

Select Transactions By Period  
 Fiscal Year: 2020 Closed  
 Period: Annual Report  
 Beginning Date: N/A  
 Ending Date: N/A

West Laurel  
 Annual Trial Balance Report

Account	Beginning Balance	Annual Activity	Ending Balance
00105-0000 Construcion in Progress	\$0.00	\$0.00	\$0.00
00108-0000 Accumulated Depreciation	(\$5,249,200.05)	(\$284,602.00)	(\$5,533,802.05)
00131-0010 Cash - Operations Account	\$293,358.86	(\$80,170.08)	\$213,188.78
00131-0030 Cash - Meter Account	\$20,112.60	(\$1,122.00)	\$18,990.60
00131-0035 CVNB MMIA	\$0.00	\$0.00	\$0.00
00131-0036 CVNB - MMIA Funded Depreciation	\$91,389.30	\$56.07	\$91,445.37
00131-0040 Certificate of Deposit - Forcht Bank	\$0.00	\$0.00	\$0.00
00131-0041 1st Trust Bank - CD acct# 30360	\$171,101.00	\$2,446.19	\$173,547.19
00131-0042 1st Trust Bank - CD acct# 30361	\$119,018.92	\$1,701.60	\$120,720.52
00131-0050 Cash in Bank - construction acct	\$0.00	\$0.00	\$0.00
00131-0060 Cash in Bank - Forcht Bank	\$0.00	\$0.00	\$0.00
00141-0000 Customer Accounts Receivable	\$332,343.93	\$43,058.83	\$375,402.76
00141-0001 A/R - Cumberland Falls	\$156.44	\$0.10	\$156.54
00142-0000 Unbilled Accounts Receivables	\$153,668.65	\$0.00	\$153,668.65
00143-0000 Accum Provision for Uncollectible Acc	(\$2,698.13)	\$0.00	(\$2,698.13)
00162-0000 Prepaid Insurance	\$874.93	\$0.00	\$874.93
00171-0000 Interest Receivable	\$433.04	(\$239.55)	\$193.49
00174-0000 Utility Deposit	\$0.00	\$0.00	\$0.00
00301-0000 Organization	\$7,677.00	\$0.00	\$7,677.00
00303-0010 Construction in Progress	\$0.00	\$0.00	\$0.00
00303-0020 Land and Land Rights	\$509.50	\$0.00	\$509.50
00303-0040 Land and Land Rights	\$42,216.50	\$0.00	\$42,216.50
00303-0060 Land and Land Rights	\$25,000.00	\$0.00	\$25,000.00
00304-0020 Structures and Improvements	\$16,898.95	\$0.00	\$16,898.95
00304-0040 Structures and Improvements	\$0.00	\$0.00	\$0.00
00311-0020 Electric Pumping Equipment	\$651,261.76	\$0.00	\$651,261.76
00330-0040 Distribution Reservoirs and Standpipes	\$1,443,990.76	\$0.00	\$1,443,990.76
00331-0040 Transmission and Distribution Mains	\$6,742,178.56	\$13,070.15	\$6,755,248.71
00333-0040 Services	\$935,034.59	\$36,713.35	\$971,747.94
00334-0040 Meters and Meter Installations	\$1,686,764.57	\$25,839.30	\$1,712,603.87
00335-0040 Hydrants	\$69,839.28	\$0.00	\$69,839.28
00340-0050 Office Furniture and Equipment	\$40,462.25	\$0.00	\$40,462.25
00346-0000 Communication Equipment	\$362.50	\$0.00	\$362.50
00347-0050 Misc Equipment	\$4,628.67	\$0.00	\$4,628.67
<b>TOTAL ASSETS</b>	<b>\$7,597,384.38</b>	<b>(\$243,248.04)</b>	<b>\$7,354,136.34</b>
00224-0000 Notes Payable - Rural Development	(\$3,070,312.59)	\$101,535.01	(\$2,968,777.58)
00231-0000 Accounts Payable	(\$2,256.83)	(\$278.83)	(\$2,535.66)
00231-0001 A/P - Wood Creek	(\$169,030.91)	(\$15,269.28)	(\$184,300.19)
00231-0005 A/P - Wood Creek Wastewater	(\$3,076.22)	(\$1,757.68)	(\$4,833.90)
00235-0000 Customer Deposits	(\$10,680.00)	\$2,210.00	(\$8,470.00)
00236-0000 Accrued Sales Tax	(\$310.60)	(\$98.49)	(\$409.09)
00236-0001 Accrued 941 Tax	(\$1,367.18)	\$0.00	(\$1,367.18)
00236-0006 Accrued Occupational Tax	(\$69.75)	\$0.00	(\$69.75)
00236-0020 Accrued School Tax	(\$8,108.95)	\$105.49	(\$8,003.46)
00236-0030 911 service fee due	(\$17,487.85)	\$183.64	(\$17,304.21)
00237-0000 Accrued Interest	(\$62,414.49)	\$2,132.99	(\$60,281.50)
00408-0007 911 service fee	\$0.00	\$0.00	\$0.00
<b>TOTAL LIABILITIES</b>	<b>(\$3,345,115.37)</b>	<b>\$88,762.85</b>	<b>(\$3,256,352.52)</b>
00215-0000 Unappropriated Retained Earnings	(\$4,252,269.01)	\$0.00	(\$4,252,269.01)
00271-0010 Customer Tap on Fees	\$0.00	\$0.00	\$0.00

