

Select Transactions By Period
 Fiscal Year: 2021 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 | \$237,299.96 | (\$237,299.96) | \$0.00 |
| 00101-0200 Utility Plant In Service-Sewer | \$786,810.95 | (\$786,810.95) | \$0.00 |
| 00108-0100 Accumulated Depreciation - Water | (\$1,336,138.62) | \$22,308.56 | (\$1,313,830.06) |
| 00108-0200 Accumulated Depreciation - Sewer | (\$679,465.05) | (\$87,473.99) | (\$766,939.04) |
| 00125-0100 Special Funds Receivable - Water | \$490.17 | (\$490.17) | \$0.00 |
| 00131-0000 Cash In Bank - Revenue Acct. - Gen Fund | \$39,165.17 | \$16,652.76 | \$55,817.93 |
| 00132-0000 Debt Service Acct - FHA | \$30,742.66 | (\$30,742.66) | \$0.00 |
| 00133-0000 Cash In Bank Deposit Account | \$24,361.27 | \$2,959.89 | \$27,321.16 |
| 00134-0000 Operations & Maint. Fund (surplus) | \$81,413.85 | (\$44,902.44) | \$36,511.41 |
| 00135-0000 Petty Cash | \$394.48 | (\$394.48) | \$0.00 |
| 00135-0004 USDA/FHA Reserve/Depreciation Acct | \$31,693.07 | \$157.80 | \$31,850.87 |
| 00140-0000 Customer A/R Penalties | \$9.75 | \$0.00 | \$9.75 |
| 00140-0001 Customer A/R Local Tax | (\$2.70) | \$34.73 | \$32.03 |
| 00140-0002 Customer A/R - State Tax | (\$5.24) | \$10.84 | \$5.60 |
| 00140-0100 A/R - Water Penalties | (\$223.38) | \$294.84 | \$71.46 |
| 00140-0200 A/R - Sewer Penalties | \$138.27 | \$284.96 | \$423.23 |
| 00141-0100 Customer Accounts Receivable - Water | \$1,181.21 | \$2,388.70 | \$3,569.91 |
| 00141-0150 Customer A/R - Installment Billing | \$2,508.47 | (\$2,170.20) | \$338.27 |
| 00142-0200 Customer Accounts Receivable - Sewer | \$724.04 | \$730.21 | \$1,454.25 |
| 00144-0200 Accum Prov for Uncollect Accts CR Sewer | \$2.00 | (\$2.00) | \$0.00 |
| 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 | (\$36.41) | \$0.00 |
| 00206-0000 641 Expansion Project | \$33,199.17 | (\$33,199.17) | \$0.00 |
| 00215-0102 Donated Capital - Water | \$992,716.66 | (\$992,716.66) | \$0.00 |
| 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 | \$42,300.00 | \$294,809.30 |
| 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 | \$55,582.70 | \$8,146.28 | \$63,728.98 |
| 00330-0100 Distrib Reservoirs and Standpipes-Water | \$302,000.00 | \$0.00 | \$302,000.00 |
| 00331-0100 Transmission and Distrib Mains - Water | \$785,659.44 | \$677,941.31 | \$1,463,600.75 |
| 00334-0100 Meters and Meter Installations - Water | \$175,233.35 | (\$48,726.00) | \$126,507.35 |
| 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 | (\$1,686.00) | \$11,215.93 |
| 00343-0100 Tools, Shop & Garage Equipment - Water | \$4,708.04 | (\$3,492.51) | \$1,215.53 |
| 00352-0200 Flow Devices | \$10,451.69 | \$15,278.00 | \$25,729.69 |
| 00352-0202 Collection Sewers - Gravity | \$297,301.28 | (\$16,898.28) | \$280,403.00 |
| 00353-0200 Other Collection Plant Facilities-Sewer | \$36,900.00 | \$0.00 | \$36,900.00 |
| 00354-0200 Service To Customers - Sewer | \$15,865.00 | \$165.00 | \$16,030.00 |
| 00362-0200 Receiving Wells & Pump Pits - Sewer | \$175,063.32 | \$0.00 | \$175,063.32 |
| 00363-0200 Pumping Equipment - Electric - Sewer | \$29,283.37 | \$89.99 | \$29,373.36 |
