

City of Pikeville
 Trial Balance
 Fiscal Year: 2016 - 2017
 For the Period Ending 6/30/2017

Fund 210		Audit Adj. Entries*				Ending Balance	
Account Number	Account Description	Debit	Credit	Debit	Credit	Debit	Credit
210.00.100.01	CASH	\$785,762.04	\$0.00	\$0.00	\$0.00	\$785,762.04	\$0.00
210.00.100.02	CASH	\$17,606.17	\$0.00	\$0.00	\$0.00	\$17,606.17	\$0.00
210.00.130.00	ACCOUNTS RECEIVABLE	\$216,531.97	\$0.00	\$0.00	\$0.00	\$216,531.97	\$0.00
210.00.130.03	SPECIAL A/R	\$26,986.82	\$0.00	\$0.00	\$0.00	\$26,986.82	\$0.00
210.00.130.05	GAS UTILITY TAX A/R	\$3,556.16	\$0.00	\$0.00	\$0.00	\$3,556.16	\$0.00
210.00.130.06	GAS SALES TAX A/R	\$2,398.42	\$0.00	\$0.00	\$0.00	\$2,398.42	\$0.00
210.00.130.07	WATER UTILITY TAX A/R	\$10,669.68	\$0.00	\$0.00	\$0.00	\$10,669.68	\$0.00
210.00.130.08	WATER SALES TAX A/R	\$5,027.59	\$0.00	\$0.00	\$0.00	\$5,027.59	\$0.00
210.00.130.09	SEWER SALES TAX A/R	\$3,261.30	\$0.00	\$0.00	\$0.00	\$3,261.30	\$0.00
210.00.140.00	ALLOW FOR DOUBTFUL ACCTS	\$0.00	\$4,650.00	\$0.00	\$0.00	\$0.00	\$4,650.00
210.00.150.00	INVENTORY	\$9,245.00	\$0.00	\$0.00	\$0.00	\$9,245.00	\$0.00
210.00.152.00	CONSTRUCTION IN PROGRESS	\$2,663,218.23	\$0.00	\$0.00	\$0.00	\$2,663,218.23	\$0.00
210.00.153.00	WATER PLANT ISLAND CREEK.. PPE	\$3,354,269.57	\$0.00	\$0.00	\$0.00	\$3,354,269.57	\$0.00
210.00.154.00	ACCUM DEPREC	\$0.00	\$1,384,516.59	\$0.00	\$0.00	\$0.00	\$1,384,516.59
210.00.161.00	VEHICLES	\$240,899.09	\$0.00	\$0.00	\$0.00	\$240,899.09	\$0.00
210.00.162.00	ACCUM DEPRE-VEHICLES	\$0.00	\$189,776.43	\$0.00	\$0.00	\$0.00	\$189,776.43
210.00.163.00	EQUIPMENT	\$724,680.12	\$0.00	\$0.00	\$0.00	\$724,680.12	\$0.00
210.00.164.00	ACCUM DEPRE-EQUIPMENT	\$0.00	\$427,163.95	\$0.00	\$0.00	\$0.00	\$427,163.95
210.00.165.00	WATER LINES	\$5,352,114.57	\$0.00	\$0.00	\$0.00	\$5,352,114.57	\$0.00
210.00.165.01	CHANEY WATER SYSTEM	\$290,000.00	\$0.00	\$0.00	\$0.00	\$290,000.00	\$0.00
210.00.165.02	WATER TREATMENT PLANT	\$9,295,039.25	\$0.00	\$0.00	\$0.00	\$9,295,039.25	\$0.00
210.00.166.00	ACCUM DEPRE-WATER DISTRIB	\$0.00	\$4,092,405.00	\$0.00	\$0.00	\$0.00	\$4,092,405.00
210.00.166.02	ACCUM DEPRE WATER TREATMENT PLANT	\$0.00	\$5,312,020.00	\$0.00	\$0.00	\$0.00	\$5,312,020.00
210.00.170.00	WATER SAVINGS	\$304,319.82	\$0.00	\$0.00	\$0.00	\$304,319.82	\$0.00
210.00.180.28	DEFERRED OUTFLOWS	\$5,268.00	\$0.00	\$3,271.00	\$5,268.00	\$3,271.00	\$0.00
210.00.200.00	DUE TO/FROM	\$0.00	\$7,160.26	\$0.00	\$469.32	\$0.00	\$7,629.58
210.00.200.01	DUE TO/FROM	\$0.00	\$0.00	\$469.32	\$0.00	\$469.32	\$0.00
210.00.210.00	ACCOUNTS PAYABLE	\$0.00	\$34,317.02	\$0.00	\$0.00	\$0.00	\$34,317.02
210.00.221.28	PENSION COST (DEFERRED INFLOWS)	\$0.00	\$4,048.00	\$4,048.00	\$0.00	\$0.00	\$0.00
210.00.221.29	NET PENSION LIABILITY	\$0.00	\$39,077.00	\$0.00	\$7,137.00	\$0.00	\$46,214.00
210.00.250.01	UTILITY TAX PAYABLE	\$0.00	\$7,222.75	\$0.00	\$0.00	\$0.00	\$7,222.75
210.00.300.00	FUND BALANCE	\$0.00	\$11,585,809.19	\$0.00	\$0.00	\$0.00	\$11,585,809.19
210.00.310.00	ENCUMBRANCE CONTROL	\$41,124.12	\$0.00	\$0.00	\$0.00	\$41,124.12	\$0.00
210.00.311.00	RESERVE FOR ENCUMBRANCE	\$0.00	\$41,124.12	\$0.00	\$0.00	\$0.00	\$41,124.12
210.00.312.00	RESERVE PRIOR YEAR	\$1,746.85	\$0.00	\$0.00	\$0.00	\$1,746.85	\$0.00

