

Client: GRAYSON COUNTY WATER DISTRICT
Engagement: Grayson County Water District 12-31-19
Current Period: 12/31/2019
Workpaper: Trial Balance Worksheet

Account	Description	Type	Report 12/31/2018	Unadjusted 12/31/2019	Adjusting JE 12/31/2019	Adjusted 12/31/2019	Workpaper Reference
1.0001	Cash - Revenue Account	A	54,964.00	30,537.21	0.00	30,537.21	A-2
1.0002	Cash - O&M Account - Cecilian	A	14,568.00	37,813.27	0.00	37,813.27	A-3
1.0003	Cash - O & M Account - LDB	A	10,316.00	131.82	0.00	131.82	A-1
1.0005	Petty Cash	A	100.00	100.00	0.00	100.00	
1.0006	Cash Drawers and Safe	A	800.00	800.00	0.00	800.00	
1.0007	Cash - Depreciation Funds - KIA Reserve	A	472,564.00	311,093.81	0.00	311,093.81	A-11
1.0008	Cash - Depreciation Funds - FAIR Account	A	457,341.00	497,961.77	0.00	497,961.77	A-8
1.0009	Cash - Construction Account	A	65,807.00	1,000.00	0.00	1,000.00	A-4
1.0012	Cash-Fair-BOC-12 month CD	A	253,933.00	260,041.35	0.00	260,041.35	A-5
1.0013	Cash-Fair-BOC 24 month CD	A	509,029.00	521,356.24	0.00	521,356.24	A-5
1.0014	Cash-KIA - Cecilian 27 mo CD	A	508,764.00	520,722.45	0.00	520,722.45	A-5
1.0100	Customer Accounts Receivable	A	2,779.00	4,733.32	0.00	4,733.32	C-4
1.0101	Accounts Receivable Customer	A	260,197.00	259,743.25	0.00	259,743.25	C-1
1.0103	Unbilled Revenue YE Adjustment	A	142,654.00	142,381.64	0.00	142,381.64	C-07
1.0104	Accounts Receivable Adj	A	(2,779.00)	(2,779.02)	0.00	(2,779.02)	C-4
1.0107	Uncollected Accounts	A	162,397.00	182,265.24	0.00	182,265.24	C-2
1.0108	Provision for Uncollectables	A	(162,397.00)	(182,265.24)	0.00	(182,265.24)	C-2
1.0125	Less: Fair Acct Alloc for Princ & Interest	A	(1,220,303.00)	(1,279,359.36)	0.00	(1,279,359.36)	A-08a
1.0129	Cash - Corp Trust Admin - Series 2009C	A	21,211.00	21,054.47	0.00	21,054.47	A-12c
1.0130	Sinking Funds - Depr Funds Fair Set Aside Acct	A	1,093,459.00	1,199,250.36	0.00	1,199,250.36	A-08a
1.0131	Record Bond 2012a	A	9,500.00	9,500.00	0.00	9,500.00	A-08a
1.0132	Record Bond 2012b	A	17,500.00	17,500.00	0.00	17,500.00	A-08a
1.0133	Record Bond KIA	A	18,141.00	18,551.33	0.00	18,551.33	A-08a
1.0134	Record Bond	A	11,000.00	11,500.00	0.00	11,500.00	A-08a
1.0135	Record Bond 2005	A	23,000.00	0.00	0.00	0.00	A-08a
1.0136	Cash-Corp Trust Admin-Series 2012 Admin	A	204,624.00	204,884.38	0.00	204,884.38	A-12d
1.0137	Cash-Corp Trust Admin-Series 2013B Admin	A	158,637.00	164,054.97	0.00	164,054.97	A-12e
1.0138	Cash-Corp Trust Admin-Series 2019 Admin	A	0.00	40,391.96	0.00	40,391.96	A-12f
1.0150	Record Interest 2012a	A	5,206.00	5,105.00	0.00	5,105.00	A-08a
1.0151	Record Interest 2012b	A	8,340.00	8,165.00	0.00	8,165.00	A-08a
