

ECCW:East Clark County Water District

Year End: December 31, 2020

Trial balance

Prepared by	Reviewed by
AL	EJ
3/12/2021	3/25/2021

WTB

Account	WTB 12/31/2020	Adj's	Reclass	ATB 12/31/2020	ATB 12/31/2019	Amount Chg	%Chg	Annotation
101 PETTY CASH	0.00	0.00	0.00	0.00	250.00	(250.00)	(100)	
1010 Petty Cash	250.00	0.00	0.00	250.00	0.00	250.00	0	C-1
1020 Cash-Revenue Fund	281,652.22	0.00	0.00	281,652.22	223,645.02	58,007.20	26	C-1
1030 Cash-Operations & Maint	67,604.51	0.00	0.00	67,604.51	86,855.26	(19,250.75)	(22)	C-1
1040 Cash-Depreciation Reser	141,896.94	0.00	0.00	141,896.94	147,540.50	(5,643.56)	(4)	C-1
1050 Cash-Sinking Fund	25,126.12	0.00	0.00	25,126.12	21,588.85	3,537.27	16	C-1
1090 CASH - BULK LOADING	0.00	0.00	0.00	0.00	0.00	0.00	0	
1100 Cash-Construction Fund	75,519.42	0.00	0.00	75,519.42	80,511.84	(4,992.42)	(6)	C-1
1116 Regions:Debt Reserve 20	49,005.06	0.00	0.00	49,005.06	49,479.27	(474.21)	(1)	C-1
1117 Regions BK 2011C Debt	19,976.60	0.00	0.00	19,976.60	20,282.94	(306.34)	(2)	C-1
1118 Regions Bank - 2013	13,561.89	0.00	0.00	13,561.89	18,828.51	(5,266.62)	(28)	C-1
1150 CD-Depreciation Fund	349,964.62	0.00	0.00	349,964.62	343,050.33	6,914.29	2	C-1
1160 CD-Revenue Fund	759,147.64	0.00	0.00	759,147.64	745,647.80	13,499.84	2	C-1
1161 REVENUE FUND - MON	0.00	0.00	0.00	0.00	0.00	0.00	0	
1200 Acct. Receivable-Custom	158,031.46	0.00	0.00	158,031.46	135,228.73	22,802.73	17	AR-1
1201 Allowance for write offs	(45,474.43)	0.00	0.00	(45,474.43)	(40,550.37)	(4,924.06)	12	AR-1
1205 Unbilled Receivable	35,759.61	0.00	0.00	35,759.61	47,744.40	(11,984.79)	(25)	AR-1
1225 OTHER RECEIVABLES	0.00	0.00	0.00	0.00	0.00	0.00	0	
1300 Inventory	34,297.34	0.00	0.00	34,297.34	30,149.65	4,147.69	14	OA-1
1400 Prepaid Insurance	21,192.55							
1 To adjust prepaid balan		(4,271.13)	0.00					
1400 Prepaid Insurance	21,192.55	(4,271.13)	0.00	16,921.42	16,491.19	430.23	3	OA-1
1430 Accrued Interest Receiva	3,161.54							
2 To adjust accrued inter		387.50	0.00					
1430 Accrued Interest Receiva	3,161.54	387.50	0.00	3,549.04	9,820.01	(6,270.97)	(64)	OA-1
1450 Deferred Outflows	178,564.00							