| 00372-0200 Oxidation Lagoon - Sewer | \$523,835.67 | (\$17,139.32) | \$506,696.35 |
| 00391-0200 Office Furniture & Equipment - Sewer | \$8,463.64 | (\$3,646.00) | \$4,817.64 |
| 00393-0201 Tools, Shop & Garage Equip - Sewer | \$526.35 | (\$155.18) | \$371.17 |
| 00393-0203 Power Op Equip (Generator) - Sewer | \$34,249.00 | \$227.96 | \$34,476.96 |
| 00432-0102 Customer Contributions - Water Tap Ons | (\$6,500.00) | \$6,500.00 | \$0.00 |

| Account | Beginning Balance | Annual Activity | Ending Balance |
|---|-------------------|------------------|----------------|
| TOTAL ASSETS | \$3,524,111.07 | (\$1,511,510.55) | \$2,012,600.52 |
| 00224-0200 Accrued Long-Term Debt - Sewer | (\$5,156.51) | \$5,156.51 | \$0.00 |
| 00225-0100 Accrued Health Insurance Premiums-Water | (\$75.98) | \$21.55 | (\$54.43) |
| 00225-0200 Accrued Health Insurance Premiums-Sewer | (\$46.58) | \$26.57 | (\$20.01) |
| 00232-0000 Accounts Payable | (\$15,918.76) | \$7,600.17 | (\$8,318.59) |
| 00233-0000 Accrued Interest Payable | (\$1,300.00) | \$1,300.00 | \$0.00 |
| 00235-0100 Customer Deposits - Water | (\$20,487.40) | (\$1,570.70) | (\$22,058.10) |
| 00235-0200 Customer Deposits - Sewer | (\$3,194.75) | (\$1,139.19) | (\$4,333.94) |
| 00236-0100 Payroll Taxes Accrued-Water | (\$739.99) | (\$8.79) | (\$748.78) |
| 00236-0200 Payroll Taxes - Accrued- Sewer | (\$449.71) | (\$5.35) | (\$455.06) |
| 00238-0200 Customer Overpay Accrued Liab-Sewer | (\$4.87) | (\$20.10) | (\$24.97) |
| 00241-0000 Local (School) Taxes Collected - Payable | (\$1,048.03) | (\$606.50) | (\$1,654.53) |
| 00241-0001 State (S&U) Taxes Collected - Payable | (\$55.71) | (\$53.44) | (\$109.15) |
| 00242-0100 Customer Overpay Accrued Liab- Water | \$1,052.49 | (\$338.19) | \$714.30 |
| 00245-0100 Owed Back to Customer from WT Deposit | (\$883.95) | (\$34.85) | (\$918.80) |
| 00245-0200 Owed Back to Customer From Sewer Deposit | \$32.46 | \$129.77 | \$162.23 |
| 00300-0100 Accounts Payable - 641 Expansion - Water | (\$68,283.57) | \$68,283.57 | \$0.00 |
| TOTAL LIABILITIES | (\$116,560.86) | \$78,741.03 | (\$37,819.83) |
| 00215-0000 Retained Earnings | \$562,783.83 | (\$562,783.83) | \$0.00 |
| 00215-0101 Retained Earnings - Water | (\$511,490.31) | \$511,490.31 | \$0.00 |
| 00215-0105 Retained Earnings - Water (Restricted) | (\$36,730.74) | \$0.00 | (\$36,730.74) |
| 00215-0106 Retained Earnings - Water (Unrestricted) | (\$84,288.35) | \$1,180,047.40 | \$1,095,759.05 |
| 00215-0201 Retained Earnings - Sewer | (\$735,697.33) | \$735,697.33 | \$0.00 |
| 00215-0205 Retained Earnings - Sewer (Restricted) | (\$22,143.59) | \$0.00 | (\$22,143.59) |
| 00215-0206 Retained Earnings - Sewer (Unrestricted) | (\$28,970.03) | (\$417,701.97) | (\$446,672.00) |
| 00474-0100 INACTIVE | (\$6,500.00) | \$6,500.00 | \$0.00 |
| TOTAL EQUITY | (\$863,036.52) | \$1,453,249.24 | \$590,212.72 |
| 00218-0100 Apprentice Payroll Reimb. Grant- Water | \$0.00 | (\$494.49) | (\$494.49) |
| 00218-0200 Apprentice Payroll Reimb Grant- Sewer | \$0.00 | (\$300.51) | (\$300.51) |
