

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

**In the Matter of:**

<b>ELECTRONIC TARIFF FILING OF</b>	)	
<b>CITY OF MORGANFIELD</b>	)	
<b>REVISING ITS WHOLESALE</b>	)	<b>CASE NO. 2022-00429</b>
<b>WATER SERVICE RATES TO</b>	)	
<b>UNION COUNTY WATER</b>	)	
<b>DISTRICT</b>	)	

**RESPONSE OF**  
**CITY OF MORGANFIELD**  
**TO**  
**COMMISSION’S JANUARY 10, 2023 ORDER**

**FILED: JANUARY 27, 2023**

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

**In the Matter of:**

**ELECTRONIC TARIFF FILING OF )**  
**CITY OF MORGANFIELD )**  
**REVISING ITS WHOLESALE ) CASE NO. 2022-00429**  
**WATER SERVICE RATES TO )**  
**UNION COUNTY WATER )**  
**DISTRICT )**

**RESPONSE OF CITY OF MORGANFIELD**  
**TO COMMISSION’S JANUARY 10, 2023 ORDER**

Comes the City of Morganfield (“City of Morganfield”) for its Response to Commission’s January 10, 2023 Order, and states as shown on the following pages.



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**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**


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**CITY OF MORGANFIELD )**  
**REVISING ITS WHOLESALE ) CASE NO. 2022-00429**  
**WATER SERVICE RATES TO )**  
**UNION COUNTY WATER )**  
**DISTRICT )**

**CERTIFICATION OF RESPONSE OF CITY OF MORGANFIELD TO  
COMMISSION'S JANUARY 10, 2023 ORDER**

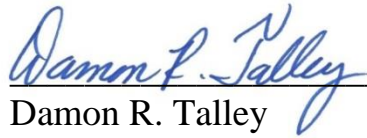
This is to certify that I have supervised the preparation of the City of Morganfield's Responses to Commission's January 10, 2023 Order. The response submitted on behalf of the City of Morganfield is true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.

Date: January 27, 2023.

  
\_\_\_\_\_  
Scott Clements, City Administrator  
City of Morganfield

## CERTIFICATE OF SERVICE

In accordance with the Commission's Order of July 22, 2021 in Case No. 2020-00085 (Electronic Emergency Docket Related to the Novel Coronavirus COVID-19), this is to certify that the electronic filing has been transmitted to the Commission on January 27, 2023; and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means.

  
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Damon R. Talley

**CITY OF MORGANFIELD**

**CASE NO. 2022-00429**

**Response to Commission's January 10, 2023 Order**

**Question No. 1**

**Responding Witness: Scott Clements and Robert Baird, CPA**

**Q-1. Morganfield is proposing to increase its wholesale rate to Union County Water District ("Union District") by \$0.7190 per thousand gallons. Explain and provide any calculations, workpapers, justification, or support for the proposed increase to Union District.**

A-1. Morganfield's proposed wholesale rate is based upon the **formula** contained in paragraph 9 of the Municipal Water Contract between Morganfield and Union District dated December 19, 1986 ("Contract"). The Contract is on file with the Public Service Commission ("Commission"). Exhibit A to the Contract serves as the template for calculating the water production costs per 1,000 gallons. The cost of producing the water is calculated annually and is the wholesale rate.

The Schedule of Water Production Costs and Rates ("Rate Calculation Worksheet" or "Worksheet") which the City's Auditor uses to calculate

the cost of producing water is attached hereto as **Attachment 1**. The Worksheet uses Exhibit A to the Contract as a template and contains a list of Morganfield's actual costs of operating and maintaining the water treatment plant for FYE June 30, 2022. It also has columns for the three (3) previous years for comparison purposes.

The costs and expenses shown on the Worksheet (**Attachment 1**) do **not** include any expenses except for operating and maintaining the water treatment plant. For example, all the salaries are for employees who spend 100% of their time working at the water treatment plant. The Worksheet does **not** include any Administrative and General expenses, City Administrator salary, Transmission and Distribution expenses, water loss expenses, nor any allocation of other municipal employees' salaries.

A quick review of the Worksheet (**Attachment 1**) reveals that chemical costs increased by over \$100,000 during the Test Year. The scarce supply and "skyrocketing" cost of chemicals is no surprise to those in the water treatment business. This is the single largest increase, but the cost of electricity and salaries also increased substantially. Inflation is real.

Union County Water District  
 Schedule of water production costs and rates  
 For the period beginning Jan 2023

Based on costs for fiscal year  
 ended June 30, 2022

<u>Expenses-Breck Plant:</u>	<u>Gross earnings</u>		<u>Fy 6/22</u>	<u>Fy 6/21</u>	<u>Fy 6/20</u>	<u>Fy 6/19</u>
<u>Salaries:</u>						
[REDACTED]	\$ -	100.00%	\$ -	\$ -	\$ -	\$ 20,991
[REDACTED]	31,124	100.00%	31,124	1,122	-	-
[REDACTED]	48,297	100.00%	48,297	46,495	31,828	-
[REDACTED]	6,434	100.00%	6,434	5,801	5,360	5,193
[REDACTED]	50,418	100.00%	50,418	47,702	50,030	49,614
[REDACTED]	-	100.00%	-	-	-	43,044
[REDACTED]	60,132	100.00%	60,132	58,720	59,408	57,822
[REDACTED]	56,486	100.00%	56,486	44,022	35,585	17,942
[REDACTED]	-	100.00%	-	-	25,717	52,139
[REDACTED]	55,693	100.00%	55,693	54,828	51,880	14,233
[REDACTED]	57,202	100.00%	57,202	55,020	54,506	53,314
[REDACTED]	55,328	100.00%	55,328	53,891	54,161	53,782
Total Salaries	421,114		421,114	367,401	368,475	368,074
Telephone			\$ 3,640	\$ 3,615	\$ 3,696	\$ 3,133
Office and postage			7,331	3,946	4,423	5,443
Rental/lease expense			-	-	-	-
Retirement/Payroll tax			148,531	113,947	111,591	109,831
Advertising			250	210	61	30
Equip repairs			41,426	40,401	17,954	72,679
Insurance			22,114	18,242	28,098	32,293
Legal and accounting			4,124	2,914	2,850	4,250
Gas and Oil			5,206	2,663	3,011	2,811
Health & Disability			179,465	155,318	157,785	142,709
Chemicals			177,235	73,869	91,638	128,892
Electricity			148,991	128,550	143,249	132,520
Engineering/Consulting			11,208	14,885	17,895	12,564
Uniforms			6,191	5,934	6,090	5,489
Maint supplies			14,834	11,029	13,100	12,119
Other			11,789	6,825	8,309	9,928
Small capital items			3,280	7,252	-	-
<b>Cap recovery (incl interest)</b>		<b>Orig Cost</b>				
2002 Cap exp	D	Thru 2019	42,082	-	-	3,815
2004 Cap exp (equipment)	E	Thru 2021	32,531	-	2,785	2,785
2004 Cap exp (Raw water line net UCFC grant)	F	Thru 2022	617,839	49,756	49,756	49,756
2010 Cap exp (generator net of UCFC grant)	G	Thru 2027	73,762	5,998	5,998	5,998
2010 Cap exp (wash valves)	H	Thru 2027	18,895	1,536	1,536	1,536
2011 Cap Exp (build improv, equip, truck)	I	Thru 2028	89,008	7,325	7,325	7,325
2012 Cap Exp (build improv, equip)	J	Thru 2029	270,371	21,253	21,253	21,253
2013 Cap Exp (elevated tank, pumps, valves)	K	Thru 2030	2,086,592	168,445	168,445	168,445
2014 Cap Exp (SCADA upgrade, vehicles)	L	Thru 2031	232,889	18,922	18,922	18,922
2015 Cap Exp (NE Trans Line & WTP Roof)	M	Thru 2032	487,742	37,963	37,963	37,963
2017 Cap Exp (Brush Cutter/Hyd Breaker & Meters)	N	Thru 2034	28,518	2,151	2,151	2,151
2018 Cap Exp (1/2 High Service Water Pump, equi)	O	Thru 2035	164,051	12,822	12,822	12,822
2018 Cap Exp (Impvmt portion of combined phase)	P	Thru 2035	673,959	52,677	52,677	52,677
2019 Cap Exp (Hydrovac & 3 filter valves)	Q	Thru 2036	55,974	4,244	4,244	4,244
2019 Cap Exp (24" Raw Water line & Aerator)	R	Thru 2036	2,921,112	221,469	221,469	221,469
Change in interest rate factor			(14,636)	(89,884)	(93,804)	(19,728)
<b>Grand total</b>			<b>\$ 1,796,654</b>	<b>\$ 1,474,463</b>	<b>\$ 1,491,767</b>	<b>\$ 1,634,198</b>
<b>Water rate per 1000 gallon (Cost / Production)</b>			<b>3.4114</b>	<b>2.6924</b>	<b>2.5542</b>	<b>2.5242</b>
Percentage change from prior year			26.705%	5.411%		
<b>Production (000's omitted)</b>						
Total gallons produced			526,659	547,645	584,037	647,409
Net Production			526,659	547,645	584,037	647,409

**CITY OF MORGANFIELD**

**CASE NO. 2022-00429**

**Response to Commission's January 10, 2023 Order**

**Question No. 2**

**Responding Witness: Robert Baird, CPA**

**Q-2. Provide all documents, calculations and a Cost of Service Study (“COSS”) to support Morganfield’s proposed wholesale increase to Union District.**

A-2. See the Worksheet (Attachment 1) referenced in response to Question 1. In addition, see the General Ledger for the Water Treatment Plant Accounts (Account Range 008-05304-0008-002 to 008-05355-0008-002). This General Ledger for the Water Treatment Plant Account (“WTP General Ledger”) has been previously filed with the Commission and is contained in Appendix B to the Commission’s December 29, 2022 Order in this matter. The expenses contained in the WTP General Ledger are solely for operating and maintaining the water treatment plant.

No Cost of Service Study (“COSS”) was performed because the **formula** contained in the Contract does not require it. Furthermore, no



## Question No. 2

expenses are allocated to the wholesale customer based upon an “inch-mile” methodology nor are any expenses allocated to the wholesale customer by some other allocation method. The Worksheet only includes expenses directly related to operating and maintaining the water treatment plant. The **formula** contained in the Contract calculates the actual cost of producing the water on a per 1,000 gallon basis. The rate calculated by the **formula** is more favorable to the wholesale customer than any wholesale rate determined by a COSS.

**CITY OF MORGANFIELD**

**CASE NO. 2022-00429**

**Response to Commission's January 10, 2023 Order**

**Question No. 3**

**Responding Witness: Scott Clements**

**Q-3. State when Morganfield increased its wholesale rate to Union District last.**

A-3. January 1, 2022.

Morganfield adjusts its wholesale rate annually. Each year once Morganfield's Auditor completes the Worksheet described in response to Question 1, Morganfield files a new Tariff Sheet adjusting its wholesale rate to Union District as calculated by the **formula** contained in the Contract.

**CITY OF MORGANFIELD**

**CASE NO. 2022-00429**

**Response to Commission's January 10, 2023 Order**

**Question No. 4**

**Responding Witness: Scott Clements**

**Q-4(a). Identify each witness that Morganfield intends to rely on in this matter.**

A-4(a). Robert Baird, CPA and Scott Clements, City Administrator

**Q-4(b). Provide the written direct testimony of each witness identified in Morganfield's response to Item 4.a.**

A-4(b). Neither of these witnesses have prepared any written testimony. Because the proposed wholesale rate is based upon the **formula** contained in the Contract, Morganfield did not deem it necessary to prepare any written testimony. If the Commission, after reviewing the entire Response of Morganfield to the Commission Staff's First Request for Information, deems written testimony necessary, Morganfield will promptly prepare written testimony.

**CITY OF MORGANFIELD**

**CASE NO. 2022-00429**

**Response to Commission's January 10, 2023 Order**

**Question No. 5**

**Responding Witness: Robert Baird, CPA**

**Q-5. Provide the independent auditor's reports for Morganfield for the fiscal years ending in 2019, 2020, 2021, and 2022 if complete.**

A-5. The Independent Auditor's Reports are attached as follows:

Exhibit 5a 2021 Audit Report

Exhibit 5b 2020 Audit Report

Exhibit 5c 2019 Audit Report

The Audit Report for 2022 is not yet complete, but should be completed by the end of February or early March. It will be filed with the Commission as soon as it has been released.

**EXHIBIT 5a 2021 AUDIT REPORT**

**EXHIBIT 5b 2020 AUDIT REPORT**

**AND**

**EXHIBIT 5c 2019 AUDIT REPORT**

**ARE FILED AS SEPARATE PDF DOCUMENTS TO THE RESPONSE**

**CITY OF MORGANFIELD**

**CASE NO. 2022-00429**

**Response to Commission's January 10, 2023 Order**

**Question No. 6**

**Responding Witness: Scott Clements**

**Q-6. Identify the 12-month test year upon which Morganfield based its proposed rate adjustment(s) and explain why Morganfield chose this time period.**

A-6. The Test Year is the 12-month period ending on June 30, 2022, which coincides with Morganfield's fiscal year.

The most recent fiscal year has traditionally been used to calculate the wholesale rate to be charged to Union District. In addition, it provides the most current financial information concerning the cost of producing and providing the water to Union District. Finally, paragraph 9 of the Municipal Water Contract between Morganfield and Union District dated December 19, 1986 contains the **formula** for calculating the cost of the water. This paragraph contemplates the use of the most recent fiscal year's financial information.

**CITY OF MORGANFIELD**

**CASE NO. 2022-00429**

**Response to Commission's January 10, 2023 Order**

**Question No. 7**

**Responding Witness: Scott Clements**

**Q-7. Provide Morganfield's general ledger for the fiscal year 2020, 2021, and 2022, if complete. Each general ledger shall include all check registers and spreadsheets used to record and track financial transactions. If available, provide a copies of each requested general ledger in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.**

A-7. Morganfield's General Ledger for the 2020 and 2021 fiscal years are attached as described below. The 2022 General Ledger is not yet complete, but will be provided as soon as it has been completed.

Exhibit 7a 2021 General Ledger

Exhibit 7b 2020 General Ledger

**EXHIBIT 7a 2021 GENERAL LEDGER**

**AND**

**EXHIBIT 7b 2020 GENERAL LEDGER**

**ARE FILED AS SEPARATE PDF DOCUMENTS TO THE RESPONSE**



**CITY OF MORGANFIELD**

**CASE NO. 2022-00429**

**Response to Commission's January 10, 2023 Order**

**Question No. 8**

**Responding Witness: Robert Baird, CPA**

**Q-8. Provide adjusted trial balances and audit adjustments for the fiscal year 2020, 2021, and 2022, if complete. The trial balances shall be traced and referenced directly to the general ledgers requested in Item 7.**

A-8. Morganfield's Adjusted Trial Balances and Audit Adjustments (Adjusting Journal Entries) for fiscal years 2020 and 2021 are attached as described below. The Adjusted Trial balances and Audit Adjustments for fiscal year 2022 are not yet complete, but will be provided as soon as they have been completed.

Attachment 8a 2021 Adjusted Trial Balance

Attachment 8b 2021 Audit Adjustments

Attachment 8c 2020 Adjusted Trial Balance

Attachment 8d 2020 Audit Adjustments

Client: 20179101 - City of Morganfield  
 Engagement: 2021 - City of Morganfield  
 Period Ending: 6/30/2021  
 Trial Balance: T/B - Trial Balance

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	FINAL	< WPreF
		6/30/2020	6/30/2021			6/30/2021	
1-01000-0000-000	General Fund Checking	145,769.25	(13,349.65)			(13,349.65)	
1-01003-0000-000	Police Evidence Cash Hold Account	14,191.91	14,191.91			14,191.91	
1-01004-0000-000	Forfeiture Account	7,223.05	7,485.30			7,485.30	
1-01131-0000-000	Petty Cash Fund	500.00	500.00			500.00	
1-01132-0000-000	Cash Drawers	600.00	600.00			600.00	
1-01133-0000-000	Payroll Fund	128,622.22	196,851.29			196,851.29	
1-01230-0000-000	Delinquent Taxes Receivable	10,318.99	10,318.99		9,402.12	19,721.11	
1-01240-0000-000	Allowance for Delinquent Taxes	(2,064.00)	(2,064.00)		(1,880.00)	(3,944.00)	
1-01250-0000-000	A/R Utilities	7,283.85	6,543.67		1,683.57	8,227.24	
1-01260-0000-000	Allowance for Bad Debt	(247.18)	414.69		(1,011.01)	(596.32)	
1-01270-0000-000	Unbilled Revenue	38,319.15	38,319.15		176.00	38,495.15	
1-01280-0000-000	A/R Miscellaneous	168,827.46	168,827.46		(5,131.10)	163,696.36	
1-01290-0000-000	Allowance for A/R Miscellaneous	(168,754.87)	(168,754.87)		6,044.31	(162,710.56)	
1-01310-0000-000	Motor Vehicle Tax Receivable	13,169.38	13,169.38		3.08	13,172.46	
1-01315-0000-000	Omitted Tangibles Tax Receivable	1,386.32	1,386.32		67,477.66	68,863.98	
1-01320-0000-000	Insurance Premiums Receivable	95,011.67	95,011.67		2,022.58	97,034.25	
1-01325-0000-000	Franchise Tax Receivable	20,549.69	20,549.69		(343.79)	20,205.90	
1-01330-0000-000	A/R Government	3,876.36	3,876.36		(275.78)	3,600.58	
1-01350-0000-000	Reimbursement Receivable	0.53	(285,532.62)		285,532.62	0.00	
1-01360-0000-000	Prepaid Insurance	0.00	15,574.86		(15,574.86)	0.00	
1-01640-0000-000	Inter-Fund Clearing Account	0.00	1,905.24		(1,905.24)	0.00	
1-01695-0000-000	Police Evidence Cash Hold Account	(15,637.91)	(15,637.91)			(15,637.91)	
1-02100-0000-000	Federal, FICA & Medicare	(2,475.50)	246.39			246.39	
1-02110-0000-000	State Income Tax Withheld	(463.29)	4,052.27			4,052.27	
1-02120-0000-000	CERS	(53,300.17)	(44,792.34)			(44,792.34)	
1-02130-0000-000	Hazardous Duty	(6,254.40)	(6,497.99)			(6,497.99)	
1-02140-0000-000	Deferred Comp 401/457	(70.00)	1,989.00			1,989.00	
1-02150-0000-000	Insurance	91.77	93.24			93.24	
1-02160-0000-000	Other Withholding	0.00	234.64			234.64	
1-02161-0000-000	Garnishments	0.00	1,164.89			1,164.89	
1-02200-0000-000	Kentucky Sales Tax Payable	(4,697.40)	(9,249.24)			(9,249.24)	
1-02210-0000-000	Utility Tax Payable	(4,981.86)	(8,605.77)			(8,605.77)	
1-02310-0000-000	Accrued Vacation Payable	(11,864.63)	(11,864.63)		5,509.37	(6,355.26)	
1-02320-0000-000	Accrued Salaries & Payroll Tax	(58,341.69)	(70,045.66)		(5,854.65)	(75,900.31)	
1-02350-0000-000	Renters Deposit Held	(1,431.98)	(3,164.15)			(3,164.15)	
1-02400-0000-000	Unearned Revenue	(3,509.02)	(23,154.89)		20,375.59	(2,779.30)	
1-02450-0000-000	Vouchers Payable	(76,183.26)	(36,724.84)		(37,437.00)	(74,161.84)	
1-02475-0000-000	Deferred Revenue-Property Tax	(6,390.00)	(6,390.00)		(8,480.00)	(14,870.00)	
1-02525-0000-000	Pawn Shop Bond	(1,000.00)	(1,000.00)			(1,000.00)	
1-03001-0000-000	Fund Balance Account	(374,177.85)	(237,479.93)		(595.00)	(238,074.93)	
1-04100-0000-000	Property Tax Current Year	(782,482.83)	(780,334.78)			(780,334.78)	
1-04101-0000-000	Property Tax Delinquents	(10,566.92)	(5,964.32)		957.88	(5,006.44)	
1-04102-0000-000	Property Tax Penalty & Interest	(17,483.96)	(5,790.25)			(5,790.25)	
1-04103-0000-000	Lot Clean Up Revenue	(7,251.33)	(307.40)			(307.40)	
1-04105-0000-000	Cellular Phone Tower Lease	(12,821.14)	(13,031.99)			(13,031.99)	
1-04106-0000-000	Beer/Liquor License	(5,850.00)	(7,075.00)			(7,075.00)	
1-04107-0000-000	Forfeitures	(195.00)	(1,472.00)			(1,472.00)	
1-04109-0000-000	Interest	(616.35)	(60.39)			(60.39)	
1-04110-0000-000	Franchise Tax-Kentucky Utilities	(95,023.09)	(96,379.45)		343.79	(96,035.66)	
1-04111-0000-000	Rayloc Lease Revenue	(30,000.00)	(30,000.00)			(30,000.00)	
1-04113-0000-000	Insurance Tax	(371,005.22)	(371,199.15)		(2,022.58)	(373,221.73)	
1-04114-0000-000	Motor Vehicle Tax	(112,558.51)	(138,680.71)		8,189.80	(130,490.91)	
1-04116-0000-000	Bank Deposit Tax	(56,402.52)	(63,114.00)			(63,114.00)	
1-04117-0000-000	Franchise Tax	(142,450.57)	(133,796.36)			(133,796.36)	
1-04118-0000-000	Omitted Tangibles	(40,438.36)	(588.15)		(75,670.54)	(76,258.69)	
1-04119-0000-000	Breckinridge Farm Rent	(112,007.50)	(112,007.32)			(112,007.32)	
1-04120-0000-000	Grants-Other	0.00	(324,657.00)			(324,657.00)	
1-04122-0000-000	KLEFPF Grant Proceeds-Police	(36,178.87)	(26,956.37)		1,026.12	(25,930.25)	
1-04123-0000-000	KFFIP Salary Suppl.-Fire	(31,412.52)	(30,153.09)			(30,153.09)	
1-04124-0000-000	Net Court Revenue (HB 413)	(6,259.02)	(4,391.39)		(750.34)	(5,141.73)	
1-04125-0000-000	Fire Dept Aid	(11,000.00)	(11,000.00)			(11,000.00)	
1-04129-0000-000	Court Proceeds-Police Dept. Equipment	(1,350.00)	0.00			0.00	
1-04130-0009-000	Pool Admissions	(4,952.30)	0.00			0.00	
1-04140-0006-000	Sanitation Revenue	(493,490.60)	(497,965.53)		(1,543.53)	(499,509.06)	
1-04144-0006-000	Penalties Revenue-Sanitation	(7,927.90)	(5,406.56)			(5,406.56)	
1-04147-0000-000	Cash Over/Short	(142.39)	(69.73)			(69.73)	
1-04152-0000-000	UCFC-Dispatch Reimbursement	0.00	0.00		(284,937.62)	(284,937.62)	
1-04155-0000-000	Miscellaneous	(13,879.16)	(11,210.56)		3,596.79	(7,613.77)	
1-04160-0000-000	Transfers	(1,637,105.64)	(650,000.00)		1,905.24	(648,094.76)	
1-04165-0000-000	Note Proceeds	(67,691.00)	0.00			0.00	
1-04500-0000-000	Gain(Loss) on Sale of Assets	(1,120.00)	0.00		(4,510.00)	(4,510.00)	

