

**North Logan Water District**  
**Trial Balance**  
 As of December 31, 2019

	Dec 31, 19	
	Debit	Credit
1300 · CASH-OPERATION AND MAINTENANCE	13,021.27	
1310 · CASH-REVENUE ACCOUNT	251,070.73	
1340 · RES CASH-DEPRECIATION RESERVE	11,997.99	
1350 · RES CASH-DEPOSIT RESERVE	56,455.10	
1360 · RES CASH-CONSTRUCTION ACCOUNT	36,115.34	
1395 · KESTRA INVESTMENT ACCT - 078380	277,287.26	
1396 · KESTRA INVESTMENT ACCT - 079345	115,372.56	
1397 · KESTRA INVESTMENT ACCT - 107223	53,171.18	
1400 · ACCOUNTS RECEIVABLE-A*	11,090.93	
1405 · UNBILLED RECEIVABLE-A*	56,313.00	
1410 · RETURN CHECKS-A*	64.43	
1552 · DUE FROM IRS	32.03	
1600 · PREPAID INSURANCE	4,497.67	
1100 · LAND & LAND RIGHTS	18,703.90	
1120 · BUILDING	24,671.83	
1125 · SOFTWARE	1,320.00	
1130 · METERS & INSTALLATIONS	140,183.60	
1150 · DISTRIBUTION RESERVOIRS	565,727.02	
1160 · TRANSMISSION & DISTR. MAINS	1,266,317.39	
1170 · SERVICES	6,213.00	
1180 · HYDRANTS	2,523.32	
1195 · CAPITALIZED INTEREST	3,803.43	
1200 · ACCUMULATED DEPRECIATION		1,104,581.75
2000 · ACCOUNTS PAYABLE-L*		20,438.78
2210 · KY WITHHOLDING PAYABLE		657.99
2230 · COUNTY WITHHOLDING PAYABLE		115.44
2240 · KY UNEMPLOYMENT PAYABLE		20.85
2260 · SALES TAX PAYABLE		758.28
2270 · UTILITY TAX PAYABLE		1,102.77
2280 · CUSTOMER DEPOSITS PAYABLE		54,426.99
2285 · INT PAYABLE-CUSTOMER DEP		43.19
2290 · ACCRUED INTEREST PAYABLE		70.67
2310 · CURRENT PORTION LT DEBT KIA		23,926.99
2195 · NOTE PAYABLE-KIA		60,871.09
3020 · CONTRIB AID-TAP ON FEE		143,892.35
3040 · CONTRIB AID-LINE LOSS		37,307.20
3080 · FEDERAL GRANTS IN AID OF CONST		884,292.39
3200 · NET ASSETS		682,984.04
4000 · WATER SALES-RESIDENTIAL		268,403.21
4010 · WATER SALES-COMMERCIAL		143,345.07
4075 · SERVICE CHG REVENUE		9,100.51
4090 · PENALTY INCOME		9,035.12
5000 · WATER PURCHASED	213,012.24	
5055 · DUES, FEES AND LICENSES	4,311.90	
5100 · CONTRACTUAL SERVICES	9,000.00	
5110 · ADVERTISING	499.50	
5120 · INSURANCE AND BONDS	7,506.60	
5130 · MILEAGE EXPENSE	13,908.71	
5140 · OFFICE EXPENSE	7,040.38	
5147 · BANK CHARGES	58.18	
5150 · PROFESSIONAL FEES	18,447.41	
5170 · REPAIRS & MAINTENANCE	97,987.48	
5180 · SUPPLIES	732.89	
5190 · UTILITIES	5,537.47	
5200 · WATER TESTS	2,731.00	
5210 · EMPLOYEE BENEFITS	16,674.00	
5220 · SALARIES EXPENSE	63,558.73	
5230 · PAYROLL TAX EXPENSE	5,042.85	
5235 · OTHER TAXES	861.36	
5240 · DEPRECIATION	79,959.96	
5260 · INTEREST EXP-BOND & INT FUND	986.21	
4045 · DIVIDEND REVENUE		23,131.93
4055 · INVESTMENT EXPENSE	2,586.89	
4080 · OTHER REVENUE		133.72
4095 · UNRECOGNIZED GAIN (LOSS)		8,978.61
4096 · RECOGNIZED GAIN (LOSS)	6,273.22	
5300 · (GAIN) LOSS ON SALE OF EQUIP	4,168.67	
<b>TOTAL</b>	<b>3,477,618.72</b>	<b>3,477,618.72</b>

