

Prepared by	Reviewed by
JKD 6/22/2021	JKD 6/22/2021

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/19	Amount	Chg %	Chg
105 Cash	899,423.77	(66,469.01)	0.00	832,954.76		731,514.54	101,440.22	14	
1000 Cash - Operating	896,494.24	0.00	0.00	896,494.24	1-1	789,552.41	106,941.83	14	
1001 Debt Account	2,379.53	0.00	0.00	2,379.53	1-2	1,632.13	747.40	46	
1005 Cash on Hand	550.00	0.00	0.00	550.00	1	550.00	0.00	0	
1000.01 Customer Deposits Contr	0.00	(66,469.01)	0.00	(66,469.01)		(60,220.00)	(6,249.01)	10	
110 Accounts recivable	123,489.61	(5,624.39)	0.00	117,865.22		106,117.82	11,747.40	11	
1201 Accounts Receivable	140,776.54	0.00	0.00	140,776.54	2-1	123,933.37	16,843.17	14	
1202 Credit Card Receivable	481.75	0.00	0.00	481.75	2	(46.87)	528.62	1128	
1203 Allowance for Doubtful Acco	(17,768.68)	(5,624.39)	0.00	(23,393.07)	2-1	(17,768.68)	(5,624.39)	32	
115 Unbilled revenue	75,429.15	8,852.81	0.00	84,281.96		75,429.15	8,852.81	12	
1210 Unbilled Revenue	75,429.15	8,852.81	0.00	84,281.96	2-3	75,429.15	8,852.81	12	
120 Other Receivables	36,164.21	(36,164.21)	0.00	0.00		36,164.21	(36,164.21)	(100)	
1250 Grant Receivable	36,164.21	(36,164.21)	0.00	0.00		36,164.21	(36,164.21)	(100)	
125 Prepayments	20,090.77	(327.27)	0.00	19,763.50		19,485.04	278.46	1	
1300 Prepaid Insurance	15,285.45	1,267.59	0.00	16,553.04	3-2	16,315.87	237.17	1	
1301 Other Prepaid Expenses	4,805.32	(1,594.86)	0.00	3,210.46	3-2	3,169.17	41.29	1	
130 Inventory	41,332.61	(2,090.82)	0.00	39,241.79		41,332.61	(2,090.82)	(5)	
1400 Inventory	41,332.61	(2,090.82)	0.00	39,241.79	5-1	41,332.61	(2,090.82)	(5)	
135 Restricted Assets - Cash	988.40	66,469.01	0.00	67,457.41		61,223.28	6,234.13	10	
1603 Water Projects	988.40	0.00	0.00	988.40	1-5	1,003.28	(14.88)	(1)	
1605 Customer Deposits Cash	0.00	66,469.01	0.00	66,469.01		60,220.00	6,249.01	10	
140 Restricted Assets - Investme	616,207.94	0.00	0.00	616,207.94		585,332.42	30,875.52	5	
1600 Depreciation Fund	392,967.20	0.00	0.00	392,967.20	1-3	367,897.36	25,069.84	7	
1601 Sinking Fund	223,240.74	0.00	0.00	223,240.74	1-4	217,435.06	5,805.68	3	
145 Capital Assets	8,045,711.04	5.40	0.00	8,045,716.44		8,121,429.12	(75,712.68)	(1)	
1501 Work in Process	0.00	0.00	0.00	0.00		46,803.21	(46,803.21)	(100)	
145.100 Land	9,000.00	0.00	0.00	9,000.00		9,000.00	0.00	0	
1500 Land	9,000.00	0.00	0.00	9,000.00	4-0	9,000.00	0.00	0	
145.300 Plants and Facilities	13,782,242.77	(4,283.66)	0.00	13,777,959.11		13,622,033.06	155,926.05	1	
1502 Trans & Distribution Mains	12,676,852.61	(30,120.21)	0.00	12,646,732.40	4-0	12,516,642.90	130,089.50	1	
1503 Meters & Install	429,074.94	25,836.55	0.00	454,911.49	4-0	429,074.94	25,836.55	6	
