

Select Transactions By Period
 Fiscal Year: 2021 Open
 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	(\$5,533,802.05)	(\$285,849.23)	(\$5,819,651.28)
00131-0010 Cash - Operations Account	\$213,188.78	\$145,812.12	\$359,000.90
00131-0030 Cash - Meter Account	\$18,990.60	(\$1,281.76)	\$17,708.84
00131-0035 CVNB MMIA	\$0.00	\$0.00	\$0.00
00131-0036 CVNB - MMIA Funded Depreciation	\$91,445.37	\$45.74	\$91,491.11
00131-0040 Certificate of Deposit - Forcht Bank	\$0.00	\$0.00	\$0.00
00131-0041 1st Trust Bank - CD acct# 30360	\$173,547.19	\$1,743.45	\$175,290.64
00131-0042 1st Trust Bank - CD acct# 30361	\$120,720.52	\$1,212.75	\$121,933.27
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	\$375,402.76	(\$80,871.76)	\$294,531.00
00141-0001 A/R - Cumberland Falls	\$156.54	\$0.00	\$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	\$193.49	\$1.94	\$195.43
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	\$6,755,248.71	\$0.00	\$6,755,248.71
00333-0040 Services	\$971,747.94	\$33,082.64	\$1,004,830.58
00334-0040 Meters and Meter Installations	\$1,712,603.87	\$26,570.28	\$1,739,174.15
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
TOTAL ASSETS	\$7,354,136.34	(\$159,533.83)	\$7,194,602.51
00224-0000 Notes Payable - Rural Development	(\$2,968,777.58)	\$91,768.64	(\$2,877,008.94)
00231-0000 Accounts Payable	(\$2,535.66)	(\$4,124.40)	(\$6,660.06)
00231-0001 A/P - Wood Creek	(\$184,300.19)	\$2,543.03	(\$181,757.16)
00231-0005 A/P - Wood Creek Wastewater	(\$4,833.90)	(\$5,195.53)	(\$10,029.43)
00235-0000 Customer Deposits	(\$8,470.00)	(\$1,910.00)	(\$10,380.00)
00236-0000 Accrued Sales Tax	(\$409.09)	(\$95.28)	(\$504.37)
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	(\$8,003.46)	\$1,494.40	(\$6,509.06)
00236-0030 911 service fee due	(\$17,304.21)	\$360.36	(\$16,943.85)
00237-0000 Accrued Interest	(\$60,281.50)	\$1,627.65	(\$58,653.85)
00408-0007 911 service fee	\$0.00	\$0.00	\$0.00
TOTAL LIABILITIES	(\$3,256,352.52)	\$86,468.87	(\$3,169,883.65)
00215-0000 Unappropriated Retained Earnings	(\$4,097,783.82)	\$0.00	(\$4,097,783.82)
00271-0010 Customer Tap on Fees	\$0.00	\$0.00	\$0.00

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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
TOTAL EQUITY	(\$4,097,783.82)	\$0.00	(\$4,097,783.82)
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	(\$3,174.80)	(\$3,174.80)
00435-0000 Balance Transferred from Income	\$0.00	\$0.00	\$0.00
00461-0010 Metered Sales to Residential	\$0.00	(\$2,446,956.98)	(\$2,446,956.98)
00461-0020 Metered Sales to Commercial	\$0.00	(\$120,099.43)	(\$120,099.43)
00466-0000 Sales for Resale - Cumberland Falls	\$0.00	(\$1,878.48)	(\$1,878.48)
00471-0010 Service Charges	\$0.00	(\$46,760.00)	(\$46,760.00)
00471-0020 Penalties	\$0.00	(\$50,880.29)	(\$50,880.29)
00474-0020 Tap on Fees	\$0.00	(\$39,060.00)	(\$39,060.00)
00474-0050 Laurel County Fiscal Court	\$0.00	(\$3,861.51)	(\$3,861.51)
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
TOTAL REVENUES	\$0.00	(\$2,712,671.49)	(\$2,712,671.49)
00403-0000 Depreciation Expense	\$0.00	\$285,849.23	\$285,849.23
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	\$5,232.75	\$5,232.75
00408-0006 Occupational Tax	\$0.00	\$0.00	\$0.00
00427-0030 Interest on Long-Term Debt	\$0.00	\$117,336.71	\$117,336.71
00427-0031 Interest paid on customer deposits	\$0.00	\$0.00	\$0.00
00610-0010 Purchased Water	\$0.00	\$1,290,890.45	\$1,290,890.45
00615-0050 Purchased Power	\$0.00	\$15,863.10	\$15,863.10
00620-0030 Water Treatment Exp-Materials & Supplies	\$0.00	\$6,903.00	\$6,903.00
00620-0050 Trans. & Dist. Exp-Materials & Supplies	\$0.00	\$0.00	\$0.00
00620-0060 Trans.&Dist. Maint.-Materials & Supplies	\$0.00	\$0.00	\$0.00
00620-0070 Customer Acct Exp - Materials & Supplies	\$0.00	\$199,494.30	\$199,494.30
00620-0080 Administrative Exp- Materials & Supplies	\$0.00	\$2,313.32	\$2,313.32
00631-0000 Contractual Services- Engineering	\$0.00	\$0.00	\$0.00
00632-0080 Contractual Services- Accounting	\$0.00	\$8,992.00	\$8,992.00
00633-0080 Contractual Services-Legal	\$0.00	\$2,250.00	\$2,250.00
00635-0000 Contractual Services	\$0.00	\$0.00	\$0.00
00635-0030 Contractual Services- Water Treatment	\$0.00	\$40,538.75	\$40,538.75
00635-0050 Contractual Services- Trans. & Dist.	\$0.00	\$62,425.73	\$62,425.73
00635-0060 Contractual Services- T&D Maint.	\$0.00	\$450,219.42	\$450,219.42
00635-0070 Contractual Services- Customer Acct Exp	\$0.00	\$89,571.11	\$89,571.11
00635-0080 Contractual Services- Gen. & Adm.	\$0.00	\$91,891.25	\$91,891.25
00657-0050 Insurance- General Liability	\$0.00	\$14,844.75	\$14,844.75
00659-0050 Insurance -Other	\$0.00	\$0.00	\$0.00
00670-0070 Bad Debt Exp	\$0.00	\$51,546.97	\$51,546.97
00675-0080 Misc Exp	\$0.00	\$19,282.29	\$19,282.29
00675-0081 Misc Exp - Commissioners Salary	\$0.00	\$28,157.04	\$28,157.04
00675-0090 General Disbursements	\$0.00	\$0.00	\$0.00
TOTAL EXPENSES	\$0.00	\$2,785,736.45	\$2,785,736.45

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TOTAL ASSETS	\$7,354,136.34	(\$159,533.83)	\$7,194,602.51
TOTAL LIABILITIES	(\$3,256,352.52)	\$86,468.87	(\$3,169,883.65)
TOTAL EQUITY	(\$4,097,783.82)	\$0.00	(\$4,097,783.82)
	\$0.00	(\$73,064.96)	(\$73,064.96)
TOTAL REVENUES	\$0.00	(\$2,712,671.49)	(\$2,712,671.49)
TOTAL EXPENSES	\$0.00	\$2,785,736.45	\$2,785,736.45
	\$0.00	\$73,064.96	\$73,064.96