
Postage - (Water)	891.54	0.99	13,511.06	0.92
Utilities - (Water)	900.73	1.00	17,550.54	1.20
Office Expense- (Water)	4,374.80	4.87	30,631.89	2.09
Office Expense-(Water)	0.00	0.00	0.00	0.00
Office Maintenance - (Water)	324.62	0.36	7,437.91	0.51
Admin Costs (Water)	0.00	0.00	0.00	0.00
Service Fee - (Water)	0.00	0.00	10,677.30	0.73
Reimb expense - (Water)	0.00	0.00	0.00	0.00
Truck O & M (Water)	916.73	1.02	13,591.94	0.93
Depreciation Exp (Water)	34,947.08	38.92	419,364.96	28.62
	<hr/>		<hr/>	
Total Expenses	100,030.11	111.41	1,289,704.30	88.01
	<hr/>		<hr/>	
Net Income	\$ (14,259.90)	(15.88)	\$ (104,115.48)	(7.11)
	<hr/>		<hr/>	

For Management Purposes Only

JESSAMINE SOUTH ELKHORN WATER DISTRICT
Income Statement - Water District
For the Twelve Months Ending December 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Interest earned - Rev (Water)	\$ 72.93	\$ 72.35	\$ 1,390.28	\$ 716.26
Interest earned - O/M (Water)	0.00	10.60	102.22	108.84
Interest Earned - Bond (Water)	0.00	0.00	0.00	0.00
Interest earned-Deprec (Water)	12.43	8.36	134.03	98.11
Interest Earned-Res (Water)	0.00	509.00	0.00	509.00
Interest earned -Const (Water)	0.00	213.30	1,981.14	1,184.71
Surcharge - SE (Water)	3,068.00	3,035.50	36,725.00	35,886.50
Metered Residential (Water)	138,764.86	144,262.78	2,070,662.77	2,102,947.57
Water sales (Water)	0.00	0.00	0.00	0.00
Metered Commercial (Water)	5,977.76	5,956.60	107,148.72	95,102.27
Penalties- (Water)	1,606.90	1,605.98	17,877.85	18,822.50
Service Charges -(Water)	787.60	2,712.78	14,784.16	16,227.06
Service Charges (Water)	0.00	0.00	0.00	0.00
Misc Service Rev (Water)	(409.08)	147.64	1,236.50	(11,859.86)
Misc Service Rev (Water)	2,423.43	1,500.00	36,879.22	21,327.40
Misc Service Rev (Water)	0.00	0.00	0.00	0.00
Sales Tax Comp - (Water)	31.04	63.01	393.19	390.71
Tap Fees - (Water)	950.00	828.00	8,523.00	21,203.50
Water sales - loss (Water)	0.00	0.00	0.00	0.00
Water sales - loss (Water)	0.00	0.00	0.00	0.00
Bad Debt Collected (Water)	0.00	0.00	0.00	0.00
Total Revenues	153,285.87	160,925.90	2,297,838.08	2,302,664.57
Cost of Sales				
Water Purchased (Water)	67,515.66	77,125.88	1,112,249.26	1,119,712.84
Total Cost of Sales	67,515.66	77,125.88	1,112,249.26	1,119,712.84
Gross Profit	85,770.21	83,800.02	1,185,588.82	1,182,951.73
Expenses				
Depreciation Expense (Water)	0.00	0.00	0.00	0.00
Property Taxes (Water)	0.00	0.00	0.00	0.00
Taxes - (Water)	511.73	515.79	6,165.15	5,810.49
Interest Expense - (Water)	464.92	0.00	464.92	0.00
Interest Expense - (Water)	0.00	0.00	0.00	0.00
Interest Expense - (Water)	0.00	0.00	0.00	0.00
Interest expense (Water)	2,813.92	72,958.94	237,156.41	235,863.58
Reimb Expense - Deprec (Water)	0.00	0.00	0.00	0.00
Payroll - (Water)	16,382.08	15,506.30	203,689.47	239,072.58
Commissioners' Salary (Water)	23,453.32	23,827.80	23,453.32	23,827.80
Payroll Taxes - (Water)	3,470.84	3,666.06	22,813.57	27,088.35
Employee Ins - (Water)	2,284.40	3,079.14	28,032.98	29,342.54
Aflac - 501 (Water)	(603.50)	0.00	(544.83)	0.00
SEP - Retirement (Water)	0.00	4,733.25	13,618.85	20,293.00
Engineering - O/M (Water)	2,342.50	1,170.00	37,942.15	15,552.50
Accounting Fees - (Water)	705.41	2,571.37	10,690.97	8,686.71
Legal Fees- (Water)	582.10	1,322.00	11,985.89	5,989.44
Meter Reading (Water)	1,078.23	1,107.76	15,111.42	16,029.89
EPA Monitoring - (Water)	496.25	410.28	3,639.51	3,808.42
Meter Testing - (Water)	0.00	0.00	0.00	0.00
Meter Testing - (Water)	0.00	0.00	923.00	1,964.44
Maint & Repairs (Water)	883.92	12,911.03	114,864.38	84,762.72
Maint & Repairs (Water)	0.00	0.00	0.00	0.00

For Management Purposes Only

JESSAMINE SOUTH ELKHORN WATER DISTRICT
Income Statement - Water District
For the Twelve Months Ending December 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Rent - (Water)	0.00	0.00	10.00	10.00
Travel - (Water)	0.00	0.00	1,361.35	4,552.40
Insurance - (Water)	2,458.61	2,603.18	30,311.86	30,960.27
Bad debt - (Water)	131.10	162.61	4,587.25	1,936.40
Misc Expense - Rev (Water)	0.00	462.99	4,400.64	4,476.18
Misc Expense - (Water)	0.00	500.00	500.00	500.00
Misc Expense - Deprec (Water)	0.00	0.00	0.00	0.00
Misc Expense - Const - (Water)	0.00	0.00	3,033.33	450.00
Depreciation Exp (Water)	34,947.08	88,282.08	419,364.96	472,699.96
Telephone - (Water)	218.78	100.94	2,727.11	2,756.94
Postage - (Water)	891.54	871.58	13,511.06	12,627.46
Utilities - (Water)	900.73	757.28	17,550.54	18,735.81
Office Expense- (Water)	4,374.80	3,491.78	30,631.89	28,275.69
Office Expense-(Water)	0.00	0.00	0.00	0.00
Office Maintenance - (Water)	324.62	(5,184.15)	7,437.91	5,887.98
Admin Costs (Water)	0.00	0.00	0.00	0.00
Service Fee - (Water)	0.00	5,129.30	10,677.30	7,463.65
Reimb expense - (Water)	0.00	0.00	0.00	(1,141.01)
Truck O & M (Water)	916.73	1,629.49	13,591.94	9,860.00
Total Expenses	100,030.11	242,586.80	1,289,704.30	1,318,144.19
Net Income	\$ (14,259.90)	\$ (158,786.78)	\$ (104,115.48)	\$ (135,192.46)

For Management Purposes Only

JESSAMINE SOUTH ELKHORN WATER DISTRICT
Balance Sheet - Water District
December 31, 2018

ASSETS

Current Assets		
Town Sq CD5506 DEPREC2012C(Wat	\$	15,289.85
United-CapConst-GEN FUND (Wate		392,406.74
United-Connection Fees (Water)		17,162.40
Cash on hand (Water)		500.00
Town Square-revenue (Water)		182,188.08
Town Square-oper & maint (Wate		78,560.45
Town Square-rental dep (Water)		29,272.96
Farmers Bank-construction(Wate		146,252.02
Morgan Keegan-Sinking Fund(Wat		118,479.32
TS-RESERVE KIA LOAN (F11-12)		76,458.29
TS-RESERVE KIA LOAN (F07-02)		32,413.21
TS-CD-5191-KIA F0702 RES-KEENE		118,336.38
Acct Rec - water		59,607.31
Allowance for Doubtful Acct-Wa		(4,639.97)
Acct Rec (Water)		5,532.50
Prepaid insurance (Water)		13,963.42
Prepaid Expenses (Water)		2,408.26
		<hr/>
Total Current Assets		1,284,191.22
Property and Equipment		
Constructed System (Water)	15,864,064.75	
Contributed System - (Water)	4,654,565.00	
Office Building (Water)	457,697.00	
Meters (Water)	168,343.28	
Services (Water)	441,671.18	
Extensions (Water)	488,359.00	
Vehicle (Water)	31,405.00	
Communications - (Water)	26,559.00	
Accumulated Depreciation-Water	(7,405,356.84)	
Construction in Progress-Water	11,319.20	
Construction in Progress-Water	1,719.61	
		<hr/>
Total Property and Equipment		14,740,346.18
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u><u>16,024,537.40</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Acct Pay - Revenue (Water)	\$	1,871.87
Acct Pay - O/M (Water)		12,703.32
Acct Pay - construction(Water)		984.00
Customer Deposits - (Water)		7,320.00
Federal withholding (Water)		(586.10)
State Withholding (Water)		1,350.20
City Withholding (Water)		1,043.69
County Withholding (Water)		1,271.59
Accrued interest payable (Wate		55,852.37
Sewer Transactions (Water)		(444,471.70)
Sewer Transactions (Water)		(240,339.64)
		<hr/>