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	FINAL	< WPRef
		6/30/2020	6/30/2021			6/30/2021	
1-05300-0002-000	Salaries & Wages	169,771.32	193,689.64		913.39	194,603.03	
1-05300-0003-000	Salaries & Wages	310,920.45	308,819.10		1,159.26	309,978.36	
1-05300-0004-000	Salaries & Wages	349,179.05	325,285.26		1,574.62	326,859.88	
1-05300-0005-000	Salaries & Wages	344,185.79	318,023.60		1,231.84	319,255.44	
1-05300-0009-000	Salaries & Wages	7,373.70	0.00			0.00	
1-05300-0010-000	Salaries & Wages-Dispatch	319,499.10	13,888.55			13,888.55	
1-05301-0002-000	Retirement & Payroll Taxes	46,898.59	53,987.87		(776.49)	53,211.38	
1-05301-0003-000	Retirement & Payroll Taxes	122,317.07	123,132.78		(188.99)	122,943.79	
1-05301-0004-000	Retirement & Payroll Taxes	136,488.87	112,906.91		(4,405.43)	108,501.48	
1-05301-0005-000	Retirement & Payroll Taxes	110,438.93	103,001.87		837.08	103,838.95	
1-05301-0009-000	Retirement & Payroll Taxes	564.13	0.00			0.00	
1-05301-0010-000	Retirement & Payroll Taxes-Dispatch	99,916.62	200.57			200.57	
1-05302-0002-000	Employee Health Life & Disability	129,020.32	133,758.27			133,758.27	
1-05302-0003-000	Employee Health Life & Disability	129,095.54	125,158.25			125,158.25	
1-05302-0004-000	Employee Health Life & Disability	125,719.82	102,529.49			102,529.49	
1-05302-0005-000	Employee Health Life & Disability	153,422.20	138,563.21			138,563.21	
1-05302-0010-000	Employee Health Life & Disability	99,605.91	0.00			0.00	
1-05303-0002-000	Telephone	2,663.96	2,685.73			2,685.73	
1-05303-0003-000	Telephone	1,611.45	2,222.90			2,222.90	
1-05303-0004-000	Telephone	2,594.53	3,548.08			3,548.08	
1-05303-0005-000	Telephone	4,149.44	4,899.03			4,899.03	
1-05303-0009-000	Telephone	48.63	0.00			0.00	
1-05303-0010-000	Telephone	1,136.19	0.00			0.00	
1-05304-0002-000	Office & Other Supplies	11,968.23	9,908.46			9,908.46	
1-05304-0003-000	Office & Other Supplies	4,117.35	3,499.28			3,499.28	
1-05304-0004-000	Office & Other Supplies	4,763.81	4,960.53			4,960.53	
1-05304-0005-000	Office & Other Supplies	982.89	219.08			219.08	
1-05305-0002-000	Postage & Freight	2,499.23	1,579.29			1,579.29	
1-05305-0003-000	Postage & Freight	606.23	539.82			539.82	
1-05305-0004-000	Postage & Freight	249.83	45.09			45.09	
1-05305-0005-000	Postage & Freight	540.42	516.58			516.58	
1-05305-0006-000	Postage & Freight	2,774.24	3,349.23			3,349.23	
1-05306-0002-000	Rental/Lease	4,946.68	1,283.10			1,283.10	
1-05306-0003-000	Rental/Lease	100.00	196.40			196.40	
1-05306-0004-000	Rental/Lease	0.00	86.40			86.40	
1-05306-0005-000	Rental/Lease	25.00	1,251.50			1,251.50	
1-05308-0002-000	Advertising & Publishing Fees	3,859.02	1,926.09			1,926.09	
1-05308-0003-000	Advertising & Publishing Fees	0.00	80.00			80.00	
1-05308-0004-000	Advertising & Publishing Fees	0.00	80.00			80.00	
1-05308-0005-000	Advertising & Publishing Fees	52.00	218.00			218.00	
1-05309-0002-000	Repairs & Maintenance	3,512.09	6,553.72			6,553.72	
1-05309-0003-000	Repairs & Maintenance	7,980.35	14,911.64			14,911.64	
1-05309-0004-000	Repairs & Maintenance	3,969.69	18,676.58			18,676.58	
1-05309-0005-000	Repairs & Maintenance	61,391.79	33,645.98			33,645.98	
1-05309-0009-000	Repairs & Maintenance	211.78	1,102.35			1,102.35	
1-05309-0010-000	Repairs & Maintenance	11.73	0.00			0.00	
1-05310-0002-000	Physicals/Drug Screens	259.50	109.00			109.00	
1-05310-0004-000	Physicals/Drug Screens	0.00	1,764.58			1,764.58	
1-05310-0005-000	Physicals/Drug Screens	594.00	963.00			963.00	
1-05311-0002-000	Insurance & Bonds	21,730.12	7,604.48		15,574.86	23,179.34	
1-05311-0003-000	Insurance & Bonds	14,435.88	14,876.51			14,876.51	
1-05311-0004-000	Insurance & Bonds	15,897.03	15,965.02			15,965.02	
1-05311-0005-000	Insurance & Bonds	16,303.73	15,039.43			15,039.43	
1-05311-0009-000	Insurance & Bonds	606.41	441.78			441.78	
1-05311-0010-000	Insurance & Bonds	2,779.61	0.00			0.00	
1-05312-0002-000	Accounting & Legal	8,736.86	12,653.06			12,653.06	
1-05312-0003-000	Accounting & Legal	2,750.00	2,750.00			2,750.00	
1-05312-0004-000	Accounting & Legal	2,750.00	4,825.17			4,825.17	
1-05312-0005-000	Accounting & Legal	2,750.00	2,750.00			2,750.00	
1-05314-0002-000	Computer Expense	12,336.67	13,525.13			13,525.13	
1-05314-0003-000	Computer Expense	485.33	448.98			448.98	
1-05314-0004-000	Computer Expense	3,156.14	4,221.49			4,221.49	
1-05314-0005-000	Computer Expense	0.00	1,765.38			1,765.38	
1-05315-0002-000	Gas & Oil	390.88	416.67			416.67	
1-05315-0003-000	Gas & Oil	3,524.16	3,013.07			3,013.07	
1-05315-0004-000	Gas & Oil	16,003.86	14,707.62			14,707.62	
1-05315-0005-000	Gas & Oil	17,221.83	16,709.61			16,709.61	
1-05317-0002-000	Equipment & Tools Purchased	12,463.00	13,278.38		(13,278.38)	0.00	
1-05317-0003-000	Equipment & Tools Purchased	13,038.85	5,847.91			5,847.91	
1-05317-0004-000	Equipment & Tools Purchased	8,717.00	2,184.00		(2,184.00)	0.00	
1-05317-0005-000	Equipment & Tools Purchased	70,215.50	19,265.30			19,265.30	
1-05318-0002-000	Principal paid on notes	7,328.28	0.00		13,278.38	13,278.38	
1-05318-0005-000	Principal Paid on Notes	0.00	17,193.51			17,193.51	
1-05320-0002-000	GRADD Participation	3,285.00	3,285.00			3,285.00	
1-05321-0002-000	Planning /Zoning Expense	56,288.50	39,803.92			39,803.92	

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	FINAL	< WPRef
		6/30/2020	6/30/2021			6/30/2021	
1-05322-0002-000	In Lieu of Tax Payments	8,855.12	0.00			0.00	
1-05323-0005-000	Chemicals	1,966.11	5,030.14			5,030.14	
1-05323-0009-000	Chemicals	1,504.80	0.00			0.00	
1-05324-0000-017	Electricity-Street, Traffic, Gen Service	78,300.61	72,409.58			72,409.58	
1-05324-0000-018	Electricity-City Park	6,726.78	4,193.31			4,193.31	
1-05324-0000-019	Electricity-Little League Baseball Field	5,563.29	5,780.85			5,780.85	
1-05324-0000-020	Electricity-West End Park	3,095.17	2,891.62			2,891.62	
1-05324-0002-000	Electricity	4,733.39	4,150.03			4,150.03	
1-05324-0003-000	Electricity	14,116.61	12,868.61			12,868.61	
1-05324-0004-000	Electricity	4,733.43	4,150.01			4,150.01	
1-05324-0005-000	Electricity	2,796.95	2,914.15			2,914.15	
1-05328-0003-000	Volunteer Fireman	5,662.50	3,040.00			3,040.00	
1-05329-0002-000	Dues & Subscriptions	1,444.00	1,349.00			1,349.00	
1-05329-0003-000	Dues & Subscriptions	390.00	135.00			135.00	
1-05329-0004-000	Dues & Subscriptions	252.98	160.00			160.00	
1-05329-0005-000	Dues & Subscriptions	1,608.00	0.00			0.00	
1-05330-0002-000	School & Training Expense	848.46	199.00			199.00	
1-05330-0003-000	School & Training Expense	2,909.24	150.00			150.00	
1-05330-0004-000	School & Training Expense	5,390.27	1,739.40		2,184.00	3,923.40	
1-05330-0005-000	School & Training Expense	208.00	50.00			50.00	
1-05334-0003-000	Uniforms	11,702.32	2,223.13			2,223.13	
1-05334-0004-000	Uniforms	7,102.11	13,123.44			13,123.44	
1-05334-0005-000	Uniforms	8,184.48	6,945.08			6,945.08	
1-05335-0002-000	Maintenance Supplies	3,056.20	6,964.51			6,964.51	
1-05335-0003-000	Maintenance Supplies	8,043.91	8,235.06			8,235.06	
1-05335-0004-000	Maintenance Supplies	14,207.29	3,145.39			3,145.39	
1-05335-0005-000	Maintenance Supplies	28,424.67	23,848.79			23,848.79	
1-05335-0009-000	Maintenance Supplies	75.34	0.00			0.00	
1-05335-0010-000	Maintenance Supplies	627.12	0.00			0.00	
1-05336-0005-000	Pipe Purchased	396.34	0.00			0.00	
1-05338-0004-000	Salary Supplement-KLEFPF	28,486.65	19,937.19			19,937.19	
1-05340-0003-000	KFFIP - Salary Supplement	23,999.76	22,999.77			22,999.77	
1-05345-0005-000	Park Maintenance	16,831.56	19,137.10			19,137.10	
1-05347-0005-000	Street Signs Purchased	1,035.95	1,908.79			1,908.79	
1-05355-0000-000	Miscellaneous	1,347.85	2,573.20			2,573.20	
1-05355-0002-000	Miscellaneous	8,304.41	4,735.76			4,735.76	
1-05355-0003-000	Miscellaneous	1,462.89	1,636.80			1,636.80	
1-05355-0004-000	Miscellaneous	7,168.67	1,671.50			1,671.50	
1-05355-0005-000	Miscellaneous	772.71	459.00			459.00	
1-05355-0009-000	Miscellaneous	260.15	0.00			0.00	
1-05360-0000-000	Transfers	375,000.00	600,000.00			600,000.00	
1-05361-0006-000	Payment to Contractors	445,210.50	409,548.00		37,437.00	446,985.00	
1-05399-0000-000	Bad Debt Expense	7,199.09	0.00		661.87	661.87	
1-05399-0006-000	Bad Debt Expense	527.83	(276.65)			(276.65)	
20-01000-0000-000	Gas Revenue Checking	79,536.35	737,815.31			737,815.31	
20-01250-0000-000	A/R Utilities	9,744.62	15,266.80		(3,149.13)	12,117.67	
20-01260-0000-000	Allowance for Bad Debt	(2,059.24)	(1,290.07)		(1,978.71)	(3,268.78)	
20-01270-0000-000	Unbilled Revenue	72,563.93	72,563.93		43,801.00	116,364.93	
20-01280-0000-000	A/R Miscellaneous	2,016.14	2,016.14		9,113.99	11,130.13	
20-01290-0000-000	Allowance for A/R Miscellaneous	(1,459.15)	(1,459.15)		(1,283.78)	(2,742.93)	
20-01360-0000-000	Prepaid Insurance	0.00	7,376.08		(7,376.08)	0.00	
20-01510-0000-000	Labor & Installation	737,185.87	737,185.87			737,185.87	
20-01520-0000-000	Pipes, Meters & Mains	1,086,498.09	1,086,498.09		29,074.80	1,115,572.89	
20-01530-0000-000	Buildings	101,328.34	101,328.34			101,328.34	
20-01540-0000-000	Equipment	350,664.04	350,664.04			350,664.04	
20-01550-0000-000	Original System	343,443.00	343,443.00			343,443.00	
20-01560-0000-000	Land	32,225.00	32,225.00			32,225.00	
20-01570-0000-000	Uniontown Project	735,400.16	735,400.16			735,400.16	
20-01580-0000-000	Gas Looping-Phase I	1,040,834.12	1,040,834.12			1,040,834.12	
20-01590-0000-000	Gas Looping-Phase II	934,617.21	934,617.21			934,617.21	
20-01620-0000-000	Accumulative Depreciation	(3,922,014.25)	(3,922,014.25)		(109,185.00)	(4,031,199.25)	
20-01640-0000-000	Inter-Fund Clearing Account	0.00	2,141.16		(2,141.16)	0.00	
20-01900-0000-000	Deferred Outflows - Pension	119,230.00	119,230.00		(7,331.00)	111,899.00	
20-01901-0000-000	Deferred Outflows - OPEB	47,787.00	47,787.00		35,615.00	83,402.00	
20-02310-0000-000	Accrued Vacation Payable	(20,949.06)	(19,770.14)		(1,233.08)	(21,003.22)	
20-02320-0000-000	Accrued Salaries & Payroll Tax	(9,539.37)	(9,539.37)		8,552.77	(986.60)	
20-02325-0000-000	Accrued Sick Pay	(13,322.01)	(13,322.01)		(2,086.07)	(15,408.08)	
20-02350-0000-000	Renters Deposit Held	(94,028.14)	(95,653.14)			(95,653.14)	
20-02400-0000-000	Unearned Revenue	0.00	(619.24)			(619.24)	
20-02450-0000-000	Vouchers Payable	(44,217.74)	(66,587.78)			(66,587.78)	
20-02700-0000-000	Net Pension Liability	(485,301.00)	(485,301.00)		(58,537.00)	(543,838.00)	
20-02701-0000-000	Net OPEB Liability	(116,033.00)	(116,033.00)		(58,078.00)	(174,111.00)	
20-02900-0000-000	Deferred Inflows - Pension	(9,456.00)	(9,456.00)		(509.00)	(9,965.00)	
20-02901-0000-000	Deferred Inflows - OPEB	(41,489.00)	(41,489.00)		8,395.00	(33,094.00)	
20-03001-0000-000	Fund Balance Account	(969,707.19)	(718,036.68)		1,178.92	(716,857.76)	

