

Select Transactions By Period  
 Fiscal Year: 2020 Open  
 Period: December  
 Beginning Date: N/A  
 Ending Date: N/A

## Christian County Water District December Trial Balance Report

Account	Beginning Balance	Period Activity	Ending Balance
00105-0000 Construction Work In Progress	\$2,999,808.85	\$1,378.69	\$3,001,187.54
00108-0010 Accumulated Depreciation	(\$11,455,720.19)	(\$48,528.69)	(\$11,504,248.88)
00126-0000 Cash In Sinking Fund	\$733,941.73	\$17,730.35	\$751,672.08
00126-0070 Robert W. Baird & Co. Inc.	\$807,806.94	\$11,020.92	\$818,827.86
00127-0030 Security Deposit Bb&t Bank	\$39,450.86	\$333.48	\$39,784.34
00127-0067 Planters Bank CD #9816	\$98,800.66	\$243.91	\$99,044.57
00127-0070 Regions Sinking Fund 2012C	\$140,403.84	\$15,887.74	\$156,291.58
00127-0080 Regions Sinking Fund 2013B	\$121,919.47	\$12,235.78	\$134,155.25
00127-0090 Regions Sinking Fund 2016B	\$166,418.23	\$16,855.85	\$183,274.08
00130-0022 Planters Bank Operations #7978	\$12,444.98	\$796.11	\$13,241.09
00131-0021 Cash In Revenue Fund	\$552,279.61	\$16,098.42	\$568,378.03
00131-0023 Cash In Construction Fund - Sb	\$7,246.21	(\$2,939.86)	\$4,306.35
00131-0024 Coal Severance/Tobacco Account	\$3,411.42	\$0.29	\$3,411.71
00131-0025 Petty Cash	\$1,000.00	\$0.00	\$1,000.00
00131-0028 Expansion Account Planters	\$4,379.85	\$0.37	\$4,380.22
00131-0030 Depr Contingency/Short Term Assets Acct	\$1,064,042.85	\$18,316.69	\$1,082,359.54
00131-0034 Cash in Credit Card Account BB&T	\$14,447.37	\$1,431.39	\$15,878.76
00131-0035 Phase VIII Construction	\$402,344.87	\$0.00	\$402,344.87
00141-0000 Accounts Receivable - Contract Payments	\$33.81	(\$494.20)	(\$460.39)
00141-0010 Accounts Receivable	\$235,351.11	(\$46,930.43)	\$188,420.68
00141-0020 Accts Receivable - Arrears	\$273,186.64	\$0.00	\$273,186.64
00143-0000 Allowance For Doubtful Accounts	(\$232,388.50)	\$0.00	(\$232,388.50)
00150-0000 Inventory	\$238,673.02	(\$22,912.31)	\$215,760.71
00162-0000 Prepaid Insurance	\$6,638.54	\$0.00	\$6,638.54
00173-0000 Unbilled Revenues	\$299,631.61	\$0.00	\$299,631.61
00182-0000 KY Rural Water Bond Issue 2012C	\$72,679.00	\$0.00	\$72,679.00
00182-0010 KY Rural Water Bond Premium 2012C	(\$10,601.70)	\$0.00	(\$10,601.70)
00182-0020 KY Rural Water Bond Issue 2013B	\$31,818.86	\$0.00	\$31,818.86
00182-0030 KY Rural Water Bond Premium 2013B	(\$10,143.25)	\$0.00	(\$10,143.25)
00182-0040 KY Rural Water Bond Issue 2016B	\$42,821.00	\$0.00	\$42,821.00
00182-0050 KY Rural Water Bond Premium 2016B	(\$35,681.60)	\$0.00	(\$35,681.60)
00186-0010 Deferred Outflows of Resources CERS	\$297,146.00	\$0.00	\$297,146.00
00186-0011 OPEB Deferred Outflows	\$134,280.00	\$0.00	\$134,280.00
00186-0020 Deposits - Precc	\$114.98	\$0.00	\$114.98
00303-0000 Land & Land Rights	\$118,491.39	\$0.00	\$118,491.39
00304-0000 Structures & Improvements	\$1,065,121.64	\$0.00	\$1,065,121.64
