

Number	Account Description	Balance		Workpaper Reference
		Debit	Credit	
10103	LAND and LAND RIGHTS	494,937.90	:	
10105	DISTRIBUTION RESERVOIRS	199,576.60	:	
10110	WEST 80 PUMP STATION	137,852.74	:	
10111	ELECTRIC PUMPING PLANT	30,801.63	:	
10112	CLIFTY ROAD PUMP STATION	90,625.00	:	
10113	NELSON KNOB PUMP STATION	13,000.00	:	
10114	NANCY WATER TANK	240,602.96	:	
10115	HWY 80 PUMP STATION	601,159.00	:	
10116	NEW OFFICE BUILDING	250,137.51	:	
10117	HICKORY NUT WATER TANK	1,063,370.89	:	
10119	LINE EXTENSION - 2016	28,550.00	:	
10120	LINE EXTENSION-2002-2005	4,478,691.75	:	
10121	LINE EXTENSION - 2006	123,288.81	:	
10122	LINE EXTENSION - 2007	385,549.89	:	
10123	LINE CONSTRUCTION - 2008	264,994.90	:	
10124	LINE CONSTRUCTION - 2009	138,566.52	:	
10125	LINE EXTENSION - 2010	2,103,789.77	:	
10126	LINE EXTENSION - 2011	325,679.90	:	
10127	LINE EXTENSION - 2012	43,567.08	:	
10128	LINE EXTENSION - 2013	367,465.78	:	
10129	LINE EXTENSION - 2014	961,039.71	:	
10130	LINE CONSTRUCTION - 2015	576,417.82	:	
10131	TRANSMISSION & DIST MAINS	6,799,767.88	:	
10133	SERVICES	568,482.42	:	
10134	METERS & INSTALLATION	2,695,970.15	:	
10135	HYDRANTS	20,147.47	:	
10136	STEEL BUILDING	112,080.00	:	
10137	CONCRETE FLOOR- GARAGE	288,768.00	:	
10138	BUILDING # 3	60,614.16	:	
10139	HEAT PUMP- BACK LOT	5,435.41	:	
10140	OFFICE EQUIPMENT	223,590.68	:	
10141	TRUCKS	442,030.56	:	
10142	RADIOS	9,106.00	:	
10143	TRAILER FOR BACKHOE	9,900.00	:	
10145	EQUIPMENT & TOOLS	74,814.70	:	
10146	FENCE	5,492.88	:	
10151	LINE EXTENSION - 2016	115,805.85	:	
10152	ASPHALT - PARKING LOT	55,000.00	:	
10155	LINE EXTENSION - 2019	1,609,354.86	:	
10156	LINE EXTENSION - 2020	1,728,979.11	:	
10810	ACCUM DEPR-DIST RESERVOIR	:	107,017.00	
10815	ACCUM DEPR-PUMPING PLANT	:	285,752.92	
10816	ACCUM DEPR - CLIFTY P/S	:	63,246.08	
10818	ACCUM DEPR-LINE EXTENSION	:	3,057,963.54	
10820	ACCUM DEPR-TRN/DIST MAINS	:	4,369,394.08	
10825	ACCUM DEPR-SERVICES	:	533,644.08	
10830	ACCUM DEPR-METERS/INSTLN	:	1,549,262.12	
10835	ACCUM DEPR-HYDRANTS	:	20,146.64	
10840	ACCUM DEPR-OFFICE EQUIP	:	209,015.92	
10841	ACCUM DEPR - OFFICE BLDG	:	81,695.01	
10842	ACCUM DEPR - EQUIPMENT	:	61,347.92	
10845	ACCUM DEPR-TRUCKS	:	323,493.12	

Number	Account Description	Balance		Workpaper Reference
		Debit	Credit	
10846	ACCUM DEPR - TRAILERS		11,521.00	
10850	ACCUM DEPR-RADIOS		9,106.00	
13110	PETTY CASH	200.00		
13111	CASH ON HAND-DRAWER	842.50		
13123	CNB #75085467 BOND & INT	189,154.96		
13126	DEPOSIT ACCT-CNB-75117465	279,779.29		
13127	CNB #75120891 OPERATING	889,249.26		
13128	CNB #75120904 REVENUE FD	9,965.12		
13129	C D #955550 CNB	1,021,519.34		
13708	CNB-#75117908 DEBT RESERV	73,995.03		
13709	CNB-SHORT LIVED ASSET			
*	ACCT #75117916	394,770.78		
13711	SINKING ACC-REGIONS BANK	96,266.20		
141	ACCOUNTS RECEIVABLE	50,963.97		
14101	ACCTS REC - UNBILLED	370,156.19		
14102	ACCTS REC - RETURNED CKS	4,643.95		
14103	OTHER RECEIVABLE	21,459.06		
14104	GRANT RECEIVABLE	128,396.36		
162	PREPAID INSURANCE	8,933.23		
170	INVENTORY	90,335.64		
180	DEFERRED OUTFLOWS	300,694.00		
214	APPROPD RETAINED EARNINGS		136,729.91	
215	UNAPP. RETAINED EARNINGS	1,119,379.37		
22003	LOAN PAYABLE - RD- 2002A		688,000.00	
22004	BONDS PAYABLE -RD- 2002B		418,000.00	
22020	WATER REVENUE BONDS-2010		770,500.00	
22021	LOAN PAY-KRWFC		1,175,000.00	
22022	LOAN PAYABLE-RD #11 2015		1,276,000.00	
22025	LOAN PAYABLE - K I A		2,166,631.91	
22027	LOAN PAYABLE-RD#13 8/8/19		2,189,000.00	
222	ACCRUED INTEREST - BONDS		97,663.88	
231	ACCOUNTS PAYABLE		147,116.74	
23105	ACCTS PAY - CONSTRUCTION		341,438.15	
235	CUSTOMER DEPOSITS		264,881.01	
23598	HEALTH INSURANCE W/H	6,153.06		
23599	OTHER W/H		4,210.61	
236	RETIREMENT WITHHOLDING		12,367.98	
23604	KY TAX W/H		1,894.28	
23605	PULASKI CO TAX W/H		1,279.69	
23606	SCHOOL TAX PAY - PULASKI		7,628.02	
23709	SALES TAX PAYABLE		831.11	
23710	PAYBACKS - CURRENT		1,901.98	
240	NET PENSION LIABILITY		1,002,561.00	
24050	NET OPEB LIABILITY		239,695.00	
241	DEFERRED INFLOWS		152,105.00	
242	ACCRUED VACATION		19,536.63	
243	ACCRUED COMP TIME		10,316.98	
252	CUST. ADVANCES FOR CONST		592,780.54	
271	TAP-ON FEES - CUSTOMERS		3,173,806.49	
27101	FED GRANTS/AID OF CONST		2,591,181.17	
27103	FED GRANT/AID OF CONST-PH		115,463.98	
27104	FUNDS RECEIVED-NEW LINE		3,430,950.96	