Account	Description	1st PP-FINAL 6/30/2020	UNADJ 6/30/2021	JE Ref #	AJE	FINAL 6/30/2021	< WPRef
20-03009-0000-000	Contributed Capital	(216,347.82)	(216,347.82)			(216,347.82)	
20-04109-0000-000	Interest	(20.71)	(38.38)			(38.38)	
20-04143-0000-000	Gas Revenue	(2,403,325.85)	(2,908,385.52)		(39,442.33)	(2,947,827.85)	
20-04144-0000-000	Penalties Revenue	(18,571.07)	(20,061.66)			(20,061.66)	
20-04145-0000-000	Reconnection Fees	(5,875.00)	(5,150.00)			(5,150.00)	
20-04146-0000-000	Installation & Meter Parts/Materials	(7,616.67)	(17,825.41)			(17,825.41)	
20-04147-0000-000	Cash Over/Short	(1.00)	(2.70)			(2.70)	
20-04150-0000-000	Taps	(320.00)	(320.00)			(320.00)	
20-04155-0000-000	Miscellaneous	(707.20)	(3,780.00)		(7,830.21)	(11,610.21)	
20-04160-0000-000	Transfers	(516.28)	0.00		2,141.16	2,141.16	
20-05300-0000-000	Salaries & Wages	189,706.99	196,847.10		(6,513.00)	190,334.10	
20-05301-0000-000	Retirement & Payroll Taxes	125,875.14	61,855.49		78,459.39	140,314.88	
20-05302-0000-000	Employee Health Life & Disability	79,611.08	80,125.07		2,086.07	82,211.14	
20-05304-0000-000	Office & Other Supplies	366.94	897.85			897.85	
20-05305-0000-000	Postage & Freight	5,470.33	5,319.55			5,319.55	
20-05308-0000-000	Advertising & Publishing Fees	116.14	167.08			167.08	
20-05309-0000-000	Repairs & Maintenance	114,583.08	26,198.25			26,198.25	
20-05310-0000-000	Physicals/Drug Screens	318.00	698.00			698.00	
20-05311-0000-000	Insurance & Bonds	14,401.36	11,393.55		7,376.08	18,769.63	
20-05312-0000-000	Accounting & Legal	2,750.00	2,750.00			2,750.00	
20-05314-0000-000	Computer Expense	2,908.50	4,016.39			4,016.39	
20-05315-0000-000	Gas & Oil	8,307.39	10,284.12			10,284.12	
20-05323-0000-000	Chemicals	370.98	848.81			848.81	
20-05324-0000-000	Electricity	9,765.68	8,775.21			8,775.21	
20-05327-0000-000	Engineering /Consulting	0.00	2,262.26			2,262.26	
20-05329-0000-000	Dues & Subscriptions	3,301.70	2,858.26			2,858.26	
20-05330-0000-000	School & Training Expense	6,530.49	12,375.60			12,375.60	
20-05335-0000-000	Maintenance Supplies	15,106.46	26,568.77			26,568.77	
20-05336-0000-000	Pipe & Meters Purchased Purchased	0.00	29,074.80		(29,074.80)	0.00	
20-05348-0000-000	Depreciation Expense-Gas	111,345.00	0.00		109,185.00	109,185.00	
20-05350-0000-000	Natural Gas Purchased	932,305.48	1,157,107.10			1,157,107.10	
20-05351-0000-000	Construction Expense	0.00	11,452.37			11,452.37	
20-05355-0000-000	Miscellaneous	764.35	2,231.12			2,231.12	
20-05360-0000-000	Transfers	1,066,533.75	650,000.00			650,000.00	
20-05399-0000-000	Bad Debt Expense	(635.63)	(563.98)		769.17	205.19	
3-01111-0000-000	Municipal Aid Investments - UCB	150,141.18	214,447.27			214,447.27	
3-03001-0000-000	Fund Balance Account	(90,686.10)	(150,141.18)			(150,141.18)	
3-04109-0000-000	Interest	(299.47)	(457.27)			(457.27)	
3-04120-0000-000	Grants-Other	(143,308.00)	0.00			0.00	
3-04128-0000-000	Municipal Aid	(59,167.40)	(63,848.82)			(63,848.82)	
3-05344-0000-000	Contract Street Improvements	143,319.79	0.00			0.00	
4-01111-0000-000	Economic Assistance Investments - UCB	218,624.94	324,945.22			324,945.22	
4-03001-0000-000	Fund Balance Account	(384,114.99)	(218,624.94)			(218,624.94)	
4-04109-0000-000	Interest	(781.10)	(652.21)			(652.21)	
4-04120-0000-000	Grants-Other	(125,104.66)	0.00			0.00	
4-04126-0000-000	Coal Severance	(139,452.68)	(99,322.72)			(99,322.72)	
4-04127-0000-000	Mineral Severance	(9,178.00)	(6,345.35)			(6,345.35)	
4-05317-0000-000	Equipment & Tools Purchased	83,475.80	0.00			0.00	
4-05351-0000-000	Construction Expense-Police Dept	16,104.40	0.00			0.00	
4-05355-0000-000	Miscellaneous	6,532.98	0.00			0.00	
4-05360-0000-000	Transfers	333,893.31	0.00			0.00	
8-01001-0000-000	Water & Sewer Fund - United Community	113,695.33	380,684.55			380,684.55	
8-01005-0000-000	Water Bond-USDA Rural Development #1-216	50.00	150.00			150.00	
8-01007-0000-000	DRA Projects Fund	578.40	578.40			578.40	
8-01114-0000-000	Water & Sewer Debt Reserve Fund	39,760.00	57,900.00			57,900.00	
8-01190-0000-000	Returned Checks	211.31	383.24			383.24	
8-01220-0000-000	Grants/Contribution Receivable	205,956.45	205,956.45		(205,956.45)	0.00	
8-01250-0000-000	A/R Utilities	46,276.78	63,593.70		(15,087.70)	48,506.00	
8-01260-0000-000	Allowance for Bad Debt	(5,024.39)	9,049.05			(19,085.07)	
8-01270-0000-000	Unbilled Revenue	256,843.08	256,843.08		11,140.00	267,983.08	
8-01280-0000-000	A/R Miscellaneous	5,630.56	5,630.56		1,894.54	7,525.10	
8-01290-0000-000	Allowance for A/R Miscellaneous	(2,215.40)	(2,215.40)		(2,195.70)	(4,411.10)	
8-01360-0000-000	Prepaid Insurance	0.00	21,716.16		(21,716.16)	0.00	
8-01430-0000-000	Construction in Progress	586,666.70	586,666.70		(492,156.15)	94,510.55	
8-01501-0000-000	Labor & Installation - Sewer	1,882,885.19	1,882,885.19		1,249,322.00	3,132,207.19	
8-01502-0000-000	Pipes, Meters & Mains - Sewer	8,991,537.70	8,991,537.70		7,553.00	8,999,090.70	
8-01503-0000-000	Equipment - Sewer	1,288,302.46	1,288,302.46		(118,400.00)	1,169,902.46	
8-01504-0000-000	Buildings-Sewer	80,939.33	80,939.33			80,939.33	
8-01510-0000-000	Labor & Installation-Water	2,306,324.70	2,306,324.70		526,078.00	2,832,402.70	
8-01520-0000-000	Pipes, Meters & Mains - Water	572,778.15	572,778.15		17,785.00	590,563.15	
8-01530-0000-000	Buildings	145,015.31	145,015.31			145,015.31	
8-01540-0000-000	Equipment-Water	1,493,881.27	1,493,881.27			1,493,881.27	
8-01541-0000-000	Distribution Line-Water	1,425,233.78	1,425,233.78			1,425,233.78	
8-01542-0000-000	Production & Equipment-Water	14,291.21	14,291.21		7,252.30	21,543.51	
8-01543-0000-000	Production Lines-Water	5,962,798.53	5,962,798.53			5,962,798.53	

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	FINAL	< WPRef
		6/30/2020	6/30/2021			6/30/2021	
8-01560-0000-000	Land	9,924.00	9,924.00			9,924.00	
8-01600-0000-000	EPA Project	1,208,798.00	1,208,798.00			1,208,798.00	
8-01610-0000-000	EDA Project	3,700,100.75	3,700,100.75			3,700,100.75	
8-01620-0000-000	Accumulative Depreciation	(10,950,642.69)	(10,950,642.69)		(805,223.00)	(11,755,865.69)	
8-01640-0000-000	Inter-fund Clearing Account	0.00	(4,046.40)		4,046.40	0.00	
8-01900-0000-000	Deferred Outflows - Pension	512,754.00	512,754.00		(34,693.00)	478,061.00	
8-01901-0000-000	Deferred Outflows - OPEB	206,784.00	206,784.00		137,887.00	344,671.00	
8-02310-0000-000	Accrued Vacation Payable	(66,733.98)	(66,733.98)		(3,867.34)	(70,601.32)	
8-02320-0000-000	Accrued Salaries & Payroll Tax	(38,083.69)	(38,083.69)		33,454.28	(4,629.41)	
8-02325-0000-000	Accrued Sick Pay	(26,856.21)	(26,856.21)		(2,397.38)	(29,253.59)	
8-02350-0000-000	Renters Deposit Held	(73,363.82)	(73,490.00)			(73,490.00)	
8-02360-0000-000	Accrued Interest Payable	(33,011.00)	(33,011.00)		814.54	(32,196.46)	
8-02420-0000-000	Current Portion Notes Paid	(223,045.25)	(223,045.25)		(4,522.51)	(227,567.76)	
8-02450-0000-000	Vouchers Payable	(304,076.54)	(32,484.63)			(32,484.63)	
8-02505-0000-000	UCB Line of Credit	(205,956.45)	0.00			0.00	
8-02506-0000-000	KIA Loan - Phase II Sewer Separation - LT	(2,739,648.95)	(2,604,580.88)			(2,604,580.88)	
8-02507-0000-000	KIA Loan - Sewer System Job Corps B - LT	(172,927.54)	(131,450.36)			(131,450.36)	
8-02508-0000-000	USDA Rural Development Loan Proceeds - LT	(2,544,000.00)	(2,468,880.00)		(28,620.00)	(2,497,500.00)	
8-02509-0000-000	Less current portion LT debt	223,045.25	223,045.25		4,522.51	227,567.76	
8-02700-0000-000	Net Pension Liability	(2,120,729.00)	(2,120,729.00)		(255,805.00)	(2,376,534.00)	
8-02701-0000-000	Net OPEB Liability	(559,329.00)	(559,329.00)		(161,396.00)	(720,725.00)	
8-02900-0000-000	Deferred Inflows - Pension	(83,857.00)	(83,857.00)		40,312.00	(43,545.00)	
8-02901-0000-000	Deferred Inflows - OPEB	(181,303.00)	(181,303.00)		44,310.00	(136,993.00)	
8-03001-0000-000	Fund Balance Account	(10,259,067.99)	(10,131,583.81)			(10,131,583.81)	
8-03009-0000-000	Contributed Capital	(818,674.36)	(818,674.36)			(818,674.36)	
8-04109-0008-000	Interest	(256.17)	0.00			0.00	
8-04120-0007-000	Grants-Other	0.00	(797,250.45)		(11,796.00)	(809,046.45)	
8-04120-0008-000	Grants-Other	(205,956.45)	(250,000.00)		205,956.45	(44,043.55)	
8-04141-0007-000	Sewer Revenue	(1,221,305.92)	(1,244,981.74)		(13,000.87)	(1,257,982.61)	
8-04142-0008-000	Water Revenue	(1,729,392.33)	(1,789,403.39)		1,617.71	(1,787,785.68)	
8-04144-0008-000	Penalties Revenue	(36,055.65)	(22,593.20)			(22,593.20)	
8-04145-0008-000	Reconnection Fees	(16,850.00)	(14,425.00)			(14,425.00)	
8-04146-0007-000	Installation & Meter Parts/Materials	(173.40)	(71.00)			(71.00)	
8-04146-0008-000	Installation & Meter Parts/Materials	(20,504.08)	(11,658.99)			(11,658.99)	
8-04150-0007-000	Taps	(100.00)	0.00			0.00	
8-04150-0008-000	Taps	(200.00)	0.00			0.00	
8-04155-0007-000	Miscellaneous	(5,079.21)	(1,311.37)		150.58	(1,160.79)	
8-04155-0008-000	Miscellaneous	(2,531.48)	(3,047.05)		150.58	(2,896.47)	
8-04160-0007-000	Transfers	(284,180.81)	0.00			0.00	
8-04160-0008-000	Transfers	(521,706.25)	(800,000.00)			(800,000.00)	
8-05300-0007-002	Salaries & Wages	243,788.40	245,642.83		(8,148.92)	237,493.91	
8-05300-0008-001	Salaries & Wages	222,562.89	197,488.41		(5,737.40)	191,751.01	
8-05300-0008-002	Salaries & Wages	357,886.84	367,400.35		(11,639.30)	355,761.05	
8-05301-0007-001	Retirement & Payroll Taxes	456.40	0.00			0.00	
8-05301-0007-002	Retirement & Payroll Taxes	146,539.29	76,966.98		66,993.34	143,960.32	
8-05301-0008-001	Retirement & Payroll Taxes	123,372.48	61,706.27		56,353.38	118,059.65	
8-05301-0008-002	Retirement & Payroll Taxes	221,293.29	113,947.13		101,976.96	215,924.09	
8-05302-0007-002	Employee Health Life & Disability	95,607.16	96,653.72		95.77	96,749.49	
8-05302-0008-001	Employee Health Life & Disability	73,179.74	90,434.24		296.81	90,731.05	
8-05302-0008-002	Employee Health Life & Disability	158,525.42	155,318.13		2,004.80	157,322.93	
8-05303-0007-002	Telephone	5,123.84	6,444.42			6,444.42	
8-05303-0008-001	Telephone	3,452.48	3,286.66			3,286.66	
8-05303-0008-002	Telephone	3,695.99	3,614.60			3,614.60	
8-05304-0007-002	Office & Other Supplies	1,074.72	816.65			816.65	
8-05304-0008-001	Office & Other Supplies	830.46	114.57			114.57	
8-05304-0008-002	Office & Other Supplies	916.51	513.98			513.98	
8-05305-0007-001	Postage & Freight	826.77	1,128.34			1,128.34	
8-05305-0007-002	Postage & Freight	3,554.19	3,860.50			3,860.50	
8-05305-0008-001	Postage & Freight	2,196.13	898.36			898.36	
8-05305-0008-002	Postage & Freight	3,506.64	3,431.95			3,431.95	
8-05306-0007-002	Rental/Lease	0.00	300.00			300.00	
8-05306-0008-002	Rental/Lease	35.00	0.00			0.00	
8-05308-0007-001	Advertising & Publishing Fees	537.10	85.50			85.50	
8-05308-0007-002	Advertising & Publishing Fees	43.30	0.00			0.00	
8-05308-0008-001	Advertising & Publishing Fees	595.14	78.00			78.00	
8-05308-0008-002	Advertising & Publishing Fees	60.98	210.00			210.00	
8-05309-0007-001	Repairs & Maintenance	43,300.10	30,000.73			30,000.73	
8-05309-0007-002	Repairs & Maintenance	15,788.69	68,582.10			68,582.10	
8-05309-0008-001	Repairs & Maintenance	35,259.89	33,421.90			33,421.90	
8-05309-0008-002	Repairs & Maintenance	17,954.44	24,401.26			24,401.26	
8-05310-0007-002	Physicals/Drug Screens	65.00	110.00			110.00	
8-05310-0008-001	Physicals/Drug Screens	422.00	511.00			511.00	
8-05310-0008-002	Physicals/Drug Screens	183.85	239.00			239.00	
8-05311-0007-001	Insurance & Bonds	15,170.47	10,174.33		5,429.04	15,603.37	
8-05311-0007-002	Insurance & Bonds	23,020.01	9,230.10		5,429.04	14,659.14	

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	FINAL	< WPref
		6/30/2020	6/30/2021			6/30/2021	
8-05311-0008-001	Insurance & Bonds	14,005.68	8,907.69		5,429.04	14,336.73	
8-05311-0008-002	Insurance & Bonds	28,098.22	12,813.09		5,429.04	18,242.13	
8-05312-0007-001	Accounting & Legal	2,750.00	2,750.00			2,750.00	
8-05312-0007-002	Accounting & Legal	2,750.00	2,801.38			2,801.38	
8-05312-0008-001	Accounting & Legal	2,750.00	2,750.00			2,750.00	
8-05312-0008-002	Accounting & Legal	2,850.00	2,914.25			2,914.25	
8-05313-0007-001	Mileage & Travel	239.01	0.00			0.00	
8-05314-0007-002	Computer Expense	3,157.50	3,748.49			3,748.49	
8-05314-0008-001	Computer Expense	3,050.00	750.00			750.00	
8-05314-0008-002	Computer Expense	2,407.48	2,628.40			2,628.40	
8-05315-0007-001	Gas & Oil	220.79	0.00			0.00	
8-05315-0007-002	Gas & Oil	3,843.09	3,538.45			3,538.45	
8-05315-0008-001	Gas & Oil	5,770.98	5,213.04			5,213.04	
8-05315-0008-002	Gas & Oil	3,011.05	2,662.68			2,662.68	
8-05316-0007-001	Service Fees	2,872.38	5,412.06			5,412.06	
8-05316-0007-002	Service Fees	406.54	325.26			325.26	
8-05317-0007-002	Equipment & Tools Purchased	0.00	7,553.00		(7,553.00)	0.00	
8-05317-0008-002	Equipment & Tools Purchased	0.00	7,252.30		(7,252.30)	0.00	
8-05319-0007-001	Interest Paid	51,695.84	47,355.51		(814.54)	46,540.97	
8-05319-0007-002	Interest Paid	5,589.82	4,472.30			4,472.30	
8-05319-0008-001	Interest Paid on Loan	317.40	720.82			720.82	
8-05319-0008-002	Interest Paid on Loan	59,072.99	28,620.00		28,620.00	57,240.00	
8-05323-0007-001	Chemicals	8,780.00	9,877.50			9,877.50	
8-05323-0007-002	Chemicals	75,813.24	67,485.00			67,485.00	
8-05323-0008-002	Chemicals	91,638.25	73,869.00			73,869.00	
8-05324-0007-001	Electricity	49,716.18	43,745.14			43,745.14	
8-05324-0007-002	Electricity	93,584.23	83,390.16			83,390.16	
8-05324-0008-001	Electricity	2,127.03	1,730.53			1,730.53	
8-05324-0008-002	Electricity	143,249.37	128,549.95			128,549.95	
8-05327-0007-001	Engineering /Consulting	0.00	51,820.00		(40,024.00)	11,796.00	
8-05327-0007-002	Engineering /Consulting	60,384.08	106,647.95		(46,840.00)	59,807.95	
8-05327-0008-001	Engineering /Consulting	0.00	9,845.00		(9,845.00)	0.00	
8-05327-0008-002	Engineering /Consulting	17,895.03	14,885.30			14,885.30	
8-05329-0007-002	Dues & Subscriptions	185.75	25.75			25.75	
8-05329-0008-001	Dues & Subscriptions	160.00	0.00			0.00	
8-05329-0008-002	Dues & Subscriptions	2,875.00	2,823.00			2,823.00	
8-05330-0007-001	School & Training Expense	81.00	0.00			0.00	
8-05330-0007-002	School & Training Expense	423.40	824.00			824.00	
8-05330-0008-001	School & Training Expense	2,365.85	601.38			601.38	
8-05330-0008-002	School & Training Expense	2,655.68	1,015.31			1,015.31	
8-05334-0007-002	Uniforms	5,408.12	4,115.38			4,115.38	
8-05334-0008-001	Uniforms	7,351.11	6,635.31			6,635.31	
8-05334-0008-002	Uniforms	6,089.62	5,934.12			5,934.12	
8-05335-0007-001	Maintenance Supplies	6,723.13	3,922.44			3,922.44	
8-05335-0007-002	Maintenance Supplies	2,750.52	5,888.64			5,888.64	
8-05335-0008-001	Maintenance Supplies	35,702.76	55,678.46			55,678.46	
8-05335-0008-002	Maintenance Supplies	13,099.63	11,028.81			11,028.81	
8-05336-0007-001	Pipe & Meters Purchased	539.00	0.00			0.00	
8-05336-0007-002	Pipe & Meters Purchased	117.00	0.00			0.00	
8-05336-0008-001	Pipe & Meters Purchased	3,093.08	20,893.62		(17,785.00)	3,108.62	
8-05348-0007-001	Depreciation Expense-Sewer	390,977.90	0.00		394,777.00	394,777.00	
8-05348-0008-001	Depreciation Expense-Water	443,682.07	0.00		439,059.00	439,059.00	
8-05351-0007-001	Construction Expense	(0.42)	0.00			0.00	
8-05352-0007-002	Sludge Expense	1,246.72	0.00			0.00	
8-05355-0007-001	Miscellaneous	1,534.90	0.00			0.00	
8-05355-0007-002	Miscellaneous	10.00	32.07			32.07	
8-05355-0008-001	Miscellaneous	821.26	70.00			70.00	
8-05355-0008-002	Miscellaneous	8,867.61	120.00			120.00	
8-05360-0008-001	Transfers	668,081.92	200,000.00		85,740.60	285,740.60	
8-05361-0007-001	Payment to Contractors	0.00	1,105,391.17		(1,105,391.17)	0.00	
8-05361-0008-001	Payment to Contractors	(0.18)	69,347.68		(69,347.68)	0.00	
8-05361-0008-002	Payment to Contractors	0.00	16,000.00			16,000.00	
8-05399-0007-001	Bad Debt Expense	3,561.98	(949.52)		5,774.33	4,824.81	
8-05399-0008-001	Bad Debt Expense	4,499.73	(1,454.46)			6,844.65	
<b>Total</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>(0.00)</b>	
<b>Net (Income) Loss</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	

