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November 1, 2011

RECEIVED

PUBLIC SERVICE COMMISSION

Re: Jackson County Water Association Case No. 2011-00240

Dear Mr. Derouen:

Attached are the responses to the staff's first data request with a motion to file only one copy of responses six and ten and the affidavit of John Powell verifying the responses.

If there are any questions about this matter, please contact me.

ery truly yours, Nigher John N. Hughes

Attorney for JCWA

Attachments

NOV 01 2011

COMMONWEALTH OF KENTUCKY

COUNTY OF JACKSON

The undersigned, John Powell, being duly sworn, deposes and states that he is the manager of the Jackson County Water Association, Inc., the Applicant, in this proceeding; that he has read the foregoing responses and has noted the contents; that the same are true of his own knowledge, except as to matters which are stated on information or belief, and as to those matters, he believes same to be true.

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IN TESTIMONY WHEREOF, witness the signature of the undersigned on this __31st ____ day of October, 2011.

John Powell

Subscribed, sworn and acknowledged to before me by John Powell, on this 313t day of October, 2011.

Notary Public

My Commission expires: 11/104 15, 2012

COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED

NOV 01 2011

PUBLIC SERVICE COMMISSION

In the Matter of:

PROPOSED ADJUSTMENT OF THE WHOLESALE WATER SERVICE RATES OF THE JACKSON COUNTY WATER ASSOCIATION

) CASE NO. 2011-00240

JACKSON COUNTY WATER ASSOCIATION, INC.'S RESPONSES TO

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

AND

MOTION FOR DEVIATION

Submitted by: John N. Hughes /124 West Todd St.

Frankfort, KY 40601

Attorney for JCWA

COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

PROPOSED ADJUSTMENT OF THE WHOLESALE WATER SERVICE RATES OF) CASE NO. 2011-00240 THE JACKSON COUNTY WATER ASSOCIATION

JACKSON COUNTY WATER ASSOCIATION, INC.'S RESPONSES TO COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

<u>AND</u>

MOTION FOR DEVIATION

Jackson County Water Association, (JCWA) by counsel, files the attached responses

to the Commission's First Data request. JCWA also moves for an order allowing the

filing of one copy of responses 6 and 10. Each of those responses is a voluminous

compilation of ledger sheets and invoices - 395 and approximately 1000 pages respectively.

These responses are not maintained electronically. To avoid unnecessary paper copies

and copying expense, JCWA requests approval of a deviation for these two items.

nitted bv N. Hughes

124 West Todd St. Frankfort, KY 40601

Attorney for JCWA

COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

PROPOSED ADJUSTMENT OF THE WHOLESALE WATER SERVICE RATES OF THE JACKSON COUNTY WATER ASSOCIATION

) CASE NO. 2011-00240

JACKSON COUNTY WATER ASSOCIATION, INC.'S RESPONSES TO COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

Explain why Jackson County is requesting an adjustment of its wholesale
 rates only and is not seeking an adjustment of its retail rates.

Witness: Powell

Response: The retail rates were adjusted in Case 2010-00399 pursuant to the authority of KRS 278.023. Because of an issue concerning the interpretation of existing wholesale water contracts, the PSC did not approve the proposed wholesale rates in that case. JCWA has since notified its wholesale customers of the proposed change, provided a copy of the cost of service study and adjusted the rates according to the terms of each of the contracts. This rate completes the revenue adjustment required by RD in Case 2010-00399.

2. State Jackson County's position on whether 807 KAR 5:001, Section 10, permits

Jackson County to seek a rate adjustment of its wholesale rate only.

Response: The tariff was filed pursuant to KRS 278.180. A general rate adjustment pursuant

to 807 KAR 5:001(1)was not proposed. In Case No. 2010-00399, JCWA adjusted its retail rates.

See Order dated November 10, 2010. Because of a concern by RD and the PSC that the wholesale

rates involved contractual issues, those rates were not increased in that case. Subsequently,

JCWA notified its wholesale customers of the RD recommended increase and of the cost

of service study justifying the increase. No wholesale customers objected to the increase

reflected in the proposed tariffs. This adjustment merely conforms wholesale rates to those

previously adjusted retail rates.

Additionally, the Commission's authority to adjust rates without a general rate filing was

affirmed in Kentucky Public Service Com'n v. Commonwealth ex rel. Conway, 324 S.W.3d 373, 377 (Ky. 2010):

As a key part of its duty to ensure that utility rates charged comply with state law, the PSC must approve or deny any requested changes in a utility's rate. KRS 278.180 governs how rate changes must be made. The statute requires that utilities generally give the PSC thirty days' notice of any proposed rate change and that the PSC order rate changes only after giving the utility the same amount of notice.^[6] In other words, KRS 278.180 does not require any particular process to allow a utility to change its rates other than complying with notice requirements.

KRS 278.190 covers the subject of " [p]rocedure when new schedule of rates filed." Apparently the Court of Appeals construed this statute as requiring a certain process (a general rate case) in most cases in which some sort of new rate is requested or filed. Some of the factors that may be considered by the PSC in

Page 378

ratemaking within general rate cases or otherwise, specifically those regarding valuation of utility property, are established in KRS 278.290.^[7] But the plain language of KRS 278.190 does not actually require that the PSC proceed with a general rate case or other particular process every time some new rate or change in rates is requested. To the contrary, the statute simply provides that upon filing of a schedule of new rates, the PSC " may" conduct a " hearing concerning the reasonableness of the new rates" on its own motion or if a complaint is filed by any person challenging the rates as unreasonable or otherwise contrary to law under KRS 278.260.^[8]

Witness: Powell

3. Provide an electronic version in Microsoft Excel format of the cost-ofservice study that Jackson County included in its filing of June 21, 2011.

Response: The COS was prepared as a Word document, not Excel.

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4. Explain why Jackson County is proposing wholesale rates that are lower than the rate of \$4.32 per 1,000 gallons that is reflected in the result of the cost-ofservice study included in its filing of June 21, 2011.

Response: The RD rate study prepared in Case 2010-00399 had a range of proposed rates for the wholesale customers of \$3.28 to \$3.65, with two of the four customer's rate at \$3.50. To make the rate adjustment for the wholesale customers more consistent with the retail increase, the rate of \$3.50 for all wholesale customers was proposed.

5. Provide the audit/compilation report for Jackson County for the calendar year ending December 31, 2010.

Response: Attached

Jackson County Water Association, Incorporated Tyner, Kentucky

> Independent Auditors' Report And Financial Statements For the Years Ended December 31, 2010 and 2009

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Independent Auditors' Report

To the Commissioners Jackson County Water Association, Incorporated Tyner, Kentucky

We have audited the accompanying statements of net assets of Jackson County Water Association, Incorporated (a nonprofit organization) as of December 31, 2010 and 2009, and the related statements of revenues and expenses, changes in fund equity, and cash flows for the years then ended. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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 audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Jackson County Water Association, Incorporated as of December 31, 2010 and 2009, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Management has omitted the Management's 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2011 on our consideration of Jackson County Water Association, Incorporated'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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Baldwin CPAS, PLLC

Baldwin CPAs, PLLC March 29, 2011

Jackson County Water Association, Incorporated Statements of Net Assets December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 631,952	\$ 597,723
Investments	2,325,075	2,291,590
Accounts receivable, less allowance for doubtful accounts	142,652	141,818
Unbilled accounts receivable	151,702	96,568
Interest receivable	1,608	3,195
Inventories	121,897	120,605
Prepaid expense	19,294	20,592
Total Current Assets	3,394,180	 3,272,091
Noncurrent Assets		
Restricted Assets		
Restricted cash and cash equivalents	1,280,927	345,461
Restricted investments	 	 1,200,000
Total Restricted Assets	 1,280,927	 1,545,461
Capital Assets		
Land and land rights	323,485	323,485
Source of supply and pumping	476,522	444,289
Water treatment	6,631,546	6,631,546
Transmission and distribution	13,099,177	11,896,777
General plant and transportation	1,234,527	1,228,323
Construction in progress	293,527	1,168,024
Less: accumulated depreciation	(7,214,916)	(6,658,796)
Net Capital Assets	 14,843,868	 15,033,648
Total Noncurrent Assets	 16,124,795	 16,579,109
Total Assets	19,518,975	19,851,200

	<u>2010</u>	<u>2009</u>
Liabilities		
Current Liabilities		
Current portion of long-term debt	204,768	204,978
Accounts payable	53,686	49,922
Accrued interest payable	12,390	12,923
Accrued salaries and taxes payable	27,923	27,927
Customer deposits	10,250	12,300
Total Current Liabilities	309,017	308,050
Noncurrent Liabilities		
Long-term debt, less current portion		
included in current liabilties	4,002,747	4,207,613
Total Noncurrent Liabilities	4,002,747	4,207,613
Total Liabilties	4,311,764	4,515,663
Net Assets		
Invested in capital assets, net of related debt Restricted for:	10,636,353	10,621,057
Capital projects	930,811	1,200,000
Debt service	335,802	325,722
Other purposes	14,314	19,739
Unrestricted	3,289,931	3,169,019
Total Net Assets	\$ 15,207,211	\$ 15,335,537

Jackson County Water Association, Incorporated Statements of Revenues, Expenses and Changes in Net Assets For the Years Ended December 31, 2010 and 2009

	<u>2010</u>			2009		
Operating Revenues						
Water sales	\$	1,647,163	\$	1,614,757		
Other operating income		171,475		202,326		
Total Operating Revenues		1,818,638		1,817,083		
Operating Expenses						
Salaries and benefits		587,645		574,361		
Purchased water		167,152		182,557		
Contracted services		14,500		57,518		
Insurance		198,457		174,343		
Transportation		28,345		22,698		
Administration and general		67,823		55,140		
Sewer maintenance and treatment		184,559		197,691		
Depreciation		556,867		554,482		
Bad debt expense		14,922		25,599		
Miscellaneous expense		28,510		29,177		
Total Operating Expenses		1,848,780		1,873,566		
Operating Loss		(30,142)		(56,483)		
Non-operating Revenues (Expenses)						
Interest expense		(189,587)		(197,486)		
Interest income		43,469		61,238		
Grant revenue		57,127		2,726,119		
Line relocation		(12,115)		(120,793)		
Gain (loss) on sale/abandonment of asset		647		(211,833)		
Miscellaneous nonoperating income		2,275	<u></u>	2,395		
Total Non-operating Revenues (Expenses)		(98,184)		2,259,640		
Change in Net Assets		(128,326)		2,203,157		
Net Assets, Beginning of Year	•	15,335,537		13,132,380		
Net Assets, End of Year	\$	15,207,211	\$	15,335,537		

Jackson County Water Association, Incorporated Statements of Cash Flows For the Years Ended December 31, 2010 and 2009

		<u>2010</u>		<u>2009</u>
Cash Flows From Operating Activities Receipts from customers Receipts from other activities	\$	1,760,620	\$	1,785,874 2,395
Payments to employees		(587,649)		(574,361)
Payments to suppliers		(671,988)		(741,633)
Payments for other activities		(28,510)		(29,153)
Net Cash Provided by Operating Activities		472,473		443,122
Cash Flows From Noncapital and Related Financing Activities				
State grants		57,127		2,726,119
Line relocations		(12,115)		(120,793)
Net Cash Provided by Noncapital and Related Financing Activities		45,012		2,605,326
Cash Flows From Capital and Related Financing Activities				
Acquisition and construction of property and equipment		(367,140)		(1,177,088)
Payment on abandoned capital asset		-		(211,833)
Proceeds from sale of capital assets		700		-
Proceeds from advance on long-term debt		1,000		-
Principal payments on debt		(206,076)		(212,640)
Interest payments on debt		(190,120)		(199,076)
Other receipts/(payments)		2,275		2,395 (1,798,242)
Net Cash Used by Capital and Related Financing Activities		(759,361)		(1,790,242)
Cash Flows From Investing Activities				
Interest on investments		11,571		15,041
Redemptions of investments		1,200,000		-
Purchases of investments				(1,200,000) (1,184,959)
Net Cash Provided (Used) by Investing Activities		1,211,071		(1,104,909)
Net Increase in Cash and Cash Equivalents		969,695		65,247
Cash and Cash Equivalents at Beginning of Year		943,184		877,937
Cash and Cash Equivalents at End of Year	\$	1,912,879	\$	943,184
Supplemental Disclosures Interest paid on long-term debt		189,587	_\$	197,486
Reconciliation of Cash at End of Year				
Cash and cash equivalents	\$	631,952	\$	597,723
Restricted cash and cash equivalents (see Note 2)	Ψ	1,280,927	Ψ	345,461
Total Cash at End of Year	\$	1,912,879	\$	943,184

Jackson County Water Association, Incorporated Statements of Cash Flows (Continued) For the Years Ended December 31, 2010 and 2009

	<u>2010</u>		<u>2009</u>
Reconciliation of Operating Loss to Net Cash			
Provided by Operating Activities:			
Operating loss	\$	(30,142)	\$ (56,483)
Adjustments to reconcile operating loss to net cash			
Provided by operating activities			
Depreciation		556,867	554,482
Changes in operating assets and liabilities			
Increase in accounts receivable		(834)	(8,422)
Increase in unbilled accounts receivable		(55,134)	(20,392)
(Increase) decrease in inventories		(1,292)	63
Decrease (increase) in prepaid expenses		1,298	(1,881)
Increase (decrease) in accounts payable		3,764	(26,019)
(Decrease) increase in accrued expenses		(4)	24
(Decrease) increase in customer deposits		(2,050)	 1,750
Net Cash Provided by Operating Activities	\$	472,473	\$ 443,122

Note 1 - Summary of Significant Accounting Policies

Reporting Entity

Jackson County Water Association, Incorporated, of Jackson County, Kentucky ("Association") was created in 1970 under Chapter 273 of the Kentucky Revised Statutes and is exempt from income taxes under Section 501(c)(4) of the Internal Revenue Code. The Association is governed by a three person Board of Directors, which is appointed by the Jackson County Fiscal Court, and is regulated by the Kentucky Public Service Commission.

The Association, a nonprofit corporation, is a rural water utility system whose purpose is to establish, develop and operate a water supply and distribution system for its members and customers in Jackson and Rockcastle Counties, Kentucky. The Association's primary source of revenue is from water sales to its members and customers, including public bodies and local businesses in its service area.

Basis of Accounting, Financial Presentation, and Measurement Focus

Not-for-profit organizations ordinarily present their financial statements in accordance with Accounting Standards Codification (ASC) 958-205. ASC 958-205 requires reporting amounts for a not-for-profit organization's total assets, liabilities, and net assets in a statement of financial position; reporting the change in an organization's net assets in a statement of activities; and reporting the change in its cash and cash equivalents in a statement of cash flows. ASC 958-205 also requires net assets be displayed in three classes – permanently restricted, temporarily restricted, and unrestricted.

The Association's financial position, results of operations and cash flows are presented, along with relevant disclosures, in a format ordinarily used by entities similar to the Association in their organization and purpose. While this format differs in some respects from the guidance of ASC 958-205, management believes the presentation used enhances the relevance, understandability, and comparability of financial statements to those issued by similar organizations. The Association's financial statements provide the basic information required by ASC 958-205, focus on the entity as a whole, and meet the common needs of external users of the Association's financial statements.

The basic financial statements of the Association have been prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP") as applied to governmental units. The Governmental Accounting Standards Board ("GASB") is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units.

The Association applies all relevant Governmental Accounting Standards Board (GASB) pronouncements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict or contradict GASB pronouncements, in which case, GASB prevails. In addition, the Association applies all applicable FASB Statements and Interpretations issued after November 30, 1989, except those that conflict with or contradict GASB pronouncements to its business-type activities.

The Statement of Net Assets and Statement of Revenues, Expenses and Changes in Net Assets display information about the Association as a whole. These statements include all funds of the Association. The statements distinguish between governmental and business-type activities. The Association does not have any governmental activities.

Note 1 – Summary of Significant Accounting Policies (Continued)

Basis of Accounting, Financial Presentation, and Measurement Focus - Continued

The financial statements are prepared using the accrual basis of accounting. Revenues are recognized when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Operating income reported by the Association includes revenues and expenses related to the continuing operation of water service for its customers. Principal operating revenues are charges to customers for services. Principal operating expenses are the costs of providing the services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

Cash and Cash Equivalents

The Association considers demand deposits and certificates of deposits with maturities of 90 days or less to be cash equivalents.

Investments

Investments consist of certificates of deposits with maturity dates of three months or more.

Accounts Receivable

Receivables include amounts due from customers for water services. These receivables are due at the time the services are billed. Billing is completed monthly and accounts are considered past due on the twenty first day after the end of each billing period. Accounts receivable are presented net of uncollectible accounts. The allowance amount is estimated using a percentage of accounts past due more than 90 days.

Unbilled Accounts Receivable

Estimated unbilled revenues from water sales are recognized at the end of each fiscal year on a pro rata basis. The estimated amount is based on billing during the month following the close of the fiscal year

Inventory and Prepaid Expenses

Inventory, consisting primarily of water treatment chemicals, pipe and replacement parts for the water distribution system, is stated at cost on the first-in, first-out basis. Prepaid expenses record payments to vendors that benefit future reporting periods and are reported on the consumption basis.

Capital Assets

Properties and equipment are recorded at cost. Depreciation is provided by the straight-line method over the estimated useful life of the depreciable property. The range of useful lives of assets is as follows:

Asset Classification	Range of Lives
Water purification	20 - 40 years
Transmission mains and accessories	40 years
Buildings	40 years
Equipment and vehicles	5 - 10 years

Note 1 - Significant Accounting Policies - Continued

Income Taxes

The Association has received notification from the Internal Revenue Service that it qualifies as a 501(c)(3) tax exempt organization and is exempt from federal income taxes on related income pursuant to Section 501(a) of the Internal Revenue Code and similar provisions of state law.

During 2009, the Association adopted Accounting Standards Codification (ASC) 740-10 as it related to uncertain tax positions. Any interest and penalties recognized associated with a tax position are classified as current on the Association's financial statements.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Net Assets

Net assets comprise the various net earnings from operating income, non-operating revenues and expenses, and capital contributions. Net assets are classified in the following three components:

Invested in capital assets, net of related debt – This component of net assets consists of capital assets, net of accumulated depreciation reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted – This component of net assets consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted net assets – This component of net assets consists of net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

Note 2 - Restricted Assets

The Association includes all sinking fund deposits, funds required for other debt service, and funds related to specific projects or customer accounts to be restricted. At December 31, 2010 and 2009 restricted cash amounted to \$1,280,930 and \$345,461, respectively. This includes restrictions for customer deposits of \$14,314 and \$19,739 and restrictions for debt service of \$335,802 and \$325,722, respectively. This also included \$930,811 restricted at December 31, 2010 for capital projects.

During 2009, the Association received a grant in the amount of \$1,200,000, from the Jackson County Empowerment Zone. These funds were held in a certificate of deposit and was restricted for the use of constructing a raw water line. Construction of this project began in 2010 and the funds were moved out of the certificate of deposit and into a checking account. At December 31, 2010, the balance in this account totaled \$930,811.

Note 3 - Custodial Credit Risk - Deposits

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Association's deposits may not be returned to it. The Association does not have a deposit policy for custodial credit risk. As of December 31, 2010 and 2009, \$3,067,165 and \$4,194,142, respectively, of the Association's bank balances of \$4,248,476 and \$4,444,142 were exposed to custodial credit risk as follows:

	<u>2010</u>	<u>2009</u>
Uninsured and uncollateralized	\$ 2,752,165	\$ 3,694,142
Uninsured and repurchase agreements held by bank	315,000	500,000
Uninsured and repurchase agreements held by bank's trust		
department not in the Association's name	 -	 _
Total	\$ 3,067,165	\$ 4,194,142

Note 4 - Capital Assets

Below is a summary of capital assets transactions for the year ended December 31, 2010:

	Balance Dec. 31, 2009 Additions		Deductions	Balance Dec. 31, 2010
Land and land rights Source of supply and pumping Water treatment Transmission and distribution General plant and transportation Construction in progress	\$ 323,484 444,289 6,631,546 11,896,776 1,228,322 1,168,024	\$- 32,233 - 1,202,400 7,005 327,904	\$- - - - 800 1,202,400	\$ 323,484 476,522 6,631,546 13,099,176 1,234,527 293,528
Total at Historical Costs	21,692,441	1,569,542	1,203,200	22,058,783
Less: accumulated depreciation Land and land rights Source of supply and pumping Water treatment	308,204 1,231,084	12,338 166,187	- -	320,542 1,397,271
Transmission and distribution	4,463,715	309,544	- 747	4,773,259
General plant and transportation Total accumulated depreciation	655,790 6,658,793	<u>68,800</u> 556,869	747	723,843 7,214,915
Property and Equipment - Net	\$ 15,033,648	\$ 1,012,673	\$ 1,202,453	\$ 14,843,868

Note 4 - Capital Assets - Continued

Below is a summary of capital assets transactions for the year ended December 31, 2009:

	Balance Dec. 31, 2008 Additions		Deductions	Balance Dec. 31, 2009		
Land and land rights Source of supply and pumping Water treatment	\$ 317,484 421,869 6,630,215	\$ 6,000 22,420 1,331	\$- - -	\$ 323,484 444,289 6,631,546		
Transmission and distribution General plant and transportation	11,896,776	- 2,060	-	11,896,776 1,228,322		
Construction in progress Total at Historical Costs	22,750	<u>1,142,274</u> 1,174,085	-	1,165,024 21,689,441		
Less: accumulated depreciation		<u>, , , , , , , , , , , , , , , , , , , </u>				
Land and land rights Source of supply and pumping	- 295,775	- 12,429	-	308,204		
Water treatment Transmission and distribution	1,063,408 4,166,686	167,676 297,029	-	1,231,084 4,463,715		
General plant and transportation Total accumulated depreciation	578,445 6,104,314	77,345 554,479		<u>655,790</u> <u>6,658,793</u>		
Property and Equipment - Net	\$ 14,411,042	\$ 619,606	\$	\$ 15,030,648		

Note 5 - Long-Term Debt

The following is a summary of long-term debt transactions for the year ended December 31, 2010:

	Balance 31, 2009	A	dditions	Payments [ditions Payments		Payments		Balance <u>Dec. 31, 2010</u>		Due Within <u>One Year</u>	
5% note payable to the United States Department of Agriculture- Rural Development; due in monthly installments, including interest, through April 2010	\$ 7,685	\$	-	\$	(7,685)	\$	-	\$	-				
5% note payable to the United States Department of Agriculture- Rural Development; due in annual installments, including interest, through September 2010	204,007		-		(22,385)		181,622		23,449				
5% note payable to the United States Department of Agriculture- Rural Development; due in annual installments, including interest, through February 2024	91,140		-		(4,441)		86,699		4,731				

Note 5 – Long-Term Debt (Continued)

5% note payable to the United States Department of Agriculture-Rural Development; due in annual installments, including interest, through April 2024	55,017	-	(2,649)	52,368	2,813
5% note payable to the United States Department of Agriculture-Rural Development; due in annual installments, including interest, through January 2030	912,005	-	(27,030)	884,975	28,747
4.5% note payable to the United States Department of Agriculture- Rural Development; due in annual installments, including interest, through July 2035	844,284	-	(17,782)	826,502	18,764
2.45% note payable to the Kentucky Infrastructure Authority; due in annual installments, including interest, through June 2015					
	582,825	-	(100,246)	482,579	102,717
4.5% note payable to the United States Department of Agriculture- Rural Development; due in annual installments, including interest, through June 2045	1,715,628	_	(23,858)	1,691,770	23,547
2.5% note payable to the United States Department of Agriculture- Rural Development; payments to begin after raw water line extension			()/		
project is complete.	-	1,000	-	1,000	-
	\$ 4,412,591	\$ 1,000	\$ (206,076)	\$ 4,207,515	\$ 204,768

During the year ended December 31, 2010, the Association entered into a loan agreement with the United States Department of Agriculture Rural Development, to construct a raw water line. The total amount of the loan is \$3,598,000. As of December 31, 2010, draws against this loan totaled \$1,000. The loan is to be repaid over forty years, at an interest rate not to exceed 2.5%. The Association is not required to begin making payments on this loan until the project is complete.

Note 5 – Long-Term Debt (Continued)

Real estate mortgages on the property of the Association are pledged as collateral on the long-term debt. In addition, revenues from the operations of the Association are pledged as collateral on the long-term debt, a described in Note 2.

The following is a summary of long-term debt transactions for the year ended December 31, 2009:

	Balance Dec. 31, 2008	Additions	Payments	Balance Dec. 31, 2009	Due Within One Year
5% note payable to the United States Department of Agriculture-Rural Development; due in monthly installments, including interest, through April 2010	\$ 29,977	\$-	\$ (22,292)	\$ 7,685	\$ 7,685
5% note payable to the United States Department of Agriculture-Rural Development; due in annual installments, including interest, through September 2010	225,229	-	(21,222)	204,007	22,308
5% note payable to the United States Department of Agriculture-Rural Development; due in annual installments, including interest, through February 2024	95,337	-	(4,197)	91,140	4,500
5% note payable to the United States Department of Agriculture-Rural Development; due in annual installments, including interest, through April 2024	57,520	-	(2,503)	55,017	2,676
5% note payable to the United States Department of Agriculture-Rural Development; due in annual installments, including interest, through January 2030	937,446	-	(25,441)	912,005	27,089
4.5% note payable to the United States Department of Agriculture- Rural Development; due in annual installments, including interest, through July 2035	861,064	-	(16,780)	844,284	17,942

Note 5 - Long-term Debt - Continued

2.45% note payable to the Kentucky Infrastructure Authority; due in annual installments, including interest, through June 2015					
	680,659	-	(97,834)	582,825	100,246
4.5% note payable to the United States Department of Agriculture- Rural Development; due in annual installments, including interest, through June 2045					
	1,737,999		(22,371)	1,715,628	22,532
	<u>\$ 4,625,231</u>	\$ -	<u>\$ (212,640)</u>	<u>\$ 4,412,591</u>	<u>\$ 204,978</u>

The annual requirements to retire long-term debt are as follows:

Year Ended			
December 31	Principal	Interest	Total
2011	204,768	184,154	388,922
2012	211,988	176,726	388,714
2013	219,791	168,847	388,638
2014	227,907	160,796	388,703
2015	179,405	152,367	331,772
2016-2020	597,002	671,313	1,268,315
2021-2045	664,567	526,173	1,190,740
2026-2030	715,804	362,264	1,078,068
2031-2035	542,874	222,465	765,339
2036-2040	387,151	115,698	502,849
2041-2045	255,258	25,057	280,315
	\$ 4,206,515	\$ 2,765,860	\$ 6,972,375

Note 6 - Retirement Plan

The Association has a retirement plan which covers employees age eighteen or older who have completed twelve months of service. The plan allows participants to make contributions by salary reduction, pursuant to Section 401(k) of the Internal Revenue Code. The Association makes contributions to the plan on the basis of up to 4% of the participant's compensation. Plan expenses incurred by the Association during 2010 and 2009 were \$19,489 and \$17,869, respectively.

Note 7 - Income Tax

Additionally, the Association has adopted ASC 740-10 as it related to uncertain tax positions for the year ended December 31, 2010 and has evaluated it's tax positions taken for all open years. Currently, the 2010, 2009, 2008, 2007, and 2006 tax years are open and subject to examination by the Internal Revenue Service. However, the Association is not currently under audit nor has the Organization been contacted by any of these jurisdictions.

Note 8 - Risk Management

The Association is exposed to various risks of loss related to limited torts; theft of, damage to, and destruction of assets; errors and omissions and natural disasters for which the Association carries commercial insurance. There have been no significant reductions in coverage for the year and settlements have not exceeded coverage in the past three years.

Note 9 - Pending Litigation

The Association is currently the defendant in a pending litigation involving the construction of a collapsed water tank. Although the outcome of the lawsuit is undeterminable, the Association's attorney believes that the Association has limited exposure to loss, of which, insurance would cover. Therefore, the pending litigation is not believed to have a material effect on the financial position of the Association.

Note 10 – Subsequent Events

Date of Management Evaluation

Management of the District has evaluated subsequent events through March 29, 2011 the date on which the financial statements were available to be issued. No events have occurred subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

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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 Commissioners Jackson County Water Association, Incorporated Tyner, Kentucky

We have audited the financial statements of Jackson County Water Association, Incorporated (a nonprofit organization), as of and for the year ended December 31, 2010, and have issued our report thereon dated March 29, 2011. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Jackson County Water Association's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the schedule of findings and responses, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

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 misstatements on a timely basis. A material weakness is a deficiency, or 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. We consider the deficiencies described in the accompanying Schedule of Findings and Responses to be material weaknesses. (See items 2010-1 and 2010-2)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Jackson County Water Association, Incorporated's financial statements are free of material misstatements, 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 and other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the commissioners, management, others within the organization, Public Service Commission and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Baldwin CPAS, PLLC

Baldwin CPAs, PLLC March 29, 2011

Jackson County Water Association, Incorporated Schedule Of Findings And Responses Year Ended December 31, 2010

A. Findings – Financial Statement Audit

2010-1

Criteria:

As discussed in *Standards for Internal Control in the Federal Government* published by the General Accounting Office of the United States, internal control is an integral component of an organization's management that provides reasonable assurance that an objective of reliable financial reporting is being achieved. Organizations should implement procedures to ensure this objective is achieved.

Condition:

During the audit procedures performed, instances of this objective not being completely achieved were noted.

Cause:

The Association's limited internal resources prevents the preparation of financial statements and related note disclosures in accordance with Generally Accepted Accounting Principles.

Effect:

The Association was unable to prepare or review their financial statements and related note disclosures in accordance with Generally Accepted Accounting Principles.

Views of responsible officials and planned corrective actions:

The Association understands the responsibility related to financial reporting rests with management. The Association also understands the cost benefit concept with regard to this particular finding. The Association believes it is not cost effective to attempt to overcome this finding. Management has reviewed a draft of the financial statements and accepts responsibility for its contents.

2010-2

Criteria:

As discussed in *Standards for Internal Control in the Federal Government* published by the General Accounting Office of the United States, internal control is an integral component of an organization's management that provides reasonable assurance that an objective of reliable financial reporting is being achieved. Organizations should implement procedures to ensure this objective is achieved.

Condition:

During the audit procedures performed, instances of this objective not being completely achieved were noted.

Cause:

The size of the Association's office staff does not allow for proper segregation of duties in the areas of accounts receivable, cash receipts, and payroll, general ledger accounting or purchasing and receiving.

Effect:

This condition creates a weakness in internal controls that could provide opportunity for misappropriation of funds that may not be detected.

Views of responsible officials and planned corrective actions:

The Association does not believe it is cost effective to hire additional staff to overcome this finding. The Association will consider implementing mitigating controls to reduce risk related to lack of segregation of duties.

6. Provide Jackson County's general ledger for the calendar year ending December 31, 2010.

Response: Attached

7. Provide the auditor's adjusted trial balance, all audit/compilation adjustments, and a full explanation for each audit/compilation adjustment supporting the audit/compilation report requested above. If the audit/compilation report coincides with the test period and the auditor's adjustments have been reflected in the general ledger requested above, the ending account balances of the adjusted trial balance should be traceable to the ending balances of the ledger. If the auditor's adjustments have not been reflected in the general ledger, then the ending balances of the ledger should be traceable to the beginning balances of the trial balance.

Response: Attached

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Account	г	Account Description	Workpaper	1 Year Ended Dec 31, 2010	l Year Ended Dec 31, 2009	
100-0000	$-\frac{T}{A}$		300	335,802.00	325,722.00	
100-0001	A.	Restricted Cash-Capital Projects	300	930,811.00	0.00	
100-0002	A	Restricted cash - water service c	300	14,314.00	19,739.00	
105-0000	A	Construction in Progress	335	293,527.00	1,168,024.00	
108-0000	A	Accumulated Depreciation	335	(7,214,916.00)	(6,658,796.00)	
127-0001	А	Cash - Debt Service	300	6,140,00	6,077.00	
127-0002	Α	Cash Reserve Account	.300	90,233.00	75,822.00	
127-0003	Α	CD-23339 - Reserve Account	320	212,496.00	209,354.00	
127-0004	A	Cash - General Revenue	300	453,986.00	448,937.00	
127-0006	A	Cash - R&M Reserve Savings	300	2,431.00	2,426.00	
127-0008	A	CD-23473 EZ	320	0.00	1,200,000.00	
128-0000	A	Cash - Repurchase Agreement	300	22,508.00	17,915.00	
129-0000	A	CD-23174	320	1,058,098.00	1,041,493.00	
131-0001	A	Cash on Hand	300	800.00	800.00	
131-0002	A	Cash - Operation & Maintenane	300	52,013.00	44,865.00	
132-0001	A	Cash - Construction Account #2	300	0.00	588.00	
1.32-0002	A	Cash - Construction Account #3	300	500,00	500,00	
133-0000	A	Cash - Water Service Deposit	300	3,395,00	(154.00)	
133-0004	A	CD-17710 - Special RDA Accor	32()	14,000.00	14,000.00	
134-0000	A	CD-23061/23198 - Repurchase	320	206,737,00	203,408.00	
134-0001	A	CD-11111-11114 Repurchase A	320	250,000,00	250,000,00	
135-0000	A	CD-17711-17712-22111-22194 Cash Count - Shortage	320	583,744,00	573,335.00	
140-0000	A	Cash Count - Shortage	300 300	211.00	211.00	
140-0001 141-0000	A A	Customer Accounts Receivable	305	(265.00) 141,640.00	(265.00) 144,877,00	
141-0001	Â	Accounts Rec Other Water Cu	305	9,821,00	4,611.00	
143-0000	Â	Accrued Prov. For Uncollected	305	(8,809.00)	(7,670.00)	
145-0000	Ă	Unbilled Receivables	305	151,702.00	96,568.00	
151-0000	Ă	Plant Materials & Supplies Inve	330	121,897,00	120,605.00	
162-0000	A	Prepaid Insurance	315	19,119,00	20,417.00	
171-0000	A	Interest Receivable	308	1,608.00	2,459.00	
171-0001	•	Int. Rec Rest Assets	308	0.00	736.00	
174-0000	Α	Utility Deposit - Jackson Energy	315	175.00	175.00	
303-0002	A	Land & Rights	335	102,424.00	102,424.00	
303-0003	A	Land & Land Rights	335	157,891.00	157,891.00	
303-0004	A	Land & Land Rights	335	63,170.00	63,170.00	
304-0002	A	Structures & Improvements	335	273,564.00	241,331.00	
304-0003	•	Structures & Improvements	335	6,592,567.00	6,592,567.00	
304-0004	A	Structures & Improvements	335	748,586.00	748,586.00	
304-0005	A	Structures & Improvements	335	268,724.00	268,724.00	
305-0002	A	Collecting & Impounding R	335	106,696.00	106,696.00 96,262,00	
311-0002 320-0004	A A	Electric Plumbing Equipment Water Treatment Equipment	335 335	96,262.00		
		Distribution Reservoirs	335	.31,503.00	31,503.00	
330-0004 331-0004	A A	Transmission & Distribution Ma	335	830,092.00 10,925,430.00	830,092,00 9,723,030.00	
333-0004	A A	Services	335	10,925,430.00	9,723,030.00	
334-0004	A	Meter & Meter Installations	335	592,388.00	592,388.00	
335-0004	A	Hydrants	335	1,724,00	1,724.00	
340-0005	A	Office Furniture & Equipment	335	147,335.00	145,045.00	
341-0005	A	Transportation Equipment	335	521,315,00	521,315.00	
344-0000	A	Laboratory Equipment	335	7,476,00	7,476.00	
345-0005	A	Power Operated Equipment	335	237,110,00	237,110.00	
346-0000	A	Communication Equipment	335	2,286.00	2.286.00	
347-0005	A	Miscellaneous Equipment	335	57,757,00	53,843.00	
		Total Assets		19,518,975.00	19,851,200.00	
345-0005 346-0000	A A	Power Operated Equipment Communication Equipment Miscellaneous Equipment	335 335	237,110,00 2,286.00 57,757.00	237,110.00 2,286.00 53,843.00	
215-0000	L	Retained Earnings	370	(2,119,963.00)	83,194.00	
224-0002	L	Notes Payable - FHA 9103	345	(158,173.00)	(181,699.00)	
224-0003	L.	Notes Payable - FHA 9106	345	(49,555.00)	(52,341.00)	
224-0004	L	Notes Payable - FHA 9107	345	(856,228,00)	(884,916.00)	
224-0005	L	Notes Payable - FHA 9104	345	(81,968,00)	(86,640.00)	
224-0006	L	Notes Payable - KIA	345	(379,862.00)	(482,579.00)	
224-0007	L	Notes Payable - FIIA 9109	345	(807,738.00)	(826,343.00)	
224-0009	ե	Notes Payable - FHA 9111	345	(1,038,604.00)	(1,059,615.00)	
224-0010	Լ	Notes Payable - FHA 9114	345	(629,619.00)	(633,480.00)	
224-0011	L	Notes Payable - RD9118	360	(1,000.00)	0.00	

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Year: 2010 Basis: Other				ounty Water As Trial Balance	sociation	42127 Page 2
			********	l Year Ended	l Year Ended	
Account 224-99(0)	$\frac{T}{L}$	Account Description	Workpaper	Dec 31, 2010	Dec 31, 2009	
		Current Portion of Long Term L		(204,768.00)	(204,978.00)	
231-0000	L	Accounts Payable	350	(49,622.00)	(42,485.00)	
235-0000	L	Customer Deposits	360	(10,250,00)	(12,300.00)	
237-0000	L	Accrued Interest	355	(12,390,00)	(12,923.00)	
240-0000	L	Local Tax Withheld	355	(1,254.00)	(1,266.00)	
241-0003	L	Kentucky Tax Withheld	355	(1,650.00)	(1,711.00)	
241-0004	L	Sales Tax Collected	355	(488,00)	(492,00)	
241-0005	L	School Tax Collected	355	(30.00)	(68.00)	
242.0001	L	Accrued Wages	355	(9,170.00)	(7,720.00)	
242-0002	L	W/H Emp Insurance - Pre-tax	355	0.00	(52.00)	
243-0000	L	Accrual for Comp. Absense	355	(15,331.00)	(16,618.00)	
252-0000	L	Accounts Payable - Cust. Self	350	(4,064.00)	(7,437.00)	
271-0000	L	Contributions in Aid of Con	370	(1,096,531.00)	(1.096,531.00)	
271-0001	L,	Tap on Fees	370	(282,830,00)	(282,830.00)	
272-0002	L	Grant in Aid - FDA	370	(938,682.00)	(938,682.00)	
272-0003	L	Grant in Aid - FHA	370	(3,546,543.00)	(3,546,543.00)	
272-0004	L	Grant in Aid - ARC	370	(2,181,050.00)	(2,181,050.00)	
272-0005	L	Grant in Aid - CDBG	370	(2,249,725.00)	(2,249,725.00)	
272-0006	L	Grant in Aid - KIA	370	(2,920,213,00)	(2,920,213,00)	
		Total Lizbilitics/Equity		(19,647,301.00)	(17,648,043.00)	
419-0000	R	Interest Income	376	(43,469.00)	(61,238.00)	
421-0000	R	Misc Non-Operating Income	376	(2,275.00)	(2,395.00)	
461-0000	R	Metered Water Sales	376	(1,647,163.00)	(1,614,757.00)	
464-0000	R	Late Charges	376	(45,888.00)	(48,857.00)	
466-0000	R	Water Sales for Resale	376	(62,127.00)	(68,595.00)	
468-0000	R	Bad Debts Recovery	376	(5,138.00)	(8,788,00)	
471-0000	R	Miscellaneous Service Revenue	376	(30,747.00)	(31,340.00)	
472-0000	R	Gain(Loss) on Sale of Equipmen	376	(647.00)	0,00	
474-0000	R	Other Water Revenue - Supplies	376	(7,719.00)	(2,346.00)	
475-0000	R	Tap On Fees Income	376	(19,856.00)	(42.400.00)	
480-0000	R	Grant Income	376	(57.127.00)	(2,726,119.00)	
		Total Revenue		(1,922,156.00)	(4,606,835.00)	
403-0000	E	Depreciation Expense	335	556,867-00	554,482.00	
408-0012	E	Payroll Taxes	380	39,880.00	39,186.00	
408-0013	Е	Other Taxes & Licenses	380	5,585.00	3,987,00	
427-0000	Е	Interest Expense	345	189,378.00	197,298.00	
427-00(4	Е	Interest on Customer Deposits	378	209.00	188.00	
490-0000	Е	Loss on Abandonment of Asset	335	0.00	211,833.00	
501-0000	E	Salaries & Wages	380	509,563.00	498,596,00	
602-0000	E	Adj for Compensated Absences	378	(1,287.00)	1,510.00	
604-0000	E	Employee Pensions & Benefits	380	19,489.00	17,869.00	
615-0000	E	Purchased Power	378	167,152.00	182,557.00	
618-0000	E	Chemicals	378	67,505.00	58,865.00	
619-0000	· E	Chemical Lab Testing	378	9,321.00	12,347.00	
620-0000	E	Office & Computer Supplies	378	18,616.00	8,799.00	
620-0005	Ē	Materials & Supplies (Plant)	378	68,764.00	90,420.00	
620-0006	E	Postage	378	27,358.00	26,296.00	
631-0000	Ē	Contracted Services - Engineeri		0.00	47,298.00	
632-0000	Ē	Contracted Services - Accountir		10,000.00	9,400.00	
633-0000	Ę	Contracted Services - Legal	378	4,500.00	820,00	
650-0000	E	Transporation Expense	378	28,345.00	22,698.00	
657-0000	Е	Insurance - General Liability	378	27,946.00	27,299.00	
658-0000	E	Insurance - Workers Compensat		9,937.00	10,626.00	
659-0000	E	Insurance - Other	378	160,574,00	136,418,00	
670-0000	E	Bad Debt Expense	305	14,922.00	25,599.00	
672-0000	E	Bank Charges	378	263.00	209.00	
	Ē	Debit/Credit Card Payment Exp		939.00	0.00	
674-0000	Ē	Cash Over & Short	378	20.00	0.00	
674-0000 675-0003						
	E	Miscellancous Expense	378	28.510.00	29.177.00	
675-0003		Miscellancous Expense Maintenance	378 335	28,510.00 38,969.00	29,177.00 36,059.00	

sis: Other									
Account 675-0008 675-0009 690-0000	T E E E	Account Description Directors' Fees Utilities Line Relocation	Workpaper 378 378 378 378	I Year Ended Dec 31, 2010 20,000.00 1,350.00 12,115.00	J Year Ended Dec 31, 2009 17,200.00 1,321.00 120,793.00	,			
		Total Expense		2,050,482.00	2,403,678.00				
		Total		0.00	0.00				
		Period Profit/(Loss)		(128,326.00)	2,203,157.00				

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ar: 2010 Isis: Other				ounty Water As: Trial Balance	sociation	42127 Page 1
Account	<u>T</u>	Account Description	Workpaper	I Year Ended Dec 31, 2010	1 Year Ended Dec 31, 2009	
100-0000	Ā	Restricted Cash-Loan Agreemer	300	335,802.00	325,722.00	
100-0001 100-0002	A A	Restricted Cash-Capital Project	300	930,811.00	0,00	
105-0002	A	Restricted cash - water service c Construction in Progress	335	14,314.00	19.739.00	
108-0000	Â	Accumulated Depreciation	335	293,527.00 (7,214,916.00)	1,168,024.00 (6,658,796.00)	
127-0001	Ă	Cash - Debt Service	300	6,140,00	6,077.00	
127-0002	A	Cash Reserve Account	300	90,233.00	75,822.00	
127-0003	Α	CD-23339 - Reserve Account	320	212,496.00	209,154.00	
127-0004	Α	Cash - General Revenue	300	453,986.00	448,937.00	
127-004%	Α	Cash - R&M Reserve Savings	300	2,431.00	2,426.00	
127-0008	A	CD-23473 EZ	320	0.00	1,200,000.00	
128-0000	A	Cash - Repurchase Agreement	300	22,508.00	17,915.00	
129-00(X)	A	CD-23174	320	1,058,098.00	1,041,493.00	
131-0001	A	Cash on Hand	300	800.00	800.00	
131-0002 132-0001	A A	Cash - Operation & Maintenanc Cash - Construction Account #2	300 300	52,013.00	44,866.00	
132-(0001	A	Cash - Construction Account #3	300	0.00 500.00	588.00 500.00	
133-0000	A	Cash - Water Service Deposit	300	3,395.00	(154.00)	
133-0004	Ă	CD-17710 - Special RDA Acco	320	14,000.00	14,000.00	
134-0000	A	CD-23061/23198 - Repurchase	320	206,737.00	203,408.00	
134-0001	A	CD-11111-11114 Repurchase A	320	250,000.00	250,000.00	
135-0000	Α	CD-17711-17712-22111-22194	320	583,744.00	573,335.00	
140-0000	A	Cash Count - Shortage	300	211.00	211,00	
140-0001	Α	Cash Count · Overage	300	(265.00)	(265.00)	
141-0000	A	Customer Accounts Receivable	305	141,640.00	144,877.00	
141-0001	A	Accounts Rec Other Water Ci	305	9,821.00	4,611.00	
143-0000	A	Accrued Prov. For Uncollected	305	(8,809.00)	(7,670.00)	
145-0000	A	Unbilled Receivables Plant Materials & Supplies Inve	305 330	151,702.00	96,568.00	
151-0000 162-0000	A A	Prepaid Insurance	315	121,897.00 19,119.00	120,605.00 20,417.00	
171-0000	Â	Interest Receivable	308	1,608.00	2,459.00	
171-0001	Ā	Int, Rec Rest Assets	308	0.00	7.36.00	
174-0000	A	Utility Deposit - Jackson Energy	315	175.00	175.00	
303-0002	Α	Land & Rights	335	102,424.00	102,424.00	
303-0003	Α	Land & Land Rights	335	157,891.00	157,891.00	
303-0004	A	Land & Land Rights	335	63,170.00	63,170.00	
304-0002	A	Structures & Improvements	335	273,564.00	241,331.00	
304-0003	A	Structures & Improvements	335	6,592,567,00	6,592,567.00	
304-0004	A	Structures & Improvements	335	748,586.00	748,586.00	
304-0005	A	Structures & Improvements	335 335	268,724.00	268,724.00	
305-0002 311-0002	A	Collecting & Impounding R Electric Plumbing Equipment	335	106,696.00 96,262.00	106,696.00 96,262.00	
320-0004	A	Water Treatment Equipment	335	31,503.00	31,503.00	
330-0004	A	Distribution Reservoirs	335	830,092.00	830,092.00	
331-0004	Å	Transmission & Distribution M:		10,925,430,00	9,723,030.00	
333-0004	A	Services	335	957.00	957.00	
334-0004	A	Meter & Meter Installations	335	592,388.00	592,388.00	
335-0004	А	Hydrants	335	1,724.00	1,724.00	
340-0005	۸	Office Furniture & Equipment	335	147,335.00	145,045.00	
341-0005	Α	Transportation Equipment	335	521,315.00	521,315.00	
344-0000	A	Laboratory Equipment	335	7,476.00	7,476.00	
345-0005	A	Power Operated Equipment	3.35	237,110.00	237,110.00	
346-0000	A	Communication Equipment	335	2,286.00	2.286.00	
347-0005	A	Miscellaneous Equipment	335	57,757,00	53,843,00	
		Total Assets		19,518.975.00	19,851,200-00	
215-0000	ւ	Retained Earnings	370	(2,119,963.00)	83,194.00	
224-0002	ī,	Notes Payable - FHA 9103	345	(158,173.00)	(181,699.00)	
224-0003	L	Notes Payable - FHA 9106	345	(49,555.00)	(52,341.00)	
224-0004	L.	Notes Payable - FHA 9107	345	(856,228.00)	(884,916.00)	
224-0005	L	Notes Payable - FHA 9104	345	(81,968.00)	(86,640.00)	
224-0006	L	Notes Payable - KIA	345	(379,862.00)	(482,579.00)	
224-0007	L	Notes Payable - FHA 9109	345	(807,738.00)	(826,343.00)	
224-0009	L	Notes Payable - FHA 9111	345	(1,038,604.00)	(1,059,615.00)	
224-0010	Ļ	Notes Payable - FHA 9114	345	(629,619.00)	(633,480.00) 0.00	
224-0011	L,	Notes Payable - RD9118	360	(1,000,00)	0.00	

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ar: 2010 sis: Other				ounty Water As Trial Balance	sociation	42127 Page 2
				l Year Ended	l Year Ended	
Account 224-9900	$\frac{T}{L}$	Account Description Current Portion of Long Term I.	Workpaper 345	Dec 31, 2010 (204,768.00)	Dec 31, 2009 (204,978.00)	
231-0000	L L	Accounts Payable	350	(49,622.00)	(42,485.00)	
235-0000	Ľ	Customer Deposits	360	(10,250.00)	(12,300.00)	
237-0000	L.	Accrued Interest	355	(12,390.00)	(12,923.00)	
240-0000	Ĺ	Local Tax Withheld	355	(1,254.00)	(1,266.00)	
241-0003	Ľ	Kentucky Tax Withheld	355	(1,650,00)	(1,20,00)	
241-0003	ะ	Sales Tax Collected	355	(488.00)	(492.00)	
241-0005	L.	School Tax Collected	355	(30.00)	(68.00)	
242-0001	L	Accrued Wages	355	(9,170.00)	(7,720.00)	
242-0002	เ	W/H Emp Insurance - Pre-tax	355	0.00	(52.00)	
243-0000	Ľ	Accrual for Comp. Absense	355	(15,331.00)	(16,618.00)	
252-0000	ĩ	Accounts Payable - Cust. Self	350	(4,064.00)	(7,437.00)	
271-0000	ĩ	Contributions in Aid of Con	370	(1,096,531.00)	(1,096,531.00)	
271-0001	ĩ	Tap on Fees	370	(282,830.00)	(282,830.00)	
272-0002	L	Grant in Aid - FDA	370	(938,682.00)	(938,682.00)	
272-0001	Ľ	Grant in Aid - FHA	370	(3,546,543.00)	(3,546,543.00)	
272-0004	ĩ	Grant in Aid - ARC	370	(2,181,050.00)	(2,181,050.00)	
272-0005	L	Grant in Aid - CDBG	370	(2,249,725.00)	(2,249,725.00)	
272-0005	L	Grant in Aid - KIA	370		(2,920,213.00)	
272-0000	L		370	(2,920,213.00)		
		Total Liabilities/Equity		(19,647,301.00)	(17,648,043.00)	
419-0000	R	Interest Income	376	(41 460 00)	(61,238.00)	
421-0000	R	Mise Non-Operating Income	376	(43,469.00)	(2,395.00)	
461-0000	R	Mise Non-Operating monite Metered Water Sales	376	(2,275.00)	(1,614,757,00)	
464-()()(X)	R	Late Charges	376	(1,647,163,00) (45,888,00)	(48,857.00)	
466-0000	R	Water Sales for Resale	376	(62,127,00)	(68,595.00)	
468-0000	R	Bad Debis Recovery	376	(5,138.00)	(8,788.00)	
471-0000	R	Miscellancous Service Revenue	376	(30,747.00)	(31,340.00)	
472-0000	R	Gain(Loss) on Sale of Equipmen	376	(647.00)	0.00	
474-0000	R	Other Water Rovenue - Supplies	376	(7,719.00)	(2,346.00)	
475-0000	R	Tap On Fees Income	376	(19,856.00)	(42,400.00)	
480-0000	R	Grant Income	376	(57,127,00)	(2,726,119,00)	
		Total Revenue		(1,922,156.00)	(4,606,835.00)	
	_			1 × 1 11 × 11	<i>664</i> (80.00)	
403-0000	Ę	Depreciation Expense	335	556,867.00	554,482.00	
408-0012	E	Payroll Taxes	380	39,880.00	39,186.00	
408-0013	E	Other Taxes & Licenses	380	5,585.00	3,987.00	
427-0000	E	Interest Expense	345	189,378.00	197,298.00	
427-0004	E	Interest on Customer Deposits	378	209.00	188.00	
490-0000	E	Loss on Abandonment of Asset	335	0.00	211,833.00	
501-0000	E	Salaries & Wages	380	509,563,00	498,596.00	
602-0000	E	Adj for Compensated Absences	378	(1,287.09)	1,510.00	
604-0000	E	Employee Pensions & Benefits	380	19,489.00	17,869.00	
615-0000	E	Purchased Power	378	167,152.00	182,557.00	
618-0000	E	Chemicals Chamber 1 ab Tradica	378	67,505.00	58,865.00	
619-0000	E	Chemical Lab Testing	378	9,321,00	12,347.00	
620-0000	E	Office & Computer Supplies	378	18,616,00	8,799.00	
620-0005	E	Materials & Supplies (Plant)	378	68,764.00	90,420.00	
620-0006	E	Postage	378	27,358,00	26,296.00	
631-0000	E	Contracted Services - Engineerin	378	0.00	47,298.00	
632-0000	E	Contracted Services - Accountir		10,000.00	9,400.00	
633-0000	E	Contracted Services - Legal	378	4,500.00	820.00	
650-0000	E	Transporation Expense	378	28,345.00	22,698.00	
657-0000	E	Insurance - General Liability	378	27,946.00	27,299.00	
658-0000	E	Insurance - Workers Compensal	378	9,937,00	10,626.00	
659-0000	E	Insurance - Other	378	160,574.00	136,418.00	
670-0000	E	Bad Debt Expense	305	14,922.00	25,599.00	
672-0000	E	Bank Charges	378	263.00	209.00	
674-00(X)	Ε	Debit/Credit Card Payment Exp	378	9.39.00	0.00	
675-0003	Е	Cash Over & Short	378	20.00	0.00	
675-0005	E	Miscellaneous Expense	378	28,510,00	29,177.00	
675-0006	E E	Maintenance	335	38,969.00	36,059.00	
		Telephone Expense	378	13.692.00	14.528.00	

Rev_2W: ***

Preparer: SBC 03/29/11 Reviewer: RCA 04/13/11 Engagement Quality Control

ar: 2010 sis: Other				unty Water As Frial Balance	sociation	42127 Page 3
Account	T	Account Description	Workpaper	1 Year Ended Dec 31, 2010	1 Year Ended Dec 31, 2009	ан ал та на радини на се
675-0008 675-0009 690-0000	E E E	Directors' Fees Utilities Line Relocation	378 378 378 378	20,000.00 1,350.00 12,115.00	17,200.00 1,321,00 120,793.00	
		Total Expense		2,050,482.00	2,403,678,00	
		Total		0.00	0.00	
		Period Profit/(Loss)		(128,326,00)	2,203,157.00	
				,		