7 To adjust GASB 68 CEF		8,047.00	0.00					
1450 Deferred Outflows	178,564.00	8,047.00	0.00	186,611.00	178,564.00	8,047.00	5	PR-4
1451 Deferred Outflows - OPEI	80,384.00							
8 to adjust GASB 75 CER		58,450.00	0.00					
1451 Deferred Outflows - OPEI	80,384.00	58,450.00	0.00	138,834.00	80,384.00	58,450.00	73	PR-5
1500 Land and improvements	55,044.00	0.00	0.00	55,044.00	55,044.00	0.00	0	FA-1
1503 Land - Cole Road	35,000.00	0.00	0.00	35,000.00	35,000.00	0.00	0	FA-1
1504 LAND - FLANIGAN ST.	0.00	0.00	0.00	0.00	0.00	0.00	0	
1505 FLANAGAN ST.	0.00	0.00	0.00	0.00	0.00	0.00	0	
1506 Jefferston St. Building	188,563.13	0.00	0.00	188,563.13	188,563.13	0.00	0	FA-1
1510 Plant & Equipment	391,540.02	0.00	0.00	391,540.02	391,540.02	0.00	0	FA-1
1520 Office Furniture & Equipm	90,208.95	0.00	0.00	90,208.95	90,208.95	0.00	0	FA-1
1530 Automobiles & Trucks	259,401.67	0.00	0.00	259,401.67	259,401.67	0.00	0	FA-1
1550 Maintenance Equipment	323,745.84	0.00	0.00	323,745.84	283,199.24	40,546.60	14	FA-1
1570 Pumps & Treatment Equi	98,538.69	0.00	0.00	98,538.69	98,538.69	0.00	0	FA-1
1580 Lines & Storage	11,413,345.52	0.00	0.00	11,413,345.52	11,271,912.79	141,432.73	1	FA-1
1590 Meters	1,221,407.59							
4 To reverse entry JE 201		(56,717.06)	0.00					
1590 Meters	1,221,407.59	(56,717.06)	0.00	1,164,690.53	1,112,955.53	51,735.00	5	FA-1
1610 Accumulated Depreciatio	(6,288,228.15)	0.00	0.00	(6,288,228.15)	(5,928,166.15)	(360,062.00)	6	FA-1
1650 Construction in Progress	76,374.11	0.00	0.00	76,374.11	70,374.11	6,000.00	9	FA-1
2010 Accounts Payable Trade	(6,722.76)	0.00	0.00	(6,722.76)	(7,473.21)	750.45	(10)	AP-1
2100 FICA PAYABLE	0.00	0.00	0.00	0.00	131.23	(131.23)	(100)	OL-1
2130 STATE WITHHOLDING T	0.00	0.00	0.00	0.00	58.47	(58.47)	(100)	OL-1
2140 LOCAL WITHHOLDING T/	0.00	0.00	0.00	0.00	0.00	0.00	0	OL-1
2145 COUNTY WITHHOLDING	0.00	0.00	0.00	0.00	0.00	0.00	0	OL-1
2165 CERS Retirement Payab;	(9,657.79)	0.00	0.00	(9,657.79)	(8,986.91)	(670.88)	7	OL-1
2175 LOAN DEDUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0	
2180 Kentucky Deferred Comp	(1,429.43)	0.00	0.00	(1,429.43)	(1,479.43)	50.00	(3)	