North Logan Water District  
Trial Balance  
As of December 31, 2018

	Dec 31, 18	
	Debit	Credit
1300 · CASH-OPERATION AND MAINTENANCE	25,684.03	
1310 · CASH-REVENUE ACCOUNT	295,667.43	
1340 · RES CASH-DEPRECIATION RESERVE	11,326.99	
1350 · RES CASH-DEPOSIT RESERVE	53,189.12	
1360 · RES CASH-CONSTRUCTION ACCOUNT	24,951.32	
1395 · KESTRA INVESTMENT ACCT - 078380	262,633.72	
1396 · KESTRA INVESTMENT ACCT - 079345	109,285.67	
1397 · KESTRA INVESTMENT ACCT - 107223	48,161.18	
1400 · ACCOUNTS RECEIVABLE-A*	6,440.74	
1405 · UNBILLED RECEIVABLE-A*	55,210.00	
1552 · DUE FROM IRS	32.03	
1600 · PREPAID INSURANCE	4,631.17	
1100 · LAND & LAND RIGHTS	18,793.90	
1110 · PUMPING EQUIPMENT	27,568.86	
1120 · BUILDING	24,671.83	
1125 · SOFTWARE	1,320.00	
1130 · METERS & INSTALLATIONS	140,163.60	
1150 · DISTRIBUTION RESERVOIRS	585,727.02	
1160 · TRANSMISSION & DISTR. MAINS	1,266,317.39	
1170 · SERVICES	6,213.00	
1180 · HYDRANTS	2,523.32	
1190 · CONSTRUCTION IN PROGRESS	28,250.00	
1195 · CAPITALIZED INTEREST	3,803.43	
1200 · ACCUMULATED DEPRECIATION		1,048,021.98
2000 · ACCOUNTS PAYABLE-L*		22,653.77
2200 · FICA, MCARE, & FEDTAXES PAYABLE		1,038.30
2210 · KY WITHHOLDING PAYABLE		492.63
2230 · COUNTY WITHHOLDING PAYABLE		107.13
2240 · KY UNEMPLOYMENT PAYABLE		40.68
2260 · SALES TAX PAYABLE		733.78
2270 · UTILITY TAX PAYABLE		1,082.88
2280 · CUSTOMER DEPOSITS PAYABLE		51,091.99
2285 · INT PAYABLE-CUSTOMER DEP		37.69
2290 · ACCRUED INTEREST PAYABLE		110.25
2310 · CURRENT PORTION LT DEBT KIA		23,689.41
2195 · NOTE PAYABLE-KIA		64,798.28
3020 · CONTRIB AID-TAP ON FEE		143,892.35
3040 · CONTRIB AID-LINE LOSS		37,307.20
3080 · FEDERAL GRANTS IN AID OF CONST		884,292.39
3200 · NET ASSETS		719,529.07
4000 · WATER SALES-RESIDENTIAL		275,164.14
4010 · WATER SALES-COMMERCIAL		148,918.01
4075 · SERVICE CHG REVENUE		6,692.04
4090 · PENALTY INCOME		9,085.52
5000 · WATER PURCHASED	205,920.35	
5055 · DUES, FEES AND LICENSES	4,284.73	
5100 · CONTRACTUAL SERVICES	9,750.00	
5110 · ADVERTISING	416.25	
5120 · INSURANCE AND BONDS	6,190.24	
5130 · MILEAGE EXPENSE	12,821.06	
5140 · OFFICE EXPENSE	8,512.17	
5147 · BANK CHARGES	56.40	
5150 · PROFESSIONAL FEES	19,690.00	
5170 · REPAIRS & MAINTENANCE	37,868.30	
5180 · SUPPLIES	560.11	
5190 · UTILITIES	5,495.63	
5280 · WATER TESTS	2,578.00	
5210 · EMPLOYEE BENEFITS	14,526.51	
5220 · SALARIES EXPENSE	55,973.21	
5230 · PAYROLL TAX EXPENSE	4,489.37	
5235 · OTHER TAXES	1,056.59	
5240 · DEPRECIATION	80,662.92	
5245 · BAD DEBTS	7,927.04	
5260 · INTEREST EXP-BOND & INT FUND	1,260.93	
5270 · INTEREST EXPENSE-OTHER	1.19	
5280 · PENALTIES	187.51	
4045 · DIVIDEND REVENUE		20,545.78
4055 · INVESTMENT EXPENSE	2,505.45	
4080 · OTHER REVENUE		136.01
4095 · UNRECOGNIZED GAIN (LOSS)	18,152.57	
<b>TOTAL</b>	<b>3,480,471.28</b>	<b>3,480,471.28</b>

