

THE PUBLIC SERVICE COMMISSION  
COMMONWEALTH OF KENTUCKY  
BEFORE IN THE MATTER OF: ELECTRONIC INVESTIGATION  
INTO THE CITY OF ALBANY FOR ALLEGED  
ASSESSMENT OF AN UNAPPROVED RATE FOR  
CUMBERLAND COUNTY WATER DISTRICT  
CASE NO.: 2025-00390

**ACCOUNTING STATEMENT  
RECEIVED FROM CUMBERLAND  
COUNTY WATER DISTRICT**

January 9, 2026

Cumberland County Water District

133 Lower River Street

Burkesville, KY 42717

As you requested, we have summarized purchases of water by Cumberland County Water District (CCWD) from Albany Municipal Water Works. The purpose of our review was to determine the differences between amounts charged by Albany Municipal Water Works for wholesale water and amounts that should have been charged according to Public Service Commission (PSC). Also, we were asked to determine the total of UGRL tax that was charged to CCWD on water purchased from Albany Municipal Water Works, since 2009.

### **1. Improper UGRL Tax Charges (Tax Only)**

We examined all invoices provided to us for the periods **2009 through 2025**, for wholesale water purchased from Albany Municipal Water Works. UGRL tax (3%) was added to all invoices for water purchased by CCWD. Based on our understanding, wholesale water purchases are not subject to UGRL tax.

- **Total UGRL tax included on invoices we reviewed was \$51,375.46**

## **2. Overbilling of water purchased (Tax Excluded)**

For the period **December 10, 2018, through January 5, 2026**, we identified instances where Albany Water Works billed amounts exceeding the amounts allowed according to PSC. These amounts do not include UGRL tax and are for water sales only.

- **Total overbilling of water sales: \$154,588.66**

**If you have questions, please feel free to contact me at 606-878-0861**

**Sincerely,**



**Robert C. Abner, C.P.A.**

# Taxes Paid from 2009-2017

Date	Tax	Comments
1/5/2009		
2/1/2009		
3/1/2009		
4/1/2009		
5/1/2009		
6/1/2009		
7/1/2009		
8/1/2009		
9/1/2009		
10/1/2009		
11/9/2009	\$ 363.39	
12/10/2009	\$ 482.57	
1/11/2010	\$ 497.25	
2/5/2010	\$ 434.44	
3/8/2010	\$ 478.04	
4/9/2010	\$ 475.96	
5/17/2010	\$ 376.17	
6/7/2010	\$ 162.66	
7/9/2010	\$ 233.28	
8/2/2010	\$ 319.09	
9/10/2010	\$ 250.48	
10/4/2010	\$ 237.57	
11/10/2010	\$ 150.69	
12/10/2010	\$ 171.98	
1/17/2011	\$ 209.38	
2/10/2011	\$ 241.03	
3/10/2011	\$ 329.80	
4/11/2011	\$ 274.36	
5/9/2011	\$ 239.46	
6/10/2011	\$ 140.36	
7/11/2011	\$ 292.57	
8/10/2011		Did not pay the tax
9/10/2011	\$ 620.44	Paid previous month tax this month (\$307.84)
10/10/2011	\$ 243.68	
11/10/2011	\$ 182.63	
12/16/2011	\$ 179.80	
1/1/2013	\$ 331.96	
2/1/2013	\$ 408.86	
3/6/2013	\$ 414.97	
4/9/2013	\$ 365.46	
5/6/2013	\$ 408.61	
6/6/2013	\$ 360.04	
7/8/2013	\$ 432.11	
8/7/2013	\$ 427.95	
9/9/2013	\$ 389.21	
10/11/2013	\$ 424.87	
11/7/2013	\$ 386.00	
12/9/2013	\$ 380.07	
1/7/2014	\$ 382.66	
2/10/2014	\$ 440.30	
3/10/2014	\$ 467.14	
4/10/2014	\$ 435.26	
5/8/2014	\$ 460.59	
6/9/2014	\$ 416.80	
7/8/2014	\$ 451.64	
8/1/2014		Missing
9/8/2014	\$ 428.21	
10/6/2014	\$ 472.49	
11/6/2014	\$ 383.03	
12/8/2014	\$ 404.27	
1/12/2015	\$ 424.30	
2/9/2015	\$ 378.37	
3/9/2015	\$ 471.85	
4/8/2015	\$ 396.52	
5/11/2015	\$ 439.67	

This section is simply taxes paid from 11/9/2009 through 12/11/2017.