1.0152	Record Interest KIA	A	1,435.00	1,024.67	0.00	1,024.67	A-08a
1.0153	Record Interest	A	8,900.00	8,763.00	0.00	8,763.00	A-08a
1.0154	Record Interest 2005	A	23,822.00	0.00	0.00	0.00	A-08a
1.0170	Inventory Asset	A	346,332.00	294,385.37	0.00	294,385.37	E-1
1.0185	Prepaid Insurance	A	32,294.00	30,070.86	0.00	30,070.86	F-1
1.0186	Prepaid Chemical Expense	A	1,694.00	8,341.20	0.00	8,341.20	F-1
1.0187	Prepaid Service Contract	A	16,676.00	18,953.23	0.00	18,953.23	F-1
1.0200	Land and Land Rights	A	127,036.00	120,043.05	0.00	120,043.05	K-1
1.0201	Land & Land Rights - WTP	A	196,400.00	196,400.00	0.00	196,400.00	K-1
1.0202	Electric Plumbing Equipment	A	350,943.00	353,822.80	0.00	353,822.80	K-1
1.0203	Distribution Reservoirs	A	3,365,282.00	3,365,281.94	0.00	3,365,281.94	K-1
1.0204	Office and Warehouse Facility	A	1,456,846.00	1,528,954.90	0.00	1,528,954.90	K-1
1.0205	Transmission & Distribution	A	15,227,657.00	15,339,026.12	0.00	15,339,026.12	K-1
1.0206	SCADA System	A	300,263.00	300,262.81	0.00	300,262.81	K-1
1.0207	CIS Software	A	101,207.00	110,078.19	0.00	110,078.19	K-1
1.0208	Services	A	1,744,818.00	1,744,818.18	0.00	1,744,818.18	K-1
1.0209	GPS Mapping System	A	47,746.00	47,745.93	0.00	47,745.93	K-1
1.0210	Meters in Service	A	508,321.00	589,404.66	0.00	589,404.66	K-1
1.0211	Meter Installation	A	1,931,336.00	1,985,408.52	0.00	1,985,408.52	K-1
1.0212	Hydrants	A	67,955.00	67,955.29	0.00	67,955.29	K-1
1.0214	Other Pumping Equipment	A	8,971.00	8,970.78	0.00	8,970.78	K-1
1.0216	Office Furniture and Equipment	A	92,739.00	92,739.23	0.00	92,739.23	K-1
1.0218	Transportation Equipment	A	492,266.00	492,266.40	0.00	492,266.40	K-1
1.0220	Tools & Shop Equipment	A	64,447.00	71,409.61	0.00	71,409.61	K-1
1.0222	Miscellaneous Equipment	A	262,957.00	276,578.45	0.00	276,578.45	K-1
1.0224	Water Treatment Plant	A	6,163,204.00	6,170,339.52	0.00	6,170,339.52	K-1
1.0225	Garage/Small Buildings	A	3,897.00	3,897.21	0.00	3,897.21	K-1
1.0227	Land & Land Rights - Transport	A	12,300.00	12,300.35	0.00	12,300.35	K-1
1.0298	Constructio WIP - Concord PT	A	0.00	16,338.24	0.00	16,338.24	K-2
1.0299	Construction WIP - Concord Rd	A	0.00	15,838.24	0.00	15,838.24	K-2
1.0300	Construction WIP - Goff Drive	A	0.00	19,890.76	0.00	19,890.76	K-2
1.0301	Construction WIP - Hwy 1214 Rel	A	0.00	2,285.77	0.00	2,285.77	K-2
1.0302	Construction WIP - Phase I	A	0.00	103,466.33	0.00	103,466.33	K-2
1.0303	Construction WIP - Phase II	A	0.00	500.00	0.00	500.00	K-2
1.0304	Construction WIP - US 62 Project	A	31,064.00	2,500.00	0.00	2,500.00	K-2
1.0310	Communication Equipment	A	3,659.00	3,659.35	0.00	3,659.35	K-1
1.0312	Truck Map Computer	A	5,684.00	7,253.95	0.00	7,253.95	K-1