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Workpaper ner 300 rets 300 rets 300 sass 335 300 335 300 335 300 320 300 320 300 320 300 320 300 320 att 300 42 300 42 300 42 300 42 300 42 300 43 300 520 220 300 320 500 300 300 300 500 300 300 300 300 300 300 300 305 305 308 308 308 335 335 335	l Yenr Ended Dec 31, 2010 335,802.00 930,811.00 14,314.00 293,527.00 (7.214,916.00) 6,140.00 90,233.00 212,496.00 453,986.00 2,431.00 0,00 22,508.00 1,058,098.00 800.00 52,013.00 0,00 52,013.00 0,00 500.00 3,395.00 14,000.00 206,737.00 250,000.00 583,744.00 211.00 (265.00) 141,640.00 9,821.00 (8,809.00) 151,702.00 19,119.00 19,119.00 19,102.00 19,119.00 10,119.00 10,1	l Year Ended Dec 31, 2009 325,722,00 0,00 19,739,00 (6,658,796,00) 6,077,00 75,822,00 209,354,00 4,48,937,00 2,426,00 1,200,000,00 17,915,00 1,041,493,00 800,00 44,866,00 588,00 500,00 (154,60) 14,000,00 203,408,00 250,000,00 573,335,00 211,00 (265,00) 144,877,00 4,611,00 (7,670,00)	
rets 300 rets 300 315 300 300 300 300 300 320 32	930,811.00 14,314.00 293,527.00 (7.214,916.00) 6,140.00 900,233.00 212,496.00 2,433.986.00 2,2431.00 0,00 22,508.00 1,058,098.00 8,000,00 52,013.00 0,00 52,013.00 0,00 52,013.00 0,00 52,013.00 0,00 52,013.00 0,00 52,013.00 0,00 53,395.00 14,000.00 258,7744.00 251,000.00 258,7744.00 211.00 (265.00) 141,640.00 9,821.00 (8,809.00) 151,702.00 121,897.00	325,722,00 0,00 19,739,00 1,168,024,00 (6,658,796,00) 6,077,00 75,822,00 209,354,00 4,48,937,00 2,426,00 1,200,000,00 17,915,00 1,041,493,00 800,00 44,866,00 588,00 500,00 (154,00) 14,000,00 203,408,00 250,000,00 573,335,00 211,00 (265,00) 144,877,00 4,611,00 (7,670,00)	
xe c 300 335 335 300 300 300 300 300 300 300 300 300 300 300 300 320 300 320 300 320 300 320 300 320 300 320 300 443 300 443 300 520 320 520 320 530 320 530 320 500 300 300 300 300 300 300 300 300 300 300 300 300 300 301 305 302 305 304 308 308 308 308 308 307 335 335	14,314.00 $293,527.00$ $(7,214,916.00)$ $6,140.00$ $90,233.00$ $212,496.00$ $2,431.00$ $0,00$ $2,431.00$ $0,00$ $2,2,508.00$ $1,058.098.00$ $8,00.00$ $52,013.00$ 0.00 $52,013.00$ 0.00 $3,395.00$ $14,000.00$ $206,737.00$ $206,737.00$ $250,000.00$ $583,744.00$ 211.00 $(265,00)$ $141,640.00$ $9,821.00$ $(8,809.00)$ $151,702.00$ $121,897.00$	19,739,00 1.168,024,00 (6,658,796,00) 6,077,00 75,822.00 209,354,00 448,937,00 2,426,00 1,200,000,00 17,915,00 1,041,493,00 800,00 44,866,00 588,00 500,00 (154,00) 14,000,00 203,408,00 250,000,00 573,335,00 211,00 (265,00) 144,877,00 4,611,00 (7,670,00)	
335 300 300 300 300 300 300 300 300 300 300 300 300 300 300 300 320 300 320 300 320 300 ##2 300 ##2 300 ##2 300 ##2 300 ##2 300 ##2 300 520 & 20 & 20 & 20 & 20 & 20 300 300 300 305 305 304 308 308 308 307 315 308 307	$\begin{array}{c} 293,527.00\\ (7.214,916.00)\\ (7.214,916.00)\\ (7.214,916.00)\\ 90,233.00\\ 212,496.00\\ 453,986.00\\ 2,431.00\\ 0.00\\ 22,508.00\\ 1.058,098.00\\ 1.058,098.00\\ 1.058,098.00\\ 52,013.00\\ 0.00\\ 550.100\\ 3.395.00\\ 14,000.00\\ 206,737.00\\ 206,737.00\\ 250,000.00\\ 583,744.00\\ 201,737.00\\ 250,000.00\\ 583,744.00\\ 211.00\\ (265.00)\\ 141,640.00\\ 91,821.00\\ (8,809.00)\\ 151,702.00\\ 121,897.00\\ 121,189.00\\ \end{array}$	1.168.024.00 $(6,658,796.00)$ $6,077.00$ $75,822.00$ $209.354.00$ $4.48,937.00$ $2,426.00$ $1,200.000.00$ $17,915.00$ $1,004.1493.00$ 800.00 $44,866.00$ 588.00 500.00 (154.00) $14,000.00$ $203,408.00$ $250.000.00$ $573,335.00$ 211.00 (265.00) $144,877.00$ $4,611.00$ $(7,670.00)$	
335 300 300 300 300 300 300 300 300 300 320 300 320 300 300 300 300 300 300 300 4	(7.214,916.00) 6,140.00 90,233.00 212,496.00 453,986.00 2,431.00 0,00 22,508.00 1,058,098.00 800.00 52,013.00 0 00 52,013.00 0 00 50,000 3,395.00 14,000.00 206,737.00 250,000.00 583,744.00 211.00 (265.00) 141,640.00 9,821.00 (8,809.00) 151,702.00 121,897.00	(6,658,796,80) 6,077,00 75,822.00 209,354.00 448,937.00 2,426,00 1,200,000,00 17,915.00 1,041,493.00 800.00 44,866,00 588.00 500.00 (154.00) 14,000,00 203,408.00 250,000,00 573,335.00 211.00 (265.00) 144,877.00 4,611.00 (7,670.00)	
300 300 300 300 300 300 320 320 320 320 300 320 300 320 300 320 300 320 300 42 300 42 300 42 300 42 300 42 300 320 56 320 320 50 300 300 300 300 300 300 300 300 300 301 302 305 308 308 308 308 308 308 308 308 308 308 308	$\begin{array}{c} 6,140.00\\ 90,233.00\\ 212,496.00\\ 453,986.00\\ 2,431.00\\ 0.00\\ 22,508.00\\ 1.058.098.00\\ 800.00\\ 52,013.00\\ 0.00\\ 520,13.00\\ 0.00\\ 520,13.00\\ 0.00\\ 500.00\\ 3.395.00\\ 14,000.00\\ 206,737.00\\ 250,000.00\\ 583,744.00\\ 211.00\\ (265.00)\\ 141,640.00\\ 9,821.00\\ (8,809.00)\\ 151,702.00\\ 121,897.00\\ 19,119.00\\ \end{array}$	6,077.00 75,822.00 209,354.00 448,937.00 2,426.00 1,200,000,00 1,915.00 1,041,493.00 800.00 44,866.00 508.00 500.00 (154.00) 14,000.00 203,408.00 250,000.00 573,335.00 211.00 (265.00) 144,877.00 4,611.00 (7,670.00)	
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t 320 300 300 320 320 at 300 320 300 320 300 300 403 300 403 300 403 300 300	$\begin{array}{c} 212,496.00\\ 453,986.00\\ 2,431.00\\ 0,00\\ 22,508.00\\ 1,058,098.00\\ 1,058,098.00\\ 800.00\\ 52,013.00\\ 0&00\\ 52,013.00\\ 0&00\\ 550.00\\ 3,395.00\\ 14,000.00\\ 206,737.00\\ 205,737.00\\ 250,000.00\\ 583,744.00\\ 211.00\\ (265.00)\\ 141,640.00\\ 9,821.00\\ (8,809.00)\\ 151,702.00\\ 121,897.00\\ 121,897.00\\ 19,119.00\\ \end{array}$	209,354.00 448,937,00 2,426.00 1,200,000,00 17,915.00 1,041,493.00 800.00 44,866.00 588.00 500.00 (154.00) 14,000,00 203,408.00 250,000,00 573,335.00 211.00 (265.00) 144,877.00 4,611.00 (7,670.00)	
300 320 320 320 320 320 320 320 320 320 300 320 300 42 300 42 300 42 300 42 300 42 300 520 320 520 520 300 300 300 300 300 300 300 305 305 305 308 308 308 308 308 308 308 308 308	$\begin{array}{c} 453,986.00\\ 2,431.00\\ 0,00\\ 22,508.00\\ 1,058,098.00\\ 800.00\\ 52,013.00\\ 0.00\\ 52,013.00\\ 0.00\\ 500.00\\ 3,395.00\\ 14,000.00\\ 206,737.00\\ 250,000.00\\ 250,737.00\\ 250,000.00\\ 583,744.00\\ 211.00\\ (265.00)\\ 141,640.00\\ 9,821.00\\ (8,809.00)\\ 151,702.00\\ 121,897.00\\ 19,119.00\\ \end{array}$	$\begin{array}{c} 448,937.00\\ 2,426.00\\ 1,200,000,00\\ 17,915.00\\ 1,041,493.00\\ 800.00\\ 44,866.00\\ 588.00\\ 500.00\\ (154.00)\\ 14,000,00\\ 203,408.00\\ 223,408.00\\ 250,000,00\\ 573,335.00\\ 211.00\\ (265.00)\\ 144,877.00\\ 4,611.00\\ (7,670.00)\\ \end{array}$	
is 300 320 nt 300 320 300 300 320 300 320 300 300 #2 300 #3 300 t 300 seco 320 seco 320 seco 320 seco 320 seco 320 bble 305 305 305 nve 330 315 308 308 308 308 308 308 335 335 335	$\begin{array}{c} 2,431.00\\ 0,00\\ 22,508.00\\ 1,058,098.00\\ 800.00\\ 52,013.00\\ 0.00\\ 500.00\\ 3,395.00\\ 14,000.00\\ 206,737.00\\ 250,000.00\\ 268,3744.00\\ 211.00\\ (265.00)\\ 141,640.00\\ 9,821.00\\ (8,809.00)\\ 151,702.00\\ 121,897.00\\ 19,119.00\\ \end{array}$	2,426.00 1,200,000,00 17,915,00 1,041,493.00 800.00 44,866,00 588,00 500.00 (154,00) 14,000,00 203,408.00 250,000,00 573,335,00 211.00 (265,00) 144,877.00 4,611.00 (7,670.00)	
320 ant 300 360 360 anc 300 #2 300 #3 300 #43 300 score 320 score 300 score 305 score 305 score 308 score 335 score 335	$\begin{array}{c} 2,431.00\\ 0,00\\ 22,508.00\\ 1,058,098.00\\ 800.00\\ 52,013.00\\ 0.00\\ 500.00\\ 3,395.00\\ 14,000.00\\ 206,737.00\\ 250,000.00\\ 268,3744.00\\ 211.00\\ (265.00)\\ 141,640.00\\ 9,821.00\\ (8,809.00)\\ 151,702.00\\ 121,897.00\\ 19,119.00\\ \end{array}$	2,426.00 1,200,000,00 17,915,00 1,041,493.00 800.00 44,866,00 588,00 500.00 (154,00) 14,000,00 203,408.00 250,000,00 573,335,00 211.00 (265,00) 144,877.00 4,611.00 (7,670.00)	
nt 300 320 306 307 #2 300 #2 300 #3 300 t 300 500 300 500 300 300 300 300	$\begin{array}{c} 22,508,00\\ 1,058,098,00\\ 800,00\\ 800,00\\ 52,013,00\\ 0,00\\ 500,00\\ 3,395,00\\ 14,000,00\\ 206,737,00\\ 205,737,00\\ 250,000,00\\ 583,744,00\\ 211,00\\ (265,00)\\ 141,640,00\\ 9,821,00\\ (8,809,00)\\ 151,702,00\\ 121,897,00\\ 19,119,00\\ \end{array}$	1,200,000,00 17,915,00 1,041,493,00 800,00 44,866,00 588,00 500,00 (154,00) 14,000,00 203,408,00 250,000,00 573,335,00 211,00 (265,00) 144,877,00 4,611,00 (7,670,00)	
320 300 300 400 400 400 400 400 40	$1,058,098.00\\ 800.00\\ 52,013.00\\ 0.00\\ 500.00\\ 3,395.00\\ 14,000.00\\ 206,737.00\\ 250,000.00\\ 583,744.00\\ 211.00\\ (265.00)\\ 141,640.00\\ 9,821.00\\ (8,809.00)\\ 151,702.00\\ 121,897.00\\ 19,119.00\\ 19,00\\ 19,00\\ 10,00$	1,041,493.00 800.00 44,866.00 500.00 (154.00) 14,000.00 203,408.00 250,000.00 573,335.00 211.00 (265.00) 144,877.00 4,611.00 (7,670.00)	
306 anc 300 #2 300 t 300 cco 320 cc A 320 cc A 320 300 300 300 300 300 300 300 300 300	800.00 52,013.00 0 00 500.00 3,395.00 14,000.00 206,737.00 250,000.00 583,744.00 211.00 (265.00) 141,640.00 9,821.00 (8,809.00) 151,702.00 121,897.00 19,119.00	800.00 44,866,00 588.00 500.00 (154.00) 14,000,00 203,408.00 250,000,00 573,335.00 211.00 (265.00) 144,877.00 4,611.00 (7,670.00)	
anc 300 #2 300 #3 300 cco 320 cco 320 cc 4 320 cc 4 320 300 300 300 300 300 300 305 305 305 30	52,013.00 000 500.00 3,395.00 14,000.00 206,737.00 250,000.00 583,744.00 211.00 (265.00) 141,640.00 9,821.00 (8,809.00) 151,702.00 121,897.00 19,119.00	44,866,00 588,00 500,00 (154,00) 14,000,00 203,408,00 250,000,00 573,335,00 211,00 (265,00) 144,877,00 4,611,00 (7,670,00)	
#2 300 #3 300 (t 300 tcoro 320 iste 320 iste 320 iste 320 iste 320 300 300 300 300 300 300 305 305 305 305 308 308 308 308 308 308 308 308 335 335	0 00 500.00 3.395.00 14,000.00 206,737.00 250,000.00 583,744.00 211.00 (265.00) 141,640.00 9,821.00 (8,809.00) 151,702.00 121,897.00	588.00 500.00 (154.00) 14,000.00 203,408.00 250,000.00 573,335.00 211.00 (265.00) 144,877.00 4,611.00 (7,670.00)	
#3 300 t 300 scol 320 scol 320 c A 320 300 300 300 300 300 300 300 300 305 305 305 305 308 308 308 308 308 335 335 335	0 00 500.00 3.395.00 14,000.00 206,737.00 250,000.00 583,744.00 211.00 (265.00) 141,640.00 9,821.00 (8,809.00) 151,702.00 121,897.00	500 00 (154.00) 14,000.00 203,408.00 250,000.00 573,335.00 211.00 (265.00) 144,877.00 4,611.00 (7,670.00)	
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c A 320 300 300 300 300 300 305 305 30	250,000.00 583,744.00 211.00 (265.00) 144,640.00 9,821,00 (8,809.00) 151,702.00 121,897.00 19,119.00	250,000.00 573,335.00 211.00 (265.00) 144,877.00 4,611.00 (7,670.00)	
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ble 305 C1 305 cd 305 305 305 305 308 308 308 308 308 308 308 335 335 335	141,640.00 9,821,00 (8,809.00) 151,702.00 121,897.00 19,119.00	144,877.00 4,611.00 (7,670.00)	
ed 305 305 315 315 308 308 308 315 335 335 335	9,821,00 (8,809,00) 151,702-00 121,897,00 19,119,00	4,611.00 (7,670.00)	
305 nve 330 315 308 308 315 315 335 335	151,702.00 121,897.00 19,119.00	(7,670.00)	
nve 330 315 308 308 308 308 315 335 335	151,702.00 121,897.00 19,119.00		
315 308 308 315 335 335	19,119.00	96,568.00	
315 308 308 315 335 335	19,119.00	120,605.00	
308 orgo 315 335 335		20,417.00	
org) 315 335 335	1,608.00	2,459.00	
org) 315 335 335	0.00	736,00	
335 335	175.00	175.00	
	102,424.00	102,424.00	
335	157,891.00	157,891.00	
	63,170.00	63,170.00	
335	273,564.00	241,331.00	
335	6,592,567.00	6,592,567,00	
335	748,586.00	748,586.00	
335	268,724.00	268,724.00	
335	106,696.00	106,696.00	
nt 335	96,262.00	96,262.00	
335	31,503.00	31,503.00	
335	830,092.00	830,092.00	
M: 335	10,925,430.00	9,723,030.00	
335	957.00	957.00	
335	592,388.00	592,388.00	
335	1,724.00	1,724.00	
mt 335	147,335.00	145,045.00	
335	521,315.00	521,315,00	
335	7,476.00	7,476.00	
335	237,110.00	237,110.00	
335	2,286.00	2,286.00	
335	57.757.00	53,843.00	
	19 518 975 00	19,851.200.00	
,	335 335 335 335 335 335 335 335 335 335	335 106,696.00 1 335 96,262.00 335 31,503.00 335 335 10,925,430.00 335 335 592,388.00 335 335 592,388.00 335 335 1,724.00 335 335 521,315.00 335 335 7,476.00 335 335 227,110.00 335	$\begin{array}{cccccccccccccccccccccccccccccccccccc$

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ır: 2010 ils: Other				unty Water As Irial Balance	Sociation	42127 Page 2
Account	т	Account Description	Workpaper	I Vear Ended Dec 31, 2010	1 Year Ended Dec 31, 2009	<u> </u>
224-9900	L	Current Portion of Long Term L	345	(204,768.00)	(204,978.00)	
231-0000	L	Accounts Payable	350	(49,622.00)	(42,485.00)	
235-00(X)	L.	Customer Deposits	360	(10,250.00)	(12,300.00)	
237-0000	L	Accrued Interest	355	(12,390.00)	(12,923.00)	
240-0000	L	Local Tax Withheld	355	(1,254.00)	(1,266.00)	
241-0003	L	Kentucky Tax Withheld	355	(1,650.00)	(1,711.00)	
241-0004	L	Sales Tax Collected	355	(488.00)	(492.00)	
241-0005	L	School Tax Collected	355	(30.00)	(68.00)	
242-0001	L	Accrued Wages	355	(9,170.00)	(7,720.00)	
242-0002	L	W/H Emp Insurance - Pre-tax	355	0.00	(\$2,00)	
243-0000	L	Accrual for Comp. Absense	355	(15,331.00)	(16,618,00)	
252-0000	L	Accounts Payable - Cust. Self	350	(4,064.00)	(7,437,00)	
271-0000	L	Contributions in Aid of Con	370	(1,096,531,00)	(1,096,531.00)	
271-0001	L,	Tap on Fees	370	(282,830.00)	(282,830.00)	
272-0002	L,	Grant in Aid - FDA	370	(938,682.00)	(938,682.00)	
272-0003	I.	Grant in Ald - FHA	370	(3,346,543.00)	(3,546,543.00)	
272-0004	L	Grant in Ald - ARC	370	(2,181,050.00)	(2,181,050.00)	
272-0005	L	Grant in Aid - CDBG	370	(2,249,725.00)	(2,249,725.00)	
272-0006	L	Grant in Aid - KIA	370	(2,920,213,00)	(2,920,213.00)	
		Total Lizbilities/Equity		(19,647,301,00)	(17,648,043.00)	
		•	201	(12 160 00)	((1.020.00)	
419-0000	R	Interest Income	376	(43,469.00)	(61.238.00)	
421-0000	R	Mise Non-Operating Income	376	(2,275.00)	(2,395,00) (1,614,757,00)	
461-0000	R R	Metered Water Sales	376	(1,647,163.00)		
464-0000		Late Charges Water Sales for Resale	376	(45,888.00)	(48,857.00)	
466-0000	R R	Bad Debis Recovery	376 376	(62,127.00) (5,138.00)	(68,595,00) (8,788,00)	
468-0000 471-0000	R	Miscellaneous Service Revenue	376	(30,747,00)	(31,340.00)	
472-0000	R	Gain(Loss) on Sale of Equipmer	376	(647.00)	0,00	
474-0000	R		376	(7,719,00)	(2,346.00)	
475-0000	R	Tap On Fees Income	376	(19,855.00)	(42,400,00)	
480-0000	R	Grant Income	376	(57,127.00)	(2,726,119.00)	
		Total Revenue		(1,922,156.00)	(4,606,835.00)	
403-0000	E	Depreciation Expense	335	556,867.00	554,482.00	
408-0012	E	Payroll Taxes	380	39,880.00	39,186.00	
408-0013	E	Other Taxes & Licenses	380	5,585.00	3,987.00	
427-0000	E	Interest Expense	345	189,378,00	197,298.00	
427-0004	E	Interest on Customer Deposits	378	209.00	188.00	
490-0000	E	Loss on Abandonment of Asset	335	0.00	211,833.00	
501-0000	Ē	Salaries & Wages	380	509,563,00	498,596,00	
602-0000	E	Adj for Compensated Absences	378	(1,287.00)	1,510.00	
604-0000	E	Employce Pensions & Benefits	380	19,489.00	17,869.00	
615-0000	E	Purchased Power	378	167,152.00	182,557.00	
618-0000	E	Chemicals	378	67,505.00	58,865.00	
619-0000	E	Chemical Lab Testing	378	9,321.00	12,347,00	
620-0000	Έ	Office & Computer Supplies	378	18,616.00	8,799.00	
620-0005	E	Materials & Supplies (Plant)	378	68,764.00	90,420.00	
620-0006	Е	Postage	378	27,358.00	26,296.00	
631-0000	Е	Contracted Services - Engineerin	378	0.00	47,298,00	
632-0000	E	Contracted Services - Accountin	378	00.000,01	9,400.00	
633-0000	E	Contracted Services - Legal	378	4,500.00	820.00	
650-0000	E	Transporation Expense	378	28,345,00	22,698.00	
657-0000	E	Insurance - General Liability	378	27,946.00	27,299.00	
658-0000	E	Insurance - Workers Compensat	378	9,937.00	10,626.00	
659-0000	E	Insurance - Other	378	160,574.00	136,418,00	
670-0000	E	Bad Debt Expense	305	14,922.00	25,599.00	
672-0000	E	Bank Charges	378	263.00	209.00	
674-0000	E	Debit/Credit Card Payment Exp	378	939.00	0.00	
675-0003	E	Cash Over & Short	378	20.00	0,00	
675-0005	E	Miscellaneous Expense	378	28,510.00	29,177.00	
675-0006	Е	Maintenance	335	38,969,00	36,059.00	
675-0007	Е	Telephone Expense	378	13,692,00	14,528.00	

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WPRef: 208 Name: Trial Balance

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ar: 2010 sis: Other				ounty Water As Frial Balance	5007411011	42127 Раде 3
Account 675-0008 675-0009 690-0000	- T E E E	Account Description Directors' Fees Utilities Line Relocation	Workpaper 378 378 378 378	1 Year Ended Dec 31, 2010 20,000.00 1,350.00 12,115.00	t Year Ended Dec 31, 2009 17,200,00 1,321.00 120,793.00	
		Total Expense		2,050,482.00	2,403,678.00	
		Total		0,00	0.00	
		Period Profit/(Loss)		(128,326.00)	2,203,157.00	

WPRef: 209 Name: Audit Adjustment

R. .ew: ***

Prepared by		•••••	Jackson Cour Adjusting	nty Water Associatio g Journal Entries	n		42127 Page 1
Reviewed by		~~~~~					
Reference	Туре	Date Account Number	Description	Deblt	Credit	Net Income Effect	Workpaper
AJE01	Adjusting	12/31/10					
		145-0000 461-0000	Unbilled Receivables Metered Water Sales	51,567.00	51.567.00		
		Тос	orrect unbilled receivables			51,567.00	
		TOTAL		51.567.00	51,567.00	51,567.00	
L							

	Cash		Client: J.	eckson Count	Water Associ	adon	ΙY	Year End:	12/31/2010	· • •		· · · · · · · · · · · · · · · · · · ·		T	T	1	1	· · · · · · · · · · · · · · · · · · ·	
	Bank:	Jackson Cou	aty Back	8ank:	Jackson Cou	No. Runh		Deate					1						<u></u>
	Acc't Descript:				Water Service				Jackson Cou Repurchase A		╢─┤─		unther Audit F		rocedures Exper	L	Fair		
				1		(ĹΤ						actation for				EGN	l	
	12/31/2010 64,532	12/31/2009 54,728	12/31/2008 40,807	12/31/2010	12/31/2009	12/31/2008		12/31/2010 22,508	12/31/2009	12/31/2008		There are t	wo types of ca	sh accounts, L	hose with recon				
						10,830		22,000		11,100					items The exp that the reconci				
······					100	50									accounts that r		· · · · · · · · · · · · · · · · · · ·		
												itema.	ciling nems, ui		no significant re	concling			
	(12.819)	(9,845)	(11.620)	(102)	(254)	(1,258)	┣━┥-		•	-]	<u> </u>]			1
					1		} -			-			nectation is ob analytical pro-		l above, docume station'	ni below the	ECN		
	-	· ·	-	-				•	•	-		1	1	1	1	1			
	52,013	44.881	29,187	17,709	19,585	17,722	┠┈┝	20 600	47.045			No cha	nge in expecta	ition.		-			
+	52,015	14.001	28,107	11,700	18,585	11,122	┥──┝╸	22,508	17,915	11,755	{}								
	24		-	2								<u>†</u> .				-			
	-534.113333	#DIV/0?	#DIV/0!	-50.88	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/01	#DIV/0:			<u> </u>	1	L				1
			L			L	-						following requ	ured basic pro	cedures in resp	onse to low			
	Bank: Acc't Descrpt:	Jackson Gou	nty Bank	1	Jackson Cou		<u> </u>		Jackson Com			, risk;		7		·			
	Nee (Descipt	Dept Service	┍╼╼╼┾╴	Aco t Descript	Reserve Acco		<u> </u>	col Descipi:	General Roya	nu•	\vdash	a Trace by	ink belence to	otranal hank		l	ECN		
	12/31/2010	12/31/2009	12/31/2008	12/01/2010	12/31/2009		LT.	12/31/2010	12/31/2009	12/31/2008						[EUN		<u>+</u>
	B,140	6,077	6,980	90,233	75,822	81,897		788,235	774,759	742,641			<u> </u>	L	l				
		•		· ·	-			1,252	·	4,741		D. ITECS D	iok balance to	trial Dalance	1		ECN		<u> </u>
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	8,140	8,077	5.080	90,293	75,822	61,697	H	769.788	774,659	747,332		-1							
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	Bank;	Jackson Cou	nty Benk	Bank:	Jackson Cou	nty Bank		Bank;	Jackson Cou	nty Bank		Practical C	nsideration: R	lelationships U	hal do not coinci				
	Acc' Descipt	R&M Savings	-	Acc't Descrpt	Construction	Acct N2	A	cc1 Onscrpt:	Construction	Acct #3					res expectation : locumented in th				
	12/31/2010	12/31/2009	12/31/2008	12/31/2010	12/31/2009	12/31/2008	$\left \right $	12/31/2010	12/31/2009	12/31/2008	┣┣	nervicted	1	1	1	r			
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		2,426	2,418	930,811	588	588		500	500	500									
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	-	*	2,418	930,811	588			500	500			We have p	erformed prov		obtained audit				
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					As a % of		As a % of	CY/PY	CY/PY	\square		
<u> </u>			A/R Balance		A/R Balance		A/R Balance	\$ Change	% Change			
S			0.00%		0.00%	-	0.000/			11		
3		137,158	90.55%	134,619	90.05%	120,713	0.00%	2,539	#DIV/01 2.10%	┼╌┼	analari she in tarati she a ananan	
3	1	12,200	8.05%	13,036	8.72%	15,906	11.48%	(836)	•5.26%		-	
3		784	0.52%	1,164	0.78%	1,680	1.21%	(380)	-22.62%			
5		1,327	0.88%	669	0.45%	231	0.17%	658	284.85%			
<u>S</u>	-	151 480	100.000									
2	-+-	151,469 (8,809)	100.00%	149,488	100.00%	138,530	100.00%	1,981	1.43%			
	-+	(0,009)		(7,670)		(5,134)		(1,139)	22.19%	14		
		142,660		141,818		133,396	i	842	0.63%	+		
		142,652		141,818		133,396				$\pm i$		
		8		-		·		All Inquiries	of Parn Ward,	, Bc	ookkeeper, d	on 3/3/11:
	_		<u>% of</u>		% of		% of	38 difference	between A/R /	Ania	on and E/S is	below the ne
		12/31/2010	Sales	12/31/2009	Sales	12/31/2008	Sales	lookedinto fui	ther.	.9.		below bid pa
		1,226,424	75.97%		0.00%		0.00%		ense decrease			
		125,841	7.79%	See comment	#VALUE!	See comment	#VALUE!	City of McKee	e totaling \$5,36	35; j	per inquiry, it	was explaine
	-+	128,386 133,763	7.95%		0.00%		0.00%		eing more stric stype of accou			
	+	1.614.414	0.2370	1,614,773	0.00%	1,622,061	0.00%	reasonable b			o nucludit; i	nu a u e, inë i
	+	1.014.914		15,112		1,0××,001	·	-	,			
	+	1,614.414		1,599,661		1,622,061			eivables, as es			
						.,	<u> </u>		ivablas should			
<u>r</u>	T	204,467	0	157,558	0	See comment	#VALUEI		it she used am			
	_							Deginning of i	Dec charges, a vater usage, S	as C	10 112 1	a January Dill
	_	0.093822919		0.0934498		0.085403693			uary 1, 2011, fi			
									from the balance			
- A/B)	-	10,73	umes	11.11	times	10.86	times					
<u>6 A/R)</u>	+		daud					Total water lo	ss percentage	is v	within the ac	ceptable amoi
		34	days	33	days		days	- Come of the f	000 ++ 4 0000			
		4,423		4,383			-		2009 and 2008 ailable. Based			
	-	4,423		4,303		4,444			e not deemed			
per day)		34.24536561	days	34.10917688	davs	31.17234802	deva	-			, ., .,	
<u>P0.00</u>		CAL TOBODOT	<u></u>	01.105170.00	days	01.17204002	0090	-1	···			
5	-	8,809		7,670		5,134	f-	1,139	22.19%	tt		
		5.82%		5.13%		3.71%				††		
										T		
		14,922		25,599		20,826		(10,677)	-51.27%	Π		
	-	0.92%		1.60%		1.28%						
	_									\square		
		12/31/2010		12/31/2009		12/31/2008		-		1-1		
	-+-	151,702 204,467		96,568						++		
		204,90/		157,558		See comment				+		
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	-+	101,702		50,500			{	33,134	<u></u>	┼┽	Anno 1997 - 1997	
	-+	······································								++		
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		3,340		2,150						Π		
		148,197		147.270		-						
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g Rate per Gallon)		\$ 2,609,810 1,614,414	 	\$ 2,499,731 1,599,661		<u>5</u> 2,472,784 1,622,061				┽┥		
	-+	995,396		900,070		850,723	<u> </u>			┽╍		
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ng reconc	iling items	and e	xplanations.			SBC			1	1		
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		ecalv	able and sales (to a	upport our op	inion on the finan	cial statements	STAKET AS A WINDIE),					

r Receivat	oles		Client:	Jackson Count	y Water Associati	on	Ye	ar End:	12/31/2010	······				
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	12/31/20	10	<u>12/31</u>	1/2009 12/31/2008					ange		hange			Docum
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	43,469		61,238		4,363			(851)		-34.61%				Other
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ssets	-		736		274			(736)	•	-100.00%		+	10	eceiv
	43,469		61,238		114,767			(+	+		a. If th
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Ward, Bo	okkeeper, on 2/	22/10:												
seb letot d	reseat by nearly	(50% from 2000	while interact is	como only door	eased by 30%. Th	is in honours a	. 2000 67	76.05			l			
vable was	for a CD with a l	balance on \$1.200).000: durina 20	10. this CD was	redeemed and not	is is because a	accrual	for			+			
12/31/10.	The remaining d	ifference falls inlir	ne with the decr	ease in interest	income.							+	_+	
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usual; no	further audit proc	cedures necessary	у.									+		
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5		Client:	Jackson County	Wat	er Association			Year End:	12/3	1/20	210
							CY/PY	CY/PY	<u> </u>		
				†			\$ Change	% Change		Gu	Jide to Further Audit Procedures:
	12/31/2010		12/31/2009		12/31/2008					1	Document the Substantive Analytical Procedures Expectations.
	19,119		20,417		18,536		(1,298)	-6.36%			Normal expectation for prepaids is as follows:
	37,883		37,925		36.825		(-)/		1		Prepaids are expected to be consistent year to year unless there
			· · · · · · · · · · · · · · · · · · ·		······································						change in the related expense, in which case, the prepaid balance
	175		175		175		-	0.00%			fluctuate in relation to the related expense.
										T	
										T	a. If the expectation is other than noted above, document below t
							•	#DIV/0!			analytical procedures expectation:
											No change in expectation
							-	#DIV/0!			
							76	#DIV/0!		2.	. Perform the following required basic procedures in response to lo
										_	
									1		a. Investigate any unusual fluctuations or relationships indicated of
							-	#DIV/0!			necessary
				<u> </u>					L		
											Practical consideration: unusual relationships consist of fluctuation
	19,294]	20,592		18,711	l			L	_	expense balance that are inconsistent with a fluctuation in the rela
		•									account and prepaid expense accounts that did not exist in the pri
	19,294		20,592		18,711						in the prior year, but do not exist in the current year.
an Wa	rd, Bookkeeper,	on 3/2/	11:						<u> </u>		
	, .									_	
			nore than expected						ļ		Conclusion:
			d insurance is only	/ rela	ted to liability and	work	ters compensation	יייייין ו		_	We have performed procedures and obtained audit evidence
notin	clude health insura	ance or	lite insurance.								assurance about prepaids (to support our opinion on the fin
	ed: no further aud	it nraca	durae nacossary					***************************************			and the results of those procedures are adequately docume
		n proce	oores necessary.						ļ		(If you are unable to conclude, prepare a memo documenting
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Guide to Further Au

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Conclusio

Description	Bank	Certificate #	Balance 12/31/2009	Capitalized Interest	Principal Additions	Redemptions	Balance 12/31/2010		Interest Receivable 12/31/2010
iserve Acct	Jackson Co. Bank	23339	209,354	3,142			212,496	٧	218
-	Jackson Co. Bank	23473	1,200,000			1,200,000	-	۷	
	Jackson Co. Bank	23174	1,041,493	16,606			1,058,099	v	652
ecial RDA Acct	Jackson Co. Bank	17710	14,000				14,000	٧	38
712-22111-22194	Jackson Co. Bank	22194	573,335	10,408			583,743	۷	211
116 Repurchase Agreement	Jackson Co. Bank	11116 11115	100,000 150,000				100,000 150,000	v v	90 136
198-Repurchase Agreement	Jackson Co. Bank	23198	203,408	3,329			206,737	۷	262
	Total		3,491,590	33,485		1,200,000	2,325,075		1,608

) balances to bank interest statement

les of Pam Ward, Bookkeeper, on 02/28/11:

-EZ was redeemed and placed into Construction Account #2 for a raw water line; procedures deemed unnecessary.

Financial Statement Reconciliation:

Investments	2,325,075
Restricted	2.325.075
	2,020,070

-

Image: Stantive Analytical Procedures Expectations ECN expect inventory to fluctuate very much . Inventory is considered low risk and remains consistant with prior years. Ition for inventory is as follows: No additional procedures deemed necessary. ihould correspond to the fluctuations in sales. The ventory should be consistent as a percentage of inventory Image: Constant with prior years.	
12/31/2010 12/31/2009 12/31/2008 \$ Change % Change 3 121,897 120,605 120,668 1,292 1.07% 121,897 120,605 120,668 1,292 1.07% 121,897 120,605 120,668 1.292 1.07% 121,897 120,605 120,668 1.292 1.07% All inquiries of Pam Ward, Bookkeeper, on 3/2/11:	
3 121,897 120,605 120,668 1,292 1.07% 121,897 120,605 120,668 120,668 1 121,897 120,605 120,668 1 1 r Audit Procedures:	
121,897 120,605 120,668 Image: construction of the structure of	
121,897 120,605 120,668 Image: construction of the structure of	
All inquiries of Pam Ward, Bookkeeper, on 3/2/11: r Audit Procedures:	
All inquiries of Pam Ward, Bookkeeper, on 3/2/11: r Audit Procedures:	
r Audit Procedures: Due to being a service organization, the auditor does not expect inventory to fluctuate very much . Inventory is is considered for risk and remains consistant with prior years. ibstantive Analytical Procedures Expectations ECN tion for inventory is as follows: No additional procedures deemed necessary. ihould correspond to the fluctuations in sales. The ventory should be consistent as a percentage of inventory conciling items from the inventory detail to the general No	
Image: Stantive Analytical Procedures Expectations ECN expect inventory to fluctuate very much . Inventory is considered low risk and remains consistant with prior years. Ition for inventory is as follows: No additional procedures deemed necessary. thould correspond to the fluctuations in sales. The ventory should be consistent as a percentage of inventory conciling items from the inventory detail to the general Image: Constant with prior years.	
Ibstantive Analytical Procedures Expectations. ECN considered low risk and remains consistant with prior years. tion for inventory is as follows: No additional procedures deemed necessary. ihould correspond to the fluctuations in sales. The ventory should be consistent as a percentage of inventory conciling items from the inventory detail to the general Image: Construction of the second constructing constructing construction of the second construction	
tion for inventory is as follows: No additional procedures deemed necessary. should correspond to the fluctuations in sales. The Image: Consistent as a percentage of inventory ventory should be consistent as a percentage of inventory Image: Consistent as a percentage of inventory conciling items from the inventory detail to the general Image: Consistent as a percentage of inventory	
should correspond to the fluctuations in sales. The ventory should be consistent as a percentage of inventory conciling items from the inventory detail to the general	1
ventory should be consistent as a percentage of inventory	
conciling items from the inventory detail to the general	
be significant.	
tion is other than noted above, document below the ECN	
xpectation.	
ing required basic procedures in response to low risk:	
relationships indicated above only SBC SBC	
action: unusual relationships consist of large reconciling	
ventory detail report to the GL, significant fluctuations in	
year, significant fluctuations in ratios year to	
) ratios and significant changes in the make up of the	
».	
:: We have performed procedures and obtained audit evidence	
sufficient to provide reasonable assurance about inventory and cost of sales (to support our opinion on the financial	
statements taken as a whole), and the results of those	
procedures are adequately documented. (If you are unable to	
conclude, prepare a memo documenting your reason.)	
	1

Fixed Assets			ty Water Asso	GIATION			l Year End	12/31/2010		1
		Capita	l Cost	I	ļ					
	Beginning			Ending		Beginning	Accumulated E	Pepreciation	F _diam	10001100010
· · · · · · · · · · · · · · · · · · ·	Balance	Additions	Disposals	Balance		Balance	Depreciation	Disposals	Ending Balance	12/31/2010
······	·					Dowdillog	Depreciation	015003815	Darance	N.B.V.
5	323,4	84 -	-	323,484		-	-			323,484
k Pumping	444,2	89 32,233	•	476,522		308,204	12,338		320,542	155,981
	6,631,5	46 -	-	6,631,546		1,231,084	166,187	-	1,397,271	5,234,275
Distribution	11,896,7		-	13,099,176		4,463,715	309,542	-	4,773,257	8,325,919
ansportation	1,228,3		(800)	1,234,527		655,790	68,800	(747)	723,843	510,684
ogress	1,168,0	24 327,904	(1,202,400)	293,528			-		-	293,528
				-					-	-
			 							•
	21,692,4	41 1,569,542	(1,203,200)	22 058 793		6 669 702	EEC 007	(7.47)	7044042	44.040.070
	× 1,032,4	41 1,000,01E	(1,203,200)	22,058,783		6,658,793	556,867	(747)	7,214,913	14,843,870
									Difference	14,843,868
					4 Dama	l Maral De aldre e	2/0/44		Difference	2
					or Pam	Ward, Bookkeep	oer, on 3/2/11:			
udit Procedures:				Additions trans	sfered fr	rom Construction	in Progress wer	e from the wate	r line extension p	niact startad in
antive Analytical Procedu	res Expectations.		SBC	2010. Scanne	ed invoi	ces that make up	\$1.202.400: not	ed nothing unu	sual.	ojeci staneu in
for fixed assets is as fo	ollows:			F1		•		Ū.		
s had a major building pro	ect, or has outfitted	new offices.		Depreciation e	xpense	, as a percentag	e of average ass	ets, decreased	slightly from the p	rior year. This
sets should be minimal. A				\$1,202,400 ad	dition tr	ansfered from Co	Instruction in Pro	cess. This as	et was placed in	ervice in the mi
he Company's fixed asset	capitalization policy	 Depreclation 		512,525 in dep	preciatio	xn, as opposed to	a full years dep	reciation of \$30	,060.	
ntage of average fixed as				R&M expense	as a m	ercentage of ave	age assets, rem	ains consistant	with prior years	
nance should be consister	nt as a percentage o	f average fixed							mar prior yaara.	
				Difference of \$	62 in NB	Vs is due to roun	ding and will not	be looked into	futher.	
				Noted nothing			and all ass	ets lives, additi	ons, and deprecia	ion amounts ap
					alsa uli	usual.				
in other then eated shows	donument below t	he substantius		1 1						
	e, document below t	he substantive	SBC	┣-┫						
es expectation:	e, document below t	he substantive	SBC							
expectation:	e, document below t	he substantive	SBC		Depre	clation and Rep	airs and Mainte	nance Reason	shianass:	
es expectation:	e, document below t	he substantive	SBC		Deprei	ciation and Repa	······			
expectation:	e, document below t	he substantive	SBC		Deprei	clation and Rep	airs and Mainte 12/31/2010	nance Reason 12/31/2009	ab/oness: 12/31/2008	
es expectation:	s, document below t	he substantive	SBC			clation and Repa	······			
es expectation:			SBC				12/31/2010	12/31/2009	12/31/2008	
ectation: ectation. g required basic procedur	res in response to lo		SBC			je Assels	12/31/2010	12/31/2009	12/31/2008	
ectation. g required basic procedur additions for the year for ri and compare to the desc	res in response to lo easonableness of cription of the asset		SBC		Averag	je Assels	<u>12/31/2010</u> 21,875,612	<u>12/31/2009</u> 21,103,899	12/31/2008 20,391,373	
ectation. ectation. g required basic procedur additions for the year for rr I and compare to the desc	res in response to lo easonableness of cription of the asset		SBC		Averag	e Assets	<u>12/31/2010</u> 21,875,612	<u>12/31/2009</u> 21,103,899	12/31/2008 20,391,373	
ectation. ectation. g required basic procedur additions for the year for rr I and compare to the desc	res in response to lo easonableness of cription of the asset				Averag Deprec As a %	e Assets	<u>12/31/2010</u> 21,875,612	<u>12/31/2009</u> 21,103,899	12/31/2008 20,391,373	
ectation: ectation. Ing required basic procedur additions for the year for re additions for the year for re and compare to the desc ture of the client's busines	es in response to lo easonableness of cription of the asset is,				Averag Deprec As a %	je Assets ciation age of	12/31/2010 21,875,612 556,867	12/31/2009 21,103,899 554,482	12/31/2008 20,391,373 532,013	
ectation. ectation. Ing required basic procedur additions for the year for re additions for the year for re additions for the year for the additions for the year for the sature of the client's busines	res in response to to easonableness of rription of the asset as, eciation schedules.	w risk:	SBC		Averag Deprec As a % averag	je Assets ciation age of	12/31/2010 21,875,612 556,867	12/31/2009 21,103,899 554,482	12/31/2008 20,391,373 532,013	
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ectation: ectation. g required basic procedur additions for the year for re- and compare to the desc ture of the client's busines tas above to detailed depre- tes for the reasonableness year.	es in response to to easonableness of ription of the asset s. ectation schedules. s of the usefull lives	w risk:	SBC		Averag Deprec As a % averag R&M e As a %	e Assets Liation age of e assets xpense	12/31/2010 21,875,612 556,867 2,55%	12/31/2009 21,103,899 554,482 2.63%	12/31/2008 20,391,373 532,013 2.61%	
estation. g required basic procedur additions for the year for m and compare to the desc ture of the client's busines ts above to detailed depre es for the reasonableness year. existence of any new cap	es in response to lo easonableness of ription of the asset is, eciation schedules. s of the usefull lives bital leases.	and	SBC		Averag Deprec As a % averag R&M e As a % averag	e Assets ciation age of e assets page of page of page of page of page of	12/31/2010 21,875,612 556,867 2.55% 38,969 0.18%	12/31/2009 21,103,699 554,482 2.63% 36,059	12/31/2008 20,391,373 532,013 2.61% 29,413	
estation. g required basic procedur additions for the year for m and compare to the desc ture of the client's busines ts above to detailed depre es for the reasonableness year. existence of any new cap	es in response to lo easonableness of ription of the asset is, eciation schedules. s of the usefull lives bital leases.	and	SBC SBC SBC		Averag Deprec As a % averag R&M e As a % averag	e Assets ciation age of e assets expense sage of	12/31/2010 21,875,612 556,867 2.55% 38,969 0.18% Assets:	12/31/2009 21,103,899 554,462 2.63% 36,059 0.17%	12/31/2008 20,391,373 532,013 2.61% 29,413 0.14%	
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s expectation: actation. g required basic procedur additions for the year for m and compare to the desc ture of the client's busines ts above to detailed depre- es for the reasonableness year. existence of any new cap y sales or disposals during 's views on FIN 47 - "Con ons" and consider if we co o disclosure, disclosure and Document the basis below ttach additional work paper s not aware of any assets	res in response to lo easonableness of ription of the asset is, eciation schedules. s of the usefull lives bital leases. g the year and analy iditional Asset oncur with their nd/or accrual, under for our concurring ers as necessary. that fall under FIN	w risk: and ze with	SBC SBC SBC SBC		Averag Deprec As a % averag R&M e As a % averag Gain/L Procee Less: (Add: A Gain/l Gain/L	Pe Assets Ciation Cia	12/31/2010 21,875,612 556,867 2.55% 38,969 0.18% Assets: Sale 1 700 (800) 747 647	12/31/2009 21,103,899 554,462 2.63% 36,059 0.17% Sale 2	12/31/2008 20.391.373 532,013 2.61% 29,413 0.14% Sale 3 - Per Financials Variance	700 (800) 747 647 647
s expectation: actation. g required basic procedur additions for the year for m and compare to the desc ture of the client's busines its above to detailed depre- ea for the reasonableness year. existence of any new cap y sales or disposals during t's views on FIN 47 - "Con ons" and consider if we co o disclosure, disclosure and Document the basis below ttach additional work paper s not aware of any assets n: We have performed p	res in response to lo easonableness of ription of the asset is, actiation schedules, s of the usefull lives bital leases, g the year and analy notifional Asset nocur with their nd/or accrual, under for our concurring ers as necessary. that fall under FIN	w risk: and ze with	SBC SBC SBC SBC		Averag Deprec As a % averag R&M e As a % averag Galn/L Procee Less: (Add: A Galn/lc Fixed Chang	Pe Assets Page of Pe asset Page of	12/31/2010 21,875,612 556,867 2.55% 38,969 0.18% Assets: Sale 1 700 (800) 747 647	12/31/2009 21,103,899 554,462 2.63% 36,059 0.17% Sale 2	12/31/2008 20,391,373 532,013 2.61% 29,413 0.14% Sale 3 - Per Financials Variance 12/31/2010 (189,778)	700 (800) 747 647 647 12/31/2009 622,601
s expectation: ectation. g required basic procedur additions for the year for re- and compare to the desc ture of the client's busines ts above to detailed depre- es for the reasonableness year. existence of any new cap year. existence of any new cap year. existence of any new cap year. existence of any new cap year. existence of any new cap by allos or disposals during 's views on FIN 47 - "Con ons" and consider if we co o disclosure, disclosure and bocument the basis below ttach additional work pape s not aware of any assets the have performed p evidence sufficient to	res in response to lo easonableness of cription of the asset is, eciation schedules. s of the usefull lives bital leases. g the year and analy iditional Asset sncur with their nd/or accrual, under for our concurring ers as necessary. that fall under FIN that fall under FIN	w risk: and ze ze vith 47, tained audit ble assurance	SBC SBC SBC SBC		Averag Deprec As a % averag R&M e As a % averag Gain/L Procee Less: (Add: A Gain/lo Fixed Chang Additic	Pe Assets Parameterization Pe assets Perameterization Pe	12/31/2010 21,875,612 556,867 2.55% 38,969 0.18% Assets: Sale 1 700 (800) 747 647 647 	12/31/2009 21,103,899 554,462 2.63% 36,059 0.17% Sale 2	12/31/2008 20,391,373 532,013 2.61% 29,413 0.14% Sale 3 - Per Financials Variance 12/31/2010 (189,776) (1,569,542) Cf	700 (800) 747 647 647 12/31/2009 622,601
s expectation: actation. g required basic procedur additions for the year for re- and compare to the desc ture of the client's business ture of the reasonableness year. existence of any new cap y sales or disposals during t's views on FIN 47 - "Con ons" and consider if we co o disclosure, disclosure an Document the basis below ttach additional work pape s not aware of any assets n: We have performed p evidence sufficient to about property (to su	es in response to to easonableness of ription of the asset is. eciation schedules. s of the useful lives bital leases. g the year and analy notitional Asset oncur with their rad/or accrual, under for our concurring ers as necessary. that fall under FIN borocedures and ob o provide reasonal apport our opinior	w risk: and ze with 47.	SBC SBC SBC SBC		Averag Deprec As a % averag R&M e As a % averag Gain/L Procee Less: (Add: A Gain/lo Fixed Chang Addilio Pull o	Pe Assets Ciation Cia	12/31/2010 21,875,612 556,867 2.55% 38,969 0,18% Assets: Sale 1 700 (800) 747 647 647 	12/31/2009 21,103,899 554,462 2.63% 36,059 0.17% Sale 2	12/31/2008 20,391,373 532,013 2.61% 29,413 0.14% Sale 3 - Per Financials Variance 12/31/2010 (189,778) (1,569,542) Cff 1,202,400	700 (800) 747 647 647 12/31/2009 622,601
estation. grequired basic procedur additions for the year for re additions for the client's busines ture of the client's busines bas above to detailed depre lea for the reasonableness year. be xistence of any new cap y sales or disposals during t's views on FIN 47 - "Con ons" and consider if we cc o disclosure, disclosure a Document the basis below tach additional work pape s not aware of any assets n: We have performed p evidence sufficient to	es in response to to easonableness of ription of the asset is. eciation schedules. s of the useful lives bital leases. g the year and analy notitional Asset oncur with their nd/or accrual, under for our concurring ers as necessary. that fall under FIN that fall under FIN porocedures and ob o provide reasonal apport our opinior a whole), and the i	w risk: and ze with 47.	SBC SBC SBC SBC		Averag Deprec As a % averag R&M e As a % averag Gain/L Procee Less: (Add: A Gain/l Chang Additic Pull ou (Gain)	Pe Assets Parameterization Pe assets Perameterization Pe	12/31/2010 21,875,612 556,867 2.55% 38,969 0.18% Assets: Sale 1 700 (800) 747 647 647 0.18% 100 100 100 100 100 100 100 10	12/31/2009 21,103,899 554,462 2.63% 36,059 0.17% Sale 2	12/31/2008 20,391,373 532,013 2.61% 29,413 0.14% Sale 3 - Per Financials Variance 12/31/2010 (189,776) (1,569,542) Cf	700 (800) 747 647 647 12/31/2009 622,601 (1,177,083)

re	eason.)							
			Net ca	sh effect:		189,778	(622,601)	_

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bt	Cli	ient:	Jackson County	Water Associat	lon						Year End:	12/31
							+				I 	
		,	De	bt					·		Maturities	1.,
<u> </u>	Beginning					Ending	_	Current	Long-Term	<u>Year</u>	<u>Year</u>	Ϋ́
	Balance		Additions	Payments		Balance		Portion	Portion	<u>Two</u>	Three	Ē
IA 9101	7.685		-	(7,685)								·
IA 9103	204,007		-	(22,385)		181,622		23,449	158,173	24,649	25,910	+
IA 9106	55,017		-	(2,649)		52,368	-	2,813	49,555	2,957	3,108	
IA 9107	912,005			(27,030)		884,975	-	28,747	856,228	29,931	31,463	
IA 9104	91,140		-	(4,441)		86,699	1	4,731	81,968	4,973	5,227	1
٩	582,825		-	(100,246)		482,579		102,717	379,862	105,249	107,843	1
IA 9109	844,284		-	(17,782)		826,502	-	18,764	807,738	19,624	20,527	1
IA 9111	1,068,119		-	(14,855)		1,053,264	1	8,887	1,044,377	9,286	9,704	1
IA 9114	647,509		-	(9,003)		638,506	1	14,660	623,846	15,320	16,009	
) 9118	-		1,000	-		1,000		-	1,000	1,000	-	1
	4,412,591		1,000	(206,076)		4,206,515	-	204,768	4,002,747	212,988	219,791	2
	4,412,001		1,000			412001010	f	204,768	4,002,747	& 1 &, 300	£13,/31	
								1				
onableness Test:	12/31/2010		12/31/2009	12/31/2008	L		-		ther Audit Proc			
	A 40/	ļ	4.40/	1.00			1.		Substantive Ar			tations
nse / Average Deb	4.4%		4.4%	4.3%					ctation for deb			L
Interest Expense	190,120		197,486	205,546					s: the balance, f			
Average Debt			4,518,913	4,731,182			+		on schedule for			
	4,000,000		4,010,010	4,731,102					notes: the balance ant received fror		• • • • • • • • • • • • • • • • • • • •	
									debt should co		· · · · •	
						<u> </u>]	-		greements in ef		proronnig ru	
f Pam Ward, Book	keeper on 3/2/1	1:				-	-+		[]			1
se, as a percentage	of average deb	t re	mains consistant w	ith prior years		T T		a. If the expe	ctation is other t	han noted abo	ve, documen	t belo
cet op o bereentege		.,						substantive a	nalytical proced	ures expectati	on:	
ompared loan balan	ces to annual sta	atem	nents; amounts tied	1.		_		No change i	in expectation.			
he Association ente	radinto an anres	ma	nt to receive a loan	of approximately	\$3	5 million to		41				
a completion of a ra								4				
I the Association sp	ends the \$1.2 r	nillic	on of EZ Grant mor	ney they received	in 2	009 for this 🛛 🗕			т <u>т</u>			T
/31/10; the loan had							2	Perform the fr	llowing required	hasic proced	ures in respor	nee to
rney fees associate					in tl	ne principal 🛛 📙			he need to conf			130 10
loan and does not	nave to be repai	a un	til payments begin	on the loan.		-			Indicate any an			
else unusual; no fu	rther pudit proce	dun	ne necessary			-						+
eise ususual, no ru	itilei audit pioce	stata) (ba noodaadiy.			F		b. Investigate	any unusual re	lationships no	ted above.	
	T	1		···· 1	1	<u>}-</u>	+		sideration: unus			
									do not agree to			
·		1			f				ons that do not c			-
		-			f				elated debt, and			
							1					1
		1						c. Assess co	mpliance with lo	an covenants.	Document b	elow d
								reference to a	additional workp	apers your as	sessment.	
		1						The Assoc	iation is in comp	pliance with loa	n covenants e	excep
									ement that depo			
							_		th Clay McKnigh		that this non o	compli
					ļ				sult in any chang			<u> </u>
					ļ			Conclusion:	We have perfe			
August and a second and a second and a second s									sufficient to p			
		 			1		_		support our o			
					1					30 CORLINE AT 1		
		+				-					hose proced	
		<u> </u>							documented.	(if you are un	able to conc	

ounts Pay	vable		Client:	Ja	ckson County Wat	er Association			Year End	: 12/31/2010			
		-+					_						
	Delenen AD		Other AP						CY/PY	CY/PY		Guide to Fur	ther Audit Procedures:
	Primary AP				12/31/2010	10/04/0000		40/04/0000	\$ Change	<u>% Change</u>	1.		Substantive Analytical Pr
	Account 49,622.00		Accounts 4,064.00			12/31/2009		12/31/2008		7 5 40/			ctation for accounts pay
	49,022.00	-	4,004.00		53,686	49,922.0		75,941.00	3,764	7.54%			inventory balances for the
		-								#DIV/0!			r those companies in the :
										#010/0!			d be consistent year to ye
		-ŀ								#DIV/0!			contractors (i.e. architecti
		-+		$\left \right $	iiiiiii					motv/d:			fluctuations in accounts p
	40.000		1.001		53 696	40.00		75.044				to the fluctuat	ons in revenues.
	49,622	_	4,064		53,686	49,922		75,941					L l
		_		<u> </u>	53,886	49,92	2	75,941					ctation is other than noted
						-		•				the substantiv	e analytical procedures e:
d, Book	keeper, on 3/2/	/11]		No change i	in expectation.
•	• •											_	
f 3/2/11 a	nd noted no an	nou	ints over ISI.										
than ISI f	romcheck regis	ster	s dated 1/1/1	1 tc	o 3/2/11 to correspo	nding invoices, no	oting an	y amounts that app	plied to periods p	rior to			<u> </u>
											2.	Perform the fo	blowing required basic pro
		1			. / . /								sting of accounts payable
voicefile	, noted no invo	ICE	s dated prior	10 1	/1/11.							ledger accour	
n ihet of	the prior war-	<u></u>	VOV abaaaa !	a	nder ISI; no edditlor	al procoduran de	omed -	0000 500/					<u> </u>
n inai of i	me huor Aest.	¥ب ا	/r*i change i	s U	nuel 101; no BOOI(IOF	ar procedures de	ernea N					b. Reconcile	detail trial balance to appl
iabilities			e de la companya de La companya de la comp	+				1				accounts.	
		Ц			holonoo hu arau			waushad effer					<u> </u>
st the con	npleteness or tr	ne a	iccounts pays	able	balance by ensuring	g that all expenses	s paiu or	Voucrieu aiter				a have aligned	reconciling items as cons
		ctiv	ity were eithe	r in	cluded in the account	ns payable aging a	a(12/31/	nu or accrued					
of 12/31	/10		· · · · ,				·····	······					ideration: Reconciling Iter
				-				ļļ.					nificant or unusual in natur
	r covering 1/1/1			1								of plugs to ba	lance, and items that indic
	egister coverin												L
	able listing at 3/			1									search for unrecorded lial
ocessed i	invoice file as o	A 3/	2/11										on combined risk. Docum
												below:	
unts orea	ter than \$5,000												High risk
	T			-									Low risk X
ed Invoic	es Examined:				Expense	Properly		Properly					
	T		Invoice		Relates to	Included		Excluded				Conclusion:	We have performed pro
	Vendor		Amount	1-	CY or PY	in A/P		from A/P					evidence sufficient to p
	Venuor		Amount										accounts payable (to s
				+				•				·	statements taken as a v
													procedures are adequa
													{
		ļ		-									4
												<u> </u>	<u> </u>
RECTLY	recorded :				1								
	1	1			Expense	Property		Property					
	1	1		+		Included		Excluded				1	
		1				1 10011000	1	EXCIUDED			,		
Check		 	Invoice		Relates to								
	Vendor		Invoice Amount		CY or PY	in A/P		from A/P					
Date			Amount	oth	CY or PY								
Date	Vendor nly include all t	test	Amount	otb	CY or PY								
Date		test	Amount	ot b	CY or PY								
Date		test	Amount	otb	CY or PY								
Date		test	Amount	otb	CY or PY								
Date		test	Amount	otb	CY or PY								
Date		test	Amount		CY or PY								
Date		test	Amount		CY or PY								
Date		test	Amount	otb	CY or PY								
Date		test	Amount		CY or PY								
Date isting (O	niy include all i		Amount		CY or PY								
Date isting (O	niy include all i		Amount		CY or PY								
Date isting (O	niy include all i		Amount		CY or PY								
Date isting (O	niy include all i		Amount		CY or PY								
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Date .isting (O	niy include all i		Amount		CY or PY								
Date .isting (O	niy include all i		Amount		CY or PY								
Date	niy include all i		Amount		CY or PY								

ACCIDED	Expenses	Client:	Jackson County Wate	r Association		· · · · · ·		Year End:	12/	
				CY/PY	CY/PY	ļ				
				\$ Change	% Change		Guide to Fu	ther Audit	Droc	
	12/31/2010	12/31/2009	12/31/2008	<u> </u>		1	Document th			
	9,170	7,720	5,848	1,450	18.78%	1	Normal exp			
Accrued	5	4	3	1,400	10.7070		Accrued exp	ences chou	dici.	
	1,834	1,930	1,949	(96)			accrual or the			
				(00)						
n	15,331	16,618	15,108	(1,287)	-7.74%	<u> </u>	a. If the exp) ectation is o	ther	
yees	10	11	12	(1/			the substanti			
loyee	1,533	1,511	1,259	22	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~					
		·····				<u> </u>	H No change	in expectati	on.	
t	12,390	12,923	14,513	(533)	-4.12%		1			
	189,378	197,298	205,179				1			
						L				
Retireme	nt -		2,970		#DIV/0!					
eld	1,254	1,266	1,217	(12)	-0.95%	2	Perform the	 following red		
	1,204	1,200	· · · · · · · · · · · · · · · · · · ·	(12)	-0.0070	<u> </u>	a Investigat			
ithheld	1,650	1,711	2,234	(61)	-3.57%		only as cons			
1		·····	· · · · · · · · · · · · · · · · · · ·				Practical con			
ected	30	68	30	(38)	-55.88%	<u> </u>	fluctuations i	n the accrue	ed ex	
Τ							with a fluctuation in the rel			
ployment		-	-	_	#DIV/0!		expense accounts that did			
<u></u>						L	the prior yea	r but da not	exist	
ance - Pre	e Tax -	52	-	(52)	-100.00%	ļ				
<u> </u>	100	400			0.040/		-			
cted	488	492	495	(4)	-0.81%	<u> </u>	Conclusion			
	40.949	40.950	42.445				Conclusion:	We have p	orfo	
	40,313	40,850	42,415		······································			evidence :		
	40,313	40,850	42,415					accrued e		
			· · · · · · · · · · · · · · · · · · ·					statement	-	
						<u></u>		procedure		
Pam ward	i, Bookkeeper, on 3/2	211;				h		to conclu		
increased [.]	while the average per	dav decreased. It ann	ears the average per da	v may have decreas	ed due to a	F				
cluded in th	e calculation. This wo	ould cause certain em	ployees to not receive or	vertime for working n	nore than 40 ho	urs		1		
vertime is	only paid during the w	eek of a holiday if you	work on the holiday. Au	uditor reviewed client	calculation and	-	-			
						F				
						.				
nusual.		• • • • • • • • •		crueo interest also re	mains consister	н. г				
nusual.	as the average per em	ployee, is consistent v	with the prior years. Acc			· •		······································	1	
nusual. n, as well a						-				
nusual. n, as well a	as the average per em no further audit proce									
nusual. n, as well a						-				
nusual. n, as well a										
nusual. n, as well a							· · · · · · · · · · · · · · · · · · ·			

	ities	Client: Ja	ickson County Wa	ter Association						Year End;
						CY/PY	CY/PY	- -	ulde to Furhte	A condita Dara
						\$ Change	<u>% Change</u>	1	Document the	- Substantiv
		12/31/2010	12/31/2009	12/31/200		<u> </u>	<u>70 Onungo</u>		Normal expe	
3		10,250	12,300	10,5		(2,050)	-16.67%		Other liabilitie	s should be
						(-,/		<u> </u>		
						-	#DIV/0!		a. If the expe	ectation is of
							1011-11-11-11-11-11-11-11-11-11-11-11-11	<u> </u>	the substantiv	
						-	#DIV/0!		No change i	
										in exception
						-	#DIV/0!			
						-	#DIV/0!			
								2.	Perform the fe	
						-	#DIV/0!	L	a. Investigate	
		10,250	12,300	10,5				ļ	only as consid	
		10,250	12,300	10,5	50			L	Practical cons	
								ļ	fluctuations in	
n Ward, Bookkee	per. on 3/2/11:								Icommitments	or continge
							·			
							······································	_	prior year or e	
equired to pay bac	k customer dep	osits for accounts in	good standing after	the first six month	of ser	vice. Customer				
equired to pay bac 16.67% from the p	k customer dep rior year but is	consistent with 2008	good standing after 5. This account will f	the first six months luctuate due to cus	of ser	vice. Customer moving,			prior year or e current year.	existed in th
equired to pay bac 16.67% from the p	k customer dep rior year but is	consistent with 2008	good standing after 5. This account will f	the first six months luctuate due to cus	of ser tomers	vice. Customer moving,			prior year or e	existed in th We have p
equired to pay bac 16.67% from the p id reopening accou	k customer dep rior year but is unts multiple tim	consistent with 2008 nes.	5. This account will f	the first six months luctuate due to cus	of ser tomers	vice. Customer ; moving,			prior year or e current year.	existed in th We have p evidence
equired to pay bac 16.67% from the p nd reopening accou	k customer dep rior year but is unts multiple tim	consistent with 2008	5. This account will f	the first six months luctuate due to cus	of ser tomers	vice. Customer ; moving,			prior year or e current year.	existed in th We have p evidence accounts
equired to pay bac 16.67% from the p nd reopening accou	k customer dep rior year but is unts multiple tim	consistent with 2008 nes.	5. This account will f	the first six months luctuate due to cus	of ser tomers	vice. Customer : moving,			prior year or e current year.	We have p evidence accounts opinion o
equired to pay bac 16.67% from the p nd reopening accou	k customer dep rior year but is unts multiple tim	consistent with 2008 nes.	5. This account will f	the first six months luctuate due to cus	tomers	vice. Customer ; moving,			prior year or e current year.	We have p evidence accounts opinion of the results
equired to pay bac 16.67% from the p id reopening accou	k customer dep rior year but is unts multiple tim	consistent with 2008 nes.	5. This account will f	the first six months luctuate due to cus	of ser tomers	vice. Customer ; moving,			prior year or e current year.	We have p evidence accounts opinion o the results document
equired to pay bac 16.67% from the p nd reopening accou	k customer dep rior year but is unts multiple tim	consistent with 2008 nes.	5. This account will f	the first six months luctuate due to cus	of ser tomers	vice. Customer ; moving,			prior year or e current year.	We have p evidence accounts opinion o the result document
equired to pay bac 16.67% from the p nd reopening accou	k customer dep rior year but is unts multiple tim	consistent with 2008 nes.	5. This account will f	the first six months luctuate due to cus	of ser tomers	vice. Customer			prior year or e current year.	We have p evidence accounts opinion o the result document
required to pay bac 16.67% from the p nd reopening accou	k customer dep rior year but is unts multiple tim	consistent with 2008 nes.	5. This account will f	the first six months luctuate due to cus	s of ser tomers	vice. Customer			prior year or e current year.	We have p evidence accounts opinion o the result document
equired to pay bac 16.67% from the p nd reopening accou	k customer dep rior year but is unts multiple tim	consistent with 2008 nes.	5. This account will f	the first six months	of ser tomers	vice. Customer			prior year or e current year.	We have p evidence accounts opinion o the result document
equired to pay bac 16.67% from the p nd reopening accou	k customer dep rior year but is unts multiple tim	consistent with 2008 nes.	5. This account will f	the first six months	of ser	vice. Customer			prior year or e current year.	We have p evidence accounts opinion o the results document
equired to pay bac 16.67% from the p nd reopening accou	k customer dep rior year but is unts multiple tim	consistent with 2008 nes.	5. This account will f	the first six months	of ser	vice. Customer			prior year or e current year.	We have p evidence accounts opinion o the results document
equired to pay bac 16.67% from the p nd reopening accou	k customer dep rior year but is unts multiple tim	consistent with 2008 nes.	5. This account will f	the first six months	of ser tomers	vice. Customer			prior year or e current year.	We have p evidence a accounts opinion of the results document
equired to pay bac 16.67% from the p nd reopening accou	k customer dep rior year but is unts multiple tim	consistent with 2008 nes.	5. This account will f	the first six months		vice. Customer			prior year or e current year.	We have p evidence accounts opinion o the results document
equired to pay bac 16.67% from the p nd reopening accou	k customer dep rior year but is unts multiple tim	consistent with 2008 nes.	5. This account will f	the first six months		vice. Customer			prior year or e current year.	We have p evidence accounts opinion o the results document
equired to pay bac 16.67% from the p nd reopening accou	k customer dep rior year but is unts multiple tim	consistent with 2008 nes.	5. This account will f	the first six months		vice. Customer			prior year or e current year.	We have p evidence a accounts opinion of the results document
equired to pay bac 16.67% from the p nd reopening accou	k customer dep rior year but is unts multiple tim	consistent with 2008 nes.	5. This account will f	the first six months		vice. Customer			prior year or e current year.	We have p evidence a accounts opinion of the results document
equired to pay bac 16.67% from the p nd reopening accou	k customer dep rior year but is unts multiple tim	consistent with 2008 nes.	5. This account will f	the first six months		vice. Customer			prior year or e current year.	We have p evidence a accounts opinion of the results document
required to pay bac I 16.67% from the p nd reopening accol	k customer dep rior year but is unts multiple tim	consistent with 2008 nes.	5. This account will f	the first six months luctuate due to cus		vice. Customer			prior year or e current year.	existed in th

,

		Net	Assets Low Risk 12/31/2010			
009	Unrestricted	Invested in Capti Assets	Reserved for Debt Service	Reserved from Capital Projects	Other Purposes	Totals
3	3,011,993 157,026	9,785,815 835,242	315,642 10,080	1,200,000	18,930 809	13,132,380 2,203,157
=	<u>3,169,019</u> F/S	10,621,057 F/S	325,722 F/S	1,200,000 F/S	19,739 F/S	15,335,537 F/S
010 i	3,169,019 1,051,723	10,621,057 15,296	325,722 10,080	1,200,000 (1,200,000)	19,739 (5,425)	15,335,537 (128,326)
-	4,220,742 F/S	10,636,353 F/S	335,802 F/S		<u>14,314</u> F/S	15,207,211 F/S
ts = Net Income				.,	10	(128,326)
Procedures:						
tion for net assets	cedures Expectations Is as follows:	•	-	Ward, Bookkeeper, on 3/3/ assets matches the net incr	1	

on for net assets is as follows: sets should only be the increase/decrease in net assets year. The releases from restrictions should be consistent year to porarily restricted net asset categories that are for typical nization. However, for those categories restricted for special) compaign), we would expect significant releases in the year of

d no releases in years of build up of campaign dollars

is other than noted above, document below the substantive	her than noted above, document below the substantive							
expectation:	SBC							
pectation.								

required basic procedures in response to low risk:

I-forward schedule of amounts classified as revenues and as released from restrictions. Verify amounts treated as hose amounts to the trial balance.

necessary,

income) for the year.