| 00394-0100 641 Project Water Revenue | \$0.00 | (\$80,434.09) | (\$80,434.09) |
| 00419-0100 Interest and Dividend Income - Water | \$0.00 | (\$247.38) | (\$247.38) |
| 00419-0200 Interest and Dividend Income - Sewer | \$0.00 | (\$117.29) | (\$117.29) |
| 00432-0001 Water Tap On | \$0.00 | (\$3,000.00) | (\$3,000.00) |
| 00460-0100 Unmetered Water Revenue | \$0.00 | (\$30.06) | (\$30.06) |
| 00461-0001 Meter Water Revenue - Residential | \$0.00 | (\$114,430.52) | (\$114,430.52) |
| 00461-0002 Meter Water Revenue - Commercial | \$0.00 | (\$27,995.17) | (\$27,995.17) |
| 00461-0003 Metered Water Revenue - Non Profit | \$0.00 | (\$2,823.91) | (\$2,823.91) |
| 00461-0100 Meter Water Revenue - TN | \$0.00 | (\$5,305.37) | (\$5,305.37) |
| 00471-0100 Water Service Rev | \$0.00 | (\$819.01) | (\$819.01) |
| 00471-0200 Sewer Service Rev | \$0.00 | (\$505.99) | (\$505.99) |
| 00472-0100 Water Return Check Fee | \$0.00 | (\$25.00) | (\$25.00) |
| 00473-0100 Water Penalties Revenue | \$0.00 | (\$3,009.98) | (\$3,009.98) |
| 00473-0200 Sewer Penalty Revenue | \$0.00 | (\$2,619.70) | (\$2,619.70) |
| 00522-0200 Sewer Revenue | \$0.00 | (\$94,517.62) | (\$94,517.62) |
| 00522-0201 Sewer Revenue - TN | \$0.00 | (\$3,317.28) | (\$3,317.28) |
| TOTAL REVENUES | \$0.00 | (\$339,993.37) | (\$339,993.37) |
| 00221-0100 DOT Bonds Zurich- Water | \$0.00 | \$94.97 | \$94.97 |
| 00221-0200 DOT Bonds Zurich-Sewer | \$0.00 | \$57.72 | \$57.72 |
| 00228-0200 NOV Penalties - Sewer | \$0.00 | \$1,374.28 | \$1,374.28 |
| 00403-0100 Depreciation Expense - Water | \$0.00 | \$34,113.44 | \$34,113.44 |
| 00403-0200 Depreciation Expense - Sewer | \$0.00 | \$44,289.39 | \$44,289.39 |
| 00523-0100 Freight - Water | \$0.00 | \$201.42 | \$201.42 |
| 00523-0200 Freight - Sewer | \$0.00 | \$504.20 | \$504.20 |

| Account | Beginning Balance | Annual Activity | Ending Balance |
|---|-------------------|-----------------|----------------|
| 00601-0100 Salaries and Wages-Employees-Water | \$0.00 | \$33,012.12 | \$33,012.12 |
| 00603-0000 Customer Collection Expense - Water | \$0.00 | \$60.29 | \$60.29 |
| 00604-0101 Health Insurance - water | \$0.00 | \$2,674.70 | \$2,674.70 |
| 00604-0102 Employee Benefits- Dental - Water | \$0.00 | \$311.89 | \$311.89 |
| 00610-0100 Purchased Water | \$0.00 | \$60,046.68 | \$60,046.68 |
| 00615-0100 Purchased Power-Water | \$0.00 | \$1,299.97 | \$1,299.97 |
| 00620-0100 Materials and Supplies - Water | \$0.00 | \$1,278.94 | \$1,278.94 |
| 00620-0200 Materials and Supplies - Sewer | \$0.00 | \$1,291.24 | \$1,291.24 |
| 00625-0100 Unemployment Tax - Water | \$0.00 | \$191.96 | \$191.96 |
| 00625-0101 Water / SS / District | \$0.00 | \$2,554.77 | \$2,554.77 |
| 00625-0102 Water / Med / District | \$0.00 | \$597.48 | \$597.48 |
| 00625-0111 Water / SS / Hank | \$0.00 | \$1,653.23 | \$1,653.23 |
| 00625-0112 Water / Med / Hank | \$0.00 | \$386.62 | \$386.62 |
| 00625-0113 Water / KT / Hank | \$0.00 | \$1,296.86 | \$1,296.86 |
| 00625-0114 Water / FT / Hank | \$0.00 | \$2,736.62 | \$2,736.62 |
| 00625-0131 Water / SS / Amy | \$0.00 | \$149.93 | \$149.93 |
| 00625-0132 Water / Med / Amy | \$0.00 | \$35.05 | \$35.05 |
