

North Logan Water District

Trial Balance

As of December 31, 2020

	Dec 31, 20	
	Debit	Credit
1300 · CASH-OPERATION AND MAINTENANCE	31,602.30	
1310 · CASH-REVENUE ACCOUNT	250,193.35	
1340 · RES CASH-DEPRECIATION RESERVE	12,669.99	
1350 · RES CASH-DEPOSIT RESERVE	61,546.11	
1360 · RES CASH-CONSTRUCTION ACCOUNT	23,865.34	
1395 · KESTRA INVESTMENT ACCT - 078380	279,294.59	
1396 · KESTRA INVESTMENT ACCT - 079345	116,209.26	
1397 · KESTRA INVESTMENT ACCT - 107223	57,928.88	
1400 · ACCOUNTS RECEIVABLE-A*	16,173.23	
1405 · UNBILLED RECEIVABLE-A*	53,709.00	
1410 · RETURN CHECKS-A*	101.91	
1552 · DUE FROM IRS	32.03	
1600 · PREPAID INSURANCE	4,386.64	
1100 · LAND & LAND RIGHTS	18,703.90	
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		1,183,848.83
2000 · ACCOUNTS PAYABLE-L*		14,749.97
2200 · FICA, MCARE, & FEDTAXES PAYABLE		1,281.99
2210 · KY WITHHOLDING PAYABLE		697.88
2230 · COUNTY WITHHOLDING PAYABLE		125.24
2240 · KY UNEMPLOYMENT PAYABLE		32.11
2260 · SALES TAX PAYABLE		582.65
2270 · UTILITY TAX PAYABLE		958.19
2280 · CUSTOMER DEPOSITS PAYABLE		59,511.99
2285 · INT PAYABLE-CUSTOMER DEP		49.11
2290 · ACCRUED INTEREST PAYABLE		50.73
2310 · CURRENT PORTION LT DEBT KIA		24,166.98
2195 · NOTE PAYABLE-KIA		36,703.63
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		584,226.56
4000 · WATER SALES-RESIDENTIAL		269,235.51
4010 · WATER SALES-COMMERCIAL		124,969.31
4075 · SERVICE CHG REVENUE		17,515.95
4090 · PENALTY INCOME		1,181.47
5000 · WATER PURCHASED	184,532.57	
5055 · DUES, FEES AND LICENSES	2,324.97	
5100 · CONTRACTUAL SERVICES	10,200.00	
5110 · ADVERTISING	910.51	
5120 · INSURANCE AND BONDS	6,287.51	
5130 · MILEAGE EXPENSE	12,896.75	
5140 · OFFICE EXPENSE	8,879.97	
5147 · BANK CHARGES	53.12	
5150 · PROFESSIONAL FEES	19,992.41	
5170 · REPAIRS & MAINTENANCE	41,147.30	
5180 · SUPPLIES	554.03	
5190 · UTILITIES	7,331.84	
5200 · WATER TESTS	3,013.50	
5210 · EMPLOYEE BENEFITS	3,914.33	
5220 · SALARIES EXPENSE	64,761.98	
5230 · PAYROLL TAX EXPENSE	5,132.18	
5235 · OTHER TAXES	26.86	
5240 · DEPRECIATION	79,267.08	
5260 · INTEREST EXP-BOND & INT FUND	768.37	
4045 · DIVIDEND REVENUE		18,250.72
4055 · INVESTMENT EXPENSE	2,642.09	

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Accrual Basis

North Logan Water District
Trial Balance
As of December 31, 2020

	Dec 31, 20	
	Debit	Credit
4080 · OTHER REVENUE		169.63
4095 · UNRECOGNIZED GAIN (LOSS)	10,299.93	
4096 · RECOGNIZED GAIN (LOSS)	1,706.97	
TOTAL	3,403,800.39	3,403,800.39