

December
2020

Report: Trial Balance
Company: NORTH MERCER WATER DISTRICT
Subhead: DECEMBER 2020

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Account	Description	Balance
101.2	STRUCTURES AND IMPROVEMENTS	224,570.70
101.3	4795 LOUISVILLE ROAD BUILDING	124,129.96
105.94	GARRIOTT LANE EXTENSION	(800.00)
107.1	GARRIOTT LANE EXTENSION	800.00
107.5	SYSTEM IMPROVEMENTS 2018	450.60
107.7	WASHINGTON CTY MOVE LINE 2018	4,979.18
107.9	LINE REPLACEMENT 2019	93,981.25
108	ACCUMULATED DEPRECIATION	(9,366,354.26)
110	20/20 LINE REPLACE PERRYVIL RD	38.00
126	FIRST FINANCIAL SINKING I	8,778.43
126.1	COMM. TRUST SINKING II	108,186.92
126.2	DEPRECIATION CASH ACCT.	248,212.14
131	RESERVE ACCT. PHASE II	40,387.03
131.1	CASH ON HAND	100.00
131.2	CASH STATE BANK OPER & MAINT	56,180.17
135	FARMERS NAT. SHORT ASSET ACCT	81,855.53
135.11	CD # 20575 MONTICELLO BANK CO	95,040.00
135.3	CASH - STATE BANK REVENUE ACCT	136,213.87
135.9	RESERVE ACCT. PHASE I	83,564.00
141	ACCOUNTS RECEIVABLE	204,225.46
141.1	UNBILLED REVENUE	117,814.74
141.2	ALLOWANCE FOR UNCOLLECTABLE AC	(62,770.57)
143.1	RETURNED CHECKS	(54.61)
151	INVENTORY MATERIAL & SUPPLIES	56,898.85
162	PREPAID INSURANCE	25,967.47
162.1	PREPAID OTHER	27,543.67
180	DEFERRED OUTFLOWS OF RESOURCES	309,646.00
185	DEFERRED OUTFLOWS RESOR. (OPEB)	105,442.00
215	UNAPPROPRIATED EARNED SURPLUS	3,269,250.27
215.2	DONATED CAPITAL	(6,956,949.00)
224.61	2010 C BONDS	(883,828.37)
224.63	2016 D BOND	(1,549,755.08)
224.64	2016 D BOND PREMIUM	54,523.65
224.92	LOAN RD 91-10	(1,239,598.76)
224.93	LOAN RD 91-11	(1,655,197.50)
224.97	REGIONS CASH 2016 D	89,268.17
224.99	AMORIZDABLE BOND EXPENSES	97,323.92
229	NET OPEB (NEW LIABILITY ACCT)	(325,073.00)
230	NET PENSION LIABILITY	(1,115,135.00)
231	ACCOUNTS PAYABLE - TRADE	(64,696.19)
231.2	NM CKS RETURNED NO FORWARDING	(7,859.13)
233	MERCER CO UTILITY SCHOOL TAX	(6,644.16)
234	ANDERSON CO UTILITY SCHOOL TAX	(31.61)
235	CUSTOMER METER DEPOSITS	(144,623.00)
236	WASHINGTON CO. UTILITY SCL TAX	(871.42)
237	ACCRUED INTEREST	(102,929.68)

