

Select Transactions By Period
 Fiscal Year: 2019 Open
 Period: Annual Report
 Beginning Date: N/A
 Ending Date: N/A

GARRISON WATER DISTRICT Annual Trial Balance Report

Account	Beginning Balance	Annual Activity	Ending Balance
01120-0000 INVENTORY ASSET	\$23,513.84	(\$1,553.61)	\$21,960.23
01311-0000 O&M	\$1,933.17	(\$563.41)	\$1,369.76
01312-0000 WATER REVENUE	\$9,734.02	(\$982.63)	\$8,751.39
01318-0000 CASH PAYROLL	\$1,432.89	(\$767.76)	\$665.13
01410-0000 WATER RECEIVABLE	\$117,176.31	(\$3,239.19)	\$113,937.12
01411-0000 SEWER ACCOUNTS RECEIVABLE	\$42,148.99	\$3,339.83	\$45,488.82
01412-0000 UNBILLED REVENUE	\$28,391.91	\$0.00	\$28,391.91
01430-0000 ACC PROV FOR UNCOLL ACCTS--CR	(\$68,725.87)	\$0.00	(\$68,725.87)
01520-0000 PREPAID INSURANCE	\$6,112.02	\$0.00	\$6,112.02
01525-0000 DEFERRED OUTFLOWS	\$158,270.00	\$0.00	\$158,270.00
01526-0000 Deferred Outflow-OPEB	\$48,410.00	\$0.00	\$48,410.00
TOTAL CURRENT ASSETS	\$368,397.28	(\$3,766.77)	\$364,630.51
01310-0000 SEWER & WATER BOND & INTREST ACCT.	\$72,212.82	(\$13,348.33)	\$58,864.49
01317-0000 KIA LOAN	\$14,532.24	(\$11,518.76)	\$3,013.48
01319-0000 EQUIPMENT ACCT.	\$12,188.42	(\$8,104.84)	\$4,083.58
01323-0000 CD FIRST COMMUNITY BANK 8193	\$21,937.03	(\$21,937.03)	\$0.00
01324-0000 DEPRECIATION	\$5,038.36	\$10,339.68	\$15,378.04
01325-0000 CUSTOMER DEPOSIT	\$10,506.35	(\$112.64)	\$10,393.71
01326-0000 SEWER DEPRECIATION	\$8,827.53	\$2,620.76	\$11,448.29
TOTAL RESTRICTED ASSETS	\$145,242.75	(\$42,061.16)	\$103,181.59
01015-0000 BUILDINGS-WATER DISTRIBUTION	\$380,866.00	\$0.00	\$380,866.00
01018-0000 LAND AND EASEMENTS SEWER PROCESSING	\$50,000.00	\$0.00	\$50,000.00
01080-0000 ACCUMULATED DEPRECIATION	(\$2,953,659.02)	(\$178,706.77)	(\$3,132,365.79)
01510-0000 BUILDINGS SEWER PROCESSING	\$1,150,000.00	\$1,175.23	\$1,151,175.23
03030-0000 LAND & EASEMENTS WATER	\$261,788.00	\$0.00	\$261,788.00
03040-0000 WELLS, SPRINGS & RESERVOIRS	\$1,001,151.00	\$0.00	\$1,001,151.00
03100-0000 VEHICLES AND HEAVY EQUIPMENT	\$113,229.00	\$0.00	\$113,229.00
03110-0000 PUMPING EQUIPMENT	\$170,069.24	\$0.00	\$170,069.24
03310-0000 TRANSMISSIONS & DISTRIBUTION.	\$4,219,483.00	\$6,056.00	\$4,225,539.00
03390-0000 WATER TREATMENT	\$542,810.00	\$0.00	\$542,810.00
03400-0000 OFFICE TOOLS & OTHER EQIP.	\$30,155.00	\$0.00	\$30,155.00
03410-0000 SEWER LINES	\$4,100,000.00	\$0.00	\$4,100,000.00
03430-0000 TOOLS, SHOP & GARAGE EQUIP.	\$0.00	\$124.07	\$124.07
TOTAL PROP,PLANT AND EQP	\$9,065,892.22	(\$171,351.47)	\$8,894,540.75
02100-0000 ACCRUED RETIREMENT	(\$5,062.78)	(\$831.76)	(\$5,894.54)
02310-0000 ACCOUNTS PAYABLE	(\$21,758.94)	\$11,951.67	(\$9,807.27)
02363-0000 FEDERAL TAX	(\$68.76)	\$68.76	\$0.00
02364-0000 ACCRUED WAGES & BENEFITS	(\$3,277.28)	\$0.00	(\$3,277.28)
02370-0000 ACCRUED INTEREST	(\$23,462.02)	\$869.07	(\$22,592.95)
02630-0000 UNEMPLOYMENT TAXES	\$0.00	(\$21.15)	(\$21.15)
02634-0000 STATE TAX	(\$769.53)	(\$63.25)	(\$832.78)
02636-0000 SALES TAXES	(\$566.41)	\$265.16	(\$301.25)
02637-0000 SCHOOL TAX	(\$1,146.19)	\$198.98	(\$947.21)
02639-0000 ACCRUED DEFERRED COMP	(\$615.00)	(\$75.00)	(\$690.00)
02643-0000 COMPENSATED ABENCES	(\$16,272.06)	\$0.00	(\$16,272.06)
02700-0000 CURRENT PORTION LONG TREM DEBT	(\$69,505.05)	(\$1,318.69)	(\$70,823.74)
TOTAL CURRENT LIABILITIES	(\$142,504.02)	\$11,043.79	(\$131,460.23)
02240-0000 LONG TERM DEBIT	(\$1,826,924.97)	\$71,923.74	(\$1,755,001.23)