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Account Number	Account Description	Debit	Credit	Debit	Credit	Debit	Credit
210.00.313.00	REVENUE CONTROL	\$0.00	\$3,290,596.45	\$0.00	\$290.23	\$0.00	\$3,290,886.68
210.00.314.00	EXPENDITURE CONTROL	\$3,066,161.99	\$0.00	\$5,376.23	\$0.00	\$3,071,538.22	\$0.00
210.10.401.02	FEDERAL GRANTS	\$0.00	\$415,930.54	\$0.00	\$0.00	\$0.00	\$415,930.54
210.10.405.01	RESIDENTIAL WATER CITY	\$0.00	\$509,290.98	\$0.00	\$0.00	\$0.00	\$509,290.98
210.10.405.02	COMMERCIAL WATER CITY	\$0.00	\$253,583.12	\$0.00	\$0.00	\$0.00	\$253,583.12
210.10.405.04	PUBLIC AUTHORITY WT CITY	\$0.00	\$321,006.93	\$0.00	\$0.00	\$0.00	\$321,006.93
210.10.405.06	MULTIPLE FAMILY CITY RESIDENTIAL	\$0.00	\$95,724.79	\$0.00	\$0.00	\$0.00	\$95,724.79
210.10.405.12	MULTIPLE FAMILY COMMERCIAL	\$0.00	\$28,658.49	\$0.00	\$0.00	\$0.00	\$28,658.49
210.10.410.04	W/WHOLESALE DISTRICT/REV	\$0.00	\$998,074.44	\$0.00	\$0.00	\$0.00	\$998,074.44
210.10.430.00	BAD DEBT RECOVERY	\$0.00	\$0.00	\$0.00	\$290.23	\$0.00	\$290.23
210.10.440.00	WATER TAP FEE	\$0.00	\$24,510.00	\$0.00	\$0.00	\$0.00	\$24,510.00
210.10.450.00	WATER PENALTY	\$0.00	\$10,911.47	\$0.00	\$0.00	\$0.00	\$10,911.47
210.10.451.00	WATER SPECIAL REVENUE	\$0.00	\$150,302.92	\$0.00	\$0.00	\$0.00	\$150,302.92
210.10.451.03	SPECIAL REVENUE	\$0.00	\$47,926.60	\$0.00	\$0.00	\$0.00	\$47,926.60
210.10.460.00	WATER S C	\$0.00	\$12,457.00	\$0.00	\$0.00	\$0.00	\$12,457.00
210.10.475.00	INTEREST	\$0.00	\$1,774.41	\$0.00	\$0.00	\$0.00	\$1,774.41
210.10.475.01	INTEREST	\$0.00	\$4,258.09	\$0.00	\$0.00	\$0.00	\$4,258.09
210.10.480.08	TRANS/TO/FROM/PROJ/WR	\$0.00	\$415,930.54	\$0.00	\$0.00	\$0.00	\$415,930.54
210.10.490.00	MISCELLANEOUS	\$0.00	\$256.13	\$0.00	\$0.00	\$0.00	\$256.13
210.10.510.00	GASOLINE	\$144,173.71	\$0.00	\$0.00	\$0.00	\$144,173.71	\$0.00
210.10.530.00	BANK CHARGES-WATER REVENU	\$3,889.81	\$0.00	\$0.00	\$0.00	\$3,889.81	\$0.00
210.10.545.00	PROVISION FOR BAD DEBT	\$867.77	\$0.00	\$290.23	\$0.00	\$1,158.00	\$0.00
210.10.560.00	DUES	\$850.00	\$0.00	\$0.00	\$0.00	\$850.00	\$0.00
210.10.570.00	FREIGHT/POSTAGE	\$1,349.44	\$0.00	\$0.00	\$0.00	\$1,349.44	\$0.00
210.10.580.01	INS VEHICLE	\$2,443.03	\$0.00	\$0.00	\$0.00	\$2,443.03	\$0.00
210.10.580.02	INS GENERAL LIABILITY	\$26,436.47	\$0.00	\$0.00	\$0.00	\$26,436.47	\$0.00
210.10.580.04	INS OTHER	\$254.50	\$0.00	\$0.00	\$0.00	\$254.50	\$0.00
210.10.600.00	OFFICE SUPPLIES	\$2,488.80	\$0.00	\$0.00	\$0.00	\$2,488.80	\$0.00
210.10.610.00	PUBLIC WORKS WATER	\$1,162,039.92	\$0.00	\$0.00	\$0.00	\$1,162,039.92	\$0.00
210.10.610.05	PROF SERVICE OTHER	\$776.60	\$0.00	\$0.00	\$0.00	\$776.60	\$0.00
210.10.610.08	UT MONTHLY BILLING/PROFESSIONAL SERVICES	\$3,803.08	\$0.00	\$0.00	\$0.00	\$3,803.08	\$0.00
210.10.610.99	UMG...SERVICES	\$141,565.34	\$0.00	\$0.00	\$0.00	\$141,565.34	\$0.00
210.10.620.01	RENT-EASEMENTS	\$376.00	\$0.00	\$0.00	\$0.00	\$376.00	\$0.00
210.10.625.03	PURCHASE SOFTWARE	\$1,844.52	\$0.00	\$0.00	\$0.00	\$1,844.52	\$0.00
210.10.630.00	REPAIRS/MAINTENANCE	\$139,076.81	\$0.00	\$0.00	\$0.00	\$139,076.81	\$0.00