1505 Communication Equipment	16,380.21	0.00	0.00	16,380.21	4-0	16,380.21	0.00	0	
1511 Distribution & Reservoirs	482,758.00	0.00	0.00	482,758.00	4-0	482,758.00	0.00	0	
1514 Pumping Equipment	177,177.01	0.00	0.00	177,177.01	4-0	177,177.01	0.00	0	
145.400 Buildings	335,819.10	0.00	0.00	335,819.10		296,167.10	39,652.00	13	
1508 Utility Plant	4,380.00	0.00	0.00	4,380.00	4-0	4,380.00	0.00	0	
1510 Structures and Improvement	331,439.10	0.00	0.00	331,439.10	4-0	291,787.10	39,652.00	14	
145.500 Vehicles and Equipment	653,692.24	4,058.45	0.00	657,750.69		673,643.14	(15,892.45)	(2)	
1506 Vehicles & Equipment	284,450.70	0.00	0.00	284,450.70	4-0	304,401.60	(19,950.90)	(7)	
1507 Hydrants	83,083.00	0.00	0.00	83,083.00	4-0	83,083.00	0.00	0	
1509 Power Operated Equipment	131,918.39	0.00	0.00	131,918.39	4-0	131,918.39	0.00	0	
1512 Water Treatment Equipment	123,328.00	0.00	0.00	123,328.00	4-0	123,328.00	0.00	0	
1513 Shop & Garage Equipment	30,912.15	4,058.45	0.00	34,970.60	4-0	30,912.15	4,058.45	13	

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145.600 Office furniture and equi	64,195.21	0.00	0.00	64,195.21		58,204.21	5,991.00	10	
1504 Office Furniture & Equipmen	64,195.21	0.00	0.00	64,195.21	4-0	58,204.21	5,991.00	10	
145.650 Accumulated Depreciati	(6,799,238.28)	230.61	0.00	(6,799,007.67)		(6,584,421.60)	(214,586.07)	3	
1590 Accumulated Depreciation	(6,799,238.28)	230.61	0.00	(6,799,007.67)	4-0	(6,584,421.60)	(214,586.07)	3	
170 Deferred Outflows	174,716.21	(37,709.00)	0.00	137,007.21		174,716.21	(37,709.00)	(22)	
1900 Deferred Outflows - Pension	174,716.21	(37,709.00)	0.00	137,007.21	6-8	174,716.21	(37,709.00)	(22)	
205 Trade Accounts Payable	(37,317.27)	(9,103.22)	0.00	(46,420.49)		(37,317.27)	(9,103.22)	24	
2000 Accounts Payable	(37,317.27)	(9,103.22)	0.00	(46,420.49)	6-2	(37,317.27)	(9,103.22)	24	
210 Construction Accounts Paya	(35,499.21)	35,499.21	0.00	0.00		(35,499.21)	35,499.21	(100)	
2001 CIP Accounts Payable	(35,499.21)	35,499.21	0.00	0.00		(35,499.21)	35,499.21	(100)	
215 Accrued liabilities	(19,783.94)	(18,343.31)	0.00	(38,127.25)		(17,004.54)	(21,122.71)	124	
2012 KY Withholding	(1,088.63)	0.00	0.00	(1,088.63)	6-9	(532.71)	(555.92)	104	
2013 City Withholding	(169.65)	0.00	0.00	(169.65)	6-10	(82.46)	(87.19)	106	
2014 County Withholding	(1,011.44)	0.00	0.00	(1,011.44)	6-11	(781.84)	(229.60)	29	
2017 Retirement	(1,043.68)	0.00	0.00	(1,043.68)	6-12	(745.61)	(298.07)	40	
2018 Company Retirement	(4,333.09)	0.00	0.00	(4,333.09)	6-12	(3,109.45)	(1,223.64)	39	
2021 Accrued Vacation/Sick Time	(6,950.40)	(20,139.60)	0.00	(27,090.00)	6-5	(6,950.40)	(20,139.60)	290	
2022 Accrued Payroll	(1,796.29)	1,796.29	0.00	0.00	6-4	(1,796.29)	1,796.29	(100)	