\$1,200,000 was released from restrictions; this amount was restricted to build a raw water line leading into an adjoining county. The Association began construction of this project in 2010.

Noted nothing unusual; no additional procedures deemed

Conclusion:

We have performed procedures and obtained audit evidence sufficient to provide reasonable assurance about net assets (to support our opinion on the financial statements taken as a whole), and the results of those procedures are adequately documented. (If you are unable to conclude, prepare a memo documenting your reason.)

SBC

Jackson County Water Association

8. Provide the supporting work papers for all audit/compilation adjustments.

Response: Attached

Prepared by_____

Reviewed by_____

Jackson County Water Association Adjusting Journal Entries

42127

ference	Туре	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
AJE01	Adjusting	12/31/10					
		145-0000 461-0000	Unbilled Receivables Metered Water Sales	51,567 00	51,567 00		
		Тос	correct unbilled receivables			51,567 00	
DJE01	Other	12/31/10					
		475-0000 271-0001	Tap On Fees Income Tap on Fees	400 00	400 00		
			reclass Tap On Fees out of Equity - reporting purposes			400 00	
DJE02	Other	12/31/10					
		215-0000 675-0005	Retained Earnings Miscellaneous Expense	61 00	61.00		
					01.00	61.00	
DJE03	Other	To ac	adjust to actual				
NEO2	Ullici	12/31/10					
		347-0005 108-0000 472-0000	Miscellaneous Equipment Accumulated Depreciation Gain(Loss) on Sale of Equipment	747 00 53 00	800.00		
		Tor	ecord disposal of asset			(53 00)	
DJE04	Other	12/31/10					
		403-0000	Depreciation Expense	613 00	<13 AD		
		108-0000	Accumulated Depreciation		613 00	(613 00)	
		To ad sched	djust depreciation to updated dule				
JE05	Other	12/31/10					
		237-0000	Accrued Interest	533 00			
		427-0000	Interest Expense		533.00	533 00	
		To ac	djust accrued interest				

Prepared by____

Reviewed by____

Jackson County Water Association Adjusting Journal Entries

42127

Page 2

eference	Туре	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpape
OJE06	Other	12/31/10					
		171-0000 171-0001 419-0000	Interest Receivable Int Rec - Rest Assets Interest Income	1,587 00	851 00 736 00		
		To a	djust accrued interest receivable			(1,587 00)	
OJE07	Other	12/31/10					
		105-0000 331-0004	Construction in Progress Transmission & Distribution Main:	1,202,400 00	1,202,400 00		
		Tor	eclassify CIP			0 00	
OJE08	Other	12/31/10					
		403-0000 108-0000	Depreciation Expense Accumulated Depreciation	12,525 00	12,525 00		
		To a syste	dd depreciation for new water m			(12,525 00)	
		TOTAL	-	1,270,486.00	1,270,486.00	37,783.00	

9. Provide a depreciation schedule that details each individual plant item, its original

cost, accumulated depreciation, in-service date and depreciable life.

Response: See response to #16.

•

10. Provide invoices for all expenditures paid during the test period and six months thereafter.

Response: Attached

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11. Provide the minutes of each meeting of Jackson County's Board of Directors

that has been held since January 1, 2010.

Response; Attached

January 11, 2010

Board Members Present:

Others Present:

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Ricky Joe Boggs Kenneth Moore Dallas Cox Warren Lakes George Purcell

, ¢

John Powell

The meeting was called to order by Dallas Cox.

The minutes of the regular board meeting for December 2009 were read by John Powell.

Motion by <u>George Purcell</u> second by <u>Kenneth Moore</u> to approve the minutes as read. Vote unanimous.

Motion by <u>Kenneth Moore</u> second by <u>Warren Lakes</u> to approve the bills for the month of December 2009. Vote unanimous.

Motion by <u>Ricky Joe Boggs</u> second by <u>George Purcell</u> to approve the expense report for the month of December 2009. Vote unanimous.

OLD BUSINESS

John updated the Board on the Phase 7 Water Line Project.

REGULAR BOARD MEETING January 11, 2010 Page 2

NEW BUSINESS

John gave an update on the drop box and room addition we are building.

Motion by <u>Kenneth Moore</u> second by <u>Warren Lakes</u> to discontinue sending all the financial reports to the board members prior to the board meeting. Only a note is to be sent to each member stating the date and time of the meeting. Vote unanimous.

Motion by <u>Warren Lakes</u> second by <u>George Purcell to adjourn the meeting</u>. Vote unanimous.

and M Howard Williams – President

Emmitt Turner – Secretary

Date

February 8, 2010

Board Members Present:

Others Present:

Howard Williams Kenneth Moore Dallas Cox Warren Lakes George Purcell

John Powell

The meeting was called to order by Howard Williams

The minutes of the regular board meeting for January 2010 were read by John Powell.

Motion <u>Crge Purcell</u> second by <u>Kenneth Moore</u> to approve the minutes as read. Vote unanimous.

Motion by <u>Dallas Cox</u> second by <u>Warren Lakes</u> to approve the bills for the month of January 2010. Vote unanimous.

Motion by <u>Kenneth Moore</u> second by <u>Dallas Cox</u> to approve the expense report for the month of January 2010. Vote unanimous.

OLD BUSINESS

John gave a brief update on the funding for the proposed new tank on Azbill Road

REGULAR BOARD MEETING February 8, 2010 Page 2

NEW BUSINESS

The meeting was taken off record to discuss a personnel matter.

The meeting came back on record at this time.

At this time there was a discussion on a possible water line project, and the roads that would need to be included in the project.

Motion by <u>Dallas Cox</u> second by <u>George Purcell to adjourn the meeting</u>. Vote unanimous.

Howard Williams – President

Émmitt Turner – Secretary

Date

March 8, 2010

Board Members Present:

Others Present:

Howard Williams Kenneth Moore Dallas Cox Warren Lakes George Purcell Emmitt Turner John Powell Rick Powell Teresa Powell

The meeting was called to order by Howard Williams

The regular order of business was delayed in order to attend to a matter brought before the Board by our guests Mr. & Mrs. Rick Powell. The Powells were here asking for information about getting water down Cedar Tree Road in the Kerby Knob area of the county. They would like a water line down the road where they have lots for sale. The board went over the options available to them. John is to have our engineer look at the road and give an estimate on what it may cost to construct.

The regular order of business was resumed at this time.

The minutes of the regular board meeting for February 2010 were read by John Powell. Motion by <u>George Purcell</u> second by <u>Kenneth Moore</u> to approve the minutes as read. Vote unanimous.

Motion by <u>Dallas Cox</u> second by <u>Kenneth Moore</u> to approve the bills for the month of February 2010. Vote unanimous.

REGULAR BOARD MEETING March 8, 2010 Page 2

Motion by <u>Emmitt Turner</u> second by <u>Warren Lakes</u> to approve the expense report for the month of February 2010. Vote unanimous.

OLD BUSINESS

John advised the Board that we had hired Myra Ball to replace Miranda Shoemaker.

John brought up the need to start accepting credit and debit cards. It was decided to discuss this matter more at next month's meeting.

At this time the meeting was taken off record to discuss pending litigation.

Meeting went back on record at this time.

NEW BUSINESS

John told the Board the auditors had advised us that we need to consider an offsite backup for our computer system. It was decided we should have something in writing from the auditors with this recommendation.

Motion by <u>George Purcell</u> second by <u>Emmitt Turner to adjourn the meeting</u>. Vote unanimous.

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Howard Williams - President

Emmitt Turner – Secretary

Date

April 15, 2010

Board Members Present:

Others Present:

Howard Williams Kenneth Moore Dallas Cox Warren Lakes George Purcell Emmitt Turner John Powell

The meeting was called to order by Howard Williams

The minutes of the regular board meeting for March 2010 were read by John Powell.

Motion by <u>Kenneth Moore</u> second by <u>Emmitt Turner</u> to approve the minutes as read. Vote unanimous.

Motion by <u>Dallas Cox</u> second by <u>George Purcell</u> to approve the bills for the month of March 2010. Vote unanimous.

Motion by <u>Kenneth Moore</u> second by <u>Warren Lakes</u> to approve the expense report for the month of March 2010. Vote unanimous.

REGULAR BOARD MEETING April 15, 2010 Page 2

OLD BUSINESS

At this time John presented our auditors recommendation that we electronically backup and store our computer records offsite. After some discussion on the matter a motion was made by Kenneth Moore and second by George Purcell to accept United Systems' proposal for the offsite backup and storage of our computer records. Vote unanimous.

NEW BUSINESS

At this time the meeting was taken off record to discuss some pending litigation and personnel matters.

The meeting came back on record at this time. It was decided that no action be taken on employee wage increases this year.

Motion by <u>George Purcell</u> second by <u>Dallas Cox</u> to adjourn the meeting. Vote unanimous.

Howard Williams – President

Emmitt Turner - Secretary

Date

May 10, 2010

Board Members Present:

Others Present:

Howard Williams Kenneth Moore Dallas Cox Warren Lakes George Purcell Emmitt Turner Ricky Joe Boggs John Powell Darrell Combs Louise Combs

The meeting was called to order by Howard Williams

The regular order of business was delayed in order to attend to a matter brought before The Board by Mr. Darrell Combs, with the Jackson County Parks Department.

Mr. Combs presented to The Board a letter, from Judge William O. Smith, requesting the Board consider using some of the funds left over from the recent waterline project to run water to the Flat Lick Falls property which is owned by the county. The county is currently developing a park and camping area on the property.

The Board told Mr. Combs that those funds were already obligated to the proposed tank on Harrison Road.

At this time the Board went over with Mr. Combs some options that the county should look into for the funding of the project.

Mr. Combs is to start looking into those options. John Powell is to get a price quote from our engineers on the waterline and to assist Mr. Combs anyway possible.

The regular order of business resumed at this time.

The minutes of the regular board meeting for April 2010 were read by John Powell.

Motion by <u>Emmitt Turner</u> second by <u>George Purcell</u> to approve the minutes as read. Vote unanimous.

REGULAR BOARD MEETING May 10, 2010 Page 2

Motion by <u>Ricky Joe Boggs</u> second by <u>Warren Lakes</u> to approve the bills for the month of April 2010. Vote unanimous.

Motion by <u>Kenneth Moore</u> second by <u>Dallas Cox</u> to approve the expense report for the month of April 2010. Vote unanimous.

OLD BUSINESS

At this time the meeting was taken off record to discuss a personnel matter.

The meeting came back on record at this time.

There was a brief discussion on the proposed new tank and the failed tank at Clover Bottom.

NEW BUSINESS

No new business to discuss.

Motion by <u>Dallas Cox</u> second by <u>Emmitt Turner</u> to adjourn the meeting. Vote unanimous.

Howard Williams – President

Annot Same

Emmitt Turner - Secretary

Date

WILLIAM O. SMITH

JACKSON COUNTY JUDGE/EXECUTIVE PO BOX 175 MCKEE, KY 40447 Phone: (606) 287-8562 Fax: (606) 287-7190

May 5, 2010

To: Jackson County Water Association Board

Please consider this request to run a water line to the Flat Falls Scenic and Recreational Area, near Gray Hawk. As you know the County has purchased the land and is developing a park around Flat Lick Falls. This Park will be an asset to the community providing tourist opportunities and recreational opportunities for Jackson County. We are currently developing trails and will begin building restrooms this month. In order to put restrooms in the park we will need water as soon as possible.

We also understand that there are others in the area that would like to hook up to this water line if the Water Association would run it. So on behalf of the Jackson County Fiscal Court, the Jackson County Parks and Recreation Board, the Friends of Flat Lick Falls and the residence of this area, please consider using the remaining money from the waterline extension project to run a water line to the Flat Lick Falls property.

Thank you for your consideration of this very important project to the community.

Sincerely,

William O Smith

June 14, 2010

Board Members Present:

Others Present:

Howard Williams Kenneth Moore Warren Lakes George Purcell Emmitt Turner Ricky Joe Boggs John Powell

The meeting was called to order by Howard Williams

The minutes of the regular board meeting for May 2010 were read by John Powell.

Motion by <u>Ricky Joe Boggs</u> second by <u>George Purcell</u> to approve the minutes as read. Vote unanimous.

Motion by <u>Emmitt Turner</u> second by <u>Ricky Joe Boggs</u> to approve the bills for the month of May 2010. Vote unanimous.

Motion by <u>Kenneth Moore</u> second by <u>Emmitt Turner</u> to approve the expense report for the month of May 2010. Vote unanimous.

OLD BUSINESS

At this time there was a discussion about an easement we would like to have on Mr. Bobby Hornsby and his son's property for the construction of the raw water line. After some discussion on the matter, it was decided to talk to the Hornsbys about the easement. If that is not successful we will go an alternate route. REGULAR BOARD MEETING June 14, 2010 Page 2

NEW BUSINESS

At this time there was a discussion about a land slide on the Glendon Lear property on Indian Creek. This slide is going to pull our line apart if it continues to move. John told The Board we have limited options for relocating the line because of previous

slides in the area. John told The Board that he and Keith had looked at the area and had decided that the best option would be to directional bore it in the ditch line in the area in front of Mr. Lear's home.

It was decided that we should get a quote on the bore and discuss it further at the next meeting.

Motion by <u>Kenneth Moore</u> second by <u>Ricky Joe Boggs</u> to adjourn the meeting. Vote unanimous.

ward Williams – President

Émmitt Turner – Secretary

Date

July 12, 2010

Board Members Present:

Others Present:

John Powell Bobby Hornsby Brad Hornsby

Howard Williams Warren Lakes George Purcell Emmitt Turner Ricky Joe Boggs Dallas Cox

The regular order of business was delayed in order to attend to a matter brought before The Board by our quests.

Mr. Bobby Hornsby and his son Brad were here to discuss with The Board the easement which The Association would like to have on their property. The Hornsby's are asking that a finished waterline be constructed at the same time as the transmission line is constructed. They said they would not give an easement if the finished water line is not built.

After a long discussion on this matter it was decided that we should discuss the matter with Vaughn Williams, the engineer for The Association.

The regular order of business was resumed at this time.

The meeting was called to order by Howard Williams

The minutes of the regular board meeting for June 2010 were read by John Powell.

Motion by <u>George Purcell</u> second by <u>Emmitt Turner</u> to approve the minutes as read. Vote unanimous.

REGULAR BOARD MEETING July 12, 2010 Page 2

Motion by Dallas Cox second by Ricky Joe Boggs to approve the bills for the month of June 2010. Vote unanimous.

Motion by Ricky Joe Boggs second by Emmitt Turner to approve the expense report for the month of June 2010. Vote unanimous.

OLD BUSINESS

There was a short discussion about the proposed raw water transmission line and the KIA money we had wanted to try and get if the Judge would have signed the letter. He declined to sign the letter.

NEW BUSINESS

The meeting was taken off the record at this time to discuss a personnel matter.

The meeting came back on record at this time.

Motion by <u>Emmitt Turner</u> second by <u>Dallas Cox</u> to adjourn the meeting. Vote unanimous.

ward M. Withenes

Howard Williams – President

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<u>8-9-10</u> Date <u>8-9-10</u>

Emmitt Turner – Secretary

Date

August 9, 2010

Board Members Present:

Others Present:

John Powell Eddie Marks

Howard Williams Warren Lakes George Purcell Emmitt Turner Ricky Joe Boggs Dallas Cox Kenneth Moore

The meeting was called to order by Howard Williams.

The regular order of business was delayed in order to attend to a matter brought before The Board by Mr. Eddie Marks.

Mr. Marks stated that he takes care of his brother's car wash in McKee. He said we had a leek behind the car wash and had cut the blacktop in order to relocate the water line. He wanted to know when we were going to be able to get it repaired.

There was a short discussion on the matter. The Board told him it would be repaired as soon as possible.

The regular order of business was resumed at this time.

The minutes of the regular board meeting for July 2010 were read by John Powell.

Motion by <u>Ricky Joe Boggs</u> second by <u>George Purcell</u> to approve the minutes as read. Vote unanimous.

Motion by <u>Emmitt Turner</u> second by <u>Dallas Cox</u> to approve the bills for the month of July 2010. Vote unanimous.

Motion by <u>Kenneth Moore</u> second by <u>Warren Lakes</u> to approve the expense report for the month of July 2010. Vote unanimous.

REGULAR BOARD MEETING August 9, 2010 Page 2

OLD BUSINESS

Howard updated the rest of The Board on the easement we had obtained from Bobby and Brad Hornsby for the raw water transmission line. There was a short discussion on the matter.

NEW BUSINESS

Motion by <u>Dallas Cox</u> second by <u>Kenneth Moore</u> to have the annual meeting on September 9, 2010 at 7:00 p.m. at the court house in McKee, Kentucky. Vote unanimous.

At this time John presented an updated Operation and Management Plan for The Board's approval.

Motion by <u>Ricky Joe Boggs</u> second by <u>Emmitt Turner</u> to approve the Operation and Management Plan. Vote unanimous.

John presented Resolution 1-2010 (see attached) for The Board's approval.

Motion by <u>Warren Lakes</u> second by <u>Emmitt Turner</u> to approve the Resolution 1 - 2010. Vote unanimous.

REGULAR BOARD MEETING August 9, 2010 Page 3

At this time John presented a Loan Resolution for the Board's approval. The resolution related to the borrowing of funds for the Raw Water Transmission Line.

Motion by <u>Dallas Cox</u> second by <u>George Purcell</u> to approve the Loan Resolution. Vote unanimous.

The meeting was taken off record to discuss a personnel matter.

The meeting came back on record at this time.

Motion by <u>Kenneth Moore</u> second by <u>Emmitt Turner</u> to adjourn the meeting. Vote unanimous.

Howard Williams - President

Émmitt Turner - Secretary

Date

Jackson Co. Water Association

P.O. Box 232 Tyner, Ky. 40486 Telephone: (606) 287-7000 Fax: (606) 287-7003

RESOLUTION 1-2010 BY THE JACKSON COUNTY WATER ASSOCIATION

It is hereby resolved that the Jackson County Water Association Board of Directors do hereby resolve to recommend to the Association's membership that the Association borrow funds for Supplemental Raw Water Supply Project. The Association's assets be mortgaged and that this recommendation is approved by the Board of Directors of the Jackson County Water Association.

Áttest: Emmitt Turner, Secretary

Howard M. Williams, President

JACKSON COUNTY WATER ASSOCIATION OPERATING AND MANAGEMENT PLAN

1. DESCRIPTION AND PHYSICAL MAKE-UP OF SYSTEM

The Jackson County Water Association service area is the entire county excluding the service area of the City of McKee, and is in the Cumberland Valley Area Development District

The Jackson County Water Association was organized in 1973. The Association currently serves 4,608 customers. The existing facilities consist of: Water Treatment Plant 2.25 MGD Design Capacity (Class III)

3"	484,700 ft.
4"	708,500 ft.
6"	463,000 ft.
8"	22,700 ft.
10"	36,400 ft.
12"	1,000 ft.

Water Storage Tanks: Nine (9) Ground storage tanks totaling 908,000 gallons

Pump Stations:
(3) High Service Pumps- (2) rated at 985 GPM and (2) rated at 775 GPM.
(8) Booster Pump Stations ranging from 30 to 300 GPM

2. MANAGEMENT

*

John Powell, Manager Jackson County Water Association P.O. Box 232 Tyner, Kentucky 40486 Telephone: (606) 287-7000

Board of Directors

Howard M. Williams, President Dallas Cox, Vice President Emmitt Turner, Secretary Ricky Joe Boggs, Treasurer Warren Lakes Kenneth Moore George Purcell

3. OPERATION

- A. Number of Employees: 12 full time employees
- B. Meters are read manually starting each month finishing on approximately the 10th of each month.
- C. Bills are done by computer and sent out on the last working day of the month.
- D. Bookkeeping is for the water system of Jackson County Water Association only.
- E. The Jackson County Water Association of Directors will strive to maintain adequate user rates at all times.
- F. John Powell, Manager of the Jackson County Water Association, is responsible for handling complaints, making purchases, and paying invoices.

G. The Jackson County Water Association has eight (8) licensed Class III and Class IV water plant operators and five (5) Class III distribution system operators on their staff.

4. MAINTENANCE

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Jackson County Water Association has approximately twelve full time employees. John Powell is general manager of the system. There are five (5) licensed distribution system operators, and approximately four (4) additional persons capable of maintaining and repairing the system.

Jackson County Water Association has at their immediate disposal three backhoes, one boring machine, one end loader, twelve pick up trucks and two heavy trucks and a storage facility with readily available materials for any needed repairs.

The district maintains a record of the amount of their unaccounted for water and maintains this loss at 15 percent or less.

To keep unaccounted for water at a minimum, the district has a meter testing program which tests every meter in the system at least once every ten (10) years and replaces defective meters.

-917

5. COMPLIANCE WITH FEDERAL, STATE AND LOCAL LAWS

Jackson County Water Association is operated within the rules and regulations as required by Rural Development, Division of Water and the Public Service Commission. The Association also complies with all Federal, State, and local laws.

6. AUDITS AND REPORTS

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> Jackson County Water Association has had an audit done, by a certified public accountant, each year since the district was formed. The Association will continue to cooperative with Rural Development to the best of their ability.

7. MISCELLANEOUS

Jackson County Water Association has and will maintain required liability and real property insurance, workmen's compensation, position fidelity bond coverage, and other insurance as applicable.

The district does stockpile materials and equipment needed for repairs and materials for lines, meters, etc.

The Board of Directors meets at least monthly at the Water Office located in Tyner, Kentucky. Adopted by the commissioners for Jackson County Water Association the

<u>4777</u> day of <u>Aur</u>, 2010

Howard M. William

Howard M. Williams, President

Dallas Cox, Vice President

Emmitt Turner, Secretary

Ricky Jøe Boggs, Treasurer

September 13, 2010

Board Members Present:

Others Present:

John Powell

Howard Williams Warren Lakes George Purcell Emmitt Turner Ricky Joe Boggs Dallas Cox Kenneth Moore

The meeting was called to order by Howard Williams.

This is the first meeting after the annual meeting and the first order of business was The Association president, Howard Williams, declared all offices of the Jackson County Water Association vacant. Howard asked for nominations for the vacant offices.

Motion by <u>Ricky Joe Boggs</u> second by <u>Kenneth Moore</u> to nominate all the previous officers to retain their previous offices. Vote unanimous.

The minutes of the regular board meeting for August 2010 were read by John Powell.

Motion by <u>George Purcell</u> second by <u>Emmitt Turner</u> to approve the minutes as read. Vote unanimous.

Motion by <u>Dallas Cox</u> second by <u>Kenneth Moore</u> to approve the bills for the month of August 2010. Vote unanimous

Motion by <u>Ricky Joe Boggs</u> second by <u>Dallas Cox</u> to approve the expense report for the month of August 2010. Vote unanimous.

REGULAR BOARD MEETING September 13, 2010 Page 2

OLD BUSINESS

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No old business to discuss.

NEW BUSINESS

John told The Board that the bid opening for the raw water line would be September 14, 2010 at 2:00 p.m. in the office of the Jackson County Water Association.

Motion by <u>Dallas Cox</u> second by <u>Emmitt Turner</u> to adjourn the meeting. Vote unanimous.

-quarten William

Howard Williams – President

auna nd Émmitt Turner - Secretary

<u>10-11-10</u> Date <u>10-11-10</u> Date

October 11, 2010

Board Members Present:

Howard Williams Warren Lakes George Purcell Emmitt Turner Ricky Joe Boggs Kenneth Moore

Others Present:

John Powell Christopher Holmes Daniel Cox

The meeting was called to order by Howard Williams.

The regular order of business was delayed in order to attend to a matter brought before The Board by our guest, Mr. Christopher Holmes and Mr. Daniel Cox with Elite Business Resolution, Inc.

Mr. Holmes gave a short presentation on what his company did and how his company could help us with our collection of bad debts. After a short discussion on the matter The Board told them they would consider their proposal and call them if they decided to accept the proposal.

The regular order of business was resumed at this time.

The minutes of the regular board meeting for September 2010 were read by John Powell.

Motion by <u>Emmitt Turner</u> second by <u>Kenneth Moore</u> to approve the minutes as read. Vote unanimous.

Motion by <u>Ricky Joe Boggs</u> second by <u>Warren Lakes</u> to approve the bills for the month of September 2010. Vote unanimous

Motion by <u>Kenneth Moore</u> second by <u>George Purcell</u> to approve the expense report for the month of September 2010. Vote unanimous.

REGULAR BOARD MEETING October 11, 2010 Page 2

OLD BUSINESS

John presented to The Board a proposal from United Systems to install a system which would allow us to accept credit and debit cards as well as allowing our customers to pay on line and over the phone.

After a short discussion a motion was made by <u>Ricky Joe Boggs</u> and second by <u>George Purcell</u> to accept United System's proposal. Vote unanimous.

NEW BUSINESS

John read a letter from Vaughn Williams, our engineer on the raw water line project, recommending The Board of Directors of the Jackson County Water Association accept the bids on the raw water facilities:

Contract 1. Akin Excavating Company, Inc. in the amount of \$3,039,094.00 Contract 2. Kay and Kay Contracting, LLC in the amount of \$1,349,000.00.

After some discussion on the bids there was a motion by <u>Emmitt Turner</u> and second by <u>George Purcell</u> to accept the bids on contract 1 and contract 2 Vote- Four (4) for and One (1) abstain.

At this time John told The Board he was in the process of updating our rules and regulations. He advised them that this would be a good time to change the date of when our late charges would be added to our customers. Also some of our tariffs need to be increased, such as our tap on fee. John recommended the cost go from \$400.00 to \$750.00. The Board instructed John to find out how much it cost us to set a service, not including labor, and report back to The Board next month.

Motion by <u>Emmitt Turner</u> and second by <u>Kenneth Moore</u> to adjourn the meeting. Vote unanimous.

udm. Williams

oward Williams – President

Emmitt Turner - Secretary

<u>11- 8-2010</u> Date

11-8-2010

SPECIAL CALLED BOARD MEETING

October 14, 2010

Board Members Present:

Others Present:

John Powell

Howard Williams Warren Lakes Emmitt Turner Ricky Joe Boggs Kenneth Moore

The meeting was called to order by Howard Williams.

The purpose of the special called meeting was to discuss the need to raise some of our tariffs and to decide the amounts they needed to be raised.

John recommended the Tap on Fee be raised from \$400.00 to \$750.00. He told The Board that it cost approximately \$758.66 to set a service not counting labor.

After some discussion there was a motion by <u>Ricky Joe Boggs</u> second by <u>Kenneth</u> <u>Moore</u> to raise the Tap on Fee to \$600.00. Vote unanimous.

At this time John recommended the returned check charge be raised from \$11.00 to \$25.00.

After some discussion on this matter there was a motion by <u>Ricky Joe Boggs</u> second by <u>Emmitt Turner</u> to raise the returned check charge to \$15.00. Vote unanimous

Motion by <u>Emmitt Turner</u> and second by <u>Warren Lakes</u> to adjourn the meeting. Vote manimous.

Howard Williams - President

Emmitt Turner – Secretary

11-8-2010

Date

November 8, 2010

Board Members Present:

Others Present:

Howard Williams Warren Lakes Ricky Joe Boggs Kenneth Moore Dallas Cox John Powell

The meeting was called to order by Howard Williams.

The minutes of the regular board meeting for October 2010 were read by John Powell.

Motion by <u>Ricky Joe Boggs</u> second by <u>Warren Lakes</u> to approve the minutes as read. Vote unanimous.

The minutes of the special meeting dated October 14, 2010 were read by John Powell

Motion by <u>Kenneth Moore</u> second by <u>Warren Lakes</u> to approve the minutes as read. Vote unanimous.

Motion by <u>Warren Lakes</u> second by <u>Ricky Joe Boggs</u> to approve the bills for the month of October 2010. Vote unanimous

Motion by <u>Kenneth Moore</u> second by <u>Dallas Cox</u> to approve the expense report for the month of October 2010. Vote unanimous.

REGULAR BOARD MEETING November 8, 2010 Page 2

OLD BUSINESS

The meeting was taken off record to discuss some pending litigation.

The meeting came back on record at the time.

NEW BUSINESS

John presented a proposal from Baldwin CPA's to do our annual audit in the amount of \$10,400.00.

Motion by Ricky Joe Boggs and second by Kenneth Moore to accept the proposal from Baldwin CPA's to do our annual audit in the amount of \$10,400.00. Vote unanimous.

At this time Howard brought up Christmas bonuses for the employees.

Motion by Dallas Cox and second by <u>Kenneth Moore</u> to give each employee a \$400.00 bonus. Vote unanimous.

Motion by Dallas Cox and second by <u>Warren Lakes</u> to adjourn the meeting. Vote unanimous.

Calard M. William

Howard Williams – President

Emmitt Turner – Secretary

<u>12.20-2010</u> Date

<u>17_20_20/0</u> Date

SPECIAL CALLED BOARD MEETING

November 10, 2010

Board Members Present:

Others Present:

Howard Williams Warren Lakes **Ricky Joe Boggs** Kenneth Moore Dallas Cox **Emmitt Turner**

John Powell

The meeting was called to order by Howard Williams.

John told The Board of the need to have an acting secretary in the absence of Emmitt Turner during part of the year.

After a short discussion there was a motion by <u>Ricky Joe Boggs</u> second by Kenneth Moore to have Warren Lakes act as secretary in the absence of Emmitt Turner. This motion will give him the authority to sign all documents related to the Jackson County Water Association. Vote unanimous.

Motion by <u>Dallas Cox</u> and second by <u>Warren Lakes</u> to adjourn the meeting. Vote unanimous.

Honard m. Williams

Howard Williams – President

Emmitt Turner – Secretary

 $\frac{l - 10 - 10}{\text{Date}}$ $\frac{l - 10 - 10}{\text{Date}}$

December 20, 2010

Board Members Present:

Others Present:

John Powell

Howard Williams Warren Lakes Ricky Joe Boggs Kenneth Moore Dallas Cox Emmitt Turner George Purcell

The meeting was called to order by Howard Williams.

The minutes of the regular board meeting for November 2010 were read by John Powell.

Motion by <u>Warren Lakes</u> second by <u>George Purcell</u> to approve the minutes as read. Vote unanimous.

Motion by <u>Dallas Cox</u> second by <u>Emmitt Turner</u> to approve the bills for the month of November 2010. Vote unanimous

Motion by <u>Ricky Joe Boggs</u> second by <u>Kenneth Moore</u> to approve the expense report for the month of November 2010. Vote unanimous.

OLD BUSINESS

John told the Board we had not heard anything from KACo in regards to the Clover Bottom tank.

Howard gave a brief update on the Raw Water Line Project.

REGULAR BOARD MEETING December 20, 2010 Page 2

NEW BUSINESS

John brought up the proposed water line from McKee to Sand Gap. He asked the Board if we should pursue some KIA funding for the project. It was the feeling of the Board that we should pursue the KIA for the funding of the project.

At this time the meeting was taken off record to discuss a personnel matter.

The meeting came back on record at this time.

Motion by <u>Emmitt Turner</u> and second by <u>Kenneth Moore</u> to adjourn the meeting. Vote unanimous.

Inland m Williams

Howard Williams – President

Manen -La h

Emmitt Turner – Secretary

Date

January 10, 2011

Board Members Present:

Others Present:

Howard Williams Warren Lakes Kenneth Moore Dallas Cox George Purcell

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John Powell

The meeting was called to order by Howard Williams.

The minutes of the regular board meeting for December 2010 were read by John Powell.

Motion by <u>George Purcell</u> second by <u>Kenneth Moore</u> to approve the minutes as read. Vote unanimous.

Motion by <u>Dallas Cox</u> second by <u>Warren Lakes</u> to approve the bills for the month of December 2010. Vote unanimous

Motion by <u>Kenneth Moore</u> second by <u>Warren Lakes</u> to approve the expense report for the month of December 2010. Vote unanimous.

OLD BUSINESS

John gave a brief update on a matter where a customer reported us to the Better Business Bureau. He reported that he had responded to BBB and they have closed the matter.

The meeting was taken off record at this time to discuss some possible litigation.

The meeting came back on record at this time.

REGULAR BOARD MEETING January 10, 2011 Page 2

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NEW BUSINESS

There was no new business to discuss.

Motion by <u>Dallas Cox</u> and second by <u>Kenneth Moore</u> to adjourn the meeting. Vote unanimous.

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Howard Williams – President

Emmitt Turner - Secretary

Date

February 14, 2011

Board Members Present:

Others Present:

John Powell Geraldine Taylor

Howard Williams Warren Lakes Kenneth Moore Dallas Cox Ricky Joe Boggs

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The meeting was called to order by Howard Williams.

The regular order of business was delayed in order to attend to a matter brought before The Board by our guest.

Geraldine Taylor was here to inquire as to why we had raised the water rates. Howard explained to her that we were building a raw water transmission line to the Rockcastle River and the raise was necessary to pay for the project. He also explained to her that we had not received as much of the EZ lake money as we should have. Therefore, we had to borrow extra money for the project.

The regular order of business was resumed at this time.

The minutes of the regular board meeting for January 2011 were read by John Powell.

Motion by <u>Warren Lakes</u> second by <u>Kenneth Moore</u> to approve the minutes as read. Vote unanimous.

Motion by <u>Dallas Cox</u> second by <u>Ricky Joe Boggs</u> to approve the bills for the month of January 2011. Vote unanimous

REGULAR BOARD MEETING February 14, 2011 Page 2

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Motion by <u>Ricky Joe Boggs</u> second by <u>Dallas Cox</u> to approve the expense report for the month of January 2011. Vote unanimous.

OLD BUSINESS

At this time Howard gave a brief project update.

NEW BUSINESS

At this time Howard informed the rest of The Board about Keith's illness and his condition at this time.

Motion by Kenneth Moore and second by Warren Lakes to adjourn the meeting. Vote unanimous.

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Howard Williams - President

Émmitt Turner – Secretary

Date

Date

March 14, 2011

Board Members Present:

Others Present:

Howard Williams Warren Lakes Kenneth Moore Dallas Cox Ricky Joe Boggs George Purcell

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John Powell

The meeting was called to order by Howard Williams.

The minutes of the regular board meeting for February 2011 were read by John Powell.

Motion by <u>Ricky Joe Boggs</u> second by <u>Kenneth Moore</u> to approve the minutes as read. Vote unanimous.

Motion by <u>George Purcell</u> second by <u>Emmitt Turner</u> to approve the bills for the month of February 2011. Vote unanimous

Motion by <u>Warren Lakes</u> second by <u>Emmitt Turner</u> to approve the expense report for the month of February 2011. Vote unanimous.

OLD BUSINESS

Howard updated the rest of the Board on the raw water line and tank projects.

REGULAR BOARD MEETING March 14, 2011 Page 2

NEW BUSINESS

The meeting was taken off record at this time to discuss a personnel matter.

The meeting came back on record at this time.

At this time there was a motion by <u>Dallas Cox</u> to advertise for applications to fill Keith Isaacs' position. The motion died for the lack of a second.

At this time there was a brief discussion about the Ebb Murray property.

There was a discussion about putting up a plaque in honor of Keith and Rodney Isaacs.

Motion by <u>Dallas Cox</u> second by <u>Ricky Joe Boggs</u> to put up a plaque honoring Keith and Rodney. Vote unanimous.

Motion by <u>Dallas Cox</u> second by <u>Warren Lakes</u> to give Keith's sister Kathy a \$500.00 to help with expenses during his illness. Vote five (5) for and one (1) abstained.

At this time John recommended giving merit raises to Pam Ward from \$13.00 per hour to \$15.50 per, Janie Wolfinbarger from \$11.00 per to \$13.00 per hour, Sammy Creech from \$18.16 per hour to \$22.00 per hour and Lisa Bowling from \$9.00 to \$11.00 per hour.

After a short discussion on the matter there was a motion by <u>George Purcell</u> second by <u>Kenneth Moore</u> to approve the raises for Pam Ward, Janie Wolfinbarger, Sammy Creech, and Lisa Bowling. Vote unanimous.

REGULAR BOARD MEETING March 14, 2011 Page 3

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John presented a bank resolution approving Howard Williams, Ricky Joe Boggs, John Powell, DeAnna Grimes and Sammy Creech to sign checks for the Jackson County Water Association.

Motion by <u>Kenneth Moore</u> and second by Emmitt Turner to approve the resolution. Vote unamimous.

Motion by Emmitt Turner and second by Warren Lakes to adjourn the meeting. Vote unanimous.

baland M. William

Howard Williams – President

Émmitt Turner

 $\frac{4 - 11 - 21}{Date}$ $\frac{4 - 11 - 11}{Date}$

April 11, 2011

Board Members Present:

Others Present:

John Powell Julie Hobbs

Howard Williams Warren Lakes Kenneth Moore Dallas Cox Ricky Joe Boggs Emmitt Turner

The meeting was called to order by Howard Williams.

The regular order of business was delayed in order to attend to a matter brought before the Board by our guest, Ms Julie Hobbs. Julie lives on Duke Powell Road in the north end of the county. She wanted to know if The Association would build a water main along her road. She said she had to have all her water hauled and the man who has been hauling it for her is now sick and unable to haul her any water.

At this time there was a discussion on the options available to her. Option one being that she could have a meter set off of 2004 and run her own line to her home. Option two being that she could build a main line up her road to the D.O.W. using JCWA specs. After the line is built she could turn it over to JCWA to maintain and The Company could then set services off this main line. By doing this option her meter would be set at her

home.

There was a discussion on what would be involved with doing the second option. It was decided that John would get an estimate on what it would cost to do the engineering on the second option.

The regular order of business was resumed at this time.

REGULAR BOARD MEETING April 11, 2011 Page 2.

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The minutes of the regular board meeting for March 2011 were read by John Powell.

Motion by <u>Emmitt Turner</u> second by <u>Dallas Cox</u> to approve the minutes as read. Vote unanimous.

Motion by <u>Ricky Joe Boggs</u> second by <u>Emmitt Turner</u> to approve the bills for the month of March 2011. Vote unanimous

Motion by <u>Emmitt Turner</u> second by <u>Kenneth Moore</u> to approve the expense report for the month of March 2011. Vote unanimous.

OLD BUSINESS

Howard updated the rest of the Board on the raw water line and tank projects.

NEW BUSINESS

At this time there was a discussion about the letter from Baldwin CPAs outlining some recommendations that they would like to see The Association adopt.

There was a discussion at this time about raises for the employees.

REGULAR BOARD MEETING April 11, 2011 Page 3

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After some discussion on the matter there was motion by <u>Ricky Joe Boggs</u> and second by Emmitt Turner to give the employees a three percent (3%) raise. Vote unanimous

Motion by <u>Kenneth Moore</u> and second by <u>Warren Lakes</u> to adjourn the meeting. Vote unanimous.

Howard Williams - President

Emmitt Turner - Secretary

<u>5-9-2011</u> Date <u>5-9-2011</u>

Date

May 9, 2011

Board Members Present:

Others Present:

Howard Williams Warren Lakes Kenneth Moore Dallas Cox Ricky Joe Boggs Emmitt Turner John Powell

The meeting was called to order by Howard Williams.

The minutes of the regular board meeting for April 2011 were read by John Powell.

Motion by <u>Kenneth Moore</u> second by <u>Emmitt Turner</u> to approve the minutes as read. Vote unanimous.

Motion by <u>Dallas Cox</u> second by <u>Emmitt Turner</u> to approve the bills for the month of April 2011. Vote unanimous

Motion by <u>Warren Lakes</u> second by <u>Kenneth Moore</u> to approve the expense report for the month of April 2011. Vote unanimous.

OLD BUSINESS

John gave a brief update on how well the new men were working out.

At this time Howard gave updates on the tank project on Asbill Road, the raw water transmission line and the pump station project. He advised the Board of the price quote from Kenvirons to do the engineering on the water line Julie Hobbs would like to build.

REGULAR BOARD MEETING May 9, 2011 Page 2

Howard also advised the Board what we had done at the bank to secure all of our money to meet Rural Development specifications.

The meeting was taken off record to discuss some pending litigation.

The meeting came back on record at this time.

NEW BUSINESS

There was a motion by **Dallas Cox** and second by **Emmitt Turner** to give George Purcell \$500.00 in keeping with the Associations policy.

The meeting was taken off record at this time to discuss pending litigation.

The meeting came back on record at this time.

John presented to the Board a bank resolution related to the repurchase agreements we have securing all of our bank accounts.

Motion by <u>Emmitt Turner</u> and second by <u>Ricky Joe Boggs</u> to approve the resolution. Vote unanimous.

Motion by <u>Emmitt Turner</u> and second by <u>Dallas Cox</u> to adjourn the meeting. Vote unanimous.

ward m. William

Howard Williams – President

Émmitt Turner – Secretary

<u>6-13-701</u> Date <u>6-13'2011</u>

Date

JUNE 13, 2011

Board Members Present:

Others Present:

Howard Williams Warren Lakes Kenneth Moore Dallas Cox Ricky Joe Boggs Emmitt Turner George Purcell

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John Powell Eddie Brown Vaughn Williams

The meeting was called to order by Howard Williams.

The minutes of the regular board meeting for May 2011 were read by John Powell.

Motion by <u>Kenneth Moore</u> second by <u>Emmitt Turner</u> to approve the minutes as read. Vote unanimous.

Motion by <u>Ricky Joe Boggs</u> second by <u>Dallas Cox</u> to approve the bills for the month of May 2011. Vote unanimous

Motion by <u>Emmitt Turner</u> second by <u>Warren Lakes</u> to approve the expense report for the month of May 2011. Vote unanimous.

OLD BUSINESS

Howard told the Board that we had written a letter to Rural Development advising them what we had done to secure our bank accounts with repurchase agreements. Howard said that R.D. had replied verbally that they were satisfied with that arrangement.

At this time Eddie Brown gave an update on the tank and pump station project on Asbill Road. He told the Board that the project was almost ready to go to bid.

REGULAR BOARD MEETING May 9, 2011 Page 2

Vaughn Williams gave a progress report on the transmission line and the pump station projects.

NEW BUSINESS

John told the Board that Eastern Rockcastle County Water Association had requested that the amount of water be increased from the current contract amount of 900,000 gallon per month to 1,200,000 gallons per month.

At this time there was a motion by <u>Ricky Joe Boggs</u> and second by <u>Kenneth Moore</u> to increase Eastern Rockcastle County Water Association's water purchase contract to 1,200,000 gallons per month. Vote unanimous.

At this time John showed the Board a notice that is to be sent to our wholesale customers notifying them of a wholesale rate increase. John said sending the notice is a Public Service requirement before we can increase their rates.

At this time there was a motion by Emmitt Turner and second by George Purcell to send the City of Beattyville, Estill County Water District No.1, the City of McKee, and Eastern Rockcastle County Water Association a notice of our intention to increase their wholesale rates. Vote unanimous.

Motion by Dallas Cox and second by George Purcell to adjourn the meeting. Vote unanimous.

ward m. Williams

Emmitt Turner – Secretary

<u>7-11-11</u> Date

<u>7-11-11</u> Date

JULY 11, 2011

Board Members Present:

Others Present:

Howard Williams Warren Lakes Kenneth Moore Dallas Cox Emmitt Turner George Purcell John Powell

The meeting was called to order by Howard Williams.

The minutes of the regular board meeting for June 2011 were read by John Powell.

Motion by <u>Kenneth Moore</u> second by <u>George Purcell</u> to approve the minutes as read. Vote unanimous.

Motion by <u>Emmitt Turner</u> second by <u>Dallas Cox</u> to approve the bills for the month of June 2011. Vote unanimous

Motion by <u>Warren Lakes</u> second by <u>Dallas Cox</u> to approve the expense report for the month of June 2011. Vote unanimous.

OLD BUSINESS

No old business

AUGUST 8, 2011

Board Members Present:

Others Present:

Howard Williams Warren Lakes Kenneth Moore Dallas Cox Emmitt Turner George Purcell Ricky Joe Boggs

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John Powell

The meeting was called to order by Howard Williams.

The minutes of the regular board meeting for July 2011 were read by John Powell.

Motion by <u>Emmitt Turner</u> second by <u>Kenneth Moore</u> to approve the minutes as read. Vote unanimous.

Motion by <u>Warren Lakes</u> second by <u>Dallas Cox</u> to approve the bills for the month of July 2011. Vote unanimous

Motion by <u>Ricky Joe Boggs</u> second by <u>George Purcell</u> to approve the expense report for the month of July 2011. Vote unanimous.

OLD BUSINESS

At this time Howard updated the rest of The Board on the bid results on the Asbil tank pump station and the line to the tank. He also gave a brief update on the raw water transmission line and pump stations. **REGULAR BOARD MEETING** August 8, 2011 Page 2

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NEW BUSINESS

John presented a request from the Middle School asking Jackson County Water Association to be a sponsor of their archery team.

After some discussion it was decided not to sponsor the team, stating if we sponsor one team we would be obligated to sponsor all other request.

Motion by <u>Dallas Cox</u> and second by <u>Ricky Joe Boggs</u> to have the Annual Meeting at the Jackson County Court House September 8, 2011 at 7:00 P.M. Vote unanimous.

Motion by <u>Emmitt Turner</u> and second by <u>Kenneth Moore</u> to adjourn the meeting. Vote unanimous.

Howard Williams – President

Emmitt Turner -Secretary

 $\frac{q - 12 - 2011}{\text{Date}}$

SPECIAL BOARD MEETING

AUGUST 17, 2011

Board Members Present:

Others Present:

John Powell

Howard Williams Warren Lakes Kenneth Moore Dallas Cox Emmitt Turner George Purcell **Ricky Joe Boggs**

The meeting was called to order by Howard Williams.

The purpose of the special meeting was to accept our engineer's recommendation on Contract I, Gary Tabor Construction and Contract II, Caldwell Tanks, Inc. and to approve the issuing of a notice to proceed to both contractors.

Motion by <u>Ricky Joe Boggs</u> second by <u>George Purcell</u> to accept the engineer's recommendations on both contractors. Vote unanimous.

Motion by Kenneth Moore second by Dallas Cox to instruct our engineers to issue a notice to proceed to both contractors. Vote unanimous.

Motion by Kenneth Moore and second by Dallas Cox to adjourn the meeting. Vote unanimous.

arkend m William

Howard Williams - President

Emmitt Turner – Secretary

 $\frac{7 - 12 - 2017}{\text{Date}}$

SEPTEMBER 12, 2011

Board Members Present:

Others Present:

Howard Williams Warren Lakes Kenneth Moore Dallas Cox Emmitt Turner George Purcell Ricky Joe Boggs John Powell

The meeting was called to order by Howard Williams.

At this time Howard Williams declared all offices of the Jackson County Water Association vacant.

There was a motion by <u>George Purcell</u> that all officers retain the same offices they had previously held. The motion was second by <u>Emmitt Turner</u>. Vote unanimous.

The minutes of the regular board meeting for August 2011 were read by John Powell.

Motion by <u>Kenneth Moore</u> second by <u>Warren Lakes</u> to approve the minutes as read. Vote unanimous.

The minutes of the special meeting on August 17, 2011 were read by John Powell.

Motion by <u>Dallas Cox</u> second by <u>Emmitt Turner</u> to approve the special meeting minutes as read. Vote unanimous.

Motion by <u>Emmitt Turner</u> second by <u>Dallas Cox</u> to approve the bills for the month of August 2011. Vote unanimous

Motion by <u>Dallas Cox</u> second by <u>George Purcell</u> to approve the expense report for the month of August 2011. Vote unanimous.

OLD BUSINESS

Howard updated the rest of the Board on the progress of the Raw Water Project and the Azbil Road pump station line and tank project.

NEW BUSINESS

At this time there was a discussion about the need for the road that leads into the office and plant, to be blacktopped. John told the Board that the magistrate had indicated that he might blacktop it for us if we would construct a water line where he would like it. After some discussion it was decided we would get quotes on the resurfacing of our part of the road, and pay the expenses ourselves.

Motion by <u>Kenneth Moore</u> and second by <u>Ricky Joe Boggs</u> to adjourn the meeting. Vote unanimous.

Howard Williams - President

nmitt Turner –

Date

Date

12. List each person that Jackson County employed during the calendar year 2010.

For each employee listed, provide:

- a. His or her name.
- b. His or her title.
- c. His or her length of employment.
- d. His or her job duties.
- e. His or her pay rate during the calendar year 2010.
- f. His or her current pay rate.
- g. The date on which his or her current pay rate became effective and the percentage of increase from the previous pay rate.
- h. The regular time worked and overtime worked during the calendar year 2010.
- i. The percentage of calendar year payroll that was expensed and capitalized.
- j. The total calendar year 2010 payroll that was capitalized

Response: Attached

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Employees Name	Title	Length of		2010	Current	Date of	%	Reg Hrs	OT Hrs
		Service	Duties	Rate	Rate	Current	of	Worked	Worked
				of Pay	of Pay	Increase	Increas	2010	2010
John Powell	Manager	30 yrs	Manager	1143.17	1177.47	4/11/2011	3%	2120	0
DeAnna Grimes	Office Manager	10 yrs	Manages all Office Dutie	18.20	18.75	4/11/2011	3%	2170	5
Miranda Shoemaker	Metering Clerk	2 yrs	Post all meter activities	11.50	0.00			349	8
Pamela Ward	Bookkeeper	4 yrs	AP,GL & Payroll	13.00	15.97	4/11/2011	19%	2173	9
Janie Wolfinbarger	Billing Clerk	3 yrs	Customer Bills, etc.	11.00	13.39	4/11/2011	18%	2058	5
Lisa Bowling	Metering Clerk	1 yr	Post all meter activities	9.00	12.33	10/10/2011	27%	670	0.5
Myra Ball	Metering Clerk	2 months	Post all meter activities	9.00	0.00		0%	374	0.5
Marquita Thomas	Metering Clerk	2 months	Post all meter activities	9.00	0.00		0%	312	1.5
Berlin Keith Isaacs	Plant Superintendent	20 yrs	Supervises all P & F Op	24.42	0.00			2080	108
Sammy Creech	Plant & Filed Operato	19 yrs	P & F Operations	18.16	22.66	4/11/2011	20%	2123	191
Timothy Farmer	Plant & Field Operate	26 yrs	P & F Operations	18.98	19.55	4/11/2011	3%	2159	223
Johnny Hornsby	Plant & Field Operate	3 yrs	P & F Operations	15.60	16.07	4/11/2011	3%	2001	90
Darrell Hundley	Plant & Field Operate	22 yrs	P & F Operations	17.68	18.21	4/11/2011	3%	2104	145
Donnie Hurst	Plant & Field Operate	16 yrs	P & F Operations	13.52	13.93	10/10/2011	3%	2092	94
Jonathan Madden	Plant & Field Operato	7 yrs	P & F Operations	16.06	16.54	4/11/2011	3%	2104	245
Ronald Wes Hacker	Plant & Field Operato	2.5 yrs	P & F Operations	19.24				2019	71
Dorothy Montgomery	House Keeping	9 yrs	Cleaning Offices	8.06	8.30	4/11/2011	3%	1096	0

12-I - 0 Percent 12-J = \$508,288.42

13. No man hrs were used to construct new lines

List 14(a - b)

		Length
Employees Terminated in 2010	Titles	of Service
Miranda Shoemaker	Metering Clerk	See Above
Replaced by Myra Ball	Metering Clerk	See Above
Replaced by Marquita Thomas	Metering Clerk	See Above
Replaced by Lisa Bowling	Metering Clerk	See Above
Ronald Wes Hacker	Plant & Field Operat	See Above
Replaced by Bradley Moore In 2011	P & L Operator	6 months
Berlin Keith Isaacs Deceased 2011	Superintendent	See Above
Replaced by Sammy Creech		See Above

13. If Jackson County did not capitalize any of its payroll during calendar year2010, explain why not.

Response: See 12

Witness: Powell

- 14. a. Identify all employees listed in the response to Item 10 who are no longer Jackson County employees.
- b. For each employee listed:
- (1) State whether his or her position has been filed.
- (2) If the position has been filled, provide the information

requested in Item 10(a) for the new employee.

(3) If the position has not been filled, state when Jackson County expects to hire a new employee.

Response: See 12

Witness: Powell

15. a. Provide a schedule listing Jackson County's insurance coverage, including type of coverage (e.g., vehicle insurance, general liability insurance, workers' compensation), annual premiums, and effective dates.

b Provide a copy of each invoice that Jackson County received in2010 and 2011 for insurance services.

Response: Attached

15A

Kentucky Association of Counties All Lines Fund

400 Englewood Drive Frankfort, KY 40601 **Declarations Page**

Policy Number P&C0640 Insured Name and Address

Jackson County Water District PO Box 232 Tyner, KY 40486

Business Description Water District

Policy Period: 7/1/2010 to 7/1/2012 For customer service please call (800)264-5226

Issued: 06/02/2010

In return for the payment of the premium, and subject to all the terms of the policy, we agree to provide the insurance stated in the binder.