1.0313	Communication Equipment	A	7,463.00	7,463.04	0.00	7,463.04	K-1
1.0315	Provision for Accumulated Depreciation	A	(13,557,156.00)	(14,401,231.00)	0.00	(14,401,231.00)	K-1
1.0350	Note Receivable - City of Leitchfield	A	15,352.00	15,351.58	0.00	15,351.58	C-06
1.0351	Note Receivable - Current Portion	A	7,127.00	0.00	0.00	0.00	C-06
Total Assets			22,572,289.00	22,038,793.75	0.00	22,038,793.75	
1.1000	Accounts Payable	L	(77,971.00)	(49,849.12)	0.00	(49,849.12)	BB-1
1.1004	Accounts Payable-Payroll Liabilities	L	(3,916.00)	(4,091.52)	0.00	(4,091.52)	DD-3
1.1005	Accounts Payable Adjs - Addl Payable	L	(3,516.00)	(7,792.52)	0.00	(7,792.52)	BB-1
1.1006	Accounts Payable Adjs - Sales Tax	L	(1,817.00)	(1,451.18)	0.00	(1,451.18)	DD-1
1.1008	Accounts Payable - Utilities Tax	L	(8,098.00)	(9,055.72)	0.00	(9,055.72)	DD-2
1.1010	Consumer Deposits	L	(36,750.00)	(39,870.00)	0.00	(39,870.00)	DD-5
1.1011	Accrued Interest - KIA	L	(1,354.00)	(1,024.67)	0.00	(1,024.67)	DD-4
1.1012	Accrued Interest - RD	L	(46,268.00)	(22,033.00)	0.00	(22,033.00)	DD-4
1.1013	Accrued Interest - KRW - RD Interim	L	(69,361.00)	(85,446.00)	0.00	(85,446.00)	DD-4

1.1015	Accrued Interest - Consumer Deposits	L	(43.00)	(179.98)	0.00	(179.98)	
1.1016	401K W/H & Payable	L	(8,291.00)	6,322.48	0.00	6,322.48	
1.1017	AFLAC Ins.	L	(1,429.00)	(1,230.60)	0.00	(1,230.60)	
1.1018	Division of Child Support	L	(1,195.00)	(597.64)	0.00	(597.64)	
1.1019	Flex Spending	L	(615.00)	(366.00)	0.00	(366.00)	
1.1020	HSA	L	80.00	95.00	0.00	95.00	
1.1021	Ins	L	930.00	1,149.71	0.00	1,149.71	
1.1022	Long-Term Disability	L	203.00	77.57	0.00	77.57	
1.1023	Direct Deposit Liabilities	L	0.00	22,616.20	(22,616.20)	0.00	
1.1025	Accrued Vacation Leave Payable	L	(70,356.00)	(78,757.79)	0.00	(78,757.79)	DD-6
1.1026	Accrued Payroll Other	L	(30,283.00)	(22,616.20)	(16,569.39)	(39,185.59)	DD-7
1.1027	United Way	L	0.00	(4,445.19)	0.00	(4,445.19)	
1.3999	Current portion of Long Term Debt	L	(600,648.00)	0.00	0.00	0.00	NN-0
1.4006	2004 KIA Loan Payable	L	(683,058.00)	(683,058.00)	0.00	(683,058.00)	NN-0
1.4008	2005 Series Bond Payable	L	(1,132,000.00)	0.00	0.00	0.00	NN-0
1.4009	2009C Series Bond Payable	L	(75,000.00)	(75,000.00)	0.00	(75,000.00)	NN-0
1.4011	2012B Series Bond Payable	L	(2,750,000.00)	(2,750,000.00)	0.00	(2,750,000.00)	NN-0
1.4012	2013 B Series	L	(1,110,000.00)	(1,110,000.00)	0.00	(1,110,000.00)	NN-0
1.4013	2012 USDA RD Loan	L	(1,297,000.00)	(1,297,000.00)	0.00	(1,297,000.00)	NN-0
1.4014	2018 RD - Building Loan	L	(701,000.00)	(701,000.00)	0.00	(701,000.00)	NN-0
1.4015	2019 B Series	L	0.00	(1,070,000.00)	0.00	(1,070,000.00)	NN-0
8.0507	Bond Premium	L	0.00	(90,363.15)	0.00	(90,363.15)	NN-23
