

19900 Corinth Water District 01/01/2024 - 12/31/2024

Title Page

Name of Respondent	Addr Line 1	Addr Line 2	City	State	Zip
Water Districts/Associations					
Annual Report of					
Respondent	CORINTH WATER DISTRICT	P.O. BOX 218	CORINTH	KY	41010

**19900 Corinth Water District 01/01/2024 - 12/31/2024****Principal Payment and Interest Information**

	Amount	Yes/No	PSC Case No.
Amount of Principal Payment During Calendar Year	\$80,000.00		
Is Principal Current?	Y		
Is Interest Current?	Y		
Has all long-term debt been approved by the Public Service Commission?	N		

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Services Performed by Independent CPA

	Yes/No	A/C/R	Audit Date
Are your financial statements examined by a Certified Public Accountant?			
Enter Y for Yes or N for No	Y		
If yes, which service is performed?			
Enter an X on each appropriate line			
Audit	X		
Compilation			
Review			
Date of Audit			12/31/2024
Please enclose a copy of the accountant's report with annual report.			

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Additional Requested Information

	Name	Electronic Info
Name of Utility and Web Address	CORINTH WATER DISTRICT	CORINTHWATERDISTRICT.COM
Contact Name and Email Address	TARA WRIGHT	TDWRIGHT@WKYBB.NET

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**Additional Information Required**

Case Num	Date	Explain

### Major Water Projects

Provide details about each major water project which is planned but has not yet been submitted for approval to the Public Service commission.

For the limited purpose of this report, a "Major Project" is defined as one which is not in the ordinary course of business, and will increase your current utilityplant by at least 20 percent.

Brief Project Description: (improvement, replacement, building construction, expansion. If expansion, provide the estimated number of new customers):

Projected Costs and Funding Sources/Amounts:

Approval Status: (Application for financial assistance filed, but not approved; or application approved, but have not advertised for construction bids)

Location: (community, area or nearby roads)

**History-Legal Name (Ref Page: 4)**

1. Exact name of utility making this report.

(Use the words "The", "Company" or "Incorporated" only when part of the corporate name.)

CORINTH WATER DISTRICT

## 19900 Corinth Water District 01/01/2024 - 12/31/2024

## History-Location (Ref Page: 4)

	Name	Address	City	State	Zip	Phone
Give the location, including street and number, and TELEPHONE NUMBER of the principal office in KY.						
principal office in KY	CORINTH WATER DISTRICT	215 THOMAS LANE	CORINTH	KY	41010	(859) 824-7110
Give name, title, address and TELEPHONE NUMBER of the officer						
to whom correspondence concerning this report should be addressed.						
	TARA WRIGHT, MANAGER	P.O. BOX 218	CORINTH	KY	41010	(859) 824-7110
Location where books are located	CORINTH WATER DISTRICT	215 THOMAS LANE	CORINTH	KY	41010	
Name of the Headquartered County	GRANT					

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History-Date Organized (Ref Page: 4)

	Date
Date of Organization	1/11/1965

**History-Laws of Organization (Ref Page: 4)**

**List**

If a consolidated or merger company, name all contingent and all merged companies. Give reference to charters or general laws governing each, and all amendments of same

Date and Authority for each consolidation and each merger.

History-Departments (Ref Page: 4)

List

State whether respondent is a water district or association

WATER DISTRICT

Name all operating departments other than water

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History - Counties (Ref Page: 5)

Grant, Harrison, Pendleton

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History - Number of Employees (Ref Page: 5)

	Count
Number of Full-time employees	2
Number of Part-time employees	3

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Contacts (Ref Page: 6)

	Title	Last Name	First Name	Bus. Addr.	Salary	Term Expires	County of Residence
Person to send correspondence:	CONSULTANT	DEDDEN	DEBBRA	P.O. BOX 545, FLORENCE, KY 41022-0545			
Person who prepared this report	CONSULTANT	DEDDEN	DEBBRA	P.O. BOX 545, FLORENCE, KY 41042			
Managers							
	GENERAL MANAGER, 2019	WRIGHT	TARA	P.O. BOX 218, CORINTH, KY 41010	\$53,995.90		
	GENERAL MANAGER, 2018	HILL	WILLIAM	P.O. BOX 218, CORINTH, KY 41010	\$20,416.25		

**19900 Corinth Water District 01/01/2024 - 12/31/2024****Commissioners (Water Districts Only)**

Item	Type either Yes or No					
Have visited the Water Commissioner site using the link provided below.	YES					
Attest Commissioners listed below are correct for the report period and current commissioner details are up to date.	YES					
Title	First Name	Last Name	Appointment	TermExpires	County Of Residence	Salary
Chairperson	Dan	Field	8/1/2022	7/31/2026	Grant	4649.00
Treasurer	Cherish	Kennedy	12/3/2019	12/1/2024	Grant	4649.00
Treasurer	Cherish	Kennedy	12/2/2024	12/1/2029	Grant	4649.00
Commissioner	Ashley	Lauderman	1/1/2024	12/31/2027	Grant	4649.00

## 19900 Corinth Water District 01/01/2024 - 12/31/2024

## Balance Sheet - Assets and Other Debits (Ref Page: 7)

	Previous Year	Current Year
<b>UTILITY PLANT</b>		
Utility Plant (101-106)	\$6,719,393.00	\$6,817,342.00
Less: Accumulated Depreciation and Amortization (108-110)	\$4,092,449.00	\$4,228,686.00
Net Plant	\$2,626,944.00	\$2,588,656.00
Utility Plant Acquisition Adjustments (Net) (114-115)		
Other Utility Plant Adjustments (116)		
Total Net Utility Plant	\$2,626,944.00	\$2,588,656.00
<b>OTHER PROPERTY AND INVESTMENTS</b>		
Nonutility Property (121)		
Less: Accumulated Depreciation and Amortization (122)		
Net Nonutility Property		
Investment in Associated Companies (123)		
Utility and Other Investments (124-125)		
Sinking Funds (126)	\$125,435.00	\$145,503.00
Other Special Funds (127)	\$60,600.00	\$60,600.00
Total Other Property and Investments	\$186,035.00	\$206,103.00
<b>CURRENT AND ACCRUED ASSETS</b>		
Cash (131)	\$179,164.00	\$169,227.00
Special Deposits (132)		
Other Special Deposits (133)		
Working Funds (134)		
Temporary Cash Investments (135)		
Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts (141-144)	\$85,687.00	\$104,568.00
Accounts Receivable from Associated Companies (145)		
Notes Receivable from Associated Companies (146)		
Materials and Supplies (151-153)	\$81,465.00	\$109,173.00
Stores Expense (161)		
Prepayments (162)	\$4,472.00	\$1,783.00
Accrued Interest and Dividends Receivable (171)		
Rents Receivable (172)		
Accrued Utility Revenues (173)	\$6,038.00	\$10,938.00