Coverage			Deductible
General Liability (Per OCC/AGG)	1,000,000	3,000,000	500
Law Enforcement (Per OCC/AGG)	NCD	NCD	NCD
Errors/Ommissions (Per OCC/AGG)	1,000,000	3,000,000	1,000
Employment Practices (Per claim/AGG)	1,000,000	3,000,000	1,000
Auto Liability (CSL)	1,000,000		0
Auto Comprehensive	ACV		500
Auto Collision	ACV		500
P.I.P. (No Fault)	10,000		0
Under Insured/Un-Insured	60,000	**************************************	0
Non Owned Auto Coverage	Primary		
Property/Buildings	As Per Statement on File	Landonana and an	500
Personal Property	As Per Statement on File	۲۳۵ میں بادی کی بادی کر اور میں کر بادی کر اور میں کر بادی کر بادی کر میں اور میں کر بادی ہوئی ہے۔ اور میں اور میں اور میں میں میں میں میں میں اور میں	500
Boiler & Machinery	15,000,000		1,000
Inland Marine & EDP	As Per Statement on File		500
Business Income	500,000	500,000	0
Flood	1,000,000	1,000,000	0
Earthquake	N/A	N/A	N/A
Crime (Other than Employee Dishonesty)	150,000		500
Employee Dishonesty	150,000	արդաններությունին և բլայրին հատություն նատություններ արդային նա ցորդաններներույններ տաս գներտությունը ու դարդան	250
(Policy #: CIC1964)			
Legal Defense Coverage	100,000		0

Authorized Representative

pin Dann

Date 6/2/2010

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INVOICE #00673437

						Balance Forward Payments Received	13554.01 13554.01
SubscriberNo	Name	Month	Mem	Cov	Plan	Riders	
	•	02/10 02/10 02/10 02/10	1 4 1 2 2 1 1 2 3 1 1	0 0 0 0 0 0 0 0 0 0	KS070098 KS070098 KS070098 KS070098 KS070098 KS070098 KS070098 KS070098	H H H H H H H H H H H	1477.98 539.74 1417.44 332.92 2169.05 570.01 1059.30 1059.30 837.35 1710.02 580.09 1104.70 696.11
						New Charges For Group	13554.01
						Total Amount Due:	13554.01

ANT PARE 13,554.01 MELAN ON # 3227 UNIT 2/3/10 MP

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INVOICE #00682380

						Balance Forward Payments Received	13554.01 13554.01
SubscriberNo	Name	Month	Mem	Cov	Plan	Riders	
	Creech, Sammuel D Farmer, Timothy K Grimes, DeAnna Hacker, Ronald W Hornsby, John W Hundley, Darrell P Hurst, Donald K Isaacs, Berlin K Madden, Jonathan M Powell, John H Shoemaker, Miranda J Ward, Pamela J	03/10 03/10 03/10 03/10 03/10 03/10 03/10 03/10 03/10	1 4 1 2 2 1 1 2 3 1		KS070098 KS070098 KS070098 KS070098 KS070098 KS070098	H H H H H H H H	 1477.98 539.74 1417.44 332.92 2169.05 570.01 1059.30 1059.30 837.35 1710.02 580.09 1104.70
	•				KS070098		696.11
						New Charges For Group	13554.01
						Total Amount Due:	13554.01

AMIT MAR 13554.01 OD BY CK # 3355 LATE 3/3/10 ()A

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I N V O I C E #00691392

						Balance Forward Payments Received	13554.01 13554.01
SubscriberNo	Name	Month			Plan	Riders	
	Ball, Myra C				KS070098	н	- 635.58
	Ball, Myra C	03/10	1	0	KS070098	Н	635.58
	Creech, Sammuel D	04/10	4	0	KS070098	Н	1477.98
	Farmer, Timothy K	04/10	1	0	KS070098	Н	539.74
	Grimes, DeAnna	04/10	4	0	KS070098	Н	1417.44
	Hacker, Ronald W	04/10	1	0	KS070098	Н	332.92
	Hornsby, John W	04/10	2	0	KS070098	Н	2169.05
	Hundley, Darrell P	04/10	2	0	KS070098	Н	570.01
	Hurst, Donald K	04/10	1	0	KS070098	Н	1059.30
	Isaacs, Berlin K	04/10	1	0	KS070098	н	1059.30
	Madden, Jonathan M	04/10	2	0	KS070098	Н	837.35
	Powell, John H	04/10	3	0	KS070098	Н	1710.02
	Shoemaker, Miranda J	03/10	0	0	KS070098	Н	-580.09
	Ward, Pamela J	04/10	1	0	KS070098	Н	1104.70
	Wolfinbarger, Edna J	04/10	1	0	KS070098	Н	696.11
						New Charges For Group	13664.99
						Total Amount Due:	13664.99

AMIT PAID 13664.99 PTIBY CK # 3489 DATE 4/2/10

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INVOICE #00700455

						Balance Forward Payments Received	13664.99 13664.99
SubscriberNo	Name	Month	Mem	Cov	Plan	Riders	
	Ball, Myra C				KS070098		635.58
	Creech, Sammuel D	•			KS070098		1477.98
	Farmer, Timothy K	05/10	1	0	KS070098	Н	539.74
	Grimes, DeAnna	05/10	4	0	KS070098	Н	1417.44
	Hacker, Ronald W	05/10	1	0	KS070098	Н	332.92
	Hornsby, John W	05/10	2	0	KS070098	Н	2169.05
	Hundley, Darrell P	05/10	2	0	KS070098	Н	570.01
	Hurst, Donald K	05/10	1	0	KS070098	Н	1059.30
	Isaacs, Berlin K	05/10	1	0	KS070098	Н	1059.30
	Madden, Jonathan M	05/10	2	0	KS070098	н	837.35
	Powell, John H	05/10	З	0	KS070098	Н	1710.02
	Ward, Pamela J	05/10	1	0	KS070098	Н	1104.70
	Wolfinbarger, Edna J	05/10	1	0	KS070098	Н	696.11
						New Charges For Group	13609.50
						Total Amount Due:	13609.50

AME PAID 13609.50 PD BY CK.# 3646DATE 5/5/10

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INVOICE #00709572

						Balance Forward Payments Received	
SubscriberNo	Name	Month	Mem	Cov	Plan	Riders	
	Ball, Myra C	05/10	0	0	KS070098	Н	-635,58
	Creech, Sammuel D	06/10	4	0	KS070098	Н	1477.98
	Farmer, Timothy K	06/10	1	0	KS070098	Н	539.74
	Grimes, DeAnna	06/10	4	0	KS070098	Н	1417.44
	Hacker, Ronald W	06/10	1	0	KS070098	Н	332.92
	Hornsby, John W	06/10	2	0	KS070098	Н	2169.05
	Hundley, Darrell P	06/10	2	0	KS070098	Н	650.72
	Hurst, Donald K	06/10	1	0	KS070098	Н	1059.30
	Isaacs, Berlin K	06/10	1	0	KS070098	Н	1059.30
	Madden, Jonathan M	06/10	2	0	KS070098	Н	837.35
	Powell, John H	06/10	3	0	KS070098	Н	1710.02
	Ward, Pamela J	06/10	1	0	KS070098	Н	1104.70
	Wolfinbarger, Edna J	06/10	1	0	KS070098	Н	696.11
						New Charges For Group	12419.05
						Total Amount Due:	12419.05

ANT PAID 12419.05 POBY CK#3767 DATE 6/2/10

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INVOICE #00718705

						Balance Forward Payments Received	12419.05 12419.05
SubscriberNo	Name				Plan	Riders	
	Creech, Sammuel D					Н	1682.72
	Creech, Sammuel D	06/10	4	0	KS070098	Н	204.74
	Farmer, Timothy K	07/10	1	0	KS070098	Н	614.51
	Farmer, Timothy K	06/10	1	0	KS070098	Н	74.77
	Grimes, DeAnna	07/10	4	0	KS070098	Н	1613.80
	Grimes, DeAnna Grimes, DeAnna Hacker, Ronald W	06/10	4	0	KS070098	Н	196.36
	Hacker, Ronald W	07/10	1	0	KS070098	Н	379.04
	Hacker, Ronald W	06/10	1	0	KS070098	Н	46.12
	Hornsby, John W	07/10	2	0	KS070098	Н	2469.52
	Hornsby, John W	06/10	2	0	KS070098	Н	300.47
	Hundley, Darrell P	07/10	2	0	KS070098	Н	740.85
	Hundley, Darrell P	06/10	2	0	KS070098	Н	90.14
	Hurst, Donald K	07/10	1	0	KS070098	Н	1206.05
	Hurst, Donald K Isaacs, Berlin K Isaacs, Berlin K	06/10	1	0	KS070098	Н	146.75
	Isaacs, Berlin K	07/10	1	0	KS070098	Н	1206.05
	Isaacs, Berlin K	06/10	1	0	KS070098	Н	146.75
	Madden, Jonathan M	07/10	2	0	KS070098	Н	953.35
	Madden, Jonathan M	06/10		0	KS070098	Н	116.00
	Powell, John H	07/10	3	0	KS070098	Н	1946.90
	Powell, John H	06/10	3	0	KS070098	Н	236.88
	Thomas, Marquita	07/10			KS070098		1062.47
	Thomas, Marquita	06/10	2	0	KS070098	Н	1062.47
	Ward, Pamela J	07/10	1	0	KS070098	Н	1257.74
	Ward, Pamela J	06/10	1	0	KS070098	H	153.03
	Wolfinbarger, Edna J Wolfinbarger, Edna J	07/10	1		KS070098		792.54
	Wolfinbarger, Edna J	06/10	1	0	KS070098	Н	96.43
						New Charges For Group	18796.45
						Total Amount Due:	18796.45

амт раю <u>18796.45</u> ро ву ск.# <u>3904</u> рате 7/7/10

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INVOICE #00727894

						Balance Forward 18796. Payments Received 18796.	
SubscriberNo	Name	Month	Mem	Cov	Plan	Riders	
	Creech, Sammuel D				KS070098		
	Farmer, Timothy K	-			KS070098		51
	Grimes, DeAnna	08/10	4	0	KS070098	Н 1613.	80
	Hacker, Ronald W	08/10	1	0	KS070098	Н 379.	04
	Hornsby, John W	08/10	2	0	KS070098	Н 2469.	52
	Hundley, Darrell P	08/10	2	0	KS070098	Н 740.	85
	Hurst, Donald K	08/10	1	0	KS070098	Н 1206.	05
	Isaacs, Berlin K	08/10	1	0	KS070098	н 1206.	05
	Madden, Jonathan M	08/10	2	0	KS070098	Н 953.	35
	Powell, John H	08/10	3	0	KS070098	,	
	Thomas, Marquita	07/10	0	0	KS070098		
	Ward, Pamela J	08/10	1	0	KS070098		
	Wolfinbarger, Edna J	08/10	1	0	KS070098		
						New Charges For Group 13800.	60
						Total Amount Due: 13800.	60

AMT PAR 13800.60 PD BY CK #403/ DATE \$ 4/10

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INVOICE #00737137

						Balance Forward Payments Received	13800.60 13800.60
SubscriberNo	Name	Month	Mem	Cov	Plan	Riders	
	Creech, Sammuel D	09/10	4	0	KS070098	Н	1682.72
	Farmer, Timothy K	09/10	1	0	KS070098	Н	614.51
	Grimes, DeAnna	09/10	4	0	KS070098	Н	1613.80
	Hacker, Ronald W	09/10	1	0	KS070098	Н	379.04
	Hornsby, John W	09/10	2	0	KS070098	Н	2469.52
	Hundley, Darrell P	09/10	2	0	KS070098	Н	740.85
	Hurst, Donald K	09/10	1	0	KS070098	Н	1206.05
	Isaacs, Berlin K	09/10	1	0	KS070098	Н	1206.05
	Madden, Jonathan M	09/10	2	0	KS070098	Н	953.35
	Powell, John H	09/10	3	0	KS070098	Н	1946.90
	Ward, Pamela J	09/10	1	0	KS070098	Н	1257.74
	Wolfinbarger, Edna J	09/10	1	0	KS070098	Н	792.54
						New Charges For Group	14863.07
						Total Amount Due:	14863.07

амт раю <u>14.863</u> PD BY CK.#4152DATE912/10 EM

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I N V O I C E #00746394

						Balance Forward Payments Received	14863.07 14863.07
SubscriberNo	Name	Month	Mem	Cov	Plan	Riders	
	Bowling, Lisa	10/10	2	0	KS070098	Н	1062.47
	Bowling, Lisa	09/10	2	0	KS070098	Н	1062.47
	Creech, Sammuel D	10/10	4	0	KS070098	Н	1682.72
	Farmer, Timothy K	10/10	1	0	KS070098	Н	614.51
	Grimes, DeAnna	10/10	4	0	KS070098	Н	1613.80
	Hacker, Ronald W	10/10	1	0	KS070098	Н	379.04
	Hornsby, John W	10/10	2	0	KS070098	Н	2469.52
	Hundley, Darrell P	10/10	2	0	KS070098	Н	740.85
	Hurst, Donald K	10/10	1	0	KS070098	Н	1206.05
	Isaacs, Berlin K	10/10	1	0	KS070098	Н	1206.05
	Madden, Jonathan M	10/10	2	0	KS070098	Н	953.35
	Powell, John H	10/10	.3	0	KS070098	Н	1946.90
	Ward, Pamela J	10/10	1	0	KS070098	Н	1257.74
	Wolfinbarger, Edna J	10/10	1	0	KS070098	Н	792.54
						New Charges For Group	16988.01
						Total Amount Due:	16988.01

AND - HD 16988.01 HOBY CL # 265 DATE 10/1/10 EAP

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INVOICE #00755705

						Balance Forward Payments Received	16988.01 16988.01
SubscriberNo	Name	Month	Mem	Cov	Plan	Riders	
	Bowling, Lisa	11/10	2	0	KS070098	Н	- 1062.47
	Creech, Sammuel D	11/10	4	0	KS070098	Н	1682.72
	Farmer, Timothy K	11/10	1	0	KS070098	Н	614.51
	Grimes, DeAnna	11/10	4	0	KS070098	Н	1613.80
	Hacker, Ronald W	11/10	1	0	KS070098	Н	379.04
	Hornsby, John W	11/10	2	0	KS070098	Н	2469.52
	Hundley, Darrell P	11/10	2	0	KS070098	Н	740.85
	Hurst, Donald K	11/10	1	0	KS070098	Н	1206.05
	Isaacs, Berlin K	11/10	1	0	KS070098	Н	1206.05
	Madden, Jonathan M	11/10	2	0	KS070098	Н	953.35
	Powell, John H	11/10	3	0	KS070098	Н	1946.90
	Ward, Pamela J	11/10	1	0	KS070098	Н	1257.74
	Wolfinbarger, Edna J	11/10	1	0	KS070098	Н	792.54
						New Charges For Group	15925.54
						Total Amount Due:	15925.54

AND 1110 15 925 5-4 PILLON CH. N. 4406 DATE 11/3/10

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INVOICE #00765045

						Balance Forward Payments Received	15925.54 15925.54
SubscriberNo	Name	Month	Mem	Cov	Plan	Riders	
	Hornsby, John W Hundley, Darrell P Hurst, Donald K Isaacs, Berlin K Madden, Jonathan M Powell, John H Ward, Pamela J	12/10 12/10 12/10 12/10 12/10 12/10 12/10 12/10 12/10 12/10	4 1 2 2 1 1 2 3 1	0 0 0 0 0 0 0 0 0 0	KS070098 KS070098 KS070098 KS070098 KS070098 KS070098 KS070098 KS070098 KS070098	H H H H H H H H H	- 1062.47 1682.72 614.51 1613.80 379.04 2469.52 740.85 1206.05 1206.05 1206.05 953.35 1946.90 1257.74 792.54
						 New Charges For Group	15925.54
						Total Amount Due:	15925.54

15,925 54 9535 1/23/10 (E) M

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INVOICE #00774386

						Balance Forward Payments Received	
SubscriberNo	Name	Month	Mem	Cov	Plan	Riders	
	Bowling, Lisa	01/11	2	0	KS070098	н	1062.47
	Creech, Sammuel D	01/11	4	0	KS070098	Н	1682.72
	Farmer, Timothy K	01/11	1	0	KS070098	Н	614.51
	Grimes, DeAnna	01/11	4	0	KS070098	Н	1613.80
	Hacker, Ronald W	01/11	1	0	KS070098	Н	379.04
	Hornsby, John W	01/11	2	0	KS070098	Н	2469.52
	Hundley, Darrell P	01/11	2	0	KS070098	Н	740.85
	Hurst, Donald K	01/11	1	0	KS070098	Н	1206.05
	Isaacs, Berlin K			0	KS070098	H	1206.05
	Madden, Jonathan M	01/11	2	0	KS070098	Н	953.35
	Powell, John H				KS070098		1946.90
	Ward, Pamela J						1257.74
	Wolfinbarger, Edna J	01/11	1	0	KS070098	н	792.54
						New Charges For Group	15925.54
						Total Amount Due:	15925.54

амт раю <u>15925.54</u> ровуск.<u>*4667 date 1/5///</u>

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INVOICE #00783780

Group: BBB015590 Jackson County Water Assoc PO Box 232 Tyner, KY 40486

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						Balance Forward Payments Received	15925.54 15925.54
SubscriberNo	Name	Month	Mem	Cov	Plan	Riders	
	Bowling, Lisa	02/11			KS070098		1062.47
	Creech, Sammuel D	02/11		0			1682.72
	Farmer, Timothy K	02/11	1	0	KS070098	H	614.51
	Grimes, DeAnna	02/11	4	0	KS070098	Н	1613.80
	Hacker, Ronald W	01/11	0	0	KS070098	Н	-379.04
	Hacker, Ronald W	12/10	0	0	KS070098	Н	-379.04
	Hornsby, John W	02/11	2	0	KS070098	Н	2469.52
	Hundley, Darrell P	02/11	2	0	KS070098	Н	740.85
	Hurst, Donald K	02/11	1	0	KS070098	Н	1206.05
	Isaacs, Berlin K	02/11	1	0	KS070098	Н	1206.05
	Madden, Jonathan M	02/11	2	0	KS070098	Н	953.35
	Powell, John H	02/11		0	KS070098		1946.90
		02/11		0	KS070098		1257.74
		02/11		-	KS070098		792.54
	"Official and a second	06/11	<i></i>	0	100/0000	11	192.94
						New Charges For Group	14788.42
						Total Amount Due:	14788.42

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AMT PAID 14788. PD BY CK # 4809 DATE 2/8/11

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INVOICE #00793204

						Balance Forward 14788 Payments Received 14788	
SubscriberNo	Name	Month	Mem	Cov	Plan	Riders	
	Bowling, Lisa	03/11	2	0	KS070098	н 1062	2.47
	Creech, Sammuel D				KS070098		2.72
	Farmer, Timothy K	03/11	1	0	KS070098	н 614	1.51
	Grimes, DeAnna	03/11	4	0	KS070098	н 1613	3.80
	Hornsby, John W	03/11	2	0	KS070098	н 2469	9.52
	Hundley, Darrell P	03/11	2	0	KS070098	н 740	.85
	Hurst, Donald K	03/11	1	0	KS070098	н 1206	5.05
	Isaacs, Berlin K	03/11	1	0	KS070098	н 1206	5.05
	Madden, Jonathan M	03/11	2	0	KS070098	н 953	3.35
	Powell, John H	03/11	3	0	KS070098	н 1946	5.90
	Ward, Pamela J	03/11	1	0	KS070098	Н 1257	.74
	Wolfinbarger, Edna J	03/11	1	0	KS070098	н 792	2.54
						New Charges For Group 15546	5.50
						Total Amount Due: 15546	5.50

AMT PAID 15,546.50 PD BY CK # 4911 DATE 3/8/11

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INVOICE #00802667

						Balance Forward Payments Received	15546.50 15546.50
SubscriberNo	Name	Month			Plan	Riders	
	Bowling, Lisa				KS070098	Н	1062.47
	Creech, Sammuel D	04/11	4	0	KS070098	Н	1682.72
	Farmer, Timothy K	04/11	1	0	KS070098	Н	614.51
	Grimes, DeAnna	04/11	4	0	KS070098	Н	1613.80
	Hornsby, John W	04/11	2	0	KS070098	Н	2469.52
	Hundley, Darrell P	04/11	2	0	KS070098	Н	740.85
	Hurst, Donald K	04/11	1	0	KS070098	Н	1206.05
	Isaacs, Berlin K	03/11	0	0	KS070098	Н	-1206.05
	Madden, Jonathan M	04/11	2	0	KS070098	Н	953.35
	Powell, John H	04/11	3	0	KS070098	Н	1946.90
	Ward, Pamela J	04/11	1	0	KS070098	Н	1257.74
	Wolfinbarger, Edna J	04/11	1	0	KS070098	Н	792.54
						New Charges For Group	13134.40
						Total Amount Due:	13134.40

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MAT PAID 13,134.40 MILLIN CH.# 5039 JATE 4/5/11

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I N V O I C E #00812179

						Balance Forward Payments Received	13134.40 13134.40
SubscriberNo	Name	Month	Mem	Cov	Plan	Riders	
	Bowling, Lisa	05/11	2	0	KS070098	н	- 1062.47
	Creech, Sammuel D	05/11	5	0	KS070098	Н	1516.18
	Creech, Sammuel D	04/11	5	0	KS070098	Н	-166.55
	Farmer, Timothy K	05/11	1	0	KS070098	Н	614.51
	Grimes, DeAnna	05/11	4	0	KS070098	Н	1613.80
	Hornsby, John W	05/11	2	0	KS070098	Н	2469.52
	Hundley, Darrell P	05/11	2	0	KS070098	Н	740.85
	Hurst, Donald K	05/11	1	0	KS070098	Н	1206.05
	Judd, Wesley	05/11	2	0	KS070098	Н	539.85
	Madden, Jonathan M	05/11	2	0	KS070098	Н	953.35
	Moore, Bradley A	05/11	1	0	KS070098	Н	275.67
	Powell, John H	05/11	3	0	KS070098	Н	1946.90
	Ward, Pamela J	05/11	1	0	KS070098	Н	1257.74
	Wolfinbarger, Edna J	05/11	1	0	KS070098	Н	792.54
						New Charges For Group	14822.88
						Total Amount Due:	14822.88

амт раю <u>14822.88</u> рд ву ск.# <u>5155</u> дате <u>5/4/11</u>

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INVOICE #00821732

						Balance Forward Payments Received	
SubscriberNo	Name	Month	Mem	Cov	Plan	Riders	
	Bowling, Lisa	06/11	2	0	KS070098	Н	1062.47
	Creech, Sammuel D	06/11	5	0	KS070098	Н	1516.18
	Farmer, Timothy K	06/11	1	0	KS070098	Н	614.51
	Grimes, DeAnna	06/11	4	0	KS070098	Н	1613.80
	Hornsby, John W	06/11	2	0	KS070098	Н	2469.52
	Hundley, Darrell P	06/11	2	0	KS070098	Н	740.85
	Hurst, Donald K	06/11	1	0	KS070098	Н	1217.53
	Judd, Wesley	06/11	2	0	KS070098	Н	539.85
	Madden, Jonathan M	06/11	2	0	KS070098	Н	953.35
	Moore, Bradley A	06/11	1	0	KS070098	Н	275.67
	Powell, John H	06/11	3	0	KS070098	Н	1946.90
	Ward, Pamela J	06/11	1	0	KS070098	Н	1257.74
	Wolfinbarger, Edna J	06/11	1	0	KS070098	Н	792.54
						New Charges For Group	15000.91
						Total Amount Due:	15000.91

амт раю <u>15000 91</u> ро ву ск.<u>ж 5291</u> рате <u>46/11</u>

06/17/2011 Page 1

INVOICE #00831299

Group: BBB015590 Jackson County Water Assoc PO Box 232 Tyner, KY 40486

							Balance Forward Payments Received	15000.91 15000.91
SubscriberNo	Name	Month	Mem	Cov	Plan	Rid	ers	
	Bowling, Lisa	07/11	4	0	KS100159	н		1101.74
	Bowling, Lisa	06/11	4	0	KS100159	Н		39.27 🖌
	Creech, Sammuel D	07/11	5	0	KS100159	Н		1744.92
	Creech, Sammuel D	06/11	5	0	KS100159	н		62,20 ·
	Farmer, Timothy K	07/11	1	0	KS100159	н		637.22 =
	Farmer, Timothy K	06/11	1	0	KS100159	Н		22.71
	Grimes, DeAnna	07/11	4	0	KS100159	н		1834.25 -
	Grimes, DeAnna	06/11	4	0	KS100159	Н		65.39
	Hornsby, John W	07/11	2	0	KS100159	н		2560.80 -
	Hornsby, John W	06/11	2	0	KS100159	н		91.28
	Hundley, Darrell P	07/11		0	KS100159	н		768.25
	Hundley, Darrell P	06/11		0				27.39
	Hurst, Donald K	07/11		0	KS100159	н		1262.54 -
	Hurst, Donald K	06/11	1	0	KS100159	н		45.01
	Judd, Wesley	07/11		0	KS100159	н		559.81 -
	Judd, Wesley	06/11	2	0	KS100159	н		19.96
	Madden, Jonathan M	07/11			KS100159			1060.06 -
	Madden, Jonathan M	06/11			KS100159			37.79
	Moore, Bradley A		1		KS100159			285.86
	Moore, Bradley A		1		KS100159			10.19
	Powell, John H	07/11	3		KS100159			2018.86
	Powell, John H	06/11	3		KS100159			71.97
	Ward, Edna J	07/11	4	0	KS100159			1101.74
	Ward, Edna J	06/11	4	Ő	KS100159			-1-1-01-74
	Ward, Pamela J		1		KS100159			1262.54
	Ward, Pamela J	06/11	1		KS100159			4.80
	Wolfinbarger, Edna J	07/11			KS100159			821_84-
	Wolfinbarger, Edna J	06/11			KS100159			29-29-
							New Charges For Group	18649-42
								·

Total Amount Due:

18649.42

ANT PAID 18,649.42 PD BY CK #5391 DATE 7/7/1

07/18/2011 1 Page

INVOICE #00840921

							ance Forward ments Received	18649.42 18649.42
SubscriberNo	Name	Month	Mem	Cov	Plan	Riders		
	Bowling, Lisa				KS100159			1101.74
	Creech, Sammuel D				KS100159			1744.92 🚩
	Farmer, Timothy K	08/11			KS100159			637.22
	Grimes, DeAnna	08/11			KS100159			1834.25
	Hornsby, John W	08/11	2	0	KS100159			2560.80
	Hundley, Darrell P	08/11						768.25
	Hurst, Donald K	08/11	1	0	KS100159	Н		1262.54 🖌
	Judd, Wesley	08/11	2	0	KS100159	Н		559.81
	Madden, Jonathan M	08/11	2	0	KS100159	Н		1060.06 🎤
	Moore, Bradley A	08/11	1	0	KS100159	Н		285.86 🚩
	Powell, John H	08/11	3	0	KS100159	Н		2018.86 🗸
	Ward, Edna J	07/11	0	0	KS100159	Н		-1101.74
	Ward, Edna J	06/11	0	0	KS100159	Н		-1101.74
		08/11	1	0	KS100159	н		1262.54
	•				KS100159	н		1101.74 🗸
	5,				KS100159			279.91 🖍
	Wolfinbarger, Edna J	06/11			KS100159			279.91 🗸
						New	Charges For Group	14554.93
						Tot	al Amount Due:	14554.93

M AMT PAID <u>14554</u>, <u>93</u> PD BY CK # <u>5504</u>DATE <u>8/3/1/</u>

08/17/2011 Page 1

INVOICE #00850561

						Balance Forward Payments Received	
SubscriberNo	Name				Plan	Riders	
	Bowling, Lisa				KS100159	Н	1101.74
	Creech, Sammuel D	09/11	5	0	KS100159	Н	1744.92
	Farmer, Timothy K	09/11	1	0	KS100159	Н	637.22
	Grimes, DeAnna	09/11	4	0	KS100159	Н	1834.25
	Hornsby, John W	09/11	2	0	KS100159	Н	2560.80
	Hundley, Darrell P	09/11	2	0	KS100159	Н	768.25
	Hurst, Donald K	09/11	1	0	KS100159	Н	1262.54
	Judd, Wesley	09/11	2	0	KS100159	Н	559.81
	Madden, Jonathan M	09/11	2	0	KS100159	Н	1060.06
	Moore, Bradley A	09/11	1	0	KS100159	Н	285,86
	Powell, John H	09/11	3	0	KS100159	Н	2018.86
	Ward, Pamela J	09/11	1	0	KS100159	Н	1262.54
	Wolfinbarger, Edna J	09/11	4	0	KS100159	Н	1101.74
						New Charges For Group	16198.59
						Total Amount Due:	16198.59

AMT PAID 16 198, 59 PD BY CK # 56 18 DATE 9/6/11 (1,) A

09/16/2011 Page 1

INVOICE #00860252

						Balance Forward Payments Received	
SubscriberNo	Name				Plan		
	Bowling, Lisa Creech, Sammuel D Farmer, Timothy K Grimes, DeAnna Hornsby, John W Hundley, Darrell P Hurst, Donald K Judd, Wesley Madden, Jonathan M Moore, Bradley A Powell, John H Ward, Pamela J Wolfinbarger, Edna J	10/11 10/11 10/11 10/11 10/11 10/11 10/11 10/11 10/11 10/11	4 5 4 2 1 2 1 3 1	0 0 0 0 0 0 0 0 0 0 0	KS100159 KS100159 KS100159 KS100159 KS100159 KS100159 KS100159 KS100159 KS100159 KS100159	H H H H H H H H H	1101.74 1744.92 637.22 1834.25 2560.80 768.25 1262.54 559.81 1060.06 285.86 2018.86 1262.54 101.74
—						New Charges For Group	16198.59
						Total Amount Due:	16198.59

ANT PAID 16,198.59 PD BY SK# 5733 DATE 10/6/11 (F) R

KACo Insurance Agency

380 King's Daughters Drive Frankfort, Kentucky 40601 Tel: 800-264-5226 Fax: 502-875-8242

INVOICE NO: B11764 INVOICE DATE: 03/16/2010 DUE DATE: 04/15/2010

	I	N	S	U	R	E	D	:
--	---	---	---	---	---	---	---	---

Jackson County Water	Distr	ict
P O Box 232		
Tyner	ΚY	40486

COUNTY: Jackson

BOND NO:EFFECTIVE: 05/01/2010EXPIRES: 05/01/2011PRINCIPAL:Jackson County Water Association

OBLIGEE: USDA, Rural Development

Effective	Description	An	nual Cost	Pro Rata Due
05/01/2010	ANNUAL PREMIUM POSITION SCHEDU RENEWAL		\$250.00	\$250.00
		<u>.</u>	Sub Total:	\$250.00
Payment Info	•	KY	Surcharge:	\$3.75
Date Paid:			Total Due:	\$253.75
Amount Paic Check No.		<u>Please return :</u>	a copy of this inv	oice with your payment!

AMT PAID 253 75 PD RY CK # 3494 DATE 4/2/10

Servicing Agency Kentucky Association of Counties Insurance Agency (800) 264-5226 MEMBER NO: 0640 KACO BOND ID: 013808

1 Junit



400 Englewood Drive Frankfort, KY 40601 1-800-264-5226

CERTIFICATE OF WORKERS COMPENSATION COVERAGE

KACO W/C-4		
ITEM 1 -	Name and Address of Insured:	
	Jackson County Water District	
	PO Box 232	
	Tyner, KY 40486	
ITEM 2 -	Certificate Number: WC2010-1238	
ITEM 3 -	Effective Date: Thursday, July 01, 2010	Expiration Date: Friday, July 01, 2011
	12:01 A.M., standard time at the address of the Ins Cancellation Notice: 60 Days - Pursuant to KRS 3	
ITEM 4 -	Coverage under this Certificate applies to the Kentucky V	Vorkers Compensation Law. (KRS 342)
ITEM 5 -	Company's Limit of Indemnity Each Occurrence:	
	(a) For Workers Compensation:	Statutory
	(b) For Employers Liability:	\$2,500,000
ITEM 6 -	Workers Compensation Premium:	\$9,879.00
ITEM 7 -	Special Fund Tax:	\$642.00
ITEM 8 -	TOTAL PREMIUM:*	\$10,521.00
ITEM 9 -	Payment Options:	
	(1) Full payment by 8/1/2010. 1% discount applied =	\$10,415.79
	(2) 50% payment by 8/1/2010 and 3 subsequent equal	monthly pmts. on balance.

50% = \$5,260.50 Plus 3 monthly payments of \$1,753.50

Please Note: Effective November 1, 2010 any outstanding balance due on this premium will accrue a compounding monthly interest charge of 1%. To make certain no interest is charged, be sure to make full payment postmarked no later than October 31, 2010

* An invoice accompanies this declaration for the total amount due.

This Certificate of Coverage shall not be binding of the KACo Workers Compensation Fund unless countersigned by a duly authorized representative of the Fund.

This Coverage has been placed with a Workers Compensation Self-Insured Group which has received a certificate of filing from the Commonwealth of Kentucky. Claims against group members are not covered by the Kentucky Insurance Guaranty Association.

Dated at Frankfort, Kentucky this 2nd day of June, 2010

AMT PAND 10415.79, PD BY CK# 3912DATE 7/7/10

KACo Making Workers Comp Work in Kentucky



Invoice

Kentucky Association of Counties All Lines Fund 400 Englewood Drive Frankfort, KY 40601 Tel: 1-800-264-5226 Fax: 1-502-875-8240					Invoice Number Invoice Date Due Date		
Insured Name a	and Address			Member	Number	0640	
	Jackson County V PO Box 232 Tyner, KY 40486						
Contact(s) <u>First Name</u> John H.	<u>Last Name</u> Powell	<u>Title</u> Manager	<u>Telephone</u> (606)287-7000	<u>Fax</u> (606)287-7003	<u>Email</u> jcwa2@prt	cnet.org	
Invoice Detail							
<u>Effective Date</u> 07/01/2010 07/01/2010	<u>Description</u> Policy year 05-06 2010-2011 Annua	Dividend I Installment for 2009 - 2	2012 Policy Period	<u>Premiu</u> (\$3,215.2 \$28,652. Total Du	21) 00	<u>Amount Due</u> (\$3,215.21) \$28,652.00 \$25,436.79	

Payment Options:

Option 1: Save 1%; pay \$25,150.27 by due date

Option 2: Pay 50% by due date; and 3 subsequent equal monthly payments 50 % = \$12,718.41 plus 3 monthly payments of \$4,239.46

Please Note: Effective November 1, 2010, any outstanding balance due on this premium will accrue a compounding monthly interest charge of 1%. To make certain no interest is charged, be sure to make full payment postmarked no later than October 31, 2010.

This invoice is for the period 7/1/2010 - 7/1/2011. You will be billed annually for the remaining years of your 7/1/2009 - 7/1/2012 policy.

AMET PARD 25/50.27 PILE CLAN 3911 NATE 7/7/10 (1)

Servicing Agency Kentucky Association of Counties All Lines Fund 1-800-264-5226 For claims service please call: 1-866-367-5226

KACo Insurance Agency

400 Englewood Drive Frankfort, Kentucky 40601 Tel: 800-264-5226 Fax: 502-875-8242

INVOICE NO: **B12033** INVOICE DATE: 08/18/2010 DUE DATE: 09/17/2010

INSURED:

Jackson County Water District				
P O Box 232				
Tyner	ΚY	404860232		

COUNTY: Jackson

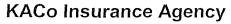
BOND NO:EFFECTIVE: 10/25/2010EXPIRES: 10/25/2011PRINCIPAL:Jackson County Water Association, Inc,TREASUREROBLIGEE:Jackson County Water Association, Inc.

Effective Description	Annual Cost	Pro Rata Due
10/25/2010 ANNUAL PREMIUM ON NAME SCHEDULE BOND RENEWAL	\$1,575.00	\$1,575.00
	Sub Total:	\$1,575.00
Payment Info	KY Surcharge:	\$28.35
Date Paid:		
Check No.	Total Due:	\$1,603.35
	Please return <u>a copy of this invo</u>	lice with your paymer

AMT PAIFI 1603, 35 PENSION # 4212 DATE 9/13/10

MEMBER NO: 0640 KACO BOND ID: 014049

Servicing Agency Kentucky Association of Counties Insurance Agency (800) 264-5226



400 Englewood Drive Frankfort, Kentucky 40601 Tel: 800-264-5226 Fax: 502-875-8242

INVOICE NO: **B12151** INVOICE DATE: 11/15/2010 DUE DATE: 12/15/2010

INSURED:

Jackson County Water	Disti	rict
P O Box 232		
Tyner	ΚY	40486

COUNTY: Jackson

BOND NO:EFFECTIVE: 05/01/2010EXPIRES: 05/01/2011PRINCIPAL:Jackson County Water AssociationOBLIGEE:USDA, Rural Development

Effective	Description	Annual Cost	Pro Rata Due
05/01/2010	ADDITIONAL PREMIUM DUE FOR INCREASING BOND TO \$500,000 EFFECTIVE 11/11/10	\$468.00	\$468.00
		Sub Total:	\$468.00
Payment Info		KY Surcharge:	\$7.02
Amount Pai Check No.	d:	Total Due:	\$475.02
		Please return a copy of this invo	ice with your payment!

4544 13/3/10 (K

MEMBER NO:	0640
KACO BOND ID:	013808

Servicing Agency Kentucky Association of Counties Insurance Agency (800) 264-5226

KACo Insurance Agency

400 Englewood Drive Frankfort, Kentucky 40601 Tel: 800-264-5226 Fax: 502-875-8242

INVOICE NO: B12930 **INVOICE DATE: 03/08/2011** DUE DATE: 04/07/2011

INSURED:

Jackson County Water	Distri	ct
PO Box 232		
Tyner	ΚY	40486

COUNTY: Jackson

BOND NO:

EFFECTIVE: 05/01/2011 EXPIRES: 05/01/2012

PRINCIPAL: Jackson County Water Association

OBLIGEE: USDA, Rural Development

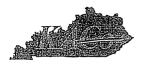
Effective	Description		Annual Cost	Pro Rata Due
05/01/2011	ANNUAL PREMIUM ON POSITION FIDELITY SO RENEWAL		\$1,250.00	\$1,250.00
			Sub Total:	\$1,250.00
Payment Info	······································		KY Surcharge:	\$22.50
Date Paid:		Muncip	al Tax Amount:	\$72.00
Amount Paic Check No.			Total Due:	\$1,344.50
'EXTECTION		Please re	eturn a copy of this inv	pice with your payment!

AND ADD 1344,50 AND ADD 5051 ANTE 4/5/11

MEMBER NO: 0640 KACO BOND ID: 014893

Kentucky Association of Counties Insurance Agency (800) 264-5226

Servicing Agency



Invoice

Kentucky A 400 Englewood Frankfort, KY 4 Tel: 1-800-264- Fax: 1-502-875	l Drive 10601 5226	ounties All Lines F	Invoice Invoice Due Dat	K110395 05/31/2011 08/01/2011		
Insured Name				Member	Number	0640
	Jackson County \ PO Box 232 Tyner, KY 40486					
Contact(s) <u>First Name</u> John H.	<u>Last Name</u> Powell	<u>Title</u> Manager	<u>Telephone</u> (606)287-7000	<u><i>Fах</i></u> (606)287-7003	<u>Email</u> jcwa2@pr	tcnet.org
<i>Invoice Detail</i> <u>Effective Date</u> 07/01/2011	<u>Description</u> 2011-2012 Annua	l Installment for 2009 - 20)12 Policy Period	Premi \$29,612		<u>Amount Due</u> \$29,612.00
				Total D	ue	\$29,612.00
Payment Option	S:	15.99 by due data				

Option 1: Save 1%; pay \$29,315.88 by due date

Option 2: Pay 50% by due date; and 3 subsequent equal monthly payments

50 % = \$14,806.01 plus 3 monthly payments of \$4,935.33

Please Note: Effective November 1, 2011, any outstanding balance due on this premium will accrue a compounding monthly interest charge of 1%. To make certain no interest is charged, be sure to make full payment postmarked no later than October 31, 2011.

AMT PAID <u>27,315</u>, PD BY CKS <u>544CDATE 7/13/11</u>

Servicing Agency Kentucky Association of Counties All Lines Fund 1-800-264-5226

For claims service please call: 1-866-367-5226

INVOICE

Kentucky Association of Counties Workers Compensation Fund

Total	Due \$10,	508.00
Special Fund Tax	\$	641.00
Workers Compensation Insurance Premium - Policy	\$9	867.00
ltem	A	mount
Jackson County Water District PO Box 232 Tyner, KY 40486		
Member Name and Address:	Member ID:	1238
400 Englewood Drive Frankfort, KY 40601 Tel: 1-502-223-7667 Fax: 1-502-875-8240	Invoice Number: Invoice Date:	W110123 05/31/2011

* You may elect to use one of the following payment options:

(1) Full payment by 8/1/2011. 1% discount applied = \$10,402.92

or

ه، سرسه برورود مود این در ا

(2) 50% payment by 8/1/2011 and 3 subsequent equal monthly pmts. on balance.
 50% = \$5,254.01 Plus 3 monthly payments of \$1,751.33

Please Note: Effective November 1, 2011 any outstanding balance due on this premium will accrue a compounding monthly interest charge of 1%. To make certain no interest is charged, be sure to make full payment postmarked no later than October 31, 2011

Please return a copy of this invoice with your payment

Servicing Agency:

Kentucky Association of Counties Workers Compensation Fund (800) 264-5226

For claims service please call: (866) 367-5226

AMT PAID 10,403,92 PD BY CK # 5441 DATE 7/13/11 A

KACo Insurance Agency

400 Englewood Drive Frankfort, Kentucky 40601 Tel: 800-264-5226 Fax: 502-875-8242

INVOICE NO: B13211 **INVOICE DATE: 08/23/2011** DUE DATE: 09/23/2011

INSURED:

Payment Info Date Paid: Amount Paid: Check No.

Jackson County Water	Distr	ict
PO Box 232		
Tyner	ΚY	404860232

COUNTY: Jackson

EFFECTIVE: 10/25/2011 EXPIRES: 10/25/2012 BOND NO: **PRINCIPAL:** Jackson County Water Association, Inc, TREASURER Jackson County Water Association, Inc. OBLIGEE:

Annual Cost Pro Rata Due Effective **Description** \$1,575.00 \$1,575.00 10/25/2011 ANNUAL PREMIUM ON NAME SCHEDULE BOND RENEWAL Sub Total: \$1,575.00

KY Surcharge: \$28.35

		(
Fotal	Due:	\$1,603.35

Please return a copy of this invoice with your payment!

АМТ РАЮ <u>1603</u>, ро ву СК.# <u>5665</u>рате 9/13/11

Servicing Agency

Kentucky Association of Counties Insurance Agency (800) 264-5226

MEMBER NO: 0640 KACO BOND ID: 015146

AnthemLife Department L-8111 Columbus OH 43268-8111

#BWNCQXF

#99999999990000WC6#

- Personal and Confidential
- 000261 JACKSON COUNTY WATER ASSOCIATION ATTN: DEANNA GRIMES

PO BOX 232

TYNER KY 40486-0232

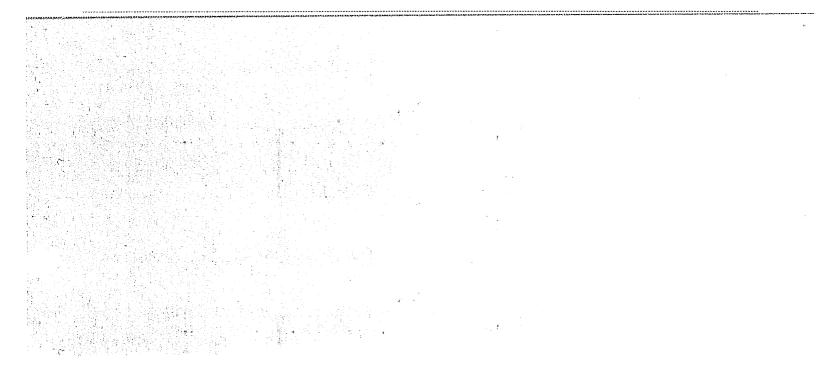
Invoice Nbr: 00000001256376 Bill Type: 190 Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 02/01/2010 **Region: CENTRAL**

Administrative Contact: E-Mail: centralregion@anthem.com Phone Number: 866-551-0315 Fax Number: 614-433-8302 Invoice Date: 01/14/2010

Billing Statement Summary for FEBRUARY 01, 2010 TO MARCH 01, 2010

TOTAL AMOUNT DUE	\$169.00	PLEASE PAY THIS AMOUNT
Current Billed Balance	\$169.00	PLEASE PAY THIS AMOUNT
Administrative Fees	\$0.00	PEIBY CK # 3225 DA (E 2/3/10 E)
Current Period Adjustments	\$0.00	АМТ РАЩ 169.00 PD BY CK # <u>3225 DA FE 2/3/10</u> E
Current Period Premium	\$169.00	
Beginning Balance	\$0.00	
Account Credit	\$0.00	
Outstanding Balance	\$0.00	

Your premium payment grace period expires 31 days after the premium due date unless otherwise agreed to by Anthem Life. Please remember, Anthem Life has no liability for claims incurred on or after the due date of your earliest outstanding bill, except as outlined in your policy/certificate.





CLASS DESCRIPTION

Jackson County Water Association Group Number: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 02/01/2010 Region: CENTRAL

Class Number	Class Description	Description	Benefit Amount
01	All Eligible Employees	AD&D	\$20,000.00
		LIFE	\$20,000.00

Anthem Life

Current Me	mber Deta	all.								
Reaso	on Codes:	6-Dis	it Employment abled ne Correction	2-Temporary Absen 7-Retired D-Delete	Ce	3-Dropping Be 8-Division Cha E-No Longer B	ange	4-Deceased 9-Class Change ⁽)	5-Laid-Off 0-Other	
Ν	lew I	Eff								Tota
dj <u>Code</u> <u>E</u>	Div/Cls	Date	Insured Name	Cert. Number	<u>Class</u>	LIFE	AD&D			Premiun
]			CREECH, S D		01	\$4.00	\$1.00			\$5.0
]			FARMER, T K		01	\$10.20	\$1.00			\$11.2
			GRIMES, D		01	\$2.60	\$1.00			\$3.6
			HACKER, R		01	\$4.00	\$1.00			\$5.0
			HORNSBY, J W		01	\$24.80	\$1.00			\$25.8
			HUNDLEY, D P		01	\$4.00	\$1.00			\$5.0
			HURST, D K		01	\$24.80	\$1.00			\$25.8
			ISAACS, B K		01	\$24.80	\$1.00			\$25.8
			MADDEN, J M		01	\$2.60	\$1.00			\$3.6
			POWELL, J H		01	\$33.80	\$1.00			\$34.8
			SHOEMAKER, M J		01	\$2.00	\$1.00			\$3.0
			WARD, P W		01	\$14.20	\$1.00			\$15.20
1			WOLFINBARGER, E	J	01	\$4.20	\$1.00			\$5.2

Current Period Premium Due

\$169.00

*Indicates change from prior billing statement. (See Adjustment Detail)



|--|

____.

Adjustment Detail				
nsured Name	Cert No.	Adjustment Reason	Effective Date of Change	Premium Adjustmer
				<u>- Ioman Aujustiner</u>

Page 7 of 7



Anthem Life Department L-8111 Columbus OH 43268-8111

#BWNCQXF

- #99999999990000WC6# Personal and Confidential
- 000287 JACKSON COUNTY WATER ASSOCIATION
- ATTN: DEANNA GRIMES PO BOX 232 TYNER KY 40486-0232

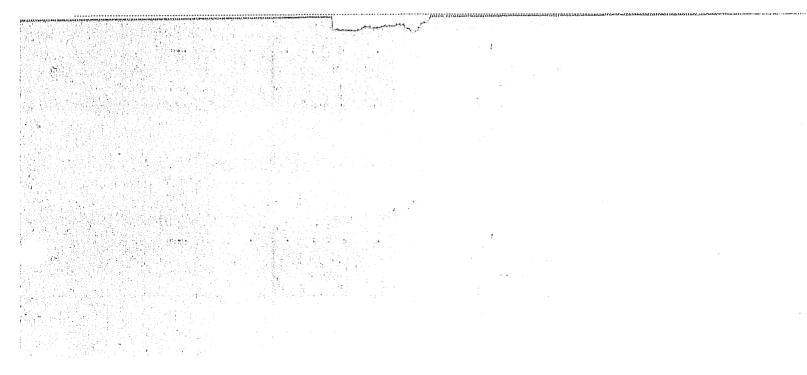
Invoice Nbr: 00000001270825 Bill Type: 190 Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 03/01/2010 **Region: CENTRAL**

Administrative Contact:

E-Mail: centralregion@anthem.com Phone Number: 866-551-0315 Fax Number: 614-433-8302 Invoice Date: 02/11/2010

Billing Statement	Summary for MARC	CH 01, 2010 TO APRIL 01, 2010
Outstanding Balance	\$0.00	
Account Credit	\$0.00	
Beginning Balance	\$0.00	
Current Period Premium	\$169.00	 ۲.
Current Period Adjustments	\$0.00	ANT PAIC 169.00 PD BY CK # 3364 LATE 3/3/19
Administrative Fees	\$0.00	PD BY CK # 3364 LATE 3/3/19
Current Billed Balance	\$169.00	
TOTAL AMOUNT DUE	\$169.00	PLEASE PAY THIS AMOUNT

Your premium payment grace period expires 31 days after the premium due date unless otherwise agreed to by Anthem Life. Please remember, Anthem Life has no liability for claims incurred on or after the due date of your earliest outstanding bill, except as outlined in your policy/certificate.





$\pmb{C}_{\text{LASS DESCRIPTION}}$

Jackson County Water Association Group Number: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 03/01/2010 Region: CENTRAL

Class	Class Description	Benefit	Benefit Amount
Number		Description	
01	All Eligible Employees	AD&D	\$20,000.00
		LIFE	\$20,000.00
•••••••••••••••••••••••••••••••••••••••			



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Current I	/lember De	etail									
Rea	ison Code	6-Di	eft Employment sabled ame Correction	2-Tem 7-Reti D-Dele		ce	3-Dropping Be 8-Division Cha E-No Longer B	ange	4-Deceased 9-Class Change ſ)	5-Laid-Off 0-Other	
	New	Eff									Tot
dj <u>Code</u>	Div/Cls	<u>Date</u>	Insured Name	<u>c</u>	ert. Number	<u>Class</u>	LIFE	<u>AD&D</u>			<u>Premiu</u>
1			CREECH, S D			01	\$4.00	\$1.00			\$5.0
]			FARMER, T K			01	\$10.20	\$1.00			\$11.
]			GRIMES, D			01	\$2.60	\$1.00			\$3.
]			HACKER, R			01	\$4.00	\$1.00			\$5.
]			HORNSBY, J W			01	\$24.80	\$1.00			\$25
1		·····	HUNDLEY, D P			01	\$4.00	\$1.00			\$5
]			HURST, D K			01	\$24.80	\$1.00			\$25
]			ISAACS, B K			01	\$24.80	\$1.00			\$25
1			MADDEN, J M			01	\$2.60	\$1.00			\$3.
]			POWELL, J H			01	\$33.80	\$1.00			\$34
]			SHOEMAKER, M J			01	\$2.00	\$1.00			\$3
]			WARD, P W			01	\$14.20	\$1.00			\$15
]			WOLFINBARGER, E	J		01	\$4.20	\$1.00			\$5

*Indicates change from prior billing statement. (See Adjustment Detail)

Page 5 of 7



AnthemLife

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Insured Name <u>Cert No.</u> Adjus	tment Reason Effective	Date of Change Premium A	djustmen

Page 7 of 7



AnthemLife Department L-8111 Columbus OH 43268-8111

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#BWNCQXF #99999999990000WC6#

- Personal and Confidential
- 000270 JACKSON COUNTY WATER ASSOCIATION
- ATTN: DEANNA GRIMES PO BOX 232 TYNER KY 40486-0232

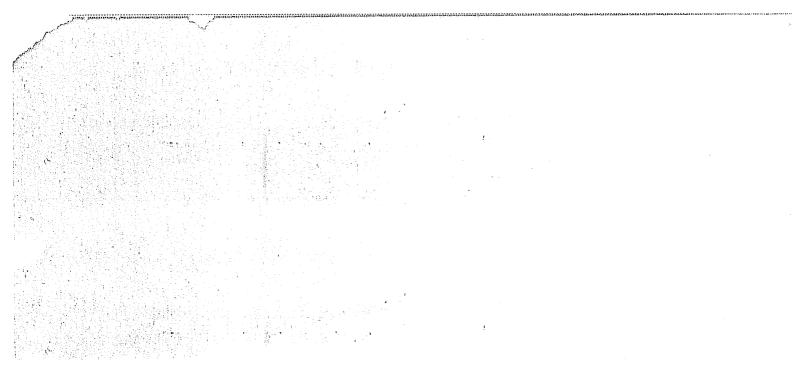
Invoice Nbr: 00000001285294 Bill Type: 190 Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 04/01/2010 **Region: CENTRAL**

Administrative Contact:

E-Mail: centralregion@anthem.com Phone Number: 866-551-0315 Fax Number: 614-433-8302 Invoice Date: 03/17/2010

Billing Statement Summary for APRIL 01, 2010 TO MAY 01, 2010 \$0.00 **Outstanding Balance** \$0.00 Account Credit **Beginning Balance** \$0.00 **Current Period Premium** \$166.00 163 00 **Current Period Adjustments** \$3.00CR AMT PAID PD BY CK #3488 DATE \$0.00 Administrative Fees **Current Billed Balance** \$163.00 TOTAL AMOUNT DUE \$163.00 PLEASE PAY THIS AMOUNT

Your premium payment grace period expires 31 days after the premium due date unless otherwise agreed to by Anthem Life. Please remember, Anthem Life has no liability for claims incurred on or after the due date of your earliest outstanding bill, except as outlined in your policy/certificate.





CLASS DESCRIPTION

Jackson County Water Association Group Number: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 04/01/2010 Region: CENTRAL

Class Number	Class Description	Description	Benefit Amount
01	All Eligible Employees	AD&D	\$20,000.00
		LIFE	\$20,000.00

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Cur	rent M	lember Dei	ail								
	Rea	son Codes	6-Dis	it Employment abled ne Correction	2-Temporary Absen 7-Retired D-Delete	ce	3-Dropping Be 8-Division Cha E-No Longer E	ange	4-Deceased 9-Class Change T)	5-Laid-Off 0-Other	
		New	Eff								Tota
<u>dj</u>	<u>Code</u>	Div/Cls	<u>Date</u>	Insured Name	Cert. Number	<u>Class</u>	LIFE	AD&D			Premiun
3				CREECH, S D		01	\$4.00	\$1.00			\$5.0
]				FARMER, T K		01	\$10.20	\$1.00			\$11.2
]				GRIMES, D		01	\$2.60	\$1.00			\$3.6
]				HACKER, R		01	\$4.00	\$1.00			\$5.0
]				HORNSBY, J W		01	\$24.80	\$1.00			\$25.8
1				HUNDLEY, D P		01	\$4.00	\$1.00			\$5.0
]				HURST, D K		01	\$24.80	\$1.00			\$25.8
]				ISAACS, B K		01	\$24.80	\$1.00			\$25.8
I				MADDEN, J M		01	\$2.60	\$1.00			\$3.6
]				POWELL, J H		01	\$33.80	\$1.00			\$34.8
1				WARD, P W		01	\$14.20	\$1.00			\$15.2
]				WOLFINBARGER, E	J	01	\$4.20	\$1.00			\$5.2

Current Period Premium Due \$166.00

*Indicates change from prior billing statement. (See Adjustment Detail)

Page 5 of 7



Anthen	n Life		Jackson County Wa Group Nbr: AL0000 Bill Group Nbr: 000 Due Date: 04/01/201 Region: CENTRAL	0964-0000 0
Beginning Balanc	e			\$0.00
Adjustment Detai	r			
Insured Name	Cert No.	Adjustment Reason	Effective Date of Change	Premium Adjustment

SHOEMAKER, M J

Termination

Total Adjustments \$3.00CR Total Premium Due \$163.00

2010-03-01

Page 7 of 7



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\$3.00CR

AnthemLife Department L-8111 Columbus OH 43268-8111

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Personal and Confidential

- 000384 JACKSON COUNTY WATER ASSOCIATION
- ATTN: DEANNA GRIMES
- PO BOX 232 TYNER KY 40486-0232

Invoice Nbr: 00000001299449 Bill Type: 190 Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 05/01/2010 **Region: CENTRAL**

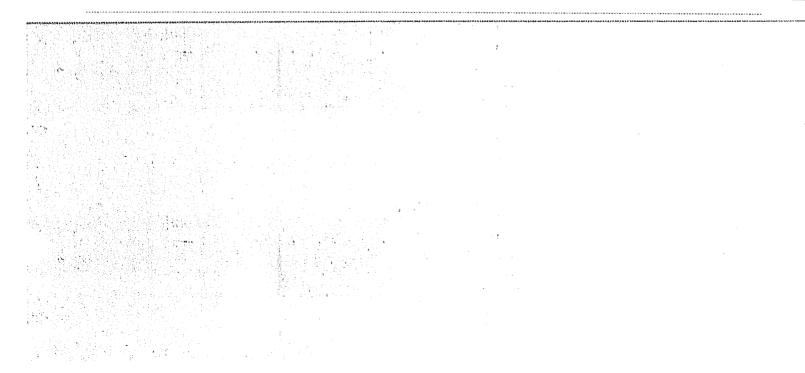
Administrative Contact: E-Mail: centralregion@anthem.com

Phone Number: 866-551-0315 Fax Number: 614-433-8302 Invoice Date: 04/15/2010

Billing Statement Summary for MAY 01, 2010 TO JUNE 01, 2010

TOTAL AMOUNT DUE	\$167.80	PLEASE PAY THIS AMOUNT
Current Billed Balance	\$167.80	ý.
Administrative Fees	\$0.00	ANT PAID 167.80 PD BY CK & 3644 DATE 5/5/19
Current Period Adjustments	\$0.00	ANT PAID 167.80
Current Period Premium	\$167.80	
Beginning Balance	\$0.00	
Account Credit	\$0.00	
Outstanding Balance	\$0.00	

Your premium payment grace period expires 31 days after the premium due date unless otherwise agreed to by Anthem Life. Please remember, Anthem Life has no liability for claims incurred on or after the due date of your earliest outstanding bill, except as outlined in your policy/certificate.



CLASS DESCRIPTION

Jackson County Water Association Group Number: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 05/01/2010 Region: CENTRAL

Class	Class Description	Benefit	Benefit Amount
Number		Description	
01	All Eligible Employees	AD&D	\$20,000.00
		LIFE	\$20,000.00

								Detail	Aember D	Current N
	5-Laid-Off 0-Other	4-Deceased 9-Class Change T)	inge	3-Dropping Be 8-Division Cha E-No Longer E	ce	2-Temporary Absen 7-Retired D-Delete	1- Left Employment 6-Disabled N-Name Correction		ison Code	Rea
То							f	Eff	New	
Premiu			<u>AD&D</u>	LIFE	<u>Class</u>	Cert. Number	te Insured Name	Dat	Div/Cls	dj <u>Code</u>
\$5			\$1.00	\$4.00	01		CREECH, S D]
\$11			\$1.00	\$10.20	01		FARMER, T K]
\$3			\$1.00	\$2.60	01		GRIMES, D			
\$5			\$1.00	\$4.00	01		HACKER, R			
\$25			\$1.00	\$24.80	01		HORNSBY, J W			
\$6			\$1.00	\$5.80	01		HUNDLEY, D P			
\$25			\$1.00	\$24.80	01		HURST, D K			
\$25			\$1.00	\$24.80	01		ISAACS, B K			·
\$3			\$1.00	\$2.60	01		MADDEN, J M	-	<u></u>	
\$34			\$1.00	\$33.80	01		POWELL, J H			
\$15			\$1.00	\$14.20	01		WARD, P W	<u></u>		

Current Period Premium Due

\$167.80

*Indicates change from prior billing statement. (See Adjustment Detail)

Page 5 of 7

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AnthemLife			Jackson County Water Association Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 05/01/2010 Region: CENTRAL		
Beginning Balanc	e			\$0.00	
Adjustment Detail					
Insured Name	<u>Cert No.</u>	Adjustment Reason	Effective Date of Change Premiu	n Adjustment	
Total Adjustments				\$0.00	
Tutar Freimum Du	e			\$167.80	

Page 7 of 7



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AnthemLife Department L-8111 Columbus OH 43268-8111

TYNER KY 40486-0232

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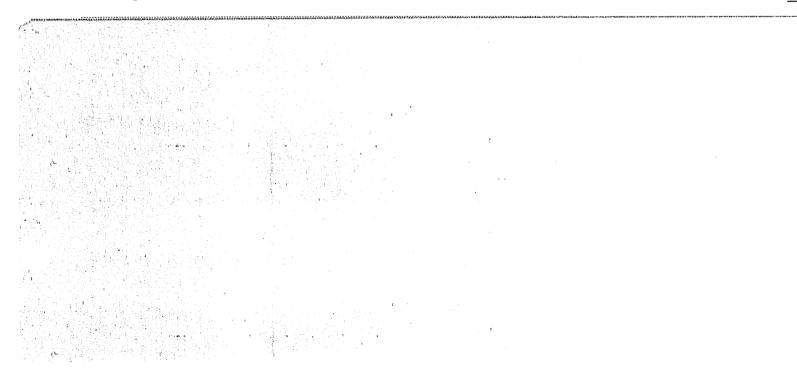
հետքներուներին կողիներին հետևերիներին հետևերիներին #BWNCQXF #99999999990000WC6# Personal and Confidential JACKSON COUNTY WATER ASSOCIATION ATTN: DEANNA GRIMES PO BOX 232

Invoice Nbr: 00000001312886 Bill Type: 190 Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 06/01/2010 **Region: CENTRAL**

Administrative Contact:

E-Mail: centralregion@anthem.com Phone Number: 866-551-0315 Fax Number: 614-433-8302 Invoice Date: 05/16/2010

Billing Statemen	t Summary for JUNE	01, 2010 TO JULY 01, 2010			
Outstanding Balance	\$0.00	=			
Account Credit	\$0.00				
Beginning Balance	\$0.00				
Current Period Premium	\$167.80				
Current Period Adjustments	\$0.00	AMT PAID 167.80 PRIBY CK = 37165 DATE 6/02/19 AP			
Administrative Fees	\$0.00	PD BY CK BILLS DATE 6/02/12			
Current Billed Balance	\$167.80	E''			
TOTAL AMOUNT DUE	\$167.80	PLEASE PAY THIS AMOUNT			
Your premium payment grace period expires 31 days after the premium due date unless otherwise agreed to by Anthem Life. Please remember, Anthem Life has no liability for claims incurred on or after the due date of your earliest outstanding bill, except as outlined in your policy/certificate.					