Unaudited - For Management Purposes Only



JESSAMINE SOUTH ELKHORN WATER DISTRICT
Balance Sheet - Water District
December 31, 2018

Total Current Liabilities		(603,000.40)
Long-Term Liabilities		
Notes Payable	226,389.00	
Bonds Payable	99,300.00	
Current Portion CONTRA	(99,300.00)	
RD LOAN - (WATER)	307,000.00	
KRWFC- BOND PYMT2012C(W)	1,450,000.14	
KRWCF LOAN 2016D TANK (Water)	450,000.00	
KIA (Water)	(226,389.00)	
Cental Bank/Farmes(Water)	224,913.15	
KIA-KEENE F07-02 (Water)	1,364,348.23	
Central Bank-Bldg(Water)	342,684.29	
KIA - Northwest F11-12 (Water)	2,761,756.72	
Total Long-Term Liabilities		6,900,702.53
Total Liabilities		6,297,702.13
Capital		
Fund balances (Water)	296,094.68	
Fund balances (Water)	281,700.32	
Fund balances (Water)	14,764.11	
Fund balances (Water)	189,373.50	
Fund balances (Water)	(1,312,513.12)	
Cont in aid of const (Water)	48,826.81	
Cont in aid of const (Water)	6,333,740.43	
Government grant (Water)	4,036,614.82	
Connection fees (Water)	193,826.31	
Connection fees-SE Proj(Water)	16,170.46	
Net Income	(936,606.91)	
Total Capital		9,161,991.41
Total Liabilities & Capital	\$	15,459,693.54



JESSAMINE SOUTH ELKHORN WATER DISTRICT
Income Statement
For the Twelve Months Ending December 31, 2018

	Current Month		Year to Date	
Revenues				
Interest earned - Rev (Water)	\$ 72.93	0.03	\$ 1,390.28	0.04
Interest earned - O/M (Water)	0.00	0.00	102.22	0.00
Interest Earned - Bond (Water)	0.00	0.00	0.00	0.00
Interest earned-Deprec (Water)	12.43	0.01	134.03	0.00
Interest Earned-Res (Water)	0.00	0.00	0.00	0.00
Interest earned -Const (Water)	0.00	0.00	1,981.14	0.06
Interest Income (Sewer)	0.00	0.00	557.09	0.02
Surcharge - SE (Water)	3,068.00	1.34	36,725.00	1.13
Metered Residential (Water)	138,764.86	60.80	2,070,662.77	63.83
Water sales (Water)	0.00	0.00	0.00	0.00
Metered Commercial (Water)	5,977.76	2.62	107,148.72	3.30
Penalties- (Water)	1,606.90	0.70	17,877.85	0.55
Penalties - (Sewer)	1,278.37	0.56	16,412.93	0.51
Service Charges -(Water)	787.60	0.35	14,784.16	0.46
Service Charges (Water)	0.00	0.00	0.00	0.00
Service Charges (Sewer)	614.40	0.27	5,196.35	0.16
Metered Rev-Res (Sewer)	35,524.49	15.57	458,001.79	14.12
Metered Rev-Com (Sewer)	27,973.60	12.26	355,597.22	10.96
Misc Service Rev (Water)	(409.08)	(0.18)	1,236.50	0.04
Misc Service Rev (Water)	2,423.43	1.06	36,879.22	1.14
Misc Service Rev (Water)	0.00	0.00	0.00	0.00
Misc Service Rev (Water)	0.00	0.00	0.00	0.00
Misc Revenues (Sewer)	9,542.50	4.18	84,154.61	2.59
Customer Contributions-(Water)	0.00	0.00	0.00	0.00
Customer Contributions-(Sewer)	0.00	0.00	0.00	0.00
Tap Fees - (Water)	950.00	0.42	8,523.00	0.26
Tap Fees - (Sewer)	0.00	0.00	26,259.69	0.81
DRIP SYSTEM (SEWER)	0.00	0.00	0.00	0.00
Sales Tax Comp - (Water)	31.04	0.01	393.19	0.01
Water sales - loss (Water)	0.00	0.00	0.00	0.00
Water sales - loss (Water)	0.00	0.00	0.00	0.00
Bad Debt Collected (Water)	0.00	0.00	0.00	0.00
Bad Debt Collected - (Sewer)	0.00	0.00	0.00	0.00
Total Revenues	<u>228,219.23</u>	<u>100.00</u>	<u>3,244,017.76</u>	<u>100.00</u>
Cost of Sales				
Water Purchased (Water)	67,515.66	29.58	1,112,249.26	34.29
Sewer Usage (Sewer)	43,229.40	18.94	483,447.36	14.90
Total Cost of Sales	<u>110,745.06</u>	<u>48.53</u>	<u>1,595,696.62</u>	<u>49.19</u>
Gross Profit	<u>117,474.17</u>	<u>51.47</u>	<u>1,648,321.14</u>	<u>50.81</u>
Expenses				
Depreciation Expense (Water)	0.00	0.00	0.00	0.00
Taxes - Regulatory Assessment	0.00	0.00	0.00	0.00
Property Taxes (Water)	0.00	0.00	0.00	0.00
Taxes - (Water)	511.73	0.22	6,165.15	0.19
Property Taxes - (Sewer)	0.00	0.00	0.00	0.00
Utility Assessment Fee (Sewer)	0.00	0.00	0.00	0.00
Other Taxes & Licenses (Sewer)	0.00	0.00	0.00	0.00
Interest Expense - (Water)	464.92	0.20	464.92	0.01
Interest Expense - (Water)	0.00	0.00	0.00	0.00
Interest Expense - (Water)	0.00	0.00	0.00	0.00
Interest expense (Water)	2,813.92	1.23	237,156.41	7.31
Interest Expense - (Sewer)	0.00	0.00	0.00	0.00

For Management Purposes Only

JESSAMINE SOUTH ELKHORN WATER DISTRICT
Income Statement
For the Twelve Months Ending December 31, 2018