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AL 3/12/2021	EJ 3/25/2021

WTB-1

Account	WTB 12/31/2020	Adj's	Reclass	ATB 12/31/2020	ATB 12/31/2019	Amount Chg	%Chg	Annotation
2200 School Tax Payable	(4,558.04)							
6 to adjust the utility t		1,119.87	0.00					
2200 School Tax Payable	(4,558.04)	1,119.87	0.00	(3,438.17)	(3,651.55)	213.38	(6)	OL-1
2210 Sales Tax Payable	(214.68)	0.00	0.00	(214.68)	(359.41)	144.73	(40)	OL-1
2245 Accrued compensated at	(25,977.24)	0.00	0.00	(25,977.24)	(21,358.88)	(4,618.36)	22	OL-1
2250 Accrued wages	(8,601.89)	0.00	0.00	(8,601.89)	(8,748.52)	146.63	(2)	OL-1
2300 Accrued Interest Payable	(14,342.27)	0.00	0.00	(14,342.27)	(18,965.41)	4,623.14	(24)	NP-4
2350 Refundable Customer De	(119,989.79)							
3 Adjustment made to rec		(8,449.66)	0.00					
2350 Refundable Customer De	(119,989.79)	(8,449.66)	0.00	(128,439.45)	(109,128.54)	(19,310.91)	18	OL-1
2500 REVENUE BOND 1978	0.00	0.00	0.00	0.00	0.00	0.00	0	
2550 KACO LEASING TRUST	0.00	0.00	0.00	0.00	0.00	0.00	0	
2590 KACO LEASING TRUST	0.00	0.00	0.00	0.00	0.00	0.00	0	
2610 KACO LEASING TRUST	0.00	0.00	0.00	0.00	0.00	0.00	0	
2675 2010 Refinancing Bonds	(440,000.00)	0.00	0.00	(440,000.00)	(475,000.00)	35,000.00	(7)	NP-1
2680 2011 Bond - Ky Rural Wa	(330,000.00)	0.00	0.00	(330,000.00)	(355,000.00)	25,000.00	(7)	NP-1
2682 2011C Bond Premium	(10,346.27)	0.00	0.00	(10,346.27)	(11,381.27)	1,035.00	(9)	NP-1
2690 Bond Series 2013C	(55,000.00)	0.00	0.00	(55,000.00)	(70,000.00)	15,000.00	(21)	NP-1
2692 Bond Premium 2013C	(6,478.20)	0.00	0.00	(6,478.20)	(7,875.20)	1,397.00	(18)	NP-1
2700 Net pension liability	(763,156.00)							
7 To adjust GASB 68 CEF		(117,427.00)	0.00					
2700 Net pension liability	(763,156.00)	(117,427.00)	0.00	(880,583.00)	(763,156.00)	(117,427.00)	15	PR-4
2701 Net OPEB Liability	(182,475.00)							
8 to adjust GASB 75 CER		(94,684.00)	0.00					
2701 Net OPEB Liability	(182,475.00)	(94,684.00)	0.00	(277,159.00)	(182,475.00)	(94,684.00)	52	PR-5
2750 Deferred Inflows of Resou	(36,649.00)							
7 To adjust GASB 68 CEF		20,406.00	0.00					
2750 Deferred Inflows of Resou	(36,649.00)	20,406.00	0.00	(16,243.00)	(36,649.00)	20,406.00	(56)	PR-4
2751 Deferred Inflows - OPEB	(66,196.00)							
8 to adjust GASB 75 CER		12,746.00	0.00					
2751 Deferred Inflows - OPEB	(66,196.00)	12,746.00	0.00	(53,450.00)	(66,196.00)	12,746.00	(19)	PR-5
3000 State Grant - Surplus Spe	(485,357.00)	0.00	0.00	(485,357.00)	(485,357.00)	0.00	0	NA-1
3010 FmHA Grant	(220,000.00)	0.00	0.00	(220,000.00)	(220,000.00)	0.00	0	NA-1
3020 FmHA Grant-Phase II	(599,500.00)	0.00	0.00	(599,500.00)	(599,500.00)	0.00	0	NA-1
3030 ARC Grant	(275,000.00)	0.00	0.00	(275,000.00)	(275,000.00)	0.00	0	NA-1
3040 ARC Grant -Phase II	(78,500.00)	0.00	0.00	(78,500.00)	(78,500.00)	0.00	0	NA-1
3050 CDBG Grant	(720,059.00)	0.00	0.00	(720,059.00)	(720,059.00)	0.00	0	NA-1
3060 ADF Grant	(30,000.00)	0.00	0.00	(30,000.00)	(30,000.00)	0.00	0	NA-1
3065 2020 Grant 2003	(176,000.00)	0.00	0.00	(176,000.00)	(176,000.00)	0.00	0	NA-1
3070 KIA-Tobacco Developme	(466,150.00)	0.00	0.00	(466,150.00)	(466,150.00)	0.00	0	NA-1
3071 KIA Development Grant -	(637,601.81)	0.00	0.00	(637,601.81)	(637,601.81)	0.00	0	NA-1
3072 Kentucky grant 2009	(514,901.06)	0.00	0.00	(514,901.06)	(514,901.06)	0.00	0	NA-1
3090 Customer Connection Fe	(97,415.00)	0.00	0.00	(97,415.00)	(97,415.00)	0.00	0	NA-1
3091 Customer Connect Fee -	(45,400.00)	0.00	0.00	(45,400.00)	(45,400.00)	0.00	0	NA-1
3100 Customer Connection Fe	(104,568.80)	0.00	0.00	(104,568.80)	(104,568.80)	0.00	0	NA-1
3110 Customer Connection Fe	(80,679.00)	0.00	0.00	(80,679.00)	(80,679.00)	0.00	0	NA-1
3120 Customer Connection Fe	(69,570.00)	0.00	0.00	(69,570.00)	(69,570.00)	0.00	0	NA-1
3130 Customer Connection Fe	(103,500.00)	0.00	0.00	(103,500.00)	(103,500.00)	0.00	0	NA-1
3140 Customer Connection Fe	(138,935.00)	0.00	0.00	(138,935.00)	(138,935.00)	0.00	0	NA-1
3150 Donated Assets	(79,781.52)	0.00	0.00	(79,781.52)	(79,781.52)	0.00	0	NA-1
3160 Donated Assets-WMU 19	(46,000.00)	0.00	0.00	(46,000.00)	(46,000.00)	0.00	0	NA-1
3170 Contributed Capital-Tap C	(718,687.54)							