CLASS DESCRIPTION

Jackson County Water Association Group Number: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 06/01/2010 Region: CENTRAL

Class	Class Description	Benefit	Benefit Amount
Number		Description	
01	All Eligible Employees	AD&D	\$20,000.00
		LIFE	\$20,000.00

Current	Member D	etall								
Re	eason Code	6-Dis	eft Employment sabled ame Correction	2-Temporary Absen 7-Retired D-Delete	ce	3-Dropping Be 8-Division Cha E-No Longer E	inge	4-Deceased 9-Class Change T)	5-Laid-Off 0-Other	
	New	Eff								Tot
dj <u>Cod</u>	e <u>Div/Cls</u>	Date	Insured Name	Cert. Number	<u>Class</u>	LIFE	AD&D			Premiu
			CREECH, S D		01	\$4.00	\$1.00			\$5
			FARMER, T K		01	\$10.20	\$1.00			\$11
			GRIMES, D		01	\$2.60	\$1.00			\$3
			HACKER, R		01	\$4.00	\$1.00			\$
			HORNSBY, J W		01	\$24.80	\$1.00			\$25
			HUNDLEY, D P		01	\$5.80	\$1.00			\$6
			HURST, D K		01	\$24.80	\$1.00			\$25
		B	ISAACS, B K		01	\$24.80	\$1.00			\$25
·			MADDEN, J M		01	\$2.60	\$1.00			\$3
			POWELL, J H		01	\$33.80	\$1.00			\$34
			WARD, P W		01	\$14.20	\$1.00			\$15
	<u> </u>		WOLFINBARGER, E	J	01	\$4.20	\$1.00			\$5

Current Period Premium Due \$167.80

*Indicates change from prior billing statement. (See Adjustment Detail)

Page 5 of 7

Anthem	iLife		Jackson County Water Association Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 06/01/2010 Region: CENTRAL			
Beginning Balance				\$0.00		
Adjustment Detail						
Insured Name	Cert No.	Adjustment Reason	Effective Date of Change	Premium Adjustment		
Total Adjustments				\$0.00		

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Total Premium Due

Page 7 of 7

AnthemLife Department L-8111 Columbus OH 43268-8111

#BWNCQXF #99999999990000WC6#

- Personal and Confidential
- 000412 JACKSON COUNTY WATER ASSOCIATION
- ATTN: DEANNA GRIMES PO BOX 232 TYNER KY 40486-0232

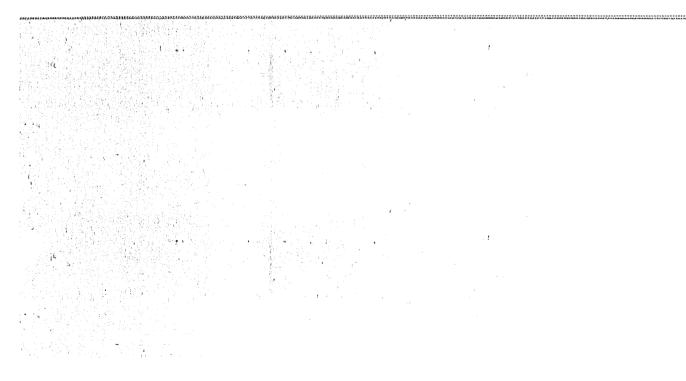
Invoice Nbr: 00000001327009 Bill Type: 190 Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 07/01/2010 **Region:** CENTRAL

Administrative Contact: E-Mail: centralregion@anthem.com Phone Number: 866-551-0315 Fax Number: 614-433-8302 Invoice Date: 06/16/2010

Billing Statement Summary for JULY 01, 2010 TO AUGUST 01, 2010

\$167.80	PLEASE PAY THIS AMOUNT
\$167.80	
\$0.00	AMT PAID 167.80 EW
\$0.00	ANT PAID 167.80 (E)M
\$167.80	
\$0.00	
\$0.00	
\$0.00	
	\$0.00 \$0.00 \$167.80 \$0.00 \$0.00 \$167.80

Your premium payment grace period expires 31 days after the premium due date unless otherwise agreed to by Anthem Life. Please remember, Anthem Life has no liability for claims incurred on or after the due date of your earliest outstanding bill, except as outlined in your policy/certificate.



CLASS DESCRIPTION

Jackson County Water Association Group Number: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 07/01/2010 Region: CENTRAL

Class	Class Description	Benefit	Benefit Amount
Number		Description	
01	All Eligible Employees	LIFE	\$20,000.00
		AD&D	\$20,000.00

son Codes	6-Disa		2-Temporary Absen 7-Retired D-Delete	ce		inge	4-Deceased 9-Class Change Γ)	5-Laid-Off 0-Other	
New	Eff								Tota
Div/Cls	<u>Date</u>	Insured Name	Cert. Number	<u>Class</u>	LIFE	AD&D			<u>Premiu</u>
		CREECH, S D		01	\$4.00	\$1.00			\$5.0
		FARMER, T K		01	\$10.20	\$1.00			\$11.
		GRIMES, D		01	\$2.60	\$1.00			\$3.
		HACKER, R		01	\$4.00	\$1.00			\$5
		HORNSBY, J W		01	\$24.80	\$1.00			\$25
		HUNDLEY, D P		01	\$5.80	\$1.00			\$6
		HURST, D K		01	\$24.80	\$1.00			\$25
		ISAACS, B K		01	\$24.80	\$1.00			\$25
	<u>,</u>	MADDEN, J M		01	\$2.60	\$1.00			\$3
		POWELL, J H		01	\$33.80	\$1.00			\$34
		WARD, P W		01	\$14.20	\$1.00			\$15
		N-Nar New Eff	Div/Cls Date Insured Name	N-Name Correction D-Delete New Eff Insured Name Cert. Number Div/Cls Date Insured Name Cert. Number	N-Name Correction D-Delete New Eff Insured Name Cert. Number Class	N-Name Correction D-Delete E-No Longer E New Eff Insured Name Cert. Number Class LIFE	N-Name Correction D-Delete E-No Longer Eligible (P ⁻ New Eff Insured Name Cert. Number Class LIFE AD&D	N-Name Correction D-Delete E-No Longer Eligible (PT) New Eff Div/Cls Date Insured Name Cert. Number Class LIFE AD&D	N-Name Correction D-Delete E-No Longer Eligible (PT) New Eff Div/Cls Date Insured Name Cert. Number Class LIFE AD&D

Current Period Premium Due \$167.80

*Indicates change from prior billing statement. (See Adjustment Detail)

Page 5 of 7

Anthen	n Life		Jackson County Wa Group Nbr: AL0000 Bill Group Nbr: 000 Due Date: 07/01/201 Region: CENTRAL	0964-0000 °
Beginning Balanc				\$0.00
Adjustment Detai	<u>Cert No.</u>	Adjustment Reason	Effective Date of Change	Premium Adjustment
Total Adjustment				\$0.00

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Anthem[®]Life Department L-8111 Columbus, OH 43268-8111

#BWNCOXF

PO BOX 232

#OHBLD0070000007#

ATTN: DEANNA GRIMES

TYNER KY 40486-0232

Personal and Confidential Jackson County Water Association

Invoice Nbr: 00000001340279 Bill Type: 190 Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 08/01/2010 Region: CENTRAL 01642

Administrative Contact: E-Mail: centralregion@anthem.com Phone Number: 866-551-0315 Fax Number: 614-433-8302 Invoice Date: 07/15/2010

Billing Statement Summary for AUGUST 01, 2010 TO SEPTEMBER 01, 2010 **Outstanding Balance** \$0.00 Account Credit \$0.00 **Beginning Balance** \$0.00 амт РАН <u>167-80</u> рр. въ ск. # 1028 дате 8/4 **Current Period Premium** \$167.80 **Current Period Adjustments** \$0.00 Administrative Fees \$0.00 **Current Billed Balance** \$167.80 TOTAL AMOUNT DUE \$167.80 PLEASE PAY THIS AMOUNT

Your premium payment grace period expires 31 days after the premium due date unless otherwise agreed to by Anthem Life. Please remember, Anthem Life has no liability for claims incurred on or after the due date of your earliest outstanding bill, except as outlined in your policy/certificate.

CLASS DESCRIPTION

Jackson County Water Association Group Number: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 08/01/2010 Region: CENTRAL

Class Number	Class Description	Benefit Description	Benefit Amount
01	All Eligible Employees	LIFE	\$20,000.00
		AD&D	\$20,000.00
and the second sec			

Jackson County Water Association Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 08/01/2010 Region: CENTRAL

ng Balance					
Member Detail					
Insured Name	<u>Cert. Number</u>	<u>Class</u>	LIFE	<u>AD&D</u>	ן <u>Pren</u>
CREECH, S D		01	\$4.00	\$1.00	\$5
FARMER, T K		01	\$10.20	\$1.00	\$11
GRIMES, D		01	\$2.60	\$1.00	\$3
HACKER, R		01	\$4.00	\$1.00	S:
HORNSBY, J W		01	\$24.80	\$1.00	\$2:
HUNDLEY, D P		01	\$5.80	\$1.00	St
HURST, D K		01	\$24.80	\$1.00	\$25
ISAACS, B K		01	\$24.80	\$1.00	\$25
MADDEN, J M		01	\$2.60	\$1.00	\$3
POWELL, J H		01	\$33.80	\$1.00	\$34
WARD, P W		01	\$14.20	\$1.00	\$15
WOLFINBARGER, E J		01	\$4.20	\$1.00	\$5

*Indicates change from prior billing statement. (See Adjustment Detail)

Anthem[®]Life

Jackson County Water Association Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 08/01/2010 Region: CENTRAL

Beginning Balance				\$0.00
Adjustment Detail				
Insured Name	Cert No	Adjustment Reason	Effective Date of Change	Premium Adjustment
Total Adjustments				\$0.00
Total Premium Due				\$167.80

Page 6 of 6

Anthem Life Department L-8111 Columbus, OH 43268-8111

Ininification in the initial init

PO BOX 232 TYNER KY 40486-0232 Invoice Nbr: 00000001354319 Bill Type: 190 Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 09/01/2010 Region: CENTRAL

Administrative Contact: E-Mail: centralregion@anthem.com Phone Number: 866-551-0315 Fax Number: 614-433-8302 Invoice Date: 08/17/2010

Billing Statement Summary for SEPTEMBER 01, 2010 TO OCTOBER 01, 2010

TOTAL AMOUNT DUE	\$167.80	PLEASE PAY THIS AMOUNT
Current Billed Balance	\$167.80	(E) AP
Administrative Fees	\$0.00	MIRA CAN \$150 - 9/2/10
Current Period Adjustments	\$0.00	
Current Period Premium	\$167.80	o7)
Beginning Balance	\$0.00	
Account Credit	\$0.00	ANT 550 16780
Outstanding Balance	\$0.00	

Your premium payment grace period expires 31 days after the premium due date unless otherwise agreed to by Anthem Life. Please remember, Anthem Life has no liability for claims incurred on or after the due date of your earliest outstanding bill, except as outlined in your policy/certificate.

CLASS DESCRIPTION

Jackson County Water Association Group Number: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 09/01/2010 Region: CENTRAL

Class Number	Class Description	Benefit Description	Benefit Amount
01	All Eligible Employees	LIFE	\$20,000.00
		AD&D	\$20,000.00

Anthem[®]Life

Beginning Balance

Jackson County Water Association Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 09/01/2010 Region: CENTRAL

\$0.00

Current Member Detail					
					Total
Insured Name	Cert. Number	<u>Class</u>	LIFE	<u>AD&D</u>	Premium
CREECH, S D		01	\$4.00	\$1.00	\$5.00
FARMER, T K		01	\$10.20	\$1.00	\$11.20
GRIMES, D		01	\$2.60	\$1.00	\$3.60
HACKER, R		01	\$4.00	\$1.00	\$5.00
HORNSBY, J W		01	\$24.80	\$1.00	\$25.80
HUNDLEY, D P		01	\$5.80	\$1.00	\$6.80
HURST, D K		01	\$24.80	\$1.00	\$25.80
ISAACS, B K		01	\$24.80	\$1.00	\$25.80
MADDEN, J M		01	\$2.60	\$1.00	\$3.60
POWELL, J H		01	\$33.80	\$1.00	\$34.80
WARD, P W		01	\$14.20	\$1.00	\$15.20
WOLFINBARGER, E J		01	\$4.20	\$1.00	\$5.20
Current Period Premium Due					3167.80

*Indicates change from prior billing statement. (See Adjustment Detail)



Page 5 of 6

Anthem [®] Life			Jackson County Water Associa Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 09/01/2010 Region: CENTRAL	ition
Beginning Balance				\$0.00
Adjustment Detail				
Insured Name	<u>Cert No</u>	<u>Adjustment Reason</u>	Effective Date of Change	<u>Premium Adjustment</u>
Total Adjustments Total Premium Due				\$0.00 \$167;80



Anthem[®] Life^{Department L-8111} Columbus, OH 43268-8111

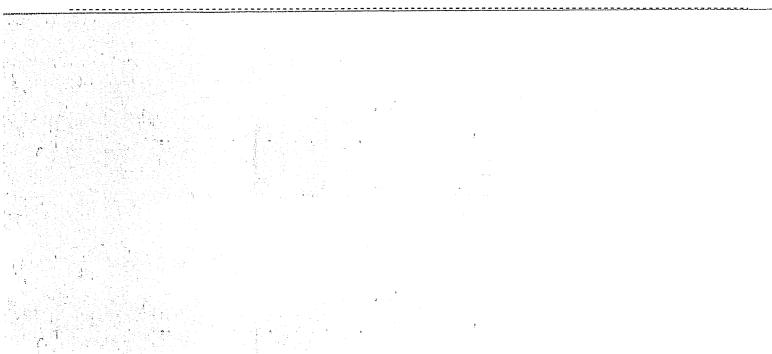
Personal and Confidential Jackson County Water Association ATTN: DEANNA GRIMES PO BOX 232 TYNER KY 40486-0232 Invoice Nbr: 00000001367459 Bill Type: 190 Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 10/01/2010 Region: CENTRAL

Administrative Contact: E-Mail: centralregion@anthem.com Phone Number: 866-551-0315 Fax Number: 614-433-8302 Invoice Date: 09/16/2010

Billing Statement Summary for OCTOBER 01, 2010 TO NOVEMBER 01, 2010

TOTAL AMOUNT DUE	\$167.80	PLEASE PAY THIS AMOUNT
Current Billed Balance	\$167.80	
Administrative Fees	\$0.00	(E) AT
Current Period Adjustments	\$0.00	AMI HERE 161 80 MARCHE 4264 ANTHONISTING EAR
Current Period Premium	\$167.80	167 80
Beginning Balance	\$0.00	
Account Credit	\$0.00	
Outstanding Balance	\$0.00	

Your premium payment grace period expires 31 days after the premium due date unless otherwise agreed to by Anthem Life. Please remember, Anthem Life has no liability for claims incurred on or after the due date of your earliest outstanding bill, except as outlined in your policy/certificate.



CLASS DESCRIPTION

Jackson County Water Association Group Number: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 10/01/2010 Region: CENTRAL

Class Number	Class Description	Benefit Description	Benefit Amount
01	All Eligible Employees	LIFE	\$20,000.00
		AD&D	\$20,000.00

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Anthem[®]Life

Beginning Balance

Current Member Detail

Jackson County Water Association Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 10/01/2010 Region: CENTRAL

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	111	1121	2227	24

	Insured Name	<u>Cert. Number</u>	<u>Class</u>	LIFE	AD&D	Total <u>Premium</u>
	CREECH, S D		01	\$4.00	\$1.00	\$5.00
	FARMER, T K		01	\$10.20	\$1.00	
	GRIMES, D		01	\$2.60	\$1.00	\$11.20
	HACKER, R		01	\$4.00	\$1.00	\$3.60
	HORNSBY, J W		01	\$24.80	\$1.00	\$5.00
	HUNDLEY, D P		01	\$5.80	\$1.00	\$25.80
	HURST, D K		01	\$24.80	\$1.00	\$6.80
	ISAACS, B K		01	\$24.80	\$1.00	\$25.80
	MADDEN, J M		01	\$2.60	\$1.00	\$25.80
	POWELL, J H		01	\$33.80		\$3.60
	WARD, P W		01		\$1.00	\$34.80
	WOLFINBARGER, E J			\$14.20	\$1.00	\$15.20
CILLING	ut Period Premium Due	3	01	\$4.20	\$1.00	\$5.20
		3///				\$167.80

*Indicates change from prior billing statement. (See Adjustment Detail)

Page 5 of 6

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AnthemLife			Jackson County Water Association Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 10/01/2010 Region: CENTRAL	1 7
Beginning Balance				\$0,00
Adjustment Detail				
Insured Name	<u>Cert No</u>	Adjustment Reason	Effective Date of Change	Premium Adjustment
Total Adjustments				\$0:00
Total Premium Due				\$167.80

Page 6 of 6



Anthem Life Department L-8111 Columbus, OH 43268-8111

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Invoice Nbr: 00000001380939 Bill Type: 190 Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 11/01/2010 **Region: CENTRAL**

Administrative Contact: E-Mail: centralregion@anthem.com Phone Number: 866-551-0315 Fax Number: 614-433-8302 Invoice Date: 10/17/2010

Billing Statement Summary for NOVEMBER 01, 2010 TO DECEMBER 01, 2010

TOTAL AMOUNT DUE	\$167.80	PLEASE PAY THIS AMOUNT
Current Billed Balance	\$167.80	
Administrative Fees	\$0.00	PUBYCK # 410 DATE
Current Period Adjustments	\$0.00	1414 1/1/12/10
Current Period Premium	\$167.80	AMT PAID 167.80
Beginning Balance	\$0.00	82 10 10
Account Credit	\$0.00	
Outstanding Balance	\$0.00	

Your premium payment grace period expires 31 days after the premium due date unless otherwise agreed to by Anthem Life. Please remember, Anthem Life has no liability for claims incurred on or after the due date of your earliest outstanding bill, except as outlined in your policy/certificate.

CLASS DESCRIPTION

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Jackson County Water Association Group Number: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 11/01/2010 Region: CENTRAL

Class Number	Class Description	Benefit Description	Benefit Amount
01	All Eligible Employees	LIFE	\$20,000.00
		AD&D	\$20,000.00

Jackson County Water Association Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 11/01/2010 Region: CENIRAL

Current Member Detail

Beginning Balance

Insured Name	<u>Cert. Number</u>	Class	LIFE	AD&D	Total <u>Premium</u>
CREECH. S D		01	\$4.00	\$1.00	\$5.00
FARMER, T K		01	\$10.20	\$1.00	\$11.20
GRIMES, D		01	\$2.60	\$1.00	\$3.60
HACKER. R		01	\$4.00	\$1.00	\$5.00
HORNSBY, J W		01	\$24.80	\$1.00	\$25.80
HUNDLEY, D P		01	\$5.80	\$1.00	\$6.80
HURST, D K		01	\$24.80	\$1.00	\$25.80
ISAACS, B K		01	\$24.80	\$1.00	\$25.80
MADDEN. J M		01	\$2.60	\$1.00	\$3.60
POWELL. J H		01	\$33.80	\$1.00	\$34.80
WARD, P W		01	\$14.20	\$1.00	\$15.20
WOLFINBARGER. E J		01	\$4.20	\$1.00	\$5.20
Current Period Premium Dae					\$167.80

*Indicates change from prior billing statement. (See Adjustment Detail)

\$0.00

Anthem Life			Jackson County Water Association Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 11/01/2010 Region: CENTRAL	۱ ۰ ۰
Beginning Balance				Së.Aŭ
Adjustment Detail				
Insured Name	Cert No	<u>Adjustment Reason</u>	Effective Date of Change	Premium Adjustment
Total Adjustments				\$0,00
Total Premium Due				\$167.80

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40925 2 FP 0.539 167 PERSONAL AND CONFIDENTIAL JACKSON COUNTY WATER ASSOCIATION ATTN: DEANNA GRIMES PO BOX 232 TYNER KY 40486

Invoice Nbr: 00000001394080 Bill Type: 190 Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 12/01/2010 **Region: CENTRAL**

Administrative Contact:

E-Mail: centralregion@anthem.com **Phone Number: 866-551-0315** Fax Number: 614-433-8302 Invoice Date: 11/14/2010

Billing Statement Summary for DECEMBER 01, 2010 TO JANUARY 01, 2011

TOTAL AMOUNT DUE	\$167.80	PLEASE PAY THIS AMOUNT
Current Billed Balance	\$167.80	(<u> </u>
Administrative Fees	\$0.00	167. == 104533 101 = 193/10
Current Period Adjustments	\$0.00	167.
Current Period Premium	\$167.80	60
Beginning Balance	\$0.00	
Account Credit	\$0.00	
Outstanding Balance	\$0.00	

Your premium payment grace period expires 31 days after the premium due date unless otherwise agreed to by Anthem Life. Please remember, Anthem Life has no liability for claims incurred on or after the due date of your earliest outstanding bill, except as outlined in your policy/certificate.

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CLASS DESCRIPTION

Jackson County Water Association Group Number: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 12/01/2010 Region: CENTRAL

Class Number	Class Description	Benefit Description	Benefit Amount
01	All Eligible Employees	LIFE	\$20,000.00
		AD&D	\$20,000.00

Jackson County Water Association Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 12/01/2010 Region: CENTRAL

Current Member Detail

Beginning Balance

Insured Name	<u>Cert. Number</u>	<u>Class</u>	LIFE	AD&D	Total <u>Premium</u>
CREECH, S D		01	\$4.00	\$1.00	\$5.00
FARMER, T K		01	\$10.20	\$1.00	\$11.20
GRIMES, D		01	\$2.60	\$1.00	\$3.60
HACKER, R		01	\$4.00	\$1.00	\$5.00
HORNSBY, J W		01	\$24.80	\$1.00	\$25.80
HUNDLEY, D P		01	\$5.80	\$1.00	\$6.80
HURST, D K		01	\$24.80	\$1.00	\$25.80
ISAACS, B K		01	\$24.80	\$1.00	\$25.80
MADDEN, J M		01	\$2.60	\$1.00	\$3.60
POWELL, J H		01	\$33.80	\$1.00	\$34.80
WARD, P W		01	\$14.20	\$1.00	\$15.20
WOLFINBARGER, E J		01	\$4.20	\$1.00	\$5.20
Current Period Premium Due	_				\$167.80

*Indicates change from prior billing statement. (See Adjustment Detail)

\$0.00

Anthem Life			Jackson County Water Associa Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 12/01/2010 Region: CENTRAL	tion
Beginning Balance				\$0:00
Adjustment Detail				
Insured Name	Cert No	Adjustment Reason	Effective Date of Change	<u>Premium Adjustment</u>
Total Adjustments				\$0.00
Total Premium Due				\$167.80

Page 6 of 6

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Anthem[®] Life Department L-8111 Columbus, OH 43268-8111

59264 2 FP 0.539

ATTN: DEANNA GRIMES

PO BOX 232

TYNER KY 40486

PERSONAL AND CONFIDENTIAL JACKSON COUNTY WATER ASSOCIATION

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Invoice Nbr: 000000001407263 Bill Type: 190 Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 01/01/2011 Region: CENTRAL

Administrative Contact:

E-Mail: centralregion@anthem.com Phone Number: 866-551-0315 Fax Number: 614-433-8302 Invoice Date: 12/13/2010

Billing Statement Summary for JANUARY 01, 2011 TO FEBRUARY 01, 2011

575

TOTAL AMOUNT DUE	\$167.80	PLEASE PAY THIS AMOUNT
Current Billed Balance	\$167.80	
Administrative Fees	\$0.00	PD BY UN # TOPOL
Current Period Adjustments	\$0.00	AMT PAID 167.80 PD BY CK# 4665DATE 1/5/11
Current Period Premium	\$167.80	11.7.80
Beginning Balance	\$0.00	E07
Account Credit	\$0.00	
Outstanding Balance	\$0.00	

Your premium payment grace period expires 31 days after the premium due date unless otherwise agreed to by Anthem Life. Please remember, Anthem Life has no liability for claims incurred on or after the due date of your earliest outstanding bill, except as outlined in your policy/certificate.

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CLASS DESCRIPTION

Jackson County Water Association Group Number: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 01/01/2011 Region: CENTRAL

Class Number	Class Description	Benefit Description	Benefit Amount
01	All Eligible Employees	LIFE	\$20,000.00
		AD&D	\$20,000.00

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Jackson County Water Association Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 01/01/2011 Region: CENTRAL

Beginning Balance

Current Member Detail

Insured Name	<u>Cert. Number</u>	<u>Class</u>	LIFE	<u>AD&D</u>	Total <u>Premium</u>
CREECH, S D		01	\$4.00	\$1.00	\$5.00
FARMER, T K		01	\$10.20	\$1.00	\$11.20
GRIMES. D		01	\$2.60	\$1.00	\$3.60
HACKER. R		01	\$4.00	\$1.00	\$5.00
HORNSBY, J W		01	\$24.80	\$1.00	\$25.80
HUNDLEY. D P		01	\$5.80	\$1.00	\$6.80
HURST, D K		01	\$24.80	\$1.00	\$25.80
SAACS, B K		01	\$24.80	\$1.00	\$25.80
AADDEN. J M		01	\$2.60	\$1.00	\$3.60
OWELL. J H		01	\$33.80	\$1.00	\$34.80
WARD. P W		01	\$14.20	\$1.00	\$15.20
WOLFINBARGER. E J		01	\$4.20	\$1.00	\$5.20
nt Period Premium Due	_				\$167.8

*Indicates change from prior billing statement. (See Adjustment Detail)

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Page 5 of 6

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\$0.00

AnthemLife			Jackson County Water Association Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 01/01/2011 Region: CENTRAL	n ,-
Beginning Balance				50,00
Adjustment Detail				
Insured Name	<u>Cert No</u>	Adjustment Reason	Effective Date of Change	<u>Premium Adjustment</u>
Total Adjustments				\$0,00
Total Premium Due				\$167.80

Page 6 of 6

Anthem^t Life Department L-8111 Columbus, OH 43268-8111

TYNER KY 40486

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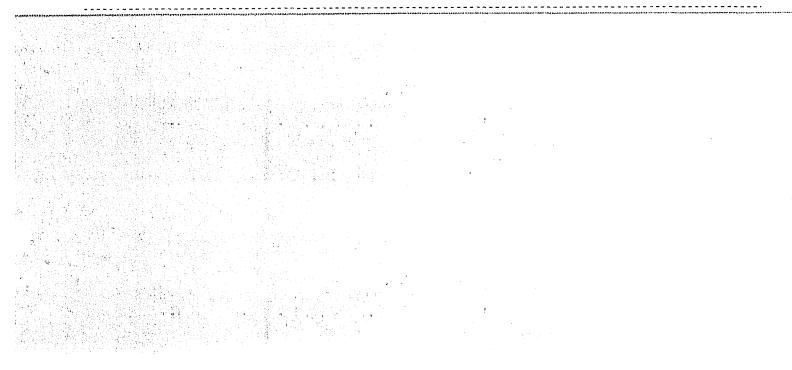
Invoice Nbr: 000000001420510 Bill Type: 190 Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 02/01/2011 Region: CENTRAL

Administrative Contact: E-Mail: centralregion@anthem com Phone Number: 866-551-0315 Fax Number: 614-433-8302 Invoice Date: 01/17/2011

\$0.00 **Outstanding Balance** \$0.00 Account Credit **Beginning Balance** \$0.00 амт раю <u>16780</u> ро ву ск.# <u>4807</u>дате <u>2/2/1</u> \$167.80 **Current Period Premium** \$0.00 **Current Period Adjustments** \$0.00 Administrative Fees \$167.80 **Current Billed Balance** TOTAL AMOUNT DUE \$167.80 PLEASE PAY THIS AMOUNT

Billing Statement Summary for FEBRUARY 01, 2011 TO MARCH 01, 2011

Your premium payment grace period expires 31 days after the premium due date unless otherwise agreed to by Anthem Life. Please remember, Anthem Life has no liability for claims incurred on or after the due date of your earliest outstanding bill, except as outlined in your policy/certificate.



CLASS DESCRIPTION

Jackson County Water Association Group Number: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 02/01/2011 Region: CENTRAL

Class Number	Elass Description	Benefit Description	Benefit Amount
01	All Eligible Employees	LIFE	\$20,000.00
		AD&D	\$20,000 00

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Jackson County Water Association Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 02/01/2011 Region: CENTRAL

Beginning Balance

Current Member Detail

Insured Name	<u>Cert. Number</u>	<u>Class</u>	LIFE	<u>AD&D</u>	Total <u>Premium</u>
CREECH. S D		01	\$4.00	\$1.00	\$5.00
FARMER. T K		01	\$10.20	\$1.00	\$11.20
GRIMES. D		01	\$2.60	\$1.00	\$3.60
HACKER R		01	\$4.00	\$1.00	\$5.00
HORNSBY, J W		01	\$24.80	\$1.00	\$25.80
HUNDLEY. D P		01	\$5.80	\$1.00	\$6.80
HURST, D K		01	\$24.80	\$1.00	\$25.80
ISAACS. B K		01	\$24.80	\$1.00	\$25.80
MADDEN. J M		01	\$2.60	\$1.00	\$3.60
POWELL. J H		01	\$33.80	\$1.00	\$34.80
W.ARD. P W		01	\$14.20	\$1.00	\$15.20
WOLFINBARGER. E J		01	\$4.20	\$1.00	\$5.20
Current Period Premium Due					\$167.80

*Indicates change from prior billing statement. (See Adjustment Detail)

Page 5 of 6

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Anthem Life			Jackson County Water Associat Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 02/01/2011 Region: CENTRAL	tion
Beginning Balance				\$0.00
Adjustment Detail				
Insured Name	<u>Cert No</u>	Adjustment Reason	Effective Date of Change	<u>Premium Adjustment</u>
Total Adjustments				\$0.00
Total Premium Due				\$167.80

Page 6 of 6

OHBLD007 BOWE 20110117B01 J178

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PERSONAL AND CONFIDENTIAL JACKSON COUNTY WATER ASSOCIATION

ATTN: DEANNA GRIMES

PO BOX 232

TYNER KY 40486

Anthem Life Department L-8111 Columbus, OH 43268-8111

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Invoice Nbr: 00000001133663 Bill Type: 190 Group Nbr: AL00000904-0000 Bill Group Nbr: 0000 Due Date: 03/01/2011 **Region: CENTRAL**

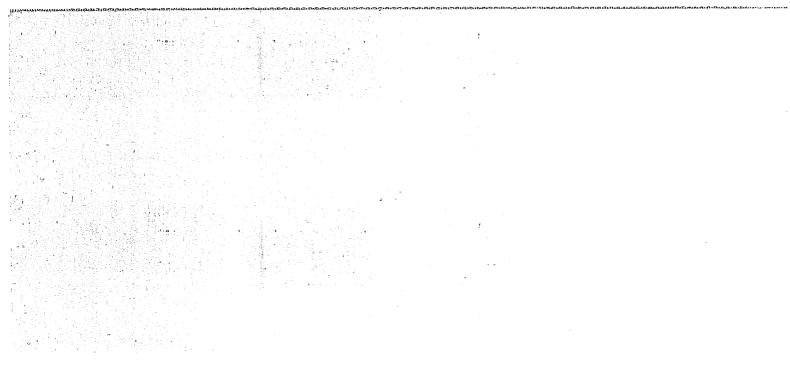
Administrative Contact: E-Mail: centralregion@anthem com Phone Number: 866-551-0315 Fax Number: 614-433-8302 Invoice Date: 02/14/2011

Billing Statement Summary for MARCH 01, 2011 TO APRIL 01, 2011

146

TOTAL AMOUNT DUE	\$152.80	PLEASE PAY THIS AMOUNT
Current Billed Balance	\$152.80	
Administrative Fees	\$0.00	РD BY CK # 4909 DATE 3 8/11
Current Period Adjustments	\$10.00CR	AMT PAID 152.80
Current Period Premium	\$162.80	
Beginning Balance	\$0.00	
Account Credit	\$0.00	
Outstanding Balance	\$0.00	

Your premium payment grace period expires 31 days after the premium due date unless otherwise agreed to by Anthem Life. Please remember, Anthem Life has no liability for claims incurred on or after the due date of your cordiest outstanding bill, except as outlined in your policy/certificate.



CLASS DESCRIPTION

Jackson County Water Association Group Number: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 03/01/2011 **Region:** CENTRAL

Class Number	Class Description	Benefit Description	Benefit Amount
01	All Eligible Employees	LIFE	\$20,000.00
		AD&D	\$20,000.00

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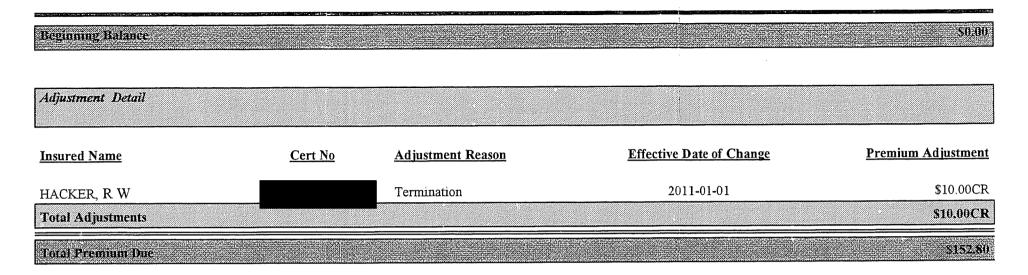
Beginning Balance

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Te					
Premi	AD&D	LIFE	Class	<u>Cert. Number</u>	Insured Name
\$5.	\$1.00	\$4.00	01		CREECH, S D
\$11.	\$1.00	\$10.20	01		FARMER. T K
\$3.	\$1.00	\$2.60	01		GRIMES, D
\$25.	\$1.00	\$24.80	01		HORNSBY, J W
\$6.	\$1.00	\$5.80	01		HUNDLEY, D P
\$25.	\$1.00	\$24.80	01		HURST, D K
\$25.	\$1.00	\$24.80	01		ISAACS, B K
\$3.	\$1.00	\$2.60	01		MADDEN, J M
\$34.	\$1.00	\$33.80	01		POWELL, J H
\$15.	\$1.00	\$14.20	01		WARD, P W
\$5.	\$1.00	\$4.20	01		WOLFINBARGER, E J
\$162					at Period Premium Due

*Indicates change from prior billing statement. (See Adjustment Detail)

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\$0.00



Page 6 of 6

Anthem Life Department L-8111 Columbus, OH 43268-8111

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Billing Statement Summary for APRIL 01, 2011 TO MAY 01, 2011 acce \$0.00 \$0.00 \$0.00

Account Credit	\$0.00	
Beginning Balance	\$0.00	VZ
Current Period Premium	\$168.00	AMT PAID 17320
Current Period Adjustments	\$5.20	PD BY CK # 5036ATE 4/5/11
Administrative Fees	\$0.00	ATE 1/S/II
Current Billed Balance	\$173.20	(Yek
TOTAL AMOUNT DUE	\$173.20	PLEASE PAY THIS AMOUNT

Your premium payment grace period expires 31 days after the premium due date unless otherwise agreed to by Anthem Life. Please remember, Anthem Life has no liability for claims incurred on or after the due date of your earliest outstanding bill, except as outlined in your policy/certificate.

462 2 FP 0.539 PERSONAL AND CONFIDENTIAL JACKSON COUNTY WATER ASSOCIATION ATTN: DEANNA GRIMES PO BOX 232 TYNER KY 40486

Outstanding Balance

Invoice Nbr: 000000001447061 Bill Type: 190 Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 04/01/2011 Region: CENTRAL

Administrative Contact: E-Mail: centralregion@anthem.com

Phone Number: 866-551-0315 Fax Number: 614-433-8302 Invoice Date: 03/17/2011



CLASS DESCRIPTION

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Jackson County Water Association Group Number: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 04/01/2011 **Region:** CENTRAL

Class Number	Class Description	Benefit Description	Benefit Amount
01	All Eligible Employees	LIFE	\$20,000.00
		AD&D	\$20,000.00

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Jackson County Water Association Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 04/01/2011 Region: CENTRAL

Current Member Detail

Beginning Bulance

Insured Name	<u>Cert. Number</u>	<u>Class</u>	<u>LIFE</u>	AD&D	Total <u>Premium</u>
* BOWLING, L		01	\$4.20	\$1.00	\$5.20
CREECH, S D		01	\$4.00	\$1.00	\$5.00
FARMER, T K		01	\$10.20	\$1.00	\$11.20
GRIMES, D		01	\$2.60	\$1.00	\$3.60
HORNSBY, J W		01	\$24.80	\$1.00	\$25.80
HUNDLEY, D P		01	\$5.80	\$1.00	\$6.80
HURST, D K		01	\$24.80	\$1.00	\$25.80
ISAACS, B K		01	\$24.80	\$1.00	\$25.80
MADDEN, J M		01	\$2.60	\$1.00	\$3.60
POWELL, J H		01	\$33.80	\$1.00	\$34.80
WARD, P W		01	\$14.20	\$1.00	\$15.20
WOLFINBARGER, E J		01	\$4.20	\$1.00	\$5.20
Current Period Premium Dae					\$168.00

*Indicates change from prior billing statement. (See Adjustment Detail)

\$0.00

Page 5 of 6

OHBLD007 BOWE 전문 20110321B00 JB80

Anthem [®] Life			Jackson County Water Associa Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 04/01/2011 Region: CENTRAL	
Beginning Balance				- \$0.00 -
Adjustment Detail				
Insured Name	Cert No	Adjustment Reason	Effective Date of Change	Premium Adjustment
BOWLING. L		New Hire	2011-03-01	\$5.20
Total Adjustments				\$5,20
Total Premium Due				\$173.20

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OHBLD007 BOWE 20110321B00 JB80

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Anthem Life Department L-8111 Columbus, OH 43268-8111

45114 2 FP 0.539 PERSONAL AND CONFIDENTIAL JACKSON COUNTY WATER ASSOCIATION

ATTN: DEANNA GRIMES PO BOX 232 TYNER KY 40486

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Invoice Nbr: 00000001460240 Bill Type: 190 Group Nbr: AL00000964-0000 **Bill Group Nbr: 0000** Due Date: 05/01/2011 **Region: CENTRAL**

Administrative Contact:

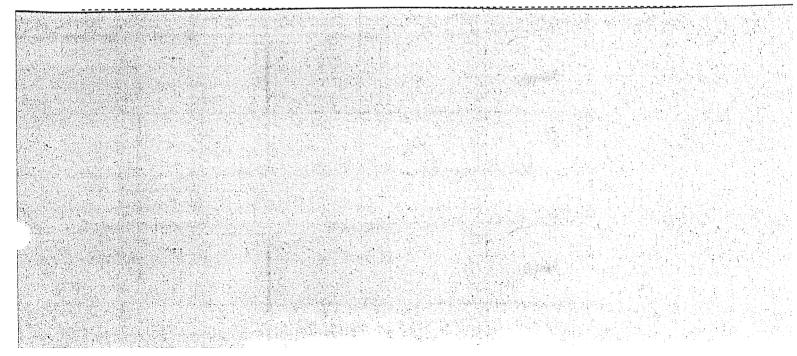
E-Mail: centralregion@anthem com Phone Number: 866-551-0315 Fax Number: 614-433-8302 Invoice Date: 04/14/2011

Blinng Statement	Summary for MAY 01,	2011 10 JUNE 01, 2011
Outstanding Balance	\$0.00	
Account Credit	\$0.00	
Beginning Balance	\$0.00	D 80
Current Period Premium	\$151.20	0 9 6 D
Current Period Adjustments	\$51.60CR	AMT PAID
Administrative Fees	\$0.00	PD BY CK # 5/53 DATE 5/64/11
Current Billed Balance	\$99.60	
TOTAL AMOUNT DUE	\$99.60	PLEASE PAY THIS AMOUNT

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Your premium payment grace period expires 31 days after the premium due date unless otherwise agreed to by Anthem Life. Please remember, Anthem Life has no liability for claims incurred on or after the due date of your earliest outstanding bill, except as outlined in your policy/certificate.



CLASS DESCRIPTION

Jackson County Water Association Group Number: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 05/01/2011 Region: CENTRAL

Class Number	Class Description	Benefit Description	Benefit Amount
01	All Eligible Employees	LIFE	\$20,000.00
		AD&D	\$20,000.00

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		Jackson County Water Association
		Group Nbr: AL00000964-0000
		Bill Group Nbr: 0000
AnthemLife	5	Due Date: 05/01/2011
	1	Region: CENTRAL

\$0.00

о ит ч 01031

	Insured Name	<u>Cert. Number</u>	Class	I TEE		Total
	<u>msureu (vane</u>	Cert. Number	<u>Class</u>	LIFE	<u>AD&D</u>	Premium
	BOWLING. L		01	\$4.20	\$1.00	\$5.20
	CREECH. S D		01	\$4.00	\$1.00	\$5.00
	FARMER. T K		01	\$10.20	\$1.00	\$11.20
	GRIMES. D		01	\$2.60	\$1.00	\$3.60
	HORNSBY, J W		01	\$24.80	\$1.00	\$25.80
	HUNDLEY. D P		01	\$5.80	\$1.00	\$6.80
	HURST. D K		01	\$33.80	\$1.00	\$34.80
	MADDEN, J M		01	\$2.60	\$1.00	\$3.60
	POWELL, J H		01	\$33.80	\$1.00	\$34.80
	WARD. P W		01	\$14.20	\$1.00	\$15.20
	WOLFINBARGER. E J		01	\$4.20	\$1.00	\$5.20
Curr	ent Period Premium Due					\$151.20

*Indicates change from prior billing statement. (See Adjustment Detail)

Beginning Balance

Current Member Detail

AnthemLife			Jackson County Water Associa Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 05/01/2011 Region: CENTRAL	tion •
Beginning Balance				\$0. 0 0
Adjustment Detail				
Insured Name	<u>Cert No</u>	Adjustment Reason	Effective Date of Change	Premium Adjustment
ISAACS, B K Total Adjustments		Termination	2011-03-01	\$51.60CR \$51.60CR
Total Premium Due				\$99.60

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Anthem Life Department L-8111 Columbus, OH 43268-8111

617 00981

Invoice Nbr: 00000001473728 Bill Type: 190 Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 06/01/2011 **Region: CENTRAL**

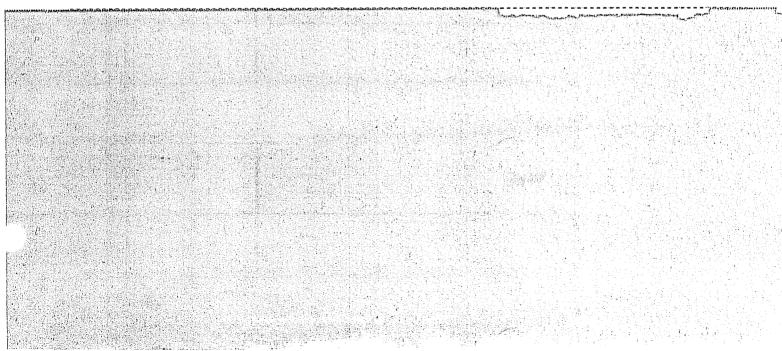
37940 2 FP 0.539 152 PERSONAL AND CONFIDENTIAL JACKSON COUNTY WATER ASSOCIATION ATTN: DEANNA GRIMES **PO BOX 232** TYNER KY 40486

Administrative Contact: E-Mail: centralregion@anthem.com Phone Number: 866-551-0315 Fax Number: 614-433-8302 Invoice Date: 05/16/2011

Billing Statement Summary for JUNE 01, 2011 TO JULY 01, 2011

Outstanding Balance	\$0.00	an na kanang kang kang kang kang kang ka
Account Credit	\$0.00	N
Beginning Balance	\$0.00	T PT
Current Period Premium	\$151.20	AMT PAID
Current Period Adjustments	\$0.00	PD BY CK # 5264DATE 921
Administrative Fees	\$0.00	(F)
Current Billed Balance	\$151.20	
TOTAL AMOUNT DUE	\$151.20	PLEASE PAY THIS AMOUNT

Your premium payment grace period expires 31 days after the premium due date unless otherwise agreed to by Anthem Life. Please remember, Anthem Life has no liability for claims incurred on or after the due date of your earliest outstanding bill, except as outlined in your policy/certificate.



2 of 4 00982

Anthem Life

CLASS DESCRIPTION

Jackson County Water Association Group Number: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 06/01/2011 Region: CENTRAL

Class Number	Class Description	Benefit Description	Benefit Amount
01	All Eligible Employees	LIFE	\$20,000.00
		AD&D	\$20,000.00

UU20HUC22UU

Jackson County Water Association Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 06/01/2011 Region: CENTRAL

Beginning Balance

Current Member Detail

Insured Name	<u>Cert. Number</u>	<u>Class</u>	LIFE	AD&D	Premium
BOWLING, L	,	01	\$4.20	\$1.00	\$5.20
CREECH, S D		01	\$4.00	\$1.00	\$5.00
FARMER, T K		01	\$10.20	\$1.00	\$11.20
GRIMES, D		01	\$2.60	\$1.00	\$3.60
HORNSBY, J W		01	\$24.80	\$1.00	\$25.80
HUNDLEY, D P		01	\$5.80	\$1.00	\$6.80
HURST, D K		01	\$33.80	\$1.00	\$34.80
MADDEN, J M		01	\$2.60	\$1.00	\$3.60
POWELL, J H		01	\$33.80	\$1.00	\$34.80
WARD, P W		01	\$14.20	\$1.00	\$15.20
WOLFINBARGER, E J		01	\$4.20	\$1.00	\$5.20
Current Period Premium Duc					\$151.20

*Indicates change from prior billing statement. (See Adjustment Detail)

3 of 4 00983

\$0.00

Total

OHBLD007 BOWE

00205052000

Anthem Life			Jackson County Water Associati Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 06/01/2011 Region: CENTRAL	ON
Beginning Balance				\$0.00
Adjustment Detail				
Insured Name	Cert No	Adjustment Reason	Effective Date of Change	<u>Premium Adjustment</u>
Total Adjustments				\$0.00
Total Premium Due				\$151.20

00984

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OHBLD007 BOWE 20110518B00 J6E0

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26180 2 FP 0.539 PERSONAL AND CONFIDENTIAL JACKSON COUNTY WATER ASSOCIATION

ATTN: DEANNA GRIMES

PO BOX 232

TYNER KY 40486

Anthem Life Department L-8111 Columbus, OH 43268-8111

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or 00958

Invoice Nbr: 00000001487519 Bill Type: 190 Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 07/01/2011 **Region: CENTRAL**

Administrative Contact:

E-Mail: centralregion@anthem.com Phone Number: 866-551-0315 Fax Number: 614-433-8302 Invoice Date: 06/16/2011

Bennenter	, i i i i i i i i i i i i i i i i i i i	
Outstanding Balance	\$0.00	na an an ann an tha na h-ann ann an ann an ann an ann an ann an a
Account Credit	\$0.00	
Beginning Balance	\$0.00	
Current Period Premium	\$151.20	AMT PAID 151.20
Current Period Adjustments	\$0.00	AMT PAID
Administrative Fees	\$0.00	A
Current Billed Balance	\$151.20	
TOTAL AMOUNT DUE	\$151.20	PLEASE PAY THIS AMOUNT

Billing Statement Summary for JULY 01, 2011 TO AUGUST 01, 2011

159

Your premium payment grace period expires 31 days after the premium due date unless otherwise agreed to by Anthem Life. Please remember, Anthem Life has no liability for claims incurred on or after the due date of your earliest outstanding bill, except as outlined in your policy/certificate.

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CLASS DESCRIPTION

Jackson County Water Association Group Number: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 07/01/2011 Region: CENTRAL

Class Number	Class Description	Benefit Description	Benefit Amount
01	All Eligible Employees	LIFE	\$20,000.00
		AD&D	\$20,000.00

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00959

Jackson County Water Association Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 07/01/2011 Region: CENTRAL

Beginning Balance

Current Member Detail

• • • • • • • • •	<u>Cert. Number</u>	<u>Class</u>	LIFE	AD&D	Total <u>Premium</u>
Insured Name	'	01	\$4.20	\$1.00	\$5.20
BOWLING. L			\$4.00	\$1.00	\$5.00
CREECH, S D		01		\$1.00	\$11.20
FARMER, T K		01	\$10.20		\$3.60
GRIMES, D		01	\$2.60	\$1.00	
HORNSBY, J W		01	\$24.80	\$1.00	\$25.80
HUNDLEY. D P		01	\$5.80	\$1.00	\$6.80
HURST, D K		01	\$33.80	\$1.00	\$34.80
MADDEN. J M		01	\$2.60	\$1.00	\$3.60
POWELL, J H		01	\$33.80	\$1.00	\$34.80
WARD. P W		01	\$14.20	\$1.00	\$15.20
		01	\$4.20	\$1.00	\$5.20
WOLFINBARGER, E J					\$151.20
nt Period Premium Due					

*Indicates change from prior billing statement. (See Adjustment Detail)

\$0.00

OHELD007 BOWE 20110618B00 JD68

¥002070292000¥

Anthem Life			Jackson County Water Associa Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 07/01/2011 Region: CENTRAL	
Beginning Balance				\$0,000
Adjustment Detail				
Insured Name	<u>Cert No</u>	Adjustment Reason	Effective Date of Change	<u>Premium Adjustment</u>
Total Adjustments				\$0,00
Total Premium Due				\$151.20

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Page 6 of 6

OHBLD007 BOWE 20110618B00 JD68

000502000

Anthem Life Department L-8111 Columbus, OH 43268-8111

14847 2 FP D-539 PERSONAL AND CONFIDENTIAL

ATTN: DEANNA GRIMES

PO BOX 232

TYNER KY 40486

JACKSON COUNTY WATER ASSOCIATION

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00901

Invoice Nbr: 000000001501149 Bill Type: 190 Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 08/01/2011 Region: CENTRAL

Administrative Contact: E-Mail: centralregion@anthem.com Phone Number: 866-551-0315 Fax Number: 614-433-8302 Invoice Date: 07/17/2011

Billing Statement Summary for AUGUST 01, 2011 TO SEPTEMBER 01, 2011

70

Outstanding Balance	\$0.00	
Account Credit	\$0.00	A
Beginning Balance	\$0.00	Sell .
Current Period Premium	\$151_20	ANT PAID 151,20
Current Period Adjustments	\$000	AMT PAID 151.
Administrative Fees	\$0.00	PD BY CK # 5502 DATE 8/3/11
Current Billed Balance	\$151.20	
TOTAL AMOUNT DUE	\$151.20	PLEASE PAY THIS AMOUNT

Your premium payment grace period expires 31 days after the premium due date unless otherwise agreed to by Anthem Life. Please remember, Anthem Life has no liability for claims incurred on or after the due date of your earliest outstanding bill, except as outlined in your policy/certificate.

OHBLD007 BOWE 5 20110718B00 J3D2

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CLASS DESCRIPTION

Jackson County Water Association Group Number: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 08/01/2011 Region: CENTRAL

Class Number	Class Description	Benefit Description	Benefit Amount		
01	All Eligible Employees	LIFE	\$20,000 00		
		AD&D	\$20,000.00		

000235040200

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Jackson County Water Association Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 08/01/2011 Region: CENTRAL

Current Member Detail

Beginning Enlance

Insured Name	<u>Cert. Number</u>	<u>Class</u>	LIFE	AD&D	Total <u>Premium</u>
		01	\$4.20	\$1.00	\$5.20
BOWLING. L		01	\$4.00	\$1.00	\$5.00
CREECH, S D		01	\$10.20	\$1.00	\$11.20
FARMER, T K		01	\$2.60	\$1.00	\$3.60
GRIMES, D		01	\$24.80	\$1.00	\$25.80
HORNSBY, J W		01	\$5.80	\$1.00	\$6.80
HUNDLEY, D P		01	\$33.80	\$1.00	\$34.80
HURST, D K		01	\$2.60	\$1.00	\$3.60
MADDEN, J M		01	\$33.80	\$1.00	\$34.80
POWELL, J H		01	\$14.20	\$1.00	\$15.20
WARD, P W			\$4.20	\$1.00	\$5.20
WOLFINBARGER, E J		01	4.20 ·		\$151.20

Current Period Premium Due

*Indicates change from prior billing statement. (See Adjustment Detail)

Page 5 of 6

\$0.00

OHBLD007 BOWE 20110718B00 J3D2

002072000

Anthem Life			Jackson County Water Associat Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 08/01/2011 Region: CENTRAL	ion
Beginning Balance				\$ 0 ,80
Adjustment Detail				
Insured Name	<u>Cert No</u>	Adjustment Reason	Effective Date of Change	Premium Adjustment
Total Adjustments				\$0.00
Total Premium Due				\$151.20

Anthem Life Department L-8111 Columbus, OH 43268-8111

16165 2 FP 0.539

ATTN: DEANNA GRIMES PO BOX 232

TYNER KY 40486

PERSONAL AND CONFIDENTIAL JACKSON COUNTY WATER ASSOCIATION

000227040101

Bill Type: 190 Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 09/01/2011 Region: CENTRAL

Administrative Contact: E-Mail: centralregion@anthem.com Phone Number: 866-551-0315 Fax Number: 614-433-8302 Invoice Date: 08/17/2011

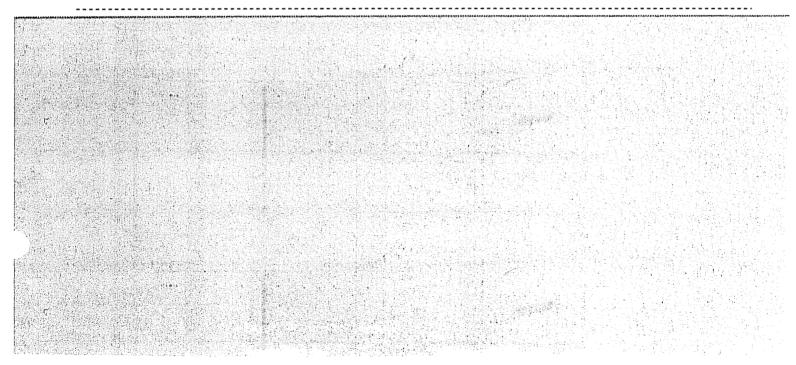
Invoice Nbr: 00000001515591

Billing Statement Summary for SEPTEMBER 01, 2011 TO OCTOBER 01, 2011

78

Outstanding Balance	\$0.00	
Account Credit	\$0.00	
Beginning Balance	\$0.00	
Current Period Premium	\$151.20	ALAT DAID 151,20
Current Period Adjustments	\$0.00	AMT PAID PD BY CK# 5616 DATE 9/6/11
Administrative Fees	\$0.00	PD BY CK.* _DOTO DATEOT
Current Billed Balance	\$151.20	
TOTAL AMOUNT DUE	\$151.20	PLEASE PAY THIS AMOUNT

Your premium payment grace period expires 31 days after the premium due date unless otherwise agreed to by Anthem Life. Please remember, Anthem Life has no liability for claims incurred on or after the due date of your earliest outstanding bill, except as outlined in your policy/certificate.



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CLASS DESCRIPTION

Jackson County Water Association Group Number: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 09/01/2011 Region: CENTRAL

Class Number	Class Description	Benefit Description	Benefit Amount			
01	All Eligible Employees	LIFE	\$20,000.00			
		AD&D	\$20,000.00			

000227040200

Jackson County Water Association Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 09/01/2011 Region: CENTRAL

Beginning Bahance

Current Member Detail

Insured Name	<u>Cert. Number</u>	<u>Class</u>	LIFE	AD&D	Total <u>Premium</u>
BOWLING, L		01	\$4.20	\$1.00	\$5.20
CREECH, S D		01	\$4.00	\$1.00	\$5.00
FARMER, T K		01	\$10.20	\$1.00	\$11.20
GRIMES, D		01	\$2.60	\$1.00	\$3.60
HORNSBY, J W		01	\$24.80	\$1.00	\$25.80
HUNDLEY, D P		01	\$5.80	\$1.00	\$6.80
HURST, D K		01	\$33.80	\$1.00	\$34.80
MADDEN, J M		01	\$2.60	\$1.00	\$3.60
POWELL, J H		01	\$33.80	\$1.00	\$34.80
WARD, P W		01	\$14.20	\$1.00	\$15.20
WOLFINBARGER, E J		01	\$4.20	\$1.00	\$5.20
Current Period Premium Due					\$151.20

*Indicates change from prior billing statement. (See Adjustment Detail)

\$0.00

Anthem Life			Jackson County Water Associa Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 09/01/2011 Region: CENTRAL	
Beginning Balance				\$0.110
Adjustment Detail				
Insured Name	<u>Cert No</u>	Adjustment Reason	Effective Date of Change	Premium Adjustment
Total Adjustments				\$0,00
Total Premium Due				\$151.20

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17854 1 FP D-414 PERSONAL AND CONFIDENTIAL

ATTN: DEANNA GRIMES

PO BOX 232 TYNER KY 40486

JACKSON COUNTY WATER ASSOCIATION

Invoice Nbr: 00000001530371 Bill Type: 190 Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 10/01/2011 Region: CENTRAL

Administrative Contact:

E-Mail: centralregion@anthem.com Phone Number: 866-551-0315 Fax Number: 614-433-8302 Invoice Date: 09/15/2011

Billing Statement Summary for OCTOBER 01, 2011 TO NOVEMBER 01, 2011

88

TOTAL AMOUNT DUE	\$151.20	PLEASE PAY THIS AMOUNT
Current Billed Balance	\$151.20	<u>(</u>).
Administrative Fees	\$0.00	PD BY CK# 3/JOATE /
Current Period Adjustments	\$0.00	AMT PAID
Current Period Premium	\$151.20	JA 151,20
Beginning Balance	\$0.00	
Account Credit	\$0.00	
Outstanding Balance	\$0.00	

Your premium payment grace period expires 31 days after the premium due date unless otherwise agreed to by Anthem Life. Please remember, Anthem Life has no liability for claims incurred on or after the due date of your earliest outstanding bill, except as outlined in your policy/certificate.