00309-0000 Supply Mains	\$33,671.92	\$0.00	\$33,671.92
00311-0000 Electric Pumping Equipment	\$926,701.84	\$0.00	\$926,701.84
00320-0000 Water Treatment Equipment	\$10,699.59	\$0.00	\$10,699.59
00330-0000 Distribution Reservoirs	\$3,033,987.97	\$0.00	\$3,033,987.97
00331-0000 Transmission/distribution Mains	\$15,767,183.67	\$6,550.63	\$15,773,734.30
00333-0000 Services	\$247,664.07	\$0.00	\$247,664.07
00334-0000 Meters	\$1,398,357.23	\$7,272.34	\$1,405,629.57
00335-0000 Hydrants	\$822,438.77	\$0.00	\$822,438.77
00340-0000 Office Furniture & Equipment	\$151,130.68	\$0.00	\$151,130.68
00341-0000 Transportation Equipment	\$373,234.75	\$0.00	\$373,234.75
00343-0000 Tools & Equipment	\$475,206.26	\$0.00	\$475,206.26
00344-0010 Future Projects Research	\$8,000.00	\$0.00	\$8,000.00
<b>TOTAL ASSETS</b>	<b>\$21,489,876.85</b>	<b>\$4,347.47</b>	<b>\$21,494,224.32</b>
00221-0000 RECD Bond Payable Phase VII	(\$1,568,032.03)	\$0.00	(\$1,568,032.03)
00221-0090 Recd Bond Payable Phase Vi	(\$315,000.00)	\$0.00	(\$315,000.00)

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00221-0095 Recd Bond Payable Phase VIII	(\$1,744,500.00)	\$0.00	(\$1,744,500.00)
00221-0110 KY Rural Water Bond Payable 2012C	(\$2,285,000.00)	\$0.00	(\$2,285,000.00)
00221-0115 KY Rural Water Bond Payable 2013B	(\$1,050,000.00)	\$0.00	(\$1,050,000.00)
00221-0120 KY Rural Water Bond Payable 2016B	(\$1,685,000.00)	\$0.00	(\$1,685,000.00)
00222-0000 Accrued Compensated Absences	(\$7,586.25)	\$0.00	(\$7,586.25)
00223-0000 Deferred Inflows of Resources (CERS)	(\$87,842.00)	\$0.00	(\$87,842.00)
00223-0001 OPEB Deferred Inflows of Resources	(\$132,572.00)	\$0.00	(\$132,572.00)
00231-0000 Accounts Payable	(\$134,731.33)	\$0.00	(\$134,731.33)
00231-0020 Interest Payable	(\$129,226.66)	(\$25,680.95)	(\$154,907.61)
00231-0030 Inventory Payables	(\$23,819.05)	\$10,479.27	(\$13,339.78)
00235-0010 Customer Security Deposits	(\$65,618.91)	(\$350.00)	(\$65,968.91)
00235-0020 Customer Security Deposits Not Cashed	(\$3,367.63)	\$0.00	(\$3,367.63)
00236-0010 Sales Tax Payable	(\$876.33)	\$151.98	(\$724.35)
00236-0020 School Tax Payable	(\$10,420.22)	\$491.10	(\$9,929.12)
00237-0000 Fica W/h Employers	(\$1,959.64)	\$1,768.39	(\$191.25)
00237-0010 Fica W/h Employees	(\$1,959.64)	\$1,768.39	(\$191.25)
00238-0000 Federal W/h	(\$1,751.25)	\$1,714.59	(\$36.66)
00239-0000 State W/h	(\$2,080.52)	(\$32.54)	(\$2,113.06)
00239-0010 Unemployment/compensation	\$66.00	\$0.00	\$66.00
00240-0000 Retirement (employees)	(\$2,456.24)	(\$484.86)	(\$2,941.10)
00240-0010 Retirement/employer	(\$10,542.74)	(\$2,060.14)	(\$12,602.88)
00240-0015 Net Pension Liability	(\$1,480,667.00)	\$0.00	(\$1,480,667.00)
00240-0017 Net OPEB Liability	(\$354,018.00)	\$0.00	(\$354,018.00)
00240-0020 401k Deferred Compensation	\$2,125.00	\$0.00	\$2,125.00
00240-0023 Roth IRA Deferred Compensation	(\$2,125.00)	\$0.00	(\$2,125.00)