| 00625-0141 Water / SS / Kari | \$0.00 | \$231.13 | \$231.13 |
| 00625-0142 Water / Med / Kari | \$0.00 | \$54.00 | \$54.00 |
| 00625-0143 Water / KT / Kari | \$0.00 | \$186.36 | \$186.36 |
| 00625-0144 Water / FT / Kari | \$0.00 | \$111.85 | \$111.85 |
| 00625-0171 Water/ SS / Barb | \$0.00 | \$344.00 | \$344.00 |
| 00625-0172 Water/ Med/ Barb | \$0.00 | \$80.45 | \$80.45 |
| 00625-0173 Water/ KT/ Barb | \$0.00 | \$255.32 | \$255.32 |
| 00625-0174 Water/ FT/ Barb | \$0.00 | \$166.44 | \$166.44 |
| 00625-0181 Water/ SS / Erik | \$0.00 | \$221.59 | \$221.59 |
| 00625-0182 Water/ Med/ Erik | \$0.00 | \$51.82 | \$51.82 |
| 00625-0183 Water/ KT/ Erik | \$0.00 | \$178.70 | \$178.70 |
| 00625-0184 Water/ FT/ Erik | \$0.00 | \$107.22 | \$107.22 |
| 00625-0200 Unemployment Tax - Sewer | \$0.00 | \$116.67 | \$116.67 |
| 00625-0201 Sewer / SS / District | \$0.00 | \$1,552.59 | \$1,552.59 |
| 00625-0202 Sewer / Med / District | \$0.00 | \$363.11 | \$363.11 |
| 00625-0211 Sewer / SS / Hank | \$0.00 | \$1,004.71 | \$1,004.71 |
| 00625-0212 Sewer / Med / Hank | \$0.00 | \$234.99 | \$234.99 |
| 00625-0213 Sewer / KT / Hank | \$0.00 | \$788.14 | \$788.14 |
| 00625-0214 Sewer / FT / Hank | \$0.00 | \$1,663.06 | \$1,663.06 |
| 00625-0231 Sewer / SS / Amy | \$0.00 | \$91.12 | \$91.12 |
| 00625-0232 Sewer / Med / Amy | \$0.00 | \$21.31 | \$21.31 |
| 00625-0241 Sewer / SS / Kari | \$0.00 | \$140.40 | \$140.40 |
| 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 | \$67.96 | \$67.96 |
| 00625-0271 Sewer/ SS/ Barb | \$0.00 | \$209.04 | \$209.04 |
| 00625-0272 Sewer/ Med/ Barb | \$0.00 | \$48.88 | \$48.88 |
| 00625-0273 Sewer/ KT/ Barb | \$0.00 | \$155.17 | \$155.17 |
| 00625-0274 Sewer/ FT/ Barb | \$0.00 | \$101.17 | \$101.17 |
| 00625-0281 Sewer/ SS/ Erik | \$0.00 | \$134.66 | \$134.66 |
| 00625-0282 Sewer/ Med/ Erik | \$0.00 | \$31.49 | \$31.49 |
| 00625-0283 Sewer/ KT/ Erik | \$0.00 | \$108.60 | \$108.60 |
| 00625-0284 Sewer/ FT/ Erik | \$0.00 | \$65.19 | \$65.19 |
| 00630-0100 Contractual Service - Water | \$0.00 | \$610.00 | \$610.00 |
| 00631-0100 Contractual Services-Engineering - Water | \$0.00 | \$2,115.00 | \$2,115.00 |
| 00631-0200 Contractual Services - Engrng - Sewer | \$0.00 | \$9,227.50 | \$9,227.50 |
| 00632-0100 Contractual Services- Accounting - Water | \$0.00 | \$3,421.00 | \$3,421.00 |
| 00632-0200 Contractual Services- Accounting - Sewer | \$0.00 | \$2,079.00 | \$2,079.00 |
| 00635-0100 Contractual Services- Testing - Water | \$0.00 | \$629.50 | \$629.50 |
| 00635-0200 Contractual Services-Testing - Sewer | \$0.00 | \$19,075.25 | \$19,075.25 |

| Account | Beginning Balance | Annual Activity | Ending Balance |
|---|-------------------|------------------|----------------|
| 00636-0100 Contractual Services - Other - Water | \$0.00 | \$94.53 | \$94.53 |
| 00636-0200 Contractual Services - Other - Sewer | \$0.00 | \$57.47 | \$57.47 |
| 00650-0100 Transportation Expenses-Water | \$0.00 | \$4,726.24 | \$4,726.24 |
| 00651-0100 Repair & Maintenance - Water | \$0.00 | \$5,756.01 | \$5,756.01 |
| 00651-0200 Repair & Maintenance - Sewer | \$0.00 | \$1,971.54 | \$1,971.54 |