## 19900 Corinth Water District 01/01/2024 - 12/31/2024

## Balance Sheet - Assets and Other Debits (Ref Page: 7)

	Previous Year	Current Year
Misc. Current and Accrued Assets (174)		
Total Current and Accrued Assets	\$356,826.00	\$395,689.00
DEFERRED DEBITS		
Unamortized Debt Discount and Expense (181)	\$38,321.00	\$36,496.00
Extraordinary Property Losses (182)		
Preliminary Survey and Investigation Charges (183)		
Clearing Accounts (184)		
Temporary Facilities (185)		
Misc. Deferred Debits (186)	\$44,240.00	\$38,520.00
Research and Development Expenditure (187)		
Total Deferred Debits	\$82,561.00	\$75,016.00
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$3,252,366.00</b>	<b>\$3,265,464.00</b>

19900 Corinth Water District 01/01/2024 - 12/31/2024

Balance Sheet - Equity Capital and Liabilities (Ref Page: 9)

	Previous Year	Current Year
<b>EQUITY CAPITAL</b>		
Appropriated Retained Earnings (214)		
Retained Earnings From Income before contributions (215.1)	(\$2,244,959.00)	(\$2,148,459.00)
Donated Capital (215.2)	\$3,288,077.00	\$3,321,745.00
Total Equity Capital	\$1,043,118.00	\$1,173,286.00
<b>LONG-TERM DEBT</b>		
Bonds (221)	\$1,846,667.00	\$1,766,667.00
Required Bonds (222)		
Advances from Associated Companies (223)		
Other Long-Term Debt (224)		
Total Long Term Debt	\$1,846,667.00	\$1,766,667.00
<b>CURRENT AND ACCRUED LIABILITIES</b>		
Accounts Payable (231)	\$25,101.00	\$37,816.00
Notes Payable (232)		
Accounts Payable to Associated Co. (233)		
Notes Payable to Associated Co (234)		
Customer Deposits (235)	\$4,400.00	\$4,840.00
Accrued Taxes (236)	\$913.00	\$1,075.00
Accrued Interest (237)		
Matured Long-Term Debt (239)		
Matured Interest (240)		
Tax Collections Payable (241)	\$5,010.00	\$6,112.00
Misc. Current and Accrued Liabilities (242)	\$3,568.00	\$3,130.00
Total Current and Accrued Liabilities	\$38,992.00	\$52,973.00
<b>DEFERRED CREDITS</b>		
Unamortized Premium on Debt (251)		
Advances for Construction (252)		
Other Deferred Credits (253)	\$115,145.00	\$82,234.00
Total Deferred Credits	\$115,145.00	\$82,234.00
<b>OPERATING RESERVES</b>		
Accumulated Provision For:		
Property Insurance (261)		

**19900 Corinth Water District 01/01/2024 - 12/31/2024****Balance Sheet - Equity Capital and Liabilities (Ref Page: 9)**

	Previous Year	Current Year
Injuries and Damages (262)		
Pensions and Benefits (263)	\$208,444.00	\$190,304.00
Miscellaneous Operating Reserves (265)		
Total Operating Reserves	\$208,444.00	\$190,304.00
Total Equity Capital and Liabilities	\$3,252,366.00	\$3,265,464.00

## 19900 Corinth Water District 01/01/2024 - 12/31/2024

## Comparative Operating Statement (Ref Page: 11)

	Previous Year	Current Year
<b>UTILITY OPERATING INCOME</b>		
Operating Revenues (400)	\$869,880.00	\$931,891.00
Operating Expenses (401)	\$634,828.00	\$663,759.00
Depreciation Expenses (403)	\$160,970.00	\$168,925.00
Amortization of Utility Plant Acquisition Adjustment (406)		
Amortization Expense (407)		
Taxes Other Than Income (408.10-408.13)	\$11,520.00	\$12,580.00
Utility Operating Expenses	\$807,318.00	\$845,264.00
Utility Operating Income	\$62,562.00	\$86,627.00
Income From Utility Plant Leased to Others (413)		
Gains (Losses) from Disposition of Utility Property (414)		\$4,500.00
Total Utility Operating Income	\$62,562.00	\$91,127.00
<b>OTHER INCOME AND DEDUCTIONS</b>		
Revenues From Merchandising, Jobbing and contract work (415)		
Costs and Expenses of Merchandising, Jobbing and Contract Work (416)		
Interest and Dividend Income (419)	\$62.00	\$68.00
Allowance for funds Used During Constructors (420)		
Nonutility Income (421)		
Miscellaneous Nonutility Expenses (426)		
Total Other Income and Deductions	\$62.00	\$68.00
<b>TAXES APPLICABLE TO OTHER INCOME</b>		
Taxes Other Than Income (408.20)		
Total Taxes Applic. to Other Income		
<b>INTEREST EXPENSE</b>		
Interest Expense (427)	\$39,701.00	\$38,201.00
Amortization of Debt Discount and Exp. (428)	\$1,825.00	\$1,825.00
Amortization of Premium on Debt (429)		
Total Interest Expense	\$41,526.00	\$40,026.00
<b>EXTRAORDINARY ITEMS</b>		
Extraordinary Income (433)		
Extraordinary Deductions (434)	\$14,930.00	\$45,331.00

19900 Corinth Water District 01/01/2024 - 12/31/2024

Comparative Operating Statement (Ref Page: 11)

	Previous Year	Current Year
Total Extraordinary Items	\$14,930.00	\$45,331.00
NET INCOME BEFORE CONTRIBUTIONS	\$36,028.00	\$96,500.00

## 19900 Corinth Water District 01/01/2024 - 12/31/2024

## Statement of Retained Earnings (Ref Page: 12)

	Description	Total
Appropriated Retained earnings (214)		
(state balance and purpose of each appropriated amount at year end:)		
Total Appropriated Retained Earnings		
Retained Earnings From Income Before Contributions (215.1)		
Balance beginning of year		(\$2,244,959.00)
Balance transferred from Net Income Before Contributions (435)		\$96,500.00
Changes to account:		
Appropriations of Retained Earnings (436)		
Adjustments to Retained Earnings (439)		
(dequires Commission approval prior to use):		
Credits		
Debits		
Balance End of Year		(\$2,148,459.00)