2030 Sales Tax Payable	(157.82)	0.00	0.00	(157.82)	6-13	(115.26)	(42.56)	37	
2031 Utility Tax Payable	(3,232.94)	0.00	0.00	(3,232.94)	6-14	(2,890.52)	(342.42)	12	
220 Accrued interest on debt	4,337.64	(23,330.14)	0.00	(18,992.50)		(19,519.99)	527.49	(3)	
2198 Interest Payable	4,337.64	(23,330.14)	0.00	(18,992.50)	7-2	(19,519.99)	527.49	(3)	
225 Customers' deposits	(66,469.01)	0.00	0.00	(66,469.01)		(60,220.00)	(6,249.01)	10	
2040 Customer Deposits	(66,469.01)	0.00	0.00	(66,469.01)	6-3-A	(60,220.00)	(6,249.01)	10	
235 Long-term debt due in one y	0.00	(101,000.00)	0.00	(101,000.00)		(29,500.00)	(71,500.00)	242	
2199 Current LT Debt	0.00	(101,000.00)	0.00	(101,000.00)	7-2	(29,500.00)	(71,500.00)	242	
240 Long-term debt due after on	(2,564,000.00)	101,000.00	0.00	(2,463,000.00)		(2,634,000.00)	171,000.00	(6)	
2303 Bond Issue - 1999	(557,000.00)	19,000.00	0.00	(538,000.00)	7-2	(557,000.00)	19,000.00	(3)	
2306 Bond Issue - 2004 Series	(482,000.00)	12,000.00	0.00	(470,000.00)	7-2	(482,000.00)	12,000.00	(2)	
2307 KACO Lease	(1,525,000.00)	70,000.00	0.00	(1,455,000.00)	7-2	(1,595,000.00)	140,000.00	(9)	
245 Net Pension Liability	(712,417.00)	89,841.00	0.00	(622,576.00)		(712,417.00)	89,841.00	(13)	
2390 Net Pension Liability	(712,417.00)	89,841.00	0.00	(622,576.00)	6-8	(712,417.00)	89,841.00	(13)	
270 Deferred Inflows	(351,454.17)	4,434.27	0.00	(347,019.90)		(351,454.17)	4,434.27	(1)	
2308 Debt Premium	(117,879.17)	7,329.27	0.00	(110,549.90)	7-2	(117,879.17)	7,329.27	(6)	
2400 Deferred Inflows - Pension	(233,575.00)	(2,895.00)	0.00	(236,470.00)	6-8	(233,575.00)	(2,895.00)	1	
315 Unrestricted	(6,055,812.23)	12,981.60	0.00	(6,042,830.63)		(5,865,400.27)	(177,430.36)	3	
3900 Retained Earnings	(6,055,812.23)	12,981.60	0.00	(6,042,830.63)		(5,865,400.27)	(177,430.36)	3	
405 Water Revenues	(1,339,754.05)	(3,228.42)	0.00	(1,342,982.47)		(1,348,443.75)	5,461.28	0	
405.100 Metered Water Sales	(1,328,169.66)	(3,228.42)	0.00	(1,331,398.08)		(1,309,964.25)	(21,433.83)	2	
4001 Metered Residential Sales	(1,318,973.30)	(3,228.42)	0.00	(1,322,201.72)		(1,303,001.32)	(19,200.40)	1	
4002 Metered Commercial Sales	(9,196.36)	0.00	0.00	(9,196.36)		(6,962.93)	(2,233.43)	32	

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405.200 Other Sales	(11,584.39)	0.00	0.00	(11,584.39)		(38,479.50)	26,895.11	(70)	
4080 Utility Service Fees	(4,743.55)	0.00	0.00	(4,743.55)		(6,149.14)	1,405.59	(23)	
4210 Non-Utility Income	(1,361.44)	0.00	0.00	(1,361.44)		(5,393.27)	4,031.83	(75)	
4211 Other Income	(1,617.48)	0.00	0.00	(1,617.48)		(6,775.38)	5,157.90	(76)	
4212 Sales Tax Compensation	(20.92)	0.00	0.00	(20.92)		(27.82)	6.90	(25)	