Account	Beginning Balance	Annual Activity	Ending Balance
02241-0000 NET PENSION LIABILITY	(\$527,559.00)	\$0.00	(\$527,559.00)
02242-0000 DEFERRED INFLOW OF REVENUES	(\$34,681.00)	\$0.00	(\$34,681.00)
02243-0000 Deferred Inflow- OPEB	(\$924.00)	\$0.00	(\$924.00)
02244-0000 Accrued OPEB Liabilities	(\$181,192.00)	\$0.00	(\$181,192.00)
02350-0000 CUSTOMER DEPOSIT	(\$9,227.91)	(\$28.23)	(\$9,256.14)
TOTAL LONG TERM DEBT	(\$2,580,508.88)	\$71,895.51	(\$2,508,613.37)
02145-0000 CAPITAL EQUIPMENT RESERVE	(\$27,904.00)	\$0.00	(\$27,904.00)
02146-0000 DEBT SERVICE RESERVE	(\$91,659.00)	\$0.00	(\$91,659.00)
02147-0000 DEPRECIATION RESERVE	(\$76,542.00)	\$0.00	(\$76,542.00)
02148-0000 UNRESTRICTED	\$210,810.00	\$0.00	\$210,810.00
02149-0000 Prior Period Adjustment	\$131,743.00	\$0.00	\$131,743.00
02150-0000 RETANIED EARNINGS/UNRESTRICTED NET ASSET	(\$7,042,474.86)	\$0.00	(\$7,042,474.86)
TOTAL EQUITY CAPTIAL	(\$6,896,026.86)	\$0.00	(\$6,896,026.86)
04000-0000 SEWER SALES	\$0.00	(\$143,919.62)	(\$143,919.62)
04001-0000 WATER SALES	\$0.00	(\$549,633.91)	(\$549,633.91)
04003-0000 SURCHARGE	\$0.00	(\$22,945.00)	(\$22,945.00)
04009-0000 SEWER REVENUE	\$0.00	\$2,388.51	\$2,388.51
07010-0000 INTEREST INCOME	\$0.00	(\$165.85)	(\$165.85)
07020-0000 IRS TAX ON BOND REFUND	\$0.00	(\$5,093.91)	(\$5,093.91)
TOTAL OPERATING REVENUE	\$0.00	(\$719,369.78)	(\$719,369.78)
04011-0000 SALARIES & WAGES EMPLOYEES	\$0.00	\$191,933.58	\$191,933.58
04012-0000 COMMISSIONERS SALARIES	\$0.00	\$8,100.00	\$8,100.00
04013-0000 PURCHASED WATER	\$0.00	\$42,506.20	\$42,506.20
04014-0000 PURCHASED POWER	\$0.00	\$36,765.88	\$36,765.88
04015-0000 CHEMICALS	\$0.00	\$13,705.00	\$13,705.00
04016-0000 MATERIALS & SUPPLIES USED XXX	\$0.00	\$39.92	\$39.92
04017-0000 MATERIALS & SUPPLIES EXPENSE	\$0.00	\$23,563.30	\$23,563.30
04017-0001 PROFESSIONAL FEES	\$0.00	\$20,876.56	\$20,876.56
04017-0002 OUTSIDE SERVICES EMPLOYED	\$0.00	\$3,525.00	\$3,525.00
04018-0001 GAS FOR TRUCKS	\$0.00	\$4,494.12	\$4,494.12
04018-0002 BACK-HOE EXP.	\$0.00	\$410.39	\$410.39
04018-0003 DIESEL FUEL	\$0.00	\$299.17	\$299.17
04018-0004 DUMP TRUCK EXP.	\$0.00	\$120.00	\$120.00
04019-0001 INS. WORKER-COMP	\$0.00	\$4,028.31	\$4,028.31
04019-0002 HEALTH INSURANCE REIMBURSEMENT	\$0.00	\$22,800.00	\$22,800.00
04019-0003 INS. BUILDING & EQUIP	\$0.00	\$10,216.23	\$10,216.23
04019-0004 ENCROACHMENT PERMIT BOND	\$0.00	\$305.40	\$305.40
04022-0001 PHONE	\$0.00	\$4,674.41	\$4,674.41
04022-0002 PROPANE GAS	\$0.00	\$1,299.08	\$1,299.08
04023-0000 WATER POSTAGE	\$0.00	\$5,674.08	\$5,674.08
04026-0000 WATER ANALYSIS	\$0.00	\$3,443.00	\$3,443.00
04027-0000 COMMISSIONER EDUCATION	\$0.00	\$1,594.50	\$1,594.50
04027-0001 CONTINUING EDUCATION EXP.	\$0.00	\$1,446.17	\$1,446.17
04028-0000 DUES & SUBS	\$0.00	\$2,169.25	\$2,169.25
04029-0000 OFFICE EXP.	\$0.00	\$6,451.65	\$6,451.65
04031-0002 PAYROLL TAX EXPENSE	\$0.00	\$16,457.20	\$16,457.20
04031-0003 MED TAX EXP.	\$0.00	\$3,625.38	\$3,625.38
04032-0001 OFFICE EQUPT. EXP.	\$0.00	\$75.00	\$75.00
04033-0000 TRUCK EXPENSE	\$0.00	\$831.64	\$831.64
04040-0000 MISC. EXP	\$0.00	\$3,412.15	\$3,412.15
04041-0000 MAINTENANCE	\$0.00	\$15,895.00	\$15,895.00
04085-0000 KY. RETIREMENT	\$0.00	\$55,024.77	\$55,024.77
05014-0000 ELECTRIC SEWER PLANT	\$0.00	\$21,891.92	\$21,891.92
05016-0000 SEWER MATERIALS & SUPPLIES USED	\$0.00	\$20,477.66	\$20,477.66