**19900 Corinth Water District 01/01/2024 - 12/31/2024**

**Statement of Retained Earnings (cont. 215.2) (Ref Page: 12)**

Description	Tapping Fees	Grants	Other	Total
Donated Capital (215.2)				
Balance Beginning of the Year	\$838,059.00	\$2,188,200.00	\$261,818.00	\$3,288,077.00
Credits				
Proceeds from capital contributions (432)	\$15,200.00	\$18,468.00	\$0.00	\$33,668.00
Other Credits (explain)				
Debits (explain - requires Commission Approval)				
Balance End of Year	\$853,259.00	\$2,206,668.00	\$261,818.00	\$3,321,745.00

**19900 Corinth Water District 01/01/2024 - 12/31/2024****Net Utility Plant (Accts. 101-106) (Ref Page: 13)**

	<b>Total</b>
Utility Plant in Service (101)	\$6,767,823.00
Utility Plant Leased to Others (102)	
Property Held for Future Use (103)	
Utility Plant Purchased or Sold (104)	
Construction Work in Progress (105)	\$49,519.00
Completed Construction Not Classified (106)	
<b>Total Utility Plant</b>	<b>\$6,817,342.00</b>

## 19900 Corinth Water District 01/01/2024 - 12/31/2024

## Accumulated Depreciation ( Acct. 108) (Ref Page: 13)

	Description	Total
Balance First of Year		\$4,092,449.00
Credit during year		
Accruals Charged to Account 108.1		\$168,925.00
Accruals Charged to Account 108.2		
Accruals Charged to Account 108.3		
Accruals Charged to Other Accounts (specify)		
(specify)		
Salvage Value Recovered on Plant Retired		
Other Credits		
(specify)		
Total Credits		\$168,925.00
Debits during year:		
Book Cost of Plant Retired		\$32,688.00
Cost of Removal		
Other Debits		
(specify)		
Total Debits		\$32,688.00
Balance at End of Year		\$4,228,686.00

**19900 Corinth Water District 01/01/2024 - 12/31/2024**

**Water Utility Plant Accounts (Ref Page: 14)**

	Prev Year (c)	Additions (d)	Retirement (e)	Current Yr(f)	Intngble. Plant (g)	Supply & Pump.	Water Treatment.	Trans. and Distr.	General Plant
<b>Organization (301)</b>									
<b>Franchises (302)</b>									
Land and Land Rights (303)	\$21,200.00	\$0.00	\$0.00	\$21,200.00	\$0.00	\$0.00	\$0.00	\$6,200.00	\$15,000.00
Structures and Improvements (304)	\$105,885.00	\$0.00	\$0.00	\$105,885.00	\$0.00	\$0.00	\$0.00	\$41,006.00	\$64,879.00
Collecting and Impounding Reservoirs (305)									
<b>Lakes, Rivers and Other Intakes (306)</b>									
Wells and Springs (307)									
<b>Infiltration Galleries and Tunnels (308)</b>									
Supply Mains (309)	\$13,191.00	\$0.00	\$0.00	\$13,191.00	\$0.00	\$13,191.00	\$0.00	\$0.00	\$0.00
<b>Power Generation Equipment (310)</b>									
Pumping Equipment (311)									
<b>Water Treatment Equipment (320)</b>									
Distribution Reservoirs and Standpipes (330)	\$409,285.00	\$0.00	\$0.00	\$409,285.00	\$0.00	\$0.00	\$0.00	\$409,285.00	\$0.00
Transmission and Distribution Mains (331)	\$4,894,654.00	\$0.00	\$0.00	\$4,894,654.00	\$0.00	\$0.00	\$0.00	\$4,894,654.00	\$0.00
Services (333)									
Meters and Meter Installations (334)	\$1,048,627.00	\$29,489.00	\$0.00	\$1,078,116.00	\$0.00	\$0.00	\$0.00	\$1,078,116.00	\$0.00
Hydrants (335)	\$122,814.00	\$1,501.00	\$0.00	\$124,315.00	\$0.00	\$0.00	\$0.00	\$124,315.00	\$0.00
Backflow Prevention Devices (336)									

**19900 Corinth Water District 01/01/2024 - 12/31/2024**

**Water Utility Plant Accounts (Ref Page: 14)**

	Prev Year (c)	Additions (d)	Retirement (e)	Current Yr(f)	Intngble. Plant (g)	Supply & Pump.	Water Treatment.	Trans. and Distr.	General Plant
<b>Other Plant and Misc. Equipment (339)</b>									
Office Furniture and Equip. (340)	\$24,048.00	\$3,450.00	\$0.00	\$27,498.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,498.00
Transportation Equipment (341)	\$51,572.00	\$46,678.00	\$32,688.00	\$65,562.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65,562.00
Stores Equipment (342)									
Tools, Shop and Garage Equip (343)	\$28,117.00	\$0.00	\$0.00	\$28,117.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,117.00
Laboratory Equipment (344)									
Power Operated Equipment (345)									
Communication Equipment (346)									
Miscellaneous Equipment (347)									
Other Tangible Plant (348)									
<b>Total Water Plant</b>	<b>\$6,719,393.00</b>	<b>\$81,118.00</b>	<b>\$32,688.00</b>	<b>\$6,767,823.00</b>	<b>\$0.00</b>	<b>\$13,191.00</b>	<b>\$0.00</b>	<b>\$6,553,576.00</b>	<b>\$201,056.00</b>

**19900 Corinth Water District 01/01/2024 - 12/31/2024**

**Analysis of Accumulated Depreciation and Amortization by Primary Acct (Ref Page: 15)**

	<b>Balance Beg Yr(c)</b>	<b>Cr-Chg Dep Exp(d)</b>	<b>Other Credits (e)</b>	<b>Charges-Plant Ret(f)</b>	<b>Other Charges (g)</b>	<b>Balance End Yr (h)</b>
Organization (301)						
Franchises (302)						
Land and Land Rights (303)						
Structures and Improvements (304)	\$49,800.00	\$2,359.00	\$0.00	\$0.00	\$0.00	\$52,159.00
Collecting and Impounding Reservoirs (305)						
Lake, River and Other Intakes (306)						
Wells and Springs (307)						
Infiltration Galleries and Tunnels (308)						
Supply Mains (309)	\$10,917.00	\$330.00	\$0.00	\$0.00	\$0.00	\$11,247.00
Power Generating Equipment (310)						
Pumping Equipment (311)						
Water Treatment Equipment (320)						
Distributions Reservoirs and Standpipes (330)	\$284,184.00	\$9,161.00	\$0.00	\$0.00	\$0.00	\$293,345.00
Transmission and Distribution Mains (331)	\$3,020,689.00	\$122,364.00	\$0.00	\$0.00	\$0.00	\$3,143,053.00
Services (333)						
Meters and Meter Installations (334)	\$560,122.00	\$22,743.00	\$0.00	\$0.00	\$0.00	\$582,865.00
Hydrants (335)	\$74,144.00	\$3,091.00	\$0.00	\$0.00	\$0.00	\$77,235.00
Backflow Prevention Devices (336)						
Other Plant and Miscellaneous Equipment (339)						
Office Furniture and Equip. (340)	\$22,536.00	\$273.00	\$0.00	\$0.00	\$0.00	\$22,809.00
Transportation Equipment (341)	\$51,572.00	\$6,668.00	\$0.00	\$32,688.00	\$0.00	\$25,552.00
Stores Equipment (342)						