4213 Penalties	(3,711.35)	0.00	0.00	(3,711.35)		(20,060.01)	16,348.66	(81)	
4220 Restitution	(129.65)	0.00	0.00	(129.65)		(73.88)	(55.77)	75	
415 Capital Contributions	(14,780.00)	0.00	0.00	(14,780.00)		(19,060.00)	4,280.00	(22)	
4214 CWWWD Tap-On Fees	(14,780.00)	0.00	0.00	(14,780.00)		(19,060.00)	4,280.00	(22)	
420 Investment Income	(1,187.94)	0.00	0.00	(1,187.94)		(645.82)	(542.12)	84	
4190 Interest Income	(1,187.94)	0.00	0.00	(1,187.94)		(645.82)	(542.12)	84	
425 Gain (Loss) on Capital Asset	(4,676.25)	0.00	0.00	(4,676.25)		0.00	(4,676.25)	0	
8000 Gain/Loss on Disposal of As	(4,676.25)	0.00	0.00	(4,676.25)		0.00	(4,676.25)	0	
430 Grant Income	(114,071.50)	30,785.21	0.00	(83,286.29)		(46,803.21)	(36,483.08)	78	
4216 Grant Income	(114,071.50)	30,785.21	0.00	(83,286.29)		(46,803.21)	(36,483.08)	78	
505 Administrative and general expenses	362,462.23	(59,207.19)	0.00	303,255.04		302,659.01	596.03	0	
6150 Electric	13,458.41	(685.79)	0.00	12,772.62		13,954.61	(1,181.99)	(8)	
6151 Water	343.29	(400.95)	0.00	(57.66)		697.64	(755.30)	(108)	
6152 Gas	935.60	3.08	0.00	938.68		986.73	(48.05)	(5)	
6153 Telephone	4,080.61	334.56	0.00	4,415.17		4,953.11	(537.94)	(11)	
6154 Telephone- Employee Reimbursement	1,338.36	0.00	0.00	1,338.36		1,098.82	239.54	22	
6155 Trash	1,142.00	0.00	0.00	1,142.00		1,022.00	120.00	12	
6208 Office Supplies	5,839.17	1,460.86	0.00	7,300.03		7,806.24	(506.21)	(6)	
6328 Contractual Services - Accounting	11,450.00	0.00	0.00	11,450.00		11,200.00	250.00	2	
6329 Contractual services - Legal	70,758.66	(2,220.00)	0.00	68,538.66		12,331.00	56,207.66	456	
6331 Contractual Services - Other	7,105.36	(4,000.00)	0.00	3,105.36		2,769.48	335.88	12	
6332 Repayment of Legal Fees (Fees)	4,182.00	0.00	0.00	4,182.00		0.00	4,182.00	0	
6570 Insurance	21,081.67	(1,267.59)	0.00	19,814.08		23,239.22	(3,425.14)	(15)	
6680 Advertising	645.12	0.00	0.00	645.12		243.74	401.38	165	
6750 Miscellaneous	1,887.48	0.00	0.00	1,887.48		1,614.07	273.41	17	
6787 Uniforms	3,253.09	(21.28)	0.00	3,231.81		2,698.16	533.65	20	
6789 Training/Education	0.00	0.00	0.00	0.00		489.50	(489.50)	(100)	
6790 License & Fees	2,608.42	884.89	0.00	3,493.31		2,652.96	840.35	32	
6794 Mileage	44.79	0.00	0.00	44.79		0.00	44.79	0	
6796 Bank Service Charge	15.00	0.00	0.00	15.00		0.00	15.00	0	
6798 Dues & Subscriptions	3,914.20	0.00	0.00	3,914.20		1,937.80	1,976.40	102	
7020 Sales & Use Tax Expense	(43.90)	0.00	0.00	(43.90)		0.00	(43.90)	0	
7021 Utility Tax Expense	0.00	0.00	0.00	0.00		(315.88)	315.88	(100)	
505.100 Salaries	199,768.10	(52,981.21)	0.00	146,786.89		200,588.69	(53,801.80)	(27)	
6018 Salaries & Wages - Administrative	69,979.52	(590.40)	0.00	69,389.12		56,218.01	13,171.11	23	