8.0508	Bond Premium Amortization	L	0.00	0.00	1,882.55	1,882.55	NN-23
Total Liabilities			(8,708,756.00)	(8,074,967.32)	(37,303.04)	(8,112,270.36)	

1.2000	Advances for Constr - Arnold Small	Q	(4,098.00)	(4,097.85)	0.00	(4,097.85)	SS-2
1.2001	Advances for Constr - Beaver Creek Land Store	Q	(2,198.00)	(2,197.82)	0.00	(2,197.82)	SS-2
1.2002	Advances for Constr - Carmel Clemons	Q	(1,190.00)	(1,189.50)	0.00	(1,189.50)	SS-2
1.2003	Advances for Constr - Evelyn Arnett	Q	(14,550.00)	(14,550.00)	0.00	(14,550.00)	SS-2
1.2004	Advances for Constr - Green Farm	Q	(1,366.00)	(1,366.08)	0.00	(1,366.08)	SS-2
1.2005	Advances for Constr - Harlen Willis	Q	(4,822.00)	(4,822.19)	0.00	(4,822.19)	SS-2
1.2006	Advances for Constr - Highland Oaks	Q	(6,258.00)	(6,258.14)	0.00	(6,258.14)	SS-2
1.2007	Advances for Constr - James Clemons	Q	(1,405.00)	(1,404.78)	0.00	(1,404.78)	SS-2
1.2008	Advances for Constr - Langley Est	Q	(1,667.00)	(1,667.38)	0.00	(1,667.38)	SS-2
1.2009	Advances for Constr - Lyndell St	Q	(5,063.00)	(5,063.06)	0.00	(5,063.06)	SS-2
1.2010	Advances for Cosntr - Maxwell Gibson	Q	(492.00)	(492.22)	0.00	(492.22)	SS-2
1.2011	Advances for Constr - Sherman Darnell	Q	(3,927.00)	(3,926.69)	0.00	(3,926.69)	SS-2
1.2012	Advances for Constr - Sherwood Forest	Q	(7,095.00)	(7,094.95)	0.00	(7,094.95)	SS-2
1.2013	Advances for Constr - Smith Subdivision	Q	(927.00)	(927.31)	0.00	(927.31)	SS-2
1.2014	Paul Hughes Ext	Q	0.00	(2,716.19)	0.00	(2,716.19)	SS-2
1.2015	Advances for Constr - Sugar Branch	Q	(3,006.00)	(3,006.00)	0.00	(3,006.00)	SS-2
1.2017	Advances for Constr - Tana Lane	Q	(1,553.00)	(1,552.85)	0.00	(1,552.85)	SS-2
1.2019	Advances for Constr - Timberland Sub	Q	(8,027.00)	(8,027.45)	0.00	(8,027.45)	SS-2
1.2021	Advances for Constr - Whispering Pines	Q	(11,690.00)	(11,690.13)	0.00	(11,690.13)	SS-2
1.2023	Advances for Constr - Wills Landing	Q	(272.00)	(271.65)	0.00	(271.65)	SS-2
1.2025	Advances for Constr - Wills Landing 2	Q	(1,578.00)	(1,577.65)	0.00	(1,577.65)	SS-2
1.2027	Advances for Cosntr - Other	Q	(28,227.00)	(28,227.05)	0.00	(28,227.05)	SS-2
1.3000	Big Clifty Clinic/Clarkson VA	Q	(27,919.00)	(27,918.55)	0.00	(27,918.55)	SS-2
1.3001	Breezy Hill Sub	Q	(1,786.00)	(1,785.70)	0.00	(1,785.70)	SS-2
1.3003	Brentwood Apts	Q	(2,707.00)	(2,706.72)	0.00	(2,706.72)	SS-2
1.3004	Clarkson V.A. Clinic	Q	(21,213.00)	(21,213.42)	0.00	(21,213.42)	SS-2
1.3005	Customer Advances-Proj11	Q	(84,375.00)	(84,375.00)	0.00	(84,375.00)	SS-2
1.3007	Escue - Frank & Tubb	Q	(4,263.00)	(4,263.07)	0.00	(4,263.07)	SS-2
1.3009	Falling Rock Sub	Q	(16,406.00)	(16,406.06)	0.00	(16,406.06)	SS-2
1.3011	Farm Subdivision	Q	(1,970.00)	(1,970.27)	0.00	(1,970.27)	SS-2
