

## Allen County Water District

## Trial Balance

As of August 31, 2020

10/28/20

Accrual Basis

	Aug 31, 20	
	Debit	Credit
126 · Cash on hand	1,000.00	
127.0 · Cash-Phase III/CD-FNB	12,145.66	
131. · Cash-Oper&Maint Fund-FNB	95,607.10	
132 · Cash-Revenue Fund-FNB	377,012.19	
134 · Cash-Security Deposit-FNB	102,646.36	
135 · Temporary Cash Investments-CDs	2,864,803.51	
138.1 · Cash-Meter Dep/CD-USB	26,277.41	
190 · Unrealized loss on Temp Inv	37,224.73	
141 · Accounts Receivable	273,717.02	
141.1 · Returned Checks	3,437.17	
162 · Prepaid Insurance	16,417.28	
171 · Interest Receivable	4,910.56	
175.1 · Prepaid Expenses	4,800.00	
271.20 · Allowance for bad debts		10,500.00
105 · Construction WIP	3,149,176.05	
303 · Land and Land Rights	314,561.54	
304 · Structures & Improvements	874,743.00	
304.5 · Structures & Improvements-GP	923,596.13	
311 · Pumping Equipment	714,113.84	
330 · Distrib Reservoir & Standpipes	1,384,313.47	
331 · Transmission & Distrib Mains	12,913,000.50	
333 · Services	454,990.98	
334 · Meters	1,865,322.63	
335 · Hydrants	43,859.89	
340 · Office Furniture & Equipment	221,608.70	
341 · Transportation Equipment	336,177.62	
343 · Tools, shop and garage equip	74,529.03	
345 · Power Operated Equipment	847,382.04	
345.1 · Communications Equipment	55,487.15	
346 · Accum Depr-Utility Plant		9,095,682.65
126.1 · Cash-Sinking Fund-FNB	848,127.01	
126.3 · Cash-Sinking Fund 35161 Regions	133,211.83	
126.4 · Cash-Sinking Fund 36758 Regions	23,784.57	
127.1 · Cash-CD-FNB	8,434.12	
128.0 · Cash-Depreciation Fund/PB FNB	423,543.49	
128.1 · Cash-Depreciation Fund/CD-FNB	79,785.98	
176 · Utility Deposits	555.00	
187 · Deferred Cost of Pensions	94,084.00	
Wages Payable	0.00	
221 · Bond Pay-FHA S Term		14,137.50
221.1 · Bond Pay-FHA L Term		2,076,000.00
224.1 · Note Pay.-KyRural Sterm		46,887.50
231 · Accounts Payable	0.00	
235 · Customer Deposits		104,492.50
236 · FICA/FWT Tax W/H	5,796.61	
236.2 · State Tax W/H	5,310.71	
236.3 · City Tax W/H	60.98	
236.4 · County Tax W/H		782.91
237 · Accrued Interest Payable		87,103.03
242.2 · Sales Taxx Payable		1,283.56
242.4 · Employee 457B	0.00	
242.5 · Employee Ins WH	0.00	
271 · Tap on Fees	0.00	
271.1 · Allowance-Funds Used in Const	4,579.74	
xxxxxx · Reserve billing error (Glasgow)	0.00	
222 · N/P Ky Infrsstructure		3,305,393.12
224 · Note Pay.-KY Rural Lterm		2,111,959.37
225.00 · Net Pension Liability		189,038.00
214 · Cap Assets, net of Debt		7,670,271.01
215.1 · Restricted-Bond/Int		1,003,366.99
215.11 · Restrcted-Depreciation		495,273.28
215.2 · Unrestricted		3,090,103.85
273.00 · Deferred Inflow of Assets		170,679.00
30000 · Opening Balance Equity	0.00	

**Allen County Water District**  
**Trial Balance**  
 As of August 31, 2020

	Aug 31, 20	
	Debit	Credit
32000 · Retained Earnings	0.00	
xxxx · Prior Period Adjustment	0.00	
400.1 · Line Extension Revenue		5,507.96
419 · Interest & Dividend Income		38,779.82
421 · Nonutility Income		2,192.93
432 · Revenue-CapContrTap Fee		91,504.00
461.1 · Sales-Residential Customers		1,424,417.84
461.2 · Sales-Commercial Customers		139,182.25
461.3 · Water Revenue-Industrial		254.80
461.4 · Water Revenue-Church Camp		9,278.13
470 · Forfeited Discounts		6,022.49
471 · Reconnection Revenue		19,138.08
475 · Pumping Revenue-Scottsville		12,916.73
49900 · Uncategorized Income		570.26
403 · Depreciation	368,666.64	
408 · Payroll Taxes (Fica/Med exp)	27,186.14	
427.4 · Interest Paid-Customer Deposit	1,643.45	
601.5 · Salaries-Trans. Dist. Oper.	200,235.80	
601.7 · Salaries-Customer Accts.	326.08	
601.8 · Salaries-Admin & General	150,619.27	
603.8 · Commissioners Compensation	20,000.00	
604 · Employee Pensions & Benefits	65,321.09	
604.5 · Emp Bene-Trans Dist Op	75,612.72	
604.8 · Emp Benefits-Admin & General	41,361.63	
610 · Purchased Water	408,569.07	
615.5 · Pur Power-Trans Dist Oper	29,329.34	
615.8 · Pur Power-Admin & General	10,940.37	
620.0 · Material & Supplies	201.37	
620.7 · Materials-customers Accts	12,000.00	
620.8 · Materails-Admin & General	57,258.37	
631 · Contract Services-Engineering	9,600.00	
632.00 · Contract Services-Accounting	19,771.25	
633.8 · Contract Services-Legal	9,175.50	
635.0 · Cont Service-others	12,121.50	
636 · Cont Services-Admin & General	9,192.77	
642 · Equipment Rental	1,777.40	
650.0 · Transportation Expenses	33,679.29	
657 · Insurance-General Liability	16,289.73	
658 · Insurance-Workers Comp.	9,228.40	
659.8 · Insurance-Other	4,456.20	
670 · Bad Debt- Income/Expense		1,109.40
675 · Miscellaneous	9,129.98	
<b>TOTAL</b>	<b>31,223,828.96</b>	<b>31,223,828.96</b>