Account	Description	Balance
238	ACCRUED PENSION PAYABLE	(13,715.52)
239	BOYLE CO. UTILITY SCHOOL TAX	304.82
241	FEDERAL TAX WITHHELD	85.45
241.2	FICA TAX WITHHELD	(196.47)
241.3	SALES TAX PAYABLE	(75.14)
241.4	MERCER CO. OCCUPATIONAL TAX	36.28
242.1	ACCRUED COMPENSATED ABSENCES	(24,173.35)
242.2	COLONIAL (DISABILITY/ACCIDENT)	(1,238.26)
249	DEFERRED INFLOWS OF RESOR-OPEB	(61,635.00)
250	DEFERRED INFLOWS OF RESOURCES	(101,940.00)
303	LAND AND LAND RIGHTS	48,801.68
311	PUMPING EQUIPMENT	48,996.00
330	DISTRIBUTION RESERVOIRS & STA	1,695,007.48
331	TRANSMISSION & DISTRIBUTION M	12,812,032.81
334	METERS	1,382,385.78
334.1	METER INSTALLATION	978,062.54
335	HYDRANTS	21,587.71
339	PLANT & MISCELLANEOUS EQUIP	941,453.92
340	OFFICE FURNITURE, FIXTURES	47,906.58
403	DEPRECIATION	404,772.72
419	INTEREST INCOME	(7,879.96)
432.1	TAP ON FEES	(48,100.00)
450	ERROR/CORRECT TRANSACTION	126.32
461.1	METERED SALES TO CUSTOMER-RES	(2,376,291.79)
461.11	METERED SALES TO CUSTOMER-W.S.	(1,277.00)
470	PENALTIES	(6,887.97)
471.1	MISC. SERVICE REVENUE	(5,270.00)
471.11	RECONNECT FEE	(3,250.00)
474	MISC INCOME OTHER REVENUE	(24,665.88)
474.2	BLUE ZOOM LEASE	(6,000.00)
601.5	MAINTENANCE OF METERS	148,811.75
601.6	MAINTENANCE OF MAINS	145,138.36
601.61	MAINTENANCE SUPERVISOR	25,080.60
601.7	METER READING LABOR	8,440.51
601.71	ACCOUNTING & COLLECTION LABOR	99,616.38
601.8	ADMINISTRATION & GEN. SALARIES	116,524.40
604	ANTHEM BLUE CROSS BLUE SHIELD	143,884.50
604.1	PAYROLL TAXES - FICA	43,785.90
604.2	PENSION KY DEFERRED COMP	805.00
604.21	KY RETIREMENT SYS PENSION	123,784.71
604.3	DELTA DENTAL	3,088.74
604.4	LIFE INSURANCE	4,159.44
604.5	PSC ASSESS./INTRASTATE TAX	4,872.05
604.6	SH. TERM DISABILITY INSURANCE	7,523.04
610.1	PURCHASED WATER	938,321.63
615.1	FUEL FOR PUMPING	22,376.73

Account	Description	Balance
615.8	ELECTRIC - OFFICE	4,769.81
615.81	4795 LOUISVILLE ROAD OFFICE	2,618.76
620.5	REPAIR AND MAINTENANCE	1,176.95
620.6	SUPPLIES AND EXPENSES	51,982.14
620.7	POSTAGE	17,744.48
620.8	OFFICE SUPPLIES AND EXPENSES	11,747.14
632	AUDITING AND ACCOUNTING EXP	8,500.00
633	LEGAL FEES	6,000.00
635.1	CONTRACTUAL SERVICES OTHER	6,950.00
635.2	CONTRACTUAL SERV.WATER TESTING	6,112.04
635.6	MAINTENANCE OF STANDPIPES	23,502.08
650	TRANSPORTATION EXP. TRUCKS	26,273.85
650.2	VEHICLE TAX OR FEE OR REGISTA.	611.74
657	INSURANCE EXP. GENERAL LIABI	27,027.82
658	WORKERS COMPENSATION	8,471.93
670.7	UNCOLLECTABLE ACCOUNTS	(137.91)
674	MEMBERSHIP FEES AND DUES	3,855.00
676	TRAVEL AND MEALS	1,186.55
677	MISCELLANEOUS GENERAL EXPENSE	4,169.69
677.2	UNIFORMS	11,152.08
677.3	MONERIS DEBIT/CREDIT CARD FEES	14,747.72
677.4	FENCE FOR EASEMENT	2,312.46
678	TELEPHONE	21,185.74
679	COMMISSIONERS EXPENSE	18,101.80
683	TRAINING/ EDUCATION	1,560.00

Total Debits: 26,165,905.59

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