1.3013	Glenn David & Goff Sub	Q	(7,040.00)	(7,040.00)	0.00	(7,040.00)	SS-2
1.3014	Green Farms Resort Phase II	Q	(87,953.00)	(87,952.98)	0.00	(87,952.98)	SS-2
1.3015	Hickory Flats Road	Q	(819.00)	(818.83)	0.00	(818.83)	SS-2
1.3016	Holiday Rough Line Extension	Q	(4,488.00)	(4,488.22)	0.00	(4,488.22)	SS-2
1.3017	John Kiper Sub/Maple Leaf Estates	Q	(5,923.00)	(5,922.78)	0.00	(5,922.78)	SS-2
1.3019	Len Waite - Mtn View Est	Q	(14,491.00)	(14,491.21)	0.00	(14,491.21)	SS-2
1.3020	Lilac Road - RC	Q	(7,573.00)	(7,572.54)	0.00	(7,572.54)	SS-2
1.3021	Lindon Kessinger	Q	(2,208.00)	(2,207.69)	0.00	(2,207.69)	SS-2
1.3022	Little Cabin Resort Extension	Q	(1,584.00)	(1,584.38)	0.00	(1,584.38)	SS-2
1.3023	Meadow View Est	Q	(3,400.00)	(3,399.60)	0.00	(3,399.60)	SS-2
1.3025	Mike Darst-Bill Davis	Q	(2,677.00)	(2,676.68)	0.00	(2,676.68)	SS-2
1.3027	Millwood WM Cramer Lumber	Q	(5,941.00)	(5,940.82)	0.00	(5,940.82)	SS-2
1.3028	Moon & Vincent	Q	(192.00)	(192.04)	0.00	(192.04)	SS-2
1.3029	Peter Cave Shores	Q	(54,064.00)	(54,063.52)	0.00	(54,063.52)	SS-2
1.3031	Ralph Johnson Est	Q	(484.00)	(484.39)	0.00	(484.39)	SS-2
1.3033	Roy Lee Estension	Q	(498.00)	(497.69)	0.00	(497.69)	SS-2
1.3034	Sally Nace Extension	Q	(1,500.00)	(1,500.00)	0.00	(1,500.00)	SS-2
1.3035	Spruce Cove	Q	(2,982.00)	(2,982.49)	0.00	(2,982.49)	SS-2
1.3037	US 62 Mobile Home Ct	Q	(2,264.00)	(2,264.48)	0.00	(2,264.48)	SS-2
1.3039	Watkins & Lashley	Q	(6,799.00)	(6,799.38)	0.00	(6,799.38)	SS-2
1.3040	Customer Contributions	Q	(1,982,633.00)	(2,063,044.90)	0.00	(2,063,044.90)	SS-2
1.3042	Grant Contribution	Q	(385,100.00)	(385,100.00)	0.00	(385,100.00)	SS-2
1.3043	Millwood Contribution	Q	(14,505.00)	(14,504.91)	0.00	(14,504.91)	SS-2
1.3044	Project 5 Contribution	Q	(274,000.00)	(274,000.00)	0.00	(274,000.00)	SS-2
1.3047	GC Fiscal Court Contribution	Q	(94,929.00)	(94,929.00)	0.00	(94,929.00)	SS-2
1.3049	RD Grant Project 10	Q	(800,000.00)	(800,000.00)	0.00	(800,000.00)	SS-2
1.3051	State Contribution	Q	(529,963.00)	(529,963.26)	0.00	(529,963.26)	SS-2
1.3055	Grants Proj 11 Contribution	Q	(45,960.00)	(45,960.00)	0.00	(45,960.00)	SS-2
1.3057	Project 12 Contribution	Q	(107,479.00)	(107,478.50)	0.00	(107,478.50)	SS-2
1.3059	Project 13 Contribution	Q	(2,575.00)	(2,575.00)	0.00	(2,575.00)	SS-2
1.3061	Misc New Construction	Q	(581,213.00)	(581,213.12)	0.00	(581,213.12)	SS-2
1.3065	New Building - Bond	Q	(2,128.00)	(2,127.50)	0.00	(2,127.50)	SS-2
1.3066	Project 17	Q	(19,900.00)	(19,900.00)	0.00	(19,900.00)	SS-2
1.6000	Retained Earnings	Q	(8,335,120.00)	(8,540,217.57)	0.00	(8,540,217.57)	SS-1

Total Equity			(13,658,435.00)	(13,946,659.21)	0.00	(13,946,659.21)