00240-0030 Other Payroll Withholdings	(\$132.18)	\$0.00	(\$132.18)
00240-0060 Wage Garnishment Bruce II	\$0.00	(\$311.21)	(\$311.21)
00240-0080 City payroll Taxes	(\$29.79)	(\$50.67)	(\$80.46)
00240-0100 Colonial Accident Insurance	\$4.84	\$0.00	\$4.84
00240-0105 Colonail Disability Insurance	(\$34.14)	\$0.00	(\$34.14)
00240-0110 Colonial Cancer Insurance	(\$49.98)	\$0.00	(\$49.98)
00240-0115 UNUM Additional Life Insurance	(\$326.98)	\$10.95	(\$316.03)
00240-0120 UNUM AD&D Insurance	\$99.76	\$1.86	\$101.62
00240-0125 Flexible Spending Account	(\$780.69)	(\$58.63)	(\$839.32)
<b>TOTAL LIABILITIES</b>	<b>(\$11,100,210.60)</b>	<b>(\$12,642.47)</b>	<b>(\$11,112,853.07)</b>
00215-0000 Retained Earnings	\$1,478,861.95	\$0.00	\$1,478,861.95
00215-0010 State And County Grants	(\$5,148,762.61)	\$0.00	(\$5,148,762.61)
00215-0020 Federal Grants	(\$2,809,473.39)	\$0.00	(\$2,809,473.39)
00215-0030 Tap On Fees Customers	(\$2,612,042.00)	\$0.00	(\$2,612,042.00)
00215-0040 Lines Contributions By Customers	(\$726,984.00)	\$0.00	(\$726,984.00)
<b>TOTAL OWNERS EQUITY</b>	<b>(\$9,818,400.05)</b>	<b>\$0.00</b>	<b>(\$9,818,400.05)</b>
00419-0000 Interest And Dividend Income	(\$31,220.65)	(\$2,395.30)	(\$33,615.95)
00421-0000 Nonutility Income	(\$200.00)	(\$60.00)	(\$260.00)
00426-0000 Misc. Nonutility Income	(\$97.52)	(\$278.61)	(\$376.13)
00432-0010 Proc. From Cap Contrib-st	(\$405,388.82)	\$0.00	(\$405,388.82)
00432-0030 Proc From Cap Contrib-tai	(\$59,667.92)	(\$8,550.00)	(\$68,217.92)
00432-0040 Proc From Cap Contrib-co	(\$3,979.40)	(\$400.00)	(\$4,379.40)
00461-0001 Metered Sales To Residential Customers	(\$3,244,956.18)	(\$272,997.56)	(\$3,517,953.74)
00461-0002 Metered Sales To Commercial Customers	(\$46,219.05)	(\$3,130.05)	(\$49,349.10)
00461-0004 Metered Sales To Public Authorities	(\$59,600.05)	(\$4,347.95)	(\$63,948.00)
00461-0005 Mtr Sales To Multiple Dwelling-churhes	(\$20,121.32)	(\$1,837.44)	(\$21,958.76)
00461-0006 Mtr Sales Through Bulk Loading Stations	(\$748.01)	(\$152.75)	(\$900.76)
00462-0001 Volunteer Fire Protection	(\$2,407.44)	(\$233.59)	(\$2,641.03)
00466-0000 Sales For Resale	(\$14,131.36)	(\$1,156.50)	(\$15,287.86)
00467-0000 Interdepartmental Sales	\$95.49	\$85.82	\$181.31

Account	Beginning Balance	Period Activity	Ending Balance
00470-0000 Forfeited Discounts	(\$11,330.64)	\$0.00	(\$11,330.64)
00471-0000 Misc. Service Revenues	(\$8,030.00)	(\$1,300.00)	(\$9,330.00)
00474-0000 Other Water Revenues	(\$2,062.52)	(\$25.00)	(\$2,087.52)
<b>TOTAL REVENUES</b>	<b>(\$3,910,065.39)</b>	<b>(\$296,778.93)</b>	<b>(\$4,206,844.32)</b>
00403-0000 Depreciation Expense	\$536,025.45	\$48,528.69	\$584,554.14
00408-0013 Other Taxes And Licenses	\$7,387.10	\$0.00	\$7,387.10
00427-0003 Interest On Long-term Debt	\$273,355.68	\$25,680.95	\$299,036.63
00427-0004 Interest On Customer Deposits	\$1,536.31	\$3.11	\$1,539.42
00427-0010 Service fee Regions Bank	\$1,350.00	\$0.00	\$1,350.00
