

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

**South 641 Water District
 Annual Trial Balance Report**

Account	Beginning Balance	Annual Activity	Ending Balance
00101-0100 Utility Plant In Service - Water	\$632,509.40	(\$395,209.44)	\$237,299.96
00101-0200 Utility Plant In Service-Sewer	\$786,810.95	\$0.00	\$786,810.95
00108-0100 Accumulated Depreciation - Water	(\$1,330,069.44)	(\$6,069.18)	(\$1,336,138.62)
00108-0200 Accumulated Depreciation - Sewer	(\$679,599.81)	\$134.76	(\$679,465.05)
00125-0100 Special Funds Receivable - Water	\$0.00	\$490.17	\$490.17
00131-0000 Cash In Bank - Revenue Acct. - Gen Fund	\$44,116.03	(\$4,950.86)	\$39,165.17
00132-0000 Debt Service Acct - FHA	\$29,090.01	\$1,652.65	\$30,742.66
00133-0000 Cash In Bank Deposit Account	\$22,499.79	\$1,861.48	\$24,361.27
00134-0000 Operations & Maint. Fund (surplus)	\$51,250.63	\$30,163.22	\$81,413.85
00135-0000 Petty Cash	\$197.17	\$197.31	\$394.48
00135-0004 USDA/FHA Reserve/Depreciation Acct	\$31,020.83	\$672.24	\$31,693.07
00140-0000 Customer A/R Penalties	\$9.75	\$0.00	\$9.75
00140-0001 Customer A/R Local Tax	\$0.00	(\$2.70)	(\$2.70)
00140-0002 Customer A/R - State Tax	\$0.00	(\$5.24)	(\$5.24)
00140-0100 A/R - Water Penalties	\$0.00	(\$223.38)	(\$223.38)
00140-0200 A/R - Sewer Penalties	\$331.05	(\$192.78)	\$138.27
00141-0100 Customer Accounts Receivable - Water	\$1,905.11	(\$723.90)	\$1,181.21
00141-0150 Customer A/R - Installment Billing	\$0.00	\$2,508.47	\$2,508.47
00142-0200 Customer Accounts Receivable - Sewer	\$623.93	\$100.11	\$724.04
00144-0200 Accum Prov for Uncollect Accts CR Sewer	\$2.00	\$0.00	\$2.00
00145-0100 Unbilled Receivables - Water	\$16,199.28	\$0.00	\$16,199.28
00145-0200 Unbilled Receivables - Sewer	\$5,305.14	\$0.00	\$5,305.14
00150-0200 Materials and Supplies - Sewer	\$36.41	\$0.00	\$36.41
00206-0000 641 Expansion Project	\$342,200.46	(\$309,001.29)	\$33,199.17
00215-0102 Donated Capital - Water	\$395,209.44	\$597,507.22	\$992,716.66
00301-0100 Organization-Water	\$184,700.00	\$0.00	\$184,700.00
00301-0200 Organization - Sewer	\$46,500.00	\$0.00	\$46,500.00
00303-0100 Land and Land Rights - Water	\$20,000.00	\$0.00	\$20,000.00
00303-0200 Misc. Intangible Plant - Sewer	\$176,598.00	\$0.00	\$176,598.00
00304-0100 Structures and Improvements - Water	\$252,509.30	\$0.00	\$252,509.30
00309-0100 Supply Mains - Water	\$36,400.00	\$0.00	\$36,400.00
00311-0100 Pumping Equipment - Water	\$39,672.00	\$0.00	\$39,672.00
00311-0200 Structures & Improvements - Sewer	\$46,830.70	\$8,752.00	\$55,582.70
00330-0100 Distrib Reservoirs and Standpipes-Water	\$302,000.00	\$0.00	\$302,000.00
00331-0100 Transmission and Distrib Mains - Water	\$390,450.00	\$395,209.44	\$785,659.44
00334-0100 Meters and Meter Installations - Water	\$172,835.66	\$2,397.69	\$175,233.35
00335-0100 Hydrants - Water	\$27,750.00	\$0.00	\$27,750.00
00339-0100 Other Plant and Misc Equipment - Water	\$9,900.00	\$0.00	\$9,900.00