	Current Month		Year to Date	
Interest expense-KIA (Sewer)	0.00	0.00	0.00	0.00
Interest Exp-Cust Dep (Sewer)	0.00	0.00	0.00	0.00
Interest Expense-RD (Sewer)	0.00	0.00	52,673.93	1.62
Reimb Expense - Deprec (Water)	0.00	0.00	0.00	0.00
Payroll - (Water)	16,382.08	7.18	203,689.47	6.28
Payroll - (Sewer)	18,923.96	8.29	143,960.83	4.44
Commissioners' salary	0.00	0.00	0.00	0.00
Commissioners' Salary (Water)	23,453.32	10.28	23,453.32	0.72
Commissioners' Salary (Sewer)	0.00	0.00	0.00	0.00
Payroll taxes	0.00	0.00	0.00	0.00
Employee Insurance	0.00	0.00	0.00	0.00
Payroll Taxes - (Water)	3,470.84	1.52	22,813.57	0.70
Payroll Taxes - (Sewer)	998.43	0.44	5,619.05	0.17
Employee Ins - (Water)	2,284.40	1.00	28,032.98	0.86
Employee Ins - (Sewer)	628.42	0.28	7,542.15	0.23
Aflac - 501 (Water)	(603.50)	(0.26)	(544.83)	(0.02)
SEP - Retirement (Water)	0.00	0.00	13,618.85	0.42
Maint & Repairs (Sewer)	2,226.72	0.98	68,729.77	2.12
Engineering-oper& maint	0.00	0.00	0.00	0.00
Engineering-deprec	0.00	0.00	0.00	0.00
Engineering - O/M (Water)	2,342.50	1.03	37,942.15	1.17
Accounting Fees - (Water)	0.00	0.00	0.00	0.00
Accounting Fees - (Water)	705.41	0.31	10,690.97	0.33
Engineering - (Sewer)	2,450.00	1.07	25,548.75	0.79
Legal fees-oper & maint	0.00	0.00	0.00	0.00
Legal fees-deprec	0.00	0.00	0.00	0.00
Legal Fees- (Water)	582.10	0.26	11,985.89	0.37
Legal Fees - (Sewer)	0.00	0.00	10,456.00	0.32
Bookkeeping-customer accounts	0.00	0.00	0.00	0.00
Accounting - (Sewer)	202.92	0.09	2,734.00	0.08
General bookkeeping	0.00	0.00	0.00	0.00
EPA monitoring	0.00	0.00	0.00	0.00
EPA Monitoring	0.00	0.00	0.00	0.00
EPA monitoring	0.00	0.00	0.00	0.00
Meter Reading (Water)	1,078.23	0.47	15,111.42	0.47
Meter reading	0.00	0.00	0.00	0.00
Meter reading	0.00	0.00	0.00	0.00
Meter testing	0.00	0.00	0.00	0.00
Meter testing	0.00	0.00	0.00	0.00
EPA Monitoring - (Water)	496.25	0.22	3,639.51	0.11
Meter Testing - (Water)	0.00	0.00	0.00	0.00
EPA Monitoring (Sewer)	0.00	0.00	0.00	0.00
Pressure testing	0.00	0.00	0.00	0.00
Pressure testing	0.00	0.00	0.00	0.00
Meter Testing - (Water)	0.00	0.00	923.00	0.03
Meter Testing - (Sewer)	0.00	0.00	0.00	0.00
SEP - Retirement	0.00	0.00	0.00	0.00
Administrative costs	0.00	0.00	0.00	0.00
Maint & Repairs-oper & maint	0.00	0.00	0.00	0.00
Maint & Repairs-deprec	0.00	0.00	0.00	0.00
Maint & Repairs (Water)	883.92	0.39	114,864.38	3.54
Maint & Repairs (Water)	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00
Rent - (Water)	0.00	0.00	10.00	0.00
Utilities- (Sewer)	1,322.39	0.58	15,266.87	0.47
Travel expense	0.00	0.00	0.00	0.00
Travel - (Water)	0.00	0.00	1,361.35	0.04
Insurance	0.00	0.00	0.00	0.00
Insurance - (Water)	2,458.61	1.08	30,311.86	0.93

For Management Purposes Only



JESSAMINE SOUTH ELKHORN WATER DISTRICT
Income Statement
For the Twelve Months Ending December 31, 2018

	Current Month		Year to Date	
Bad debt expense	0.00	0.00	0.00	0.00
Bad debt expense	0.00	0.00	0.00	0.00
Bad debt - (Water)	131.10	0.06	4,587.25	0.14
Bad Debt - (Sewer)	1,721.70	0.75	22,328.19	0.69
Misc Expense - Rev (Water)	0.00	0.00	4,400.64	0.14
Misc Expense - (Water)	0.00	0.00	500.00	0.02
Misc Expense - Deprec (Water)	0.00	0.00	0.00	0.00
Misc Expense - Const - (Water)	0.00	0.00	3,033.33	0.09
Misc Expense (Sewer)	0.00	0.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00
Telephone - (Water)	218.78	0.10	2,727.11	0.08
Telephone - (Sewer)	106.69	0.05	2,085.51	0.06
Postage - (Water)	891.54	0.39	13,511.06	0.42
Postage - (Sewer)	256.47	0.11	3,449.60	0.11
Service fee	0.00	0.00	0.00	0.00
Service fee	0.00	0.00	0.00	0.00
Service fee	0.00	0.00	0.00	0.00
Utilities - (Water)	900.73	0.39	17,550.54	0.54
Office expense-customer accts	0.00	0.00	0.00	0.00
Office Expense-(Water)	4,374.80	1.92	30,631.89	0.94
Office Expense-(Water)	0.00	0.00	0.00	0.00
Office Maintenance - (Water)	324.62	0.14	7,437.91	0.23
Office Maintenance (Sewer)	93.38	0.04	1,546.25	0.05
General office expense	0.00	0.00	0.00	0.00
Admin Costs (Water)	0.00	0.00	0.00	0.00
Administrative costs	0.00	0.00	0.00	0.00
Service Fee - (Water)	0.00	0.00	10,677.30	0.33
Misc expense-revenue	0.00	0.00	0.00	0.00
Misc expense-oper & maint	0.00	0.00	0.00	0.00
Misc expense-bond	0.00	0.00	0.00	0.00
Misc expense-deprec	0.00	0.00	0.00	0.00
Misc expense-reserve	0.00	0.00	0.00	0.00
Misc expense-const	0.00	0.00	0.00	0.00
Reimb expense - (Water)	0.00	0.00	0.00	0.00
Truck O & M (Water)	916.73	0.40	13,591.94	0.42
Truck O & M (Sewer)	159.90	0.07	2,773.08	0.09
Reimbursed exp - oper & maint	0.00	0.00	0.00	0.00
Reimbursed exp - deprec	0.00	0.00	0.00	0.00
Management Fee (Sewer)	0.00	0.00	0.00	0.00
Depreciation Exp (Water)	34,947.08	15.31	419,364.96	12.93
Depreciation Expense (Sewer)	19,812.50	8.68	237,750.00	7.33
Meter Reading (Sewer)	310.17	0.14	3,788.34	0.12
Customer Records -(Sewer)	0.00	0.00	0.00	0.00
Administrative Wages- (Sewer)	0.00	0.00	0.00	0.00
Office Expense (Sewer)	1,321.41	0.58	8,221.66	0.25
Meter Testing (Sewer)	0.00	0.00	0.00	0.00
Insurance (Sewer)	707.26	0.31	7,618.14	0.23
SEP (Sewer)	657.14	0.29	6,964.33	0.21
Misc & General (Sewer)	0.00	0.00	0.00	0.00
Rent - (Sewer)	0.00	0.00	0.00	0.00
Reimb Expense (Sewer)	0.00	0.00	0.00	0.00
Total Expenses	151,929.57	66.57	1,918,760.75	59.15
Net Income	\$ (34,455.40)	(15.10)	\$ (270,439.61)	(8.34)