2

6/8/2015 \$ 417.43  
7/8/2015 \$ 441.06  
8/10/2015 \$ 427.20  
9/11/2015 \$ 429.02  
10/7/2015 \$ 444.08  
11/9/2015 \$ 449.37  
12/10/2015 \$ 400.99

1/8/2016 429.47  
2/8/2016 \$ 451.70  
3/10/2016 357.96  
4/11/2016 \$ 364.32  
5/9/2016 223.56  
6/10/2016 \$ 383.79  
7/11/2016 443.77  
8/8/2016 \$ 472.68  
9/8/2016 391.92  
10/10/2016 \$ 483.39  
11/14/2016 444.77  
12/12/2016 388.07

1/9/2017 376.18  
2/7/2017 408.49  
3/13/2017 582.87  
4/10/2017 323  
5/8/2017 394.5  
6/8/2017 385.43  
7/10/2017 406.28  
8/14/2017 180.49  
9/11/2017 128.45  
10/9/2017 178.73  
11/13/2017 63.75  
12/11/2017 63.75

Total: \$ 30,506.46

Date	Paid by Cumberland Water	Tax paid on bill	Amount Paid Less Tax	Comments
1/8/2018				No Bill Attached
2/12/2018		111.82		
3/12/2018		63.75		
4/9/2018		63.75		
5/11/2018		63.75		
6/11/2018		92.98		
7/11/2018		154.03		
8/8/2018		116.86		
9/10/2018		63.75		
10/16/2018		63.75		
11/12/2018		63.75		
12/10/2018	7,429.21	216.24	7,212.97	
1/14/2019	5,803.01	169.02	5,633.99	
2/11/2019	2,277.50	66.19	2,211.31	
3/11/2019	2,272.50	66.19	2,206.31	
4/22/2019	2,277.50	66.19	2,211.31	
5/9/2019	2,272.50	66.19	2,206.31	
5/28/2019	4,467.21	130.26	4,336.95	
7/8/2019	11,263.99	328.66	10,935.33	
8/9/2019	7,753.48	225.83	7,527.65	
9/9/2019	5,027.85	146.44	4,881.41	
10/10/2019	8,021.01	233.62	7,787.39	
11/11/2019	6,065.62	176.87	5,888.75	
12/9/2019	3,468.29	101.02	3,367.27	
1/9/2020	3,357.91	97.80	3,260.11	
2/10/2020	11,272.02	328.31	10,943.71	
3/9/2020	8,732.56	198.09	8,534.47	
4/8/2020	6,716.13	195.62	6,520.51	
5/12/2020	3,062.01	89.18	2,972.83	
6/8/2020	3,618.59	105.40	3,513.19	
7/13/2020	5,903.88	171.81	5,732.07	
8/10/2020	4,903.16	142.81	4,760.35	
9/11/2020	5,624.12	163.81	5,460.31	
10/8/2020	7,376.03	214.84	7,161.19	
11/9/2020	4,832.15	298.73	4,533.42	
12/11/2020	7,599.64	221.35	7,378.29	
1/11/2021	6,874.57	200.23	6,674.34	
2/11/2021	2,911.65	87.35	2,824.30	
3/8/2021	6,821.73	198.68	6,623.04	
4/8/2021	4,789.82	138.93	4,650.89	
5/10/2021	5,078.04	147.90	4,930.14	
6/14/2021	8,793.52	255.98	8,537.54	
7/12/2021	7,937.22	231.18	7,706.04	
8/9/2021	11,432.53	332.84	11,099.69	
9/10/2021	10,913.82	317.88	10,595.94	
10/12/2021	7,537.99	219.55	7,318.44	
11/8/2021	6,710.18	195.44	6,514.74	
12/1/2021	4,472.46	134.17	4,338.29	
1/20/2022	2,816.85	84.81	2,732.04	
2/1/2022	8,198.42	245.89	7,952.53	
3/1/2022	6,087.86	182.64	5,905.22	
4/11/2022	3,513.42	102.33	3,411.09	
5/9/2022	5,072.17	147.73	4,924.44	
6/8/2022	6,183.86	179.97	6,003.89	
7/11/2022	9,836.49	286.50	9,549.99	
8/9/2022	12,867.99	374.65	12,493.34	
9/12/2022	12,974.54	377.90	12,596.64	
10/10/2022	12,944.31	376.87	12,567.44	
11/14/2022	12,924.64	376.45	12,548.19	
12/12/2022	8,568.48	191.17	8,377.31	
1/9/2023	10,353.06	301.55	10,051.51	
2/10/2023	13,634.35	397.12	13,237.23	
3/13/2023	12,734.06	370.75	12,363.31	
4/27/2023	15,000.00	436.89	14,563.11	
5/1/2023				
6/9/2023	19,837.39	372.43	19,464.96	
7/24/2023	8,878.42	258.59	8,619.83	
9/11/2023	21,067.20	229.30	20,837.90	
10/9/2023	9,992.74	291.05	9,701.69	
11/13/2023	11,361.81	330.93	11,030.88	
12/11/2023	12,512.40	364.28	12,148.11	

This section shows 2018-2025. For example 12/10/2018  
 The 7,429.21 is the number shown directly from your checks paid out.  
 The 216.24 is the taxes from that bill.  
 The 7,212.97 is the bill with out taxes  
 Essentially the middle section of taxes paid is the key on this sheet and the total you paid seperated out