19900 Corinth Water District 01/01/2024 - 12/31/2024

Analysis of Accumulated Depreciation and Amortization by Primary Acct (Ref Page: 15)

	Balance Beg Yr(c)	Cr-Chg Dep Exp(d)	Other Credits (e)	Charges-Plant Ret(f)	Other Charges (g)	Balance End Yr (h)
Tools, Shop and Garage Equip (343)	\$18,485.00	\$1,936.00	\$0.00	\$0.00	\$0.00	\$20,421.00
Laboratory Equipment (344)						
Power Operated Equipment (345)						
Communication Equipment (346)						
Miscellaneous Equipment (347)						
Other Tangible Plant (348)						
Totals	\$4,092,449.00	\$168,925.00	\$0.00	\$32,688.00	\$0.00	\$4,228,686.00

## 19900 Corinth Water District 01/01/2024 - 12/31/2024

## Accumulated Amortization ( Acct. 110) (Ref Page: 16)

	Description	Total
Balance First of Year		
Credit during year		
Accruals Charged to Account 110.1		
Accruals Charged to Account 110.2		
Other Credits		
(specify)		
Total Credits		
Debits during year:		
Book Cost of Plant Retired		
Other Debits		
(specify)		
Total Debits		
Balance end of Year		

**Utility Plant Acquisition Adjustments (Accts. 114-115) (Ref Page: 16)**

	Description	Total
Acquisition Adjustments (114)		
(specify)		
Total Plant Acquisition Adjustments		
Accumulated Amortization (115)		
(specify)		
Total Accumulated Amortization		
Net Acquisition Adjustments		

## Accounts and Notes Receivable - Net (Accts 141-144) (Ref Page: 18)

	Description	Total
Accounts and Notes Receivable		
Customer Accounts Receivable (141)		\$116,618.00
Other Accounts Receivable (142)		\$400.00
Total Other Accounts Receivable		\$400.00
Notes Receivable (144)		
Total Notes Receivable		\$0.00
Total Accounts and Notes Receivable		\$117,018.00
Accumulated Provision for Uncollectible Accounts (143)		
Balance First of Year		\$8,300.00
Add:		
Provision for uncollectibles for current year		\$16,304.00
Collections of accounts previously written off		
Other		
(specify)		
Total Additions		\$16,304.00
Deduct accounts written off during year:		
Other		
(specify)		\$12,154.00
Total Deductions		\$12,154.00
Balance end of Year		\$12,450.00
Total Accounts and Notes Receivable - Net		\$104,568.00

**19900 Corinth Water District 01/01/2024 - 12/31/2024****Investments and Special Funds (Ref Page: 17)**

	<b>Description (a)</b>	<b>Face or Par Value (b)</b>	<b>Year End Book Cost</b>
Investment in Associated Companies (123)			
Total Investment in Associated Companies			
Utility Investments (124)			
Total Utility Investments			
Other Investments (125)			
Total Other Investments			
Sinking Funds (126)			
	BOND SINKING FUND	\$145,503.00	\$145,503.00
Total Sinking Funds		\$145,503.00	\$145,503.00
Other Special Funds (127)			
	RESERVE FUND	\$60,600.00	\$60,600.00
Total Other Special Funds		\$60,600.00	\$60,600.00

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Materials and Supplies (151-153) (Ref Page: 19)

	<b>Total</b>
Plant Materials and Supplies (151)	\$109,173.00
Merchandise (152)	
Other Materials and Supplies (153)	
<b>Total Materials and Supplies</b>	<b>\$109,173.00</b>

19900 Corinth Water District 01/01/2024 - 12/31/2024

Prepayments (Acct. 162) (Ref Page: 19)

	Description	Total
Prepaid Insurance		\$1,783.00
Prepaid Rents		
Prepaid Interest		
Prepaid Taxes		
Other Prepayments		
(Specify)		
Total Prepayments		\$1,783.00

19900 Corinth Water District 01/01/2024 - 12/31/2024

**Miscellaneous Deferred Debits (Acct. 186) (Ref Page: 20)**

	<b>Total</b>
Miscellaneous Deferred Debits (186)	
Deferred Rate Case Expense (186.1)	
Other Deferred Debits (186.2)	\$38,520.00
Regulatory Assets (186.3)	
Total Miscellaneous Deferred Debits	\$38,520.00

19900 Corinth Water District 01/01/2024 - 12/31/2024

**Unamortized Debt Discount and Expense and Premium on Debt (Accts 181 and 251) (Ref Page: 20)**

Description	Amt Written Off during year	Year End Balance
Unamortized Debt Discount and Expense (181)	\$1,825.00	\$36,496.00
Total Unamortized Debt Discount and Expense	\$1,825.00	\$36,496.00
Unamortized Premium on Debt (251)		
Total Unamortized Premium on Debt		

19900 Corinth Water District 01/01/2024 - 12/31/2024

**Extraordinary Property Losses (Acct. 182) (Ref Page: 21)**

	Description	Total
Extraordinary Property Losses (182)		
(Specify)		
Total Extraordinary Property Losses		

19900 Corinth Water District 01/01/2024 - 12/31/2024

Advances for Construction (Acct. 252) (Ref Page: 21)

	Total
Balance First of Year	
Add credits during year	
Deduct charges during year	
Balance end of year	

19900 Corinth Water District 01/01/2024 - 12/31/2024

Long Term Debt (Ref Page: 22)

Description of Obligation (a)	Issue Date (b)	Mature Date (c)	Interest Expense for Year Rate (d)	Interest Expense for Year Amount(e)	Principal per Balance Sheet Date (f)
Total					