For Management Purposes Only

JESSAMINE SOUTH ELKHORN WATER DISTRICT
Income Statement
For the Twelve Months Ending December 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Interest earned - Rev (Water)	\$ 72.93	\$ 72.35	\$ 1,390.28	\$ 716.26
Interest earned - O/M (Water)	0.00	10.60	102.22	108.84
Interest Earned - Bond (Water)	0.00	0.00	0.00	0.00
Interest earned-Deprec (Water)	12.43	8.36	134.03	98.11
Interest Earned-Res (Water)	0.00	509.00	0.00	509.00
Interest earned -Const (Water)	0.00	213.30	1,981.14	1,184.71
Interest Income (Sewer)	0.00	44.09	557.09	380.34
Surcharge - SE (Water)	3,068.00	3,035.50	36,725.00	35,886.50
Metered Residential (Water)	138,764.86	144,262.78	2,070,662.77	2,102,947.57
Water sales (Water)	0.00	0.00	0.00	0.00
Metered Commercial (Water)	5,977.76	5,956.60	107,148.72	95,102.27
Metered Rev-Res (Sewer)	35,524.49	33,846.99	458,001.79	402,207.33
Metered Rev-Com (Sewer)	27,973.60	26,001.45	355,597.22	367,060.76
Penalties- (Water)	1,606.90	1,605.98	17,877.85	18,822.50
Penalties - (Sewer)	1,278.37	1,676.38	16,412.93	15,043.12
Service Charges -(Water)	787.60	2,712.78	14,784.16	16,227.06
Service Charges (Water)	0.00	0.00	0.00	0.00
Service Charges (Sewer)	614.40	1,805.90	5,196.35	7,195.00
Misc Service Rev (Water)	(409.08)	147.64	1,236.50	(11,859.86)
Misc Service Rev (Water)	2,423.43	1,500.00	36,879.22	21,327.40
Misc Service Rev (Water)	0.00	0.00	0.00	0.00
Misc Service Rev (Water)	0.00	0.00	0.00	0.00
Misc Revenues (Sewer)	9,542.50	(59,213.00)	84,154.61	(0.24)
Customer Contributions-(Water)	0.00	0.00	0.00	0.00
Customer Contributions-(Sewer)	0.00	0.00	0.00	0.00
Tap Fees - (Water)	950.00	828.00	8,523.00	21,203.50
Tap Fees - (Sewer)	0.00	(63,590.15)	26,259.69	55,191.64
DRIP SYSTEM (SEWER)	0.00	0.00	0.00	0.00
Sales Tax Comp - (Water)	31.04	63.01	393.19	390.71
Water sales - loss (Water)	0.00	0.00	0.00	0.00
Water sales - loss (Water)	0.00	0.00	0.00	0.00
Bad Debt Collected (Water)	0.00	0.00	0.00	0.00
Bad Debt Collected - (Sewer)	0.00	0.00	0.00	0.00
Total Revenues	228,219.23	101,497.56	3,244,017.76	3,149,742.52
Cost of Sales				
Water Purchased (Water)	67,515.66	77,125.88	1,112,249.26	1,119,712.84
Sewer Usage (Sewer)	43,229.40	85,159.27	483,447.36	458,953.58
Total Cost of Sales	110,745.06	162,285.15	1,595,696.62	1,578,666.42
Gross Profit	117,474.17	(60,787.59)	1,648,321.14	1,571,076.10
Expenses				
Depreciation Expense (Water)	0.00	0.00	0.00	0.00
Taxes - Regulatory Assessment	0.00	0.00	0.00	0.00
Property Taxes (Water)	0.00	0.00	0.00	0.00
Taxes - (Water)	511.73	515.79	6,165.15	5,810.49
Property Taxes - (Sewer)	0.00	0.00	0.00	0.00
Utility Assessment Fee (Sewer)	0.00	0.00	0.00	0.00
Other Taxes & Licenses (Sewer)	0.00	0.00	0.00	0.00
Interest Expense - (Water)	464.92	0.00	464.92	0.00
Interest Expense - (Water)	0.00	0.00	0.00	0.00
Interest Expense - (Water)	0.00	0.00	0.00	0.00

For Management Purposes Only



JESSAMINE SOUTH ELKHORN WATER DISTRICT
Income Statement
For the Twelve Months Ending December 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Interest expense (Water)	2,813.92	72,958.94	237,156.41	235,863.58
Interest Expense - (Sewer)	0.00	0.00	0.00	0.00
Interest expense-KIA (Sewer)	0.00	0.00	0.00	0.00
Interest Exp-Cust Dep (Sewer)	0.00	0.00	0.00	0.00
Interest Expense-RD (Sewer)	0.00	(343.00)	52,673.93	53,101.87
Reimb Expense - Deprec (Water)	0.00	0.00	0.00	0.00
Payroll - (Water)	16,382.08	15,506.30	203,689.47	239,072.58
Payroll - (Sewer)	18,923.96	12,476.69	143,960.83	144,432.40
Commissioners' salary	0.00	0.00	0.00	0.00
Commissioners' Salary (Water)	23,453.32	23,827.80	23,453.32	23,827.80
Commissioners' Salary (Sewer)	0.00	6,372.20	0.00	6,372.20
Payroll taxes	0.00	0.00	0.00	0.00
Employee Insurance	0.00	0.00	0.00	0.00
Payroll Taxes - (Water)	3,470.84	3,666.06	22,813.57	27,088.35
Payroll Taxes - (Sewer)	998.43	937.28	5,619.05	6,287.94
Employee Ins - (Water)	2,284.40	3,079.14	28,032.98	29,342.54
Employee Ins - (Sewer)	628.42	628.42	7,542.15	7,252.22
Aflac - 501 (Water)	(603.50)	0.00	(544.83)	0.00
SEP - Retirement (Water)	0.00	4,733.25	13,618.85	20,293.00
Maint & Repairs (Sewer)	2,226.72	7,133.91	68,729.77	93,289.82
Engineering-oper& maint	0.00	0.00	0.00	0.00
Engineering-deprec	0.00	0.00	0.00	0.00
Engineering - O/M (Water)	2,342.50	1,170.00	37,942.15	15,552.50
Accounting Fees - (Water)	0.00	0.00	0.00	0.00
Accounting Fees - (Water)	705.41	2,571.37	10,690.97	8,686.71
Engineering - (Sewer)	2,450.00	5,387.50	25,548.75	27,161.67
Legal fees-oper & maint	0.00	0.00	0.00	0.00
Legal fees-deprec	0.00	0.00	0.00	0.00
Legal Fees- (Water)	582.10	1,322.00	11,985.89	5,989.44
Legal Fees - (Sewer)	0.00	1,784.00	10,456.00	8,937.05
Bookkeeping-customer accounts	0.00	0.00	0.00	0.00
Accounting - (Sewer)	202.92	184.63	2,734.00	1,744.29
General bookkeeping	0.00	0.00	0.00	0.00
EPA monitoring	0.00	0.00	0.00	0.00
EPA Monitoring	0.00	0.00	0.00	0.00
EPA monitoring	0.00	0.00	0.00	0.00
Meter Reading (Water)	1,078.23	1,107.76	15,111.42	16,029.89
Meter reading	0.00	0.00	0.00	0.00
Meter reading	0.00	0.00	0.00	0.00
Meter testing	0.00	0.00	0.00	0.00
Meter testing	0.00	0.00	0.00	0.00
EPA Monitoring - (Water)	496.25	410.28	3,639.51	3,808.42
Meter Testing - (Water)	0.00	0.00	0.00	0.00
EPA Monitoring (Sewer)	0.00	0.00	0.00	0.00
Pressure testing	0.00	0.00	0.00	0.00
Pressure testing	0.00	0.00	0.00	0.00
Meter Testing - (Water)	0.00	0.00	923.00	1,964.44
Meter Testing - (Sewer)	0.00	0.00	0.00	0.00
SEP - Retirement	0.00	0.00	0.00	0.00
Administrative costs	0.00	0.00	0.00	0.00
Maint & Repairs-oper & maint	0.00	0.00	0.00	0.00
Maint & Repairs-deprec	0.00	0.00	0.00	0.00
Maint & Repairs (Water)	883.92	12,911.03	114,864.38	84,762.72
Maint & Repairs (Water)	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00
Rent - (Water)	0.00	0.00	10.00	10.00
Utilities- (Sewer)	1,322.39	1,064.94	15,266.87	13,775.26
Travel expense	0.00	0.00	0.00	0.00