North Logan Water District  
**Trial Balance**  
 As of December 31, 2017

	Dec 31, 17	
	Debit	Credit
1300 · CASH-OPERATION AND MAINTENANCE	7,083.51	
1310 · CASH-REVENUE ACCOUNT	330,689.15	
1340 · RES CASH-DEPRECIATION RESERVE	10,653.99	
1350 · RES CASH-DEPOSIT RESERVE	47,623.86	
1360 · RES CASH-CONSTRUCTION ACCOUNT	18,201.32	
1395 · KESTRA INVESTMENT ACCT - 078380	262,514.70	
1396 · KESTRA INVESTMENT ACCT - 079345	109,236.03	
1397 · KESTRA INVESTMENT ACCT - 107223	47,192.08	
1400 · ACCOUNTS RECEIVABLE-A*	9,521.76	
1405 · UNBILLED RECEIVABLE-A*	48,717.00	
1410 · RETURN CHECKS-A*	25.26	
1600 · PREPAID INSURANCE	4,477.03	
1100 · LAND & LAND RIGHTS	18,703.90	
1110 · PUMPING EQUIPMENT	27,568.86	
1120 · BUILDING	24,671.83	
1125 · SOFTWARE	1,320.00	
1130 · METERS & INSTALLATIONS	140,163.60	
1150 · DISTRIBUTION RESERVOIRS	565,727.02	
1160 · TRANSMISSION & DISTR. MAINS	1,266,317.39	
1170 · SERVICES	6,213.00	
1180 · HYDRANTS	2,523.32	
1195 · CAPITALIZED INTEREST	3,803.43	
1200 · ACCUMULATED DEPRECIATION		967,359.06
2000 · ACCOUNTS PAYABLE-L*		16,094.63
2200 · FICA, MCARE, & FEDTAXES PAYABLE		1,038.02
2210 · KY WITHHOLDING PAYABLE		470.47
2230 · COUNTY WITHHOLDING PAYABLE		98.07
2240 · KY UNEMPLOYMENT PAYABLE		50.14
2260 · SALES TAX PAYABLE		3,044.91
2270 · UTILITY TAX PAYABLE		2,155.15
2280 · CUSTOMER DEPOSITS PAYABLE		45,535.99
2285 · INT PAYABLE-CUSTOMER DEP		28.43
2290 · ACCRUED INTEREST PAYABLE		110.25
2310 · CURRENT PORTION LT DEBT KIA		23,454.22
2195 · NOTE PAYABLE-KIA		108,487.69
3020 · CONTRIB AID-TAP ON FEE		143,892.35
3040 · CONTRIB AID-LINE LOSS		37,307.20
3080 · FEDERAL GRANTS IN AID OF CONST		884,292.39
3200 · NET ASSETS		670,858.58
4000 · WATER SALES-RESIDENTIAL		270,792.58
4010 · WATER SALES-COMMERCIAL		244,873.71
4075 · SERVICE CHG REVENUE		5,258.00
4090 · PENALTY INCOME		7,369.86
5000 · WATER PURCHASED	258,083.46	
5055 · DUES, FEES AND LICENSES	1,998.10	
5100 · CONTRACTUAL SERVICES	8,250.00	
5110 · ADVERTISING	523.23	
5120 · INSURANCE AND BONDS	6,108.82	
5130 · MILEAGE EXPENSE	13,695.82	
5140 · OFFICE EXPENSE	8,963.81	
5147 · BANK CHARGES	35.65	
5150 · PROFESSIONAL FEES	17,128.00	
5170 · REPAIRS & MAINTENANCE	25,841.10	
5180 · SUPPLIES	1,364.56	
5190 · UTILITIES	4,954.03	
5200 · WATER TESTS	2,387.00	
5210 · EMPLOYEE BENEFITS	7,437.80	
5220 · SALARIES EXPENSE	53,278.69	
5230 · PAYROLL TAX EXPENSE	4,377.26	
5235 · OTHER TAXES	898.57	
5240 · DEPRECIATION	80,739.12	
5250 · MISCELLANEOUS	160.53	
5260 · INTEREST EXP-BOND & INT FUND	1,474.88	
5270 · INTEREST EXPENSE-OTHER	2.46	
5280 · PENALTIES	199.92	
4045 · DIVIDEND REVENUE		17,573.32
4055 · INVESTMENT EXPENSE	2,330.08	
4080 · OTHER REVENUE		782.28
4095 · UNRECOGNIZED GAIN (LOSS)		2,253.63
<b>TOTAL</b>	<b>3,453,180.93</b>	<b>3,453,180.93</b>