00340-0100 Office Furniture and Equipment - Water	\$12,901.93	\$0.00	\$12,901.93
00343-0100 Tools, Shop & Garage Equipment - Water	\$565.11	\$4,142.93	\$4,708.04
00352-0200 Flow Devices	\$10,451.69	\$0.00	\$10,451.69
00352-0202 Collection Sewers - Gravity	\$297,301.28	\$0.00	\$297,301.28
00353-0200 Other Collection Plant Facilities-Sewer	\$36,900.00	\$0.00	\$36,900.00
00354-0200 Service To Customers - Sewer	\$15,865.00	\$0.00	\$15,865.00
00362-0200 Receiving Wells & Pump Pits - Sewer	\$170,638.32	\$4,425.00	\$175,063.32
00363-0200 Pumping Equipment - Electric - Sewer	\$28,390.07	\$893.30	\$29,283.37
00372-0200 Oxidation Lagoon - Sewer	\$521,163.06	\$2,672.61	\$523,835.67
00391-0200 Office Furniture & Equipment - Sewer	\$8,463.64	\$0.00	\$8,463.64
00393-0201 Tools, Shop & Garage Equip - Sewer	\$227.96	\$298.39	\$526.35
00393-0203 Power Op Equip (Generator) - Sewer	\$34,249.00	\$0.00	\$34,249.00
00432-0102 Customer Contributions - Water Tap Ons	(\$6,500.00)	\$0.00	(\$6,500.00)

Account	Beginning Balance	Annual Activity	Ending Balance
TOTAL ASSETS	\$3,186,410.85	\$337,700.22	\$3,524,111.07
00224-0100 Accrued Long-Term Debt-Water	(\$13,750.00)	\$13,750.00	\$0.00
00224-0200 Accrued Long-Term Debt - Sewer	(\$11,250.00)	\$6,093.49	(\$5,156.51)
00225-0100 Accrued Health Insurance Premiums-Water	(\$63.26)	(\$12.72)	(\$75.98)
00225-0200 Accrued Health Insurance Premiums-Sewer	(\$38.69)	(\$7.89)	(\$46.58)
00232-0000 Accounts Payable	(\$30,257.55)	\$14,338.79	(\$15,918.76)
00233-0000 Accrued Interest Payable	(\$1,300.00)	\$0.00	(\$1,300.00)
00235-0100 Customer Deposits - Water	(\$19,183.74)	(\$1,303.66)	(\$20,487.40)
00235-0200 Customer Deposits - Sewer	(\$2,368.53)	(\$826.22)	(\$3,194.75)
00236-0100 Payroll Taxes Accrued-Water	(\$739.99)	\$0.00	(\$739.99)
00236-0200 Payroll Taxes - Accrued- Sewer	(\$449.71)	\$0.00	(\$449.71)
00238-0200 Customer Overpay Accrued Liab-Sewer	\$0.00	(\$4.87)	(\$4.87)
00241-0000 Local (School) Taxes Collected - Payable	(\$397.78)	(\$650.25)	(\$1,048.03)
00241-0001 State (S&U) Taxes Collected - Payable	(\$70.20)	\$14.49	(\$55.71)
00242-0100 Customer Overpay Accrued Liab- Water	(\$61.50)	\$1,113.99	\$1,052.49
00245-0100 Owed Back to Customer from WT Deposit	(\$884.02)	\$0.07	(\$883.95)
00245-0200 Owed Back to Customer From Sewer Deposit	\$0.00	\$32.46	\$32.46
00300-0100 Accounts Payable - 641 Expansion - Water	(\$315,414.58)	\$247,131.01	(\$68,283.57)
TOTAL LIABILITIES	(\$396,229.55)	\$279,668.69	(\$116,560.86)
00215-0000 Retained Earnings	\$1,181,587.41	(\$24,089.23)	\$1,157,498.18
00215-0101 Retained Earnings - Water	(\$511,490.31)	\$0.00	(\$511,490.31)
00215-0105 Retained Earnings - Water (Restricted)	(\$36,730.74)	\$0.00	(\$36,730.74)
00215-0106 Retained Earnings - Water (Unrestricted)	(\$84,288.35)	\$0.00	(\$84,288.35)
00215-0201 Retained Earnings - Sewer	(\$735,697.33)	\$0.00	(\$735,697.33)
00215-0205 Retained Earnings - Sewer (Restricted)	(\$22,143.59)	\$0.00	(\$22,143.59)