For Management Purposes Only



JESSAMINE SOUTH ELKHORN WATER DISTRICT
Income Statement
For the Twelve Months Ending December 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Travel - (Water)	0.00	0.00	1,361.35	4,552.40
Insurance	0.00	0.00	0.00	0.00
Insurance - (Water)	2,458.61	2,603.18	30,311.86	30,960.27
Bad debt expense	0.00	0.00	0.00	0.00
Bad debt expense	0.00	0.00	0.00	0.00
Bad debt - (Water)	131.10	162.61	4,587.25	1,936.40
Bad Debt - (Sewer)	1,721.70	1,705.64	22,328.19	12,547.82
Misc Expense - Rev (Water)	0.00	462.99	4,400.64	4,476.18
Misc Expense - (Water)	0.00	500.00	500.00	500.00
Misc Expense - Deprec (Water)	0.00	0.00	0.00	0.00
Misc Expense - Const - (Water)	0.00	0.00	3,033.33	450.00
Misc Expense (Sewer)	0.00	259.00	0.00	259.00
Telephone	0.00	0.00	0.00	0.00
Telephone - (Water)	218.78	100.94	2,727.11	2,756.94
Telephone - (Sewer)	106.69	94.44	2,085.51	1,202.39
Postage - (Water)	891.54	871.58	13,511.06	12,627.46
Postage - (Sewer)	256.47	233.09	3,449.60	3,223.95
Service fee	0.00	0.00	0.00	0.00
Service fee	0.00	0.00	0.00	0.00
Service fee	0.00	0.00	0.00	0.00
Utilities - (Water)	900.73	757.28	17,550.54	18,735.81
Office expense-customer accts	0.00	0.00	0.00	0.00
Office Expense- (Water)	4,374.80	3,491.78	30,631.89	28,275.69
Office Expense-(Water)	0.00	0.00	0.00	0.00
Office Maintenance - (Water)	324.62	(5,184.15)	7,437.91	5,887.98
Office Maintenance (Sewer)	93.38	137.15	1,546.25	2,826.11
General office expense	0.00	0.00	0.00	0.00
Admin Costs (Water)	0.00	0.00	0.00	0.00
Administrative costs	0.00	0.00	0.00	0.00
Service Fee - (Water)	0.00	5,129.30	10,677.30	7,463.65
Misc expense-revenue	0.00	0.00	0.00	0.00
Misc expense-oper & maint	0.00	0.00	0.00	0.00
Misc expense-bond	0.00	0.00	0.00	0.00
Misc expense-deprec	0.00	0.00	0.00	0.00
Misc expense-reserve	0.00	0.00	0.00	0.00
Misc expense-const	0.00	0.00	0.00	0.00
Reimb expense - (Water)	0.00	0.00	0.00	(1,141.01)
Truck O & M (Water)	916.73	1,629.49	13,591.94	9,860.00
Truck O & M (Sewer)	159.90	132.21	2,773.08	3,753.97
Reimbursed exp - oper & maint	0.00	0.00	0.00	0.00
Reimbursed exp - deprec	0.00	0.00	0.00	0.00
Management Fee (Sewer)	0.00	0.00	0.00	0.00
Depreciation Exp (Water)	34,947.08	88,282.08	419,364.96	472,699.96
Depreciation Expense (Sewer)	19,812.50	48,401.50	237,750.00	266,339.00
Meter Reading (Sewer)	310.17	296.24	3,788.34	4,089.47
Customer Records -(Sewer)	0.00	0.00	0.00	0.00
Administrative Wages- (Sewer)	0.00	0.00	0.00	0.00
Office Expense (Sewer)	1,321.41	1,441.66	8,221.66	9,375.79
Meter Testing (Sewer)	0.00	0.00	0.00	238.56
Insurance (Sewer)	707.26	696.16	7,618.14	7,865.96
SEP (Sewer)	657.14	823.44	6,964.33	7,743.98
Misc & General (Sewer)	0.00	0.00	0.00	0.00
Rent - (Sewer)	0.00	0.00	0.00	0.00
Reimb Expense (Sewer)	0.00	0.00	0.00	0.00
Total Expenses	151,929.57	332,433.90	1,918,760.75	1,999,964.91

For Management Purposes Only

JESSAMINE SOUTH ELKHORN WATER DISTRICT
Income Statement
For the Twelve Months Ending December 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Net Income	\$ <u>(34,455.40)</u>	\$ <u>(393,221.49)</u>	\$ <u>(270,439.61)</u>	\$ <u>(428,888.81)</u>



JESSAMINE SOUTH ELKHORN WATER DISTRICT

Balance Sheet
December 31, 2018

ASSETS

Current Assets

Town Sq CD5506 DEPREC2012C(Wat	\$	15,289.85	
United-CapConst-GEN FUND (Wate		392,406.74	
United-Connection Fees (Water)		17,162.40	
First Southern-SEW PERM (Sewer		70,306.35	
Central-NJ-Bond-Restricted(Sew		92,623.31	
Central-NJ-Debt Res-Restr(Sewe		192,799.48	
Cash on hand (Water)		500.00	
Town Square-revenue (Water)		182,188.08	
Town Square-oper & maint (Wate		78,560.45	
Town Square-rental dep (Water)		29,272.96	
Farmers Bank-construction(Wate		146,252.02	
Morgan Keegan-Sinking Fund(Wat		118,479.32	
Farmers Bank-Sewer O & M(Sewer		78,679.84	
TS-RESERVE KIA LOAN (F11-12)		76,458.29	
TS-RESERVE KIA LOAN (F07-02)		32,413.21	
TS-CD-5191-KIA F0702 RES-KEENE		118,336.38	
Acct Rec - water		59,607.31	
Acct Rec - sewer		49,601.42	
Allowance for Doubtful Acct-Wa		(4,639.97)	
Acct Rec (Water)		5,532.50	
Prepaid insurance (Water)		13,963.42	
Prepaid Expenses (Water)		2,408.26	
Total Current Assets			1,768,201.62

Property and Equipment

Constructed System (Water)	15,864,064.75	
Constructed Sewer- (Sewer)	7,177,750.21	
Contributed System - (Water)	4,654,565.00	
Contributed System (Sewer)	3,616,312.24	
Office Building (Water)	457,697.00	
Meters (Water)	168,343.28	
Services (Water)	441,671.18	
Extensions (Water)	488,359.00	
Vehicle (Water)	31,405.00	
Vehicle (Sewer)	24,410.00	
Equipment (Sewer)	66,205.50	
Communications - (Water)	26,559.00	
Accumulated Depreciation-Water	(7,405,356.84)	
Accumulated Depreciation-Sewer	(2,046,520.12)	
Construction in Progress-Water	11,319.20	
Construction in Progress-Water	1,719.61	
Construction in Progr-NJ-Sewer	1,918.50	
Const in Progress-Others-Sewer	89,607.80	
Total Property and Equipment		23,670,030.31