CLASS DESCRIPTION

Jackson County Water Association Group Number: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 10/01/2011 Region: CENTRAL

Class Number	Class Description	Benefit Description	Benefit Amount
01	All Eligible Employees	LIFE	\$20,000.00
		AD&D	\$20,000.00

01045

Beginning Balance

Gurrent Member Detail

Jackson County Water Association Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Due Date: 10/01/2011 Region: CENTRAL

			<u>LIFE</u>	AD&D	Total <u>Premium</u>
Insured Name	<u>Cert. Number</u>	<u>Class</u>			\$5.20
BOWLING, L		01	\$4.20	\$1.00	\$5.00
CREECH. S D		01	\$4.00	\$1.00	
		01	\$10.20	\$1.00	\$11.20
FARMER. T K		01	\$2.60	\$1.00	\$3.60
GRIMES, D				\$1.00	\$25.80
HORNSBY. J W		01	\$24.80		\$6.80
HUNDLEY. D P		01	\$5.80	\$1.00	
HURST, D K		01	\$33.80	\$1.00	\$34.80
		01	\$2.60	\$1.00	\$3.60
MADDEN, J M				\$1.00	\$34.80
POWELL, J H		01	\$33.80		\$15.20
WARD, P W		01	\$14.20	\$1.00	
WOLFINBARGER, E J		01	\$4.20	\$1.00	\$5.20
WOLLINDARCOLC D V					\$151.20

Current Period Premium Due

*Indicates change from prior billing statement. (See Adjustment Detail)

\$0.00

Jackson County Water Association Group Nbr: AL00000964-0000 Bill Group Nbr: 0000 Anthem Life Due Date: 10/01/2011 Region: CENTRAL \$0.00 2,429,7775 Beginning Balance Adjustment Detail Premium Adjustment Effective Date of Change Adjustment Reason Cert No Insured Name \$0.00 Total Adjustments \$151.20

Total Premium Due

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Page 6 of 6

16. Provide a copy of the depreciation schedule supporting the calendar year2010 depreciation expense.

Response: Attached

03/02/2011 10:20 AM

List #9 Page 1

FYE: 12/31/2010

11 # 16

d Asset t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sai Value	Book Prior Depreciation	Book Current	Book	Book Net	Book	Book
			0031			Depreciation	Depreciation	End Depr	Book Value	Method	Period
Group: 3	03-2 Land & Land Rights										
287 288 289 558 605 606 607	Land & Land Rights Land & Land Rights Land - Pump Station Sites Easements Easements Easements Easements	6/30/73 6/30/73 6/30/80 8/23/00 1/03/07 5/31/07 7/30/07	82,310.15 1,600.00 500.00 9.00 10,500.00 5,000.00 2,504.66	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ \end{array}$	0.00 0.00 0.00 0.00 0.00 0.00 0.00	$\begin{array}{c} 0.00 \\ 0.00 \\ 0.00 \\ 0.00 \\ 0.00 \\ 0.00 \\ 0.00 \\ 0.00 \\ \end{array}$	0.00 0.00 0.00 0.00 0.00 0.00 0.00	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\end{array}$	82,310.15 1,600.00 500.00 9.00 10,500.00 5,000.00 2,504.66	Land Land Land Memo Land Land Land	$\begin{array}{c} 0.0\\ 0.0\\ 0.0\\ 0.0\\ 0.0\\ 0.0\\ 0.0\\ 0.0$
	, ,	& Land Rights	102,423.81	<u> </u>	0.00	0.00	0.00	0.00	102,423.81		
Group: 3	03-3 Land & Land Rights										
301 546 559 560 561 562 563 572 597	Land & Land Rights Murray Property Easements Easements Easements Easements Easements Land - Venable Property Easements	6/30/73 6/02/04 5/01/00 5/05/00 6/05/00 6/12/00 12/04/03 3/02/05 7/01/06	$\begin{array}{r} 1,600.00\\ 56,543.00\\ 44.00\\ 58.00\\ 24.00\\ 25.55\\ 75.00\\ 99,161.00\\ 360.60\end{array}$	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ \end{array}$	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ \end{array}$	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\end{array}$	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ \end{array}$	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\end{array}$	$\begin{array}{c} 1,600.00\\ 56,543.00\\ 44.00\\ 58.00\\ 24.00\\ 25.55\\ 75.00\\ 99,161.00\\ 360.60\end{array}$	Land Land Memo Memo Memo Memo Land Land	$\begin{array}{c} 0.0\\ 0.0\\ 0.0\\ 0.0\\ 0.0\\ 0.0\\ 0.0\\ 0.0$
	303-3 Land	& Land Rights	157,891.15	0.00c	0.00	0.00	0.00	0.00	157,891.15		
Group: 3	03-4 Land & Land Rights										
$\begin{array}{c} 309\\ 310\\ 311\\ 312\\ 313\\ 314\\ 564\\ 565\\ 566\\ 567\\ 568\\ 569\\ 570\\ 571\\ 620\\ 639\\ 640 \end{array}$	Land - Tank Site New Tank Site Pump Station Site Tank Site Site Surveying 35.3 Acres of Land Recording of Easements Easements Easements Easements & Leases Easements Easements Easements Easements Easements Easements Easements Land Easement Land Easement	6/30/80 9/13/93 9/13/93 9/13/93 9/13/93 3/06/98 6/30/90 8/08/91 6/30/94 6/30/95 7/01/96 7/01/97 12/15/98 7/30/08 2/25/09 12/31/09 & Land Rights	$\begin{array}{r} 1,500.00\\ 2,000.00\\ 750.00\\ 1,000.00\\ 2,650.00\\ 28,709.50\\ 126.00\\ 2,261.50\\ 24.00\\ 4,255.50\\ 45.00\\ 3,456.00\\ 3,456.00\\ 3,67.00\\ 25.00\\ 10,000.00\\ 1,000.00\\ 5,000.00\\ 63,169.50\end{array}$	0.00 0.00	$\begin{array}{c} 0.00\\$	$\begin{array}{c} 0.00\\$	$\begin{array}{c} 0.00\\$	$\begin{array}{c} 0.00\\$	$\begin{array}{r} 1,500.00\\ 2,000.00\\ 750.00\\ 1,000.00\\ 2,650.00\\ 28,709.50\\ 126.00\\ 2,261.50\\ 24.00\\ 4,255.50\\ 45.00\\ 3,456.00\\ 3,456.00\\ 3,456.00\\ 10,000.00\\ 1,000.00\\ 1,000.00\\ \underline{5,000.00}\\ 63,169.50\\ \end{array}$	Memo Memo Memo Memo Land Land	$\begin{array}{c} 0.0\\ 0.0\\ 0.0\\ 0.0\\ 0.0\\ 0.0\\ 0.0\\ 0.0$
291	Structures & Improvements	6/30/73	142,892.58	0.00	0.00	129,629.14	3,572.31	133,201.45	9,691.13	S/L	40.0

0:20 AM 03/02/201

Page 2

	d	_	Date In	Book	Book Sec	Book Sal	Book Prior	Book Current	Book	Book Net	Book	Book
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	<u>Asset</u> t	Property Description	Service	Cost	179 Exp c	Value	Depreciation	Depreciation	End Depr	Book Value	Method	Period
223 Roof on Fump Station 97007 945.00 0.00 0.00 291.44 22.63 315.07 629.93 SLL 400. 641 Southessi Banking Front Office Up I101109 21,995.00 0.00 0.00 87.00 527.38 615.28 20,479.72 SLL 40.0 642 Southessi Banking Front Office Up I101109 21,995.00 0.00 0.00 13.13 14.22 510.78 SLL 40.0 644 Southessi Banking Front Office Up I202019 525.00 0.00 0.00 10.01 13.13 14.22 510.78 SLL 40.0 647 Forop Bor 73/010 14.294.00 0.000 0.00 139.835.16 7,542.61 147,377.77 126,186.05 Group: 304-3 Struct & Improve 302 Structures 6/30.73 142,892.58 0.00 0.00 339.73 0.00 SL 0.00	Group: 3	04-2 Struct & Improve (continued)										
	293 598 641 642 643 646 647	Roof on Pump Station Blacktop Southeast Banking Front Office Up Southeast Banking Front Office Up Southeast Banking Front Office Up Kitchen Remodel Drop Box Garage Upgrades	9/30/97 11/01/06 11/01/09 11/05/09 12/02/09 4/01/10 8/31/10 7/30/10	945.00 74,180.09 21,095.00 800.00 525.00 9,431.00 8,508.00 14,294.00	0.00 0.00 0.00 0.00 0.00c 0.00c 0.00c	0.00 0.00 0.00 0.00 0.00 0.00 0.00	291.44 9,396.13 87.90 3.33 1.09 0.00 0.00 0.00	23.63 2,967.20 527.38 20.00 13.13 176.83 70.90 148.90	315.07 12,363.33 615.28 23.33 14.22 176.83 70.90 148.90	629.93 61,816.76 20,479.72 776.67 510.78 9,254.17 8,437.10 14,145.10	S/L S/L S/L S/L S/L S/L S/L	$\begin{array}{c} 40.0 \\ 40.0 \\ 25.0 \\ 40.0 \\ 40.0 \\ 40.0 \\ 40.0 \\ 40.0 \\ 40.0 \\ 40.0 \end{array}$
			-			***************************************	<u></u>					
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Group: 3	04-3 Struct & Improve										
Group: 304-4 Struct & Improve 315 Structures 1/01/98 586,927.73 0.00 0.00 532,090.69 14,673.19 546,763.88 40,163.85 S/L 40.00 316 Front Entrance Steps 11/30/85 316.84 0.00 0.00 306.19 10.65 316.84 0.00 S/L 25.00 317 10 X 12 Building 6/22/98 1,200.00 0.00 1,200.00 0.00 1,200.00 0.00 S/L 10.00 507 Fence 5/1/30/2 975.00 0.00 0.00 498.33 65.00 563.33 411.67 S/L 15.0 524 Storage Building 4/22/03 1,500.00 0.00 100.02 2,433.33 746.67 S/L 10.00 526 Time Clock 6/11/03 113.98 0.00 0.00 100.01 16,042.50 337.50 S/L 15.0 608 Painting of Tank 12/05/07 115,555.264 0.000 0.000 16,042.59.275.21 5	303 304 305 306 307 308	Storage Shed Work Bench Structures Sidewalk Concrete Water Plant Expansion	11/30/84 12/31/84 6/30/86 10/09/91 11/15/91 6/30/93	339.73 35.10 103,734.40 150.00 217.70 898,095.31	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\end{array}$	0.00 0.00 0.00 0.00 0.00 0.00 0.00	339.73 35.10 61,160.07 150.00 217.70 372,335.30	0.00 0.00 2,593.36 0.00 0.00 22,452.38	339.73 35.10 63,753.43 150.00 217.70 394,787.68	0.00 0.00 39,980.97 0.00 0.00 503,307.63	S/L S/L S/L S/L S/L S/L	40.0 10.0 8.0 40.0 10.0 10.0 40.0 40.0
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$		304-3 Struct	& Improve	6,592,566.70	0.00c	0.00	1,199,362.27	164,795.60	1,364,157.87	5,228,408.83		
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	<u>Group: 3</u>	804-4 Struct & Improve			<u></u>							
Group: 304-5 Struct & Improve 456 New Office Building 8/01/90 44,189.91 0.00 0.00 21,450.56 1,104.75 22,555.31 21,634.60 S/L 40.0 501 New Glass Door & Frame 9/13/01 681.00 0.00 0.00 567.50 68.10 635.60 45.40 S/L 10.0 508 New Board Room 6/30/02 15,380.29 0.00 0.00 3,887.82 512.68 4,400.50 10,979.79 S/L 30.0 527 Heat Pump 11/20/03 5,118.40 0.00 0.00 3,156.35 511.84 3,668.19 1,450.21 S/L 10.0 599 Maintenance Building 4/30/06 203,354.41 0.00 0.00 18,640.82 5,083.86 23,724.68 179,629.73 S/L 40.0	316 317 507 523 524 525 526 573	Front Entrance Steps 10 X 12 Building Fence Plant & Office Sign Storage Building Site Development Costs Time Clock Fence Painting of Tank	11/30/85 6/22/98 5/13/02 2/21/03 4/22/03 5/16/03 6/11/03 12/13/05 12/05/07	316.84 1,200.00 975.00 400.00 1,500.00 3,200.00 113.98 38,399.50 115,552.64	$\begin{array}{c} 0.00 \\ 0.00 \\ 0.00 \\ 0.00 \\ 0.00 \\ 0.00 \\ 0.00 \\ 0.00 \\ 0.00 \\ 0.00 \\ 0.00 \end{array}$	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	306.19 1,200.00 498.33 276.67 1,012.50 2,133.33 107.18 10,453.21 16,048.98	$10.65 \\ 0.00 \\ 65.00 \\ 40.00 \\ 150.00 \\ 320.00 \\ 6.80 \\ 2,559.97 \\ 7,703.51$	316.84 1,200.00 563.33 316.67 1,162.50 2,453.33 113.98 13,013.18 23,752.49	0.00 0.00 411.67 83.33 337.50 746.67 0.00 25,386.32 91,800.15	S/L S/L S/L S/L S/L S/L S/L S/L	40.0 25.0 10.0 15.0 10.0 10.0 10.0 7.0 15.0 15.0
456New Office Building8/01/9044,189.910.000.0021,450.561,104.7522,555.3121,634.60S/L40.0501New Glass Door & Frame9/13/01681.000.000.00567.5068.10635.6045.40S/L10.0508New Board Room6/30/0215,380.290.000.003,887.82512.684,400.5010,979.79S/L30.0527Heat Pump11/20/035,118.400.000.003,156.35511.843,668.191,450.21S/L10.0599Maintenance Building4/30/06203,354.410.000.0018,640.825,083.8623,724.68179,629.73S/L40.0		304-4 Struct	a mprove	/40,505.09	0.000	0.00		25,529.12		158,929.49		
501New Glass Door & Frame9/13/01681.000.000.00567.5068.10635.6045.40S/L10.0508New Board Room6/30/0215,380.290.000.003,887.82512.684,400.5010,979.79S/L30.0527Heat Pump11/20/035,118.400.000.003,156.35511.843,668.191,450.21S/L10.0599Maintenance Building4/30/06203,354.410.000.0018,640.825,083.8623,724.68179,629.73S/L40.0	<u>Group:</u> 3	304-5 Struct & Improve										
	501 508 527	New Glass Door & Frame New Board Room Heat Pump Maintenance Building	9/13/01 6/30/02 11/20/03 4/30/06	681.00 15,380.29 5,118.40 203,354.41	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	567.50 3,887.82 3,156.35 18,640.82	68.10 512.68 511.84 5,083.86	635.60 4,400.50 3,668.19 23,724.68	45.40 10,979.79 1,450.21 179,629.73	S/L S/L S/L	40.0 10.0 30.0 10.0 40.0

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d <u>Asset</u> t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 3	305-2 Collecting & Impoun										
290	Collecting & Impound	6/30/73	95,107.23	0.00	0.00	86,279.34	2,377.68	88,657.02	6,450.21	S/L	40.0
465 466	Pumping Equipment Reservoir Ret Proj	8/10/99 9/14/99	6,128.00	0.00	0.00	6,128.00	0.00	6,128.00	0.00	S/L	10.0
400	5		5,461.00	0.00	0.00	1,410.81	136.53	1,547.34	3,913.66	S/L	40.0
	305-2 Colle	cting & Impoun	106,696.23	<u>0.00</u> c	0.00	93,818.15	2,514.21	96,332.36	10,363.87		
Group: 3	311-2 Electric Pump Equip										
294	Electric Durania e Emina ant	6/30/73	11 740 04	0.00	0.00		000 56				10.0
294	Electric Pumping Equipment Pump Station & Pumps	8/30/80	11,742.24 47,236.54	$0.00 \\ 0.00$	0.00 0.00	10,652.45 34,738.43	293.56	10,946.01	796.23		40.0
296	New Pump	12/31/88	8,741.99	0.00	0.00	4,589.55	1,180.91 218.55	35,919.34 4,808.10	11,317.20 3,933.89	S/L S/L	$40.0 \\ 40.0$
297	Pump & Tank	7/16/90	2,727.15	0.00	0.00	1,329.51	68.18	1,397.69	1,329.46		40.0
298	New Pump	2/18/94	7,835.00	0.00	0.00	7,835.00	0.00	7,835.00	0.00		10.0
299	Pressure Transmitter	9/23/94	2,224.40	0.00	0.00	2,224.40	0.00	2,224.40		S/L S/L	10.0
300	Pump	8/11/98	1,900.00	0.00	0.00	1,900.00	0.00	1,900.00		S/L S/L	10.0
473	Pumps	2/10/99	263.80	0.00	0.00	263.80	0.00	263.80		S/L S/L	10.0
474	Pump	3/10/99	127.85	0.00	0.00	127.85	0.00	127.85		S/L	10.0
475	Pumping Controller	3/30/99	650.00	0.00	0.00	650.00	0.00	650.00		S/L	10.0
476	Pump	4/13/99	130.00	0.00	0.00	130.00	0.00	130.00		S/L	8.0
477	Electric Pumping Equipment	10/12/99	1,395.00	0.00	0.00	1,395.00	0.00	1,395.00	0.00	S/L	8.0
482	Pumping Equipment	12/31/99	3,158.44	0.00	0.00	3,158.44	0.00	3,158.44		S/L	10.0
485	Service Pump Motor	3/13/00	2,501.28	0.00	0.00	2,459.61	41.67	2,501.28	0.00	S/L	10.0
489	Pump & Supply - Morrill Pum	p Sta 6/12/00	1,240.00	0.00	0.00	1,188.33	51.67	1,240.00		S/L	10.0
490	Pump Station - Dehumidifier	7/11/00	227.00	0.00	0.00	215.65		227.00		S/L	10.0
493	Fan Motor for Pump	11/14/00	38.00	0.00	0.00	34.83		38.00	0.00		10.0
495 528	Pump Supplies Straeffer Pump	12/11/00	82.00	0.00	0.00	74.48		82.00		S/L	10.0
528 596	Pumps	9/09/03 6/30/05	426.67 476.60	0.00	0.00 0.00	270.24		312.91	113.76		10.0
600	Pump	6/30/06	3,137.66	0.00 0.00	0.00	214.47 1,098.19		262.13	214.47	S/L	10.0
000	1			·····		·····		1,411.96	1,725.70	5/L	10.0
	311-2 Elect	tric Pump Equip	96,261.62	<u>0.00</u> c	0.00	74,550.23	2,280.68	76,830.91	19,430.71		
Group:	320-3 Water Treat Plant										
457	Water Treatment Filter	11/30/83	14,996.46	0.00	0.00	14,996.46	0.00	14,996.46	0.00	S/L	20.0
458	Tank Chart Machine	11/09/90	3,528.15	0.00	0.00			3,528.15	0.00		20.0
459	SC Bag	12/03/93	1,387.06	0.00	0.00			1.387.06	0.00		5.0
460	Zero Loss Monitor	7/15/94	2,382.75	0.00	0.00			1,965.81	416.94		20.0
461	Level Transmitter	11/11/94	930.41	0.00	0.00			752.07	178.34	S/L	20.0
467	Water Treatment Equipment	10/25/99	1,638.00	0.00	0.00			921.38	716.62		20.0
500	Aqua King Colorimeter	12/15/00	749.00	0.00	0.00		68.66	749.00		S/L	10.0
609	Software - Treatment Plant	2/14/07	5,116.22	0.00	0.00			5,116.22	0.00		3.0
621	Size 106 Compact GI Fan	3/28/08	775.00	0.00	0.00	67.81	38.75	106.56	668.44	S/L	20.0
	320-3 W	ater Treat Plant	31,503.05	<u> </u>	0.00	28,878.67	644.04	29,522.71	1,980.34		
Group:	321-4 Transmission & Dist										
328	Trans & Dist Mains	8/30/80	1,522,933.22	0.00	0.00	1,119,990.45	38,073.33	1,158,063.78	261 960 14	C/I	40.0
329	Trans & Dist Mains	6/30/81	845.00	0.00	0.00			623.49	364,869,44 221,51		40.0 40.0
		0,00,01	0.0.00	0.00	0.00	002.00	. 21.10	025.49	44 I.J I	<u>سر ان</u>	-10.0

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d Asset t		Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
	321-4 Transmission & Dist (continued		003(Value	Depreciation	Depreciation		DOOK Value	Method	1 01100
Group	21-4 Transmission & Dist (continued	0									
330	Trans & Dist Mains	6/30/82	13,432.35	0.00	0.00	9,388.47	335.81	9,724.28	3,708.07		40.0
331	Trans & Dist Mains	6/30/84	5,164.95	0.00	0.00	3,303.32	129.12	3,432.44	1,732.51	S/L	40.0
332	Trans & Dist Mains	1/31/85	816.00	0.00	0.00	510.00	20.40	530.40	285.60		40.0
333	Trans & Dist Mains	6/30/86	67,109.04	0.00	0.00	39,660.93	1,677.73	41,338.66	25,770.38		40.0
334 335	Line Expansion Project Additions to Water Line	6/30/92 7/01/93	976,574.57 6,193.37	$0.00 \\ 0.00$	0.00 0.00	429,285.83 2,554.70	24,414.36 154.83	453,700.19 2,709.53	522,874.38 3.483.84		40.0 40.0
336	Additions to Water Line	7/01/93	2,290.46	0.00	0.00	2,334.70 887.53	57.26	944.79	1,345.67		40.0
337	Force Main	6/30/95	1,842,489.26	0.00	0.00	671,740.86	46,062.23	717,803.09	1,124,686.17	S/L	40.0
338	Additions to Water Line	7/01/98	2,169,302.70	0.00	0.00	623.674.55	54,232.57	677,907.12	1,491,395,58		40.0
481	Transmission & Distribution Mains	12/31/99	96,056.81	0.00	0.00	25,274.39	2,401.42	27,675.81	68,381.00		40.0
496	Line - Laurel Fork Creek	8/31/00	414,758.96	0.00	0.00	97,641.14	10,368.97	108,010.11	306,748.85	S/L	40.0
502	Trans & Dist Mains	6/01/01	1,800.00	0.00	0.00	386.25	45.00	431.25	1,368.75	S/L	40.0
575	Transmission & Distribution Mains	10/31/05	419,653.18	0.00	0.00	43,713.87	10,491.33	54,205.20	365,447.98		40.0
601	Transmission & Distribution Mains	7/01/06	181,241.75	0.00	0.00	15,858.64	4,531.04	20,389.68	160,852.07	S/L	40.0
638	Transmission & Dist Mains	6/30/08	2,002,368.03	0.00	0.00	60,071.04	40,047.36	100,118.40	1,902,249.63	S/L	50.0
657	Water System Extension	7/24/10	1,202,400.00	<u>0.00</u> c	0.00	0.00	12,525.00	12,525.00	1,189,875.00	S/L	40.0
	321-4 Transmiss	sion & Dist	10,925,429.65	<u>0.00</u> c	0.00	3,144,544.33	245,588.89	3,390,133.22	7,535,296.43		
Group	330-4 Distribution Reserv										
<u>Group:</u>	550-4 Distribution Reserv										
318	Distribution Reservoir	6/30/80	100,825.15	0.00	0.00	74,381.00	2,520.63	76,901.63	23,923.52	S/L	40.0
319	Distribution Reservoir	6/30/86	201,454.31	0.00	0.00	118,774.15	5,036.36	123,810.51	77,643.80		40.0
320	Pressure Transmitter and Receiver	12/16/91	3,633.99	0.00	0.00	3,633.99	0.00	3,633.99	0.00		8.0
321	New Water Tank	6/16/92	121,793.80	0.00	0.00	53,538.61	3,044.85	56,583.46	65,210.34		40.0
322	Tank Transmitter	6/16/92	4,549.00	0.00	0.00	4,549.00	0.00	4,549.00	0.00	S/L	8.0
323 324	Mildred Road Watertank Tank Pump & Control	5/26/94 10/14/94	60,857.19 3,313.95	$0.00 \\ 0.00$	0.00 0.00	23,835.74 3,313.95	1,521.43	25,357.17 3,313.95	35,500.02		40.0 8.0
324	Water Tank	10/14/94	157,000.00	0.00	0.00	48,081.25		52,006.25	0.00 104,993.75	S/L S/L	40.0
326	Repaire of Tyner Tank	1/01/98	48,200.00	0.00	0.00	14,460.00		15,665.00	32,535.00		40.0
327	Phase III Telemetry	7/01/98	124,736.25	0.00	0.00		6,236.81	77,960.13	46,776.12		20.0
497	Materials & Supplies - Mildred Pun	8/31/00	3,155.12	0.00	0.00			3,155.12	0.00		7.0
574	Turbo Shredder	10/28/05	573.75	0.00	0.00		57.38	296.46	277.29		10.0
	330-4 Distribut	tion Reserv	830,092.51	0.00c	0.00	419,685.21	23,547,46	443,232.67	386,859.84		
<u>Group:</u>	<u>333-4 Services</u>										
339	Services	6/30/73	956.92	0.00	0.00	868.00	23.92	891.92	65.00	S/L	40.0
	333	-4 Services	956.92	0.00c	0.00			891.92	65.00		
		150111005									
Group:	<u>334-4 Meters & Install</u>										
340	Meters	6/30/75	55,368.18	0.00	0.00	47,146.28	1,384.20	48,530.48	6,837.70	S/L	40.0
341	Meter Installation	6/30/76	77,233.80	0.00	0.00			66,992.56	10,241.24		40.0
342	Meters	6/30/80	13,754.76	0.00	0.00			10,491.08	3,263.68		40.0
343	Meter Installation	6/30/80	23,949.22	0.00	0.00	17,667.85	598.73	18,266.58	5,682.64	S/L	40.0
344	Meters	6/30/81	14,086.00	0.00	0.00	10,039.31	352.15	10,391.46	3,694.54	S/L	40.0
345	Meter Installation	6/30/81	19,282.00	0.00	0.00	13,742.60	482.05	14,224.65	5,057.35	S/L	40.0

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	d t Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group:	334-4 Meters & Install (continu	ued)									
346	Meters	6/30/82	10,820.73	0.00	0.00	7,563.11	270.52	7,833.63	2,987.10	S/L	40.0
347	Meter Installation	6/30/82	4,703.71	0.00	0.00	3,287.56	117.59	3,405.15	1,298.56		40.0
348	Meters	6/30/83	10,902.82	0.00	0.00	7,245.82	272.57	7,518.39	3,384.43	S/L	40.0
349	Meter Installation	6/30/83	5,568.50	0.00	0.00	3,700.67	139.21	3,839.88	1,728.62		40.0
350	Meters	6/30/84	11,555.07	0.00	0.00	7,390.51	288.88	7,679.39	3,875.68		40.0
351	Meter Installation	6/30/84	6,892.07	0.00	0.00	4,408.01	172.30	4,580.31	2,311.76		40.0
352	Meters	6/30/85	11,773.10	0.00	0.00	7,235.61	294.33	7,529.94	4,243.16	S/L	40.0
353	Meter Installation	6/30/85	5,315.00	0.00	0.00	3,266.62	132.88	3,399.50	1,915.50		40.0
354	Meters	6/30/86	9,458.88	0.00	0.00	5,576.75	236.47	5,813.22	3,645.66		40.0
355	Meter Installation	6/30/86	4,112.00	0.00	0.00	2,424.37	102.80	2,527.17	1,584.83		40.0
356	Meters	6/30/87	9,690.20	0.00	0.00	5,471.04	242.26	5,713.30	3,976.90		40.0
357	Meter Installation Meters	6/30/87	3,422.89	0.00	0.00	1,932.46	85.57	2,018.03	1,404.86	S/L	40.0
358		6/30/88	12,123.07	0.00	0.00	6,541.47	303.08	6,844.55	5,278.52		40.0
359 360	Meter Installation Meters & Meter Installation	6/30/88 6/30/89	4,729.74	0.00	0.00	2,552.02	118.24	2,670.26	2,059.48	S/L	40.0
361	Meters & Meter Installation	6/30/90	15,170.92 6,934.20	0.00	0.00	7,806.64	379.27	8,185.91	6,985.01		40.0
362	Meters & Meter Installation	6/30/91		0.00	0.00	3,394.96	173.36	3,568.32	3,365.88		40.0
363	Meter & Meter Installation		12,067.04	0.00	0.00	5,606.22	301.68	5,907.90	6,159.14	S/L	40.0
363	Meters & Meter Installations	6/30/92 7/01/93	24,863.44	0.00	0.00	10,929.62	621.59	11,551.21	13,312.23		40.0
365	Meters & Meter Installation	6/30/94	28,347.56 23,679.97	0.00	0.00	11,693.38	708.69	12,402.07	15,945.49	S/L	40.0
365	Meters & Meter Installation			0.00	0.00	9,176.00	592.00	9,768.00	13,911.97		40.0
367	Meters & Meter Installation	6/30/95 7/01/96	37,508.31	0.00	0.00	13,674.94	937.71	14,612.65	22,895.66	S/L	40.0
368	Meters & Meter Installation	7/01/97	25,300.07	0.00	0.00	8,538.75	632.50	9,171.25	16,128.82		40.0
369	Meters & Meter Installation	7/01/98	46,552.01	0.00	0.00	14,547.50	1,163.80	15,711.30	30,840.71		40.0
478	Meters	3/10/99	25,537.34	0.00	0.00	7,341.95	638.43	7,980.38	17,556.96	S/L	40.0
479	Meter Testing	4/13/99	4,574.00 625.00	$0.00 \\ 0.00$	0.00 0.00	1,238.79	114.35	1,353.14	3,220.86		40.0
480	Meters	12/31/99	24,071.16	0.00	0.00	168.02 6.067.95	15.63	183.65	441.35		40.0
529	2 Compount Meter	6/11/03	1,120.00	0.00	0.00	184.33	601.78 28.00	6,669.73	17,401.43		40.0
576	Meter Reader	3/15/05	1,295.00	0.00	0.00	184.33	32.38	212.33	907.67		40.0
510				(munut				188.88	1,106.12	SIL	40.0
	334-4	Meters & Install	592,387.76	0.00c	0.00	332,926.53	14,809.72	347,736.25	244,651.51		
Cuana	335-4 Hydrants										
Group:	<u>335-4 Hydrants</u>										
370	Hydrants	6/30/73	1,723.68	0.00	0.00	1,563.63	43.09	1,606.72	116.96	S/L	40.0
		335-4 Hydrants	1,723.68	<u> </u>	0.00	1,563.63	43.09	1,606.72	116.96		
a											
Group:	340-5 Office Furn & Equip										
371	Office Furniture	6/30/74	928.20	0.00	0.00	928.20	0.00	928.20	0.00	C /I	0.0
372	Cannon Copier	10/31/84	1,670.00	0.00	0.00	1,670.00			0.00		8.0
373	Air Conditioner	6/30/85	579.95	0.00	0.00	579.95		1,670.00 579.95	$0.00 \\ 0.00$		8.0 8.0
374	Office Furniture	11/30/86	620.00	0.00	0.00			620.00	0.00		8.0 8.0
375	Calculator	3/13/87	200.00	0.00	0.00	200.00		200.00	0.00		8.0 8.0
376	Air Conditioner	9/11/87	189.95	0.00	0.00			189.95	0.00		8.0 8.0
377	Carpeting	1/06/88	556.86	0.00	0.00			556.86	0.00		8.0
378	Redecorating	4/21/88	204.15	0.00	0.00			204.15	0.00		8.0
379	Vacuum	3/27/90	169.99	0.00	0.00			169.99	0.00		8.0
380	Chairs	7/20/90	495.00	0.00	0.00			495.00		S/L	8.0
					1.00		0.00	192100	0.00		5.0
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	d t Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<u>Group:</u>	340-5 Office Furn & Equip (continued	<u>d)</u>					<u></u>	ttt			<u></u>
381	Office Equipment	7/25/90	129.95	0.00	0.00	100.05					
382	Conference Table	7/27/90	550.00	$0.00 \\ 0.00$	0.00 0.00	129.95 550.00	0.00	129.95	0.00	S/L	8.0
383	Nutone Intercom	8/10/90	223.20	0.00	0.00	223.20	0.00	550.00	0.00	S/L	8.0
384	Microwave & Refrigerator	10/12/90	788.00	0.00	0.00	788.00	0.00 0.00	223.20 788.00	0.00	S/L	8.0
385	- Computer	9/17/91	11,595.00	0.00	0.00	11,595.00	0.00	11,595.00	0.00		8.0
386	Computer	1/28/92	500.00	0.00	0.00	500.00	0.00	500.00	0.00 0.00	S/L S/L	8.0
387	Desk	12/06/92	112.50	0.00	0.00	112.50	0.00	112.50	0.00		8.0
388	TV & VCR	2/17/95	369.94	0.00	0.00	369.94	0.00	369.94	0.00	S/L S/L	8.0 8.0
389	Safe	1/19/96	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00		8.0 8.0
390	Safe	2/14/96	4,800.00	0.00	0.00	4,800.00	0.00	4,800.00	0.00		8.0
391	Time Clock	3/25/96	339.99	0.00	0.00	339.99	0.00	339.99	0.00	S/L S/L	8.0
392	Computer Battery Backup	4/12/96	556.87	0.00	0.00	556.87	0.00	556.87	0.00		8.0
393 394	Fax Machine	6/17/96	380.95	0.00	0.00	380.95	0.00	380.95	0.00		8.0
394 395	Alarm System	11/06/96	3,910.85	0.00	0.00	3,910.85	0.00	3,910,85	0.00	S/L	8.0
395 396	Cash Register Shelf	2/21/97	499.00	0.00	0.00	499.00	0.00	499.00	0.00	S/L	8.0
390 397	Filing Cabinet	3/25/98	25.00	0.00	0.00	25.00	0.00	25.00	0.00		8.0
398	Burster	4/10/98	667.12	0.00	0.00	667.12	0.00	667.12	0.00	S/L	8.0
399	Decollator	5/18/98	1,900.00	0.00	0.00	1,900.00	0.00	1,900.00	0.00	S/L	8.0
400	Mail Opener	5/18/98	570.00	0.00	0.00	570.00	0.00	570.00	0.00	S/L	8.0
463	Office Equipment	5/18/98 2/10/99	250.00	0.00	0.00	250.00	0.00	250.00	0.00	S/L	8.0
464	Computer Equipment	3/16/99	1,222.74	0.00	0.00	1,222.74	0.00	1,222.74	0.00	S/L	8.0
468	Computer Upgrade	4/01/99	12,765.00 495.00	0.00	0.00	12,765.00	0.00	12,765.00	0.00	S/L	8.0
469	Binder	2/18/99	495.00 149.99	0.00	0.00	495.00	0.00	495.00	0.00	S/L	8.0
483	Office Chairs	2/08/00	279.98	0.00 0.00	0.00	149.99	0.00	149.99	0.00	S/L	8.0
484	Printer	2/14/00	189.90	0.00	0.00	279.98	0.00	279.98	0.00	S/L	8.0
486	Computer - The Computer Place	3/30/00	820.00	0.00	0.00	189.90	0.00	189.90	0.00	S/L	5.0
488	Computer Resources - Printer Stand	6/13/00	3,533.95	0.00	0.00	820.00	0.00	820.00	0.00	S/L	5.0
491	Computer - The Computer Place	9/22/00	1,175.00	0.00	0.00	3,533.95	0.00	3,533.95	0.00	S/L	5.0
492	Office Max - Computer Equipment	10/24/00	299.98	0.00	0.00 0.00	1,175.00 299.98	0.00	1,175.00	0.00	S/L	5.0
498	Toaster Oven for Office	12/18/00	105.98	0.00	0.00	105.98	0.00	299.98	0.00	S/L	5.0
503	Electric Cash Drawer	7/11/01	1,595.00	0.00	0.00	1,595.00	0.00	105.98	0.00	S/L	8.0
504	Cash Drawer with Receipt Printer	7/26/01	1,095.00	0.00	0.00	1,095.00	0.00 0.00	1,595.00	0.00	S/L	8.0
505	Scanner	11/27/01	158.72	0.00	0.00	1,095.00	0.00	1,095.00	0.00		8.0
514	Refinish Board Table	7/01/02	127,40	0.00	0.00	127.40	0.00	158.72 127.40	0.00 0.00	S/L S/L	5.0
515	Chairs for Board Room	7/23/02	1,199.80	0.00	0.00	1,199.80	0.00	1,199.80	0.00	S/L S/L	7.0 7.0
516	Printer	8/13/02	1,495.00	0.00	0.00	1,495.00	0.00	1,495.00	0.00	S/L S/L	7.0 5.0
517	Corner Desk & Filing Cabinet	11/12/02	209.98	0.00	0.00	209.98	0.00	209.98	0.00	S/L S/L	7.0
518	Printer for Meter System	11/12/02	399.99	0.00	0.00	399.99	0.00	399.99	0.00	S/L S/L	5.0
519	Printer Cable, Adapter	11/16/02	100.97	0.00	0.00	100.97	0.00	100.97	0.00	S/L S/L	5.0
520	Lap Top Computers	12/03/02	4,209.00	0.00	0.00	4,209.00	0.00	4,209.00	0.00	S/L	5.0
521 522	Chairs	12/10/02	441.00	0.00	0.00	441.00	0.00	441.00	0.00	S/L	7.0
522	Furnishings for Board Room	6/30/02	1,250.33	0.00	0.00	1,250.33	0.00	1,250.33	0.00	S/L	7.0
531.	Printer Computer Manitan	3/22/03	118.54	0.00	0.00	118.54	0.00	118.54	0.00	S/L	5.0
532	Computer Monitor Copier	5/08/03	895.00	0.00	0.00	895.00	0.00	895.00	0.00		5.0
533	Office Chair	5/08/03	3,800.00	0.00	0.00	3,800.00	0.00	3,800.00	0.00	S/L	5.0
534	Folding Tables	8/12/03	296.25	0.00	0.00	271.55	24.70	296.25	0.00	S/L	7.0
535	Printer	8/27/03 10/24/03	159.94	0.00	0.00	146.62	13.32	159.94	0.00	S/L	7.0
000		10/24/03	111.83	0.00	0.00	111.83	0.00	111.83	0.00	S/L	5.0

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d Asset t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 3	40-5 Office Furn & Equip (continued									mouriou	1 01100
	_										
536 537	Computer Computer Monitor	11/11/03 11/06/03	1,059.00 149.00	$0.00 \\ 0.00$	$0.00 \\ 0.00$	1,059.00 149.00	0.00	1,059.00		S/L	5.0
547	Office Chair	2/10/04	373.50	0.00	0.00	315.71	0.00 53.36	149.00 369.07		S/L S/L	5.0 7.0
548	Safe for Office	10/01/04	349.99	0.00	0.00	262.50	50.00	312.50		S/L S/L	7.0
549	Gateway 5200 XL	12/23/04	1,349.98	0.00	0.00	1,349.98	0.00	1,349.98	0.00		5.0
577	File Cabinet	2/16/05	109.00	0.00	0.00	65.87	13.63	79.50	29.50	S/L	8.0
578	Printer	3/07/05	249.99	0.00	0.00	172.60	35.71	208.31	41.68		7.0
579 580	Computer Shredder	4/06/05 4/12/05	1,347.98 367.42	0.00 0.00	0.00	1,280.60	67.38	1,347.98	0.00		5.0
581	Vacuum	4/12/05	43.53	0.00	0.00 0.00	218.17 25.84	45.93 5.44	264.10 31.28	103.32 12.25	S/L S/L	8.0 8.0
582	3 Tier Desk Shelf	4/12/05	42.16	0.00	0.00	25.03	5.27	30.30	12.25		8.0 8.0
583	Office Chairs	4/12/05	1,478.50	0.00	0.00	877.85	184.81	1,062.66		S/L S/L	8.0
584	Desk & Credenza	4/12/05	2,500.00	0.00	0.00	1,484.38	312.50	1,796.88	703.12	S/L	8.0
585	Time Clock	5/11/05	149.95	0.00	0.00	99.96	21.42	121.38	28.57		7.0
586 587	Time Clock Rug	5/11/05 6/17/05	149.95 104.04	0.00	0.00	99.96	21.42	121.38	28.57		7.0
610	Fridge & Stove	2/14/07	949.00	0.00 0.00	0.00 0.00	58.54 395.41	13.01 135.57	71.55 530.98	32.49 418.02	S/L	8.0 7.0
611	Laptop Computer	2/16/07	1,350.00	0.00	0.00	765.00	270.00	1,035.00		S/L S/L	7.0 5.0
612	Peachtree Software	3/14/07	286.19	0.00	0.00	270.30	15.89	286.19		S/L S/L	3.0
613	Traverse Software	4/02/07	990.00	0.00	0.00	907.50	82.50	990.00	0.00	S/L	3.0
614	Camera	10/31/07	301.88	0.00	0.00	130.82	60.38	191.20	110.68	S/L	5.0
619 622	Shredder	12/14/07	1,679.00	0.00	0.00	499.71	239.86	739.57	939,43		7.0
623	United Systems Software United Systems Hardware	4/01/08 4/01/08	12,350.00 27,856.56	0.00 0.00	0.00	7,204.17	4,116.67	11,320.84	1,029.16		3.0
624	Folder/Inserter	4/22/08	11,195.00	0.00	0.00 0.00	9,749.79 1,865.83	5,571.31 1,119.50	15,321.10 2,985.33		S/L S/L	5.0 10.0
625	Computer	4/22/08	1,301.12	0.00	0.00	433.70	260.22	693.92		S/L S/L	5.0
626	Letter Opener	5/27/08	1,979.00	0.00	0.00	313.34	197.90	511.24		S/L	10.0
649	Fax, Plain Paper, & Laser Printer	2/18/10	500.00	0.00c	0.00	0.00	83.33	83.33		S/L	5.0
650 651	Printer Stand HP Black Pavilion Computer	4/29/10 9/13/10	350.00	0.00c	0.00	0.00	46.67	46.67		S/L	5.0
652	Multi Color Printer	12/31/10	740.00 700.00	0.00c 0.00c	0.00 0.00	0.00 0.00	24.67	24.67		S/L	10.0
052							0.00	0.00	and the second start of th	S/L	5.0
	340-5 Office Fur	n & Equip	147,335.48	0.00c	0.00	105,026.28	13,092.37	118,118.65	29,216.83		
Group: 3	341-5 Transportation Equi										
401	1979 GMC Truck	6/16/92	7,100.00	0.00	0.00	7 100 00	0.00	7 100 00	0.00	0.0	2.0
401	Dump Bed for Truck	7/16/92	5,167.00	0.00	0.00 0.00		0.00 0.00	7,100.00 5,167.00		S/L S/L	8.0 8.0
403	Trailer	7/23/92	6,300.00	0.00	0.00		0.00	6,300.00		S/L S/L	8.0 8.0
404	1994 Chev 4wd Truck 3/4 Ton	4/05/94	17,806.96	0.00	0.00		0.00	17,806.96	0.00		8.0
405	Utility Bed	4/22/94	2,515.30	0.00	0.00	2,515.30	0.00	2,515.30		S/L	8.0
406	1997 2wd Chevrolet P/U	1/15/97	21,577.50	0.00	0.00		0.00	21,577.50	0.00		8.0
407 408	1997 4wd Chevrolet P/U Semi Trailer	1/15/97 4/02/98	21,577.50 2,200.00	0.00 0.00	0.00 0.00		$0.00 \\ 0.00$	21,577.50		S/L	8.0
409	Truck Bed	8/31/98	3,000.00	0.00	0.00		0.00	2,200.00 3,000.00	$0.00 \\ 0.00$	S/L	8.0 8.0
410	1993 International Truck	9/24/98	18,089.50	0.00	0.00		0.00	18,089.50		S/L S/L	8.0
472	1999 Chevrolet Truck	5/27/99	21,799.00	0.00	0.00	21,799.00	0.00	21,799.00		S/L	8.0
506	2001 Ford P/U 2002 Charge Truck Timelon & Will	6/29/01	28,249.90	0.00	0.00		0.00	28,249.90		S/L	8.0
512	2003 Chevy Truck - Tincher & Will	11/12/02	23,125.31	0.00	0.00	23,125.31	0.00	23,125.31	0.00	S/L	5.0

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	d	Date In	Book	Book Sec	Book Sal	Book Prior	Book Current	Book	Book Net	Book	Book
Asset	t Property Description	Service	Cost	<u>179 Exp c</u>	Value	Depreciation	Depreciation	End Depr	Book Value	Method	Period
Group	: 341-5 Transportation Equi (continu	(ed)									
550 551 552 553 588 602 603 615 616 627 628 629 630 631 632	2004 Chevy P/U 2004 Chevy P/U Chevy 1500 2004 Chevy P/U Utility Trailer 2006 Ford F-150 Utility Bed 2008 International 4300 2007 Indeco HP 1000 Hammer 7X12 Trailer 2009 Chevy Colorado 2009 Chevy Colorado 2009 Chevy Colorado 2009 Chevy Colorado 2009 Chevy 2500 Pickup 2009 Chevy 3500 Pickup	3/11/04 4/06/04 7/26/04 8/27/05 5/24/06 11/01/06 9/11/07 10/23/07 7/25/08 8/19/08 8/19/08 8/19/08 11/07/08 11/07/08	19,708.18 $19,263.18$ $21,274.50$ $21,274.50$ $1,250.00$ $33,124.60$ $4,500.00$ $53,732.68$ $17,100.00$ $4,568.00$ $22,022.00$ $22,022.00$ $22,022.00$ $22,022.00$ $38,295.00$ $42,650.00$	$egin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00 \end{array}$	$\begin{array}{c} 0.00\\$	$19,708.18 \\ 19,263.18 \\ 21,274.50 \\ 21,274.50 \\ 541.67 \\ 14,837.08 \\ 1,781.25 \\ 17,910.90 \\ 3,705.00 \\ 808.92 \\ 3,670.33 \\ 3,670.33 \\ 3,670.33 \\ 5,584.69 \\ 6,219.79 \\ 19,219.79 \\ 10,21$	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 125.00\\ 4,140.58\\ 562.50\\ 7,676.10\\ 1,710.00\\ 571.00\\ 2,752.75\\ 2,752.75\\ 2,752.75\\ 2,752.75\\ 4,786.88\\ 5,331.25\\ \end{array}$	19,708.18 $19,263.18$ $21,274.50$ $21,274.50$ 666.67 $18,977.66$ $2,343.75$ $25,587.00$ $5,415.00$ $1,379.92$ $6,423.08$ $6,423.08$ $6,423.08$ $10,371.57$ $11,551.04$	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 583.33\\ 14,146.94\\ 2,156.25\\ 28,145.68\\ 11,685.00\\ 3,188.08\\ 15,598.92\\ 15,598.92\\ 15,598.92\\ 15,598.92\\ 27,923.43\\ 31,098.96\end{array}$	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	5.0 5.0 5.0 10.0 8.0 7.0 10.0 8.0
	341-5 Transpo	-	521,314.61	0.00c	0.00	322,428.62				3/L	0.0
	541-5 11anspt	itation Equi	521,514.01		0.00	522,428.02	33,161.56	355,590.18	165,724.43		
Group	: 344-0 Labratory Equipment										
589 590 644	Chemical Scale Chemical Scale Hach Company - KTO: LIS ph Ki	5/11/05 6/17/05 t 10/19/09	3,275.00 2,870.00 1,331.10	0.00 0.00 0.00	0.00 0.00 0.00	1,528.33 1,291.50 22.18	327.50 287.00 133.11	1,855.83 1,578.50 155.29	1,419.17 1,291.50 1,175.81	S/L	10.0 10.0 10.0
	344-0 Labrator	y Equipment	7,476.10	<u> </u>	0.00	2,842.01	747.61	3,589.62	3,886.48		
<u>Group</u>	: 345-5 Power Operating Equ										
411 412 413 414 415 487 509 510 511 538 617 618 633 634 Group	Ditch Witch Boreing Drill S/N 1188418G John Deere 310C Backhoe Backhoe Mower Air Compressor Table Saw Lawn Mower HHeat for Pump Station Boring Machine 2007 Deere 304J 4wd Loader 2007 Deere 310SJ Backhoe 2008 John Deere X-500 Mower, Trimmer & Saw 345-5 Power Of a: 346-0 Communication Equip	4/30/81 11/30/84 12/20/88 2/23/95 4/20/98 4/06/00 3/28/02 3/28/02 12/06/02 8/25/03 9/10/07 9/10/07 9/10/07 5/07/08 8/13/08 perating Equ	15,300.00 2,992.70 27,850.00 44,000.00 325.00 347.55 157.94 368.88 139.99 6,583.43 73,000.00 60,200.00 4,379.20 1,465.00 237,109.69	0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	15,300.00 2,992.70 27,850.00 44,000.00 325.00 338.91 157.94 368.88 139.99 6,583.43 17,033.33 14,046.67 729.87 296.49 130,163.21	$\begin{array}{r} 8.64 \\ 0.00 \\ 0.00 \\ 0.00 \\ 0.00 \\ 7,300.00 \\ 6,020.00 \\ 437.92 \end{array}$	$\begin{array}{r} 15,300.00\\ 2,992.70\\ 27,850.00\\ 44,000.00\\ 325.00\\ 347.55\\ 157.94\\ 368.88\\ 139.99\\ 6,583.43\\ 24,333.33\\ 20,066.67\\ 1,167.79\\ 505.78\\ 144,139.06\\ \end{array}$	0.00 0.00	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	$\begin{array}{c} 8.0\\ 8.0\\ 8.0\\ 8.0\\ 10.0\\ 5.0\\ 5.0\\ 5.0\\ 5.0\\ 10.0\\ 10.0\\ 10.0\\ 10.0\\ 7.0\end{array}$
591	Truck Radios	3/15/05	2,286.00	0.00	0.00	1,578.42	326.57	1,904.99	381.01	S/L	7.0
			-,-00.00	0.00	0.00	1,070.12	520.07	1,704.77	501.01	<i>.</i> , г	1.0

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	d	Data In	Dealt								
Asset	t Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior	Book Current	Book	Book Net	Book	Book
Group:	346-0 Communication Equip (cont				Value	Depreciation	Depreciation	End Depr	Book Value	Method	Period
	A STATE OF	macay									
	346-0 Commun	ication Equip	2,286.00	0.00c	0.00	1,578.42	326.57	1,904.99	381.01		
<u>Group:</u>	347-5 Misc. Equipment										
416	Radio Equip	6/30/80	709.55	0.00	0.00	700 55					
417	Bulk Water Sale Meter	6/30/80	709.55	0.00	$0.00 \\ 0.00$	709.55 704.98	0.00	709.55	0.00	S/L	8.0
418	Lawn Mower	10/31/80	229.50	0.00	0.00	229.50	0.00 0.00	704.98	0.00		8.0
419	RCA Radio Equipment	8/31/82	7,176.53	0.00	0.00	7,176.53	0.00	229.50 7,176.53	0.00	S/L	8.0
420	SCM Ultrasonic Typewriter	11/30/82	595.00	0.00	0.00	595.00	0.00	595.00	$0.00 \\ 0.00$		8.0
421 422	Rockwell Meter Tester Refrigerator	7/31/84	423.00	0.00	0.00	423.00	0.00	423.00	0.00	S/L S/L	8.0 8.0
422	Dehumidifier	12/31/85	174.99	0.00	0.00	174.99	0.00	174.99	0.00		8.0
423	Hand Held Radio	1/31/86	288.93	0.00	0.00	288.93	0.00	288.93	0.00		8.0
425	Concrete Saw	11/17/87 1/29/88	453.49	0.00	0.00	453.49	0.00	453.49	0.00		8.0
426	Leak Detector	2/05/88	650.00 361.51	0.00	0.00	650.00	0.00	650.00	0.00	S/L	8.0
427	Tool Sets	9/02/88	132.44	$0.00 \\ 0.00$	0.00	361.51	0.00	361.51			8.0
428	Gas Marks	9/16/88	265.26	0.00	0.00	132.44	0.00	132.44	0.00	S/L	8.0
429	Dehumidifier	5/31/89	193.29	0.00	0.00 0.00	265.26	0.00	265.26	0.00	S/L	8.0
430	Positioners	6/13/89	698.03	0.00	0.00	193.29 698.03	0.00	193.29	0.00		8.0
431	21 Toro Lawn Mower	10/27/89	369.95	0.00	0.00	369.95	0.00	698.03	0.00	S/L	8.0
432	2 Radios	2/19/90	955.00	0.00	0.00	955.00	0.00 0.00	369.95	0.00	S/L	7.0
433	Furnas Motor Starter	7/16/90	357.00	0.00	0.00	357.00	0.00	955.00 357.00			8.0
434	Metameter	8/10/90	1,518.81	0.00	0.00	1,518.81	0.00	1,518.81	$0.00 \\ 0.00$	S/L	8.0
435 436	Bristol Radio System	11/09/90	1,240.94	0.00	0.00	1,240.94	0.00	1,240.94	0.00	S/L S/L	8.0 8.0
430	Vacuum Radio	3/19/91	409.90	0.00	0.00	409.90	0.00	409.90	0.00	S/L S/L	8.0 8.0
437	Truck Tool Box	7/12/91	4,265.20	0.00	0.00	4,265.20	0.00	4,265.20	0.00	S/L	8.0
439	Pager	7/26/91 8/12/91	78.41	0.00	0.00	78.41	0.00	78.41	0.00	S/L S/L	8.0
440	PH Meter	9/13/91	330.00 919.00	0.00	0.00	330.00	0.00	330.00	0.00	S/L	8.0
441	Dehumidifier	10/21/91	209.99	0.00 0.00	0.00	919.00	0.00	919.00	0.00	S/L	8.0
442	Pager	11/15/91	150.00	0.00	0.00	209.99	0.00	209.99		S/L	8.0
443	Pallet Jack	12/04/91	299.99	0.00	$0.00 \\ 0.00$	150.00	0.00	150.00	0.00	S/L	8.0
444	Tank Transmitter	12/10/91	1,580.00	0.00	0.00	299.99 1,580.00	0.00	299.99	0.00	S/L	8.0
445	Refrigerator	3/25/92	250.00	0.00	0.00	250.00	$0.00 \\ 0.00$	1,580.00		S/L	8.0
446	Signs	7/25/92	50.00	0.00	0.00	50.00	0.00	250.00 50.00	0.00	S/L	8.0
447 448	Air Compressor	10/23/92	213.62	0.00	0.00	213.62	0.00	213.62	$0.00 \\ 0.00$	S/L S/L	8.0
448 449	Auger and Head Camera	12/16/92	738.80	0.00	0.00	738.80	0.00	738.80	0.00	S/L S/L	8.0 8.0
449	Remote Control Radio for Unit	1/26/94	141.59	0.00	0.00	141.59	0.00	141.59	0.00	S/L S/L	8.0
451	Air Compressor	4/18/94 10/27/94	330.00	0.00	0.00	330.00	0.00	330.00	0.00	S/L S/L	8.0
452	Radio	12/09/94	9,520.00 473.00	0.00	0.00	9,520.00	0.00	9,520.00	0.00	S/L	8.0
453	2 RAdios	5/09/97	934.25	0.00 0.00	0.00	473.00	0.00	473.00	0.00	S/L	8.0
454	3 Pagers	1/04/98	307.76	0.00	$0.00 \\ 0.00$	934.25	0.00	934.25	0.00	S/L	8.0
455	Bench Vise	5/07/98	52.99	0.00	0.00	307.76 52.99	0.00	307.76	0.00	S/L	8.0
462	Pager	2/03/99	39.00	0.00	0.00	32.99 39.00	0.00	52.99	0.00	S/L	8.0
470	Utility Cart	4/13/99	123.00	0.00	0.00	123.00	$0.00 \\ 0.00$	39.00		S/L	8.0
471	Air Conditioner	7/09/99	977,47	0.00	0.00	977.47	0.00	123.00 977.47		S/L	8.0
494	Heaters	11/30/00	40.85	0.00	0.00	37.49	3.36	40.85		S/L	8.0
						0,110	5.50	40.05	0.00	5/L	10.0

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d Asset t Property Description Group: 347-5 Misc. Equipment (continue	Date In Service d)	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
 499 Oil Fired Heater 513 Personal Navigator 539 Humidifier 540 Metal Detector 541 VCR AND TV 542 A/C Unit for Plant 543 Weed Trimmer 544 Digital Camera 545 2 - Hand Held Meter Reading D 554 Meter Testing Equipment 555 TV 556 Computer Equipment 557 Computer Equipment 592 Pump 593 Water Heater 594 Water Heater 594 Water Heater 604 d Golf Cart 635 Truck Tool Box 637 Bed Cover for 09 Chevy Colora 	2/10/04 5/27/04 9/15/04 10/12/04 3/15/05 4/14/05 6/17/05 1/15/06 3/04/08 do 3/04/08	229.95 147.97 199.95 198.88 198.84 885.86 250.00 299.95 2,390.00 813.00 119.88 907.00 1,521.90 153.92 196.88 198.78 800.00 429.68 1,157.14 749.95	$egin{array}{c} 0.00\\ $	$egin{array}{c} 0.00\\ $	$\begin{array}{c} 208.92\\ 147.97\\ 199.95\\ 198.88\\ 198.84\\ 575.83\\ 250.00\\ 299.95\\ 2,390.00\\ 687.16\\ 97.07\\ 907.00\\ 1,521.90\\ 74.39\\ 93.53\\ 89.46\\ 6400\\ 78.78\\ 144.64\\ 137.50\\ \end{array}$	$\begin{array}{c} 21.03\\ 0.00\\ 0.00\\ 0.00\\ 88.59\\ 0.00\\ 0.00\\ 0.00\\ 116.14\\ 17.13\\ 0.00\\ 0.00\\ 15.39\\ 19.69\\ 19.88\\ 106.67\\ 42.97\\ 115.71\\ 75.00\\ \end{array}$	$\begin{array}{c} 229.95\\ 147.97\\ 199.95\\ 198.88\\ 198.84\\ 664.42\\ 250.00\\ 299.95\\ 2,390.00\\ 803.30\\ 114.20\\ 907.00\\ 1,521.90\\ 89.78\\ 113.22\\ 109.34\\ 746.67\\ 121.75\\ 260.35\\ 212.50\\ \end{array}$	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 221.44\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 9.70\\ 5.68\\ 0.00\\ 0.00\\ 64.14\\ 83.66\\ 89.44\\ 53.33\\ 307.93\\ 896.79\end{array}$	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	$\begin{array}{c} 10.0\\ 5.0\\ 5.0\\ 5.0\\ 10.0\\ 5.0\\ 5.0\\ 5.0\\ 7.0\\ 7.0\\ 7.0\\ 5.0\\ 10.$
645 Smith Wholesale Auto-Comput 653 Stove 654 Cable Hound Cable/Pipe Locato 655 Pump & Motor 656 Welder 347-5 M *Less: Dispositions Net 347-5 M	er Tr 11/30/09 3/26/10 or w. 9/27/10 6/22/10 10/29/10 isc. Equipment and Transfers isc. Equipment Grand Total	2,059.99 449.00 363.00 225.00 3,678.00 58,557.54 800.00 57,757.54 21,766,055.52 800.00	0.00 0.00c 0.00c 0.00c 0.00c 0.00c 0.00c 0.00c 0.00c 0.00c 0.00c 0.00c 0.00c	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	$\begin{array}{r} 137.30\\ 17.17\\ 0.00\\ 0.00\\ 0.00\\ \hline \\ 48,888.60\\ \hline \\ 640.00\\ \hline \\ 48,248.60\\ \hline \\ 6,658,789.45\\ \hline \\ 640.00\\ \hline \\ 6,658,149.45\end{array}$	206.00 33.68 9.08 11.25 61.30 962.87 0.00 962.87 556,867.40 0.00 556,867.40	212.30 223.17 33.68 9.08 11.25 61.30 49,851.47 746.67 49,104.80 7,215,656.85 746.67 7,214,910.18	1,836.82 415.32 353.92 213.75	S/L S/L S/L S/L S/L S/L	10.0 10.0 10.0 10.0 10.0

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FYE: 12/31/2010

11 # 16

											11	<u> </u>
Asse	d t <u>t</u> _	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Grou	p: 303-	2 Land & Land Rights									<u></u>	
28 288 289 558 603 600	8 L 9 L 8 E 5 E	and & Land Rights and & Land Rights and - Pump Station Sites asements asements asements	6/30/73 6/30/73 6/30/80 8/23/00 1/03/07 5/31/07	82,310.15 1,600.00 500.00 9.00 10,500.00 5,000.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	82,310.15 1,600.00 500.00 9.00 10,500.00 5,000.00	Land Land Memo Land	0.0 0.0 0.0 0.0 0.0 0.0
60′	7 E	asements	7/30/07	2,504.66	0.00	0.00	0.00	0.00	0.00	2,504.66	Land Land	0.0
		303-2 Land	& Land Rights	102,423.81	<u> </u>	0.00	0.00	0.00	0.00	102,423.81		
Grou	p: 303-	3 Land & Land Rights							<u> 21:0:</u>			
30 54 55 56 56 56 56 57 59	5 № 9 E 1 E 2 E 2 E 2 L	and & Land Rights Aurray Property asements asements asements asements asements and - Venable Property asements	6/30/73 6/02/04 5/01/00 5/05/00 6/05/00 6/12/00 12/04/03 3/02/05 7/01/06	1,600.00 56,543.00 44.00 58.00 24.00 25.55 75.00 99,161.00 360.60	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\end{array}$	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\end{array}$	1,600.00 56,543.00 44.00 24.00 25.55 75.00 99,161.00 360.60	Land Land Memo Memo Memo Memo Land Land	$\begin{array}{c} 0.0\\ 0.0\\ 0.0\\ 0.0\\ 0.0\\ 0.0\\ 0.0\\ 0.0$
		303-3 Land	& Land Rights	157,891.15	0.00c	0.00	0.00	0.00	0.00	157,891.15		0.0
<u>Grou</u>	ıp: 303-	4 Land & Land Rights	-									
30' 31' 31' 31' 31' 31' 56 56 56 56 56 56 56 56 56 56 56 56 56	N P 1 P 2 T 3 3 4 R 5 E 67 E 68 E 99 E 10 E 90 L 90 L	and - Tank Site lew Tank Site ump Station Site oank Site ite Surveying 5.3 Acres of Land tecording of Easements casements casements casements casements casements casements casements casement c	6/30/80 9/13/93 9/13/93 9/13/93 3/06/98 6/30/99 6/30/90 8/08/91 6/30/94 6/30/95 7/01/96 7/01/97 12/15/98 7/30/08 2/25/09 12/31/09 & Land Rights	$\begin{array}{r} 1,500.00\\ 2,000.00\\ 750.00\\ 1,000.00\\ 2,650.00\\ 28,709.50\\ 126.00\\ 2,261.50\\ 24.00\\ 4,255.50\\ 45.00\\ 3,456.00\\ 3,456.00\\ 3,67.00\\ 25.00\\ 10,000.00\\ 1,000.00\\ 5,000.00\\ 63,169.50\\ \end{array}$	0.00 0.00	0.00 0.000 0.0000 0.000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.00000 0.0000 0.0000 0.00000 0.00000 0.00000 0.00000 0.000000 0.00000000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00	$\begin{array}{c} 0.00\\$	$\begin{array}{r} 1,500.00\\ 2,000.00\\ 750.00\\ 1,000.00\\ 2,650.00\\ 28,709.50\\ 126.00\\ 2,261.50\\ 24.00\\ 4,255.50\\ 45.00\\ 3,456.00\\ 3,456.00\\ 3,456.00\\ 3,456.00\\ 10,000.00\\ 1,000.00\\ 1,000.00\\ 63,169.50\\ \end{array}$	Land Land Land Land Memo Memo Memo Memo Memo Memo Land Land	0.0 0.0
		· · · · · · · · · · · · · · · · · · ·										
- 29	i S	tructures & Improvements	6/30/73	142,892.58	0.00	0.00	129,629.14	3,572.31	133,201.45	9,691.13	S/L	40.0