## North Logan Water District

## Trial Balance

10/11/21

As of December 31, 2016

Accrual Basis

	Dec 31, 16	
	Debit	Credit
1300 · CASH-OPERATION AND MAINTENANCE	41,778.20	
1310 · CASH-REVENUE ACCOUNT	271,028.39	
1340 · RES CASH-DEPRECIATION RESERVE	9,981.99	
1350 · RES CASH-DEPOSIT RESERVE	43,919.22	
1360 · RES CASH-CONSTRUCTION ACCOUNT	3,201.32	
1395 · KESTRA INVESTMENT ACCT - 078380	365,202.94	
1400 · ACCOUNTS RECEIVABLE-A*	4,976.92	
1405 · UNBILLED RECEIVABLE-A*	63,446.00	
1600 · PREPAID INSURANCE	4,376.68	
1100 · LAND & LAND RIGHTS	18,703.90	
1110 · PUMPING EQUIPMENT	27,568.86	
1120 · BUILDING	24,671.83	
1125 · SOFTWARE	1,320.00	
1130 · METERS & INSTALLATIONS	140,163.60	
1150 · DISTRIBUTION RESERVOIRS	565,727.02	
1160 · TRANSMISSION & DISTR. MAINS	1,266,317.39	
1170 · SERVICES	6,213.00	
1180 · HYDRANTS	2,523.32	
1195 · CAPITALIZED INTEREST	3,803.43	
1200 · ACCUMULATED DEPRECIATION		886,619.94
2800 · ACCOUNTS PAYABLE-L*		31,024.78
2200 · FICA, MCARE, & FEDTAXES PAYABLE		1,038.04
2210 · KY WITHHOLDING PAYABLE		478.92
2230 · COUNTY WITHHOLDING PAYABLE		99.23
2240 · KY UNEMPLOYMENT PAYABLE		62.98
2260 · SALES TAX PAYABLE		1,027.06
2270 · UTILITY TAX PAYABLE		1,224.63
2280 · CUSTOMER DEPOSITS PAYABLE		41,685.99
2285 · INT PAYABLE-CUSTOMER DEP		19.34
2290 · ACCRUED INTEREST PAYABLE		129.30
2310 · CURRENT PORTION LT DEBT KIA		23,221.38
2105 · NOTE PAYABLE-KIA		131,941.90
3020 · CONTRIB AID-TAP ON FEE		143,892.35
3040 · CONTRIB AID-LINE LOSS		37,307.20
3060 · FEDERAL GRANTS IN AID OF CONST		884,292.39
3200 · NET ASSETS		561,644.15
4000 · WATER SALES-RESIDENTIAL		273,998.08
4010 · WATER SALES-COMMERCIAL		167,043.63
4075 · SERVICE CHG REVENUE		1,579.00
4090 · PENALTY INCOME		7,562.44
5000 · WATER PURCHASED	211,190.83	
5055 · DUES, FEES AND LICENSES	4,922.70	
5100 · CONTRACTUAL SERVICES	9,000.00	
5110 · ADVERTISING	354.23	
5120 · INSURANCE AND BONDS	6,818.09	
5130 · MILEAGE EXPENSE	12,675.58	
5140 · OFFICE EXPENSE	8,450.81	
5147 · BANK CHARGES	51.96	
5150 · PROFESSIONAL FEES	17,651.00	
5170 · REPAIRS & MAINTENANCE	21,883.07	
5180 · SUPPLIES	1,332.93	
5190 · UTILITIES	4,848.23	
5200 · WATER TESTS	2,082.00	
5210 · EMPLOYEE BENEFITS	7,410.72	
5211 · MEALS & ENTERTAINMENT	550.41	
5220 · SALARIES EXPENSE	53,463.33	
5230 · PAYROLL TAX EXPENSE	4,528.14	
5240 · DEPRECIATION	80,741.66	
5245 · BAD DEBTS	3,016.06	
5250 · MISCELLANEOUS	25.72	
5260 · INTEREST EXP-BOND & INT FUND	1,705.05	
5280 · PENALTIES	26.64	
4040 · INTEREST REVENUE		1,740.85
4045 · DIVIDEND REVENUE		5,560.56
4055 · INVESTMENT EXPENSE	618.92	
4080 · OTHER REVENUE		1,098.82
4095 · UNRECOGNIZED GAIN (LOSS)		2,955.16
6050 · CAPITAL CONTRIBUTIONS		1,026.00
<b>TOTAL</b>	<b>3,308,272.12</b>	<b>3,308,272.12</b>