1/8/2024	6,701.23	195.18	6,506.05
2/12/2024	10,190.05	298.80	9,893.25
3/25/2024	9,874.27	287.60	9,586.67
4/22/2024	3,084.05	89.10	2,974.95
5/8/2024	10,143.15	295.43	9,847.72
6/10/2024	11,448.54	304.86	11,141.68
7/17/2024	13,039.63	319.21	12,720.42
8/12/2024	17,586.51	511.65	17,054.86
9/10/2024	12,781.44	383.44	12,398.00
10/9/2024	11,431.70	370.19	11,081.51
11/7/2024	12,071.58	319.38	11,752.20
12/9/2024	10,877.30	310.99	10,366.31
1/8/2025	12,487.48	333.52	12,153.96
2/10/2025	7,560.22	220.20	7,340.02
3/7/2025	5,565.88	162.11	5,403.77
4/1/2025	7,692.86	224.08	7,468.80
5/5/2025	10,450.23	304.38	10,145.85
6/2/2025	8,478.15	246.94	8,231.21
7/14/2025	9,178.62	267.34	8,911.28
8/4/2025	14,453.04	420.86	14,032.08
8/8/2025	13,060.39	424.75	12,835.64
10/8/2025	10,343.46	301.27	10,042.19
11/3/2025	6,232.81	196.60	6,036.21
12/8/2025	5,104.53	148.88	4,955.65
1/5/2026	4048.75	117.95 \$	3,931.80
Totals:	702674.53	\$ 20,869.00 \$	682,563.72

2/10/2023	13,634.35	9,561.10	9,847.93	5041	5,041,000
3/13/2023	12,734.06	8,929.00	9,196.87	4740	4,740,000
4/27/2023	15,000.00	15,000.00	15,000.00		
<b>5/1/2023</b>					
6/9/2023	19,837.39	19,837.39	19,837.39	47592	4,759,200
7/24/2023	8,878.42	8,240.37	8,427.58	34597	3,459,700
9/11/2023	21,067.20	5,538.13	5,704.27	31253	3,125,300
10/9/2023	9,992.74	7,016.42	7,228.97	38302	3,830,200
11/13/2023	11,361.81	7,974.34	8,213.57	42854	4,285,400
12/11/2023	12,512.40	8,774.23	9,037.46	46663	4,666,300
1/8/2024	6,701.23	4,720.18	4,861.79	27358	2,735,800
2/12/2024	10,190.05	7,156.18	7,370.87	38958	3,895,800
3/25/2024	9,874.27	6,883.60	7,090.11	37660	3,766,000
4/22/2024	3,064.05	2,125.00	2,188.75	8701	870,100
5/8/2024	10,143.15	7,071.34	7,283.48	38554	3,855,400
6/10/2024	11,446.54	7,297.30	7,516.22	39630	3,963,000
7/17/2024	13,039.63	7,641.28	7,870.52	4126800	4,126,800
8/12/2024	17,566.51	12,254.56	12,622.20	63236	6,323,600
9/10/2024	12,781.44	9,191.21	9,456.65	4860100	4,860,100
10/8/2024	11,431.70	8,863.48	9,129.38	47088	4,708,800
11/7/2024	12,071.58	7,645.48	7,874.84	41288	4,128,800
12/9/2024	10,677.30	7,444.30	7,667.63	40330	4,033,000
1/8/2025	12,487.48	7,984.42	8,223.95	42902	4,290,200
2/10/2025	7,560.22	5,267.86	5,425.90	29966	2,996,600
3/7/2025	5,565.88	3,838.02	3,954.19	23162	2,316,200
4/4/2025	7,692.86	5,324.14	5,483.86	30234	3,023,400
5/5/2025	10,450.23	7,249.42	7,466.90	39402	3,940,200
6/2/2025	8,478.15	5,872.45	6,048.62	3284500	3,284,500
7/14/2025	9,178.62	6,361.54	6,552.39	3517400	3,517,400
8/4/2025	14,453.04	10,044.31	10,345.64	5271100	5,271,100
9/8/2025	13,060.39	10,135.03	10,439.08	5314300	5,314,300
10/6/2025	10,343.46	7,174.87	7,390.12	3904700	3,904,700
11/3/2025	6,232.81	4,665.79	4,805.76	2709900	2,709,900
12/8/2025	5,104.53	3,516.88	3,622.39	21628	2,162,800
1/5/2026	4,049.75	2,780.41	2,863.82	1812100	1,812,100
<b>Totals:</b>	<b>702,674.53</b>	<b>527,975.07</b>	<b>542,774.20</b>		

May bill Missing  
 On 6/9 bill \$34,837.39 is due. This amount is the total of amounts owed on bills 4/27 and 6/9

**2009-2025 Tax Paid**

\$ 51,375.46

**Charges Overpaid (excluding taxes) 12/10/2018-2025**

\$ 154,588.65

This section just helps to specify exactly what is owed to Cumberland County Water.  
51,375.46 is the total amount of taxes paid out through 2009-2025  
(Which is added from 20,869.00+30,506.46)  
154,588.66 is the total amount owed per charges without taxes involved.  
682,563.72-527,975.07