Number	Account Description	Balance		Workpaper Reference
		Debit	Credit	
27105	COMM OF KY-HIGHWAY PROJTS		85,612.92	
27106	FUNDS RECEIVED-PUMP STA		166,721.28	
27107	FUNDS RECEIVED-KY FINANCE		571,826.92	
27109	U.S.TREAS-INTEREST REIMB		3,587.06	
27111	FUNDS RECEIVED-RURAL DELP		272,394.21	
	Totals	32,801,863.60	32,812,220.84	
	Memo = YTD Loss/(Profit)	10,357.24		
		32,812,220.84	32,812,220.84	

Number	Account Description	Balance		Workpaper Reference
		Debit	Credit	
46101	SALES - RESIDENTIAL		3,147,018.56	
46102	SALES - COMMERCIAL		154,113.54	
46150	PENALTIES-LATE PYMTS		15,672.75	
471	SERVICE CHARGES		28,215.00	
47101	MISC REV - REPAIR CHARGES		2,506.24	
47102	MISC REV - RECONNECTS		6,265.00	
47103	RENTAL INCOME-CELL TOWER		4,160.25	
47104	MISC INCOME		1,452.43	
60101	WAGES - TRANS & DIST	298,036.57		
60102	WAGES - CUSTOMER ACCTS	145,060.57		
60401	RETIREMENT EXPENSE	106,305.06		
60402	ACTUARIAL PENSION EXPENSE	117,594.00		
61001	PURCHASED WATER	1,353,613.91		
61505	ELECTRICITY FOR PUMPING	80,105.51		
62002	OFFICE SUPPLIES & EXPENSE	37,255.61		
62003	POSTAGE	32,070.81		
62005	TRANS & DIST-MAINTENANCE	42,554.44		
62006	TRANS & DIST-OPER EXP & SUPPLIES	27,147.89		
631	CONTRACT SERV-ENGINEERING	654.50		
63201	CONTRACT SERV-ACCOUNTING	16,800.00		
63202	CONTRACT SERV - AUDIT	18,000.00		
633	CONTRACT SERV - LEGAL	9,809.55		
63501	CONTRACT SERV - ANALYSIS	28,728.40		
63502	METER READING SERVICE	98,513.67		
63504	CONTRACT SERVICES - OTHER	6,389.04		
650	VEHICLE EXPENSE	23,442.43		
65001	BACKHOE/DUMP TRK EXPENSES	5,877.06		
656	VEHICLE INSURANCE	70.48		
657	GENERAL LIAB INSURANCE	43,039.17		
65801	INSURANCE - WORKERS COMP	7,446.42		
659	FIDELITY BONDS	8,469.71		
65901	EMPLOYEE HEALTH INSURANCE	91,942.76		
660	ADVERTISING - NEWSPAPERS	1,218.47		
670	BAD DEBTS	15,678.66		
67503	UTILITIES	756.81		
67504	TELEPHONE	12,756.02		
67505	OTHER EXPENSES	1,175.78		
67506	ADMIN & GENERAL - MISC	6,716.02		
67508	REFUNDS	1,335.01		
67510	TRAVEL EXPENSE	2,064.12		
67515	DIRECTORS' FEES	11,550.00		
67530	RENTAL UNIFORMS	12,589.25		
67531	MEMBERSHIP DUES	4,070.00		
715	CELL TOWER RENTAL - TANK		12,190.50	
719	INTEREST INCOME		19,137.52	
720	IRS-REIMB BOND INTEREST		18.81	
721	BAD DEBT RECOVERY		3,524.17	
750	SERVICE CHGS-RETURNED CKS		1,525.00	
755	MISC INCOME		431.37	
80812	PAYROLL TAXES	37,895.03		
80814	PSC ASSESSMENT	6,770.88		

Number	Account Description	Balance		Workpaper Reference
		Debit	Credit	
826	DEPRECIATION EXPENSE	501,394.00		
82703	INTEREST - LONG TERM DEBT	191,690.77		
	Totals	3,406,588.38	3,396,231.14	
	Memo = YTD Profit/(Loss)		10,357.24	
		3,406,588.38	3,406,588.38	