Other Assets

Total Other Assets		0.00
Total Assets	\$	25,438,231.93

LIABILITIES AND CAPITAL

Current Liabilities

Unaudited - For Management Purposes Only



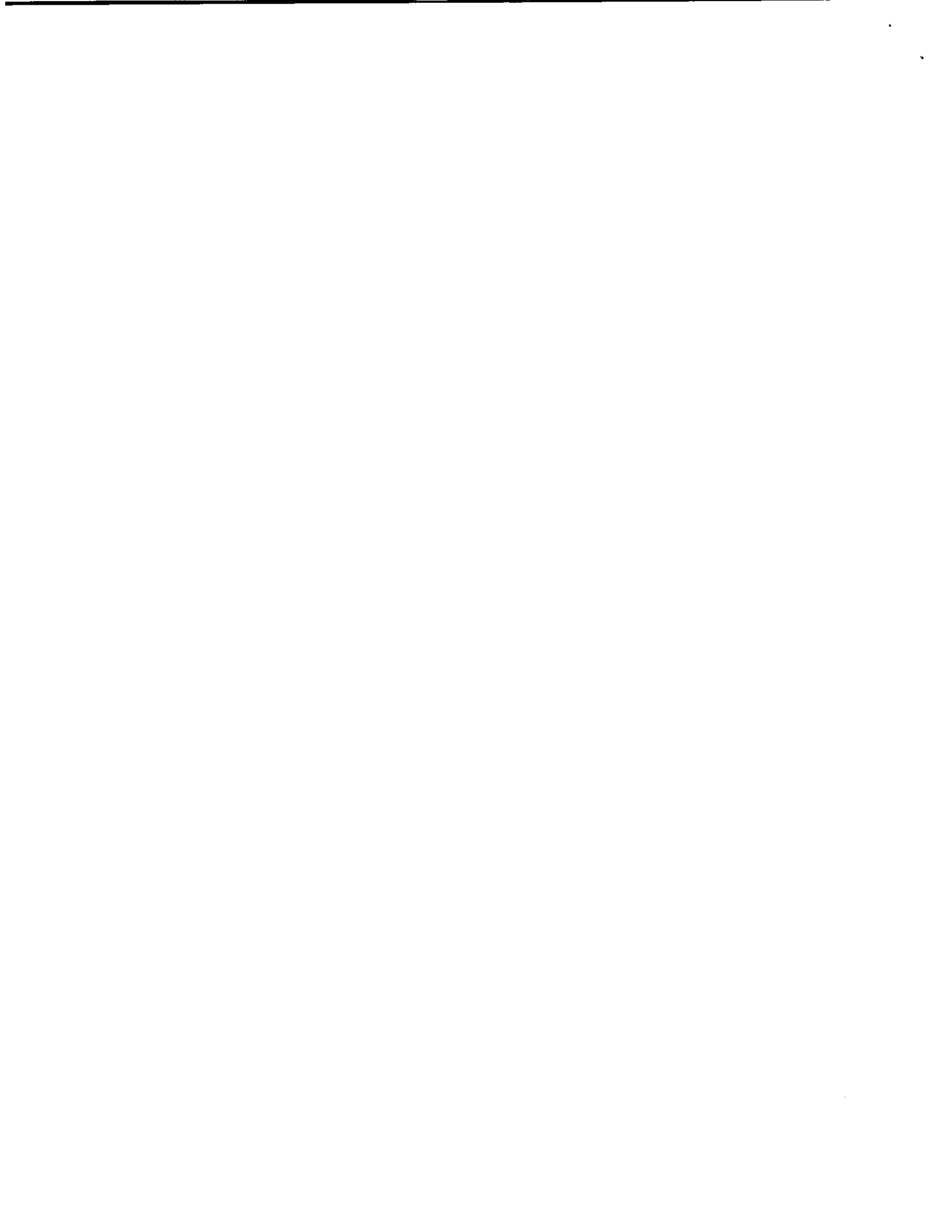
JESSAMINE SOUTH ELKHORN WATER DISTRICT

Balance Sheet

December 31, 2018

Acct Pay - Revenue (Water)	\$ 1,871.87	
Acct Pay - O/M (Water)	12,703.32	
Acct Pay - construction(Water)	984.00	
Acct Pay - (Sewer)	51,910.00	
Customer Deposits - (Water)	7,320.00	
Other curr liabilites-liens(Se	33,416.61	
Customer Deposits (Sewer)	19,275.00	
Federal withholding (Water)	(586.10)	
State Withholding (Water)	1,350.20	
City Withholding (Water)	1,043.69	
County Withholding (Water)	1,271.59	
Accrued interest payable (Wate	55,852.37	
Accrued Interest Payable (Sewe	26,533.45	
Sewer Transactions (Water)	(444,471.70)	
Sewer Transactions (Water)	(240,339.64)	
Accounted in Water(Sewer)	684,808.59	
	<hr/>	
Total Current Liabilities		212,943.25
Long-Term Liabilities		
Notes Payable	226,389.00	
Bonds Payable	99,300.00	
Current Portion CONTRA	(99,300.00)	
RD LOAN-NJ-(SEWER)	1,395,300.00	
RD LOAN - (WATER)	307,000.00	
KRWFC- BOND PYMT2012C(W)	1,450,000.14	
KRWCF LOAN 2016D TANK (Water)	450,000.00	
KIA (Water)	(226,389.00)	
Cental Bank/Farmes(Water)	224,913.15	
KIA-KEENE F07-02 (Water)	1,364,348.23	
Central Bank-Bldg(Water)	342,684.29	
KIA - Northwest FI 1-12 (Water)	2,761,756.72	
	<hr/>	
Total Long-Term Liabilities		8,296,002.53
		<hr/>
Total Liabilities		8,508,945.78
Capital		
Fund balances (Water & Sewer)	(664,449.27)	
Fund balances (Water)	296,094.68	
Fund balances (Water)	281,700.32	
Fund balances (Water)	14,764.11	
Fund balances (Water)	189,373.50	
Fund balances (Water)	(1,312,513.12)	
Fund balances (Sewer)	(1,610,437.75)	
Cont in aid of const (Water)	48,826.81	
Cont in aid of const (Water)	6,333,740.43	
NJ Sewer Grants (Sewer)	7,545,384.69	
Government grant (Water)	4,036,614.82	
Connection fees (Water)	193,826.31	
Connection fees-SE Proj(Water)	16,170.46	
Cont in aid of const (Sewer)	1,583,164.19	
Permit Fees (Sewer)	173,565.58	
Drip System (Sewer)	73,900.00	
Net Income	(270,439.61)	
	<hr/>	
Total Capital		16,929,286.15
		<hr/>
Total Liabilities & Capital	\$	25,438,231.93
		<hr/> <hr/>

Unaudited - For Management Purposes Only



JSEWD - WATER LOSS REPORT
through the month of Dec 2018

	NW	SE	cow	TOTAL	261,934,915
1. PURCHASED	231,417,225	30,500,000	17,690	TOTAL	261,934,915
2. Sold	196,386,247	23,006,870	17,750		
3. Computer Adj	(556,750)	(29,280)			
4. Reimb Sales	0				
5. New Inventory					
6. TOTAL SOLD (Lines 2+3+4+5)	195,829,497	22,977,590	17,750	TOTAL	218,824,837
7. Flushing	4,539,217	1,691,000			
8. Fire Protect/ Vandal	1,512,000	420,000			
9. KNOWN USAGE (Lines 7+8)	6,051,217	2,111,000	0	TOTAL	8,162,217
10. Breaks	147,500	3,270,940			
11. Tank Overflow		0			
12. Other					
13. Sub-total (Lines 10+11+12)	147,500	3,270,940	0	TOTAL	3,418,440
14. UNACCOUNTED (Lines 1-6-9-13)	29,389,011	2,140,470	(60)	TOTAL	31,529,421
15. LINE LOSS (Lines 13+14)	29,536,511	5,411,410	(60)	TOTAL	34,947,861
16. WATER LOSS (Line 15 divided by Line 1)	12.8%	17.7%	-0.3%	TOTAL	13.3%
17. Water Loss (Line 15 divided by 1000 x purchased rate/1000)	\$ 124,328.04	\$ 15,206.06	(0.26)	TOTAL \$	139,533.84

JSEWD - WATER LOSS REPORT
Monthly Dec 2018
Thru Dec 5
Thru Dec 7

	NW	SE	cow	TOTAL	17,997,955
1. PURCHASED	15,821,375	2,375,000	1,580	TOTAL	17,997,955
2. Sold	11,580,510	1,674,090	1,010		
3. Computer Adj	(43,120)	(7,000)			
4. Reimb Sales	0				
5. New Inventory					
6. TOTAL SOLD (Lines 2+3+4+5)	11,537,390	1,667,090	1,010	TOTAL	13,205,490
7. Flushing	736,000	411,000			
8. Fire Protect/ Vandal	125,000	35,000			
9. KNOWN USAGE (Lines 7+8)	861,000	446,000	0	TOTAL	1,307,000
10. Breaks	0	0			
11. Tank Overflow					
12. Other					
13. Sub-total (Lines 10+11+12)	0	0	0	TOTAL	0
14. UNACCOUNTED (Lines 1-6-9-13)	3,222,985	261,910	570	TOTAL	3,485,465
15. LINE LOSS (Lines 13+14)	3,222,985	261,910	570	TOTAL	3,485,465
16. WATER LOSS (Line 15 divided by Line 1)	20.6%	11.0%	36.1%	TOTAL	19.4%
17. Water Loss (Line 15 divided by 1000 x purchased rate/1000)	\$ 13,566.51	\$ 735.97	2.45	TOTAL \$	14,304.92

