

Select Transactions By Period  
 Fiscal Year: 2020 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	\$21,960.23	\$0.00	\$21,960.23
01311-0000 O&M	\$1,369.76	(\$294.81)	\$1,074.95
01312-0000 WATER REVENUE	\$8,751.39	(\$3,040.87)	\$5,710.52
01318-0000 CASH PAYROLL	\$665.13	\$63.07	\$728.20
01410-0000 WATER RECEIVABLE	\$113,937.12	(\$137,753.04)	(\$23,815.92)
01411-0000 SEWER ACCOUNTS RECEIVABLE	\$42,148.99	\$141,976.09	\$184,125.08
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
<b>TOTAL CURRENT ASSETS</b>	<b>\$361,290.68</b>	<b>\$950.44</b>	<b>\$362,241.12</b>
01310-0000 SEWER & WATER BOND & INTREST ACCT.	\$58,864.49	\$2,334.93	\$61,199.42
01317-0000 KIA LOAN	\$3,013.48	\$1,455.07	\$4,468.55
01319-0000 EQUIPMENT ACCT.	\$4,083.58	\$1,241.39	\$5,324.97
01324-0000 DEPRECIATION	\$15,378.04	(\$8,872.78)	\$6,505.26
01325-0000 CUSTOMER DEPOSIT	\$10,393.71	\$634.53	\$11,028.24
01326-0000 SEWER DEPRECIATION	\$11,448.29	(\$1,422.94)	\$10,025.35
<b>TOTAL RESTRICTED ASSETS</b>	<b>\$103,181.59</b>	<b>(\$4,629.80)</b>	<b>\$98,551.79</b>
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	(\$3,132,365.79)	\$0.00	(\$3,132,365.79)
01510-0000 BUILDINGS SEWER PROCESSING	\$1,151,175.23	\$0.00	\$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.	\$4,225,539.00	\$0.00	\$4,225,539.00
03340-0000 METERS & METER INST.	\$0.00	\$18.00	\$18.00
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.	\$124.07	\$0.00	\$124.07
<b>TOTAL PROP,PLANT AND EQP</b>	<b>\$8,894,540.75</b>	<b>\$18.00</b>	<b>\$8,894,558.75</b>
02100-0000 ACCRUED RETIREMENT	(\$5,894.54)	\$75,811.73	\$69,917.19
02310-0000 ACCOUNTS PAYABLE	(\$9,807.27)	\$431.18	(\$9,376.09)
02361-0000 941 TAX	\$0.00	(\$30,672.54)	(\$30,672.54)
02362-0000 MED TAX	\$0.00	(\$7,173.34)	(\$7,173.34)
02363-0000 FEDERAL TAX	\$0.00	(\$15,469.86)	(\$15,469.86)
02364-0000 ACCRUED WAGES & BENEFITS	(\$3,277.28)	\$0.00	(\$3,277.28)
02370-0000 ACCRUED INTEREST	(\$22,592.95)	\$0.00	(\$22,592.95)
02630-0000 UNEMPLOYMENT TAXES	(\$21.15)	\$1,054.42	\$1,033.27
02634-0000 STATE TAX	(\$832.78)	\$109.06	(\$723.72)
02636-0000 SALES TAXES	(\$301.25)	\$6,536.63	\$6,235.38
02637-0000 SCHOOL TAX	(\$947.21)	\$13,132.85	\$12,185.64
02639-0000 ACCRUED DEFERRED COMP	(\$690.00)	\$0.00	(\$690.00)
02643-0000 COMPENSATED ABENCES	(\$16,272.06)	\$0.00	(\$16,272.06)
02700-0000 CURRENT PORTION LONG TREM DEBT	(\$70,823.74)	\$0.00	(\$70,823.74)

