

Account	Description	Balance
101.2	STRUCTURES AND IMPROVEMENTS	224,570.70
101.3	4795 LOUISVILLE ROAD BUILDING	124,129.96
105.94	GARRIOTT LANE EXTENSION	(800.00)
106	20/20 CONSTRUCTION UPGRADES	322.00
107.1	GARRIOTT LANE EXTENSION	800.00
107.5	SYSTEM IMPROVEMENTS 2018	450.60
107.7	WASHINGTON CTY MOVE LINE 2018	4,979.18
107.9	LINE REPLACEMENT 2019	95,317.75
108	ACCUMULATED DEPRECIATION	(9,535,009.56)
110	20/20 LINE REPLACE PERRYVIL RD	38.00
126	FIRST FINANCIAL SINKING I	25,065.97
126.1	COMM. TRUST SINKING II	70,852.85
126.2	DEPRECIATION CASH ACCT.	208,480.03
131	RESERVE ACCT. PHASE II	40,397.79
131.1	CASH ON HAND	100.00
131.2	CASH STATE BANK OPER & MAINT	189,819.38
134	CDBG ACCOUNT	100.00
134.1	RURAL DEVELOPMENT ACCOUNT	100.00
135	FARMERS NAT. SHORT ASSET ACCT	46,868.55
135.11	CD # 20575 MONTICELLO BANK CD	95,040.00
135.3	CASH - STATE BANK REVENUE ACCT	(59,693.66)
135.9	RESERVE ACCT. PHASE I	83,605.45
141	ACCOUNTS RECEIVABLE	229,306.50
141.1	UNBILLED REVENUE	117,814.74
141.2	ALLOWANCE FOR UNCOLLECTABLE AC	(62,770.57)
143.1	RETURNED CHECKS	454.61
151	INVENTORY MATERIAL & SUPPLIES	56,898.85
162	PREPAID INSURANCE	25,967.47
162.1	PREPAID OTHER	27,543.67
180	DEFERRED OUTFLOWS OF RESOURCES	309,646.00
185	DEFERRED OUTFLOWS RESOR. (OPEB)	106,442.00
215	UNAPPROPRIATED EARNED SURPLUS	3,309,923.54
215.2	DONATED CAPITAL	(6,956,949.00)
224.61	2010 C BONDS	(783,260.85)
224.63	2016 D BOND	(1,465,248.44)
224.64	2016 D BOND PREMIUM	54,523.65
224.92	LOAN RD 91-10	(1,149,226.89)
224.93	LOAN RD 91-11	(1,588,752.50)
224.97	REGIONS CASH 2016 D	89,268.17
224.99	AMORIZDABLE BOND EXPENSES	97,323.92
229	NET OPEB (NEW LIABILITY ACCT)	(325,073.00)
230	NET PENSION LIABILITY	(1,115,135.00)
231	ACCOUNTS PAYABLE - TRADE	(64,696.19)
231.2	NM CKS RETURNED NO FORWARDING	(7,802.38)
233	MERCER CO UTILITY SCHOOL TAX	(1,934.16)
234	ANDERSON CO UTILITY SCHOOL TAX	3.67