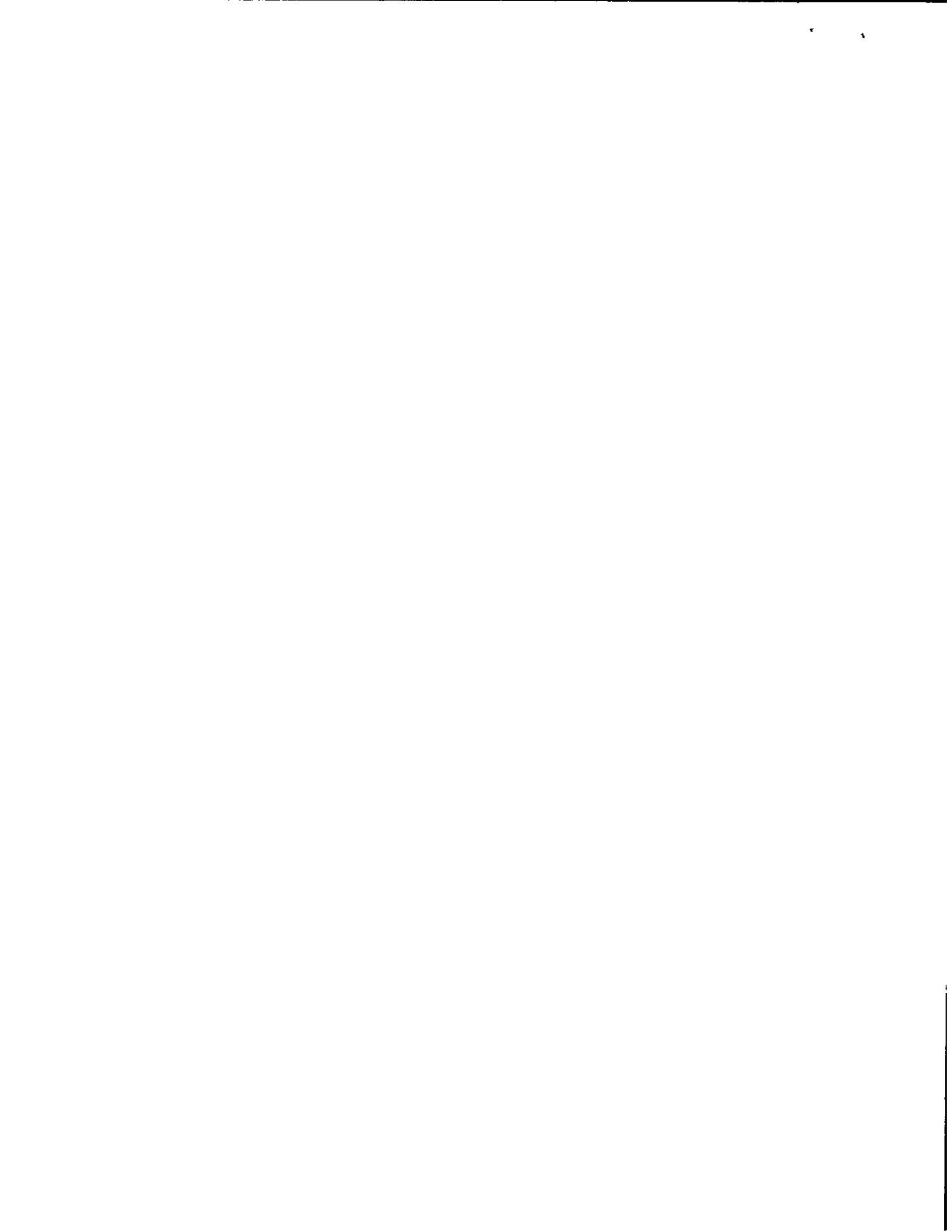
JESSAMINE SOUTH ELKHORN WATER DISTRICT

Check Register

For the Period From Dec 1, 2018 to Dec 31, 2018

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
		UNITED BANK - CAPITAL CONSTRUCTION		
ACH	12/12/18	KY INFRASTRUCTURE AUTHORITY	12700.60	105,528.47
		UNITED BANK - CONNECTIONS		
1331	12/5/18	H & M EXCAVATING INC.	12704.60	840.00
		TOWN SQUARE REV		
3407	12/5/18	JSEWD	13120.10	75.00
3408	12/5/18	JSEWD	13120.10	16,000.00
3409	12/5/18	JSEWD	13120.10	26,200.00
3410	12/5/18	JSEWD	13120.10	150,000.00
3412	12/6/18	KY STATE TREASURER	13120.10	2,202.61
3413	12/13/18	JSEWD	13120.10	75.00
3414	12/21/18	CENTRAL BANK & TRUST CO	13120.10	2,341.73
3415	12/21/18	JSEWD	13120.10	50.00
3416	12/21/18	JSEWD	13120.10	75.00
3417	12/21/18	JSEWD	13120.10	150.00
3418	12/28/18	JSEWD	13120.10	63,498.09
		TOWN SQUARE O/M		
17961	12/5/18	BRUCE SMITH LAW OFFICES	13120.20	2,215.85
17962	12/5/18	HORNE ENGINEERING INC	13120.20	2,342.50
17963	12/5/18	H & M EXCAVATING INC.	13120.20	10,202.00
17964	12/5/18	CITY OF NICHOLASVILLE	13120.20	310.19
17965	12/5/18	AFLAC	13120.20	603.90
17966	12/5/18	WILMORE UTILITIES SYSTEM	13120.20	9.38
17967	12/5/18	KY AM WATER CO	13120.20	72,124.44
17968	12/5/18	QUILL CORP	13120.20	50.97
17969	12/5/18	LEXINGTON WINNELSON CO	13120.20	106.42
17970	12/5/18	HENDERSON, MORGAN	13120.20	656.00
17971	12/5/18	HAZELETT, PATTY	13120.20	250.00
17956	12/5/18	LOWELL N. STRONG	13120.20	5,391.00
17957	12/5/18	JAMES F. HALL	13120.20	5,570.70
17958	12/5/18	CLAY M. CORMAN	13120.20	5,391.00
17959	12/5/18	JERRY M. HAWS	13120.20	5,391.00
17960	12/5/18	THOMAS S. BEALL III	13120.20	5,391.00
ACH	12/6/18	KY STATE TREASURER UTILITY	13120.20	5,452.91
17972	12/6/18	KY STATE TREASURER	13120.20	1,565.22
17973	12/6/18	U S POSTAL SERVICE	13120.20	164.50
17974	12/6/18	HALL ENVIRONMENTAL CONSULTANTS	13120.20	639.00
17975	12/6/18	USA BLUE BOOK	13120.20	142.43
17976	12/6/18	MORRIS BURCH	13120.20	326.40
17977	12/6/18	DANIEL W. HOGUE	13120.20	294.84
17980	12/7/18	KU	13120.20	622.84
17981	12/7/18	CITY OF NICHOLASVILLE	13120.20	6,286.25
17982	12/7/18	HIGHBRIDGE SPRINGS	13120.20	14.50
17983	12/7/18	PRINTER'S INK	13120.20	114.00
17978	12/7/18	JOSH TRAINER	13120.20	285.26
17979	12/7/18	JAMES A. MILLER	13120.20	285.26
17984	12/10/18	TRACTOR SUPPLY CO	13120.20	472.46
17985	12/10/18	DELTA NATURAL GAS CO INC	13120.20	222.95
17986	12/10/18	VISA	13120.20	191.13
17987	12/10/18	VISA	13120.20	851.58
17988	12/10/18	C I THORNBURG CO INC	13120.20	318.52
17989	12/10/18	BLUE GRASS ENERGY	13120.20	314.05
17996	12/12/18	ELDRIDGE, RON EXCAVATING INC	13120.20	68.00
17997	12/12/18	QUILL CORP	13120.20	129.95
17998	12/12/18	KY RURAL WATER ASSOC	13120.20	125.00
17990	12/12/18	RICHARD L. DECKER	13120.20	2,068.34
17991	12/12/18	MORGAN J. HENDERSON	13120.20	1,426.41
17992	12/12/18	LARRY W. WAGONER	13120.20	1,186.02
17993	12/12/18	PATTY L. HAZELETT	13120.20	1,467.94