1.8000	Metered Sales - Residential	R	(2,716,347.00)	(2,721,849.61)	8,479.16	(2,713,370.45) I-2
1.8001	Metered Sales - Commercial	R	(475,799.00)	(484,932.57)	0.00	(484,932.57) I-2
1.8002	Metered Sales - Agriculture	R	(74,406.00)	(80,579.53)	0.00	(80,579.53) I-2
1.8003	Metered Sales - Resale	R	(125,522.00)	(127,682.50)	0.00	(127,682.50) I-2
1.8010	Forfeited Discounts	R	(53,741.00)	(49,010.39)	0.00	(49,010.39)
1.8013	Misc Service Revenue	R	(35,592.00)	(58,675.94)	0.00	(58,675.94)
1.8015	Other Water Revenue	R	0.00	(1,805.40)	0.00	(1,805.40)
8.0419	Interest Income	R	(23,681.00)	(32,355.62)	0.00	(32,355.62) I-5
8.0420	Interest Income FAIR	R	(186.00)	(210.60)	0.00	(210.60) I-5
8.0501	Grant Revenue RD	R	(238,000.00)	0.00	0.00	0.00 I-1
8.0502	Rent Income	R	(62,434.00)	(64,629.53)	0.00	(64,629.53)
8.0505	Gain on sale of assets	R	(1,002.00)	0.00	0.00	0.00
Total Revenue			(3,806,710.00)	(3,621,731.69)	8,479.16	(3,613,252.53)
1.9000	Sup & Pump - Purchased Water	E	403,656.00	412,336.34	0.00	412,336.34 II-2
1.9601	S&P - Payroll	E	43,555.00	72,575.14	0.00	72,575.14 II-4
1.9604	S&P - Payroll Benefits	E	16,405.00	28,755.63	0.00	28,755.63 II-4
1.9615	S&P - Purchased Power	E	23,932.00	11,906.37	0.00	11,906.37
1.9620	S&P - Supplies	E	5,819.00	7,812.32	0.00	7,812.32
1.9621	S&P - CSO Outside Maintenance	E	0.00	764.30	0.00	764.30
1.9622	S&P Outside Maintenance	E	46.00	0.00	0.00	0.00
1.9650	S&P - Transportation	E	9,654.00	7,006.22	0.00	7,006.22
1.9656	S&P - Insurance Vehicle	E	1,159.00	1,735.65	0.00	1,735.65
1.9657	S&P - Insurance - General Liab	E	8,122.00	2,985.49	0.00	2,985.49
1.9659	S&P - Insurance - Other	E	5,622.00	8,747.34	0.00	8,747.34
2.0601	WTP Payroll	E	188,442.00	191,057.67	0.00	191,057.67 II-4
2.0604	WTP Payroll Benefits	E	70,977.00	70,243.35	0.00	70,243.35 II-4
2.0615	WTP Purchase Power	E	115,090.00	109,575.32	0.00	109,575.32
2.0618	WTP Chemicals	E	57,626.00	64,188.66	0.00	64,188.66
2.0620	WTP Supplies	E	45,499.00	43,997.86	0.00	43,997.86
2.0621	WTP Postage	E	2,032.00	1,270.14	0.00	1,270.14
2.0635	WTP Outside Maint	E	16,940.00	15,959.27	0.00	15,959.27
2.0636	WTP Service Agreement	E	16,042.00	8,913.39	0.00	8,913.39
2.0637	WTP Lab Test	E	23,686.00	11,958.27	0.00	11,958.27
2.0639	WTP Alarms	E	263.00	319.68	0.00	319.68
2.0650	WTP Transportation	E	5,792.00	4,203.73	0.00	4,203.73
2.0656	WTP Insurance Vehicle	E	1,116.00	1,735.65	0.00	1,735.65
2.0657	WTP Insurance - Gen Liab	E	8,122.00	2,985.49	0.00	2,985.49
2.0659	WTP Insurance Other	E	5,622.00	8,747.34	0.00	8,747.34
2.0675	WTP Telephone	E	1,270.00	1,516.20	0.00	1,516.20
2.0677	WTP Machinery/Equipment Parts	E	6,240.00	2,361.61	0.00	2,361.61
