

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	174,318.49	:	
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	7,098,887.36	:	
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	11,931.00	:	
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	:	
10157	LINE EXTENSION - 2021	2,079,949.95	:	
10810	ACCUM DEPR-DIST RESERVOIR	:	107,017.00	
10815	ACCUM DEPR-PUMPING PLANT	:	309,587.17	
10816	ACCUM DEPR - CLIFTY P/S	:	66,568.96	
10818	ACCUM DEPR-LINE EXTENSION	:	3,125,166.06	
10820	ACCUM DEPR-TRN/DIST MAINS	:	4,500,571.83	
10825	ACCUM DEPR-SERVICES	:	554,488.20	
10830	ACCUM DEPR-METERS/INSTLN	:	1,629,514.49	
10835	ACCUM DEPR-HYDRANTS	:	20,146.64	
10840	ACCUM DEPR-OFFICE EQUIP	:	213,540.66	
10841	ACCUM DEPR - OFFICE BLDG	:	103,920.51	
10842	ACCUM DEPR - EQUIPMENT	:	82,225.92	

Number	Account Description	Balance		Workpaper Reference
		Debit	Credit	
10845	ACCUM DEPR-TRUCKS		358,551.99	
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	276,166.33		
13126	DEPOSIT ACCT-CNB-75117465	305,157.45		
13127	CNB #75120891 OPERATING	1,157,213.16		
13128	CNB #75120904 REVENUE FD	78,818.34		
13129	C D #955550 CNB	1,023,455.10		
13708	CNB-#75117908 DEBT RESERV	84,261.36		
13709	CNB-SHORT LIVED ASSET			
*	ACCT #75117916	410,209.50		
13711	SINKING ACC-REGIONS BANK	67,569.77		
13712	DEBT SERVICE ACCT-REGIONS	14,529.38		
141	ACCOUNTS RECEIVABLE	22,740.55		
14101	ACCTS REC - UNBILLED	370,156.19		
14102	ACCTS REC - RETURNED CKS	5,535.74		
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	1,129,736.61		
22003	LOAN PAYABLE - RD- 2002A		669,000.00	
22004	BONDS PAYABLE -RD- 2002B		406,000.00	
22020	WATER REVENUE BONDS-2010		752,500.00	
22021	LOAN PAY-KRWFC		1,001,327.50	
22022	LOAN PAYABLE-RD #11 2015		1,249,500.00	
22025	LOAN PAYABLE - K I A		2,166,631.91	
22027	LOAN PAYABLE-RD#13 8/8/19		2,152,500.00	
222	ACCRUED INTEREST - BONDS		97,663.88	
23105	ACCTS PAY - CONSTRUCTION		341,438.15	
235	CUSTOMER DEPOSITS		276,852.94	
23599	OTHER W/H		3,493.91	
236	RETIREMENT WITHHOLDING		2,286.42	
23604	KY TAX W/H		1,704.64	
23605	PULASKI CO TAX W/H		875.89	
23606	SCHOOL TAX PAY - PULASKI		8,355.93	
23709	SALES TAX PAYABLE		1,552.72	
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		3,322,058.49	
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		3,747,210.13	

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		1,276,311.19	
27109	U.S.TREAS-INTEREST REIMB		4,365.69	
27111	FUNDS RECEIVED-RURAL DELP		700,365.54	
27113	FUNDS REC'D-KY INFRASTRUC		867,122.05	
	Totals	35,658,982.74	35,255,649.80	
	Memo = YTD Loss/(Profit)		403,332.94	
		35,658,982.74	35,658,982.74	

Run Date: 1/04/22

Trial Balance

P.E. Date: 11/30/21

Income Statement

Number	Account Description	Balance		Workpaper Reference
		Debit	Credit	
46101	SALES - RESIDENTIAL		2,960,398.98	
46102	SALES - COMMERCIAL		178,637.69	
46150	PENALTIES-LATE PYMTS		44,649.30	
471	SERVICE CHARGES		23,500.00	
47101	MISC REV - REPAIR CHARGES		2,018.34	
47102	MISC REV - RECONNECTS		21,920.00	
47103	RENTAL INCOME-CELL TOWER		2,773.50	
47104	MISC INCOME		28,744.27	
60101	WAGES - TRANS & DIST	355,336.25		
60102	WAGES - CUSTOMER ACCTS	130,265.00		
60401	RETIREMENT EXPENSE	112,457.98		
61001	PURCHASED WATER	1,031,610.32		
61505	ELECTRICITY FOR PUMPING	81,313.18		
62002	OFFICE SUPPLIES & EXPENSE	36,238.76		
62003	POSTAGE	32,604.84		
62005	TRANS & DIST-MAINTENANCE	2,055.74		
62006	TRANS & DIST-OPER EXP & *			
	SUPPLIES	139,220.69		
631	CONTRACT SERV-ENGINEERING	5,423.50		
63201	CONTRACT SERV-ACCOUNTING		200.00	
63202	CONTRACT SERV - AUDIT	19,200.00		
633	CONTRACT SERV - LEGAL	1,007.00		
63501	CONTRACT SERV - ANALYSIS	8,718.70		
63502	METER READING SERVICE	77,293.40		
63504	CONTRACT SERVICES - OTHER	6,748.85		
650	VEHICLE EXPENSE	29,265.69		
65001	BACKHOE/DUMP TRK EXPENSES	1,947.09		
65801	INSURANCE - WORKERS COMP	7,823.34		
659	FIDELITY BONDS	57,058.53		
65901	EMPLOYEE HEALTH INSURANCE	77,047.16		
660	ADVERTISING - NEWSPAPERS	1,092.00		
67503	UTILITIES	958.52		
67504	TELEPHONE	9,271.41		
67505	OTHER EXPENSES	1,842.83		
67506	ADMIN & GENERAL - MISC	4,468.20		
67508	REFUNDS	1,627.81		
67510	TRAVEL EXPENSE	3,047.75		
67515	DIRECTORS' FEES	11,150.00		
67530	RENTAL UNIFORMS	13,302.72		
67531	MEMBERSHIP DUES	4,982.00		
715	CELL TOWER RENTAL - TANK		12,463.69	
719	INTEREST INCOME		2,663.35	
721	BAD DEBT RECOVERY		15,346.71	
750	SERVICE CHGS-RETURNED CKS		575.00	
755	MISC INCOME		243.69	
80812	PAYROLL TAXES	38,251.05		
80814	PSC ASSESSMENT	6,718.78		
826	DEPRECIATION EXPENSE	409,321.00		
82703	INTEREST - LONG TERM DEBT	172,131.49		

Number	Account Description	Balance		Workpaper Reference
		Debit	Credit	
	Totals	2,890,801.58	3,294,134.52	
	Memo = YTD Profit/(Loss)	403,332.94		
		3,294,134.52	3,294,134.52	