## 19900 Corinth Water District 01/01/2024 - 12/31/2024

## Bonds - Account 221 (Ref Page: 23)

Par Value of Actual Issue (1)	Cash Realized on Actual Issue (2)	Par Val of Amt. Held by or for Respondent (3)	Actually Outstanding at Close of Year (4)	Interest During Year Accrued (5)	Interest During Year Actually Paid (6)
\$2,020,000.00	\$2,020,000.00	\$0.00	\$1,766,667.00	\$37,983.00	\$37,983.00
<b>Total</b>	<b>\$2,020,000.00</b>	<b>\$2,020,000.00</b>	<b>\$0.00</b>	<b>\$1,766,667.00</b>	<b>\$37,983.00</b>

**19900 Corinth Water District 01/01/2024 - 12/31/2024**

**Schedule of Bond Maturities (Ref Page: 23)**

<b>Bond Numbers (7)</b>	<b>Maturity Date (8)</b>	<b>Interest Rate (9)</b>	<b>Principal Amt (10)</b>	<b>Amounts Paid (11)</b>	<b>Remaing Bonds Outstanding (12)</b>
	01/01/2021	2.5760	\$20,000.00	\$20,000.00	\$0.00
	01/01/2022	2.5760	\$73,750.00	\$73,750.00	\$0.00
	01/01/2023	2.5760	\$79,583.00	\$79,583.00	\$0.00
	01/01/2024	2.5760	\$80,000.00	\$80,000.00	\$0.00
	01/01/2025	2.5760	\$80,000.00	\$0.00	\$80,000.00
	01/01/2026	2.5760	\$84,583.00	\$0.00	\$84,583.00
	01/01/2027	2.5760	\$85,000.00	\$0.00	\$85,000.00
	01/01/2028	2.5670	\$89,584.00	\$0.00	\$89,584.00
	01/01/2029	2.5760	\$90,000.00	\$0.00	\$90,000.00
	01/01/2030	2.5760	\$94,583.00	\$0.00	\$94,583.00
	01/01/2031	2.5760	\$95,000.00	\$0.00	\$95,000.00
	01/01/2032	2.5760	\$95,000.00	\$0.00	\$95,000.00
	01/01/2033	2.5760	\$99,583.00	\$0.00	\$99,583.00
	01/01/2034	2.5760	\$100,000.00	\$0.00	\$100,000.00
	01/01/2035	2.5760	\$104,583.00	\$0.00	\$104,583.00
	01/01/2036	2.5760	\$105,000.00	\$0.00	\$105,000.00
	01/01/2037	2.5760	\$109,583.00	\$0.00	\$109,583.00
	01/01/2038	2.5760	\$82,500.00	\$0.00	\$82,500.00
	01/01/2039	2.5760	\$84,584.00	\$0.00	\$84,584.00
	01/01/2040	2.5760	\$85,000.00	\$0.00	\$85,000.00
	01/01/2041	2.5760	\$89,583.00	\$0.00	\$89,583.00
	01/01/2042	2.5760	\$67,083.00	\$0.00	\$67,083.00
	01/01/2043	2.5760	\$65,000.00	\$0.00	\$65,000.00
	01/01/2044	2.5760	\$55,834.00	\$0.00	\$55,834.00
	01/01/2045	2.5760	\$4,584.00	\$0.00	\$4,584.00
<b>Total</b>			<b>\$2,020,000.00</b>	<b>\$253,333.00</b>	<b>\$1,766,667.00</b>
(The total of Column 12 must agree with the total of col 4)					

19900 Corinth Water District 01/01/2024 - 12/31/2024

Notes Payable (Accts 232 and 234) (Ref Page: 24)

Description	Nominal Date of Issue	Date of Maturity	Int. Rate	Int. Payment	Principal Amt Per Bal Sheet
Account 232 - Notes Payable					
Total Account 232					
Account 234 - Notes Payable to Associated Companies					
Total Account 234					

19900 Corinth Water District 01/01/2024 - 12/31/2024

**Accounts Payable to Associated Companies (Acct. 233) (Ref Page: 24)**

	Description	Total
Show Payable to Each Associated Company Separately		
(Specify)		
Total		

## 19900 Corinth Water District 01/01/2024 - 12/31/2024

## Taxes Accrued (Acct. 236) (Ref Page: 25)

	Total
Balance First of Year	\$913.00
Accruals Charged:	
Utility regulatory assessment fees (408.10)	\$1,352.00
Property taxes (408.11)	\$11,228.00
Payroll taxes (employer's portion) (408.12)	\$11,228.00
Other taxes and licenses (408.13)	\$11,228.00
Taxes other than income, other income and deductions (408.20)	\$11,228.00
Total taxes accrued	\$12,580.00
Taxes paid during year:	
Utility regulatory assessment fees (408.10)	\$1,352.00
Property taxes (408.11)	\$11,066.00
Payroll taxes (employer's portion) (408.12)	\$11,066.00
Other taxes and licenses (408.13)	\$11,066.00
Taxes other than income, other income and deductions (408.20)	\$11,066.00
Total Taxes Paid	\$12,418.00
Balance end of year	\$1,075.00

19900 Corinth Water District 01/01/2024 - 12/31/2024

Accrued Interest (Account 237) (Ref Page: 25)

Description of Debt (a)	Balance Beg of Year (b)	Interest Accrued(c)	Interest Paid (d)	Balance End of Year (e)
Long Term Debt:				
	\$0.00	\$37,983.00	\$37,983.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
Notes Payable:				
	\$0.00	\$0.00	\$0.00	\$0.00
Customer Deposits:				
	\$0.00	\$218.00	\$218.00	\$0.00
Other				
	\$0.00	\$0.00	\$0.00	\$0.00
Total Acct. No 237	\$0.00	\$38,201.00	\$38,201.00	\$0.00

19900 Corinth Water District 01/01/2024 - 12/31/2024

**Miscellaneous Current and Accrued Liabilities (Acct. 242) (Ref Page: 26)**

Description	Balance End Year
ACCRUED RETIREMENT	\$1,802.00
ACCRUED WAGES	\$1,328.00
Total Miscellaneous Current and Accrued Liabilities	\$3,130.00

19900 Corinth Water District 01/01/2024 - 12/31/2024

Regulatory Commission Expense( Acct 666 and 667) (Ref Page: 26)

Description of Case (Docket No.) (a)	Total Incurred During Year (b)	Amt Transferred to Acct 186.1 (c)	Expensed During Year Acct (d)	Expensed During Year Amount (e)
Total				

19900 Corinth Water District 01/01/2024 - 12/31/2024

Water Operating Revenue (Ref Page: 27)