00601-0000 Salaries And Wages - Employees	\$568,726.49	\$55,959.53	\$624,686.02
00603-0000 Salaries & Wages - Officers & Directors	\$27,500.00	\$2,500.00	\$30,000.00
00604-0010 Retirement/employer	\$130,919.86	\$12,844.85	\$143,764.71
00605-0000 Fica Expense (ss/medc)	\$45,500.79	\$4,463.00	\$49,963.79
00607-0000 State Unemployment	\$658.32	\$0.00	\$658.32
00610-0000 Purchased Water	\$1,110,532.17	\$97,904.95	\$1,208,437.12
00615-0000 Purchased Power	\$78,956.30	\$6,258.78	\$85,215.08
00616-0000 Office Utilities	\$21,639.83	\$2,081.86	\$23,721.69
00618-0000 Chemicals	\$961.57	\$0.00	\$961.57
00620-0030 Materials & Supplies-water	\$21,684.87	\$893.67	\$22,578.54
00620-0050 Materials & Supplies Equipment	\$43,551.29	\$716.17	\$44,267.46
00620-0080 Materials & Supplies-administrative	\$15,951.98	\$1,033.45	\$16,985.43
00632-0000 Contractual Services - Accounting	\$19,500.00	\$0.00	\$19,500.00
00633-0000 Contractual Services - Legal	\$1,333.09	\$340.00	\$1,673.09
00635-0000 Contractual Services- Testing	\$16,336.60	\$291.00	\$16,627.60
00635-0010 Operations Repairs	\$94,918.13	\$13,834.29	\$108,752.42
00635-0030 Water Operations Repairs (leaks)	\$24,098.07	\$1,398.86	\$25,496.93
00636-0000 Contractual Service - Other	\$5,096.60	\$354.38	\$5,450.98
00642-0000 Rental Of Equipment	\$819.92	\$265.00	\$1,084.92
00650-0000 Transportation Expenses	\$39,089.88	\$3,232.24	\$42,322.12
00650-0020 Vehicle Pay	(\$20,091.60)	(\$2,064.00)	(\$22,155.60)
00656-0000 Insurance - Vehicle	\$63,819.00	\$603.00	\$64,422.00
00658-0000 Insurance - Worker's Compensation	\$7,520.35	\$1,389.36	\$8,909.71
00659-0000 Insurance - Other	\$110,876.16	\$9,271.76	\$120,147.92
00660-0000 Advertising Expense	\$243.02	\$0.00	\$243.02
00668-0000 Collection Expense	\$1,301.17	\$0.00	\$1,301.17
00670-0000 Bad Debt Expense	(\$26.23)	\$0.00	(\$26.23)
00675-0000 Misc. Expenses	\$11,313.54	\$8,123.07	\$19,436.61
00675-0080 Misc Administrative Expenses	\$98,223.41	\$8,576.06	\$106,799.47
00676-0000 Unrealized Loss On Investments	(\$23,145.42)	\$589.90	(\$22,555.52)
00679-0000 Inventory Adjustment Expense	\$1,335.49	\$0.00	\$1,335.49
<b>TOTAL EXPENSES</b>	<b>\$3,338,799.19</b>	<b>\$305,073.93</b>	<b>\$3,643,873.12</b>
<b>TOTAL ASSETS</b>	<b>\$21,489,876.85</b>	<b>\$4,347.47</b>	<b>\$21,494,224.32</b>
<b>TOTAL LIABILITIES</b>	<b>(\$11,100,210.60)</b>	<b>(\$12,642.47)</b>	<b>(\$11,112,853.07)</b>
<b>TOTAL OWNERS EQUITY</b>	<b>(\$9,818,400.05)</b>	<b>\$0.00</b>	<b>(\$9,818,400.05)</b>
	<b>\$571,266.20</b>	<b>(\$8,295.00)</b>	<b>\$562,971.20</b>
<b>TOTAL REVENUES</b>	<b>(\$3,910,065.39)</b>	<b>(\$296,778.93)</b>	<b>(\$4,206,844.32)</b>
<b>TOTAL EXPENSES</b>	<b>\$3,338,799.19</b>	<b>\$305,073.93</b>	<b>\$3,643,873.12</b>
<b>TOTAL NET INCOME</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>(\$571,266.20)</b>	<b>\$8,295.00</b>	<b>(\$562,971.20)</b>