Client: **20179101 - City of Morganfield**  
 Engagement: **2021 - City of Morganfield**  
 Period Ending: **6/30/2021**  
 Trial Balance: **T/B - Trial Balance**  
 Workpaper: **Combined Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries</b>				
<b>Adjusting Journal Entries JE # 1</b>				
To reclass non-capital assets				
1-05318-0002-000	Principal paid on notes		13,278.38	
1-05330-0004-000	School & Training Expense		2,184.00	
1-05317-0002-000	Equipment & Tools Purchased			13,278.38
1-05317-0004-000	Equipment & Tools Purchased			2,184.00
<b>Total</b>			<b>15,462.38</b>	<b>15,462.38</b>
<b>Adjusting Journal Entries JE # 2</b>				
To reclass capital assets & CIP and close current year projects				
8-01430-0000-000	Construction in Progress		1,105,391.17	
8-01430-0000-000	Construction in Progress		51,820.00	
8-01430-0000-000	Construction in Progress		46,840.00	
8-01430-0000-000	Construction in Progress		69,347.68	
8-01430-0000-000	Construction in Progress		9,845.00	
8-01501-0000-000	Labor & Installation - Sewer		1,205,392.00	
8-01501-0000-000	Labor & Installation - Sewer		43,930.00	
8-01502-0000-000	Pipes, Meters & Mains - Sewer		7,553.00	
8-01510-0000-000	Labor & Installation-Water		526,078.00	
8-01542-0000-000	Production & Equipment-Water		7,252.30	
8-01430-0000-000	Construction in Progress			1,205,392.00
8-01430-0000-000	Construction in Progress			526,078.00
8-01430-0000-000	Construction in Progress			43,930.00
8-05317-0007-002	Equipment & Tools Purchased			7,553.00
8-05317-0008-002	Equipment & Tools Purchased			7,252.30
8-05327-0007-001	Engineering /Consulting			51,820.00
8-05327-0007-002	Engineering /Consulting			46,840.00
8-05327-0008-001	Engineering /Consulting			9,845.00
8-05361-0007-001	Payment to Contractors			1,105,391.17
8-05361-0008-001	Payment to Contractors			69,347.68
<b>Total</b>			<b>3,073,449.15</b>	<b>3,073,449.15</b>
<b>Adjusting Journal Entries JE # 3</b>				
To record Case 590SN backhoe transferred to general fund from sewer				
8-01620-0000-000	Accumulative Depreciation		28,613.00	
8-05360-0008-001	Transfers		89,787.00	
8-01503-0000-000	Equipment - Sewer			118,400.00
<b>Total</b>			<b>118,400.00</b>	<b>118,400.00</b>
<b>Adjusting Journal Entries JE # 4</b>				
To reclass water meters purchased				
8-01520-0000-000	Pipes, Meters & Mains - Water		17,785.00	
8-05336-0008-001	Pipe & Meters Purchased			17,785.00
<b>Total</b>			<b>17,785.00</b>	<b>17,785.00</b>
<b>Adjusting Journal Entries JE # 5</b>				
To reclass gas meters purchased				
20-01520-0000-000	Pipes, Meters & Mains		29,074.80	
20-05336-0000-000	Pipe & Meters Purchased Purchased			29,074.80
<b>Total</b>			<b>29,074.80</b>	<b>29,074.80</b>
<b>Adjusting Journal Entries JE # 6</b>				
Record cy depreciation expense				
20-05348-0000-000	Depreciation Expense-Gas		109,185.00	
8-05348-0007-001	Depreciation Expense-Sewer		394,777.00	



8-05348-0008-001	Depreciation Expense-Water	439,059.00	
20-01620-0000-000	Accumulative Depreciation		109,185.00
8-01620-0000-000	Accumulative Depreciation		833,836.00
<b>Total</b>		<b>943,021.00</b>	<b>943,021.00</b>

**Adjusting Journal Entries JE # 7**

HGF - to record prepaid insurance to actual

1-05311-0002-000	Insurance & Bonds	15,574.86	
20-05311-0000-000	Insurance & Bonds	7,376.08	
8-05311-0007-001	Insurance & Bonds	5,429.04	
8-05311-0007-002	Insurance & Bonds	5,429.04	
8-05311-0008-001	Insurance & Bonds	5,429.04	
8-05311-0008-002	Insurance & Bonds	5,429.04	
1-01360-0000-000	Prepaid Insurance		15,574.86
20-01360-0000-000	Prepaid Insurance		7,376.08
8-01360-0000-000	Prepaid Insurance		21,716.16
<b>Total</b>		<b>44,667.10</b>	<b>44,667.10</b>

**Adjusting Journal Entries JE # 8**

HGF - to record accrued vacation GF

1-02310-0000-000	Accrued Vacation Payable	5,509.37	
1-05301-0005-000	Retirement & Payroll Taxes	411.57	
1-05301-0002-000	Retirement & Payroll Taxes		318.88
1-05301-0003-000	Retirement & Payroll Taxes		671.52
1-05301-0004-000	Retirement & Payroll Taxes		4,930.54
<b>Total</b>		<b>5,920.94</b>	<b>5,920.94</b>

**Adjusting Journal Entries JE # 9**

HGF - to record W/S accrued vacation

8-05301-0008-001	Retirement & Payroll Taxes	1,624.22	
8-05301-0008-002	Retirement & Payroll Taxes	2,755.77	
8-02310-0000-000	Accrued Vacation Payable		3,867.34
8-05301-0007-002	Retirement & Payroll Taxes		512.65
<b>Total</b>		<b>4,379.99</b>	<b>4,379.99</b>

**Adjusting Journal Entries JE # 10**

HGF - record GAS accrued vacation

20-05301-0000-000	Retirement & Payroll Taxes	54.16	
20-02310-0000-000	Accrued Vacation Payable		54.16
<b>Total</b>		<b>54.16</b>	<b>54.16</b>

**Adjusting Journal Entries JE # 11**

HGF - record W/S sick accrual

8-05302-0007-002	Employee Health Life & Disability	95.77	
8-05302-0008-001	Employee Health Life & Disability	296.81	
8-05302-0008-002	Employee Health Life & Disability	2,004.80	
8-02325-0000-000	Accrued Sick Pay		2,397.38
<b>Total</b>		<b>2,397.38</b>	<b>2,397.38</b>

**Adjusting Journal Entries JE # 12**

HGF - record GAS sick accrual

20-05302-0000-000	Employee Health Life & Disability	2,086.07	
20-02325-0000-000	Accrued Sick Pay		2,086.07
<b>Total</b>		<b>2,086.07</b>	<b>2,086.07</b>

**Adjusting Journal Entries JE # 13**

HGF - to adjust GAS A/R utility revenue to actual

20-01280-0000-000	A/R Miscellaneous	9,113.99	
20-04143-0000-000	Gas Revenue	3,149.13	
20-04143-0000-000	Gas Revenue	1,209.54	
20-01250-0000-000	A/R Utilities		3,149.13
20-01260-0000-000	Allowance for Bad Debt		1,209.54
20-01290-0000-000	Allowance for A/R Miscellaneous		1,283.78
20-04155-0000-000	Miscellaneous		7,830.21

Total	<u>13,472.66</u>	<u>13,472.66</u>
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**Adjusting Journal Entries JE # 14**

HGF - adjust Accrued interest payable to actual as of 6/30/21

8-02360-0000-000 Accrued Interest Payable	814.54	
8-05319-0007-001 Interest Paid		814.54
<b>Total</b>	<u>814.54</u>	<u>814.54</u>

**Adjusting Journal Entries JE # 15**

HGF - adjust WS A/R utility revenue to actual

8-01280-0000-000 A/R Miscellaneous	1,894.54	
8-04141-0007-000 Sewer Revenue	10,049.67	
8-04142-0008-000 Water Revenue	10,049.66	
8-04155-0007-000 Miscellaneous	150.58	
8-04155-0008-000 Miscellaneous	150.58	
8-01250-0000-000 A/R Utilities		15,087.70
8-01260-0000-000 Allowance for Bad Debt		5,011.63
8-01290-0000-000 Allowance for A/R Miscellaneous		2,195.70
<b>Total</b>	<u>22,295.03</u>	<u>22,295.03</u>

**Adjusting Journal Entries JE # 16**

HGF - adjust GF A/R utility revenues to actual

1-01250-0000-000 A/R Utilities	1,683.57	
1-01290-0000-000 Allowance for A/R Miscellaneous	6,044.31	
1-01260-0000-000 Allowance for Bad Debt		349.14
1-01280-0000-000 A/R Miscellaneous		5,131.10
1-04140-0006-000 Sanitation Revenue		1,334.43
1-04155-0000-000 Miscellaneous		913.21
<b>Total</b>	<u>7,727.88</u>	<u>7,727.88</u>

**Adjusting Journal Entries JE # 17**

HGF - correct bad debt write off entry (from Allowance to Bad debt account)

1-05399-0000-000 Bad Debt Expense	661.87	
20-05399-0000-000 Bad Debt Expense	769.17	
8-05399-0007-001 Bad Debt Expense	5,774.33	
8-05399-0008-001 Bad Debt Expense	8,299.11	
1-01260-0000-000 Allowance for Bad Debt		661.87
20-01260-0000-000 Allowance for Bad Debt		769.17
8-01260-0000-000 Allowance for Bad Debt		14,073.44
<b>Total</b>	<u>15,504.48</u>	<u>15,504.48</u>

**Adjusting Journal Entries JE # 18**

HGF - reclass gain on sale of equipment to correct account

1-04155-0000-000 Miscellaneous	4,510.00	
1-04500-0000-000 Gain(Loss) on Sale of Assets		4,510.00
<b>Total</b>	<u>4,510.00</u>	<u>4,510.00</u>

**Adjusting Journal Entries JE # 19**

HGF - to record change in motor vehicle receivable

1-01310-0000-000 Motor Vehicle Tax Receivable	13,172.49	
1-04114-0000-000 Motor Vehicle Tax	13,169.41	
1-01310-0000-000 Motor Vehicle Tax Receivable		13,169.41
1-04114-0000-000 Motor Vehicle Tax		13,172.49
<b>Total</b>	<u>26,341.90</u>	<u>26,341.90</u>

**Adjusting Journal Entries JE # 20**

HGF - to reclass CY omitted tangible payments, and record change in receivable

1-01315-0000-000 Omitted Tangibles Tax Receivable	68,863.98	
1-04114-0000-000 Motor Vehicle Tax	8,192.88	
1-04118-0000-000 Omitted Tangibles	1,386.32	
1-01315-0000-000 Omitted Tangibles Tax Receivable		1,386.32
1-04118-0000-000 Omitted Tangibles		8,192.88
1-04118-0000-000 Omitted Tangibles		68,863.98
<b>Total</b>	<u>78,443.18</u>	<u>78,443.18</u>

**Adjusting Journal Entries JE # 21**

HGF - to record change in insurance tax receivable

1-01320-0000-000	Insurance Premiums Receivable	97,034.40	
1-04113-0000-000	Insurance Tax	95,011.82	
1-01320-0000-000	Insurance Premiums Receivable		95,011.82
1-04113-0000-000	Insurance Tax		97,034.40
<b>Total</b>		<b>192,046.22</b>	<b>192,046.22</b>

**Adjusting Journal Entries JE # 22**

HGF - to record change in franchise receivable

1-01325-0000-000	Franchise Tax Receivable	20,205.90	
1-04110-0000-000	Franchise Tax-Kentucky Utilities	20,549.69	
1-01325-0000-000	Franchise Tax Receivable		20,549.69
1-04110-0000-000	Franchise Tax-Kentucky Utilities		20,205.90
<b>Total</b>		<b>40,755.59</b>	<b>40,755.59</b>

**Adjusting Journal Entries JE # 23**

HGF - to record police grant receivable

1-01330-0000-000	A/R Government	1,960.86	
1-04122-0000-000	KLEFPF Grant Proceeds-Police	2,986.98	
1-01330-0000-000	A/R Government		2,986.98
1-04122-0000-000	KLEFPF Grant Proceeds-Police		1,960.86
<b>Total</b>		<b>4,947.84</b>	<b>4,947.84</b>

**Adjusting Journal Entries JE # 24**

HGF - to record House Bill 413 receivable

1-01330-0000-000	A/R Government	1,639.10	
1-04124-0000-000	Net Court Revenue (HB 413)	888.76	
1-01330-0000-000	A/R Government		888.76
1-04124-0000-000	Net Court Revenue (HB 413)		1,639.10
<b>Total</b>		<b>2,527.86</b>	<b>2,527.86</b>

**Adjusting Journal Entries JE # 25**

HGF - to reclass inter-fund clearing account

1-04160-0000-000	Transfers	1,905.24	
1-01640-0000-000	Inter-Fund Clearing Account		1,905.24
<b>Total</b>		<b>1,905.24</b>	<b>1,905.24</b>

**Adjusting Journal Entries JE # 26**

HGF - to reclass inter-fund clearing (WS)

8-01640-0000-000	Inter-fund Clearing Account	4,046.40	
8-05360-0008-001	Transfers		4,046.40
<b>Total</b>		<b>4,046.40</b>	<b>4,046.40</b>

**Adjusting Journal Entries JE # 27**

HGF - to reclass inter-fund clearing GAS

20-04160-0000-000	Transfers	2,141.16	
20-01640-0000-000	Inter-Fund Clearing Account		2,141.16
<b>Total</b>		<b>2,141.16</b>	<b>2,141.16</b>

**Adjusting Journal Entries JE # 28**

reclass grant receivable included in income

8-04120-0008-000	Grants-Other	205,956.45	
8-01220-0000-000	Grants/Contribution Receivable		205,956.45
<b>Total</b>		<b>205,956.45</b>	<b>205,956.45</b>

**Adjusting Journal Entries JE # 29**

HGF - General fund payroll accrual (1 additional day)

1-05300-0002-000	Salaries & Wages	913.39	
1-05300-0003-000	Salaries & Wages	1,159.26	
1-05300-0004-000	Salaries & Wages	1,574.62	
1-05300-0005-000	Salaries & Wages	1,231.84	
1-05301-0002-000	Retirement & Payroll Taxes	287.50	

1-05301-0003-000	Retirement & Payroll Taxes	482.53	
1-05301-0004-000	Retirement & Payroll Taxes	525.11	
1-05301-0005-000	Retirement & Payroll Taxes	425.51	
1-02320-0000-000	Accrued Salaries & Payroll Tax		6,599.76
<b>Total</b>		<b>6,599.76</b>	<b>6,599.76</b>

**Adjusting Journal Entries JE # 30**

HGF - WS payroll accrual (1 additional days)

8-05300-0007-002	Salaries & Wages	1,069.53	
8-05300-0008-001	Salaries & Wages	763.12	
8-05300-0008-002	Salaries & Wages	1,641.19	
8-05301-0007-002	Retirement & Payroll Taxes	337.40	
8-05301-0008-001	Retirement & Payroll Taxes	263.88	
8-05301-0008-002	Retirement & Payroll Taxes	554.29	
8-02320-0000-000	Accrued Salaries & Payroll Tax		4,629.41
<b>Total</b>		<b>4,629.41</b>	<b>4,629.41</b>

**Adjusting Journal Entries JE # 31**

HGF - GAS payroll accrual (1 additional day)

20-05300-0000-000	Salaries & Wages	733.35	
20-05301-0000-000	Retirement & Payroll Taxes	253.25	
20-02320-0000-000	Accrued Salaries & Payroll Tax		986.60
<b>Total</b>		<b>986.60</b>	<b>986.60</b>

**Adjusting Journal Entries JE # 32**

HGF - Adjust the 10-day (7/2/21 payroll) to actual

1-02320-0000-000	Accrued Salaries & Payroll Tax	745.11	
1-05301-0002-000	Retirement & Payroll Taxes		745.11
<b>Total</b>		<b>745.11</b>	<b>745.11</b>

**Adjusting Journal Entries JE # 33**

HGF - adjust accounts to PY audited figures at FYE20.

20-03001-0000-000	Fund Balance Account	1,178.92	
20-02310-0000-000	Accrued Vacation Payable		1,178.92
<b>Total</b>		<b>1,178.92</b>	<b>1,178.92</b>

**Adjusting Journal Entries JE # 34**

Record GRADD fees paid directly from Grantor on DRA project

8-05327-0007-001	Engineering /Consulting	11,796.00	
8-04120-0007-000	Grants-Other		11,796.00
<b>Total</b>		<b>11,796.00</b>	<b>11,796.00</b>

**Adjusting Journal Entries JE # 35**

HGF - to reverse PY GAS & WS payroll accrual

20-02320-0000-000	Accrued Salaries & Payroll Tax	9,539.37	
8-02320-0000-000	Accrued Salaries & Payroll Tax	38,083.69	
20-05300-0000-000	Salaries & Wages		7,246.35
20-05301-0000-000	Retirement & Payroll Taxes		2,293.02
8-05300-0007-002	Salaries & Wages		9,218.45
8-05300-0008-001	Salaries & Wages		6,500.52
8-05300-0008-002	Salaries & Wages		13,280.49
8-05301-0007-002	Retirement & Payroll Taxes		2,912.41
8-05301-0008-001	Retirement & Payroll Taxes		2,059.72
8-05301-0008-002	Retirement & Payroll Taxes		4,112.10
<b>Total</b>		<b>47,623.06</b>	<b>47,623.06</b>

**Adjusting Journal Entries JE # 36**

Record GASB 68 pension adjustments

20-02900-0000-000	Deferred Inflows - Pension	9,225.00	
20-05301-0000-000	Retirement & Payroll Taxes	56,643.00	
8-02900-0000-000	Deferred Inflows - Pension	40,312.00	
8-05301-0007-002	Retirement & Payroll Taxes	76,520.00	
8-05301-0008-001	Retirement & Payroll Taxes	61,373.00	
8-05301-0008-002	Retirement & Payroll Taxes	112,293.00	

20-01900-0000-000	Deferred Outflows - Pension		7,331.00
20-02700-0000-000	Net Pension Liability		58,537.00
8-01900-0000-000	Deferred Outflows - Pension		34,693.00
8-02700-0000-000	Net Pension Liability		255,805.00
<b>Total</b>		<b>356,366.00</b>	<b>356,366.00</b>

**Adjusting Journal Entries JE # 37**

Record GASB 75 adjustments for OPEB

20-01901-0000-000	Deferred Outflows - OPEB	35,615.00	
20-02901-0000-000	Deferred Inflows - OPEB	8,395.00	
20-05301-0000-000	Retirement & Payroll Taxes	14,068.00	
8-01901-0000-000	Deferred Outflows - OPEB	137,887.00	
8-02901-0000-000	Deferred Inflows - OPEB	44,310.00	
8-05301-0007-002	Retirement & Payroll Taxes	9,625.00	
8-05301-0008-001	Retirement & Payroll Taxes	7,720.00	
8-05301-0008-002	Retirement & Payroll Taxes	14,126.00	
20-02701-0000-000	Net OPEB Liability		58,078.00
8-02701-0000-000	Net OPEB Liability		213,668.00
<b>Total</b>		<b>271,746.00</b>	<b>271,746.00</b>

**Adjusting Journal Entries JE # 38**

Entry to correct one-sided entry/unbalanced entry by City staff.