	Beginning Year Customers	Year End Customers	Amount
Operating Revenues			
Unmetered Water Revenue (460)			
Metered Water Revenue (461)			
Sales to Residential Customers (461.1)	1,216	1,236	\$814,742.00
Sales to Commercial Customers (461.2)	30	59	\$28,664.00
Sales to Industrial Customers (461.3)			
Sales to Public Authorities (461.4)			
Sales to Multiple Family Dwellings (461.5)			
Sales through Bulk Loading Stations (461.6)	0	0	\$38,745.00
Total Metered Sales	1,246	1,295	\$882,151.00
Fire Protection Revenue (462)			
Public Fire Protection (462.1)			
Private Fire Protection (462.2)			
Total Fire Protection Revenue			
Other Sales to Public Authorities (464)			
Sales to Irrigation Customers (465)			
Sales for Resale (466)			
Interdepartmental Sales (467)			
Total Sales of Water	1,246	1,295	\$882,151.00
Other Water Revenues			
Guaranteed Revenues (469)			
Forfeited Discounts (470)			\$44,992.00
Miscellaneous Service Revenues (471)			\$4,748.00
Rents from Water Property (472)			
Interdepartments Rents (473)			
Other Water Revenues (474)			
Total Other Water Revenues			\$49,740.00
Total Water Operating Revenues			\$931,891.00

## 19900 Corinth Water District 01/01/2024 - 12/31/2024

## Water Utility Expense Accounts (Ref Page: 28)

	Current Year (c)	Supply and Exp- Op. (d)	Supply and Exp- Maint. (e)	Water Treatment Exp-Op. (f)	Water Treatment Exp-Maint. (g)	Trans and Dist. Exp- Op (h)	Trans and Dist. Exp- Maint. (i)	Customer Accts Exp. (j)	Admin and Gen Exp.
Salaries and Wages-Employees (601)	\$131,461.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,528.00	\$0.00	\$57,843.00	\$17,090.00
Salaries and Wages-Officers, Directors and Majority Stockholders (603)	\$13,946.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,946.00
Employee Pensions and Benefits (604)	\$57,514.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,228.00	\$0.00	\$13,803.00	\$30,483.00
Purchased Water (610)	\$251,238.00	\$251,238.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Purchased Power (615)	\$6,883.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,713.00	\$0.00	\$0.00	\$1,170.00
Fuel for Power Production (616)									
Chemicals (618)									
Materials and Supplies (620)	\$64,483.00	\$0.00	\$0.00	\$0.00	\$1,934.00	\$11,607.00	\$18,055.00	\$23,214.00	\$9,673.00
Contractual Services - Eng. (631)									
Contractual Services - Acct. (632)	\$35,891.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,891.00
Contractual Services - Legal (633)	\$10,170.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,170.00
Contractual Services - Management Fees (634)									
Contractual Serves - Water Testing (635)	\$6,690.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,690.00	\$0.00	\$0.00	\$0.00
Contractual Services - Other (636)	\$41,524.00	\$0.00	\$0.00	\$0.00	\$4,152.00	\$1,661.00	\$8,720.00	\$17,440.00	\$9,551.00
Rental of Bld./Real Property (641)									

## 19900 Corinth Water District 01/01/2024 - 12/31/2024

## Water Utility Expense Accounts (Ref Page: 28)

	Current Year (c)	Supply and Exp- Op. (d)	Supply and Exp- Maint. (e)	Water Treatment- Exp-Op. (f)	Water Treatment Exp-Maint. (g)	Trans and Dist. Exp- Op (h)	Trans and Dist. Exp- Maint. (i)	Customer Accts Exp. (j)	Admin and Gen Exp.
Rental of Equipment (642)									
Transportation Expenses (650)	\$11,459.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,813.00	\$4,698.00	\$1,948.00
Insurance - Vehicle (656)	\$3,711.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,711.00	\$0.00	\$0.00	\$0.00
Insurance - General Liability (657)	\$5,158.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,158.00
Insurance - Worker's Compensation (658)	\$2,496.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,496.00
Insurance - Other (659)	\$102.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$102.00
Advertising Expenses (660)									
Regulatory Commission Exp.									
- Amortization of Rate Case (666)									
-Other (667)									
Water Resource Conservation Expense (668)									
Bad Debt (670)	\$16,304.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,304.00	\$0.00
Miscellaneous Expenses (675)	\$4,729.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,729.00
Total	\$663,759.00	\$251,238.00	\$0.00	\$0.00	\$6,086.00	\$99,138.00	\$31,588.00	\$133,302.00	\$142,407.00

**19900 Corinth Water District 01/01/2024 - 12/31/2024**

**Pumping and Water Statistics - part one (Ref Page: 29)**

	Water Purchased For Resale (Omit 000's) (b)	Water Pumped from Wells (Omit 000's) (c)	Total Water Pumped and Purchased (Omit 000's) (d)	Water Sold To Customers (Omit 000's) (e)
January	5,987	0	5,987	7,242
February	5,027	0	5,027	4,720
March	4,712	0	4,712	3,132
April	4,909	0	4,909	4,020
May	3,675	0	3,675	4,921
June	6,121	0	6,121	4,687
July	7,306	0	7,306	4,976
August	6,470	0	6,470	4,638
September	7,607	0	7,607	4,139
October	5,635	0	5,635	4,960
November	5,608	0	5,608	3,283
December	4,326	0	4,326	4,781
Total for the year	67,383	0	67,383	55,499

19900 Corinth Water District 01/01/2024 - 12/31/2024

Pumping and Water Statistics - part two (Ref Page: 29)

	Gallons	Date
Maximum Gallons pumped by all methods in any one day (Omit 000's)	258	7/19/2024
Minimum Gallons pumped by all methods in any one day (Omit 000's)	129	7/18/2024

**Pumping and Water Statistics - part three (Ref Page: 29)**

**List**

If water is purchased indicate the following:

Vendor

CITY OF WILLIAMSTOWN

Point of Delivery

MASTER METER

19900 Corinth Water District 01/01/2024 - 12/31/2024

Pumping and Water Statistics - part four (Ref Page: 29)

Entity Receiving Water	Maximum Daily	Maximum Monthly
<p>If water is sold to other water utilities for redistribution, identify all entities with whom the utility has a water sales contract and the maximum quantity the utility is under contract to provide daily and monthly. If unlimited then list "unlimited" otherwise list in thousands of gallons.</p>		