00215-0206 Retained Earnings - Sewer (Unrestricted)	(\$28,970.03)	\$0.00	(\$28,970.03)
00474-0100 INACTIVE	(\$6,500.00)	\$4,335.00	(\$2,165.00)
TOTAL EQUITY	(\$244,232.94)	(\$19,754.23)	(\$263,987.17)
00394-0100 641 Project Water Revenue	\$0.00	(\$566,281.47)	(\$566,281.47)
00419-0100 Interest and Dividend Income - Water	\$0.00	(\$726.52)	(\$726.52)
00419-0200 Interest and Dividend Income - Sewer	\$0.00	(\$291.86)	(\$291.86)
00461-0001 Meter Water Revenue - Residential	\$0.00	(\$115,907.94)	(\$115,907.94)
00461-0002 Meter Water Revenue - Commercial	\$0.00	(\$28,862.30)	(\$28,862.30)
00461-0003 Metered Water Revenue - Non Profit	\$0.00	(\$2,970.07)	(\$2,970.07)
00461-0100 Meter Water Revenue - TN	\$0.00	(\$5,300.17)	(\$5,300.17)
00471-0000 Service Fee Revenue	\$0.00	(\$105.00)	(\$105.00)
00471-0100 Water Service Rev	\$0.00	(\$391.86)	(\$391.86)
00471-0200 Sewer Service Rev	\$0.00	(\$246.05)	(\$246.05)
00472-0000 Return Check Fee	\$0.00	\$180.00	\$180.00
00472-0100 Water Return Check Fee	\$0.00	(\$127.51)	(\$127.51)
00472-0200 Sewer Return Check Fee	\$0.00	(\$77.49)	(\$77.49)
00473-0100 Water Penalties Revenue	\$0.00	(\$676.69)	(\$676.69)
00473-0200 Sewer Penalty Revenue	\$0.00	(\$567.93)	(\$567.93)
00522-0200 Sewer Revenue	\$0.00	(\$97,196.95)	(\$97,196.95)
00522-0201 Sewer Revenue - TN	\$0.00	(\$3,707.77)	(\$3,707.77)
TOTAL REVENUES	\$0.00	(\$823,257.58)	(\$823,257.58)
00221-0100 DOT Bonds Zurich- Water	\$0.00	\$253.26	\$253.26
00221-0200 DOT Bonds Zurich-Sewer	\$0.00	\$153.93	\$153.93
00228-0200 NOV Penalties - Sewer	\$0.00	\$4,125.72	\$4,125.72
00271-0100 Food, Fuel & Entertainment - Water	\$0.00	\$539.98	\$539.98
00271-0200 Food, Fuel & Entertainment - Sewer	\$0.00	\$328.17	\$328.17
00401-0100 Operating Expenses - LT Debt Water	\$0.00	\$6,589.10	\$6,589.10
00401-0200 Operating Expenses - LT Debt Sewer	\$0.00	\$567.41	\$567.41

Account	Beginning Balance	Annual Activity	Ending Balance
00403-0100 Depreciation Expense - Water	\$0.00	\$6,069.18	\$6,069.18
00403-0200 Depreciation Expense - Sewer	\$0.00	\$720.16	\$720.16
00427-0103 Interest Expense LT Debt - Water	\$0.00	\$730.59	\$730.59
00427-0203 Interest Expenses on LT Debt - Sewer	\$0.00	\$239.28	\$239.28
00523-0100 Freight - Water	\$0.00	\$101.87	\$101.87
00523-0200 Freight - Sewer	\$0.00	\$291.31	\$291.31
00601-0100 Salaries and Wages-Employees-Water	\$0.00	\$28,167.04	\$28,167.04
00603-0000 Customer Collection Expense - Water	\$0.00	\$48.94	\$48.94
00604-0101 Health Insurance - water	\$0.00	\$2,612.52	\$2,612.52
00604-0102 Employee Benefits- Dental - Water	\$0.00	\$311.89	\$311.89
00610-0100 Purchased Water	\$0.00	\$59,505.76	\$59,505.76
00615-0100 Purchased Power-Water	\$0.00	\$1,221.13	\$1,221.13
00620-0100 Materials and Supplies - Water	\$0.00	\$1,129.72	\$1,129.72
00620-0200 Materials and Supplies - Sewer	\$0.00	\$427.04	\$427.04
00625-0100 Unemployment Tax - Water	\$0.00	\$92.09	\$92.09