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d property Description Date in Cost Book Sec 179 Exp Book Sec Value Book Net Depreciation Book Current Depreciation Book Net End Depr Book Net Book Value Book Net Method Book Net Period 292 New Pumping Station 12/17/90 893.15 0.00 0.00 426.13 22.33 448.46 444.69 S/L 40.0 293 Roof on Pump Station 12/17/90 945.00 0.00 0.00 291.44 23.63 315.07 622.93 S/L 40.0 598 Blacktop 11/01/09 21,095.00 0.00 0.00 87.90 527.73 615.28 20,479.72 S/L 40.0 642 Southeast Banking Front Office Up 11/01/09 810.00 0.00 0.00 1.63 176.33 615.32 20,479.72 S/L 40.0 644 Kitchen Remodel 470/11/0 9,431.00 0.00c 0.00 1.63 176.33 9,42.517 S/L 40.0 643 Garage Upgrades 773/11/0 8,453.80									· · · · · · · · · · · · · · · · · · ·			
Group: 304-2 Struct & Improve (continued) 292 New Pumping Station 12/17/90 893.15 0.00 0.00 426.13 22.33 448.46 444.69 S/L 40.0 293 Roof on Pump Station 9/30/97 945.00 0.00 0.00 291.44 23.63 315.07 629.93 S/L 40.0 641 Southeast Banking Front Office Up, 11/01/06 74,110/109 21,095.00 0.00 0.00 333 20.00 23.33 776.67 S/L 40.0 642 Southeast Banking Front Office Up, 12/02/09 525.00 0.00 0.00 1.33 14.22 S10.78 S/L 40.0 643 Southeast Banking Front Office Up, 12/02/09 525.00 0.00 0.00 1.76.83 176.63 9.254.17 S/L 40.0 644 Garage Upgrades 7/30/10 14.294.00 0.00e 0.00 148.90 14.145.10 S/L 40.0 643 Structures 6/30/73 142.892.58 0.00e 0.00 1	d					Book Sal	Book Prior	Book Current	Book	Book Net	Book	Book
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$			Service	Cost	<u>179 Exp_c</u>	Value	Depreciation	Depreciation	End Depr	Book Value	Method	Period
293 Roof on Pump Station 9/30/97 945.00 0.00 291.44 23.63 315.07 629.63 67. 400 598 Blacktop 11/01/06 74.180.09 0.00 0.00 9396.13 2,967.20 12,363.33 61,816.76 SL 25.0 641 Southeast Banking Front Office Up 11/01/09 21,095.00 0.00 0.00 3.33 20.00 23.33 776.67 SL 40.0 642 Southeast Banking Front Office Up 11/02/09 825.00 0.00 0.00 1.3 14.22 SL 40.0 643 Southeast Banking Front Office Up 40.1/1 9,431.00 0.00e 0.00 1.09 13.1 14.22 SL 40.0 644 Garage Upgrades 7/30/10 14.294.00 0.00e 0.00 1.00 148.90 148.90 144.8.91 S/L 40.0 6/30/73 142.892.58 0.000 0.00 339.73 0.00 339.73 0.00 339.73 0.00 339.73 0.00 339.73 0.00 35.10 0.00	Group: 3	304-2 Struct & Improve (continued)										
293 Roof on Pump Station 9/30/97 945.00 0.00 291.44 23.63 315.07 629.63 67. 400 598 Blacktop 11/01/06 74.180.09 0.00 0.00 9396.13 2,967.20 12,363.33 61,816.76 SL 25.0 641 Southeast Banking Front Office Up 11/01/09 21,095.00 0.00 0.00 3.33 20.00 23.33 776.67 SL 40.0 642 Southeast Banking Front Office Up 11/02/09 825.00 0.00 0.00 1.3 14.22 SL 40.0 643 Southeast Banking Front Office Up 40.1/1 9,431.00 0.00e 0.00 1.09 13.1 14.22 SL 40.0 644 Garage Upgrades 7/30/10 14.294.00 0.00e 0.00 1.00 148.90 148.90 144.8.91 S/L 40.0 6/30/73 142.892.58 0.000 0.00 339.73 0.00 339.73 0.00 339.73 0.00 339.73 0.00 339.73 0.00 35.10 0.00	202	New Pumping Station	12/17/00	803 15	0.00	0.00	476 12	22 22	110 16	444 60	C/I	40.0
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	293									629.93		
642 Southeast Banking Front Office Up; 11/05/09 800.00 0.00 0.00 3.33 20.00 23.33 776.67 S/L 40.0 643 Southeast Banking Front Office Up; 12/02/09 525.00 0.00 0.00 1.09 13.13 14.22 510.78 S/L 40.0 644 Garage Upgrades 7/30/10 8,598.00 0.00c 0.00 70.90 78.437.10 S/L 40.0 648 Garage Upgrades 7/30/10 14.294.00 0.00c 0.00 129,523.61 147,377.77 126,186.05 Group: 304-3 Struct & Improve 302 Structures 6/30/73 142,892.58 0.00 0.00 339.73 0.00 339.73 0.00 339.73 0.00 339.73 0.00 339.73 0.00 339.73 0.00 SL 40.0 304 Work Bench 12/31/84 39.973 0.00 0.00 150.00 0.00 SL 40.0 306 Sidewalk 10/09/9		Blacktop	11/01/06		0.00		9,396.13	2,967.20	12,363.33	61,816.76	S/L	25.0
643 Southeast Banking Front Office Up; 12/02/09 525.00 0.00 0.00 1.09 13.13 14.22 510.78 S/L 40.0 646 Kitchen Remodel 4/01/10 9,431.00 0.00c 0.00 176.83 176.83 9.254.17 S/L 40.0 647 Drop Box 8/31/10 8,508.00 0.00c 0.00 100.00 148.90 148.90 144.91 S/L 40.0 648 Garage Upgrades 7/30/10 14.294.00 0.00c 0.00 1000 148.90 148.90 144.90 144.91.0 S/L 40.0 304-2 Struct & Improve 302 Structures 6/30/73 142.892.58 0.00 0.00 339,73 0.00 339,73 0.00 339,73 0.00 339,73 0.00 339,73 0.00 351.0 0.00 351.0 0.00 351.0 0.00 351.0 0.00 S1.0		Southeast Banking Front Office Up	11/01/09									
646 Kitchen Remodel 4/01/10 9.431.00 0.00c 0.00 176.83 176.83 9.254.17 57. 40.0 647 Drop Box 8/31/10 8,508.00 0.00c 0.00 100 148.90 141.45.10 S/L 40.0 648 Garage Upgrades 7/30/10 14.294.00 0.00c 0.00 139,835.16 7.542.61 147.377.77 126,186.05 Group: 304-3 Struct & Improve 302 Structures 6/30/73 142.892.58 0.00 0.00 339,73 0.00 339.73 0.00 339.73 0.00 S/L 10.0 304 Work Bench 12/31/84 35.10 0.00 0.00 150.00 0.00 S/L 10.0 306 Sidewalk 10/09/91 150.00 0.00 0.00 150.00 0.00 S/L 10.0 308 Water Plant Expansion 6/30/93 898,095.31 0.00 0.00 372,353.63 394,787.68 503,307.63 S/L 40.0 306 Sidewalk 10/09/91 150.00 0.00		Southeast Banking Front Office Up	12/02/09									
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$												
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $								70.90	70.90	8,437.10	S/L	40.0
Group: 304-3 Struct & Improve 302 Structures 6/30/73 142,892.58 0.00 0.00 129,629.14 3,572.31 133,201.45 9,691.13 S/L 40.0 303 Storage Shed 11/30/84 35.71 0.00 339.73 0.00 339.73 0.00 339.73 0.00 339.73 0.00 S/L 10.0 304 Work Bench 12/31/84 35.10 0.00 0.00 35.10 0.00 35.10 0.00 51.0 0.00 S/L 8.0 305 Structures 6/30/86 103,734.40 0.00 0.00 150.00 0.00 150.00 0.00 S/L 40.0 306 Sidewalk 10/09/91 150.00 0.00 0.00 17.70 0.00 217.70 0.00 217.70 0.00 217.70 0.00 217.70 0.00 217.70 0.00 217.70 0.00 217.70 0.00 217.70 0.00 217.70 0.00 217.70 216.77.75 <td>648</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>·</td> <td></td> <td>14,145.10</td> <td>S/L</td> <td>40.0</td>	648							·		14,145.10	S/L	40.0
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$		304-2 Struct	& Improve	273,563.82	0.00c	0.00	139,835.16	7,542.61	147,377.77	126,186.05		
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Group	304-3 Struct & Improve										
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$		504-5 Struct & Improve										
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$				142,892.58								
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$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$			6/30/86									
308 Water Plant Expansion 6/30/93 898,095.31 0.00 0.00 372,335.30 22,452.38 394,787.68 503,307.63 S/L 40.0 595 Water Plant 4/18/05 5,447,101.88 0.00 0.00 635,495.23 136,177.55 771,672.78 4,675,429.10 S/L 40.0 304-3 Struct & Improve 6,592,566.70 0.00c 0.00 1,199,362.27 164,795.60 1,364,157.87 5,228,408.83 40.0 Group: 304-4 Struct & Improve 315 Structures 1/01/98 586,927.73 0.00 0.00 532,090.69 14,673.19 546,763.88 40,163.85 S/L 40.0 316 Front Entrance Steps 11/30/85 316.84 0.00 0.00 306.19 10.65 316.84 0.00 S/L 25.0 317 10 X 12 Building 6/22/98 1,200.00 0.00 0.00 1,200.00 0.00 1,200.00 0.00 1,200.00 0.00 1,00	306	Sidewalk										
595 Water Plant 4/18/05 5,447,101.88 0.00 0.00 635,495.23 136,177.55 771,672.78 4,675,429.10 S/L 40.0 304-3 Struct & Improve 6,592,566.70 0.00c 0.00 1,199,362.27 164,795.60 1,364,157.87 5,228,408.83 40.0 Group: 304-4 Struct & Improve 315 Structures 1/01/98 586,927.73 0.00 0.00 532,090.69 14,673.19 546,763.88 40,163.85 S/L 40.0 316 Front Entrance Steps 11/30/85 316.84 0.00 0.00 306.19 10.65 316.84 0.00 S/L 25.0 317 10 X 12 Building 6/22/98 1,200.00 0.00 0.00 1,200.00 0.00 1,200.00 0.00 1,00							217.70			0.00	S/L	
304-3 Struct & Improve 6,592,566.70 0.00c 0.00 1,199,362.27 164,795.60 1,364,157.87 5,228,408.83 Group: 304-4 Struct & Improve 315 Structures 1/01/98 586,927.73 0.00 0.00 532,090.69 14,673.19 546,763.88 40,163.85 S/L 40.0 316 Front Entrance Steps 11/30/85 316.84 0.00 0.00 306.19 10.65 316.84 0.00 S/L 25.0 317 10 X 12 Building 6/22/98 1,200.00 0.00 0.00 1,200.00 0.00 1,200.00 0.00 S/L 10.0							372,335.30			503,307.63	S/L	
Group: 304-4 Struct & Improve 315 Structures 1/01/98 586,927.73 0.00 0.00 532,090.69 14,673.19 546,763.88 40,163.85 S/L 40.0 316 Front Entrance Steps 11/30/85 316.84 0.00 0.00 306.19 10.65 316.84 0.00 S/L 25.0 317 10 X 12 Building 6/22/98 1,200.00 0.00 0.00 1,200.00 0.00 1,200.00 0.00 S/L 10.0	575							*******			3/L	40.0
315 Structures 1/01/98 586,927.73 0.00 0.00 532,090.69 14,673.19 546,763.88 40,163.85 S/L 40.0 316 Front Entrance Steps 11/30/85 316.84 0.00 0.00 306.19 10.65 316.84 0.00 S/L 25.0 317 10 X 12 Building 6/22/98 1,200.00 0.00 0.00 1,200.00 0.00 S/L 10.0		504-5 511 1101	. & mprove	0,392,300.70	0.000	0.00	1,199,362.27	104,795.00	1,304,157.87	5,228,408.83		
316 Front Entrance Steps 11/30/85 316.84 0.00 0.00 306.19 10.65 316.84 0.00 S/L 25.0 317 10 X 12 Building 6/22/98 1,200.00 0.00 0.00 1,200.00 0.00 1,200.00 0.00 1,200.00 0.00 1,200.00 0.00 1,200.00 0.00 1,200.00 0.00 1,00 10.0	Group:	<u>304-4 Struct & Improve</u>										
316 Front Entrance Steps 11/30/85 316.84 0.00 0.00 306.19 10.65 316.84 0.00 S/L 25.0 317 10 X 12 Building 6/22/98 1,200.00 0.00 0.00 1,200.00 0.00 1,200.00 0.00 5/L 10.0	215	Character and	1/01/00	50 (00 0 0 0	0.00		500 000 60					
317 10 X 12 Building 6/22/98 1,200.00 0.00 0.00 1,200.00 0.00 1,200.00 0.00 S/L 10.0												
		10 X 12 Building										
	507	Fence	5/13/02	975.00	0.00	0.00	498.33	65.00	563.33	411.67	S/L	15.0
523 Plant & Office Sign 2/21/03 400.00 0.00 0.00 276.67 40.00 316.67 83.33 S/L 10.0 524 Storage Building 4/22/03 1.500.00 0.00 0.00 1012 50 150.00 162 50 337 50 S/L 10.0												
524 Storage Building 4/22/03 1,500.00 0.00 1,012.50 150.00 1,162.50 337.50 S/L 10.0 525 Site Development Costs 5/16/03 3,200.00 0.00 0.00 2,133.33 320.00 2,453.33 746.67 S/L 10.0												
526 Time Clock 6/11/03 113.98 0.00 0.00 107.18 6.80 113.98 0.00 S/L 7.0	526								113.98	0.00	S/L	7.0
573 Fence 12/13/05 38,399.50 0.00 0.00 10,453.21 2,559.97 13,013.18 25,386.32 S/L 15.0									13,013.18	25,386.32	S/L	15.0
608 Painting of Tank 12/05/07 115,552.64 0.00 0.00 16,048.98 7,703.51 23,752.49 91,800.15 S/L 15.0	608	-			Million		16,048.98	•	23,752.49			15.0
304-4 Struct & Improve 748,585.69 0.00c 0.00 564,127.08 25,529.12 589,656.20 158,929.49		304-4 Struc	t & Improve	748,585.69	0.00c	0.00	564,127.08	25,529.12	589,656.20	158,929.49		
Group: 304-5 Struct & Improve	Group:	304-5 Struct & Improve										
456 New Office Building 8/01/90 44,189.91 0.00 0.00 21,450.56 1,104.75 22,555.31 21,634.60 S/L 40.0	456	New Office Building	8/01/90	44,189 91	0.00	0.00	21 450 56	1 104 75	22 555 31	21 634 60	S/I	40.0
501 New Glass Door & Frame 9/13/01 681.00 0.00 0.00 567.50 68.10 635.60 45.40 S/L 10.0	501	New Glass Door & Frame	9/13/01	681.00				68.10				
508 New Board Room 6/30/02 15,380.29 0.00 0.00 3,887.82 512.68 4,400.50 10,979.79 S/L 30.0							3,887.82	2 512.68	4,400.50	10,979.79	S/L	30.0
527 Heat Pump 11/20/03 5,118.40 0.00 0.00 3,156.35 511.84 3,668.19 1,450.21 S/L 10.0 599 Maintenance Building 4/30/06 203,354.41 0.00 0.00 18,640.82 5,083.86 23,724.68 179,629.73 S/L 40.0								5 11.84	3,668.19			
	5,,,	5					· · · · · · · · · · · · · · · · · · ·			********	-	40.0
304-5 Struct & Improve <u>268,724.01</u> <u>0.00c</u> <u>0.00</u> <u>47,703.05</u> <u>7,281.23</u> <u>54,984.28</u> <u>213,739.73</u>		504-5 Struc	a ca improve	200,724.01	<u> </u>	0.00	47,703.03	/,281.23	54,984.28	213,739.73	2	

Book Asset Detail 1/01/10 - 12/31/10

Book Prior

Depreciation

86,279.34

6,128.00

1,410.81

93,818.15

10,652.45

34,738.43

4,589.55

1,329.51

7,835.00

2.224.40

1,900.00

263.80

127.85

650.00

130.00

1,395.00

3,158.44

2,459.61

1,188.33

215.65

34.83

74.48

270.24

214.47

1,098.19

Book Current

Depreciation

2,377.68

0.00

136.53

293.56

218.55

68.18

0.00

0.00

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41.67

51.67

11.35

3.17

7.52

42.67

47.66

313.77

1,180.91

2,514.21

Book

End Depr

88,657.02

6,128.00

1,547.34

96.332.36

10,946.01

35,919.34

4,808.10

1,397.69

7,835.00

2,224.40

1,900.00

263.80

127.85

650.00

130.00

1,395.00

3,158.44

2,501.28

1,240.00

227.00

38.00

82.00

312.91

262.13

1,411.96

Book Net

Book Value

6,450.21 S/L

0.00

796.23 S/L

11,317.20 S/L

3,933.89 S/L

1,329.46 S/L

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3,913.66

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Book

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Book

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FYE: 12/31/2010 d Date In Book Book Sec Book Sal Asset t Property Description Service Cost 179 Exp c Value Group: 305-2 Collecting & Impoun Collecting & Impound Pumping Equipment 290 6/30/73 95,107.23 0.00 0.00 465 8/10/99 6,128.00 0.00 0.00 466 Reservoir Ret Proj 9/14/99 5,461.00 0.00 0.00 305-2 Collecting & Impoun 106,696.23 0.00c 0.00 Group: 311-2 Electric Pump Equip 294 Electric Pumping Equipment 6/30/73 11,742.24 47,236.54 0.00 0.00 295 Pump Station & Pumps 8/30/80 0.00 0.00 New Pump Pump & Tank New Pump 296 12/31/88 8,741.99 0.00 0.00 297 7/16/90 2,727.15 0.00 0.00 298 2/18/94 7,835.00 0.00 0.00 299 Pressure Transmitter 9/23/94 2,224,40 0.00 0.00 300 Pump 8/11/98 1,900.00 0.00 0.00 473 Pumps 2/10/99 263.80 0.00 0.00 474 Pump 3/10/99 127.85 0.00 0.00 475 Pumping Controller 3/30/99 650.00 0.00 0.00 476 Pump 4/13/99 130.00 0.00 0.00 477 Electric Pumping Equipment 10/12/99 1,395.00 0.00 0.00 482 Pumping Equipment Service Pump Motor 12/31/99 3,158.44 0.00 0.00 485 3/13/00 2,501.28 0.00 0.00 489 Pump & Supply - Morrill Pump Sta 6/12/00 1,240.00 0.00 0.00 490 Pump Station - Dehumidifier 7/11/00 227.00 0.00 0.00 493 Fan Motor for Pump 11/14/00 38.00 0.00 0.00 Pump Supplies 495 12/11/00 82.00 0.00 0.00 528 Straeffer Pump 9/09/03 426.67 0.00 0.00 596 Pumps 6/30/05 476.60 0.00 0.00 600 Pump 6/30/06 3,137.66 0.00 0.00 06 261 62 0.00 311-2 Electric Pump Equip 0.00

	311-2 Elect	ric Pump Equip	96,261.62	0.00c	0.00	74 550 00	0.000.00			2/12	10.0
Group:	320-3 Water Treat Plant	and a much reduch		0.000	0.00	74,550.23	2,280.68	76,830.91	19,430.71		
457 458 459 460 461 467 500 609 621	Water Treatment Filter Tank Chart Machine SC Bag Zero Loss Monitor Level Transmitter Water Treatment Equipment Aqua King Colorimeter Software - Treatment Plant Size 106 Compact GI Fan	11/30/83 11/09/90 12/03/93 7/15/94 11/11/94 10/25/99 12/15/00 2/14/07 3/28/08	14,996.46 3,528.15 1,387.06 2,382.75 930.41 1,638.00 749.00 5,116.22 775.00	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\end{array}$	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	14,996.46 3,381.19 1,387.06 1,846.67 705.55 839.48 680.34 4,974.11 67.81	0.00 146.96 0.00 119.14 46.52 81.90 68.66 142.11 38.75	14,996.46 3,528.15 1,387.06 1,965.81 752.07 921.38 749.00 5,116.22 106.56	0.00 0.00 416.94 178.34 716.62 0.00 0.00	S/L S/L S/L S/L S/L S/L S/L S/L	$20.0 \\ 20.0 \\ 5.0 \\ 20.0 \\ 20.0 \\ 20.0 \\ 10.0 \\ 3.0 \\ 20.0 $
	320-3 W	ater Treat Plant	31,503.05	0.00c	0.00	28,878.67	644.04	29,522.71	1,980.34	0/12	20.0
Group:	321-4 Transmission & Dist										
328 329	Trans & Dist Mains Trans & Dist Mains	8/30/80 6/30/81	1,522,933.22 845.00	0.00 0.00	0.00 0.00	1,119,990.45 602.36	38,073.33 21.13	1,158,063.78 623.49	364,869.44 221.51	S/L S/L	40.0 40.0

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d Asset t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current	Book	Book Net	Book	Book
Group: 3	321-4 Transmission & Dist (col			C	Value	Depreciation	Depreciation	End Depr	Book Value	Method	Period
330 331 332 333 334 335 336 337 338 481 496 502 575	Trans & Dist Mains Trans & Dist Mains Line Expansion Project Additions to Water Line Additions to Water Line Force Main Additions to Water Line Transmission & Distribution Line - Laurel Fork Creek Trans & Dist Mains Transmission & Distribution	6/30/82 6/30/84 1/31/85 6/30/86 6/30/92 7/01/93 7/01/94 6/30/95 7/01/98 Mains 12/31/99 8/31/00 6/01/01	13,432.35 5,164.95 816.00 67,109.04 976,574.57 6,193.37 2,290.46 1,842,489.26 2,169,302.70 96,056.81 414,758.96 1,800.00	0.00 0.00	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\end{array}$	9,388.47 3,303.32 510.00 39,660.93 429,285.83 2,554.70 887.53 671.740.86 623,674.55 25,274.39 97,641.14 386.25	335.81 129.12 20.40 1,677.73 24,414.36 154.83 57.26 46,062.23 54,232.57 2,401.42 10,368.97 45.00	9,724.28 3,432.44 530.40 41,338.66 453,700.19 2,709.53 944.79 717,803.09 677,907.12 27,675.81 108,010.11 431.25	3,708.07 1,732.51 285.60 25,770.38 522,874.38 3,483.84 1,345.67 1,124,686.17 1,491,395.58 68,381.00 306,748.85 1,368.75	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	40.0 40.0 40.0 40.0 40.0 40.0 40.0 40.0
601	Transmission & Distribution	Mains 10/31/05 Mains 7/01/06	419,653.18 181,241.75	0.00 0.00	0.00	43,713.87 15,858.64	10,491.33 4,531.04	54,205.20 20,389.68	365,447.98	S/L	40.0
638 657	Transmission & Dist Mains Water System Extension	6/30/08 7/24/10	2,002,368.03 1,202,400.00	0.00	0.00	60,071.04	40,047.36	100,118.40	160,852.07 1,902,249.63	S/L S/L	40.0 50.0
	•	Insmission & Dist	10,925,429.65	0.00c	0.00	0.00 3,144,544.33	12,525.00	12,525.00	1,189,875.00	S/L	40.0
Group: 3	330-4 Distribution Reserv		10,120,120,100		0.00		243,388.89	3,390,133.22	7,535,296.43		
318 319 320 321 322 323 324 325 326 327 497 574	Distribution Reservoir Distribution Reservoir Pressure Transmitter and Rec New Water Tank Tank Transmitter Mildred Road Watertank Tank Pump & Control Water Tank Repaire of Tyner Tank Phase III Telemetry Materials & Supplies - Mildr Turbo Shredder 330-4 Di	6/16/92 6/16/92 5/26/94 10/14/94 10/09/97 1/01/98 7/01/98	100,825.15 201,454.31 3,633.99 121,793.80 4,549.00 60,857.19 3,313.95 157,000.00 48,200.00 124,736.25 3,155.12 573.75 830,092.51	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	74,381.00 118,774.15 3,633.99 53,538.61 4,549.00 23,835.74 3,313.95 48,081.25 14,460.00 71,723.32 3,155.12 239.08 419,685.21	2,520.63 5,036.36 0.00 3,044.85 0.00 1,521.43 0.00 3,925.00 1,205.00 6,236.81 0.00 57.38 23,547.46	76,901.63 123,810.51 3,633.99 56,583.46 4,549.00 25,357.17 3,313.95 52,006.25 15,665.00 77,960.13 3,155.12 296.46 443,232.67	23,923.52 77,643.80 0.00 65,210.34 0.00 35,500.02 0.00 104,993.75 32,535.00 46,776.12 0.00 277.29	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	40.0 40.0 8.0 40.0 8.0 40.0 40.0 40.0 20.0 7.0 10.0
Group: 3	333-4 Services				0.00	419,065.21	25,347,40	443,232.07	386,859.84		
<u>339</u>	Services	6/30/73	956.92	0.00	0.00	868.00	22.00	001.00			
		333-4 Services	956.92	0.00c	0.00	<u> </u>	23.92	<u> </u>	65.00	S/L	40.0
Group: 3	334-4 Meters & Install						<u> </u>	071.92	65.00		
340 341 342 343 344 345	Meters Meter Installation Meters Meter Installation Meters Meter Installation	6/30/75 6/30/76 6/30/80 6/30/80 6/30/81 6/30/81	55,368.18 77,233.80 13,754.76 23,949.22 14,086.00 19,282.00	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ \end{array}$	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\end{array}$	47,146.28 65,061.71 10,147.21 17,667.85 10,039.31 13,742.60	1,384.20 1,930.85 343.87 598.73 352.15 482.05	48,530.48 66,992.56 10,491.08 18,266.58 10,391.46 14,224.65	6,837.70 10,241.24 3,263.68 5,682.64 3,694.54 5,057.35	S/L S/L S/L S/L	40.0 40.0 40.0 40.0 40.0 40.0

Book Asset Detail 1/01/10 - 12/31/10

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<u>Asset</u> t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 3	34-4 Meters & Install (continu	ed)					······				<u> </u>
$\begin{array}{c} 346\\ 347\\ 348\\ 349\\ 350\\ 351\\ 352\\ 353\\ 354\\ 355\\ 356\\ 357\\ 358\\ 359\\ 360\\ 361\\ 362\\ 363\\ 361\\ 362\\ 363\\ 364\\ 365\\ 366\\ 367\\ 368\\ 369\\ 478\\ 479\\ 480\\ 529\\ 576\end{array}$	Meters Meter Installation Meters Meter Installation Meters Meter Installation Meters Meter Installation Meters Meter Installation Meters Meter Installation Meters Meter Installation Meters & Meter Installation Meters Meter Testing Meters 2 Compount Meter Meter Reader	6/30/82 6/30/82 6/30/83 6/30/83 6/30/83 6/30/84 6/30/85 6/30/85 6/30/85 6/30/86 6/30/86 6/30/87 6/30/87 6/30/88 6/30/88 6/30/88 6/30/90 6/30/90 6/30/91 6/30/92 7/01/93 6/30/94 6/30/95 7/01/96 7/01/97 7/01/98 3/10/99 4/13/99 12/31/99 6/11/03 3/15/05	$\begin{array}{c} 10,820.73\\ 4,703.71\\ 10,902.82\\ 5,568.50\\ 11,555.07\\ 6,892.07\\ 11,773.10\\ 5,315.00\\ 9,458.88\\ 4,112.00\\ 9,690.20\\ 3,422.89\\ 12,123.07\\ 4,729.74\\ 15,170.92\\ 6,934.20\\ 12,067.04\\ 24,863.44\\ 28,347.56\\ 23,679.97\\ 37,508.31\\ 25,300.07\\ 46,552.01\\ 25,537.34\\ 4,574.00\\ 625.00\\ 24,071.16\\ 1,120.00\\ 1,295.00\\ \end{array}$	0.00 0.00	$egin{array}{c} 0.00\\ $	7,563.11 3,287.56 7,245.82 3,700.67 7,390.51 4,408.01 7,235.61 3,266.62 5,576.75 2,424.37 5,471.04 1,932.46 6,541.47 2,552.02 7,806.64 3,394.96 5,606.22 10,929.62 11,693.38 9,176.00 13,674.94 8,538.75 14,547.50 7,341.95 1,238.79 168.02 6,067.95 184.33	270.52 117.59 272.57 139.21 288.88 172.30 294.33 132.88 236.47 102.80 242.26 85.57 303.08 118.24 379.27 173.36 301.68 621.59 708.69 592.00 937.71 632.50 1,163.80 638.43 114.35 15.63 601.78 28.00	7,833.63 3,405.15 7,518.39 3,839.88 7,679.39 4,580.31 7,529.94 3,399.50 5,813.22 2,527.17 5,713.30 2,018.03 6,844.55 2,670.26 8,185.91 3,568.32 5,907.90 11,551.21 12,402.07 9,768.00 14,612.65 9,171.25 15,711.30 7,980.38 1,353.14 183.65 6,669.73 212.33	3,384.43 1,728.62 3,875.68 2,311.76 4,243.16 1,915.50 3,645.66 1,584.83 3,976.90 1,404.86 5,278.52 2,059.48 6,985.01 3,365.88 6,159.14 13,312.23 15,945.49 13,911.97 22,895.66 16,128.82 30,840.71 17,556.96 3,220.86 441.35 17,401.43 907.67	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	$\begin{array}{c} 40.0\\$
510		Meters & Install	592,387.76	0.00	0.00	156.50	32.38	188.88	1,106.12		40.0
		=		0.00c	0.00	332,926.53	14,809.72	347,736.25	244,651.51		
<u>Group: 3</u>	35-4 Hydrants										
370	Hydrants	6/30/73 335-4 Hydrants	1,723.68	0.00 0.00c	0.00	1,563.63	43.09	1,606.72 1,606.72	116.96	S/L	40.0
Group: 3	40-5 Office Furn & Equip	=						1,000.72	110.90		
371 372 373 374 375 376 377 378 379 380	Office Furniture Cannon Copier Air Conditioner Office Furniture Calculator Air Conditioner Carpeting Redecorating Vacuum Chairs	6/30/74 10/31/84 6/30/85 11/30/86 3/13/87 9/11/87 1/06/88 4/21/88 3/27/90 7/20/90	928.20 1,670.00 579.95 620.00 200.00 189.95 556.86 204.15 169.99 495.00	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ \end{array}$	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\end{array}$	928.20 1,670.00 579.95 620.00 200.00 189.95 556.86 204.15 169.99 495.00	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\end{array}$	928.20 1,670.00 579.95 620.00 200.00 189.95 5566 204.15 169.99 495.00	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\end{array}$	S/L S/L S/L S/L S/L S/L S/L S/L	8.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0

Book Asset Detail 1/01/10 - 12/31/10

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d Asset t	Property Description	Date In	Book	Book Sec	Book Sal	Book Prior	Book Current	Book	Book Net	Book	Book
	Property Description	Service	Cost	179 Exp c	Value	Depreciation	Depreciation	End Depr	Book Value	Method	Period
Group: 3	40-5 Office Furn & Equip (continued	<u>d)</u>				_					
381	Office Equipment	7/25/90	129.95	0.00	0.00						
382	Conference Table	7/27/90	550.00	$0.00 \\ 0.00$	0.00	129.95	0.00	129.95	0.00	S/L	8.0
383	Nutone Intercom	8/10/90	223.20	0.00	0.00 0.00	550.00	0.00	550.00	0.00	S/L	8.0
384	Microwave & Refrigerator	10/12/90	788.00	0.00	0.00	223.20	0.00	223.20	0.00	S/L	8.0
385 -	Computer	9/17/91	11,595.00	0.00	0.00	788.00 11,595.00	0.00	788.00	0.00	S/L	8.0
386	Computer	1/28/92	500.00	0.00	0.00	500.00	0.00 0.00	11,595.00	0.00	S/L	8.0
387	Desk	12/06/92	112.50	0.00	0.00	112.50	0.00	500.00 112.50	0.00	S/L	8.0
388	TV & VCR	2/17/95	369.94	0.00	0.00	369.94	0.00	369.94	0.00 0.00	S/L	8.0
389	Safe	1/19/96	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00	S/L S/L	8.0 8.0
390 391	Safe Time Clock	2/14/96	4,800.00	0.00	0.00	4,800.00	0.00	4,800.00	0.00	S/L S/L	8.0
392	Computer Battery Backup	3/25/96	339.99	0.00	0.00	339.99	0.00	339.99	0.00	S/L S/L	8.0
393	Fax Machine	4/12/96	556.87	0.00	0.00	556.87	0.00	556.87	0.00	S/L	8.0
394	Alarm System	6/17/96	380.95	0.00	0.00	380.95	0.00	380.95	0.00	S/L	8.0
395	Cash Register	11/06/96 2/21/97	3,910.85	0.00	0.00	3,910.85	0.00	3,910.85	0.00	S/L	8.0
396	Shelf	3/25/98	499.00 25.00	0.00	0.00	499.00	0.00	499.00	0.00	S/L	8.0
397	Filing Cabinet	4/10/98	667.12	0.00 0.00	0.00	25.00	0.00	25.00	0.00	S/L	8.0
398	Burster	5/18/98	1,900.00	0.00	0.00	667.12	0.00	667.12	0.00	S/L	8.0
399	Decollator	5/18/98	570.00	0.00	0.00	1,900.00	0.00	1,900.00	0.00	S/L	8.0
400	Mail Opener	5/18/98	250.00	0.00	0.00 0.00	570.00 250.00	0.00	570.00	0.00	S/L	8.0
463	Office Equipment	2/10/99	1,222.74	0.00	0.00	1,222.74	0.00	250.00	0.00	S/L	8.0
464	Computer Equipment	3/16/99	12,765.00	0.00	0.00	12,765.00	0.00	1,222.74	0.00	S/L	8.0
468	Computer Upgrade	4/01/99	495.00	0.00	0.00	495.00	0.00 0.00	12,765.00	0.00	S/L	8.0
469	Binder	2/18/99	149.99	0.00	0.00	149.99	0.00	495.00 149.99	0.00	S/L	8.0
483	Office Chairs	2/08/00	279.98	0.00	0.00	279.98	0.00	279.98	0.00 0.00	S/L	8.0
484	Printer	2/14/00	189.90	0.00	0.00	189.90	0.00	189.90	0.00	S/L S/L	8.0
486	Computer - The Computer Place	3/30/00	820.00	0.00	0.00	820.00	0.00	820.00	0.00	S/L S/L	5.0
488 491	Computer Resources - Printer Stand		3,533.95	0.00	0.00	3,533.95	0.00	3,533.95	0.00	S/L S/L	5.0 5.0
491	Computer - The Computer Place	9/22/00	1,175.00	0.00	0.00	1,175.00	0.00	1,175.00	0.00	S/L S/L	5.0
498	Office Max - Computer Equipment Toaster Oven for Office	10/24/00	299.98	0.00	0.00	299.98	0.00	299.98	0.00	S/L S/L	5.0
503	Electric Cash Drawer	12/18/00	105.98	0.00	0.00	105.98	0.00	105.98	0.00	S/L	8.0
504	Cash Drawer with Receipt Printer	7/11/01 7/26/01	1,595.00	0.00	0.00	1,595.00	0.00	1,595.00	0.00	S/L	8.0
505	Scanner	11/27/01	1,095.00	0.00	0.00	1,095.00	0.00	1,095.00	0.00	S/L	8.0
514	Refinish Board Table	7/01/02	158.72 127.40	0.00	0.00	158.72	0.00	158.72	0.00	S/L	5.0
515	Chairs for Board Room	7/23/02	1,199.80	0.00 0.00	0.00	127.40	0.00	127.40	0.00	S/L	7.0
516	Printer	8/13/02	1,495.00	0.00	0.00	1,199.80	0.00	1,199.80	0.00	S/L	7.0
517	Corner Desk & Filing Cabinet	11/12/02	209.98	0.00	0.00	1,495.00	0.00	1,495.00	0.00	S/L	5.0
518	Printer for Meter System	11/12/02	399.99	0.00	0.00	209.98	0.00	209.98	0.00	S/L	7.0
519	Printer Cable, Adapter	11/16/02	100.97	0.00	0.00 0.00	399.99	0.00	399.99	0.00	S/L	5.0
520	Lap Top Computers	12/03/02	4.209.00	0.00	0.00	100.97 4,209.00	0.00	100.97	0.00	S/L	5.0
521	Chairs	12/10/02	441.00	0.00	0.00	4,209.00	0.00	4,209.00	0.00	S/L	5.0
522	Furnishings for Board Room	6/30/02	1,250.33	0.00	0.00	1,250.33	0.00	441.00	0.00	S/L	7.0
530	Printer	3/22/03	118.54	0.00	0.00	1,250.55	0.00 0.00	1,250.33	0.00	S/L	7.0
531.	Computer Monitor	5/08/03	895.00	0.00	0.00	895.00	0.00	118.54	0.00	S/L	5.0
532	Copier	5/08/03	3,800.00	0.00	0.00	3,800.00	0.00	895.00	0.00	S/L	5.0
533	Office Chair	8/12/03	296.25	0.00	0.00	271.55	24.70	3,800.00	0.00	S/L	5.0
534	Folding Tables	8/27/03	159.94	0.00	0.00	146.62	13.32	296.25 159.94	0.00	S/L	7.0
535	Printer	10/24/03	111.83	0.00	0.00	111.83	0.00	111.83	0.00 0.00	S/L	7.0
							0.00	111.05	0.00	S/L	5.0
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d		Date In	Book	Book Sec	Deels Cal	Death Data					
<u>Asset</u> t	Property Description	Service	Cost	179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 34	40-5 Office Furn & Equip (continued)			··········				book value	Method	<u>r enou</u>
$\begin{array}{c} 536\\ 537\\ 547\\ 548\\ 549\\ 577\\ 578\\ 579\\ 580\\ 581\\ 582\\ 583\\ 584\\ 585\\ 586\\ 587\\ 610\\ 611\\ 612\\ 613\\ 614\\ 619\\ 622\\ 623\\ 624\\ 625\\ 626\\ 649\\ 650\\ 651\\ \end{array}$	Computer Computer Monitor Office Chair Safe for Office Gateway 5200 XL File Cabinet Printer Computer Shredder Vacuum 3 Tier Desk Shelf Office Chairs Desk & Credenza Time Clock Time Clock Rug Fridge & Stove Laptop Computer Peachtree Software Traverse Software Camera Shredder United Systems Software United Systems Hardware Folder/Inserter Computer Letter Opener Fax, Plain Paper, & Laser Printer Printer Stand HP Black Pavilion Computer	11/11/03 11/06/03 2/10/04 10/01/04 12/23/04 2/16/05 3/07/05 4/12/05 4/12/05 4/12/05 4/12/05 4/12/05 4/12/05 4/12/05 5/11/05 5/11/05 5/11/05 5/11/05 5/11/05 5/11/05 5/11/05 5/11/05 5/11/05 5/11/05 2/14/07 2/16/07 3/14/07 4/02/07 10/31/07 12/14/07 4/01/08 4/02/08 4/22/08 5/27/08 2/18/10 4/29/10	$\begin{array}{c} 1,059.00\\ 149.00\\ 373.50\\ 349.99\\ 1,349.98\\ 109.00\\ 249.99\\ 1,347.98\\ 367.42\\ 43.53\\ 42.16\\ 1,478.50\\ 2,500.00\\ 149.95\\ 104.04\\ 949.00\\ 1,350.00\\ 286.19\\ 990.00\\ 301.88\\ 1,679.00\\ 12,350.00\\ 27,856.56\\ 11,195.00\\ 12,350.00\\ 27,856.56\\ 11,195.00\\ 1,301.12\\ 1,979.00\\ 500.00\\ 350.00\\ 76.00\\ 10,00\\ $	0.00 0.00	$egin{array}{cccc} 0.00\\ 0.0$	$\begin{array}{c} 1,059.00\\ 149.00\\ 315.71\\ 262.50\\ 1,349.98\\ 65.87\\ 172.60\\ 1,280.60\\ 218.17\\ 25.84\\ 25.03\\ 877.85\\ 1,484.38\\ 99.96\\ 99.96\\ 58.54\\ 395.41\\ 765.00\\ 270.30\\ 907.50\\ 130.82\\ 499.71\\ 7.204.17\\ 9,749.79\\ 1,865.83\\ 433.70\\ 313.34\\ 0.00\\ 0.00\\ 0.00\\ \end{array}$	$\begin{array}{c} 0.00\\ 0.00\\ 53.36\\ 50.00\\ 0.00\\ 13.63\\ 35.71\\ 67.38\\ 45.93\\ 5.44\\ 5.27\\ 184.81\\ 312.50\\ 21.42\\ 21.42\\ 21.42\\ 21.42\\ 13.01\\ 135.57\\ 270.00\\ 15.89\\ 82.50\\ 60.38\\ 239.86\\ 4.116.67\\ 5.571.31\\ 1.119.50\\ 260.22\\ 197.90\\ 83.33\\ 46.67\end{array}$	$\begin{array}{c} 1,059.00\\ 149.00\\ 369.07\\ 312.50\\ 1,349.98\\ 79.50\\ 208.31\\ 1,347.98\\ 264.10\\ 31.28\\ 30.30\\ 1,062.66\\ 1,796.88\\ 121.38\\ $	12.25 11.86 415.84 703.12 28.57 28.57 32.49 418.02 315.00 0.00 110.68 939.43 1,029.16 12,535.46 8,209.67 607.20 1,467.76	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	5.0 5.0 7.0 5.0 8.0 7.0 5.0 8.0 8.0 8.0 8.0 8.0 8.0 7.0 7.0 5.0 7.0 5.0 3.0 5.0 3.0 5.0 3.0 5.0
652	Multi Color Printer	9/13/10 12/31/10	740.00 700.00	0.00c 0.00c	0.00 0.00	0.00 0.00	24.67 0.00	24.67 0.00	715.33 700.00	S/L S/I	10.0 5.0
	340-5 Office Furn	n & Equip	147,335.48	0.00c	0.00	105,026.28	13,092.37	118,118.65	29,216.83	0/1	5.0
Group: 34	41-5 Transportation Equi										
401 402 403 404 405 406 407 408 409 410 472 506 512	1979 GMC Truck Dump Bed for Truck Trailer 1994 Chev 4wd Truck 3/4 Ton Utility Bed 1997 2wd Chevrolet P/U 1997 4wd Chevrolet P/U Semi Trailer Truck Bed 1993 International Truck 1999 Chevrolet Truck 2001 Ford P/U 2003 Chevy Truck - Tincher & Will	6/16/92 7/16/92 7/23/92 4/05/94 4/22/94 1/15/97 1/15/97 4/02/98 8/31/98 9/24/98 5/27/99 6/29/01 11/12/02	7,100.00 5,167.00 6,300.00 17,806.96 2,515.30 21,577.50 2,200.00 3,000.00 18,089.50 21,799.00 28,249.90 23,125.31	$egin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00 \end{array}$	$egin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00 \end{array}$	7,100.00 5,167.00 6,300.00 17,806.96 2,515.30 21,577.50 2,200.00 3,000.00 18,089.50 21,799.00 28,249.90 23,125.31	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\end{array}$	7,100.00 5,167.00 6,300.00 17,806.96 2,515.30 21,577.50 2,200.00 3,000.00 18,089.50 21,799.00 28,249.90 23,125.31	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\end{array}$	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	8.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0 8.0

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42127 Jackson County Water Assoc., Inc. Book Asset Detail 1/01/10 - 12/31/10

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d <u>Asset</u> t <u>Group: 3</u>	Property Description 41-5 Transportation Equi (continu	Date in Service ed)	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
550 551 552 553 588 602 603 615 616 627 628 629 630 631 632	2004 Chevy P/U 2004 Chevy P/U Chevy 1500 2004 Chevy P/U Utility Trailer 2006 Ford F-150 Utility Bed 2008 International 4300 2007 Indeco HP 1000 Hammer 7X12 Trailer 2009 Chevy Colorado 2009 Chevy Colorado 2009 Chevy Colorado 2009 Chevy Colorado 2009 Chevy 2500 Pickup 2009 Chevy 3500 Pickup 341-5 Transpo	3/11/04 4/06/04 7/26/04 7/26/04 8/27/05 5/24/06 11/01/06 9/11/07 10/23/07 7/25/08 8/19/08 8/19/08 8/19/08 11/07/08 11/07/08	19,708.18 19,263.18 21,274.50 21,274.50 33,124.60 4,500.00 53,732.68 17,100.00 4,568.00 22,022.00 22,022.00 22,022.00 38,295.00 42,650.00	$\begin{array}{c} 0.00\\$	$egin{array}{c} 0.00\\ $	$19,708.18 \\ 19,263.18 \\ 21,274.50 \\ 21,274.50 \\ 541.67 \\ 14,837.08 \\ 1,781.25 \\ 17,910.90 \\ 3,705.00 \\ 808.92 \\ 3,670.33 \\ 3,670.33 \\ 3,670.33 \\ 5,584.69 \\ 6,219.79 \\ 19,263,18 \\ 10,263,18 \\ 10,26$	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 125.00\\ 4,140.58\\ 562.50\\ 7,676.10\\ 1,710.00\\ 571.00\\ 2,752.75\\ 2,752.75\\ 2,752.75\\ 4,786.88\\ 5,331.25\end{array}$	$\begin{array}{c} 19,708.18\\ 19,263.18\\ 21,274.50\\ 21,274.50\\ 666.67\\ 18,977.66\\ 2,343.75\\ 25,587.00\\ 5,415.00\\ 1,379.92\\ 6,423.08\\ 6,423.08\\ 6,423.08\\ 10,371.57\\ 11,551.04\end{array}$	0.00 0.00 583.33 14,146.94 2,156.25 28,145.68 11,685.00 3,188.08 15,598.92 15,598.92 15,598.92 27,923.43 31,098.96	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	5.0 5.0 5.0 10.0 8.0 7.0 10.0 8.0
Group: 3	44-0 Labratory Equipment	rtation Equi	521,314.61	<u> </u>	0.00	322,428.62	33,161.56	355,590.18	165,724.43		
589 590 644	Chemical Scale Chemical Scale Hach Company - KTO: LIS ph Kit 344-0 Labrator 445-5 Power Operating Equ		3,275.00 2,870.00 1,331.10 7,476.10	0.00 0.00 0.00 0.00c	0.00 0.00 0.00	1,528.33 1,291.50 	327.50 287.00 133.11 747.61	1,855.83 1,578.50 155.29 3,589.62	1,419.17 1,291.50 1,175.81 3,886.48	S/L	10.0 10.0 10.0
411 412 413 414 415 487 509 510 511 538 617 618 633 634	Ditch Witch Boreing Drill S/N 1188418G John Deere 310C Backhoe Backhoe Mower Air Compressor Table Saw Lawn Mower HHeat for Pump Station Boring Machine 2007 Deere 310SJ Backhoe 2008 John Deere X-500 Mower, Trimmer & Saw 345-5 Power Op	4/30/81 11/30/84 12/20/88 2/23/95 4/20/98 4/06/00 3/28/02 3/28/02 12/06/02 8/25/03 9/10/07 9/10/07 5/07/08 8/13/08 perating Equ	15,300.00 2,992.70 27,850.00 44,000.00 325.00 347.55 157.94 368.88 139.99 6,583.43 73,000.00 60,200.00 4,379.20 1,465.00 237,109.69	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	15,300.00 2,992.70 27,850.00 44,000.00 325.00 338.91 157.94 368.88 139.99 6,583.43 17,033.33 14,046.67 729.87 296.49 130,163.21	$\begin{array}{r} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 8.64\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 7,300.00\\ 6,020.00\\ 437.92\\ 209.29\\ 13,975.85\end{array}$	$\begin{array}{r} 15,300.00\\ 2,992.70\\ 27,850.00\\ 44,000.00\\ 325.00\\ 347.55\\ 157.94\\ 368.88\\ 139.99\\ 6,583.43\\ 24,333.33\\ 20,066.67\\ 1,167.79\\ 505.78\\ 144,139.06\end{array}$	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	$\begin{array}{c} 8.0\\ 8.0\\ 8.0\\ 8.0\\ 10.0\\ 5.0\\ 5.0\\ 5.0\\ 5.0\\ 10.0\\ 10.0\\ 10.0\\ 7.0\end{array}$
<u>591</u>	Truck Radios	3/15/05	2,286.00	0.00	0.00	1,578.42	326.57	1,904.99	381.01	S/L	7.0

FYE: 12/31/2010

Book Asset Detail 1/01/10 - 12/31/10

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		4									
Assat (Date In	Book	Book Sec	Book Sal	Book Prior	Book Current	Book	Book Net		5 .
Asset	Property Description	Service	Cost	<u>179 Exp</u> c	Value	Depreciation	Depreciation	End Depr	Book Value	Book Method	Book Period
Group:	346-0 Communication Equip (cont	<u>inued)</u>					t			mouriou	<u>i enou</u>
	346-0 Commun	ication Equip _	2,286.00	0.00c	0.00	1,578.42	326.57	1,904.99	381.01		
Group:	347-5 Misc. Equipment										
416 417	Radio Equip Bulk Water Sale Meter	6/30/80	709.55	0.00	0.00	709.55	0.00	709.55	0.00	S/L	
417	Lawn Mower	6/30/80 10/31/80	704.98	0.00	0.00	704.98	0.00	704.98	0.00	S/L S/L	8.0 8.0
419	RCA Radio Equipment	8/31/82	229.50 7,176.53	0.00	0.00	229.50	0.00	229.50	0.00	S/L	8.0
420	SCM Ultrasonic Typewriter	11/30/82	595.00	0.00 0.00	0.00	7,176.53	0.00	7,176.53	0.00	S/L	8.0
421	Rockwell Meter Tester	7/31/84	423.00	0.00	0.00 0.00	595.00 423.00	0.00	595.00	0.00	S/L	8.0
422	Refrigerator	12/31/85	174.99	0.00	0.00	174.99	0.00 0.00	423.00 174.99	0.00	S/L	8.0
423 424	Dehumidifier Hand Held Radio	1/31/86	288.93	0.00	0.00	288.93	0.00	288.93	0.00 0.00	S/L S/L	8.0 8.0
424	Concrete Saw	11/17/87	453.49	0.00	0.00	453.49	0.00	453.49	0.00	S/L S/L	8.0 8.0
426	Leak Detector	1/29/88 2/05/88	650.00	0.00	0.00	650.00	0.00	650.00	0.00	S/L	8.0
427	Tool Sets	9/02/88	361.51 132.44	$0.00 \\ 0.00$	0.00	361.51	0.00	361.51	0.00	S/L	8.0
428	Gas Marks	9/16/88	265.26	0.00	0.00 0.00	132.44 265.26	0.00	132.44	0.00	S/L	8.0
429	Dehumidifier	5/31/89	193.29	0.00	0.00	193.29	0.00 0.00	265.26 193.29	0.00	S/L	8.0
430 431	Positioners	6/13/89	698.03	0.00	0.00	698.03	0.00	698.03	0.00 0.00	S/L S/L	8.0
431	21 Toro Lawn Mower 2 Radios	10/27/89	369.95	0.00	0.00	369.95	0.00	369.95	0.00	S/L S/L	8.0 7.0
433	Furnas Motor Starter	2/19/90 7/16/90	955.00 357.00	0.00	0.00	955.00	0.00	955.00	0.00	S/L	8.0
434	Metameter	8/10/90	1,518.81	0.00 0.00	0.00	357.00	0.00	357.00	0.00	S/L	8.0
435	Bristol Radio System	11/09/90	1,240.94	0.00	0.00 0.00	1,518.81 1,240.94	0.00	1,518.81	0.00	S/L	8.0
436	Vacuum	3/19/91	409.90	0.00	0.00	409.90	0.00 0.00	1,240.94 409.90	0.00	S/L	8.0
437 438	Radio Truck Tool Box	7/12/91	4,265.20	0.00	0.00	4,265.20	0.00	4,265.20	0.00 0.00	S/L S/L	8.0 8.0
439	Pager	7/26/91 8/12/91	78.41	0.00	0.00	78.41	0.00	78.41	0.00	S/L S/L	8.0 8.0
440	PH Meter	9/13/91	330.00 919.00	0.00	0.00	330.00	0.00	330.00		S/L	8.0
441	Dehumidifier	10/21/91	209.99	0.00 0.00	0.00	919.00	0.00	919.00	0.00	S/L	8.0
442	Pager	11/15/91	150.00	0.00	0.00 0.00	209.99 150.00	0.00	209.99	0.00	S/L	8.0
443	Pallet Jack	12/04/91	299.99	0.00	0.00	299.99	0.00 0.00	150.00 299.99	0.00	S/L	8.0
444 445	Tank Transmitter	12/10/91	1,580.00	0.00	0.00	1,580.00	0.00	1,580.00	0.00 0.00	S/L S/L	8.0 8.0
445	Refrigerator Signs	3/25/92	250.00	0.00	0.00	250.00	0.00	250.00		S/L S/L	8.0 8.0
447	Air Compressor	7/25/92 10/23/92	50.00 213.62	0.00	0.00	50.00	0.00	50.00	0.00	S/L	8.0
448	Auger and Head	12/16/92	738.80	0.00 0.00	0.00 0.00	213.62	0.00	213.62	0.00	S/L	8.0
449	Camera	1/26/94	141.59	0.00	0.00	738.80 141.59	0.00	738.80	0.00	S/L	8.0
450	Remote Control Radio for Unit	4/18/94	330.00	0.00	0.00	330.00	0.00 0.00	141.59 330.00		S/L	8.0
451 452	Air Compressor Radio	10/27/94	9,520.00	0.00	0.00	9,520.00	0.00	9,520.00	0.00 0.00	S/L S/L	8.0 8.0
453	2 RAdios	12/09/94	473.00	0.00	0.00	473.00	0.00	473.00	0.00	S/L S/L	8.0 8.0
454	3 Pagers	5/09/97 1/04/98	934.25 307.76	0.00 0.00	0.00	934.25	0.00	934.25	0.00	S/L	8.0
455	Bench Vise	5/07/98	52.99	0.00	0.00 0.00	307.76 52.99	0.00	307.76	0.00	S/L	8.0
462	Pager	2/03/99	39.00	0.00	0.00	39.00	0.00	52.99	0.00	S/L	8.0
470 471	Utility Cart	4/13/99	123.00	0.00	0.00	123.00	0.00 0.00	39.00 123.00	0.00 0.00	S/L S/L	8.0
471 494	Air Conditioner Heaters	7/09/99	977.47	0.00	0.00	977.47	0.00	977.47	0.00	S/L S/L	8.0 8.0
1.61		11/30/00	40.85	0.00	0.00	37.49	3.36	40.85		S/L	10.0

03/02/2011 10:20 AM

age 10،

d <u>Asset</u> t <u>Group:3</u>		Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
499 513 539 540 541 542 543 544 545 554 555 556 557 592 593 594 604 d 635 636 637 645 653 654 655	Personal Navigator 1 Humidifier Metal Detector VCR AND TV A/C Unit for Plant Weed Trimmer Digital Camera 2 - Hand Held Meter Reading Devic 1 Meter Testing Equipment TV Computer Equipment 1 Pump Water Heater Water Heater Water Heater Water Heater Golf Cart 10" Pneumatic Casters Truck Tool Box Bed Cover for 09 Chevy Colorado Smith Wholesale Auto-Computer Tr Stove Cable Hound Cable/Pipe Locator w,	2/15/00 0/05/02 2/10/03 4/01/03 4/03/03 7/15/03 7/15/03 7/24/03 0/14/03 2/10/04 5/27/04 9/15/04 0/12/04 3/15/05 4/14/05 6/17/05 1/15/06 3/04/08 9/22/08 3/04/08 1/30/09 3/26/10 9/27/10	$\begin{array}{c} 229.95\\ 147.97\\ 199.95\\ 198.88\\ 198.84\\ 885.86\\ 250.00\\ 299.95\\ 2,390.00\\ 813.00\\ 119.88\\ 907.00\\ 1,521.90\\ 153.92\\ 196.88\\ 198.78\\ 800.00\\ 429.68\\ 1,157.14\\ 749.95\\ 2,059.99\\ 449.00\\ 363.00\\ 2325.00\end{array}$	0.00 0.00	0.00 0.00	$\begin{array}{c} 208.92\\ 147.97\\ 199.95\\ 198.88\\ 198.84\\ 575.83\\ 250.00\\ 299.95\\ 2,390.00\\ 687.16\\ 97.07\\ 907.00\\ 1,521.90\\ 74.39\\ 93.53\\ 89.46\\ 640.00\\ 78.78\\ 144.64\\ 137.50\\ 17.17\\ 0.00\\ 0.00\\ 0.00\\ \end{array}$	$\begin{array}{c} 21.03\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 88.59\\ 0.00\\ 0.00\\ 0.00\\ 116.14\\ 17.13\\ 0.00\\ 0.00\\ 15.39\\ 19.69\\ 19.88\\ 106.67\\ 42.97\\ 115.71\\ 75.00\\ 206.00\\ 33.68\\ 9.08 \end{array}$	$\begin{array}{c} 229.95\\ 147.97\\ 199.95\\ 198.88\\ 198.84\\ 664.42\\ 250.00\\ 299.95\\ 2,390.00\\ 803.30\\ 114.20\\ 907.00\\ 1,521.90\\ 89.78\\ 113.22\\ 109.34\\ 746.67\\ 121.75\\ 260.35\\ 212.50\\ 223.17\\ 33.68\\ 9.08\\ \end{array}$	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 221.44\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 9.70\\ 5.68\\ 0.00\\ 0.00\\ 64.14\\ 83.66\\ 89.44\\ 53.33\\ 307.93\\ 896.79\\ 537.45\\ 1,836.82\\ 415.32\\ \end{array}$	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	$\begin{array}{c} 10.0\\ 5.0\\ 5.0\\ 5.0\\ 5.0\\ 5.0\\ 5.0\\ 5.0\\ $
654 655 656	Pump & Motor	6/22/10 0/29/10 1ipment ransfers	363.00 225.00 3,678.00 58,557.54 800.00 57,757.54						353.92 213.75	S/L S/L S/L S/L	10.0 10.0 10.0 10.0
	Less: Dispositions and Tr	ransfers	21,766,055.52 800.00 21,765,255.52	0.00c 0.00 0.00c	0.00 0.00 0.00	6,658,789.45 640.00 6,658,149.45	556,867.40 0.00 556,867.40	7,215,656.85 746.67 7,214,910.18	14,550,398.67 53.33 14,550,345.34		

Witness: Powell

17.

a. For each long-term loan agreement for which Jackson County still has an outstanding obligation:

(1)	Identify the lender;
(2)	State the date on which the agreement was executed;
(3)	State the amount of the original obligation;
(4)	State the amount of the obligation remaining as of October 1, 2011;
(5)	Describe the use of the loan proceeds;
(6)	Provide an amortization schedule; and
(7)	Provide the number and style of the Commission
proc	ooding in which the Commission authorized Jackson County to enter the loan

proceeding in which the Commission authorized Jackson County to enter the loan agreement.

b. Provide a copy of each loan agreement listed in 14(a).