19900 Corinth Water District 01/01/2024 - 12/31/2024

**Sales For Resale (466) (Ref Page: 30)**

Company	Gallons (Omit 000's)	Avg. Rate Per 1000 Gallons (Cents)	Amount
Total			

## 19900 Corinth Water District 01/01/2024 - 12/31/2024

## Water Statistics (Ref Page: 30)

	Description	Gallons (Omit 000's)	Percent
1. Water Produced, Purchased and Distributed			
2. Water Produced			
3. Water Purchased		67,383	
4. Total Produced and Purchased		67,383	
6. Water Sales:			
7. Residential		53,663	
8. Commercial		1,799	
9. Industrial			
10. Bulk Loading Stations		37	
11. Wholesale			
12. Public Authorities			
13. Other Sales (explain)			
14. Total Water Sales		55,499	
16. Other Water Used			
17. Utility/water treatment plant			
18. Wastewater plant			
19. System flushing		4,400	
20. Fire department			
21. Other Usage (explain)		0	
22. Total Other Water Used		4,400	
24. Water Loss			
25. Tank Overflows			
26. Line Breaks		7,484	
27. Line Leaks			
28. Excavation Damages			
29. Theft			
30. Other Loss (Explain)			
31. Total Water Loss		7,484	
Note: Line 14 + Line 22 + Line 31 must equal Line 4			
Water Loss Percentage			
Line 31 divided by Line 4			11.1067

**19900 Corinth Water District 01/01/2024 - 12/31/2024****Plant Statistics (Ref Page: 31)****Give the following information**

Number of fire hydrants, by size	1-3"/3-8"/37-6"/2-4" FIRE HYDRANTS
Number of private fire hydrants, by size	NONE
If produced whether water supply is river, impounded streams, well,springs,artificial lake,or collector well	
If produced whether supply is by gravity, pumping or a combination	
Type, capacity, and elevation of reservoirs at overflow and ground level	RESERVOIR #1 TYPE-STEEL STANDPIPE-CAPACITY-122,000 GALLON, GROUND ELEVATION-103 FEET OVERFLOW-1094 FEET RESERVOIR # 2 TYPE-GLASS LINED CAPACITY-183,000 GALLON, GROUND ELEVATION-1003 FEET OVERFLOW ELEVATION 1094 FEET
Miles of main by size and kind	1" PVC .99 MILES; 2" PVC 4.17 MILES; 3" PVC 2.83 MILES; 4" PVC 19.82 MILES; 6" PVC 77.54 MILES; 8" PVC 8.43 MILES; 4" DUCTAL IRON .05 MILES; 6" DUCTAL IRON .11 MILES
Types of filters: gravity or pressure, number of units and total rated in capacity in gal. per min.	NONE
Type of disinfectant, number of units and capacity in pounds per 24 hours	NONE
Station Equipment. List each pump,giving type and capacity, HP of driving unit and character of driving unit(steam/electric/int. combustion) also whether pump is high/ low duty	NONE
Quantity of fuel used: coal in lbs., gas in cu.ft., oil in gals.,and electric in KWH	
Give description and total cost of any sizable additions or retirements to plant and service outside the normal system of growth for the period covered by this report	
Capacity of clear well	
Peak month, in gallons of water sold	JANUARY
Peak day, in gallons of water sold	FRIDAY 07/19/2024

19900 Corinth Water District 01/01/2024 - 12/31/2024

Plant Statistics - Part B (Ref Page: 31)

Type
Choose one to indicate the type of Water Supply

Purchase

19900 Corinth Water District 01/01/2024 - 12/31/2024

Plant Statistics - Part C (Ref Page: 31)

Type
Choose one to indicate the type of Water Supply Method

Gravity

## 19900 Corinth Water District 01/01/2024 - 12/31/2024

## CheckList

Item	Value 1	Value 2	Agree	Explain
NOTE: Any mention of page numbers or Line items refers to the annual report published and distributed for the 2002 report period.				
Identifications pages (ref 4-6) have been completed.				
Balance Sheet - Assets and Other Debts (ref. pg 7)				
Utility Plant (Accts 101-106) agrees with Sched: Net Utility Plants Accts 101-106 (ref pg 13) Line: Total Utility Plant	6817342.00	6817342.00	OK	
Accts 108-110 Acc. Depreciation and Amort. agrees with Sched: Analysis of Acc. Dep. and Amort. (ref pg 15) Line: Total 301-348 Col h	4228686.00	4228686.00	OK	
Accts 114-115 Utility Plant Acquistion Adjustments agrees with Sched: Utility Plant Aquisition Adjustments (ref pg 16) Line: Net Acquisition Adjustments (114-115)	0	0	OK	
Accts 123 Investment in Assoc. Companies agrees with Sched: Investments and Spec. Funds (ref pg 17) Line: Total Investment in Associated Companies	0	0	OK	
Accts 124-125 Utility Investments agrees with Sched: Investments and Spec. Funds (ref pg 17) Sum of Lines: 124 Total Utility Investments and 125 Total Other Investments	0	0	OK	
Accts 126 Sinking Funds agrees with Sched: Investments and Spec. Funds (ref pg 17) Line: 126 Total Sinking Funds	145503.00	145503.00	OK	
Accts 127 Other Special Funds agrees with Sched: Investments and Spec. Funds (ref pg 17) Line: Total 127 Other Special Funds	60600.00	60600.00	OK	
Accts 141-144 Accounts and Notes Receivable agrees with Sched: Accts and Notes Receivable (ref pg 18) Line: Net Balance141-144	104568.00	104568.00	OK	
Accts 151-153 Material and Supplies agrees with Sched: Material and Supplies (ref pg 19) Line: Total 151-153	109173.00	109173.00	OK	

## 19900 Corinth Water District 01/01/2024 - 12/31/2024

## CheckList

Item	Value 1	Value 2	Agree	Explain
Accts 162 Prepayments agrees with Sched: Prepayments (ref pg 19) Line: Total 162	1783.00	1783.00	OK	
Accts 181 Unamortized Debt Discount and Expense agrees with Sched: Unamortized Debt Discount and Exp. (ref pg 20) Line: Total 181	36496.00	36496.00	OK	
Accts 182 Extraordinary Prop. losses agrees with Sched: Extraordinary Property Losses (ref pg 21) Line: Total 182	0	0	OK	
Accts 186 Misc. Deferred Debits agrees with Sched: Misc. Deferred Debits (ref pg 20) Line: Total 186	38520.00	38520.00	OK	
Balance Sheet - Equity Capitol and Liabilities (ref. pg 9)				
Accts 214 Appropriated Retained Earnings agrees with Sched: Statement of Retained Earnings (ref pg 12) Line: Total Appropriated Retained Earnings 214	0	0	OK	
Accts 215.1 Retained Earnings from Income before Contributions with Sched: Statement of Retained Earnings (ref pg 12) Line: Balance End of Year 215.1	-2148459.00	-2148459.00	OK	
Accts 215.2 Donated Capital with Sched: Statement of Retained Earnings (cont. 215.2) (ref pg 12) Line: Balance End of Year 215.2	3321745.00	3321745.00	OK	
Accts 221 Bonds agrees with Sched: Account 221 (ref pg 23) Line: Total Outstanding Bonds Col 4	1766667.00	1766667.00	OK	
Accts 221 Bonds agrees with Sched: Schedule of Bond Maturities (ref pg 23) Line: Total Remaining Bonds (Col 12)	1766667.00	1766667.00	OK	
Accts 224 Other Long Term Debt agrees with Sched: Long Term Debt (ref pg 22) Line: Total Acct 224 col f	0	0	OK	
Accts 232 Notes Payable agrees with Sched: Notes Payable (Accts 232 and 234) (ref pg 24) Line: Total Acct 232	0	0	OK	