1-01350-0000-000	Reimbursement Receivable	285,532.62	
1-03001-0000-000	Fund Balance Account		595.00
1-04152-0000-000	UCFC-Dispatch Reimbursement		284,937.62
<b>Total</b>		<b>285,532.62</b>	<b>285,532.62</b>

**Adjusting Journal Entries JE # 39**

Entry to correct one-sided entry/unbalanced entry by City staff.

20-05301-0000-000	Retirement & Payroll Taxes	9,734.00	
20-02900-0000-000	Deferred Inflows - Pension		9,734.00
<b>Total</b>		<b>9,734.00</b>	<b>9,734.00</b>

**Adjusting Journal Entries JE # 40**

Entry to correct one-sided entry/unbalanced entry by City staff.

8-02701-0000-000	Net OPEB Liability	52,272.00	
8-05301-0007-002	Retirement & Payroll Taxes		16,064.00
8-05301-0008-001	Retirement & Payroll Taxes		12,568.00
8-05301-0008-002	Retirement & Payroll Taxes		23,640.00
<b>Total</b>		<b>52,272.00</b>	<b>52,272.00</b>

**Adjusting Journal Entries JE # 41**

To adjust Unbilled revenue to actual

1-01270-0000-000	Unbilled Revenue	176.00	
20-01270-0000-000	Unbilled Revenue	43,801.00	
8-01270-0000-000	Unbilled Revenue	11,140.00	
1-04140-0006-000	Sanitation Revenue		176.00
20-04143-0000-000	Gas Revenue		43,801.00
8-04141-0007-000	Sewer Revenue		5,570.00
8-04142-0008-000	Water Revenue		5,570.00
<b>Total</b>		<b>55,117.00</b>	<b>55,117.00</b>

**Adjusting Journal Entries JE # 42**

Adjust Unearned revenue to actual

1-02400-0000-000	Unearned Revenue	20,375.59	
1-04140-0006-000	Sanitation Revenue		33.10
8-04141-0007-000	Sewer Revenue		17,480.54
8-04142-0008-000	Water Revenue		2,861.95
<b>Total</b>		<b>20,375.59</b>	<b>20,375.59</b>

**Adjusting Journal Entries JE # 43**

Adjust delinquent taxes and allowance to actual

1-01230-0000-000	Delinquent Taxes Receivable	9,402.12	
1-04101-0000-000	Property Tax Delinquents	957.88	

1-01240-0000-000	Allowance for Delinquent Taxes		1,880.00
1-02475-0000-000	Deferred Revenue-Property Tax		8,480.00
<b>Total</b>		<u>10,360.00</u>	<u>10,360.00</u>
<b>Adjusting Journal Entries JE # 44</b>			
Manual accrual for June Tri-County Waste Invoice (need to reverse this entry on 7/1/21)			
1-05361-0006-000	Payment to Contractors	37,437.00	
1-02450-0000-000	Vouchers Payable		37,437.00
<b>Total</b>		<u>37,437.00</u>	<u>37,437.00</u>
<b>Adjusting Journal Entries JE # 45</b>			
Adjust ST debt to actual			
8-02509-0000-000	Less current portion LT debt	4,522.51	
8-02420-0000-000	Current Portion Notes Paid		4,522.51
<b>Total</b>		<u>4,522.51</u>	<u>4,522.51</u>
<b>Adjusting Journal Entries JE # 46</b>			
Reclass interest incorrectly posted to principal balance			
8-05319-0008-002	Interest Paid on Loan	28,620.00	
8-02508-0000-000	USDA Rural Development Loan Proceeds - LT		28,620.00
<b>Total</b>		<u>28,620.00</u>	<u>28,620.00</u>
	<b>Total Adjusting Journal Entries</b>	<u>6,085,775.98</u>	<u>6,085,775.98</u>
	<b>Total All Journal Entries</b>	<u>6,085,775.98</u>	<u>6,085,775.98</u>

Client: 20179101 - City of Morganfield  
 Engagement: 2020 - City of Morganfield  
 Period Ending: 6/30/2020  
 Trial Balance: T/B - Trial Balance

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	FINAL	< WPRef
		6/30/2019	6/30/2020			6/30/2020	
1-01000-0000-000	General Fund Checking	47,754.07	145,769.25			145,769.25	
1-01003-0000-000	Police Evidence Cash Hold Account	10,036.00	14,191.91			14,191.91	
1-01004-0000-000	Forfeiture Account	24,287.73	7,223.05			7,223.05	
1-01131-0000-000	Petty Cash Fund	500.00	500.00			500.00	
1-01132-0000-000	Cash Drawers	600.00	600.00			600.00	
1-01133-0000-000	Payroll Fund	82,480.01	128,622.22			128,622.22	
1-01190-0000-000	Returned Checks	100.00	0.00			0.00	
1-01230-0000-000	Delinquent Taxes Receivable	12,589.99	12,589.99		(2,271.00)	10,318.99	
1-01240-0000-000	Allowance for Delinquent Taxes	(2,518.00)	(2,518.00)		454.00	(2,064.00)	
1-01250-0000-000	A/R Utilities	7,156.12	7,406.74		(122.89)	7,283.85	
1-01260-0000-000	Allowance for Bad Debt	(82.25)	607.39		(854.57)	(247.18)	
1-01270-0000-000	Unbilled Revenue	38,090.15	38,090.15		229.00	38,319.15	
1-01280-0000-000	A/R Miscellaneous	167,630.04	167,630.04		1,197.42	168,827.46	
1-01290-0000-000	Allowance for A/R Miscellaneous	(158,454.38)	(158,454.38)		(10,300.49)	(168,754.87)	
1-01310-0000-000	Motor Vehicle Tax Receivable	10,092.15	10,092.15		3,077.23	13,169.38	
1-01315-0000-000	Omitted Tangibles Tax Receivable	1,628.21	1,628.21		(241.89)	1,386.32	
1-01320-0000-000	Insurance Premiums Receivable	101,234.13	101,234.13		(6,222.46)	95,011.67	
1-01325-0000-000	Franchise Tax Receivable	20,523.98	20,523.98		25.71	20,549.69	
1-01330-0000-000	A/R Government	5,318.15	5,318.15		(1,441.79)	3,876.36	
1-01350-0000-000	Reimbursement Receivable	259,367.80	259,367.80		(259,367.27)	0.53	
1-01360-0000-000	Prepaid Insurance	0.00	6,282.53		(6,282.53)	0.00	
1-01640-0000-000	Inter-Fund Clearing Account	0.00	(4,481.64)		4,481.64	0.00	
1-01695-0000-000	Police Evidence Cash Hold Account	(10,036.00)	(15,637.91)			(15,637.91)	
1-02100-0000-000	Federal, FICA & Medicare	161.75	(29,586.03)		27,110.53	(2,475.50)	
1-02110-0000-000	State Income Tax Withheld	0.00	26,647.24		(27,110.53)	(463.29)	
1-02120-0000-000	CERS	(47,885.41)	(53,300.17)			(53,300.17)	
1-02130-0000-000	Hazardous Duty	(5,473.87)	(6,254.40)			(6,254.40)	
1-02140-0000-000	Deferred Comp 401/457	0.00	(70.00)			(70.00)	
1-02150-0000-000	Insurance	91.77	91.77			91.77	
1-02200-0000-000	Kentucky Sales Tax Payable	(6,457.54)	(4,697.40)			(4,697.40)	
1-02210-0000-000	Utility Tax Payable	(5,128.49)	(4,981.86)			(4,981.86)	
1-02310-0000-000	Accrued Vacation Payable	(17,842.07)	(17,842.07)		5,977.44	(11,864.63)	
1-02320-0000-000	Accrued Salaries & Payroll Tax	(66,482.04)	(146,653.28)		88,311.59	(58,341.69)	
1-02350-0000-000	Renters Deposit Held	(1,462.67)	(1,431.98)			(1,431.98)	
1-02400-0000-000	Unearned Revenue	(1,042.52)	(3,509.02)			(3,509.02)	
1-02450-0000-000	Vouchers Payable	(83,344.96)	(76,183.26)			(76,183.26)	
1-02475-0000-000	Deferred Revenue-Property Tax	(8,254.00)	(8,254.00)		1,864.00	(6,390.00)	
1-02525-0000-000	Pawn Shop Bond	(1,000.00)	(1,000.00)			(1,000.00)	
1-03001-0000-000	Fund Balance Account	(384,672.43)	(374,177.85)			(374,177.85)	
1-04100-0000-000	Property Tax Current Year	(771,812.69)	(782,482.83)			(782,482.83)	
1-04101-0000-000	Property Tax Delinquents	(4,111.84)	(10,519.92)		(47.00)	(10,566.92)	
1-04102-0000-000	Property Tax Penalty & Interest	(10,559.38)	(17,483.96)			(17,483.96)	
1-04103-0000-000	Lot Clean Up Revenue	(6,813.41)	(7,251.33)			(7,251.33)	
1-04105-0000-000	Cellular Phone Tower Lease	(11,523.65)	(12,821.14)			(12,821.14)	
1-04106-0000-000	Beer/Liquor License	(6,725.00)	(5,850.00)			(5,850.00)	
1-04107-0000-000	Forfeitures	(14,361.88)	(195.00)			(195.00)	
1-04109-0000-000	Interest	(1,214.60)	(616.35)			(616.35)	
1-04110-0000-000	Franchise Tax-Kentucky Utilities	(90,821.89)	(94,997.38)		(25.71)	(95,023.09)	
1-04111-0000-000	Rayloc Lease Revenue	(30,000.00)	(30,000.00)			(30,000.00)	
1-04113-0000-000	Insurance Tax	(375,107.50)	(377,227.68)		6,222.46	(371,005.22)	
1-04114-0000-000	Motor Vehicle Tax	(113,693.30)	(118,064.96)		5,506.45	(112,558.51)	
1-04116-0000-000	Bank Deposit Tax	(52,115.81)	(56,402.52)			(56,402.52)	
1-04117-0000-000	Franchise Tax	(135,325.64)	(142,450.57)			(142,450.57)	
1-04118-0000-000	Omitted Tangibles	(10,269.33)	(32,096.57)		(8,341.79)	(40,438.36)	
1-04119-0000-000	Breckinridge Farm Rent	(112,007.26)	(112,007.50)			(112,007.50)	
1-04120-0000-000	Grants-Other	(6,911.00)	0.00			0.00	
1-04122-0000-000	KLEFPF Grant Proceeds-Police	(29,401.89)	(36,230.75)		51.88	(36,178.87)	
1-04123-0000-000	KFFIP Salary Suppl.-Fire	(30,824.77)	(31,412.52)			(31,412.52)	
1-04124-0000-000	Net Court Revenue (HB 413)	(7,712.96)	(7,648.93)		1,389.91	(6,259.02)	
1-04125-0000-000	Fire Dept Aid	(11,000.00)	(11,000.00)			(11,000.00)	
1-04129-0000-000	Court Proceeds-Police Dept. Equipment	0.00	(1,350.00)			(1,350.00)	
1-04130-0009-000	Pool Admissions	(10,803.21)	(4,952.30)			(4,952.30)	
1-04140-0006-000	Sanitation Revenue	(496,755.74)	(493,549.42)		58.82	(493,490.60)	
1-04144-0006-000	Penalties Revenue-Sanitation	(10,042.18)	(7,927.90)			(7,927.90)	
1-04147-0000-000	Cash Over/Short	(115.11)	(142.39)			(142.39)	
1-04152-0000-000	UCFC-Dispatch Reimbursement	(259,367.27)	(259,367.27)		259,367.27	0.00	
1-04155-0000-000	Miscellaneous	(88,493.49)	(2,426.33)		(11,452.83)	(13,879.16)	
1-04160-0000-000	Transfers	(1,297,984.38)	(1,585,000.00)		(52,105.64)	(1,637,105.64)	
1-04165-0000-000	Note Proceeds	0.00	(67,691.00)			(67,691.00)	
1-04500-0000-000	Gain(Loss) on Sale of Assets	(70,719.00)	0.00		(1,120.00)	(1,120.00)	
1-05300-0002-000	Salaries & Wages	160,635.29	174,847.75		(5,076.43)	169,771.32	

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	FINAL	< WPRef
		6/30/2019	6/30/2020			6/30/2020	
1-05300-0003-000	Salaries & Wages	303,692.77	320,226.59		(9,306.14)	310,920.45	
1-05300-0004-000	Salaries & Wages	323,020.01	370,086.99		(20,907.94)	349,179.05	
1-05300-0005-000	Salaries & Wages	363,836.19	357,322.82		(13,137.03)	344,185.79	
1-05300-0009-000	Salaries & Wages	14,768.95	9,708.50		(2,334.80)	7,373.70	
1-05300-0010-000	Salaries & Wages-Dispatch	316,106.70	319,499.10			319,499.10	
1-05301-0002-000	Retirement & Payroll Taxes	43,233.99	47,515.56		(616.97)	46,898.59	
1-05301-0003-000	Retirement & Payroll Taxes	114,584.77	123,585.93		(1,268.86)	122,317.07	
1-05301-0004-000	Retirement & Payroll Taxes	112,952.58	142,835.68		(6,346.81)	136,488.87	
1-05301-0005-000	Retirement & Payroll Taxes	106,885.29	109,308.10		1,130.83	110,438.93	
1-05301-0009-000	Retirement & Payroll Taxes	1,129.54	742.75		(178.62)	564.13	
1-05301-0010-000	Retirement & Payroll Taxes-Dispatch	92,790.00	99,916.62			99,916.62	
1-05302-0002-000	Employee Health Life & Disability	135,521.37	129,020.32			129,020.32	
1-05302-0003-000	Employee Health Life & Disability	131,375.62	129,095.54			129,095.54	
1-05302-0004-000	Employee Health Life & Disability	121,964.89	125,719.82			125,719.82	
1-05302-0005-000	Employee Health Life & Disability	151,043.16	153,422.20			153,422.20	
1-05302-0010-000	Employee Health Life & Disability	107,926.04	99,605.91			99,605.91	
1-05303-0002-000	Telephone	2,845.63	2,663.96			2,663.96	
1-05303-0003-000	Telephone	2,628.79	1,611.45			1,611.45	
1-05303-0004-000	Telephone	3,155.60	2,594.53			2,594.53	
1-05303-0005-000	Telephone	3,283.25	4,149.44			4,149.44	
1-05303-0009-000	Telephone	145.49	48.63			48.63	
1-05303-0010-000	Telephone	1,328.68	1,136.19			1,136.19	
1-05304-0002-000	Office & Other Supplies	5,941.16	10,321.79		1,646.44	11,968.23	
1-05304-0003-000	Office & Other Supplies	4,790.82	4,117.35			4,117.35	
1-05304-0004-000	Office & Other Supplies	3,759.37	4,763.81			4,763.81	
1-05304-0005-000	Office & Other Supplies	118.59	982.89			982.89	
1-05304-0009-000	Office & Other Supplies	35.00	0.00			0.00	
1-05305-0002-000	Postage & Freight	2,319.49	2,499.23			2,499.23	
1-05305-0003-000	Postage & Freight	226.85	606.23			606.23	
1-05305-0004-000	Postage & Freight	417.16	249.83			249.83	
1-05305-0005-000	Postage & Freight	1,060.75	540.42			540.42	
1-05305-0006-000	Postage & Freight	2,712.50	2,774.24			2,774.24	
1-05306-0002-000	Rental/Lease	2,696.68	1,004.46		3,942.22	4,946.68	
1-05306-0003-000	Rental/Lease	1,480.65	100.00			100.00	
1-05306-0004-000	Rental/Lease	1,291.20	0.00			0.00	
1-05306-0005-000	Rental/Lease	79.50	25.00			25.00	
1-05308-0002-000	Advertising & Publishing Fees	2,072.76	3,859.02			3,859.02	
1-05308-0005-000	Advertising & Publishing Fees	227.52	52.00			52.00	
1-05308-0009-000	Advertising & Publishing Fees	96.00	0.00			0.00	
1-05309-0002-000	Repairs & Maintenance	1,058.13	3,512.09			3,512.09	
1-05309-0003-000	Repairs & Maintenance	12,422.67	7,980.35			7,980.35	
1-05309-0004-000	Repairs & Maintenance	11,529.52	3,969.69			3,969.69	
1-05309-0005-000	Repairs & Maintenance	68,282.29	61,391.79			61,391.79	
1-05309-0009-000	Repairs & Maintenance	1,384.92	211.78			211.78	
1-05309-0010-000	Repairs & Maintenance	470.87	11.73			11.73	
1-05310-0002-000	Physicals/Drug Screens	0.00	259.50			259.50	
1-05310-0004-000	Physicals/Drug Screens	628.70	0.00			0.00	
1-05310-0005-000	Physicals/Drug Screens	869.75	594.00			594.00	
1-05310-0009-000	Physicals/Drug Screens	840.00	0.00			0.00	
1-05311-0002-000	Insurance & Bonds	37,650.81	15,447.59		6,282.53	21,730.12	
1-05311-0003-000	Insurance & Bonds	16,574.04	14,435.88			14,435.88	
1-05311-0004-000	Insurance & Bonds	32,159.28	15,897.03			15,897.03	
1-05311-0005-000	Insurance & Bonds	25,124.16	16,303.73			16,303.73	
1-05311-0009-000	Insurance & Bonds	912.48	606.41			606.41	
1-05311-0010-000	Insurance & Bonds	6,002.04	2,779.61			2,779.61	
1-05312-0002-000	Accounting & Legal	7,760.94	8,736.86			8,736.86	
1-05312-0003-000	Accounting & Legal	2,750.00	2,750.00			2,750.00	
1-05312-0004-000	Accounting & Legal	5,250.00	2,750.00			2,750.00	
1-05312-0005-000	Accounting & Legal	2,767.00	2,750.00			2,750.00	
1-05314-0002-000	Computer Expense	18,988.52	12,336.67			12,336.67	
1-05314-0003-000	Computer Expense	298.00	485.33			485.33	
1-05314-0004-000	Computer Expense	2,893.98	3,156.14			3,156.14	
1-05314-0005-000	Computer Expense	565.88	0.00			0.00	
1-05314-0010-000	Computer Expense	227.50	0.00			0.00	
1-05315-0002-000	Gas & Oil	492.13	390.88			390.88	
1-05315-0003-000	Gas & Oil	3,978.69	3,524.16			3,524.16	
1-05315-0004-000	Gas & Oil	14,214.21	16,003.86			16,003.86	
1-05315-0005-000	Gas & Oil	19,371.56	17,221.83			17,221.83	
1-05317-0002-000	Equipment & Tools Purchased	0.00	25,379.94		(12,916.94)	12,463.00	
1-05317-0003-000	Equipment & Tools Purchased	0.00	13,038.85			13,038.85	
1-05317-0004-000	Equipment & Tools Purchased	94,016.58	10,901.00		(2,184.00)	8,717.00	
1-05317-0005-000	Equipment & Tools Purchased	30,822.29	70,215.50			70,215.50	
1-05318-0002-000	Principal paid on notes	7,328.28	0.00		7,328.28	7,328.28	
1-05320-0002-000	GRADD Participation	3,285.00	3,285.00			3,285.00	
1-05321-0002-000	Planning /Zoning Expense	55,053.62	56,288.50			56,288.50	



Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	FINAL	< WPRRef
		6/30/2019	6/30/2020			6/30/2020	
1-05322-0002-000	In Lieu of Tax Payments	17,143.14	8,855.12			8,855.12	
1-05323-0005-000	Chemicals	1,758.65	1,966.11			1,966.11	
1-05323-0009-000	Chemicals	9,493.80	1,504.80			1,504.80	
1-05324-0000-017	Electricity-Street, Traffic, Gen Service	73,372.26	78,300.61			78,300.61	
1-05324-0000-018	Electricity-City Park	7,032.48	6,726.78			6,726.78	
1-05324-0000-019	Electricity-Little League Baseball Field	7,553.05	5,563.29			5,563.29	
1-05324-0000-020	Electricity-West End Park	2,810.41	3,095.17			3,095.17	
1-05324-0002-000	Electricity	5,806.71	4,733.39			4,733.39	
1-05324-0003-000	Electricity	13,163.91	14,116.61			14,116.61	
1-05324-0004-000	Electricity	3,056.29	4,733.43			4,733.43	
1-05324-0005-000	Electricity	2,803.61	2,796.95			2,796.95	
1-05328-0003-000	Volunteer Fireman	7,387.50	5,662.50			5,662.50	
1-05329-0002-000	Dues & Subscriptions	1,434.00	1,444.00			1,444.00	
1-05329-0003-000	Dues & Subscriptions	175.00	390.00			390.00	
1-05329-0004-000	Dues & Subscriptions	718.95	252.98			252.98	
1-05329-0005-000	Dues & Subscriptions	1,608.00	1,608.00			1,608.00	
1-05330-0002-000	School & Training Expense	1,066.00	848.46			848.46	
1-05330-0003-000	School & Training Expense	1,561.20	2,909.24			2,909.24	
1-05330-0004-000	School & Training Expense	8,968.29	3,206.27		2,184.00	5,390.27	
1-05330-0005-000	School & Training Expense	160.00	208.00			208.00	
1-05334-0003-000	Uniforms	3,681.31	11,702.32			11,702.32	
1-05334-0004-000	Uniforms	15,833.77	7,102.11			7,102.11	
1-05334-0005-000	Uniforms	7,067.58	8,184.48			8,184.48	
1-05335-0002-000	Maintenance Supplies	2,768.55	3,056.20			3,056.20	
1-05335-0003-000	Maintenance Supplies	6,245.22	8,043.91			8,043.91	
1-05335-0004-000	Maintenance Supplies	10,349.51	14,207.29			14,207.29	
1-05335-0005-000	Maintenance Supplies	20,154.11	28,424.67			28,424.67	
1-05335-0009-000	Maintenance Supplies	807.48	75.34			75.34	
1-05335-0010-000	Maintenance Supplies	693.29	627.12			627.12	
1-05336-0005-000	Pipe Purchased	0.00	396.34			396.34	
1-05338-0004-000	Salary Supplement-KLEFPF	24,061.44	28,486.65			28,486.65	
1-05340-0003-000	KFFIP - Salary Supplement	24,131.52	23,999.76			23,999.76	
1-05345-0005-000	Park Maintenance	19,401.84	16,831.56			16,831.56	
1-05347-0005-000	Street Signs Purchased	5,890.72	1,035.95			1,035.95	
1-05355-0000-000	Miscellaneous	516.29	(11,224.98)		12,572.83	1,347.85	
1-05355-0002-000	Miscellaneous	8,637.63	8,304.41			8,304.41	
1-05355-0003-000	Miscellaneous	1,572.20	1,462.89			1,462.89	
1-05355-0004-000	Miscellaneous	5,134.02	7,168.67			7,168.67	
1-05355-0005-000	Miscellaneous	265.00	772.71			772.71	
1-05355-0009-000	Miscellaneous	253.00	260.15			260.15	
1-05360-0000-000	Transfers	175,000.00	375,000.00			375,000.00	
1-05361-0005-000	Payment to Contractors	3,296.88	0.00			0.00	
1-05361-0006-000	Payment to Contractors	444,134.25	445,210.50			445,210.50	
1-05399-0000-000	Bad Debt Expense	(532.11)	(1,903.98)		9,103.07	7,199.09	
1-05399-0006-000	Bad Debt Expense	497.57	(161.81)		689.64	527.83	
20-01000-0000-000	Gas Revenue Checking	128,859.60	79,536.35			79,536.35	
20-01250-0000-000	A/R Utilities	7,702.79	9,204.76		539.86	9,744.62	
20-01260-0000-000	Allowance for Bad Debt	(977.34)	(472.31)		(1,586.93)	(2,059.24)	
20-01270-0000-000	Unbilled Revenue	98,578.93	98,578.93		(26,015.00)	72,563.93	
20-01280-0000-000	A/R Miscellaneous	1,169.83	1,169.83		846.31	2,016.14	
20-01290-0000-000	Allowance for A/R Miscellaneous	(1,170.04)	(1,170.04)		(289.11)	(1,459.15)	
20-01360-0000-000	Prepaid Insurance	0.00	(474.43)		474.43	0.00	
20-01510-0000-000	Labor & Installation	737,185.87	737,185.87			737,185.87	
20-01520-0000-000	Pipes, Meters & Mains	1,048,780.34	1,048,780.34		37,717.75	1,086,498.09	
20-01530-0000-000	Buildings	101,328.34	101,328.34			101,328.34	
20-01540-0000-000	Equipment	491,570.20	491,570.20		(140,906.16)	350,664.04	
20-01550-0000-000	Original System	343,443.00	343,443.00			343,443.00	
20-01560-0000-000	Land	32,225.00	32,225.00			32,225.00	
20-01570-0000-000	Uniontown Project	735,400.16	735,400.16			735,400.16	
20-01580-0000-000	Gas Looping-Phase I	1,040,834.12	1,040,834.12			1,040,834.12	
20-01590-0000-000	Gas Looping-Phase II	934,617.21	934,617.21			934,617.21	
20-01620-0000-000	Accumulative Depreciation	(3,915,300.50)	(3,915,300.50)		(6,713.75)	(3,922,014.25)	
20-01640-0000-000	Inter-Fund Clearing Account	0.00	(516.28)		516.28	0.00	
20-01900-0000-000	Deferred Outflows - Pension	100,405.00	100,405.00		18,825.00	119,230.00	
20-01901-0000-000	Deferred Outflows - OPEB	32,182.00	32,182.00		15,605.00	47,787.00	
20-02310-0000-000	Accrued Vacation Payable	(16,402.92)	(16,402.92)		(4,546.14)	(20,949.06)	
20-02320-0000-000	Accrued Salaries & Payroll Tax	(7,785.42)	(7,785.42)		(1,753.95)	(9,539.37)	
20-02325-0000-000	Accrued Sick Pay	(12,751.67)	(12,751.67)		(570.34)	(13,322.01)	
20-02350-0000-000	Renters Deposit Held	(89,728.14)	(94,028.14)			(94,028.14)	
20-02450-0000-000	Vouchers Payable	(47,709.35)	(44,217.74)			(44,217.74)	
20-02700-0000-000	Net Pension Liability	(391,717.00)	(391,717.00)		(93,584.00)	(485,301.00)	
20-02701-0000-000	Net OPEB Liability	(114,191.00)	(114,191.00)		(1,842.00)	(116,033.00)	
20-02900-0000-000	Deferred Inflows - Pension	(28,646.00)	(28,646.00)		19,190.00	(9,456.00)	
20-02901-0000-000	Deferred Inflows - OPEB	(21,848.00)	(21,848.00)		(19,641.00)	(41,489.00)	
20-03001-0000-000	Fund Balance Account	(1,038,791.40)	(969,707.19)			(969,707.19)	

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	FINAL	< WPRef
		6/30/2019	6/30/2020			6/30/2020	
20-03009-0000-000	Contributed Capital	(216,347.82)	(216,347.82)			(216,347.82)	
20-04109-0000-000	Interest	(18.89)	(20.71)			(20.71)	
20-04143-0000-000	Gas Revenue	(2,943,807.71)	(2,429,882.89)		26,557.04	(2,403,325.85)	
20-04144-0000-000	Penalties Revenue	(31,808.28)	(18,571.07)			(18,571.07)	
20-04145-0000-000	Reconnection Fees	(4,230.00)	(5,875.00)			(5,875.00)	
20-04146-0000-000	Installation & Meter Parts/Materials	(14,206.64)	(7,616.67)			(7,616.67)	
20-04147-0000-000	Cash Over/Short	119.00	(1.00)			(1.00)	
20-04150-0000-000	Taps	(640.00)	(320.00)			(320.00)	
20-04155-0000-000	Miscellaneous	(156,233.50)	(150.00)		(557.20)	(707.20)	
20-04160-0000-000	Transfers	(55,119.11)	0.00		(516.28)	(516.28)	
20-05300-0000-000	Salaries & Wages	181,868.55	195,651.03		(5,944.04)	189,706.99	
20-05301-0000-000	Retirement & Payroll Taxes	98,592.20	59,430.66		66,444.48	125,875.14	
20-05302-0000-000	Employee Health Life & Disability	82,425.64	79,040.74		570.34	79,611.08	
20-05304-0000-000	Office & Other Supplies	66.13	366.94			366.94	
20-05305-0000-000	Postage & Freight	5,238.35	5,470.33			5,470.33	
20-05306-0000-000	Rental/Lease	28.00	0.00			0.00	
20-05308-0000-000	Advertising & Publishing Fees	396.60	116.14			116.14	
20-05309-0000-000	Repairs & Maintenance	84,186.96	109,628.30		4,954.78	114,583.08	
20-05310-0000-000	Physicals/Drug Screens	474.70	318.00			318.00	
20-05311-0000-000	Insurance & Bonds	12,719.97	14,875.79		(474.43)	14,401.36	
20-05312-0000-000	Accounting & Legal	2,750.00	2,750.00			2,750.00	
20-05314-0000-000	Computer Expense	3,103.50	2,908.50			2,908.50	
20-05315-0000-000	Gas & Oil	10,748.86	8,307.39			8,307.39	
20-05317-0000-000	Equipment & Tools Purchased	0.00	13,778.84		(13,778.84)	0.00	
20-05323-0000-000	Chemicals	729.54	370.98			370.98	
20-05324-0000-000	Electricity	9,752.90	9,765.68			9,765.68	
20-05329-0000-000	Dues & Subscriptions	2,930.61	3,301.70			3,301.70	
20-05330-0000-000	School & Training Expense	3,579.36	6,530.49			6,530.49	
20-05335-0000-000	Maintenance Supplies	32,084.64	14,596.46		510.00	15,106.46	
20-05336-0000-000	Pipe & Meters Purchased	223.95	35,167.75		(35,167.75)	0.00	
20-05348-0000-000	Depreciation Expense-Gas	141,819.00	0.00		111,345.00	111,345.00	
20-05350-0000-000	Natural Gas Purchased	1,401,788.26	932,305.48			932,305.48	
20-05351-0000-000	Construction Expense	0.00	4,954.78		(4,954.78)	0.00	
20-05355-0000-000	Miscellaneous	413.62	764.35			764.35	
20-05360-0000-000	Transfers	1,200,000.00	1,010,000.00		56,533.75	1,066,533.75	
20-05399-0000-000	Bad Debt Expense	(892.00)	(1,140.66)		505.03	(635.63)	
3-01111-0000-000	Municipal Aid Investments - UCB	84,464.63	150,141.18			150,141.18	
3-01330-0000-000	A/R Government	6,221.47	6,221.47		(6,221.47)	0.00	
3-03001-0000-000	Fund Balance Account	(136,629.38)	(90,686.10)			(90,686.10)	
3-04109-0000-000	Interest	(256.47)	(299.47)			(299.47)	
3-04120-0000-000	Grants-Other	0.00	(143,308.00)			(143,308.00)	
3-04128-0000-000	Municipal Aid	(67,056.26)	(65,388.87)		6,221.47	(59,167.40)	
3-05344-0000-000	Contract Street Improvements	113,256.01	143,319.79			143,319.79	
4-01111-0000-000	Economic Assistance Investments - UCB	495,939.23	218,624.94			218,624.94	
4-01330-0000-000	A/R Government	15,945.74	15,945.74		(15,945.74)	0.00	
4-02450-0000-000	Vouchers Payable	(127,769.98)	0.00			0.00	
4-03001-0000-000	Fund Balance Account	(513,593.46)	(384,114.99)			(384,114.99)	
4-04109-0000-000	Interest	(1,323.29)	(781.10)			(781.10)	
4-04120-0000-000	Grants-Other	(8,293.09)	(45,104.66)		(80,000.00)	(125,104.66)	
4-04126-0000-000	Coal Severance	(60,557.93)	(152,235.00)		12,782.32	(139,452.68)	
4-04127-0000-000	Mineral Severance	(13,459.04)	(12,341.42)		3,163.42	(9,178.00)	
4-04155-0000-000	Miscellaneous	0.00	(80,000.00)		80,000.00	0.00	
4-05317-0000-000	Equipment & Tools Purchased	213,067.78	417,369.11		(333,893.31)	83,475.80	
4-05351-0000-000	Construction Expense-Police Dept	0.00	16,104.40			16,104.40	
4-05355-0000-000	Miscellaneous	44.04	6,532.98			6,532.98	
4-05360-0000-000	Transfers	0.00	0.00		333,893.31	333,893.31	
8-01001-0000-000	Water & Sewer Fund - United Community	255,112.70	113,695.33			113,695.33	
8-01005-0000-000	Water Bond-USDA Rural Development #1-216	50.00	50.00			50.00	
8-01007-0000-000	DRA Projects Fund	0.00	578.40			578.40	
8-01114-0000-000	Water & Sewer Debt Reserve Fund	21,620.00	39,760.00			39,760.00	
8-01190-0000-000	Returned Checks	321.15	211.31			211.31	
8-01220-0000-000	Grants/Contribution Receivable	0.00	0.00		205,956.45	205,956.45	
8-01250-0000-000	A/R Utilities	33,289.84	46,239.94		36.84	46,276.78	
8-01260-0000-000	Allowance for Bad Debt	(1,288.58)	8,143.41		(13,167.80)	(5,024.39)	
8-01270-0000-000	Unbilled Revenue	244,977.08	244,977.08			256,843.08	
8-01280-0000-000	A/R Miscellaneous	1,422.59	1,422.59		4,207.97	5,630.56	
8-01290-0000-000	Allowance for A/R Miscellaneous	(437.19)	(437.19)		(1,778.21)	(2,215.40)	
8-01360-0000-000	Prepaid Insurance	0.00	(5,668.54)		5,668.54	0.00	
8-01430-0000-000	Construction in Progress	254,742.70	254,742.70		331,924.00	586,666.70	
8-01501-0000-000	Labor & Installation - Sewer	1,495,613.66	1,495,613.66		387,271.53	1,882,885.19	
8-01502-0000-000	Pipes, Meters & Mains - Sewer	8,991,537.70	8,991,537.70			8,991,537.70	
8-01503-0000-000	Equipment - Sewer	1,240,396.58	1,240,396.58		47,905.88	1,288,302.46	
8-01504-0000-000	Buildings-Sewer	80,939.33	80,939.33			80,939.33	
8-01510-0000-000	Labor & Installation-Water	2,306,324.70	2,306,324.70			2,306,324.70	
8-01520-0000-000	Pipes, Meters & Mains - Water	553,455.63	553,455.63		19,322.52	572,778.15	

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	FINAL	< WPref
		6/30/2019	6/30/2020			6/30/2020	
8-01530-0000-000	Buildings	145,015.31	145,015.31			145,015.31	
8-01540-0000-000	Equipment-Water	1,682,083.62	1,682,083.62		(188,202.35)	1,493,881.27	
8-01541-0000-000	Distribution Line-Water	1,425,233.78	1,425,233.78			1,425,233.78	
8-01542-0000-000	Production & Equipment-Water	14,291.21	14,291.21			14,291.21	
8-01543-0000-000	Production Lines-Water	5,962,798.53	5,962,798.53			5,962,798.53	
8-01560-0000-000	Land	9,924.00	9,924.00			9,924.00	
8-01600-0000-000	EPA Project	1,208,798.00	1,208,798.00			1,208,798.00	
8-01610-0000-000	EDA Project	3,700,100.75	3,700,100.75			3,700,100.75	
8-01620-0000-000	Accumulative Depreciation	(10,583,760.83)	(10,583,760.83)		(366,881.86)	(10,950,642.69)	
8-01640-0000-000	Inter-fund Clearing Account	0.00	4,997.92		(4,997.92)	0.00	
8-01900-0000-000	Deferred Outflows - Pension	460,165.00	460,165.00		52,589.00	512,754.00	
8-01901-0000-000	Deferred Outflows - OPEB	147,462.00	147,462.00		59,322.00	206,784.00	
8-02310-0000-000	Accrued Vacation Payable	(72,302.08)	(72,302.08)		5,568.10	(66,733.98)	
8-02320-0000-000	Accrued Salaries & Payroll Tax	(33,553.19)	(33,553.19)		(4,530.50)	(38,083.69)	
8-02325-0000-000	Accrued Sick Pay	(30,985.93)	(30,985.93)		4,129.72	(26,856.21)	
8-02350-0000-000	Renters Deposit Held	(71,213.82)	(73,363.82)			(73,363.82)	
8-02360-0000-000	Accrued Interest Payable	(33,810.00)	(33,810.00)		799.00	(33,011.00)	
8-02420-0000-000	Current Portion Notes Paid	(218,595.35)	(218,595.35)		(4,449.90)	(223,045.25)	
8-02450-0000-000	Vouchers Payable	(56,459.19)	(304,076.54)			(304,076.54)	
8-02505-0000-000	UCB Line of Credit	0.00	(205,956.45)			(205,956.45)	
8-02506-0000-000	KIA Loan - Phase II Sewer Separation - LT	(2,872,384.00)	(2,739,648.95)			(2,739,648.95)	
8-02507-0000-000	KIA Loan - Sewer System Job Corps B - LT	(213,287.20)	(172,927.54)			(172,927.54)	
8-02508-0000-000	USDA Rural Development Loan Proceeds - LT	(2,590,225.00)	(2,544,725.00)		725.00	(2,544,000.00)	
8-02509-0000-000	Less current portion LT debt	218,595.35	218,595.35		4,449.90	223,045.25	
8-02700-0000-000	Net Pension Liability	(1,829,219.00)	(1,829,219.00)		(291,510.00)	(2,120,729.00)	
8-02701-0000-000	Net OPEB Liability	(533,193.00)	(533,193.00)		(26,136.00)	(559,329.00)	
8-02900-0000-000	Deferred Inflows - Pension	(133,756.00)	(133,756.00)		49,899.00	(83,857.00)	
8-02901-0000-000	Deferred Inflows - OPEB	(102,013.00)	(102,013.00)		(79,290.00)	(181,303.00)	
8-03001-0000-000	Fund Balance Account	(10,504,079.88)	(10,259,067.99)			(10,259,067.99)	
8-03009-0000-000	Contributed Capital	(818,674.36)	(818,674.36)			(818,674.36)	
8-04109-0008-000	Interest	0.00	(256.17)			(256.17)	
8-04120-0008-000	Grants-Other	(391,383.55)	0.00		(205,956.45)	(205,956.45)	
8-04141-0007-000	Sewer Revenue	(910,685.57)	(1,224,604.40)		3,298.48	(1,221,305.92)	
8-04142-0008-000	Water Revenue	(1,821,962.85)	(1,717,926.82)		(11,465.51)	(1,729,392.33)	
8-04144-0008-000	Penalties Revenue	(40,260.05)	(36,055.65)			(36,055.65)	
8-04145-0008-000	Reconnection Fees	(16,050.00)	(16,850.00)			(16,850.00)	
8-04146-0007-000	Installation & Meter Parts/Materials	0.00	(173.40)			(173.40)	
8-04146-0008-000	Installation & Meter Parts/Materials	(691.31)	(20,504.08)			(20,504.08)	
8-04147-0008-000	Cash Over/Short	150.00	0.00			0.00	
8-04148-0007-000	Insurance Proceeds	(8,146.45)	0.00			0.00	
8-04150-0007-000	Taps	(50.00)	(100.00)			(100.00)	
8-04150-0008-000	Taps	(250.00)	(200.00)			(200.00)	
8-04155-0007-000	Miscellaneous	(5,106.08)	(3,864.33)		(1,214.88)	(5,079.21)	
8-04155-0008-000	Miscellaneous	(11,773.14)	(1,316.60)		(1,214.88)	(2,531.48)	
8-04160-0007-000	Transfers	0.00	0.00		(284,180.81)	(284,180.81)	
8-04160-0008-000	Transfers	(525,000.00)	(425,000.00)		(96,706.25)	(521,706.25)	
8-05300-0007-002	Salaries & Wages	246,873.18	252,390.74		(8,602.34)	243,788.40	
8-05300-0008-001	Salaries & Wages	194,960.08	229,128.98		(6,566.09)	222,562.89	
8-05300-0008-002	Salaries & Wages	366,514.69	368,474.14		(10,587.30)	357,886.84	
8-05301-0007-001	Retirement & Payroll Taxes	0.00	0.00			456.40	
8-05301-0007-002	Retirement & Payroll Taxes	128,050.13	75,461.65		71,077.64	146,539.29	
8-05301-0008-001	Retirement & Payroll Taxes	102,466.92	73,764.13		49,608.35	123,372.48	
8-05301-0008-002	Retirement & Payroll Taxes	197,318.17	111,591.16		109,702.13	221,293.29	
8-05302-0007-002	Employee Health Life & Disability	96,170.27	95,051.68		555.48	95,607.16	
8-05302-0008-001	Employee Health Life & Disability	73,184.18	78,604.94		(5,425.20)	73,179.74	
8-05302-0008-002	Employee Health Life & Disability	140,746.24	157,785.42		740.00	158,525.42	
8-05303-0007-002	Telephone	3,266.79	5,123.84			5,123.84	
8-05303-0008-001	Telephone	3,090.71	3,452.48			3,452.48	
8-05303-0008-002	Telephone	3,133.03	3,695.99			3,695.99	
8-05304-0007-002	Office & Other Supplies	27.97	1,074.72			1,074.72	
8-05304-0008-001	Office & Other Supplies	125.95	830.46			830.46	
8-05304-0008-002	Office & Other Supplies	862.64	916.51			916.51	
8-05305-0007-001	Postage & Freight	1,014.38	826.77			826.77	
8-05305-0007-002	Postage & Freight	4,065.98	3,554.19			3,554.19	
8-05305-0008-001	Postage & Freight	460.46	2,196.13			2,196.13	
8-05305-0008-002	Postage & Freight	4,579.80	3,506.64			3,506.64	
8-05306-0008-002	Rental/Lease	0.00	35.00			35.00	
8-05308-0007-001	Advertising & Publishing Fees	20.80	537.10			537.10	
8-05308-0007-002	Advertising & Publishing Fees	71.71	43.30			43.30	
8-05308-0008-001	Advertising & Publishing Fees	32.33	595.14			595.14	
8-05308-0008-002	Advertising & Publishing Fees	29.60	60.98			60.98	
8-05309-0007-001	Repairs & Maintenance	32,856.58	29,600.10		13,700.00	43,300.10	
8-05309-0007-002	Repairs & Maintenance	87,814.88	25,940.44		(10,151.75)	15,788.69	
8-05309-0008-001	Repairs & Maintenance	46,555.83	35,259.89			35,259.89	
8-05309-0008-002	Repairs & Maintenance	72,678.69	17,954.44			17,954.44	

