

North Logan Water District

Trial Balance

As of April 30, 2021

	Apr 30, 21	
	Debit	Credit
1300 · CASH-OPERATION AND MAINTENANCE	31,708.37	
1310 · CASH-REVENUE ACCOUNT	261,087.15	
1340 · RES CASH-DEPRECIATION RESERVE	12,893.99	
1350 · RES CASH-DEPOSIT RESERVE	63,001.82	
1360 · RES CASH-CONSTRUCTION ACCOUNT	23,865.34	
1395 · KESTRA INVESTMENT ACCT - 078380	281,007.89	
1396 · KESTRA INVESTMENT ACCT - 079345	116,921.91	
1397 · KESTRA INVESTMENT ACCT - 107223	61,465.62	
1400 · ACCOUNTS RECEIVABLE-A*	12,926.83	
1405 · UNBILLED RECEIVABLE-A*	53,709.00	
1410 · RETURN CHECKS-A*	268.95	
1552 · DUE FROM IRS	32.03	
1600 · PREPAID INSURANCE	5,531.49	
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
2200 · FICA, MCARE, & FEDTAXES PAYABLE		1,325.29
2210 · KY WITHHOLDING PAYABLE		222.33
2230 · COUNTY WITHHOLDING PAYABLE		170.35
2240 · KY UNEMPLOYMENT PAYABLE		96.42
2280 · CUSTOMER DEPOSITS PAYABLE		60,611.99
2285 · INT PAYABLE-CUSTOMER DEP		51.17
2290 · ACCRUED INTEREST PAYABLE		50.73
2310 · CURRENT PORTION LT DEBT KIA		24,166.98
2195 · NOTE PAYABLE-KIA		24,650.45
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		548,904.88
4000 · WATER SALES-RESIDENTIAL		85,107.99
4010 · WATER SALES-COMMERCIAL		39,718.66
4075 · SERVICE CHG REVENUE		1,290.90
4090 · PENALTY INCOME		1,143.33
5000 · WATER PURCHASED	36,963.00	
5055 · DUES, FEES AND LICENSES	356.09	
5100 · CONTRACTUAL SERVICES	3,000.00	
5110 · ADVERTISING	647.50	
5130 · MILEAGE EXPENSE	3,673.26	
5140 · OFFICE EXPENSE	768.88	
5147 · BANK CHARGES	26.48	
5150 · PROFESSIONAL FEES	3,745.00	
5170 · REPAIRS & MAINTENANCE	6,183.11	
5180 · SUPPLIES	1,226.81	
5190 · UTILITIES	1,842.15	
5200 · WATER TESTS	684.00	
5210 · EMPLOYEE BENEFITS	970.16	
5220 · SALARIES EXPENSE	22,709.65	
5230 · PAYROLL TAX EXPENSE	1,833.70	
5260 · INTEREST EXP-BOND & INT FUND	304.36	
5270 · INTEREST EXPENSE-OTHER	3.61	
5280 · PENALTIES	64.56	
4045 · DIVIDEND REVENUE		5,715.55
4055 · INVESTMENT EXPENSE	1,220.28	
4080 · OTHER REVENUE		51.27
4095 · UNRECOGNIZED GAIN (LOSS)	2,532.58	
TOTAL	3,042,619.06	3,042,619.06