| 00652-0100 Office Repair & Maintenance - Water | \$0.00 | \$106.55 | \$106.55 |
| 00652-0200 Office Repair & Maintenance - Sewer | \$0.00 | \$64.76 | \$64.76 |
| 00655-0101 Insurance - General Liability - Water | \$0.00 | \$3,848.60 | \$3,848.60 |
| 00655-0102 Insurance - Workers' Comp - Water | \$0.00 | \$621.85 | \$621.85 |
| 00655-0103 Public Official Surety Bond RLI- Water | \$0.00 | \$284.93 | \$284.93 |
| 00655-0105 Insurance-Commercial Earthquake- Water | \$0.00 | \$380.02 | \$380.02 |
| 00660-0100 Telephone Expense - Water | \$0.00 | \$1,829.59 | \$1,829.59 |
| 00660-0200 Telephone Expense - Sewer | \$0.00 | \$1,111.98 | \$1,111.98 |
| 00664-0100 Regulatory Comm Exp. Water | \$0.00 | \$543.58 | \$543.58 |
| 00664-0200 Regulatory Comm Exp - Sewer | \$0.00 | \$345.37 | \$345.37 |
| 00665-0100 Postage Expense - Water | \$0.00 | \$1,362.28 | \$1,362.28 |
| 00665-0200 Postage Expense - Sewer | \$0.00 | \$822.39 | \$822.39 |
| 00668-0100 License & Training Expense - Water | \$0.00 | \$158.61 | \$158.61 |
| 00668-0200 License & Training Expense-Sewer | \$0.00 | \$508.39 | \$508.39 |
| 00669-0100 Office Supplies - Water | \$0.00 | \$5,302.21 | \$5,302.21 |
| 00670-0100 Bad Debt Exp - Water | \$0.00 | (\$183.93) | (\$183.93) |
| 00671-0100 Bank Service Charges - Water | \$0.00 | \$597.42 | \$597.42 |
| 00671-0200 Bank Service Charges - Sewer | \$0.00 | \$369.06 | \$369.06 |
| 00675-0100 Misc. General Expense - Water | \$0.00 | \$746.94 | \$746.94 |
| 00701-0000 Labor & Expenses- Sewer | \$0.00 | \$6,119.86 | \$6,119.86 |
| 00701-0200 Labor for Collection System - Sewer | \$0.00 | \$14,147.50 | \$14,147.50 |
| 00703-0200 Fuel & Power - Sewer | \$0.00 | \$4,273.57 | \$4,273.57 |
| 00704-0200 Chemicals - Sewer | \$0.00 | \$12,475.03 | \$12,475.03 |
| 00903-0200 Customer Collection Expense - Sewer | \$0.00 | \$22.93 | \$22.93 |
| 00920-0201 Insurance - General Liability - Sewer | \$0.00 | \$1,260.40 | \$1,260.40 |
| 00920-0202 Insurance - Workers' Comp - Sewer | \$0.00 | \$377.91 | \$377.91 |
| 00920-0203 Public Official Surety Bond RLI - Sewer | \$0.00 | \$173.18 | \$173.18 |
| 00920-0205 Insurance-Commercial Earthquake- Sewer | \$0.00 | \$230.96 | \$230.96 |
| 00921-0200 Office Supplies & Other Expenses - Sewer | \$0.00 | \$3,235.72 | \$3,235.72 |
| 00926-0201 Health Insurance - Sewer | \$0.00 | \$1,625.30 | \$1,625.30 |
| 00926-0202 Employee Benefits - Dental - Sewer | \$0.00 | \$189.71 | \$189.71 |
| 00929-0200 Transportation Expense - Sewer | \$0.00 | \$2,654.00 | \$2,654.00 |
| 00930-0200 Misc General Expense - Sewer | \$0.00 | \$453.93 | \$453.93 |
| TOTAL EXPENSES | \$0.00 | \$315,070.71 | \$315,070.71 |
| TOTAL ASSETS | \$3,524,111.07 | (\$1,511,510.55) | \$2,012,600.52 |
| TOTAL LIABILITIES | (\$116,560.86) | \$78,741.03 | (\$37,819.83) |
| TOTAL EQUITY | (\$863,036.52) | \$1,453,249.24 | \$590,212.72 |
| TOTAL REVENUES | \$0.00 | (\$339,993.37) | (\$339,993.37) |
| TOTAL EXPENSES | \$0.00 | \$315,070.71 | \$315,070.71 |
| | \$2,544,513.69 | (\$4,442.94) | \$2,540,070.75 |
| | \$0.00 | \$0.00 | \$0.00 |