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Account Number	Account Description	Debit	Credit	Debit	Credit	Debit	Credit
210.10.630.09	REPAIRS AND MAINTENANCE PLANT	\$30,632.00	\$0.00	\$0.00	\$0.00	\$30,632.00	\$0.00
210.10.660.00	TELEPHONE/PUBLIC WORKS	\$8,205.92	\$0.00	\$0.00	\$0.00	\$8,205.92	\$0.00
210.10.680.00	ELECTRIC	\$299,596.48	\$0.00	\$0.00	\$0.00	\$299,596.48	\$0.00
210.10.680.01	CITY UTILITIES	\$4,445.42	\$0.00	\$0.00	\$0.00	\$4,445.42	\$0.00
210.10.715.00	PROVISION FOR DEPREC	\$414,517.75	\$0.00	\$0.00	\$0.00	\$414,517.75	\$0.00
210.10.910.08	TRANS/TO/FROM/WR/PROJECT	\$415,930.54	\$0.00	\$0.00	\$0.00	\$415,930.54	\$0.00
210.10.910.15	TRANS/TO/FUND 217	\$152,163.00	\$0.00	\$0.00	\$0.00	\$152,163.00	\$0.00
210.10.910.33	TRANSFERS	\$73,900.00	\$0.00	\$0.00	\$0.00	\$73,900.00	\$0.00
210.15.580.03	WORKERS COMP	\$285.75	\$0.00	\$0.00	\$0.00	\$285.75	\$0.00
210.15.640.00	SALARIES & WAGES	\$21,293.81	\$0.00	\$0.00	\$0.00	\$21,293.81	\$0.00
210.15.640.01	PAYROLL TAX	\$1,628.99	\$0.00	\$0.00	\$0.00	\$1,628.99	\$0.00
210.15.640.02	EMPLOYEE BENEFIT INSURANC	\$7,566.81	\$0.00	\$0.00	\$0.00	\$7,566.81	\$0.00
210.15.640.03	PENSION MATCHING	\$3,632.74	\$0.00	\$5,086.00	\$0.00	\$8,718.74	\$0.00
210.15.640.06	UNEMPLOYMENT TAX	\$126.98	\$0.00	\$0.00	\$0.00	\$126.98	\$0.00
210.99.999.99	210.99.999.99	\$224,434.46	\$0.00	\$0.00	\$5,086.00	\$219,348.46	\$0.00
Fund Total		\$29,710,483.21	\$29,710,483.21	\$18,540.78	\$18,540.78	\$29,714,621.99	\$29,714,621.99