Account	Description	1st PP-FINAL 6/30/2019	UNADJ 6/30/2020	JE Ref #	AJE	FINAL 6/30/2020	< WPRef
8-05310-0007-002	Physicals/Drug Screens	0.00	65.00			65.00	
8-05310-0008-001	Physicals/Drug Screens	823.05	422.00			422.00	
8-05310-0008-002	Physicals/Drug Screens	303.85	183.85			183.85	
8-05311-0007-001	Insurance & Bonds	2,712.55	20,839.01		(5,668.54)	15,170.47	
8-05311-0007-002	Insurance & Bonds	20,531.46	23,020.01			23,020.01	
8-05311-0008-001	Insurance & Bonds	11,635.14	14,005.68			14,005.68	
8-05311-0008-002	Insurance & Bonds	32,293.22	28,098.22			28,098.22	
8-05312-0007-001	Accounting & Legal	4,250.00	2,750.00			2,750.00	
8-05312-0007-002	Accounting & Legal	4,250.00	2,750.00			2,750.00	
8-05312-0008-001	Accounting & Legal	4,250.00	2,750.00			2,750.00	
8-05312-0008-002	Accounting & Legal	4,250.00	2,850.00			2,850.00	
8-05313-0007-001	Mileage & Travel	177.48	239.01			239.01	
8-05314-0007-002	Computer Expense	4,763.72	3,157.50			3,157.50	
8-05314-0008-001	Computer Expense	2,900.00	3,050.00			3,050.00	
8-05314-0008-002	Computer Expense	2,457.88	2,407.48			2,407.48	
8-05315-0007-001	Gas & Oil	1,358.88	220.79			220.79	
8-05315-0007-002	Gas & Oil	3,851.47	3,843.09			3,843.09	
8-05315-0008-001	Gas & Oil	6,640.71	5,770.98			5,770.98	
8-05315-0008-002	Gas & Oil	2,810.95	3,011.05			3,011.05	
8-05316-0007-001	Service Fees	5,940.72	2,872.38			2,872.38	
8-05316-0007-002	Service Fees	426.58	406.54			406.54	
8-05317-0007-001	Equipment & Tools Purchased	0.00	25,372.00		(25,372.00)	0.00	
8-05317-0007-002	Equipment & Tools Purchased	0.00	28,267.36		(28,267.36)	0.00	
8-05317-0008-001	Equipment & Tools Purchased	0.00	11,062.00		(11,062.00)	0.00	
8-05319-0007-001	Interest Paid	52,706.37	52,494.84		(799.00)	51,695.84	
8-05319-0007-002	Interest Paid	5,865.39	5,589.82			5,589.82	
8-05319-0008-001	Interest Paid on Loan	58,734.43	317.40			317.40	
8-05319-0008-002	Interest Paid on Loan	375.86	59,797.99		(725.00)	59,072.99	
8-05323-0007-001	Chemicals	21,111.52	8,780.00			8,780.00	
8-05323-0007-002	Chemicals	73,339.00	75,813.24			75,813.24	
8-05323-0008-001	Chemicals	152.37	0.00			0.00	
8-05323-0008-002	Chemicals	128,892.34	91,638.25			91,638.25	
8-05324-0007-001	Electricity	46,940.20	49,716.18			49,716.18	
8-05324-0007-002	Electricity	78,893.16	93,584.23			93,584.23	
8-05324-0008-001	Electricity	1,059.55	2,127.03			2,127.03	
8-05324-0008-002	Electricity	132,520.20	143,249.37			143,249.37	
8-05327-0007-001	Engineering /Consulting	0.00	60,300.00		(60,300.00)	0.00	
8-05327-0007-002	Engineering /Consulting	62,594.84	119,236.08		(58,852.00)	60,384.08	
8-05327-0008-001	Engineering /Consulting	150.00	52,655.00		(52,655.00)	0.00	
8-05327-0008-002	Engineering /Consulting	12,564.25	17,895.03			17,895.03	
8-05329-0007-002	Dues & Subscriptions	0.00	185.75			185.75	
8-05329-0008-001	Dues & Subscriptions	160.00	160.00			160.00	
8-05329-0008-002	Dues & Subscriptions	1,433.00	2,875.00			2,875.00	
8-05330-0007-001	School & Training Expense	925.50	81.00			81.00	
8-05330-0007-002	School & Training Expense	2,214.15	423.40			423.40	
8-05330-0008-001	School & Training Expense	2,415.18	2,365.85			2,365.85	
8-05330-0008-002	School & Training Expense	5,165.22	2,655.68			2,655.68	
8-05334-0007-002	Uniforms	4,081.37	5,408.12			5,408.12	
8-05334-0008-001	Uniforms	6,657.22	7,351.11			7,351.11	
8-05334-0008-002	Uniforms	5,488.93	6,089.62			6,089.62	
8-05335-0007-001	Maintenance Supplies	2,703.10	6,723.13			6,723.13	
8-05335-0007-002	Maintenance Supplies	2,708.86	2,750.52			2,750.52	
8-05335-0008-001	Maintenance Supplies	54,680.82	35,702.76			35,702.76	
8-05335-0008-002	Maintenance Supplies	12,119.27	13,099.63			13,099.63	
8-05336-0007-001	Pipe & Meters Purchased	0.00	539.00			539.00	
8-05336-0007-002	Pipe & Meters Purchased	0.00	117.00			117.00	
8-05336-0008-001	Pipe & Meters Purchased	4,616.82	22,415.60		(19,322.52)	3,093.08	
8-05348-0007-001	Depreciation Expense-Sewer	381,407.47	0.00		390,977.90	390,977.90	
8-05348-0008-001	Depreciation Expense-Water	382,937.66	0.00		443,682.07	443,682.07	
8-05351-0007-001	Construction Expense	0.00	24,929.58		(24,930.00)	(0.42)	
8-05352-0007-002	Sludge Expense	1,148.16	1,246.72			1,246.72	
8-05355-0007-001	Miscellaneous	0.00	1,534.90			1,534.90	
8-05355-0007-002	Miscellaneous	50.00	10.00			10.00	
8-05355-0008-001	Miscellaneous	31.08	821.26			821.26	
8-05355-0008-002	Miscellaneous	568.00	8,867.61			8,867.61	
8-05360-0008-001	Transfers	503,103.49	625,000.00		43,081.92	668,081.92	
8-05361-0007-001	Payment to Contractors	0.00	13,700.00		(13,700.00)	0.00	
8-05361-0008-001	Payment to Contractors	0.00	394,199.82		(394,200.00)	(0.18)	
8-05399-0007-001	Bad Debt Expense	911.88	(343.02)		3,905.00	3,561.98	
8-05399-0008-001	Bad Debt Expense	1,149.28	(1,027.26)		5,526.99	4,499.73	
<b>Total</b>		<b>0.00</b>	<b>0.00</b>		<b>(0.00)</b>	<b>0.00</b>	
<b>Net (Income) Loss</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	

Client: 20179101 - City of Morganfield  
 Engagement: 2020 - City of Morganfield  
 Period Ending: 6/30/2020  
 Trial Balance: T/B - Trial Balance  
 Workpaper: Combined Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries</b>				
<b>Adjusting Journal Entries JE # 1</b>				
HGF - record motor vehicle tax receivable				
1-01310-0000-000	Motor Vehicle Tax Receivable		13,169.41	
1-04114-0000-000	Motor Vehicle Tax		10,092.18	
1-01310-0000-000	Motor Vehicle Tax Receivable			10,092.18
1-04114-0000-000	Motor Vehicle Tax			13,169.41
<b>Total</b>			<b>23,261.59</b>	<b>23,261.59</b>
<b>Adjusting Journal Entries JE # 2</b>				
HGF - record omitted tangibles receivable				
1-01315-0000-000	Omitted Tangibles Tax Receivable		1,386.61	
1-04114-0000-000	Motor Vehicle Tax		8,583.68	
1-04118-0000-000	Omitted Tangibles		1,628.50	
1-01315-0000-000	Omitted Tangibles Tax Receivable			1,628.50
1-04118-0000-000	Omitted Tangibles			8,583.68
1-04118-0000-000	Omitted Tangibles			1,386.61
<b>Total</b>			<b>11,598.79</b>	<b>11,598.79</b>
<b>Adjusting Journal Entries JE # 3</b>				
HGF - record insurance tax receivable				
1-01320-0000-000	Insurance Premiums Receivable		95,011.82	
1-04113-0000-000	Insurance Tax		101,234.28	
1-01320-0000-000	Insurance Premiums Receivable			101,234.28
1-04113-0000-000	Insurance Tax			95,011.82
<b>Total</b>			<b>196,246.10</b>	<b>196,246.10</b>
<b>Adjusting Journal Entries JE # 4</b>				
HGF - record franchise receivable				
1-01325-0000-000	Franchise Tax Receivable		20,549.69	
1-04110-0000-000	Franchise Tax-Kentucky Utilities		20,523.98	
1-01325-0000-000	Franchise Tax Receivable			20,523.98
1-04110-0000-000	Franchise Tax-Kentucky Utilities			20,549.69
<b>Total</b>			<b>41,073.67</b>	<b>41,073.67</b>
<b>Adjusting Journal Entries JE # 5</b>				
HGF - police grant receivable				
1-01330-0000-000	A/R Government		2,986.98	
1-04122-0000-000	KLEFPF Grant Proceeds-Police		3,038.86	
1-01330-0000-000	A/R Government			3,038.86
1-04122-0000-000	KLEFPF Grant Proceeds-Police			2,986.98
<b>Total</b>			<b>6,025.84</b>	<b>6,025.84</b>
<b>Adjusting Journal Entries JE # 6</b>				
HGF - House Bill 413 receivable				
1-01330-0000-000	A/R Government		888.76	
1-04124-0000-000	Net Court Revenue (HB 413)		2,278.67	
1-01330-0000-000	A/R Government			2,278.67
1-04124-0000-000	Net Court Revenue (HB 413)			888.76
<b>Total</b>			<b>3,167.43</b>	<b>3,167.43</b>
<b>Adjusting Journal Entries JE # 7</b>				
HGF - Reverse PY UCFC dispatch receivable				
1-04152-0000-000	UCFC-Dispatch Reimbursement		259,367.27	
1-01350-0000-000	Reimbursement Receivable			259,367.27
<b>Total</b>			<b>259,367.27</b>	<b>259,367.27</b>
<b>Adjusting Journal Entries JE # 8</b>				
HGF - reclass inter-fund clearing account				
1-01640-0000-000	Inter-Fund Clearing Account		4,481.64	
1-04160-0000-000	Transfers			4,481.64
<b>Total</b>			<b>4,481.64</b>	<b>4,481.64</b>
<b>Adjusting Journal Entries JE # 9</b>				
HGF - municipal aid receivable				
3-04128-0000-000	Municipal Aid		6,221.47	
3-01330-0000-000	A/R Government			6,221.47
<b>Total</b>			<b>6,221.47</b>	<b>6,221.47</b>

**Adjusting Journal Entries JE # 10**

HGF - Coal/Mineral Severance receivable

4-04126-0000-000	Coal Severance	12,782.32	
4-04127-0000-000	Mineral Severance	3,163.42	
4-01330-0000-000	A/R Government		15,945.74
<b>Total</b>		<u>15,945.74</u>	<u>15,945.74</u>

**Adjusting Journal Entries JE # 11**

HGF - reclass interfund clearing W&S

8-05360-0008-001	Transfers	4,997.92	
8-01640-0000-000	Inter-fund Clearing Account		4,997.92
<b>Total</b>		<u>4,997.92</u>	<u>4,997.92</u>

**Adjusting Journal Entries JE # 12**

HGF - reclass interfund clearing GAS

20-01640-0000-000	Inter-Fund Clearing Account	516.28	
20-04160-0000-000	Transfers		516.28
<b>Total</b>		<u>516.28</u>	<u>516.28</u>

**Adjusting Journal Entries JE # 13**

RPB - Reclass non-capital assets in General Fund

1-05304-0002-000	Office & Other Supplies	1,646.44	
1-05306-0002-000	Rental/Lease	3,942.22	
1-05318-0002-000	Principal paid on notes	7,328.28	
1-05330-0004-000	School & Training Expense	2,184.00	
1-05317-0002-000	Equipment & Tools Purchased		12,916.94
1-05317-0004-000	Equipment & Tools Purchased		2,184.00
<b>Total</b>		<u>15,100.94</u>	<u>15,100.94</u>

**Adjusting Journal Entries JE # 14**

HGF - transfer equipment from GAS to WATER fund (to be traded in)

20-01620-0000-000	Accumulative Depreciation	7,756.25	
20-05360-0000-000	Transfers	46,993.75	
8-01540-0000-000	Equipment-Water	54,750.00	
20-01540-0000-000	Equipment		54,750.00
8-01620-0000-000	Accumulative Depreciation		7,756.25
8-04160-0008-000	Transfers		46,993.75
<b>Total</b>		<u>109,500.00</u>	<u>109,500.00</u>

**Adjusting Journal Entries JE # 15**

HGF - reclass GAS entry per client and move equipment purchased to FA accounts

20-01540-0000-000	Equipment	10,718.84	
20-05336-0000-000	Pipe & Meters Purchased Purchased	3,060.00	
20-05317-0000-000	Equipment & Tools Purchased		3,060.00
20-05317-0000-000	Equipment & Tools Purchased		10,718.84
<b>Total</b>		<u>13,778.84</u>	<u>13,778.84</u>

**Adjusting Journal Entries JE # 16**

HGF - reclass WATER equipment purchase to FA account

8-01540-0000-000	Equipment-Water	11,062.00	
8-05317-0008-001	Equipment & Tools Purchased		11,062.00
<b>Total</b>		<u>11,062.00</u>	<u>11,062.00</u>

**Adjusting Journal Entries JE # 17**

HGF - reclass SEWER equipment purchases to FA accounts

8-01503-0000-000	Equipment - Sewer	53,639.36	
8-05317-0007-001	Equipment & Tools Purchased		25,372.00
8-05317-0007-002	Equipment & Tools Purchased		28,267.36
<b>Total</b>		<u>53,639.36</u>	<u>53,639.36</u>

**Adjusting Journal Entries JE # 18**

Reclass repairs of SEWER forced main (old plant)

8-05309-0007-001	Repairs & Maintenance	13,700.00	
8-05361-0007-001	Payment to Contractors		13,700.00
<b>Total</b>		<u>13,700.00</u>	<u>13,700.00</u>

**Adjusting Journal Entries JE # 19**

Reclass labor for install on WWTP upgrade

8-01501-0000-000	Labor & Installation - Sewer	10,151.75	
8-05309-0007-002	Repairs & Maintenance		10,151.75
<b>Total</b>		<u>10,151.75</u>	<u>10,151.75</u>

**Adjusting Journal Entries JE # 20**

Record payment of WWTP upgrade for Breck SEWER from Economic

4-05360-0000-000	Transfers		
8-01501-0000-000	Labor & Installation - Sewer	118,106.78	
4-05317-0000-000	Equipment & Tools Purchased	118,106.78	
8-04160-0007-000	Transfers		118,106.78
<b>Total</b>		<b>236,213.56</b>	<b>236,213.56</b>

**Adjusting Journal Entries JE # 21**

Record payment of 2019 Ford F550 for Town Water from Economic

4-05360-0000-000	Transfers	49,712.50	
8-01540-0000-000	Equipment-Water	49,712.50	
4-05317-0000-000	Equipment & Tools Purchased		49,712.50
8-04160-0008-000	Transfers		49,712.50
<b>Total</b>		<b>99,425.00</b>	<b>99,425.00</b>

**Adjusting Journal Entries JE # 22**

Record payment of WWTP clarifier equipment for Breck SEWER from Economic

4-05360-0000-000	Transfers	166,074.03	
8-01503-0000-000	Equipment - Sewer	166,074.03	
4-05317-0000-000	Equipment & Tools Purchased		166,074.03
8-04160-0007-000	Transfers		166,074.03
<b>Total</b>		<b>332,148.06</b>	<b>332,148.06</b>