2.0678	WTP Safety Supplies	E	773.00	136.97	0.00	136.97
2.0679	WTP Building & Grounds Maint	E	0.00	1,400.00	0.00	1,400.00
3.0601	T&D Payroll General	E	82,426.00	73,740.82	0.00	73,740.82 II-4
3.0602	T&D Payroll Tank	E	983.00	41.48	0.00	41.48 II-4
3.0603	T&D Payroll Master Meter	E	22,318.00	32,023.96	0.00	32,023.96 II-4
3.0604	T&D General Payroll Benefits	E	31,046.00	34,964.07	0.00	34,964.07 II-4
3.0605	T&D Tank Payroll Benefits	E	370.00	15.52	0.00	15.52 II-4
3.0606	T&D Meter Payroll Benefits	E	8,406.00	12,149.01	0.00	12,149.01 II-4
3.0615	T&D Tank Purchase Power	E	855.00	835.92	0.00	835.92
3.0616	T&D Master Meter Purchase Power	E	686.00	300.71	0.00	300.71
3.0620	T&D General Supplies	E	11,418.00	9,719.86	0.00	9,719.86
3.0622	T&D Postage	E	11.00	441.39	0.00	441.39
3.0623	T&D Outside Maintenance	E	3,578.00	15,167.29	0.00	15,167.29
3.0635	T&D Cont Svc Other Misc	E	1,725.00	400.00	0.00	400.00
3.0636	T&D Lab Test	E	21,593.00	8,372.63	0.00	8,372.63
3.0637	T&D Legal and Consultants	E	4,500.00	0.00	0.00	0.00
3.0638	T&D Main Line Repairs	E	17,789.00	8,152.77	0.00	8,152.77
3.0650	T&D General Transportation	E	11,585.00	11,202.99	0.00	11,202.99
3.0656	T&D Insurance Vehicle	E	1,116.00	1,735.65	0.00	1,735.65
3.0657	T&D Insurance - General Liab	E	8,122.00	2,985.49	0.00	2,985.49
3.0659	T&D Insurance Other	E	5,622.00	8,747.34	0.00	8,747.34
3.0675	T&D General Cell Phone	E	1,030.00	90.00	0.00	90.00
3.0678	T&D Scada Monitoring	E	360.00	360.00	0.00	360.00
3.0680	T&D Seminars/Training	E	386.00	0.00	0.00	0.00
4.0601	T&D Payroll General Maintenance	E	104,776.00	100,699.26	0.00	100,699.26 II-4
4.0604	T&D Maint General Payroll Benefits	E	39,464.00	36,560.12	0.00	36,560.12 II-4
4.0635	T&D General Maintenance	E	3,831.00	9,651.92	0.00	9,651.92
4.0636	T&D Outside Maintenance	E	7,230.00	3,479.00	0.00	3,479.00
4.0637	T&D M.Meter Maintenance	E	7,110.00	7,360.00	0.00	7,360.00
4.0650	T&D Transportation	E	5,054.00	2,792.38	0.00	2,792.38
5.0601	Customer Services - Payroll	E	262,777.00	273,286.40	0.00	273,286.40 II-4
5.0604	CS Payroll Benefits	E	100,847.00	110,886.30	0.00	110,886.30 II-4
5.0620	CS Materials & Supplies	E	18,552.00	10,968.60	0.00	10,968.60
5.0621	CS Postage	E	27,691.00	28,584.41	0.00	28,584.41
5.0634	CS Contractual Svcs - Mgmt Fees	E	73,940.00	92,948.69	0.00	92,948.69
5.0635	CS Maintenance	E	0.00	1,866.20	0.00	1,866.20
5.0637	CS Rental Equipment	E	88.00	0.00	0.00	0.00
5.0650	CS Transportation	E	9,654.00	10,893.08	0.00	10,893.08
5.0670	Bad Debt Expense	E	15,697.00	19,951.19	0.00	19,951.19
5.0671	CS Training and Seminars	E	5,577.00	8,925.77	0.00	8,925.77
5.0672	CS - Safety	E	916.00	1,778.30	0.00	1,778.30
