

Number	Account Description	Balance		Workpaper Reference
		Debit	Credit	
1011	90/790 CONSTRUCTION PROJT	1,439,061.00	:	
1012	WOLF GAP PROJECT	147,000.00	:	
1013	LOG HAVEN/FLYNN ROAD	119,345.52	:	
1024	LAND & LAND RIGHTS	132,500.00	:	
1032	ELECTRIC PUMPING PLANT	9,004.41	:	
1033	PUMP STA-HORIZON BOATWORK	7,650.00	:	
1034	DISTRIBUTION RESERVOIRS	56,108.22	:	
1036	QUINTON WATER TANK	175,421.96	:	
1037	500,000/100,000 TANKS	540,534.81	:	
1038	ECHO POINT TANK	58,393.17	:	
1044	TRANS & DIST MAINS	243,472.68	:	
1046	LINE EXTENSION	180,174.61	:	
1047	LINE EXTENSION - 2000	997,433.45	:	
1049	LINE EXTENSION - 2003	648,148.21	:	
1050	LINE EXTENSION - 2004	342,484.13	:	
1051	LINE EXTENSION 2010	161,488.91	:	
1052	LINE EXTENSION - 2014	1,020,099.63	:	
1053	LINE EXTENSION - 2015	51,051.63	:	
1054	SERVICES	75,097.19	:	
1055	OFFICE EQUIPMENT	40,597.21	:	
1056	TRUCKS	71,783.00	:	
1057	ALARM SYSTEM	550.00	:	
1058	TELEMETRY SYSTEM-WASCOM	48,954.00	:	
1059	TWIN RIVERS CONSTRUCTION	3,121,315.80	:	
1064	METERS & INSTALLATIONS	824,233.35	:	
1084	HYDRANTS	16,795.60	:	
1085	OFFICE BUILDING	12,396.72	:	
1086	PARKING LOT - OFFICE	4,200.00	:	
1090	VEHICLES	63,624.13	:	
1101	ACCUM DEPR-PUMPING EQUIP	:	13,929.59	
1102	ACCUM DEPR-TRANS & DIST	:	2,591,133.00	
1103	ACCUM DEPR-SERVICES	:	71,106.30	
1104	ACCUM DEPR-METERS & INSTL	:	422,664.64	
1105	ACCUM DEPR-HYDRANTS	:	16,320.91	
1107	ACCUM DEPR-OFFICE EQUIP	:	40,050.61	
1109	ACCUM DEPR-DIST RESERVIOR	:	574,289.80	
1110	ACCUM DEPR-ALARM SYSTEM	:	550.00	
1111	ACCUM DEPR-OFFICE BLDG	:	5,774.50	
1112	ACCUM DEPR-PARKING LOT	:	3,359.50	
1113	ACCUM DEPR-VEHICLES	:	81,393.00	
1114	ACCUM DEPR - TELEMERTY SY	:	48,954.00	
1311	CASH IN BANK - O & M	250,517.91	:	
1316	RENTERS DEPOSIT ACCOUNT	21,514.29	:	
1317	CNB-DEPRECIATION RESERVE	129,213.80	:	
1320	TWIN RIVERS CONST ACCT	505.00	:	
1321	REVENUE SINKING ACCT # 3	5,470.33	:	
1322	CAPITAL SAVINGS #31852520	200,075.28	:	
1345	SAVINGS-CNB-30632220	13,628.64	:	
1346	SAVINGS-SHORT LIVED ASSET	26,782.75	:	
1349	ACCUMULATIVE CAPITAL ACCT	200,075.09	:	
1352	CD - CITIZENS NAT'L BANK	364,811.76	:	
1355	CNB - SINKING FUND	14,113.32	:	