00625-0101 Water / SS / District	\$0.00	\$2,129.95	\$2,129.95
00625-0102 Water / Med / District	\$0.00	\$498.13	\$498.13
00625-0111 Water / SS / Hank	\$0.00	\$1,543.16	\$1,543.16
00625-0112 Water / Med / Hank	\$0.00	\$360.91	\$360.91
00625-0113 Water / KT / Hank	\$0.00	\$1,244.49	\$1,244.49
00625-0114 Water / FT / Hank	\$0.00	\$2,567.61	\$2,567.61
00625-0131 Water / SS / Amy	\$0.00	\$74.86	\$74.86
00625-0132 Water / Med / Amy	\$0.00	\$17.49	\$17.49
00625-0134 Water / FT / Amy	\$0.00	\$2.06	\$2.06
00625-0141 Water / SS / Kari	\$0.00	\$231.12	\$231.12
00625-0142 Water / Med / Kari	\$0.00	\$54.00	\$54.00
00625-0143 Water / KT / Kari	\$0.00	\$186.37	\$186.37
00625-0144 Water / FT / Kari	\$0.00	\$111.85	\$111.85
00625-0151 Water / SS / Hayden	\$0.00	\$43.96	\$43.96
00625-0152 Water / Med / Hayden	\$0.00	\$10.28	\$10.28
00625-0161 Water/ SS/ Brenda	\$0.00	\$119.86	\$119.86
00625-0162 Water/ Med/ Brenda	\$0.00	\$28.04	\$28.04
00625-0171 Water/ SS / Barb	\$0.00	\$117.01	\$117.01
00625-0172 Water/ Med/ Barb	\$0.00	\$27.37	\$27.37
00625-0173 Water/ KT/ Barb	\$0.00	\$94.37	\$94.37
00625-0174 Water/ FT/ Barb	\$0.00	\$56.61	\$56.61
00625-0200 Unemployment Tax - Sewer	\$0.00	\$55.98	\$55.98
00625-0201 Sewer / SS / District	\$0.00	\$1,294.42	\$1,294.42
00625-0202 Sewer / Med / District	\$0.00	\$302.72	\$302.72
00625-0211 Sewer / SS / Hank	\$0.00	\$937.75	\$937.75
00625-0212 Sewer / Med / Hank	\$0.00	\$219.29	\$219.29
00625-0213 Sewer / KT / Hank	\$0.00	\$756.25	\$756.25
00625-0214 Sewer / FT / Hank	\$0.00	\$1,560.40	\$1,560.40
00625-0231 Sewer / SS / Amy	\$0.00	\$45.49	\$45.49
00625-0232 Sewer / Med / Amy	\$0.00	\$10.63	\$10.63
00625-0234 Sewer / FT / Amy	\$0.00	\$1.25	\$1.25
00625-0241 Sewer / SS / Kari	\$0.00	\$140.42	\$140.42
00625-0242 Sewer / Med / Kari	\$0.00	\$32.88	\$32.88
00625-0243 Sewer / KT / Kari	\$0.00	\$113.28	\$113.28
00625-0244 Sewer / FT / Kari	\$0.00	\$67.94	\$67.94
00625-0251 Sewer / SS / Hayden	\$0.00	\$26.72	\$26.72
00625-0252 Sewer / Med / Hayden	\$0.00	\$6.24	\$6.24
00625-0261 Sewer/ SS/ Brenda	\$0.00	\$72.84	\$72.84
00625-0262 Sewer/ Med/ Brenda	\$0.00	\$17.11	\$17.11
00625-0271 Sewer/ SS/ Barb	\$0.00	\$71.11	\$71.11
00625-0272 Sewer/ Med/ Barb	\$0.00	\$16.63	\$16.63
00625-0273 Sewer/ KT/ Barb	\$0.00	\$57.35	\$57.35

Account	Beginning Balance	Annual Activity	Ending Balance
00625-0274 Sewer/ FT/ Barb	\$0.00	\$34.48	\$34.48
00630-0100 Contractual Service - Water	\$0.00	\$500.00	\$500.00
00631-0100 Contractual Services-Engineering - Water	\$0.00	\$5,955.00	\$5,955.00
00631-0200 Contractual Services - Engrnrng - Sewer	\$0.00	\$4,365.00	\$4,365.00
00635-0100 Contractual Services- Testing - Water	\$0.00	\$1,436.00	\$1,436.00
00635-0200 Contractual Services-Testing - Sewer	\$0.00	\$17,910.50	\$17,910.50
00636-0100 Contractual Services - Other - Water	\$0.00	\$94.52	\$94.52
00636-0200 Contractual Services - Other - Sewer	\$0.00	\$57.48	\$57.48