*Accounting system fiscal year closed during software conversion.
 Entries were entered July 1, fiscal year 2018, not reflected in GL for 2017.

City of Pikeville
Trial Balance
Fiscal Year: 2017 - 2018
For the Period Ending 6/30/2018

Fund 210

Account Number	Account Description
210.00.100.01	CASH
210.00.100.02	CASH
210.00.100.03	METER DEPOSIT CASH
210.00.130.00	ACCOUNTS RECEIVABLE
210.00.130.03	SPECIAL A/R
210.00.130.05	GAS UTILITY TAX A/R
210.00.130.06	GAS SALES TAX A/R
210.00.130.07	WATER UTILITY TAX A/R
210.00.130.08	WATER SALES TAX A/R
210.00.130.09	SEWER SALES TAX A/R
210.00.140.00	ALLOW FOR DOUBTFUL ACCTS
210.00.150.00	INVENTORY
210.00.152.00	CONSTRUCTION IN PROGRESS
210.00.153.00	WATER PLANT ISLAND CREEK.. PPE
210.00.154.00	ACCUM DEPREC
210.00.161.00	VEHICLES
210.00.162.00	ACCUM DEPRE-VEHICLES
210.00.163.00	EQUIPMENT
210.00.164.00	ACCUM DEPRE-EQUIPMENT
210.00.165.00	WATER LINES
210.00.165.01	CHANNEY WATER SYSTEM
210.00.165.02	WATER TREATMENT PLANT
210.00.166.00	ACCUM DEPRE-WATER DISTRIB
210.00.166.02	ACCUM DEPRE WATER TREATMENT PLANT
210.00.170.00	WATER SAVINGS
210.00.180.28	DEFERRED OUTFLOWS
210.00.181.00	OPEB COSTS (DEFERRED OUTFLOWS)
210.00.200.00	DUE TO/FROM
210.00.210.00	ACCOUNTS PAYABLE
210.00.221.28	PENSION COST (DEFERRED INFLOWS)
210.00.221.29	NET PENSION LIABILITY
210.00.221.30	ACCRUED PAYROLL
210.00.222.00	OPEB COSTS (DEFERRED INFLOWS)
210.00.222.01	NET OPEB LIABILITY
210.00.240.00	INT ACCURED/CUSTOMER DEP
210.00.241.00	CUSTOMER DEPOSIT
210.00.250.00	SALES TAX PAYABLE
210.00.250.01	UTILITY TAX PAYABLE
210.00.300.00	FUND BALANCE