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Year End: December 31, 2020

Trial balance

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AL 3/12/2021	EJ 3/25/2021

WTB-2

Account	WTB 12/31/2020	Adj's	Reclass	ATB 12/31/2020	ATB 12/31/2019	Amount Chg	%Chg	Annotation
5 To reclassify CY tap on		51,735.00	0.00					
3170 Contributed Capital-Tap ((718,687.54)	51,735.00	0.00	(666,952.54)	(666,952.54)	0.00	0	NA-1
3210 Reserved for Depreciation	(19,200.00)	0.00	0.00	(19,200.00)	(19,200.00)	0.00	0	NA-1
3220 Reserved for Debt Paym	(117,001.00)	0.00	0.00	(117,001.00)	(117,001.00)	0.00	0	NA-1
3299 Beginning Balance Equity	0.00	0.00	0.00	0.00	0.00	0.00	0	NA-1
3300 Retained Earnings (Defic	(2,204,317.55)	0.00	0.00	(2,204,317.55)	(2,234,137.66)	29,820.11	(1)	NA-1
4010 Sales	(1,453,801.44)							
3 Adjustment made to rec		8,449.66	0.00					
6 to adjust the utility t		(1,119.87)	0.00					
4010 Sales	(1,453,801.44)	7,329.79	0.00	(1,446,471.65)	(1,434,115.97)	(12,355.68)	1	R-1
4011 Over/short	163.24	0.00	0.00	163.24	109.25	53.99	49	
4020 Water Tap on Charges	0.00	0.00	0.00	0.00	(20,861.00)	20,861.00	(100)	
4040 Bulk Water Sales	(4,629.75)	0.00	0.00	(4,629.75)	(4,851.10)	221.35	(5)	R-1
4050 OTHER OPERATING INC	0.00	0.00	0.00	0.00	0.00	0.00	0	
4051 Other Income-Reconnect	(770.00)	0.00	0.00	(770.00)	(2,935.00)	2,165.00	(74)	
4052 Other Income-Turn on C	(5,605.41)	0.00	0.00	(5,605.41)	(4,660.00)	(945.41)	20	R-1
4053 Other Income-Field Colle	(270.00)	0.00	0.00	(270.00)	(1,605.00)	1,335.00	(83)	
4054 Other Income-Service Ca	(100.00)	0.00	0.00	(100.00)	(300.00)	200.00	(67)	
4055 OTHER INCOME-METEF	0.00	0.00	0.00	0.00	0.00	0.00	0	
4057 Other Income-Late Fees	(5,713.38)	0.00	0.00	(5,713.38)	(28,609.07)	22,895.69	(80)	R-1
4058 Ret. Check Revenue	(550.00)	0.00	0.00	(550.00)	(950.00)	400.00	(42)	
4090 Miscellaneous income	(461.55)	0.00	0.00	(461.55)	(1,781.99)	1,320.44	(74)	R-1
5310 Salaries	174,005.78	0.00	0.00	174,005.78	164,773.69	9,232.09	6	PR-1
5330 Supplies	(312.20)							
4 To reverse entry JE 201		56,717.06	0.00					
5330 Supplies	(312.20)	56,717.06	0.00	56,404.86	48,589.50	7,815.36	16	E-1