00650-0100 Transportation Expenses-Water	\$0.00	\$4,648.78	\$4,648.78
00651-0100 Repair & Maintenance - Water	\$0.00	\$83.44	\$83.44
00651-0200 Repair & Maintenance - Sewer	\$0.00	\$2,097.65	\$2,097.65
00652-0100 Office Repair & Maintenance - Water	\$0.00	\$515.63	\$515.63
00652-0200 Office Repair & Maintenance - Sewer	\$0.00	\$313.42	\$313.42
00655-0101 Insurance - General Liability - Water	\$0.00	\$3,954.06	\$3,954.06
00655-0102 Insurance - Workers' Comp - Water	\$0.00	\$1,117.24	\$1,117.24
00655-0103 Public Official Surety Bond RLI- Water	\$0.00	\$284.94	\$284.94
00660-0100 Telephone Expense - Water	\$0.00	\$1,635.23	\$1,635.23
00660-0200 Telephone Expense - Sewer	\$0.00	\$993.93	\$993.93
00664-0100 Regulatory Comm Exp. Water	\$0.00	\$498.53	\$498.53
00664-0200 Regulatory Comm Exp - Sewer	\$0.00	\$302.97	\$302.97
00665-0100 Postage Expense - Water	\$0.00	\$1,674.71	\$1,674.71
00665-0200 Postage Expense - Sewer	\$0.00	\$1,017.86	\$1,017.86
00667-0100 Dues & Subscriptions - Water	\$0.00	\$704.10	\$704.10
00667-0200 Dues & Subscriptions - Sewer	\$0.00	\$427.90	\$427.90
00668-0100 License & Training Expense - Water	\$0.00	\$206.00	\$206.00
00669-0100 Office Supplies - Water	\$0.00	\$3,276.25	\$3,276.25
00670-0100 Bad Debt Exp - Water	\$0.00	(\$630.07)	(\$630.07)
00671-0000 Bank Service Charges	\$0.00	\$55.36	\$55.36
00671-0100 Bank Service Charges - Water	\$0.00	\$28.62	\$28.62
00671-0200 Bank Service Charges - Sewer	\$0.00	\$50.02	\$50.02
00675-0100 Misc. General Expense - Water	\$0.00	\$746.40	\$746.40
00701-0000 Labor & Expenses- Sewer	\$0.00	\$4,637.59	\$4,637.59
00701-0200 Labor for Collection System - Sewer	\$0.00	\$12,266.17	\$12,266.17
00703-0200 Fuel & Power - Sewer	\$0.00	\$4,277.86	\$4,277.86
00704-0200 Chemicals - Sewer	\$0.00	\$10,214.48	\$10,214.48
00903-0200 Customer Collection Expense - Sewer	\$0.00	\$29.77	\$29.77
00904-0200 Bad Debt Exp- Sewer	\$0.00	(\$85.03)	(\$85.03)
00920-0201 Insurance - General Liability - Sewer	\$0.00	\$1,294.92	\$1,294.92
00920-0202 Insurance - Workers' Comp - Sewer	\$0.00	\$678.97	\$678.97
00920-0203 Public Official Surety Bond RLI - Sewer	\$0.00	\$173.17	\$173.17
00921-0200 Office Supplies & Other Expenses - Sewer	\$0.00	\$1,886.83	\$1,886.83
00926-0201 Health Insurance - Sewer	\$0.00	\$1,587.48	\$1,587.48
00926-0202 Employee Benefits - Dental - Sewer	\$0.00	\$189.71	\$189.71
00929-0200 Transportation Expense - Sewer	\$0.00	\$2,694.47	\$2,694.47
00930-0200 Misc General Expense - Sewer	\$0.00	\$453.60	\$453.60
TOTAL EXPENSES	\$0.00	\$224,208.23	\$224,208.23

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TOTAL ASSETS	\$3,186,410.85	\$337,700.22	\$3,524,111.07
TOTAL LIABILITIES	(\$396,229.55)	\$279,668.69	(\$116,560.86)
TOTAL EQUITY	(\$244,232.94)	(\$19,754.23)	(\$263,987.17)
TOTAL REVENUES	\$0.00	(\$823,257.58)	(\$823,257.58)
TOTAL EXPENSES	\$0.00	\$224,208.23	\$224,208.23
	<u>\$2,545,948.36</u>	<u>(\$1,434.67)</u>	<u>\$2,544,513.69</u>
	\$0.00	\$0.00	\$0.00