Number	Account Description	Balance		Workpaper Reference
		Debit	Credit	
1356	CNB-SAVINGS-SINKING FD #2	116,713.60		
1357	HIGHWAY BOND	6,500.00		
1410	ACCOUNTS RECEIVABLE	67,896.85		
1420	CUSTOMER A/REC-RET CKS	1,355.46		
1500	PREPAID INSURANCE	2,579.83		
1501	INVENTORY	84,700.00		
2150	UNAPP. EARNED SURPLUS	1,017,349.56		
2211	R D-LOAN PAYABLE-#91-03		315,448.20	
2213	LOAN PAY- RD #91-05		719,136.73	
2214	LOAN PAYABLE #91-09		388,047.87	
2217	LOAN PAY RD #91-11		712,276.15	
2218	LOAN PAY RD #91-13		1,329,044.73	
2219	LOAN PAYABLE - USDA		555,000.00	
2320	ACCOUNTS PAYABLE		22,815.18	
2345	MEMBERSHIP FEES		23,259.86	
2350	CUSTOMER DEPOSITS		22,216.13	
2361	FED WH TAX		3,181.32	
2362	KY WH TAX		652.76	
2363	PULASKI CO WH TAX		383.00	
2364	SCHOOL TAX PAY. - PULASKI		1,991.86	
2367	KY SALES TAX PAYABLE		365.65	
2369	INSURANCE W/H		1,531.92	
2370	ACCRUED INTEREST PAYABLE		64,242.23	
2710	TAP-ON-FEES CUSTOMERS		665,298.85	
2720	FED GRANTS IN AID OF CONS		173,736.19	
2721	GRANT-USDA RURAL DEVELOP		2,289,539.59	
2722	GRANT - GOVERNOR'S OFFICE		147,000.00	
2723	STATE GRANT		800,000.00	
2725	MEMBERS INVESTMENTS		112,395.00	
2726	FUNDS RECEIVED - R D		389,745.78	
2727	GRANT - USDA		515,288.28	
	Totals	13,132,722.81	13,122,123.13	
	Memo = YTD Loss/(Profit)		10,599.68	
		13,132,722.81	13,132,722.81	

Number	Account Description	Balance		Workpaper Reference
		Debit	Credit	
4611	SALES - RESIDENTIAL		869,209.59	
4614	PENALTIES - INCOME		10,300.25	
4620	SEWER BILLING-WOODSON BEN	36,309.00		
4712	MISC SERV - RECONNECTS		3,250.00	
4713	MISC REV-METER TURN ON		930.00	
4714	METER RESET FEES		810.00	
4716	CREDIT CARD SERVICE CHGS		1,668.60	
6015	TRANS & DIST EXPENSE	131,618.86		
6031	DIRECTORS FEES	8,700.00		
6101	PURCHASED WATER	260,698.77		
6155	TRANS & DIST EXPENSE	5,175.87		
6205	TRANS & DIST-OPERATION	542.28		
6206	TRANS & DIST-MAINTENANCE	10,778.86		
6208	ADMIN & GEN - OFFICE	9,326.02		
6328	CONT SERV - ACCOUNTING	4,000.00		
6329	CONTACT SERVICES - AUDIT	8,650.00		
6351	CONT SERV - ANALYSIS	4,203.25		
6505	TRANS DIST EXP - OPER EXP	6,927.08		
6575	TRANS & DIST-OPERATION	15,388.72		
6588	INSURANCE - WORKERS COMP	2,544.00		
6597	U.S.D.A. BOND	99.01		
6599	FRINGE BENEFIT - HLTH INS	5,941.56		
6707	CUSTOMER ACCOUNTS	4,470.68		
6752	OFFICE EXPENSE	2,329.18		
6754	TELEPHONE CHARGES	8,913.84		
6755	POSTAGE	7,593.45		
6758	ADMINISTRATIVE & GENERAL	9,129.56		
9030	DEPRECIATION EXPENSE	231,145.00		
9050	REFUNDS	359.69		
9081	UNIFORMS	349.72		
9082	KY RURAL WATER-ANNUAL FEE	1,110.80		
9519	INTEREST INCOME		2,176.91	
9770	INT. ON LONG-TERM DEBT	87,756.06		
9772	INTEREST - OTHER	1,054.92		
9810	P S C ASSESSMENT FEES	1,632.99		
9812	PAYROLL TAXES	10,069.00		
9813	OTHER TAXES AND LICENSES	927.50		
	Totals	877,745.67	888,345.35	
	Memo = YTD Profit/(Loss)	10,599.68		
		888,345.35	888,345.35	