6020 Salaries & Wages - Benefits	4,557.87	(3,153.81)	0.00	1,404.06		3,536.52	(2,132.46)	(60)	
6028 Salaries - Commissioners	8,277.00	0.00	0.00	8,277.00		8,376.00	(99.00)	(1)	
6040 Retirement	45,291.63	(49,237.00)	0.00	(3,945.37)		94,125.15	(98,070.52)	(104)	
6041 Employee Insurance	71,662.08	0.00	0.00	71,662.08		38,333.01	33,329.07	87	
505.200 Other Expenses	8,654.80	(313.76)	0.00	8,341.04		12,691.12	(4,350.08)	(34)	
6207 Fuel	8,654.80	(313.76)	0.00	8,341.04		12,691.12	(4,350.08)	(34)	
510 Transmission and distribution	224,933.74	(4,609.32)	0.00	220,324.42		204,428.60	15,895.82	8	
6015 Salaries & Wages - Operations	139,144.91	(69.30)	0.00	139,075.61		153,000.10	(13,924.49)	(9)	

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6205 Supplies & Materials	30,651.33	(4,202.04)	0.00	26,449.29		17,298.48	9,150.81	53
6330 Contract Labor - Meter Reac	25,216.00	0.00	0.00	25,216.00		21,922.00	3,294.00	15
6751 Repairs & Maintenance	21,596.06	3,483.82	0.00	25,079.88		7,885.84	17,194.04	218
6752 Tools & Equipment	8,325.44	(3,821.80)	0.00	4,503.64		3,687.20	816.44	22
6780 Equipment Rent	0.00	0.00	0.00	0.00		634.98	(634.98)	(100)
515 Depreciation	234,767.68	(230.61)	0.00	234,537.07		232,484.72	2,052.35	1
7000 Depreciation Expense	234,767.68	(230.61)	0.00	234,537.07		232,484.72	2,052.35	1
520 Customer accounts	12,388.07	521.12	0.00	12,909.19		11,549.31	1,359.88	12
6791 Postage	9,507.53	(400.00)	0.00	9,107.53		10,239.03	(1,131.50)	(11)
6795 Credit Card Fees	2,808.87	921.12	0.00	3,729.99		1,310.28	2,419.71	185
6797 Collection Fees	71.67	0.00	0.00	71.67		0.00	71.67	0
525 Source of supply purchases	334,135.46	1,012.61	0.00	335,148.07		320,661.44	14,486.63	5
6010 Water Purchases	334,135.46	1,012.61	0.00	335,148.07		320,661.44	14,486.63	5
535 Payroll and other taxes	16,346.71	0.00	0.00	16,346.71		16,492.46	(145.75)	(1)
6030 Payroll Tax Expense	16,346.71	0.00	0.00	16,346.71		16,492.46	(145.75)	(1)
540 Water Treatment	7,917.05	33.80	0.00	7,950.85		9,572.25	(1,621.40)	(17)
6180 Chemicals	2,697.95	0.00	0.00	2,697.95		1,673.25	1,024.70	61
6781 Testing	5,219.10	33.80	0.00	5,252.90		7,899.00	(2,646.10)	(33)
545. 10 Interest on Debt	86,500.28	16,000.87	0.00	102,501.15		127,584.67	(25,083.52)	(20)
7030 Interest Expense	86,500.28	23,330.14	0.00	109,830.42	7-2	128,195.44	(18,365.02)	(14)
7032 Interest Exp - Other	0.00	(7,329.27)	0.00	(7,329.27)	7-2-A	(610.77)	(6,718.50)	(100)
560 Bad Debts	(120.00)	0.00	0.00	(120.00)		(891.63)	771.63	(87)
6700 Bad Debt Expense	(120.00)	0.00	0.00	(120.00)		(891.63)	771.63	(87)
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>0</u>
Net Income (Loss)	195,138.52			214,060.45		190,411.95	23,648.50	12

1. Per Client

2. Immaterial