**North Logan Water District**  
**Trial Balance**  
As of December 31, 2015

	Dec 31, 15	
	Debit	Credit
1300 · CASH-OPERATION AND MAINTENANCE	14,698.33	
1310 · CASH-REVENUE ACCOUNT	243,792.32	
1340 · RES CASH-DEPRECIATION RESERVE	9,309.99	
1350 · RES CASH-DEPOSIT RESERVE	40,998.17	
1360 · RES CASH-CONSTRUCTION ACCOUNT	3,201.32	
1385 · CERT DEPOSIT-4868270	176,842.59	
1400 · ACCOUNTS RECEIVABLE-A*	4,412.47	
1405 · UNBILLED RECEIVABLE-A*	45,016.00	
1410 · RETURN CHECKS-A*	517.22	
1600 · PREPAID INSURANCE	3,448.41	
1100 · LAND & LAND RIGHTS	18,703.99	
1110 · PUMPING EQUIPMENT	27,568.86	
1120 · BUILDING	24,671.83	
1125 · SOFTWARE	1,320.00	
1130 · METERS & INSTALLATIONS	140,163.60	
1150 · DISTRIBUTION RESERVOIRS	565,727.02	
1160 · TRANSMISSION & DISTR. MAINS	1,266,317.39	
1170 · SERVICES	6,213.00	
1180 · HYDRANTS	2,523.32	
1195 · CAPITALIZED INTEREST	3,803.43	
1200 · ACCUMULATED DEPRECIATION		805,878.28
1387 · KIA RESERVE GD# 9930474	104,634.81	
1388 · CERT DEP #2226873205	64,087.89	
2800 · ACCOUNTS PAYABLE-L*		15,061.46
2200 · FICA, MCARE, & FEDTAXES PAYABLE		1,017.46
2210 · KY WITHHOLDING PAYABLE		485.34
2230 · COUNTY WITHHOLDING PAYABLE		100.16
2240 · KY UNEMPLOYMENT PAYABLE		68.31
2260 · SALES TAX PAYABLE		683.17
2270 · UTILITY TAX PAYABLE		1,002.10
2280 · CUSTOMER DEPOSITS PAYABLE		38,245.99
2285 · INT PAYABLE-CUSTOMER DEP		10.89
2290 · ACCRUED INTEREST PAYABLE		148.46
2310 · CURRENT PORTION LT DEBT KIA		22,990.87
2195 · NOTE PAYABLE-KIA		155,163.29
3020 · CONTRIB AID-TAP ON FEE		143,892.35
3040 · CONTRIB AID-LINE LOSS		37,307.20
3080 · FEDERAL GRANTS IN AID OF CONST		884,292.39
3200 · NET ASSETS		662,523.65
4000 · WATER SALES-RESIDENTIAL		262,312.01
4010 · WATER SALES-COMMERCIAL		157,624.87
4075 · SERVICE CHG REVENUE		2,145.00
4090 · PENALTY INCOME		7,295.09
5000 · WATER PURCHASED	199,985.73	
5055 · DUES, FEES AND LICENSES	5,728.53	
5100 · CONTRACTUAL SERVICES	9,000.00	
5110 · ADVERTISING	451.50	
5120 · INSURANCE AND BONDS	5,053.77	
5130 · MILEAGE EXPENSE	14,581.08	
5140 · OFFICE EXPENSE	9,027.38	
5147 · BANK CHARGES	42.56	
5150 · PROFESSIONAL FEES	17,527.00	
5170 · REPAIRS & MAINTENANCE	13,526.60	
5180 · SUPPLIES	550.64	
5190 · UTILITIES	4,426.54	
5200 · WATER TESTS	2,470.00	
5210 · EMPLOYEE BENEFITS	8,055.41	
5211 · MEALS & ENTERTAINMENT	420.95	
5220 · SALARIES EXPENSE	53,528.73	
5230 · PAYROLL TAX EXPENSE	4,510.75	
5240 · DEPRECIATION	80,984.11	
5245 · BAD DEBTS	3,806.46	
5250 · MISCELLANEOUS	9.02	
5260 · INTEREST EXP-BOND & INT FUND	1,933.43	
4040 · INTEREST REVENUE		1,792.48
4080 · OTHER REVENUE		157.24
8050 · CAPITAL CONTRIBUTIONS		3,504.00
<b>TOTAL</b>	<b>3,203,682.06</b>	<b>3,203,682.06</b>