Account	Beginning Balance	Annual Activity	Ending Balance
00271-0020 Federal Grants	\$0.00	\$0.00	\$0.00
00271-0030 Contributions - Customers	\$0.00	\$0.00	\$0.00
00271-0040 Contributions - Forest Service	\$0.00	\$0.00	\$0.00
00271-0050 Cont in Aid of Const Fiscal Court	\$0.00	\$0.00	\$0.00
<b>TOTAL EQUITY</b>	<b>(\$4,252,269.01)</b>	<b>\$0.00</b>	<b>(\$4,252,269.01)</b>
00400-0000 Operating Revenues	\$0.00	\$0.00	\$0.00
00401-0000 Operating Expenses	\$0.00	\$0.00	\$0.00
00419-0000 Interest and Divident Income	\$0.00	(\$4,122.13)	(\$4,122.13)
00435-0000 Balance Transferred from Income	\$0.00	\$0.00	\$0.00
00461-0010 Metered Sales to Residential	\$0.00	(\$2,463,127.36)	(\$2,463,127.36)
00461-0020 Metered Sales to Commercial	\$0.00	(\$106,385.20)	(\$106,385.20)
00466-0000 Sales for Resale - Cumberland Falls	\$0.00	(\$1,878.48)	(\$1,878.48)
00471-0010 Service Charges	\$0.00	(\$27,135.00)	(\$27,135.00)
00471-0020 Penalties	\$0.00	(\$11,331.15)	(\$11,331.15)
00474-0020 Tap on Fees	\$0.00	(\$39,360.00)	(\$39,360.00)
00474-0050 Laurel County Fiscal Court	\$0.00	(\$6,519.89)	(\$6,519.89)
00474-0060 Rural Development grant	\$0.00	\$0.00	\$0.00
00474-0090 Misc. Revenue	\$0.00	\$0.00	\$0.00
00476-0000 General Revenue	\$0.00	\$0.00	\$0.00
00499-0000 Other Revenue	\$0.00	\$0.00	\$0.00
<b>TOTAL REVENUES</b>	<b>\$0.00</b>	<b>(\$2,659,859.21)</b>	<b>(\$2,659,859.21)</b>
00403-0000 Depreciation Expense	\$0.00	\$284,602.00	\$284,602.00
00408-0000 Taxes Other than Income	\$0.00	\$0.00	\$0.00
00408-0001 941 Tax	\$0.00	\$2,134.28	\$2,134.28
00408-0003 Sales Tax	\$0.00	\$0.00	\$0.00
00408-0005 PSC Assessment	\$0.00	\$5,355.05	\$5,355.05
00408-0006 Occupational Tax	\$0.00	\$0.00	\$0.00
00427-0030 Interest on Long-Term Debt	\$0.00	\$121,452.20	\$121,452.20
00427-0031 Interest paid on customer deposits	\$0.00	\$0.00	\$0.00
00610-0010 Purchased Water	\$0.00	\$1,254,926.49	\$1,254,926.49
00615-0050 Purchased Power	\$0.00	\$15,153.22	\$15,153.22
00620-0030 Water Treatment Exp-Materials & Supplies	\$0.00	\$1,540.00	\$1,540.00
00620-0050 Trans. & Dist. Exp-Materials & Supplies	\$0.00	\$0.00	\$0.00
00620-0060 Trans.&Dist. Maint.-Materials & Supplies	\$0.00	\$8,251.59	\$8,251.59
00620-0070 Customer Acct Exp - Materials & Supplies	\$0.00	\$197,085.60	\$197,085.60
00620-0080 Administrative Exp- Materials & Supplies	\$0.00	\$2,734.00	\$2,734.00
00631-0000 Contractual Services- Engineering	\$0.00	\$0.00	\$0.00
00632-0080 Contractual Services- Accounting	\$0.00	\$7,450.00	\$7,450.00
00633-0080 Contractual Services-Legal	\$0.00	\$75.00	\$75.00
00635-0000 Contractual Services	\$0.00	\$0.00	\$0.00
00635-0030 Contractual Services- Water Treatment	\$0.00	\$36,998.40	\$36,998.40
00635-0050 Contractual Services- Trans. & Dist.	\$0.00	\$47,365.64	\$47,365.64
00635-0060 Contractual Services- T&D Maint.	\$0.00	\$568,360.52	\$568,360.52
00635-0070 Contractual Services- Customer Acct Exp	\$0.00	\$73,820.95	\$73,820.95
00635-0080 Contractual Services- Gen. & Adm.	\$0.00	\$101,886.49	\$101,886.49
00657-0050 Insurance- General Liability	\$0.00	\$22,109.47	\$22,109.47
00659-0050 Insurance -Other	\$0.00	\$0.00	\$0.00
00670-0070 Bad Debt Exp	\$0.00	\$17,923.83	\$17,923.83
00675-0080 Misc Exp	\$0.00	\$17,219.67	\$17,219.67
00675-0081 Misc Exp - Commissioners Salary	\$0.00	\$27,900.00	\$27,900.00
00675-0090 General Disbursements	\$0.00	\$0.00	\$0.00
<b>TOTAL EXPENSES</b>	<b>\$0.00</b>	<b>\$2,814,344.40</b>	<b>\$2,814,344.40</b>

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TOTAL ASSETS	\$7,597,384.38	(\$243,248.04)	\$7,354,136.34
TOTAL LIABILITIES	(\$3,345,115.37)	\$88,762.85	(\$3,256,352.52)
TOTAL EQUITY	(\$4,252,269.01)	\$0.00	(\$4,252,269.01)
	\$0.00	(\$154,485.19)	(\$154,485.19)
TOTAL REVENUES	\$0.00	(\$2,659,859.21)	(\$2,659,859.21)
TOTAL EXPENSES	\$0.00	\$2,814,344.40	\$2,814,344.40
	\$0.00	\$154,485.19	\$154,485.19