Response: Attached

Long Ter	m Loan Agre	eements - 17-A		See pg	- 12413 in	. Qu	ditois
United Sta	ites Dept of Ag	griculture Rural De	evel	opment			
Loan #	Original	Original		Balance	Use of	alada alkaldada tarih katang pigi p	
	Date	Amount		10/7/2011	Loan		
· · · 1. 1/2	6/7/1979	541,000.00	\$	162,091.31	Water Lines		
Versener er	1/29/1986	150,000.00	\$	82,822.76	Water Lines		
	1/29/1986	90,000.00	\$	50,055.69	Water Lines		
	2/20/1991	1,214,600.00	\$	861,376.32	Water Lines		
	10/30/1996	1,000,000.00	\$	811,043.65	Water Lines		
	6/27/2003	1,130,000.00	\$	1,040,343.04	Plant		
	6/27/2003	685,000.00	\$	630,674.93	Plant		
	11/22/2010	1,000.00	\$	3,598,000.00	Rockcastle Raw W	/ater Li	ine
		as of 12/10 GL					

050A-FMAA Form FmHA 440-22 (Rev. 5-14-75)	(PROMISSORY NOTE	(State		- <u></u>	1
DIRECT	DPUBLIC BODY		County	KENTUCK JACKSON		
KIND OF LOAN: Association - ORG HOUSING - ORGANIZ)		E OFFICE	Y	
			F	LN	LC	IA
	Date		JUN	E7,		₉ 79
FOR VALUE RECEIVE	JACKSON COUNTY WATER ASSOCIATION				, ,	
MCKEE, KY 40447	es Department of Agriculture, (herein called the "Gove , or at such other place as t FIVE HUNDRED FORTY-ONE THOUSAND AND	the Go	overnment	may here	eafter des	ignate in
	s interest on the unpaid principal balance at the rate of					
(%) per ann following dates:	num. The said principal and interest shall be paid in th	he foll	owing ins	tallments	on or be	fore the
until the principal and inter	\$ INTEREST ONLY \$ INTEREST ONLY \$ XXXXXXX \$ 32076.00 \$ 32076.00 \$ 32076.00 \$ 32076.00 \$ are fully paid except that the final installment of	UNE UNE UNE SE	7, , 1 7, , 1 7, , 1 7, , 1 7, , 1 VENTH L ntire inde	$\begin{array}{c} 9 \\ 80 \\ 9 \\ 81 \\ 9 \\ 82 \\ 9 \\ 82 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0$	and f each evidenced	JUNE 1 hereby,
if not sooner paid, shall be	due and payable FORTY (-40) y	years f	rom the d	ate of this	s note, ar	id except

that prepayments may be made as provided below. The consideration herefor shall support any agreement modifying the foregoing schedule of payments.

If the total amount of the loan is not advanced at the time of loan closing, the loan shall be advanced to Borrower as requested by Borrower and approved by the Government and interest shall accrue on the amount of each advance from its actual date as shown on the reverse hereof.

Every payment made on any indebtedness evidenced by this note shall be applied first to interest computed to the effective date of the payment and then to principal.

Prepayments of scheduled installments, or any portion thereof, may be made at any time at the option of Borrower. Refunds and extra payments, as defined in the regulations of the Farmers Home Administration according to the source of funds involved, shall, after payment of interest, be applied to the installments last to become due under this note and shall not affect the obligation of Borrower to pay the remaining installments as scheduled herein.

If the Government at any time assigns this note and insures the payment thereof, Borrower shall continue to make payments to the Government as collection agent for the holder.

While this note is held by an insured lender, prepayments as above authorized made by Borrower may, at the option of the Government, be remitted by the Government to the holder promptly or, except for final payment, be retained by the Government and remitted to the holder on either a calendar quarter basis or an annual installment due date basis. The effective date of every payment made by Borrower, except payments retained and remitted by the Government on an annual installment due date basis, shall be the date of the United States Treasury check by which the Government remits the payment to the holder. The effective date of any prepayment retained and remitted by the Government to the holder on an annual installment due date basis shall be the date of the prepayment by Borrower, and the Government will pay the interest to which the holder is entitled accruing between the effective date of any such prepayment and the date of the Treasury check to the holder.

Any amount advanced or expended by the Government for the collection hereof or to preserve or protect any security hereto, or otherwise under the terms of any security or other instrument executed in connection with the loan evidenced by, at the option of the Government shall become a part of and bear interest at the same rate as the principal of the debt

inced hereby and be immediately due and payable by Borrower to the Government without demand. Borrower agrees to use the loan evidenced hereby solely purposes authorized by the Government.

Borrower hereby certifies that it is unable to obtain sufficient credit elsewhere to innance its actual needs at reasonable rates and terms, taking into consideration prevailing private and cooperative rates and terms in or near its community for loans for similar purposes and periods of time.

If at any time it shall appear to the Government that Borrower may be able to obtain a loan from a responsible cooperative or private credit source at reasonable rates and terms for loans for similar purposes and periods of time, Borrower will, at the Government's request, apply for and accept such loan in sufficient amount to repay the Government.

Default hereunder shall constitute default under any other instrument evidencing a debt or other obligation of Borrower to the Government or securing such a debt or other obligation and default under any such other instrument shall constitute default hereunder. Upon any such default, the Government at its option may declare all or any part of any such indebtedness immediately due and payable.

This note is given as evidence of a loan to Borrower made or insured by the Government pursuant to the Consolidated Farm and Rural Development Act if the box opposite "Association" is checked under the heading "KIND OF LOAN," or pursuant to Title V of the Housing Act of 1949 if the box opposite "HOUSING - ORGANIZATION" is checked. This note shall be subject to the present regulations of the Farmers Home Administration and to its future regulations not inconsistent with the express provisions hereof.

Presentment, protest, and notice are hereby waived.

(CORPORATE SEAL)

ATTEST: (Signature of Attesting Official) SECRETARY

TER ASSOCIATION, INC.
(Nethe of Borrower)
heture of Executive Official)
(Title of Executive Official)
ce Box No. or Street Address)
(City, State, and ZIP Code)

RECORD OF ADVANCES							
AMOUNT	DATE	AMOUNT	DATE				
(1) \$ 50,000.00	6-7-79	(6) \$					
(2) \$ 300,000.00	7-02-79	(7) \$					
(3) \$ 191,000.00	8-10-79	(8) \$					
(4) \$		(9) \$					
(5) \$		(10) \$					
	TOTAL	\$ 541,000.00					

PAY TO THE ORDER OF

UNITED STATES OF AMERICA FARMERS HOME ADMINISTRATION

ı

(Title)

⁽Title of Attesting Official)

USDA-FmHA Form FmHA 440-22 (Rev 8-9-

BROWICCORV NOTE

State

KENTUCKY

(Nev. 8-9-83)	(ASSOCIATION OR ORGANIZATION)	County JACKSON			
KIND OF LOAN: ASSOCIATION - ORGANIZATION HOUSING - ORGANIZATION			OFFICE	4 USE ONL	Ŷ
□ PUBLIC BODY □ OTHER		F	LN	LC	IA
	Date	January	29	······ ,	19 <u>86</u>
(herein called "Borrower") prom	JACKSON COUNTY WATER ASSOCIATION, hises to pay to the order of the United States of Ame	rica, acting th			
London, Kentucky 4074	1 , or at such other place as the	Government r	nay herea	after desi	gnate in
	NINETY THOUSAND				
following dates:	im. The said principal and interest shall be paid in the		tallments	on or be	fore the
\$ <u>×</u> \$ <u>5</u>	nterest Only on January 28 nterest Only on January 28 xxxxxxxxxxxxxx on xxxxxxxxxxxxxxxxxxxxx	_, 19 <u>87</u> , _, 19 <u>88</u> , x, 19 <u>xx</u> , 19 <u>89</u> , a	nd		

\$ 5,337.00 thereafter on the January 28 of each Year until the principal and interest are fully paid except that the final installment of the entire indebtedness evidenced hereby.

if not sooner paid, shall be due and payable \underline{FORTY} ($\underline{40}$) years from the date of this note, and except that prepayments may be made as provided below. The consideration herefor shall support any agreement modifying the foregoing schedule of payments.

If the total amount of the loan is not advanced at the time of loan closing, the loan shall be advanced to Borrower as requested by Borrower and approved by the Government and interest shall accrue on the amount of each advance from its actual date as shown on the reverse hereof.

Every payment made on any indebtedness evidenced by this note shall be applied first to interest computed to the effective date of the payment and then to principal.

Prepayments of scheduled installments, or any portion thereof, may be made at any time at the option of Borrower. Refunds and extra payments, as defined in the regulations of the Farmers Home Administration according to the source of funds involved, shall, after payment of interest, be applied to the installments last to become due under this note and shall not affect the obligation of Borrower to pay the remaining installments as scheduled herein.

If the Government at any time assigns this note and insures the payment thereof, Borrower shall continue to make payments to the Government as collection agent for the holder. No assignment of this note shall be effective unless the Borrower is notified in writing of the name and address of the assignee. The Borrower shall thereupon duly note in its records the occurrence of such assignment, together with the name and address of the assignee.

While this note is held by an insured lender, prepayments as above authorized made by Borrower may, at the option of the Government, be remitted by the Government to the holder promptly or, except for final payment, be retained by the Government and remitted to the holder on either a calendar quarter basis or an annual installment due date basis. The effective date of every payment made by Borrower, except payments retained and remitted by the Government on an annual installment due date basis, shall be the date of the United States Treasury check by which the Government remits the payment to the holder. The effective date of any prepayment retained and remitted by the Government to the holder on an annual installment due date basis shall be the date of the prepayment of Borrower, and the Government will pay the interest thich the holder is entitled accruing between the effective date of any such prepayment and the date of the Treasury tr to the holder. ι

Any amount advanced or expended by the Government for the collection here is to preserve or protect any security hereto, or otherwise under the terms of any security or other instrument executed in connection with the loss evidence? hereby, at the option of the Government shall become a part of and bear interest at the same rate as the priver d of the delaevidenced hereby and be immediately due and payable by Borrower to the Government without demand B prower agrees to use the loan evidenced hereby solely for purposes authorized by the Government.

Borrower hereby certifies that it is unable to obtain sufficient credit elsewhere to finance its actual needs at reasonable rates and terms, taking into consideration prevailing private and cooperative rates and terms in or near its community for loans for similar purposes and periods of time.

If at any time it shall appear to the Government that Borrower may be able to obtain a loan from a responsible cooperative or private credit source at reasonable rates and terms for loans for similar purposes and periods of time, Borrower will, at the Government's request, apply for and accept such loan in sufficient amount to repay the Government.

Default hereunder shall constitute default under any other instrument evidencing a debt of other obligation of Potrower to the Government or securing such a debt or other obligation and default under any such other instrument shall constitute default hereunder. Upon any such default, the Government at its option may declare all or any part of any such indebtedness immediately due and payable.

This note is given as evidence of a loan to Borrower made or insured by the Government pursuant to the Consolidated Farm and Rural Development Act if the box opposite "Association" is checked under the heading "KIND OF LOAN." or pursuant to Title V of the Housing Act of 1949 if the box opposite "HOUSING - ORGANIZATION" is checked. This note shall be subject to the present regulations of the Farmers Home Administration and to its future regulations not inconsistent with the express provisions hereof.

Presentment, protest, and notice are hereby waived.

(CORPORATE SEAL)

Signature of Attesting Official)

JACKSON COUNTY WATER ASSOCIATION, INC.

(Name of Borrower) am Howard M. Williams (Signature of Executive Official)

President

Box

Tyner, KY 40486

(Title of Executive Official)

(Post Office Box No. or Street Address)

(Title of Attesting Official)

(City, State, and Zip Code)

RECORD OF ADVANCES					
AMOUNT	DATE	AMOUNT	DATE		
(1) \$ 50,000.00	3/24/86	(6) \$			
(2) \$ 39,000.00	5/8/86	(7) \$			
(3) \$		(8) \$			
(4) \$		(9) \$			
(5) \$		(10) \$			
	TOTAL				

PAY TO THE ORDER OF ____

+ U.S.GPO:1983-0-664-007/6531

UNITED STATES OF AMERICA FARMERS HOME ADMINISTRATION

USDA-FmHA Form FmHA 440-22 (Rev. 8-9-83)

PROMISSOR (ASSOCIATION OR OR

Y NOTE	L'UNUTO			
GANIZATION)	County			
	JACKS	ON		
	Case No	•		
	FINANC	E OFFICE	USE ONL	7
	F	LN	LC	ſ

State

VENTUCVV

14

IND OF LOAN: EX ASSOCIATION - ORGANIZATION □ HOUSING - ORGANIZATION D PUBLIC BODY **D** OTHER

		Date.	January 29	
FOR VALUE RECEIVED,	JACKSON COUNT	Y WATER ASSOCIA	ATION, INC.	
(herein called "Borrower") promises	to pay to the order	of the United States o	f America, acting through	the Farmers Home
Administration, United States Depar	tment of Agriculture,	(herein called the "Go	vernment") at its office in	
London, Kentucky 40741	, c	or at such other place a	as the Government may he	reafter designate in
writing, the principal amount of $\frac{0}{2}$	NE HUNDRED AND	FIFTY THOUSAND		dollars
(\$ <u>150,000.00</u>), plus	interest on the unpaid	l principal balance at t	he rate of <u>FIVE</u>	percent
(<u>5.0000</u> %) per annum. following dates:	The said principal and	interest shall be paid	in the following installmer	its on or before the
\$ <u></u> \$ <u></u> Int	erest Only o erest Only o	on <u>January 28</u> on <u>January 28</u>	, 19 <u>87</u> ,	

8,894.00 on January 28 _ 19 <u>89</u>, and \$ \$ 8,894.00

_ thereafter on the <u>January 28</u> of each <u>Year</u>. until the principal and interest are fully paid except that the final installment of the entire indebtedness evidenced hereby,

if not sooner paid, shall be due and payable FORTY 40 _(__ -) years from the date of this note, and except that prepayments may be made as provided below. The consideration herefor shall support any agreement modifying the foregoing schedule of payments.

If the total amount of the loan is not advanced at the time of loan closing, the loan shall be advanced to Borrower as requested by Borrower and approved by the Government and interest shall accrue on the amount of each advance from its actual date as shown on the reverse hereof.

Every payment made on any indebtedness evidenced by this note shall be applied first to interest computed to the effective date of the payment and then to principal.

Prepayments of scheduled installments, or any portion thereof, may be made at any time at the option of Borrower. Refunds and extra payments, as defined in the regulations of the Farmers Home Administration according to the source of funds involved, shall, after payment of interest, be applied to the installments last to become due under this note and shall not affect the obligation of Borrower to pay the remaining installments as scheduled herein.

If the Government at any time assigns this note and insures the payment thereof, Borrower shall continue to make payments to the Government as collection agent for the holder. No assignment of this note shall be effective unless the Borrower is notified in writing of the name and address of the assignee. The Borrower shall thereupon duly note in its records the occurrence of such assignment, together with the name and address of the assignee.

While this note is held by an insured lender, prepayments as above authorized made by Borrower may, at the option of the Government, be remitted by the Government to the holder promptly or, except for final payment, be retained by the Government and remitted to the holder on either a calendar quarter basis or an annual installment due date basis. The effective date of every payment made by Borrower, except payments retained and remitted by the Government on an annual installment due date basis, shall be the date of the United States Treasury check by which the Government remits the payment to the holder. The effective date of any prepayment retained and remitted by the Government to the holder on an annual installment due date basis shall be the date of the prepayment of Borrower, and the Government will pay the interest to which the holder is entitled accruing between the effective date of any such prepayment and the date of the Treasury c' 't to the holder.

Any amount advanced or expended by the Government for the collection here a to preserve or preserve any security hereto, or otherwise under the terms of any security or other instrument executed in connection with the loan evid the hereby, at the option of the Government shall become a part of and hear interest at the same rate as the principal of the deba evidenced hereby and be immediately due and payable by Borrower to the Government without demand. Borrower agrees to use the loan evidenced hereby solely for purposes authorized by the Government.

Borrower hereby certifies that it is unable to obtain sufficient credit elsewhere to finance its actual needs at reasonable rates and terms, taking into consideration prevailing private and cooperative rates and terms in or near its community for loans for similar purposes and periods of time.

If at any time it shall appear to the Government that Borrower may be able to obtain a loan from a responsible conerative or private credit source at reasonable rates and terms for loans for similar purposes and period: of time, Borrow er will. at the Government's request, apply for and accept such loan in sufficient amount to repay the Government.

Default hereunder shall constitute default under any other instrument evidencing a debt or other obligation of Borrower to the Government or securing such a debt or other obligation and default under any such other instrument shall constitute default hereunder. Upon any such default, the Government at its option may declare all of any part of any such indebtedness immediately due and pavable.

This note is given as evidence of a loan to Borrower made or insured by the Government pursuant to the Consolidated Farm and Rural Development Act if the box opposite "Association" is checked under the heading "KIND OF LOAN." or pursuant to Title V of the Housing Act of 1949 if the box opposite "HOUSING - ORGANIZATION" is checked. This note shall be subject to the present regulations of the Farmers Home Administration and to its future regulations not inconsistent with the express provisions hereof.

Presentment, protest, and notice are hereby waived.

(CORPORATE SEAL)

ATTEST: Signature of Attesting Official)

	/				
JACKSON	COUNTY				
i.	1		1.10	Name'of I.	Borrower)
apr	Ul l	1.]	flell	am	
Howard 1	M. Will:	Lams/Sig	nature of	f Executive	Official)

President

(Title of Executive Official) P. O. Box 232 (Post Office Box No. or Street Address)

Tyner, KY 40486

(Title of Attesting Official)

(City, State, and Zip Code)

RECORD OF ADVANCES					
AMOUNT	DATE	AMOUNT	DATE		
(1) \$ 53,000.00	1/29/86	(6) \$			
(2) \$ 57,000.00	4/10/86	(7) \$			
(3) \$ 39,000.00	5/8/86	(8) \$			
(4) \$		(9) \$			
(5) \$		(10) \$			
	TOTAL				

PAY TO THE ORDER OF _

* U.S.GPO:1983-0-664-007/6531

UNITED STATES OF AMERICA FARMERS HOME ADMINISTRATION

BY.

USDA-FmHA Form FmHA 440-22 (Rev. 8-9-83)

PROMISSORY NOTE (ASSOCIATION OR ORGANIZATION)

	OF LOAN:
⊡ k	ASSOCIATION - ORGANIZATION
	HOUSING - ORGANIZATION
	PUBLIC BODY
	OTHER

State			1			
Kentu	cky					
County						
Jacks	on					
Case No.						
	0					
FINANCE OFFICE USE ONLY						
F	LN	LC	IA			

Date ______ February 20 ______, 19 91

FOR VALUE RECEIVED,
(herein called "Borrower") promises to pay to the order of the United States of America, acting through the Farmers Home
Administration, United States Department of Agriculture, (herein called the "Government") at its office in 207 London
Shopping Center, London, KY 40741 , or at such other place as the Government may hereafter designate in
writing, the principal amount of One Million, Two Hundred Fourteen Thousand, Six Hundred dollars
(\$ 1,214,600.00), plus interest on the unpaid principal balance at the rate of percent

 $(\underline{5.0}\%)$ per annum. The said principal and interest shall be paid in the following installments on or before the following dates:

\$ Interest Only	on February	20	19 92	
Interest Only				
\$ xxxxxxxxxxxxxxxx	on XXXXXXXXX	XXXXXXXXX,	19 XX.,	
\$ 72,014.00	on February	20	19 <u>94</u> , and	
\$ <u>72,014.00</u> tl	nereafter on the	20th day	of each	February

until the principal and interest are fully paid except that the final installment of the entire indebtedness evidenced hereby,

if not sooner paid, shall be due and payable $\frac{FORTY}{(40)}$ (40) years from the date of this note, and except that prepayments may be made as provided below. The consideration herefor shall support any agreement modifying the foregoing schedule of payments.

If the total amount of the loan is not advanced at the time of loan closing, the loan shall be advanced to Borrower as requested by Borrower and approved by the Government and interest shall accrue on the amount of each advance from its actual date as shown on the reverse hereof.

Every payment made on any indebtedness evidenced by this note shall be applied first to interest computed to the effective date of the payment and then to principal.

Prepayments of scheduled installments, or any portion thereof, may be made at any time at the option of Borrower. Refunds and extra payments, as defined in the regulations of the Farmers Home Administration according to the source of funds involved, shall, after payment of interest, be applied to the installments last to become due under this note and shall not affect the obligation of Borrower to pay the remaining installments as scheduled herein.

If the Government at any time assigns this note and insures the payment thereof, Borrower shall continue to make payments to the Government as collection agent for the holder. No assignment of this note shall be effective unless the Borrower is notified in writing of the name and address of the assignee. The Borrower shall thereupon duly note in its records the occurrence of such assignment, together with the name and address of the assignee.

While this note is held by an insured lender, prepayments as above authorized made by Borrower may, at the option of the Government, be remitted by the Government to the holder promptly or, except for final payment, be retained by the Government and remitted to the holder on either a calendar quarter basis or an annual installment due date basis. The effective date of every payment made by Borrower, except payments retained and remitted by the Government on an annual installment due date basis, shall be the date of the United States Treasury check by which the Government comits the payment to the holder. The effective date of any prepayment retained and remitted by the Government to the holder on an annual installment due date basis shall be the date of the prepayment of Borrower, and the Government will pay the interest to which the holder is entitled accruing between the effective date of any such prepayment and the date of the Treasury c^{-1} is to the holder.

USDA-FmHA Form FmHA 440-22 (Rev. 8-9-83)

PROMISSORY NOTE (ASSOCIATION OR ORGANIZATION)

IND OF LOAN:
X ASSOCIATION - ORGANIZATION
HOUSING - ORGANIZATION
PUBLIC BODY
T OTHER

State				
KENT	UCKY			
County			~	
JACKSON				
Care No				
FINANCE OFFICE USE ONLY				
F	LN	LC	IA	

Date OCTOBER 30 , 19 96

FOR VALUE RECEIVED, JACKSON COUNTY WATER ASSOCIATION, INC.
(herein called "Borrower") promises to pay to the order of the United States of America, acting through the Farmers Home
Administration, United States Department of Agriculture, (herein called the "Government") at its office in <u>95 SOUTH</u>
LAUREL ROAD, LONDON, KY 40744 , or at such other place as the Government may hereafter designate in
writing, the principal amount of ONE MILLION dollars
(\$ 1,000,000), plus interest on the unpaid principal balance at the rate of FOUR & ONE-HALF percent
(<u>4.5</u> %) per annum. The said principal and interest shall be paid in the following installments on or before the following dates:

\$ Interest Only	on October 28	19 <u>97 _</u>
\$ Interest Only	on October 28	, 19 98 .
\$ XXXXXXXXXXXXXXXXXX	on	, 19 <u>XX_</u> ,
\$ 55,410.00	onOctober_28	

s <u>55,410.00</u> thereafter on the <u>28TH DAY</u> of each <u>OCTOBER</u> until the principal and interest are fully paid except that the final installment of the entire indebtedness evidenced hereby,

if not sooner paid, shall be due and payable \underline{FORTY} (<u>40</u>) years from the date of this note, and except that prepayments may be made as provided below. The consideration herefor shall support any agreement modifying the foregoing schedule of payments.

If the total amount of the loan is not advanced at the time of loan closing, the loan shall be advanced to Borrower as requested by Borrower and approved by the Government and interest shall accrue on the amount of each advance from its actual date as shown on the reverse hereof.

Every payment made on any indebtedness evidenced by this note shall be applied first to interest computed to the effective date of the payment and then to principal.

Prepayments of scheduled installments, or any portion thereof, may be made at any time at the option of Borrower. Refunds and extra payments, as defined in the regulations of the Farmers Home Administration according to the source of funds involved, shall, after payment of interest, be applied to the installments last to become due under this note and shall not affect the obligation of Borrower to pay the remaining installments as scheduled herein.

If the Government at any time assigns this note and insures the payment thereof, Borrower shall continue to make payments to the Government as collection agent for the holder. No assignment of this note shall be effective unless the Borrower is notified in writing of the name and address of the assignee. The Borrower shall thereupon duly note in its records the occurrence of such assignment, together with the name and address of the assignee.

While this note is held by an insured lender, prepayments as above authorized made by Borrower may, at the option of the Government, be remitted by the Government to the holder promptly or, except for final payment, be retained by the Government and remitted to the holder on either a calendar quarter basis or an annual installment due date basis. The effective date of every payment made by Borrower, except payments retained and remitted by the Government on an annual installment due date basis, shall be the date of the United States Treasury check by which the Government remits the payment to the holder. The effective date of any prepayment retained and remitted by the Government to the holder on an annual installment due date basis shall be the date of the prepayment of Borrower, and the Government will pay the interest to which the holder is entitled accruing between the effective date of any such prepayment and the date of the Treasury

ck to the holder.

Any amount advanced or expended by the Government for the collection heree 6 to preserve or protect any security hereto, or otherwise under the terms of any security or other instrument executed in connection with the loan evidenced hereby, at the option of the Government shall become a part of and bear interest at the same rate as the principal of the debt evidenced hereby and be immediately due and payable by Borrower to the Government without demand. Borrower agrees to use the loan evidenced hereby solely for purposes authorized by the Government.

Borrower hereby certifies that it is unable to obtain sufficient credit elsewhere to finance its actual needs at reasonable rates and terms, taking into consideration prevailing private and cooperative rates and terms in or near its community for loans for similar purposes and periods of time.

If at any time it shall appear to the Government that Borrower may be able to obtain a loan from a responsible cooperative or private credit source at reasonable rates and terms for loans for similar purposes and periods of time, Borrower will, at the Government's request, apply for and accept such loan in sufficient amount to repay the Government.

Default hereunder shall constitute default under any other instrument evidencing a debt or other obligation of Borrower to the Government or securing such a debt or other obligation and default under any such other instrument shall constitute default hereunder. Upon any such default, the Government at its option may declare all or any part of any such indebtedness immediately due and payable.

This note is given as evidence of a loan to Borrower made or insured by the Government pursuant to the Consolidated Farm and Rural Development Act if the box opposite "Association" is checked under the heading "KIND OF LOAN," or pursuant to Title V of the Housing Act of 1949 if the box opposite "HOUSING - ORGANIZATION" is checked. This note shall be subject to the present regulations of the Farmers Home Administration and to its future regulations not inconsistent with the express provisions hereof.

Presentment, protest, and notice are hereby waived.

(CORPORATE SEAL)	EDDIE JOE MADDEN (Signature of Executive Official)
ATTEST:	PRESIDENT (Title of Executive Official) P.O. BOX 232
EMMETT TURNER (Signature of Attesting Official) SECRETARY (Title of Attesting Official)	(Post Office Box No. or Street Address) TYNER, KY 40486 (City, State, and Zip Code)
DECODE	A DYANGER

AMOUNT	DATE	AMOUNT	DATE
(1) \$ 98,000.00	10/30/96	(6) \$ 152,000.00	04/01/97
(2) \$ 503,000.00	12/06/96	(7) \$ 40,000.00	04/28/97
(3) \$ 63;000.00	01/07/97	(8) \$	
(4) \$ 67,000.00	02/05/97	(9) \$	
(5)\$ 77,000.00	03/05/97	(10) \$	
	TOTAL	1,000,000.00	

PAY TO THE ORDER OF .

UNITED STATES OF AMERICA FARMERS HOME ARMINICIPIO ATTON 11 الم بر المرجع . المرجع بي المرجع . المرجع المرجع . بتربع المرتجة الأمر التربية المرتجة المريخة i

USDA \ Fofm RD 440-22 (Rev. 6-98)

KIND OF LOAN:

OTHER

PUBLIC BODY

PROMISSORY NOTE (ASSOCIATION OR ORGANIZATION)

KEN	TUCK	Y		
JA	CKSO	V		
Case No.				
)		
FINANCE OFFICE USE ONLY				
LN	LC	IA		
	JA D. E OFFICE	OFFICE USE ON		

ASSOCIATION- ORGANIZATION

Date	JUNE 27, 2003

FOR VALUE RECEIVED,

JACKSON COUNTY WATER ASSOCIATION

(herein called "Borrower") promises to pay to the order of the United States of America, acting through the Rural Housing Service, Rural Business-Cooperative Service, or Rural Utilities Service within the Rural Development Mission Area, the Farm Service Agency, or their

successor Agencies, United States Department of Agriculture, (herein called the "Government") at its office in _95 SOUTH LAUREL

ROAD, SUITE A, LONDON, KY 40744 , or at such other place as the Government may hereafter designate in

writing, the principal amount of ______ ONE MILLION ONE HUNDRED THIRTY THOUSAND ______ dollars

(\$1,130,000.00), plus interest on the unused principal balance at the rate of ______ FOUR & ONE HALF _____ percent

(<u>4.5000</u>%) per annum. The said principal and interest shall be paid in the following installments on or before the following dates:

	INTEREST ONLY	on	JUNE 27, 2004		
\$	INTEREST ONLY	_on	JUNE 27, 2005		
\$		_on			
\$		on		and	
9	62,614.00	thereafter of	n the 27TH OF JUNE	of each	YEAR

until the principal and interest are fully paid except that the final installment of the entire indebtedness evidenced hereby,

if not sooner paid, shall be due and payable FORTY (40) years from the date of this note, and except that prepayments may be made as provided below. The consideration herefor shall support any agreement modifying the foregoing schedule of payments.

If the total amount of the loan is not advanced at the time of loan closing, the loan shall be advanced to Borrower as requested by Borrower and approved by the Government and interest shall accrue on the amount of each advance from its actual date as shown on the reverse hereof.

Every payment made on any indebtedness evidenced by this note shall be applied first to interest computed to the effective date of the payment and then to principal.

Prepayments of scheduled installments, or any portion thereof, may be made at any time at the option of Borrower. Refunds and extra payments, as defined in the regulations of the Government according to the source of funds involved, shall, after payment of interest, be applied to the installments last to become due under this note and shall not affect the obligation of Borrower to pay the remaining installments as scheduled herein.

If the Government at any time assigns this note and insures the payment thereof, Borrower shall continue to make payments to the Government as collection agent for the holder. No assignment of this note shall be effective unless the Borrower is notified in writing of the name and address of the assignee. The Borrower shall thereupon duly note in its records the occurrence of such assignment, together with the name and address of the assignee.

While this note is held by an insured lender, prepayments as above authorized made by Borrower may, at the option of the Government, be remitted by the Government to the holder promptly or, except for final payment, be retained by the Government and remitted to the holder on either a calendar quarter basis or an annual installment due date basis. The effective date of every payment made by Borrower, except payments retained and remitted by the Government on an annual installment due date basis, shall be the date of the United States Treasury check by which the Government remits the payment to the holder. The effective date of any prepayment retained and remitted by the Government to the holder on an annual installment due date basis shall be the date of the prepayment of Borrower, and the

Overnment will pay the interest to which the holder is entitled accruing between the effective date of any such prepayment and the date the Treasury check to the holder.

'And smount advanced or expended by the Government for the collection hereof or to preserve or protect any security hereto, or otherwise under the terms of any security or other instrument executed in connection with the loan evidenced hereby, at the option of the Government shall become a part of and bear interest at the same rate as the principal of the debt evidenced hereby and be immediately due and payable by Borrower to the Government without demand. Borrower agrees to use the loan evidenced hereby solely for purposes ithorized by the Government.

Borrower hereby certifies that it is unable to obtain sufficient credit elsewhere to finance its actual needs at reasonable rates and terms, taking into consideration prevailing private and cooperative rates and terms in or near its community for loans for similar purposes and periods of time.

If at any time it shall appear to the Government that Borrower may be able to obtain a loan from a responsible cooperative or private credit source at reasonable rates and terms for loans for similar purposes and periods of time, Borrower will, at the Government's request, apply for and accept such loan in sufficient amount to repay the Government.

Default hereunder shall constitute default under any other instrument evidencing a debt or other obligation of Borrower to the Government or securing such a debt or other obligation and default under any such other instrument shall constitute default hereunder. Upon any such default, the Government at its option may declare all or any part of any such indebtedness immediately due and payable.

This note is given as evidence of a loan to Borrower made or insured by the Government pursuant to the Consolidated Farm and Rural Development Act if the box opposite "Association" is checked under the heading "KIND OF LOAN," or pursuant to Title V of the Housing Act of 1949 if the box opposite "HOUSING-ORGANIZATION" is checked. This note shall be subject to the present regulations of the Government and to its future regulations not inconsistent with the express provisions hereof.

Presentment, protest, and notice are hereby waived.

(CORPORATE SEAL)

JACKSON COUNTY WATER ASSOCIATION

(Signature of Executive Official)

(Name of Borrower)

ATTEST: (Signature of Attesting Official)

(Title of Attesting Official)

HOWARD WILLIAMS, PRESIDENT

(Title of Executive Official)

P O BOX 232

TYNER, KY 40486

(Post Office Box No. or Street Address)

(City, State, and Zip Code)

RECORD OF ADVANCES

	AMOUNT	DATE	AMOUNT	DATE
(1) \$	655,000.00	07 [/] 07 [/] 2003	(6) \$	/ /
(2) \$	63,000.00	08 [/] 15 [/] 2003	(7) \$	1 1
(3) \$	225,000.00	09 / 16 / 2003	(8) \$	1 1
(4) \$	124,000.00	02 [/] 18 [/] 2004	(9) \$	/ /
(5)\$	63,000.00	03 / 16 / 2004	(10) \$	
		TOTAL	1,130.000.00	

PAY TO THE ORDER OF

UNITED STATES OF AMERICA

(Name of Agency)

BY.

Any amount advanced or expended by the Government for the collection hereof or to preserve or protect any security hereto, or "therwise under the terms of any security or other instrument executed in connection with the loan evidenced hereby, at the option of the Government shall become a part of and bear interest at the same rate as the principal of the debt evidenced hereby and be immediately due and payable by Borrower to the Government without demand. Borrower agrees to use the loan evidenced hereby solely for purposes authorized by the Government.

Borrower hereby certifies that it is unable to obtain sufficient credit elsewhere to finance its actual needs at reasonable rates and terms, taking into consideration prevailing private and cooperative rates and terms in or near its community for loans for similar purposes and periods of time.

If at any time it shall appear to the Government that Borrower may be able to obtain a loan from a responsible cooperative or private credit source at reasonable rates and terms for loans for similar purposes and periods of time, Borrower will, at the Government's request, apply for and accept such loan in sufficient amount to repay the Government.

Default hereunder shall constitute default under any other instrument evidencing a debt or other obligation of Borrower to the Government or securing such a debt or other obligation and default under any such other instrument shall constitute default hereunder. Upon any such default, the Government at its option may declare all or any part of any such indebtedness immediately due and payable.

This note is given as evidence of a loan to Borrower made or insured by the Government pursuant to the Consolidated Farm and Rural Development Act if the box opposite "Association" is checked under the heading "KIND OF LOAN," or pursuant to Title V of the Housing Act of 1949 if the box opposite "HOUSING-ORGANIZATION" is checked. This note shall be subject to the present regulations of the Government and to its future regulations not inconsistent with the express provisions hereof.

Presentment, protest, and notice are hereby waived.

(CORPORATE SEAL)

ATTES'

JACKSON COUNTY WATER ASSOCIATION

(Signature of Executive Official)

HOWARD WILLIAMS, PRESIDENT

(Title of Executive Official)

(Name of Borrower)

P O BOX 232

(Post Office Box No. or Street Address)

Title of Attesting Official)

TYNER, KY 40486

(City, State, and Zip Code)

AMOUNT DATE AMOUNT DATE (1) \$ 03 16 2004 (6) \$ 1 1 49,000.00 (2) \$ (7) \$ 1 1 04/16/2004 179,000.00 1 (3) \$ 1 (8)\$ 3,000.00 05 / 18 /2004 (4) \$ 1 1 (9) \$ 190,000.00 06 / 10 / 2004 (5)\$ 07 / 09 /2004 (10) \$ 264,000.00 TOTAL \$ 685,000.00

PAY TO THE ORDER OF

UNITED STATES OF AMERICA

(Name of Agency)

BY-

(Signature of Attesting Official)

RECORD OF ADVANCES

USDA Form RD 440-22 (Rev. 6-06)

· · · \

PROMISSORY NOTE (ASSOCIATION OR ORGANIZATION)

	IND OF LOAN:
[ASSOCIATION- ORGANIZATION
ſ	HOUSING-ORGANIZATION

PUBLIC BODY
OTHER

State			1	
Kentck	У			
County				
Jackso	n			
FINANCE OFFICE USE ONLY				
F	LN	LC	IA	

Date _____11-22-2010

FOR VALUE RECEIVED, Jackson County Water Association

(herein called "Borrower") promises to pay to the order of the United States of America, acting through the Rural Housing Service, Rural Business-Cooperative Service, or Rural Utilities Service within the Rural Development Mission Area, the Farm Service Agency, or their

successor Agencies, United States Department of Agriculture, (herein called the "Government") at its office in 100 Nami Plaza,

Suite #3, London, KY 40741 , or at such other place as the Government may hereafter designate in

writing, the principal amount of ______ THREE MILLION FIVE HUNDRED NINETY EIGHT THOUSAND ______ dollars

(\$ _____3, 598, 000.00 _____), plus interest on the unpaid principal balance at the rate of ______WO & ONE FOURTH _____ percent

(_______%) per annum. The said principal and interest shall be paid in the following installments on or before the following dates:

\$	INTEREST ONLY	_ on11	-22-2011 ,	,	
\$	INTEREST ONLY	_ on11	-22-2012	,	
\$		on		,	
Ŝ		on		, and	
\$	\$141,870	thereafter on the	22ND	of each	YEAR

until the principal and interest are fully paid except that the final installment of the entire indebtedness evidenced hereby,

if not sooner paid, shall be due and payable \underline{FORTY} (<u>40</u>) years from the date of this note, and except that prepayments may be made as provided below. The consideration herefor shall support any agreement modifying the foregoing schedule of payments.

If the total amount of the loan is not advanced at the time of loan closing, the loan shall be advanced to Borrower as requested by Borrower and approved by the Government and interest shall accrue on the amount of each advance from its actual date as shown on the reverse hereof.

Every payment made on any indebtedness evidenced by this note shall be applied first to interest computed to the effective date of the payment and then to principal.

Prepayments of scheduled installments, or any portion thereof, may be made at any time at the option of Borrower. Refunds and extra payments, as defined in the regulations of the Government according to the source of funds involved, shall, after payment of interest, be applied to the installments last to become due under this note and shall not affect the obligation of Borrower to pay the remaining installments as scheduled herein.

If the Government at any time assigns this note and insures the payment thereof, Borrower shall continue to make payments to the Government as collection agent for the holder. No assignment of this note shall be effective unless the Borrower is notified in writing of the name and address of the assignee. The Borrower shall thereupon duly note in its records the occurrence of such assignment, together with the name and address of the assignee.

While this note is held by an insured lender, prepayments as above authorized made by Borrower may, at the option of the Government, be remitted by the Government to the holder promptly or, except for final payment, be retained by the Government and remitted to the holder on either a calendar quarter basis or an annual installment due date basis. The effective date of every payment made by Borrower, except payments retained and remitted by the Government on an annual installment due date basis, shall be the date of the United States Treasury check by which the Government remits the payment to the holder. The effective date of any prepayment retained and remitted by the Government to the holder on an annual installment due date basis shall be the date of the prepayment of Borrower, and the Government will pay the interest to which the holder is entitled accruing between the effective date of any such prepayment and the date of the Treasury check to the holder.

Any amount advanced or expended by the Government for the collection hereof or to preserve or protect any security hereto, or otherwise under the terms of any security or other instrument executed in connection with the loan evidenced hereby, at the option of the Government shall become a part of and bear interest at the same rate as the principal of the debt evidenced hereby and be immediately due and payable by Borrower to the Government without demand. Borrower agrees to use the loan evidenced hereby solely for purposes authorized by the Government.

Borrower hereby certifies that it is unable to obtain sufficient credit elsewhere to finance its actual needs at reasonable rates and terms, taking into consideration prevailing private and cooperative rates and terms in or near its community for loans for similar purposes and periods of time.

If at any time it shall appear to the Government that Borrower may be able to obtain a loan from a responsible cooperative or private credit source at reasonable rates and terms for loans for similar purposes and periods of time, Borrower will, at the Government's request, apply for and accept such loan in sufficient amount to repay the Government.

Default hereunder shall constitute default under any other instrument evidencing a debt or other obligation of Borrower to the Government or securing such a debt or other obligation and default under any such other instrument shall constitute default hereunder. Upon any such default, the Government at its option may declare all or any part of any such indebtedness immediately due and payable.

This note is given as evidence of a loan to Borrower made or insured by the Government pursuant to the Consolidated Farm and Rural Development Act if the box opposite "Association" is checked under the heading "KIND OF LOAN," or pursuant to Title V of the Housing Act of 1949 if the box opposite "HOUSING-ORGANIZATION" is checked. This note shall be subject to the present regulations of the Government and to its future regulations not inconsistent with the express provisions hereof.

P.O. Box 232

Tyner, KY 40486

Presentment, protest, and notice are hereby waived.

JACKSON COUNTY WATER ASSOCIATION (Name of Borrower) M. Wit (Signature of Executive Official)

ATTEST:

(CORPORATE SEAL)

(Signature of Attesting Official)

(Title of Attesting Official)

HOWARD WILLIAMS, PRESIDENT

(Title of Executive Official)

(Post Office Box No. or Street Address)

(City, State, and Zip Code)

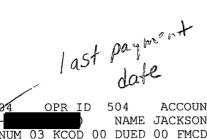
	RECORD	OF ADVANCES	
AMOUNT	DATE	AMOUNT	DATE
(1)\$ 1,000.00	11/22/2010	(6)\$ 415,508.65	07/11/2011
(2)\$ 427,683.00	03/07/2011	(7)\$ 538,057.93	08/05/2011
(3)\$ 1,044,855.79	04/08/2011	(8)\$	
(4)\$ 491,934.41	05/06/2011	(9)\$	
^{(5)\$} 678,960.22	06/06/2011	(10)\$	
	тот	AL \$ 3,598,000.00	-

PAY TO THE ORDER OF

UNITED STATES OF AMERICA

(Name of Agency)

BY



	TERM	NBR 504 OPF	ID 5	04	ACCOUNT	INFORM	ATION				
	CNUM	-085-		NAME J	ACKSON C	O WATE	R	STDT 10	2611	ACDT	102611
		9120 LNUM 03 KC	COD 00 1	DUED 0	O FMCD C) FLAG	3		CSDT	I.	ZSPC 0
	DEFL	DEXD	DE	CL	DFLA	1		DFCA			SPCL 0
	DSED	DSXD	DS	CD	LSAP	A		DSLO		F	PCD
	DOLN	060779 AMED 000	000 AP	DT 090	578 DCCA	7	FY	LN 19	ICRC	INR1	5.0000
5	ZDLP	100711 ZDLR 100)711 RG	т2, 1,	LRDT 082	2809 RG	GT1 02	CCCD 0	PAYC 2	INR2	5.0000
شوسي	XAON	541,000.00		OKIAL		RCCT		.00	EPMT		.00
	PTC1	378,908.69	PTC3	load ,	april	QPCR	378,	908.69	CICR		
	ICRT	651,874.94	INCR			QICR	651,	874.94	QNIC		
	SSTS	17,434.32A	SSC3		1	QSST	17,	434.32A	MICE	IC	CD 0
	UNPN	162,091.31	UNPA L	inpai	C	QUPR	,	091.31	YICE	NU	
~	UNIN	421.88	UNIA	ovinc.	inal	QUIN		421.88	YNIC	QD	EL
	DACN	22.2043	DACA /	$\int \int \int \int \int \partial f dx$	Par	QDIN		2.2043	MOIN		
	UPAM		UPUN	bala	nce	FC10	34,	327.83	QMTI		
	UIAM		UIUN	4. p.		FCIN			QTMI		
	STAM		ZADI			ZAAI			ZEDI		RHDM
	XAIC		PTC2			CYIC			AVIR		
	XANI	32,076.00		60712	JTOI 2	STIN			PNSR		
	STAN		STAA			QSTA			ICDF		
	TPOF	162,513.19	ZSST			QMDU	14,	641.68	ICGR		
	CASE	NUMBER: 20 055	061084	9740	STATUS	TYPE:	AI	LOAN: 0	3 ACDI	C:	

TI	ERM	NBR 5	04	OF	RID	504	ACO	coui	NT	INFO	RMAT	ION					
Cl	NUM	-------------			0	NAME	JACI	KSOI	N C	O WAT	ΓER		STDT	10	2611	ACD	Т 102611
F	COD	9120 L	NUM	04 K	COD 0	0 DUED	00 1	FMC	D 0	FLA	AG				CSD	r	ZSPC 0
DI	EFL		DEX	XD		DECL		D	FLA				DFC	A			SPCL 0
D	SED		DS	XD		DSCD		\mathbf{L}	SAA				DSL	0			FPCD
D	OLN-	012986	AM	ED 00	0000	APDT 0	8038	2 D	CCA	7		FΥ	'LN 26		ICRC	INR1	5.0000
21	DLP	100711	ZD.	LP 10	0711	RGT2	1 LR	DT	082	809 1	RGT1	02	CCCD	0	PAYC 2	INR2	5.0000
X	AON	150	,00	ō.00	XAOA					RCCT			.0	0	EPMT		.00
P	TCI	67	,17	7.24	PTC3					QPCR		67,	177.2	4	CICR		
I	CRT	157	,96	1.67	INCR					QICR	1	57,	961.6	7	QNIC		
S	STS	6	5,70	1.15 <i>F</i>	A SSC3					QSST		6,	701.1	5A	MICE	I	CCD 0
ູປ	NPN	82	2,82	2.76	UNPA		>			QUPR		•	822.7		YICE	N	UMO
U	NIN		21	5.56	UNIA					QUIN			215.5	6	YNIC	Q	DEL
D.	ACN		11.	3456	DACA					QDIN		1	1.345	6	MOIN		
U	PAM				UPUN					FC10		17,	540.2	7	QMTI		
U	IAM				UIUN					FCIN					QTMI		
S	TAM				ZADI					ZAAI					ZEDI		RHDM
X.	AIC				PTC2					CYIC					AVIR		
X	ANI	8	3,89	4.00	ZDNI	01281	.2 JT	OI	2	STIN					PNSR		
S	TAN				STAA					QSTA					ICDF		
Т	POF	83	3,03	8.32	ZSST					QMDU		2,	192.8	5	ICGR		
С	ASE	NUMBER	२: 2	0 05	5 0610	849740) S	TAT	US	TYPE	: AI		LOAN:	04	ACD	т:	

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TERM	NBR 504 OPF		ACCOUNT	INFORMAT	ION		
CNUM		0 NAME JA	ACKSON C	O WATER	STDT 10	2611	ACDT 102611
FCOD	9120 LNUM 06 KC	OD 00 DUED 00	0 FMCD 0	FLAG		CSDT	ZSPC 0
DEFL	DEXD	DECL	DFLA		DFCA		SPCL 0
DSED	DSXD	DSCD	LSAA		DSLO		FPCD
DOLN	012986 AMED 000	000 APDT 0918	885 DCCA	L	FYLN 26	ICRC	INR1 5.0000
ZDLP	100711 ZØLR 100)711 RGT2 1 1	LRDT 082	809 RGT1	02 CCCD 0	PAYC 2	INR2 5.0000
XAON	90,000.00	XAOA		RCCT	.00	EPMT	.00
PTC1	39,944.31	PTC3		QPCR	39,944.31	CICR	
ICRT	94,904.54	INCR		QICR	94,904.54	QNIC	
SSTS	4,029.36A	SSC3		QSST	4,029.36A	MICE	ICCD 0
UNPN	50,055.69	UNPA		QUPR	50,055.69	YICE	NUMO
UNIN	130.28	UNÍA		QUIN	130.28	YNIC	QDEL
DACN	6.8569	DACA		QDIN	6.8569	MOIN	
UPAM		UPUN		FC10	10,600.83	QMTI	
UIAM		UIUN		FCIN		IMTQ	
STAM		ZADI		ZAAI		ZEDI	RHDM
XAIC		PTC2		CYIC		AVIR	
XANI	5,337.00	ZDNI 012812	JTOI 2	STIN		PNSR	
STAN		STAA		QSTA		ICDF	
TPOF	50,185.97	ZSST		QMDU	1,307.64	ICGR	
CASE	NUMBER: 20 055	0610849740	STATUS	TYPE: AI	LOAN: 06	5 ACDT	':

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TERM NE	<u>3R 504</u>		OPR	_ID	504	ACCO	UNT	INFO	RMA	TION	I				
CNUM	- j.			0	NAME	JACKS	ON C	O WA'	TER	L	STI	DT 1	02611	ACD	r 102611
FCOD 91	20 LNU	JM 0'	7 KC	00 D) DUED	00 FM	CD () FL	AG				CSD.	ſ	ZSPC 0
DEFL	Ľ	DEXD		Ľ	DECL		DFLF	ł			DI	FCA			SPCL 0
DSED	E	DSXD		Ε	SCD		LSAA	ł			DS	SLO]	FPCD
DOLN 02	2091-7	₩ED	000	000 F	APDT 04	0390	DCCF	ł		FΥ	LN (31	ICRC	INR1	5.0000
ZDLP 10	0711 2	DL Ŕ	100)711 F	RGT2 1	LRDT	082	2809	RGT	1 02	2 CC(CD 0	PAYC 2	INR2	5.0000
XAON 1	,214,6	500.	00	XAOA				RCCT				.00	EPMT		.00
PTC1	353,2	223.	68	PTC3				QPCR		353,	223	.68	CICR		
ICRT 1	L,076,6	525.	95	INCR				QICR	1,	076,	625	.95	QNIC		
SSTS	48,0	016.	64A	SSC3				QSST		48,	016	.64A	MICE	I	CCD 0
UNPN	. 861, 3	376.	32	UNPA				QUPR		861,	376	.32	YICE	N	OMU
UNIN	2,2	241.	94	UNIA				QUIN		2,	241	.94	YNIC	QI	DEL
DACN	117	7.99	68	DACA				QDIN		11	7.9	968	MOIN		
UPAM				UPUN				FC10		182,	422	.98	QMTI		
UIAM				UIUN				FCIN					QTMI		
STAM				ZADI				ZAAI					ZEDI		RHDM
XAIC				PTC2				CYIC					AVIR		
XANI	72,(014.	00	ZDNI	022012	2 JTOI	2	STIN					PNSR		
STAN				STAA				QSTA					ICDF		
TPOF	863,6	518.	26	ZSST				QMDU		23,	997	.36	ICGR		
CASE NU	JMBER:	20	055	0610	349740	STA	TUS	TYPE	: P	ΗI	LOA	N: 0	7 ACD	т:	

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TERM	NBR 504 OPI	R ID 504	ACCOUNT	INFORMA	ATION		
CNUM	5	0 NAME J	JACKSON (CO WATER	R STDT	102611	ACDT 102611
FCOD	9120 LNUM 09 K	COD 41 DUED (0 FMCD () FLAG		CSDT	ZSPC 0
DEFL	DEXD	DECL	DFLA	ł	DFCA		SPCL 0
DSED	DSXD	DSCD	LSAA	A	DSLO		FPCD
DOLN	103096 AMED 00	0000 APDT 080	0795 DCCA	ł	FYLN 36	ICRC	INR1 4.5000
ZDLP	100711 ZDLR 10	0711 RGT2 1	LRDT 082	2809 RG	F1 02 CCCD	0 PAYC 2	INR2 4.5000
XAON	1,000,000.00	XAOA		RCCT	.00	EPMT	.00
PTC1	188,956.35	PTC3		QPCR	188,956.35	CICR	
ICRT	612,532.58	INCR		QICR	612,532.58	QNIC	
SSTS	55,414.20A	SSC3		QSST	55,414.20	A MICE	ICCD 0
UNPN_		UNPA	,	QUPR	811,043.65	YICE	NUMO
UNIN	1,899.85	UNIA		QUIN	1,899.85	YNIC	QDEL
DACN	99.9917	DACA		QDIN	99.9917	MOIN	
UPAM		UPUN		FC10	154,587.15	QMTI	
UIAM		UIUN		FCIN		QTMI	
STAM		ZADI		ZAAI		ZEDI	RHDM
XAIC		PTC2		CYIC		AVIR	
XANI	55,410.00	ZDNI 102811	JTOI 2	STIN		PNSR	
STAN		STAA		QSTA		ICDF	
TPOF	812,943.50	ZSST		QMDU	.00	ICGR	
CASE	NUMBER: 20 055	0610849740	STATUS	TYPE: A	AI LOAN:	09 ACDI	:

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TERM	NBR 504 OPF	R ID 504 ACC	COUNT	INFORM	ATION				
CNUM	- 5-06108497	40 NAME JACK	SON C	O WATE	R	STDT 1	LO2611	ACDT	102611
FCOD	9120 LNUM 11 KC	OD 41 DUED 00 E	MCD 0	FLAG			CSDT		ZSPC 0
DEFL	DEXD	DECL	DFLA			DFCA			SPCL 0
DSED	DSXD	DSCD	LSAA	L		DSLO		FI	PCD
DOLN-	-062703 AMED 000	000 APDT 010301	L DCCA		FY:	LN 43	ICRC	INR1	4.5000
-ZOLL	100711 ZDLR 100)711 RGT2 1 LRE	OT 082	809 RG	T1 02	CCCD () PAYC 2	INR2	4.5000
XAON	1,130,000.00	XAOA		RCCT		.00	EPMT		.00
PTC1	89,656.96	PTC3		QPCR	89,	656.96	CICR		
ICRT	399,523.38	INCR		QICR	399,	523.38	QNIC		
SSTS	20,874.26A	SSC3		QSST	20,	874.264	A MICE	ICO	CD 0
UNPN	1,040,343.04	UNPA		QUPR 1	,040,	343.04	YICE	NUN	10
UNIN	2,436.97	UNIA		QUIN	2,	436.97	YNIC	QDI	EL
DACN	128.2615	DACA		QDIN	12	8.2615	MOIN		
UPAM		UPUN		FC10	198,	292.23	QMTI		
UIAM		UIUN		FCIN			QTMI		
STAM		ZADI		ZAAI			ZEDI		RHDM
XAIC		PTC2		CYIC			AVIR		
XANI	62,614.00	ZDNI 062712 JTC	DI 2	STIN			PNSR		
STAN		STAA		QSTA			ICDF		
TPOF	1,042,780.01	ZSST		QMDU	41,	739.74	ICGR		
CASE	NUMBER: 20 055	0610849740 ST	FATUS	TYPE:	AI	LOAN:	11 ACDT	:	

TERM	NBR 504 OPE	R ID 504	ACCOUNT	INFORM	1ATION		
CNUM		0 NAME J	JACKSON C	CO WATE	R STDI	102611	ACDT 102611
FCOD	9120 LNUM 14 KC	COD 41 DUED C	0 FMCD () FLAG	3	CSD	T ZSPC 0
DEFL	DEXD	DECL	DFLA	ł	DFC	A	SPCL 0
DSED	DSXD	DSCD	LSAA	ł	DSI	0	FPCD
DOLN	.062703 AMED 000	0000 APDT 041	803 DCCA	ł	FYLN 43	ICRC	INR1 4.5000
ZDLP	100711 ZDLR 100)711 RGT2 1	LRDT 082	2809 RG	GT1 02 CCCI	0 PAYC 2	INR2 4.5000
XAON	685,000.00	XAQA		RCCT	.(0 EPMT	.00
PTC1	54,325.07	PTC3		QPCR	54,325.0	7 CICR	
ICRT	219,121.53	INCR		QICR	219,121.5	3 QNIC	
SSTS	12,652.00A	SSC3		QSST	12,652.0	OA MICE	ICCD 0
UNPN		UNPA		QUPR	630,674.9	3 YICE	NUMO
UNIN	1,477.34	UNIA		QUIN	1,477.3	4 YNIC	QDEL
DACN	77.7544	DACA		QDIN	77.754	4 MOIN	
UPAM		UPUN		FC10	120,208.3	37 QMTI	
UIAM		UIUN		FCIN		QTMI	
STAM		ZADI		ZAAI		ZEDI	RHDM
XAIC		PTC2		CYIC		AVIR	
XANI	37,956.00	ZDNI 062712	JTOI 2	STIN		PNSR	
STAN		STAA		QSTA		ICDF	
TPOF	632,152.27	ZSST		QMDU	25,304.0	0 ICGR	
CACE	NUMBER, 20 OFF	0610940740	CMARILO	.		14 700	m
CASE	NUMBER: 20 055	0610849740	STATUS	TIPE:	AI LOAN	14 ACD	т:

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Any intervise under the terms of any security or other instrument excluded in connection with the local of the debr any intervise under the terms of any security or other instrument excluded in connection with the local of the debr any intervise under the Government shall become a part of and bear interest at the same rate as the princip bet the debr are the option of the Government shall become a part of and bear interest at the same rate as the princip bet the debr are the debra at the option of the Government shall become a part of and bear interest at the same rate as the princip bet the debra are the option of the foreign of the government shall be be be been to the Government without demand. Borrower agrees to are the toan evidenced hereby solely for purposes authorized by the Government.

Borrower hereby certifies that it is unable to obtain sufficient credit elsewhere to finance its actual needs at reasonable needs and terms, taking into consideration prevailing private and cooperative rates and terms in or near its community for rates for similar purposes and periods of time.

ioans for summer real appear to the Government that Borrower may be able to obtain a loan from a responsible coopif at any time it shall appear to the Government that Borrower may be able to obtain a loan from a responsible cooperative or private credit source at reasonable rates and terms for loans for similar purposes and periods of time. Borrower will, at the Government's request, apply for and accept such loan in sufficient amount to repay the Government.

Default hereunder shall constitute default under any other instrument evidencing a debt or other obligation of Borrower to the Government or securing such a debt or other obligation and default under any such other instrument shall constitute default hereunder. Upon any such default, the Government at its option may declare all of any part of any such indebtedness immediately due and payable.

This note is given as evidence of a loan to Borrower made or insured by the Government pursuant to the Consolidated Farm and Rural Development Act if the box opposite "Association" is checked under the heading "KIND OF IOAN," or pursuant to Title V of the Housing Act of 1949 if the box opposite "HOUSING - ORGANIZATION" is checked. This note shall be subject to the present regulations of the Farmers Home Administration and to its future regulations not inconsistent with the express provisions hereof.

Presentment, protest, and notice are hereby waived.

(CORPORATE SEAL)

ATTEST:

dis with (Signature of Attesting Official)

	JACKSON	COUNTY	WATER	ASSOCIATION,	INC.
BY:	Edd	ind	Ma	Name of Secutiv	Borrower)
	Eddie Jo	be Madd	on / (Sig	nature of Executiv	e Official)
	Presider	nt			
	Box 232			(Title of Executiv	e Official)
	Tyner, H	<i>(F</i> CY 4048	Post Offic 36	c Box No. or Stree	t Address)

Secretary

(Title of Attesting Official)

(City,			

	RECOR	D OF ADVANCES	
AMOUNT	DATE	AMOUNT	DATE
(1) \$ 19,000.00	2-20-91	(6) \$118,000.00	8-2-91
(2) \$ 2,000.00	3-2-91	(7) \$186,800.00	9-5-91
(3) \$ 6,100.00	5-7-91	(8) \$ 274,700.00	9-24-91
(4) \$ 47,100.00	5-24-91	(9) \$ ^{225,400.00} 134,500	10-29-91 11-25-91
(5)\$ 93,500.00	6-21-91	15,100 (10) \$ 92,400.00	12-31-91 01-28-92
	TOTAL	\$1,214,600.00	94-69-97

PAY TO THE ORDER OF __

UNITED STATES OF AMERICA FARMERS HOME ADMINISTRATION

* U.S.GPO:1983-0-664-007/6531

BY _