5350 Repairs & Maintenance	4,986.55	0.00	0.00	4,986.55	1,476.20	3,510.35	238	FA-1
5360 Repairs-Outside Service	10,486.80	0.00	0.00	10,486.80	12,305.83	(1,819.03)	(15)	FA-1 E-1
5365 Outside Services	15,859.53	0.00	0.00	15,859.53	8,288.74	7,570.79	91	E-1
5366 TECHNOLOGY EXPENS	0.00	0.00	0.00	0.00	1,800.00	(1,800.00)	(100)	
5370 Utilities-Electric	20,674.09	0.00	0.00	20,674.09	21,450.25	(776.16)	(4)	E-1
5380 Jefferson St. Utilities	1,480.70	0.00	0.00	1,480.70	1,485.59	(4.89)	0	
5390 Telephone	2,646.91	0.00	0.00	2,646.91	3,375.28	(728.37)	(22)	
5400 Purchased Water	364,068.97	0.00	0.00	364,068.97	349,338.34	14,730.63	4	E-1
5430 Lab Testing	4,623.35	0.00	0.00	4,623.35	4,867.75	(244.40)	(5)	E-1
5450 Truck Expense	18,026.75	0.00	0.00	18,026.75	16,401.66	1,625.09	10	E-1
5460 Equipment rental	165.00	0.00	0.00	165.00	1,982.30	(1,817.30)	(92)	
5470 FUEL - EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0	
5490 Loading Station Exp.	501.56	0.00	0.00	501.56	1,252.88	(751.32)	(60)	
5550 Repairs & Maintenance	11,206.43	0.00	0.00	11,206.43	8,125.59	3,080.84	38	FA-1
6030 Office Salaries	127,260.50	0.00	0.00	127,260.50	124,200.47	3,060.03	2	PR-1
6050 Commissioners' Comp.	29,000.00	0.00	0.00	29,000.00	27,692.18	1,307.82	5	PR-1
6070 Payroll Tax Expense	25,374.22	0.00	0.00	25,374.22	25,240.19	134.03	1	PR-1
6080 Emp. Benefits-Medical In:	116,382.54	0.00	0.00	116,382.54	109,338.83	7,043.71	6	PR-1
6090 Emp. Benefits-Retiremen	72,572.65							
7 To adjust GASB 68 CER		88,974.00	0.00					
8 to adjust GASB 75 CER		23,488.00	0.00					
6090 Emp. Benefits-Retiremen	72,572.65	112,462.00	0.00	185,034.65	138,324.75	46,709.90	34	PR-1
6110 Depreciation	360,062.00	0.00	0.00	360,062.00	348,298.00	11,764.00	3	FA-1
6115 Capital Allocation	(18,810.00)	0.00	0.00	(18,810.00)	0.00	(18,810.00)	0	
6190 Uniforms	2,536.89	0.00	0.00	2,536.89	2,387.80	149.09	6	
6210 Office supplies	1,473.07	0.00	0.00	1,473.07	4,982.02	(3,508.95)	(70)	E-1
6225 Maintenance	5,200.00	0.00	0.00	5,200.00	4,615.00	585.00	13	
6230 Supplies - Other	3,117.90	0.00	0.00	3,117.90	1,741.25	1,376.65	79	
6330 Repairs - Outside Srvc.	5,771.92	0.00	0.00	5,771.92	5,236.72	535.20	10	FA-1 E-1