Account	Description	Balance
235	CUSTOMER METER DEPOSITS	(153,127.00)
236	WASHINGTON CO. UTILITY SCL TAX	(804.19)
237	ACCRUED INTEREST	(102,929.68)
238	ACCRUED PENSION PAYABLE	(13,715.52)
239	BOYLE CO. UTILITY SCHOOL TAX	627.69
240	911 FEE	(622.00)
241	FEDERAL TAX WITHHELD	(178.00)
241.1	KENTUCKY TAX WITHHELD	(779.99)
241.2	FICA TAX WITHHELD	(517.77)
241.3	SALES TAX PAYABLE	(87.68)
241.4	MERCER CO. OCCUPATIONAL TAX	(535.36)
241.5	WASH. METER FEES	2,552.63
242.1	ACCRUED COMPENSATED ABSENCES	(24,173.35)
242.2	COLONIAL (DISABILITY/ACCIDENT)	(1,238.26)
249	DEFERRED INFLOWS OF RESOR-OPEB	(61,635.00)
250	DEFERRED INFLOWS OF RESOURCES	(101,940.00)
303	LAND AND LAND RIGHTS	48,801.68
311	PUMPING EQUIPMENT	48,996.00
330	DISTRIBUTION RESERVOIRS & STA	1,695,007.48
331	TRANSMISSION & DISTRIBUTION M	12,812,032.81
334	METERS	1,382,385.78
334.1	METER INSTALLATION	1,005,548.61
335	HYDRANTS	21,587.71
339	PLANT & MISCELLANEOUS EQUIP	952,076.18
340	OFFICE FURNITURE, FIXTURES	47,906.58
403	DEPRECIATION	168,655.30
419	INTEREST INCOME	(3,517.77)
427.4	INTEREST EXPENSE SHORT TERM	46.03
432.1	TAP ON FEES	(70,400.00)
450	ERROR/CORRECT TRANSACTION	51.32
461.1	METERED SALES TO CUSTOMER-RES	(1,593,487.33)
461.11	METERED SALES TO CUSTOMER-W.S.	(884.75)
470	PENALTIES	(17,012.14)
471.1	MISC. SERVICE REVENUE	(5,190.00)
471.11	RECONNECT FEE	(13,450.00)
474	MISC INCOME OTHER REVENUE	(15,839.90)
474.2	BLUE ZOOM LEASE	(4,000.00)
601.5	MAINTENANCE OF METERS	86,494.68
601.6	MAINTENANCE OF MAINS	96,986.19
601.61	MAINTENANCE SUPERVISOR	19,431.42
601.7	METER READING LABOR	4,889.09
601.71	ACCOUNTING & COLLECTION LABOR	64,583.28
601.8	ADMINISTRATION & GEN. SALARIES	73,263.42
604	ANTHEM BLUE CROSS BLUE SHIELD	91,691.76
604.1	PAYROLL TAXES - FICA	28,680.54
604.2	PENSION KY DEFERRED COMP	255.00

Account	Description	Balance
604.21	KY RETIREMENT SYS PENSION	106,947.93
604.3	DELTA DENTAL	1,574.97
604.4	LIFE INSURANCE	3,099.84
604.5	PSC ASSESS./INTRASTATE TAX	4,780.88
604.6	SH. TERM DISABILITY INSURANCE	4,765.89
610.1	PURCHASED WATER	636,457.24
615.1	FUEL FOR PUMPING	18,804.31
615.8	ELECTRIC - OFFICE	2,343.15
615.81	4795 LOUISVILLE ROAD OFFICE	1,780.98
620.5	REPAIR AND MAINTENANCE	7,786.73
620.6	SUPPLIES AND EXPENSES	68,891.91
620.7	POSTAGE	12,945.19
620.8	OFFICE SUPPLIES AND EXPENSES	9,923.42
632	AUDITING AND ACCOUNTING EXP	8,250.00
633	LEGAL FEES	3,500.00
635.1	CONTRACTUAL SERVICES OTHER	8,150.00
635.2	CONTRACTUAL SERV.WATER TESTING	3,275.00
650	TRANSPORTATION EXP. TRUCKS	19,035.51
657	INSURANCE EXP. GENERAL LIABI	28,094.22
658	WORKERS COMPENSATION	7,360.99
670.7	UNCOLLECTABLE ACCOUNTS	(27.99)
674	MEMBERSHIP FEES AND DUES	2,895.00
676	TRAVEL AND MEALS	1,681.36
677	MISCELLANEOUS GENERAL EXPENSE	3,095.03
677.2	UNIFORMS	1,717.58
677.3	MONERIS DEBIT/CREDIT CARD FEES	10,741.82
677.4	FENCE FOR EASEMENT	2,312.46
678	TELEPHONE	14,651.49
679	COMMISSIONERS EXPENSE	17,601.80
683	TRAINING/ EDUCATION	1,275.00

Total Debits: 25,302,445.88

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