19900 Corinth Water District 01/01/2024 - 12/31/2024

CheckList

Item	Value 1	Value 2	Agree	Explain
Accts 233 Accounts Payable to Associated Co. agrees with Sched: Accounts Payable to Assoc. Companies (Accts 233) (ref pg 24) Line: Total Acct 233	0	0	OK	
Accts 234 Notes Payable agrees with Sched: Notes Payable (Accts 232 and 234) (ref pg 24) Line: Total Acct 234	0	0	OK	
Accts 236 Taxes Accrued Balance First of Year agrees with Sched: Taxes Accrued (Accts 236) (ref pg 25) Line: Beginning Balance	913.00	913.00	OK	
Accts 236 Taxes Accrued agrees with Sched: Taxes Accrued (Accts 236) (ref pg 25) Line: Ending Balance	1075.00	1075.00	OK	
Accts 237 Accrued Interest Balance from Prev Year agrees with Sched: Accrued Interest (Accts 237) (ref pg 25) Line: Total 237 Balance Beginning of Year -Col b	0.0000	0	OK	
Accts 237 Accrued Interest agrees with Sched: Accrued Interest (Accts 237) (ref pg 25) Line: Total 237 Balance End of Year -Col e	0	0.0000	OK	
Accts 242 Misc. Current and Accrued Liabilities agrees with Sched: Misc current and Accrued Liabilities (Accts 242) (ref pg 26) Line: Total Miscellaneous and Current Accrued Liabilities	3130.00	3130.00	OK	
Accts 251 Unamortized Premium on Debt agrees with Sched: Unamortized Debt Discount and Expense and Premium on Debt (Accts 181 - 251) (ref pg 20) Line: Total 251	0	0	OK	
Accts 252 Advances for Construction agrees with Sched: Advances for Construction (Accts 252) (ref pg 21) Line: Total 252	0	0	OK	
Total Equity Capital and Liabilities agrees with Balance Sheet - Assets and Other Debits: Total Assets and Other Debits	3265464.00	3265464.00	OK	
Comparitive Operating Statement (ref pg 10)				

19900 Corinth Water District 01/01/2024 - 12/31/2024

CheckList

Item	Value 1	Value 2	Agree	Explain
Accts 400 Operating Revenues agrees with Sched: Water Operating Revenue (Accts 400) (ref pg 27) Line: Total Water Operating Revenues - Col e	931891.00	931891.00	OK	
Accts 401 Operating Expenses agrees with Sched: Water Utility Expense Accounts (ref pg 28) Line: Total Accts (601-675) - Col c	663759.00	663759.00	OK	
Accts 408.1 Taxes Other than Income agrees with Schedule Taxes Accrued (Acct 236) (ref pg 26) Sum of Accts 408.10 - 408.13	12580.00	12580.00	OK	
Sum of Accts 408.1and 408.2 agrees with Sched: Taxes Accrued (Acct 236) (ref pg 25) Line: Total taxes Accrued	12580.00	12580.00	OK	
Accts 427 Interest Expense agrees with Sched: Accrued Interest (Acct 237) (ref pg 25) Line: Total Acct No 237 Col c - Interest Accrued	38201.00	38201.00	OK	
Net Income agrees with Sched: Retained Earnings (Acct 237) (ref pg 12) Line: Balance Transferred from Income (Acct 435)	96500.00	96500.00	OK	
Miscellaenous				
Schedule Net Utility Plant Accts 101 - 106 (ref pg 13) Utility Plant (101) agrees with Sched: Water Utility Plant Accounts (ref pg 14) Line: Total Water Plant Col f - Current Year	6767823.00	6767823.00	OK	
The analysis of water utility plant accounts Cols c though k has been completed (Ref pg 14)				
The analysis of accumulated depreciation and amortization by primary account has been completed. (Ref pg 14)				
Sched: Misc. Defferred Debits (Acct 186) Deferred Rate Case (Acct 186.1) agrees with Sched: Amort. of Rate Case (Acct 665 and 667) (ref pg 26) Line: Total Col c - Amt Transferred to 186.1	0	0	OK	
Schedule of Long Term Debt has been completed (ref pg 22)				

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CheckList

Item	Value 1	Value 2	Agree	Explain
Schedule of Bond Maturities has been completed (ref pg 23)				
Taxes collected (example: school tax, sales tax, franchise tax ) have been excluded from Operating Revenue ( Ref pg 29)				
The analysis of water operating revenue Cols c,d and e have been completed. (Ref pg 28)				
The analysis of water utility expense accounts Cols c through k have been completed. (Ref pg 28)				
Schedule of Pumping and Purchased Water Statistics has been completed ( Ref pg 29)				
Sched Pumping and Water Statistics - part one (ref pg 29) Line Total for the year - Col Total (d) agrees with Sched Water Statistics (ref pg 30) Line 4. Total Produced and Purchased Col Gallons	67383	67383	OK	
Sched Pumping and Water Statistics - part one (ref pg 29) Line Total for the year - Col Water Sold(e) agrees with Sched Water Statistics (ref pg 30) Line Total Water Sales Col Gallons	55499	55499	OK	
Sched Sales for Resale (ref pg 30) 466 Total Gal agrees with Sched Water Statistics (ref pg 30) Total Water Sales	0	0	OK	
Schedule Water Statistics (ref pg 30) Lines 14,22 and 31 must equal Line 4	67383	67383	OK	
Have visited the Water Commissioner site. (Water Districts ONLY)			YES	
Attest Commissioners listed on the Commissioner Schedule are correct for the report period and current commissioner details are up to date. (Water Districts ONLY)			YES	
Oath Page Has been Completed			YES	

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**Upload supporting documents**

Document	Description	Supports
<a href="#"><u>SD_19900_2024_1.pdf</u></a>		Audit Report