6.0601	G&A Payroll	E	174,613.00	155,276.18	39,185.59	194,461.77 II-4
6.0604	G&A Payroll Benefits	E	67,133.00	58,846.03	0.00	58,846.03 II-4
6.0610	G&A Whse Purchase Water	E	8,571.00	9,984.48	0.00	9,984.48
6.0615	G&A Warehouse	E	1,309.00	1,286.72	0.00	1,286.72
6.0620	G&A Office Supplies	E	26,751.00	17,094.27	0.00	17,094.27

6.0621	G&A Wrhs Supplies	E	23,312.00	12,903.76	0.00	12,903.76	
6.0622	G&A Postage and Delivery	E	2,731.00	2,385.16	0.00	2,385.16	
6.0623	G&A Licenses, Fees & Permits	E	12,797.00	7,355.64	0.00	7,355.64	
6.0624	G&A Engineering	E	2,500.00	3,350.00	0.00	3,350.00	
6.0631	G&A IT Management Fees	E	25,963.00	26,905.76	0.00	26,905.76	
6.0632	G&A Legal/Consultants	E	33,539.00	35,275.75	0.00	35,275.75	
6.0633	G&A Accounting	E	10,595.00	11,730.00	0.00	11,730.00	
6.0634	G&A Outside Maintenance	E	3,648.00	3,665.68	0.00	3,665.68	
6.0636	G&A Service Agreement	E	1,826.00	10,500.00	0.00	10,500.00	
6.0638	G&A WHSE-Outside Mnt	E	3,022.00	964.50	0.00	964.50	
6.0641	G&A Rental	E	2,753.00	0.00	0.00	0.00	
6.0642	G&A Rental Equipment	E	533.00	572.00	0.00	572.00	
6.0650	G&A Transportation	E	1,931.00	1,426.25	0.00	1,426.25	
6.0656	G&A Insurance Vehicle	E	1,116.00	1,735.65	0.00	1,735.65	
6.0657	G&A Insurance Gen Liab	E	8,122.00	2,985.49	0.00	2,985.49	
6.0659	G&A Insurance Other	E	19,616.00	33,029.56	0.00	33,029.56	
6.0661	G&A Advertising	E	1,095.00	795.75	0.00	795.75	
6.0677	G&A Telephone	E	12,160.00	15,354.29	0.00	15,354.29	
6.0678	G&A Other	E	10,294.00	2,793.13	0.00	2,793.13	
6.0679	G&A Whse - Telephone	E	424.00	0.00	0.00	0.00	
6.0680	G&A Physical / Drug Screen	E	777.00	747.80	0.00	747.80	
6.0682	G&A Meals	E	2,977.00	2,100.29	0.00	2,100.29	
6.0683	G&A Travel	E	7,110.00	5,799.21	0.00	5,799.21	
6.0685	G&A Training	E	8,767.00	4,756.94	0.00	4,756.94	
6.0686	G&A Membership Dues	E	3,245.00	1,060.00	0.00	1,060.00	
6.0687	G&A Safety Supplies	E	3,062.00	415.59	0.00	415.59	
6.0688	G&A Uniforms	E	3,181.00	3,727.76	0.00	3,727.76	
7.0400	Payroll-Commissioners	E	1,037,288.00	1,075,217.40	0.00	1,075,217.40	II-4
7.0401	Payroll Expense Adjustment	E	(1,037,288.00)	(1,075,217.40)	0.00	(1,075,217.40)	II-4
7.0403	Depreciation Expense	E	857,823.00	844,075.00	0.00	844,075.00	K-1
9.0424	Bond Issuance Costs	E	0.00	34,723.87	0.00	34,723.87	
9.0425	KIA Interest Long Term	E	0.00	15,264.37	(328.65)	14,935.72	II-3
9.0427	Interest on Long Term Debt	E	248,589.00	231,594.04	(10,033.06)	221,560.98	II-3
9.0500	PSC Assessment Tax	E	7,096.00	6,809.63	0.00	6,809.63	
Total Expense			3,601,612.00	3,604,564.47	28,823.88	3,633,388.35	
Total			0.00	0.00	0.00	0.00	
Net Income (Loss)			205,098.00	17,167.22		(20,135.82)	