Account	Beginning Balance	Annual Activity	Ending Balance
<b>TOTAL CURRENT LIABILITIES</b>	(\$131,460.23)	\$43,760.13	(\$87,700.10)
02240-0000 LONG TERM DEBIT	(\$1,755,001.23)	\$72,423.74	(\$1,682,577.49)
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	(\$9,256.14)	(\$27.68)	(\$9,283.82)
<b>TOTAL LONG TERM DEBT</b>	(\$2,508,613.37)	\$72,396.06	(\$2,436,217.31)
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	(\$6,904,894.93)	\$0.00	(\$6,904,894.93)
<b>TOTAL EQUITY CAPTIAL</b>	(\$6,758,446.93)	\$0.00	(\$6,758,446.93)
04000-0000 SEWER SALES	\$0.00	(\$138,624.23)	(\$138,624.23)
04001-0000 WATER SALES	\$0.00	(\$544,360.72)	(\$544,360.72)
04003-0000 SURCHARGE	\$0.00	(\$23,325.00)	(\$23,325.00)
04005-0000 GRANTS / LOANS RECEIVED	\$0.00	(\$52,600.00)	(\$52,600.00)
04009-0000 SEWER REVENUE	\$0.00	\$2,591.49	\$2,591.49
07010-0000 INTEREST INCOME	\$0.00	(\$60.57)	(\$60.57)
07020-0000 IRS TAX ON BOND REFUND	\$0.00	(\$2,520.82)	(\$2,520.82)
<b>TOTAL OPERATING REVENUE</b>	\$0.00	(\$758,899.85)	(\$758,899.85)
04011-0000 SALARIES & WAGES EMPLOYEES	\$0.00	\$198,015.18	\$198,015.18
04012-0000 COMMISSIONERS SALARIES	\$0.00	\$8,100.00	\$8,100.00
04013-0000 PURCHASED WATER	\$0.00	\$43,617.77	\$43,617.77
04014-0000 PURCHASED POWER	\$0.00	\$33,761.19	\$33,761.19
04015-0000 CHEMICALS	\$0.00	\$14,198.86	\$14,198.86
04017-0000 MATERIALS & SUPPLIES EXPENSE	\$0.00	\$26,288.82	\$26,288.82
04017-0001 PROFESSIONAL FEES	\$0.00	\$11,545.00	\$11,545.00
04017-0002 OUTSIDE SERVICES EMPLOYED	\$0.00	\$9,758.72	\$9,758.72
04018-0001 GAS FOR TRUCKS	\$0.00	\$4,903.67	\$4,903.67
04018-0002 BACK-HOE EXP.	\$0.00	\$2,287.09	\$2,287.09
04018-0003 DIESEL FUEL	\$0.00	\$223.97	\$223.97
04018-0004 DUMP TRUCK EXP.	\$0.00	\$855.29	\$855.29
04019-0001 INS. WORKER-COMP	\$0.00	\$4,617.95	\$4,617.95
04019-0002 HEALTH INSURANCE REIMBURSEMENT	\$0.00	\$22,500.00	\$22,500.00
04019-0003 INS. BUILDING & EQUIP	\$0.00	\$9,167.91	\$9,167.91
04019-0004 ENCROACHMENT PERMIT BOND	\$0.00	\$305.40	\$305.40
04022-0001 PHONE	\$0.00	\$3,883.27	\$3,883.27
04022-0002 PROPANE GAS	\$0.00	\$1,260.00	\$1,260.00
04023-0000 WATER POSTAGE	\$0.00	\$5,691.41	\$5,691.41
04026-0000 WATER ANALYSIS	\$0.00	\$3,020.00	\$3,020.00
04027-0001 CONTINUING EDUCATION EXP.	\$0.00	\$1,277.19	\$1,277.19
04028-0000 DUES & SUBS	\$0.00	\$3,058.40	\$3,058.40
04029-0000 OFFICE EXP.	\$0.00	\$7,524.06	\$7,524.06
04031-0002 PAYROLL TAX EXPENSE	\$0.00	\$15,336.27	\$15,336.27
04031-0003 MED TAX EXP.	\$0.00	\$3,586.67	\$3,586.67
04032-0001 OFFICE EQUPT. EXP.	\$0.00	\$1,088.30	\$1,088.30
04033-0000 TRUCK EXPENSE	\$0.00	\$2,131.99	\$2,131.99
04040-0000 MISC. EXP	\$0.00	\$4,060.31	\$4,060.31
04041-0000 MAINTENANCE	\$0.00	\$12,319.00	\$12,319.00
04085-0000 KY. RETIREMENT	\$0.00	\$35,809.67	\$35,809.67

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04086-0000 401K EMPLOYEES	\$0.00	\$344.13	\$344.13
05014-0000 ELECTRIC SEWER PLANT	\$0.00	\$24,037.27	\$24,037.27
05016-0000 SEWER MATERIALS & SUPPLIES USED	\$0.00	\$18,584.82	\$18,584.82
05023-0000 SEWER PHONE & CELL PHONE	\$0.00	\$877.21	\$877.21
05024-0000 SEWER POSTAGE	\$0.00	\$2,160.04	\$2,160.04
05025-0000 SEWER ANALYSIS TESTING	\$0.00	\$10,605.00	\$10,605.00
05028-0000 SEWER MISC. EXPENSE	\$0.00	\$39.21	\$39.21
05029-0000 SEWER MAINTENANCE	\$0.00	\$1,619.00	\$1,619.00
05033-0000 SALARIES & WAGES EMPLOYEES	\$0.00	\$43,942.92	\$43,942.92
05039-0000 Sewer Phone	\$0.00	\$29.98	\$29.98
05050-0000 CUSTOMER DEP.	\$0.00	\$1,164.18	\$1,164.18
06120-0000 BANK SERVICE CHARGE	\$0.00	\$1,343.77	\$1,343.77
06200-0000 INTREST EXP.	\$0.00	\$48,489.24	\$48,489.24
06250-0000 Return check chrg.	\$0.00	\$249.81	\$249.81
40140-0000 ELECTRIC OFFICE	\$0.00	\$2,725.08	\$2,725.08
<b>TOTAL EXPENSES</b>	<b>\$0.00</b>	<b>\$646,405.02</b>	<b>\$646,405.02</b>
<b>TOTAL CURRENT ASSETS</b>	<b>\$361,290.68</b>	<b>\$950.44</b>	<b>\$362,241.12</b>
<b>TOTAL RESTRICTED ASSETS</b>	<b>\$103,181.59</b>	<b>(\$4,629.80)</b>	<b>\$98,551.79</b>
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<b>TOTAL CURRENT LIABILITIES</b>	<b>(\$131,460.23)</b>	<b>\$43,760.13</b>	<b>(\$87,700.10)</b>
<b>TOTAL LONG TERM DEBT</b>	<b>(\$2,508,613.37)</b>	<b>\$72,396.06</b>	<b>(\$2,436,217.31)</b>
	<b>\$6,718,939.42</b>	<b>\$112,494.83</b>	<b>\$6,831,434.25</b>
<b>TOTAL EQUITY CAPTIAL</b>	<b>(\$6,758,446.93)</b>	<b>\$0.00</b>	<b>(\$6,758,446.93)</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$0.00</b>	<b>(\$758,899.85)</b>	<b>(\$758,899.85)</b>
<b>TOTAL EXPENSES</b>	<b>\$0.00</b>	<b>\$646,405.02</b>	<b>\$646,405.02</b>
	<b>(\$6,758,446.93)</b>	<b>(\$112,494.83)</b>	<b>(\$6,870,941.76)</b>