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WTB-3

Account	WTB 12/31/2020	Adj's	Reclass	ATB 12/31/2020	ATB 12/31/2019	Amount Chg	%Chg	Annotation
6332 Security System	486.80	0.00	0.00	486.80	1,295.43	(808.63)	(62)	
6335 Outside services - Admin	1,705.57	0.00	0.00	1,705.57	2,488.10	(782.53)	(31)	
6390 Billing service fees	5,259.50	0.00	0.00	5,259.50	4,916.50	343.00	7	E-1
6410 Postage	15,477.63	0.00	0.00	15,477.63	13,212.63	2,265.00	17	E-1
6424 BYPASS RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0	
6430 Utilities-Electric	5,288.51	0.00	0.00	5,288.51	4,363.43	925.08	21	
6440 Utilities - Gas	2,541.77	0.00	0.00	2,541.77	2,384.43	157.34	7	
6450 Utilities - Water	1,155.62	0.00	0.00	1,155.62	898.20	257.42	29	
6470 Telephone	2,018.31	0.00	0.00	2,018.31	1,834.47	183.84	10	
6510 Legal Fees	1,183.50	0.00	0.00	1,183.50	0.00	1,183.50	0	
6520 Accounting Fees	13,200.00	0.00	0.00	13,200.00	14,275.00	(1,075.00)	(8)	E-1
6530 Audit Fees	8,500.00	0.00	0.00	8,500.00	7,800.00	700.00	9	
6541 TECHNOLOGY	0.00	0.00	0.00	0.00	165.00	(165.00)	(100)	
6610 Insurance-Gen. Liability	27,781.90							
1 To adjust prepaid balan		4,271.13	0.00					
6610 Insurance-Gen. Liability	27,781.90	4,271.13	0.00	32,053.03	32,895.77	(842.74)	(3)	E-1
6620 INSURANCE - WORKER	0.00	0.00	0.00	0.00	0.00	0.00	0	
6630 INSURANCE - FIDELITY	0.00	0.00	0.00	0.00	0.00	0.00	0	
6670 Miscellaneous	5,342.21	0.00	0.00	5,342.21	6,995.98	(1,653.77)	(24)	
6675 Dues & Subscriptions	1,833.20	0.00	0.00	1,833.20	2,439.40	(606.20)	(25)	
6680 Bad Debt	4,525.93	0.00	0.00	4,525.93	2,550.43	1,975.50	77	AR-4
6690 PSC Assessment	3,063.22	0.00	0.00	3,063.22	2,750.38	312.84	11	
6700 FMHA INTEREST EXPEI	0.00	0.00	0.00	0.00	0.00	0.00	0	
6710 KACO INTEREST EXPEI	0.00	0.00	0.00	0.00	850.86	(850.86)	(100)	
6719 Bond interest 2010C	16,396.79	0.00	0.00	16,396.79	11,367.76	5,029.03	44	NP-1
6720 Interest Exp.-Banks & Otl	0.59	0.00	0.00	0.59	3.83	(3.24)	(85)	NP-1
6721 2011 Bond Interest	11,779.61	0.00	0.00	11,779.61	12,589.37	(809.76)	(6)	NP-1
6722 Interest expense 2013 Bc	3,212.79	0.00	0.00	3,212.79	9,464.97	(6,252.18)	(66)	NP-1
6725 Bank charges and service	124.00	0.00	0.00	124.00	192.00	(68.00)	(35)	
6730 Emp. Training & Seminar	515.40	0.00	0.00	515.40	4,610.48	(4,095.08)	(89)	E-1
6740 Travel & Meals Expense	164.00	0.00	0.00	164.00	482.70	(318.70)	(66)	
6750 Truck Expense	76.81	0.00	0.00	76.81	1,550.08	(1,473.27)	(95)	
7010 NON-OPERATING REVE	0.00							
5 To reclassify CY tap on		(51,735.00)	0.00					
7010 NON-OPERATING REVE	0.00	(51,735.00)	0.00	(51,735.00)	(0.81)	(51,734.19)	6386937	
7012 RETURNED CHECK REI	0.00	0.00	0.00	0.00	0.00	0.00	0	
7020 Interest Income	(20,469.10)							
2 To adjust accrued inter		(387.50)	0.00					
7020 Interest Income	(20,469.10)	(387.50)	0.00	(20,856.60)	(23,810.55)	2,953.95	(12)	R-1
7040 SALES OF ASSETS	0.00	0.00	0.00	0.00	(15,231.90)	15,231.90	(100)	
7500 NON-OPERATING EXPE	0.00	0.00	0.00	0.00	(10,524.76)	10,524.76	(100)	
7510 Amortization - Bond Issue	(2,432.00)	0.00	0.00	(2,432.00)	0.00	(2,432.00)	0	
9999 UNDISTRIBUTED EXPEI	0.00	0.00	0.00	0.00	0.00	0.00	0	
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>	
Net Income (Loss)	4,643.82			(124,013.66)	(29,820.11)	(94,193.55)	316	