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05023-0000 SEWER PHONE & CELL PHONE	\$0.00	\$997.87	\$997.87
05024-0000 SEWER POSTAGE	\$0.00	\$2,431.69	\$2,431.69
05025-0000 SEWER ANALYSIS TESTING	\$0.00	\$10,700.00	\$10,700.00
05028-0000 SEWER MISC. EXPENSE	\$0.00	\$200.00	\$200.00
05029-0000 SEWER MAINTENANCE	\$0.00	\$2,022.24	\$2,022.24
05033-0000 SALARIES & WAGES EMPLOYEES	\$0.00	\$52,692.43	\$52,692.43
05050-0000 CUSTOMER DEP.	\$0.00	\$3,094.33	\$3,094.33
06120-0000 BANK SERVICE CHARGE	\$0.00	\$732.26	\$732.26
06150-0000 DEPRECIATION EXP.	\$0.00	\$178,706.77	\$178,706.77
06200-0000 INTREST EXP.	\$0.00	\$50,493.36	\$50,493.36
06250-0000 Return check chrg.	\$0.00	\$430.91	\$430.91
40140-0000 ELECTRIC OFFICE	\$0.00	\$2,976.10	\$2,976.10
TOTAL EXPENSES	\$0.00	\$853,609.88	\$853,609.88
TOTAL CURRENT ASSETS	\$368,397.28	(\$3,766.77)	\$364,630.51
TOTAL RESTRICTED ASSETS	\$145,242.75	(\$42,061.16)	\$103,181.59
TOTAL PROP,PLANT AND EQP	\$9,065,892.22	(\$171,351.47)	\$8,894,540.75
TOTAL CURRENT LIABILITIES	(\$142,504.02)	\$11,043.79	(\$131,460.23)
TOTAL LONG TERM DEBT	(\$2,580,508.88)	\$71,895.51	(\$2,508,613.37)
	\$6,856,519.35	(\$134,240.10)	\$6,722,279.25
TOTAL EQUITY CAPTIAL	(\$6,896,026.86)	\$0.00	(\$6,896,026.86)
TOTAL OPERATING REVENUE	\$0.00	(\$719,369.78)	(\$719,369.78)
TOTAL EXPENSES	\$0.00	\$853,609.88	\$853,609.88
	(\$6,896,026.86)	\$134,240.10	(\$6,761,786.76)