210.00.310.00	ENCUMBRANCE CONTROL
210.00.311.00	RESERVE FOR ENCUMBRANCE
210.00.312.00	RESERVE PRIOR YEAR
210.00.313.00	REVENUE CONTROL
210.00.314.00	EXPENDITURE CONTROL
210.10.401.02	FEDERAL GRANTS
210.10.405.01	RESIDENTIAL WATER CITY
210.10.405.02	COMMERCIAL WATER CITY
210.10.405.04	PUBLIC AUTHORITY WT CITY
210.10.405.06	MULTIPLE FAMILY CITY RESIDENTIAL
210.10.405.12	MULTIPLE FAMILY COMMERCIAL
210.10.410.04	W/WHOLESALE DISTRICT/REV
210.10.440.00	WATER TAP FEE
210.10.450.00	WATER PENALTY
210.10.451.00	WATER SPECIAL REVENUE
210.10.451.03	SPECIAL REVENUE
210.10.460.00	WATER S C
210.10.475.00	INTEREST
210.10.475.01	INTEREST
210.10.480.00	TRANSFERS
210.10.480.08	TRANS/TO/FROM/PROJ/WR
210.10.490.00	MISCELLANEOUS
210.10.510.00	GASOLINE
210.10.530.00	BANK CHARGES-WATER REVENUE
210.10.545.00	PROVISION FOR BAD DEBT
210.10.560.00	DUES
210.10.570.00	FREIGHT/POSTAGE
210.10.580.00	INSURANCE
210.10.580.01	INS VEHICLE
210.10.580.02	INS GENERAL LIABILITY
210.10.600.00	OFFICE SUPPLIES
210.10.610.00	PUBLIC WORKS WATER
210.10.610.05	PROF SERVICE OTHER
210.10.610.08	UT MONTHLY BILLING/PROFESSIONAL SERVICES
210.10.610.99	UMG...SERVICES
210.10.620.01	RENT-EASEMENTS
210.10.625.03	PURCHASE SOFTWARE
210.10.630.00	REPAIRS/MAINTENANCE
210.10.630.09	REPAIRS AND MAINTENANCE
210.10.660.00	TELEPHONE/PUBLIC WORKS
210.10.680.00	ELECTRIC
210.10.680.01	CITY UTILITIES
210.10.705.00	INT ON CUSTOMER DEPOSIT
210.10.715.00	PROVISION FOR DEPREC
210.10.791.00	RETURNED CHECKS/REDEPOSIT
210.10.910.08	TRANS/TO/FROM/WR/PROJECT
210.10.910.15	TRANS/TO/FUND 217

210.10.910.16	TRANSFERS FUND 336 GO BOND SERIES 2017
210.10.910.33	TRANSFERS TO FUND 335 MARION'S BRANCH WATER SEWER
210.15.580.03	WORKERS COMP
210.15.640.00	SALARIES & WAGES
210.15.640.01	PAYROLL TAX
210.15.640.02	EMPLOYEE BENEFIT INS
210.15.640.03	PENSION MATCHING
210.15.640.06	UNEMPLOYMENT TAX
210.99.999.99	210.99.999.99
Fund Total	

Note: Audit entries are reflected in balances.

Debit	Credit
\$744,692.27	
\$15,665.22	
\$2,040.00	
\$297,412.17	
\$4,729.86	
\$4,199.75	
\$4,016.39	
\$11,279.90	
\$5,765.04	
\$4,946.36	
	\$13,612.00
\$9,245.00	
\$567,732.17	
\$3,399,792.57	
	\$1,451,951.59
\$201,663.09	
	\$172,930.43
\$724,680.12	
	\$469,100.95
\$8,015,332.80	
\$290,000.00	
\$9,317,430.84	
	\$4,275,310.00
	\$5,521,272.50
\$308,048.65	
\$15,618.00	
\$3,598.00	
\$24,029.54	
	\$71,141.44
	\$4,440.00
	\$37,419.00
	\$1,479.44
	\$866.00
	\$16,565.00
\$226.10	
\$600.00	
	\$11,472.36
	\$8,734.01
	\$11,791,324.65

\$78,136.44	
	\$78,136.44
\$1,746.85	
	\$3,029,628.06
\$2,775,829.37	
	\$64,421.17
	\$520,788.87
	\$298,618.35
	\$332,778.51
	\$88,380.31
	\$42,248.29
	\$837,754.85
	\$30,616.12
	\$24,116.16
	\$142,827.89
	\$38,711.71
	\$27,520.36
	\$3,404.07
	\$9,264.23
	\$503,311.00
	\$64,421.17
	\$25.00
\$176,401.00	
\$5,209.44	
\$8,962.00	
\$850.00	
\$3,076.34	
	\$325.23
\$2,546.63	
\$31,358.75	
\$710.96	
\$1,221,201.36	
\$777.25	
\$2,525.71	
\$184,254.33	
\$376.00	
\$211.25	
\$43,154.64	
\$2,984.43	
\$7,769.31	
\$300,991.87	
\$5,300.49	
\$5,030.59	
\$523,919.50	
	\$49.40
\$64,421.17	
\$115,000.00	

\$27,000.00	
\$143,597.00	
\$177.75	
\$26,009.49	
\$1,989.75	
\$8,413.06	
	\$11,539.36
\$30.66	
\$253,798.69	
\$29,996,505.92	\$29,996,505.92