**Adjusting Journal Entries JE # 23**

Reclass engineering on Paracetic Acid Tank design

8-01430-0000-000	Construction in Progress	54,540.00	
8-05327-0007-002	Engineering /Consulting		54,540.00
<b>Total</b>		<b>54,540.00</b>	<b>54,540.00</b>

**Adjusting Journal Entries JE # 24**

Reclass engineering on Martin View Job Corp Sewer

8-01430-0000-000	Construction in Progress	41,300.00	
8-05327-0007-001	Engineering /Consulting		41,300.00
<b>Total</b>		<b>41,300.00</b>	<b>41,300.00</b>

**Adjusting Journal Entries JE # 25**

Reclass North Union Sanitary Extension project

8-01430-0000-000	Construction in Progress	43,930.00	
8-05327-0007-001	Engineering /Consulting		19,000.00
8-05351-0007-001	Construction Expense		24,930.00
<b>Total</b>		<b>43,930.00</b>	<b>43,930.00</b>

**Adjusting Journal Entries JE # 26**

Reclass E Main St. water main replacement project

8-01430-0000-000	Construction in Progress	446,855.00	
8-05327-0008-001	Engineering /Consulting		52,655.00
8-05361-0008-001	Payment to Contractors		394,200.00
<b>Total</b>		<b>446,855.00</b>	<b>446,855.00</b>

**Adjusting Journal Entries JE # 28**

Close CIP of Job Corp Sewer Study

8-01501-0000-000	Labor & Installation - Sewer	259,013.00	
8-01430-0000-000	Construction in Progress		259,013.00
<b>Total</b>		<b>259,013.00</b>	<b>259,013.00</b>

**Adjusting Journal Entries JE # 29**

HGF - Record mass disposition of obsolete equipment

20-01620-0000-000	Accumulative Depreciation	96,875.00	
8-01620-0000-000	Accumulative Depreciation	295,058.09	
8-01620-0000-000	Accumulative Depreciation	171,807.51	
20-01540-0000-000	Equipment		96,875.00
8-01503-0000-000	Equipment - Sewer		171,807.51
8-01540-0000-000	Equipment-Water		295,058.09
<b>Total</b>		<b>563,740.60</b>	<b>563,740.60</b>

**Adjusting Journal Entries JE # 30**

Reclass payments on Job Corps Sewer Study

8-01430-0000-000	Construction in Progress	4,312.00	
8-05327-0007-002	Engineering /Consulting		4,312.00
<b>Total</b>		<b>4,312.00</b>	<b>4,312.00</b>

**Adjusting Journal Entries JE # 31**

Reclass repair work and non capitalize expense

20-05309-0000-000	Repairs & Maintenance	4,954.78	
20-05351-0000-000	Construction Expense		4,954.78
<b>Total</b>		<b>4,954.78</b>	<b>4,954.78</b>

**Adjusting Journal Entries JE # 32**

Reclass repairs and purchase of radio read meters

20-01520-0000-000	Pipes, Meters & Mains	37,717.75	
20-05335-0000-000	Maintenance Supplies	510.00	
20-05336-0000-000	Pipe & Meters Purchased Purchased		38,227.75
<b>Total</b>		<u><u>38,227.75</u></u>	<u><u>38,227.75</u></u>

**Adjusting Journal Entries JE # 33**

HFG - adjust W/S vacation accrual to actual

8-02310-0000-000	Accrued Vacation Payable	5,568.10	
8-05301-0007-002	Retirement & Payroll Taxes	30.64	
8-05301-0008-002	Retirement & Payroll Taxes	2,095.90	
8-05301-0008-001	Retirement & Payroll Taxes		7,694.64
<b>Total</b>		<u><u>7,694.64</u></u>	<u><u>7,694.64</u></u>

**Adjusting Journal Entries JE # 34**

HGF - adjust GAS vacation accrual to actual

20-05301-0000-000	Retirement & Payroll Taxes	4,546.14	
20-02310-0000-000	Accrued Vacation Payable		4,546.14
<b>Total</b>		<u><u>4,546.14</u></u>	<u><u>4,546.14</u></u>

**Adjusting Journal Entries JE # 35**

HGF - to adjust W/S sick accrual to actual

8-02325-0000-000	Accrued Sick Pay	4,129.72	
8-05302-0007-002	Employee Health Life & Disability	555.48	
8-05302-0008-002	Employee Health Life & Disability	740.00	
8-05302-0008-001	Employee Health Life & Disability		5,425.20
<b>Total</b>		<u><u>5,425.20</u></u>	<u><u>5,425.20</u></u>

**Adjusting Journal Entries JE # 36**

HGF - to adjust GAS sick accrual to actual

20-05302-0000-000	Employee Health Life & Disability	570.34	
20-02325-0000-000	Accrued Sick Pay		570.34
<b>Total</b>		<u><u>570.34</u></u>	<u><u>570.34</u></u>

**Adjusting Journal Entries JE # 37**

Adjust unbilled revenue to actual

1-01270-0000-000	Unbilled Revenue	38,319.00	
1-04140-0006-000	Sanitation Revenue	38,090.00	
20-01270-0000-000	Unbilled Revenue	72,564.00	
20-04143-0000-000	Gas Revenue	98,579.00	
8-01270-0000-000	Unbilled Revenue	256,843.00	
8-04141-0007-000	Sewer Revenue	105,422.00	
8-04142-0008-000	Water Revenue	139,555.00	
1-01270-0000-000	Unbilled Revenue		38,090.00
1-04140-0006-000	Sanitation Revenue		38,319.00
20-01270-0000-000	Unbilled Revenue		98,579.00
20-04143-0000-000	Gas Revenue		72,564.00
8-01270-0000-000	Unbilled Revenue		244,977.00
8-04141-0007-000	Sewer Revenue		103,973.00
8-04142-0008-000	Water Revenue		152,870.00
<b>Total</b>		<u><u>749,372.00</u></u>	<u><u>749,372.00</u></u>

**Adjusting Journal Entries JE # 38**

HGF - reclass gain on FA sale to correct account

1-05355-0000-000	Miscellaneous	1,120.00	
1-04500-0000-000	Gain(Loss) on Sale of Assets		1,120.00
<b>Total</b>		<u><u>1,120.00</u></u>	<u><u>1,120.00</u></u>

**Adjusting Journal Entries JE # 39**

Adjust utility receivables to actual

1-04140-0006-000	Sanitation Revenue	122.89	
1-04140-0006-000	Sanitation Revenue	164.93	
20-01250-0000-000	A/R Utilities	539.86	
20-04143-0000-000	Gas Revenue	1,081.90	
8-01250-0000-000	A/R Utilities	36.84	
8-04141-0007-000	Sewer Revenue	1,867.90	
8-04142-0008-000	Water Revenue	1,867.91	
1-01250-0000-000	A/R Utilities		122.89
1-01260-0000-000	Allowance for Bad Debt		164.93
20-01260-0000-000	Allowance for Bad Debt		1,081.90
20-04143-0000-000	Gas Revenue		539.86
8-01260-0000-000	Allowance for Bad Debt		3,735.81
8-04141-0007-000	Sewer Revenue		18.42
8-04142-0008-000	Water Revenue		18.42



<b>Total</b>		<u><u>5,682.23</u></u>	<u><u>5,682.23</u></u>
<b>Adjusting Journal Entries JE # 40</b>			
Reclass current year bad debt write offs			
1-05399-0006-000	Bad Debt Expense	689.64	
20-05399-0000-000	Bad Debt Expense	505.03	
8-05399-0007-001	Bad Debt Expense	3,905.00	
8-05399-0008-001	Bad Debt Expense	5,526.99	
1-01260-0000-000	Allowance for Bad Debt		689.64
20-01260-0000-000	Allowance for Bad Debt		505.03
8-01260-0000-000	Allowance for Bad Debt		9,431.99
<b>Total</b>		<u><u>10,626.66</u></u>	<u><u>10,626.66</u></u>
<b>Adjusting Journal Entries JE # 41</b>			
HGF - CY salaries/benefits accrual GENERAL			
1-02320-0000-000	Accrued Salaries & Payroll Tax	8,140.35	
1-05300-0002-000	Salaries & Wages	1,337.56	
1-05300-0002-000	Salaries & Wages	211.69	
1-05300-0003-000	Salaries & Wages	2,323.80	
1-05301-0002-000	Retirement & Payroll Taxes	375.84	
1-05301-0002-000	Retirement & Payroll Taxes	39.87	
1-05301-0003-000	Retirement & Payroll Taxes	852.40	
1-05301-0005-000	Retirement & Payroll Taxes	173.55	
1-05300-0004-000	Salaries & Wages		8,240.73
1-05300-0005-000	Salaries & Wages		134.88
1-05300-0009-000	Salaries & Wages		2,334.80
1-05301-0004-000	Retirement & Payroll Taxes		2,566.03
1-05301-0009-000	Retirement & Payroll Taxes		178.62
<b>Total</b>		<u><u>13,455.06</u></u>	<u><u>13,455.06</u></u>
<b>Adjusting Journal Entries JE # 42</b>			
HGF - CY salaries/benefits accrual for GAS			
20-05300-0000-000	Salaries & Wages	1,302.61	
20-05301-0000-000	Retirement & Payroll Taxes	451.34	
20-02320-0000-000	Accrued Salaries & Payroll Tax		1,753.95
<b>Total</b>		<u><u>1,753.95</u></u>	<u><u>1,753.95</u></u>
<b>Adjusting Journal Entries JE # 43</b>			
HGF - CY salaries/benefits accrual for W/S			
8-05300-0007-002	Salaries & Wages	616.26	
8-05300-0008-002	Salaries & Wages	2,693.19	
8-05301-0007-001	Retirement & Payroll Taxes	456.40	
8-05301-0008-002	Retirement & Payroll Taxes	850.23	
8-02320-0000-000	Accrued Salaries & Payroll Tax		4,530.50
8-05300-0008-001	Salaries & Wages		65.57
8-05301-0008-001	Retirement & Payroll Taxes		20.01
<b>Total</b>		<u><u>4,616.08</u></u>	<u><u>4,616.08</u></u>
<b>Adjusting Journal Entries JE # 44</b>			
Adjust current year A/R miscellaneous accounts to actual			
1-01280-0000-000	A/R Miscellaneous	1,197.42	
1-05399-0000-000	Bad Debt Expense	9,103.07	
20-01280-0000-000	A/R Miscellaneous	846.31	
8-01280-0000-000	A/R Miscellaneous	4,207.97	
1-01290-0000-000	Allowance for A/R Miscellaneous		10,300.49
20-01290-0000-000	Allowance for A/R Miscellaneous		289.11
20-04155-0000-000	Miscellaneous		557.20
8-01290-0000-000	Allowance for A/R Miscellaneous		1,778.21
8-04155-0007-000	Miscellaneous		1,214.88
8-04155-0008-000	Miscellaneous		1,214.88
<b>Total</b>		<u><u>15,354.77</u></u>	<u><u>15,354.77</u></u>
<b>Adjusting Journal Entries JE # 45</b>			
HGF - CY depreciation expense			
20-05348-0000-000	Depreciation Expense-Gas	111,345.00	
8-05348-0007-001	Depreciation Expense-Sewer	390,977.90	
8-05348-0008-001	Depreciation Expense-Water	443,682.07	
20-01620-0000-000	Accumulative Depreciation		111,345.00
8-01620-0000-000	Accumulative Depreciation		443,682.07
8-01620-0000-000	Accumulative Depreciation		390,977.90
<b>Total</b>		<u><u>946,004.97</u></u>	<u><u>946,004.97</u></u>
<b>Adjusting Journal Entries JE # 46</b>			
Reclass MISC income to proper account			
1-05355-0000-000	Miscellaneous	11,452.83	
1-04155-0000-000	Miscellaneous		11,452.83

<b>Total</b>		<u><u>11,452.83</u></u>	<u><u>11,452.83</u></u>
<b>Adjusting Journal Entries JE # 47</b>			
Reclass coal severance from UC Fiscal Court			
4-04155-0000-000	Miscellaneous	80,000.00	
4-04120-0000-000	Grants-Other		80,000.00
<b>Total</b>		<u><u>80,000.00</u></u>	<u><u>80,000.00</u></u>
<b>Adjusting Journal Entries JE # 48</b>			
Capitalize radio read meters purchased			
8-01520-0000-000	Pipes, Meters & Mains - Water	19,322.52	
8-05336-0008-001	Pipe & Meters Purchased		19,322.52
<b>Total</b>		<u><u>19,322.52</u></u>	<u><u>19,322.52</u></u>
<b>Adjusting Journal Entries JE # 49</b>			
HGF - to balance transfer of asset between departments on LKE			
8-01620-0000-000	Accumulative Depreciation	8,668.76	
8-01540-0000-000	Equipment-Water		8,668.76
<b>Total</b>		<u><u>8,668.76</u></u>	<u><u>8,668.76</u></u>
<b>Adjusting Journal Entries JE # 50</b>			
Adjust note balance to actual			
8-02508-0000-000	USDA Rural Development Loan Proceeds - LT	725.00	
8-05319-0008-002	Interest Paid on Loan		725.00
<b>Total</b>		<u><u>725.00</u></u>	<u><u>725.00</u></u>
<b>Adjusting Journal Entries JE # 51</b>			
Adjust accrued interest to actual			
8-02360-0000-000	Accrued Interest Payable	799.00	
8-05319-0007-001	Interest Paid		799.00
<b>Total</b>		<u><u>799.00</u></u>	<u><u>799.00</u></u>
<b>Adjusting Journal Entries JE # 52</b>			
Adjust current portion of LT debt to actual			
8-02509-0000-000	Less current portion LT debt	4,449.90	
8-02420-0000-000	Current Portion Notes Paid		4,449.90
<b>Total</b>		<u><u>4,449.90</u></u>	<u><u>4,449.90</u></u>
<b>Adjusting Journal Entries JE # 53</b>			
Adjust prepaids to actual			
1-05311-0002-000	Insurance & Bonds	6,282.53	
20-01360-0000-000	Prepaid Insurance	474.43	
8-01360-0000-000	Prepaid Insurance	5,668.54	
1-01360-0000-000	Prepaid Insurance		6,282.53
20-05311-0000-000	Insurance & Bonds		474.43
8-05311-0007-001	Insurance & Bonds		5,668.54
<b>Total</b>		<u><u>12,425.50</u></u>	<u><u>12,425.50</u></u>
<b>Adjusting Journal Entries JE # 54</b>			
Record GASB 75 adjustments			
20-01901-0000-000	Deferred Outflows - OPEB	15,605.00	
20-05301-0000-000	Retirement & Payroll Taxes	5,878.00	
8-01901-0000-000	Deferred Outflows - OPEB	59,322.00	
8-05301-0007-002	Retirement & Payroll Taxes	13,931.00	
8-05301-0008-001	Retirement & Payroll Taxes	11,240.00	
8-05301-0008-002	Retirement & Payroll Taxes	20,933.00	
20-02701-0000-000	Net OPEB Liability		1,842.00
20-02901-0000-000	Deferred Inflows - OPEB		19,641.00
8-02701-0000-000	Net OPEB Liability		26,136.00
8-02901-0000-000	Deferred Inflows - OPEB		79,290.00
<b>Total</b>		<u><u>126,909.00</u></u>	<u><u>126,909.00</u></u>
<b>Adjusting Journal Entries JE # 55</b>			
Adjust GASB 68 adjustments			
20-01900-0000-000	Deferred Outflows - Pension	18,825.00	
20-02900-0000-000	Deferred Inflows - Pension	19,190.00	
20-05301-0000-000	Retirement & Payroll Taxes	55,569.00	
8-01900-0000-000	Deferred Outflows - Pension	52,589.00	
8-02900-0000-000	Deferred Inflows - Pension	49,899.00	
8-05301-0007-002	Retirement & Payroll Taxes	57,116.00	
8-05301-0008-001	Retirement & Payroll Taxes	46,083.00	
8-05301-0008-002	Retirement & Payroll Taxes	85,823.00	
20-02700-0000-000	Net Pension Liability		93,584.00
8-02700-0000-000	Net Pension Liability		291,510.00
<b>Total</b>		<u><u>385,094.00</u></u>	<u><u>385,094.00</u></u>

**Adjusting Journal Entries JE # 56**

Adjust delinquent tax and unearned revenue to actual

1-01240-0000-000	Allowance for Delinquent Taxes	454.00	
1-02475-0000-000	Deferred Revenue-Property Tax	1,864.00	
1-01230-0000-000	Delinquent Taxes Receivable		2,271.00
1-04101-0000-000	Property Tax Delinquents		47.00
<b>Total</b>		<u>2,318.00</u>	<u>2,318.00</u>

**Adjusting Journal Entries JE # 57**

Record grant receivable

8-01220-0000-000	Grants/Contribution Receivable	205,956.45	
8-04120-0008-000	Grants-Other		205,956.45
<b>Total</b>		<u>205,956.45</u>	<u>205,956.45</u>

**Adjusting Journal Entries JE # 58**

HGF - to reverse payroll Auto generated entry (timing issue)

1-02320-0000-000	Accrued Salaries & Payroll Tax	80,171.24	
1-05300-0002-000	Salaries & Wages		6,625.68
1-05300-0003-000	Salaries & Wages		11,629.94
1-05300-0004-000	Salaries & Wages		12,667.21
1-05300-0005-000	Salaries & Wages		13,002.15
20-05300-0000-000	Salaries & Wages		7,246.65
8-05300-0007-002	Salaries & Wages		9,218.60
8-05300-0008-001	Salaries & Wages		6,500.52
8-05300-0008-002	Salaries & Wages		13,280.49
<b>Total</b>		<u>80,171.24</u>	<u>80,171.24</u>

**Adjusting Journal Entries JE # 59**

HGF - to record accrued vacation payable

1-02310-0000-000	Accrued Vacation Payable	5,977.44	
1-05301-0005-000	Retirement & Payroll Taxes	957.28	
1-05301-0002-000	Retirement & Payroll Taxes		1,032.68
1-05301-0003-000	Retirement & Payroll Taxes		2,121.26
1-05301-0004-000	Retirement & Payroll Taxes		3,780.78
<b>Total</b>		<u>6,934.72</u>	<u>6,934.72</u>

**Adjusting Journal Entries JE # 60**

Reclass federal tax deposit posted 11/21/19

1-02100-0000-000	Federal, FICA & Medicare	27,110.53	
1-02110-0000-000	State Income Tax Withheld		27,110.53
<b>Total</b>		<u>27,110.53</u>	<u>27,110.53</u>

**Adjusting Journal Entries JE # 61**

To balance interfund transfers

20-05360-0000-000	Transfers	9,540.00	
8-05360-0008-001	Transfers	38,084.00	
1-04160-0000-000	Transfers		47,624.00
<b>Total</b>		<u>47,624.00</u>	<u>47,624.00</u>

**Total Adjusting Journal Entries**

5,710,679.87      5,710,679.87

**Total All Journal Entries**

5,710,679.87      5,710,679.87

**CITY OF MORGANFIELD**

**CASE NO. 2022-00429**

**Response to Commission's January 10, 2023 Order**

**Question No. 9**

**Responding Witness: Scott Clements**

**Q-9. Provide the estimated annual revenue impact to Morganfield of the proposed wholesale rate increase to Union District. Show all calculations made and state all assumptions used to derive this response. Provide this in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.**

**A-9. Based upon the volume of water purchased by Union District in fiscal year 2022, the proposed wholesale rate will generate additional annual revenues of \$253,024.**

See Excel Workbook Q9 which has been filed as a separate Exhibit to this Response.