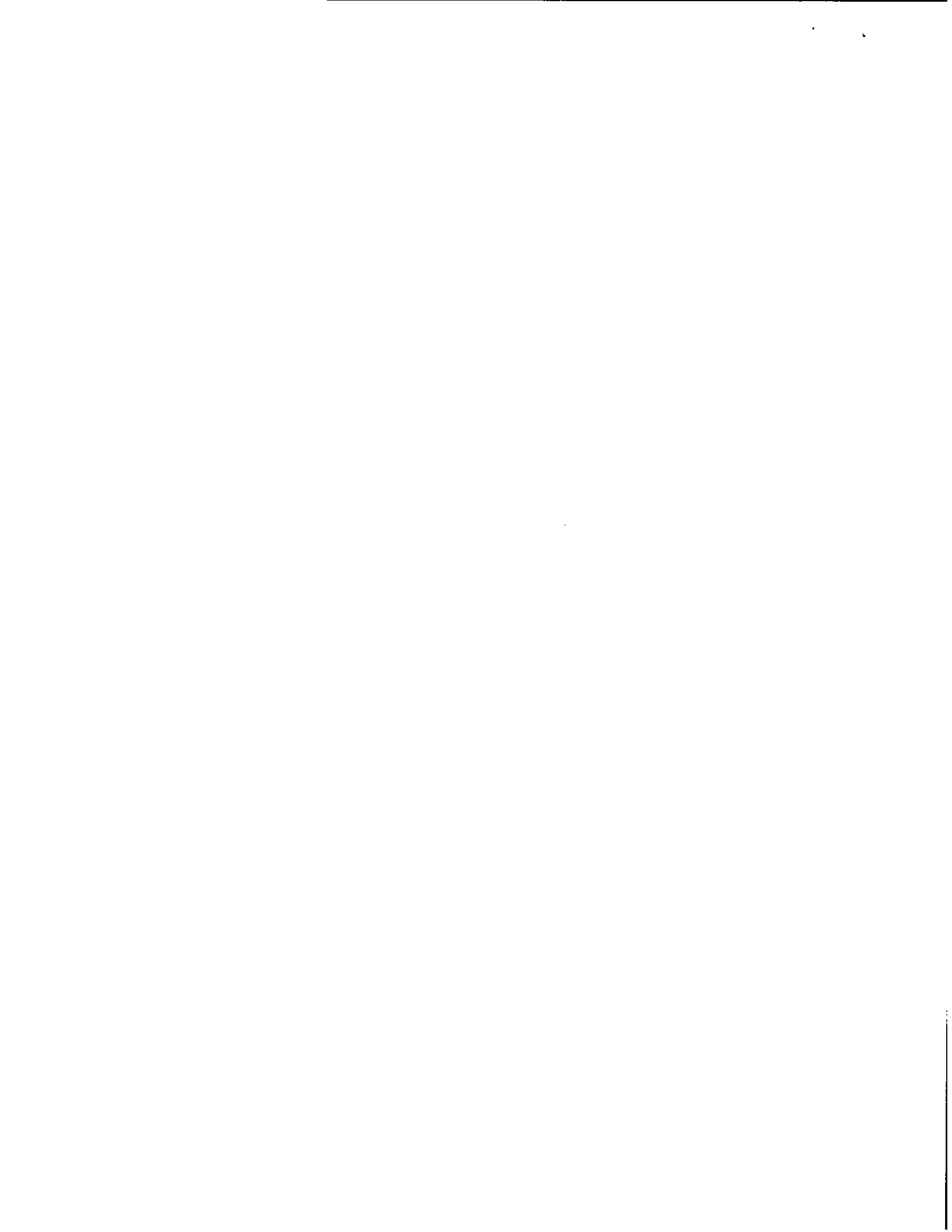
JESSAMINE SOUTH ELKHORN WATER DISTRICT

Check Register

For the Period From Dec 1, 2018 to Dec 31, 2018

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
17994	12/12/18	COURTNEY N. CRAFT	13120.20	850.96
17995	12/12/18	KIMBERLY D. MILLER	13120.20	1,606.61
17999	12/13/18	CENTRAL KENTUCKY HAULING	13120.20	62.85
18000	12/13/18	TIME WARNER CABLE	13120.20	213.57
18001	12/13/18	Card Services	13120.20	463.13
ACH	12/13/18	EFTPS - 941 DEPOSIT	13120.20	7,964.19
18002	12/18/18	GIUSEPPE'S RESTORANTE	13120.20	3,791.08
ACH	12/18/18	ADT	13120.20	63.43
18003	12/18/18	LARRY W. WAGONER	13120.20	331.84
18004	12/18/18	DANIEL W. HOGUE	13120.20	65.29
18005	12/18/18	MORRIS BURCH	13120.20	73.16
18006	12/20/18	U S POSTAL SERVICE	13120.20	983.51
18009	12/21/18	KY AM WATER CO	13120.20	136.06
18010	12/21/18	DEX MEDIA	13120.20	44.00
18011	12/21/18	QUILL CORP	13120.20	194.37
18012	12/21/18	KENTUCKY UNDERGROUND PROTECTION, INC.	13120.20	118.50
18013	12/21/18	HUMANA	13120.20	187.38
18017	12/21/18	AT&T MOBILITY	13120.20	71.19
18007	12/21/18	JOSH TRAINER	13120.20	88.95
18008	12/21/18	JAMES A. MILLER	13120.20	65.13
18014	12/21/18	KIMBERLY D. MILLER	13120.20	800.80
18015	12/21/18	RICHARD L. DECKER	13120.20	638.14
18016	12/21/18	PATTY L. HAZELETT	13120.20	309.36
18018	12/21/18	PATTY L. HAZELETT	13120.20	1,467.94
18019	12/21/18	KIMBERLY D. MILLER	13120.20	1,606.61
18020	12/21/18	RICHARD L. DECKER	13120.20	2,068.34
18021	12/21/18	COURTNEY N. CRAFT	13120.20	850.96
18022	12/21/18	LARRY W. WAGONER	13120.20	1,186.02
18023	12/21/18	MORGAN J. HENDERSON	13120.20	1,426.41
18024	12/27/18	KY AM WATER CO	13120.20	61,093.35
18025	12/27/18	UNITED HEALTH CARE	13120.20	4,879.74
18026	12/27/18	CLEARVIEW PROFESSIONAL WINDOW CLEANING	13120.20	100.00
18027	12/27/18	EDGEWOOD BODY SHOP	13120.20	1,932.24
18028	12/27/18	LARRY W. WAGONER	13120.20	171.26
18029	12/27/18	DAKODA K. WAGONER	13120.20	169.88
ACH	12/28/18	EFTPS - 941 DEPOSIT	13120.20	3,695.18
TOWN SQUARE - RENTAL DEPOSITS				
1648	12/5/18	K & B BUILDERS	13121.10	115.30
1649	12/20/18	Terry Gillispie	13121.10	50.00
1650	12/20/18	JONATHAN & BRYANNA DAVID	13121.10	13.86
1651	12/20/18	K & B BUILDERS	13121.10	204.91
1652	12/28/18	JSEWD	13121.10	120.84
FARMERS BANK - CONSTRUCTION				
ACH	12/5/18	JSEWD MORGAN KEEGAN SINKING FUND	13121.60	8,689.69
ACH	12/5/18	JSEWD MORGAN KEEGAN SINKING FUND	13121.60	3,639.58
ACH	12/12/18	KY INFRASTRUCTURE AUTHORITY	13121.60	60,117.26
1279	12/21/18	CENTRAL BANK & TRUST CO	13121.60	6,421.77
FARMERS BANK SEWER O/M				
3191	12/5/18	BRUCE SMITH LAW OFFICES	13122.99	632.50
3192	12/5/18	HORNE ENGINEERING INC	13122.99	10,160.00
3193	12/5/18	H & M EXCAVATING INC.	13122.99	9,441.00
3194	12/5/18	H & M EXCAVATING INC.	13122.99	775.00
3195	12/5/18	JESS CO WATER DISTRICT #1	13122.99	29.46
3196	12/5/18	CITY OF NICHOLASVILLE	13122.99	275.00
3197	12/5/18	JSEWD	13122.99	7,000.00
3198	12/10/18	KU	13122.99	101.79
3199	12/10/18	BLUE GRASS ENERGY	13122.99	961.49
3200	12/12/18	LFUCG	13122.99	43,229.40
3201	12/13/18	CITY OF NICHOLASVILLE	13122.99	100.00



JESSAMINE SOUTH ELKHORN WATER DISTRICT

Check Register

For the Period From Dec 1, 2018 to Dec 31, 2018

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Check #	Date	Payee	Cash Account	Amount
3202	12/13/18	Card Services	13122.99	159.90
3203	12/21/18	SERVICE SPECIALTIES LLC	13122.99	1,054.70
3204	12/21/18	AT&T MOBILITY	13122.99	106.69
3205	12/28/18	JSEWD	13122.99	19,326.30
Total				<u>780,575.88</u>

