Utility Name: ALLEN COUNTY WATER DISTRICT
Selected Financial Information and Better / Worse (B / (W)) Performance
Year Ended December 31, 2023

A	B	C	D	E	F D - C	G E - D	H C - B
Month	**Record as Sales**	**Billings**	**Collections**	**Deposits**	**Collections B / (W) Billings**	**Deposits B / (W) Collections (1)**	**Billings B / (W) Recorded Sales (1)**
January	10,750.98	10,750.98	10,750.98	10,750.98	0.00	0.00	0.00
February	10,740.36	10,740.36	10,740.36	10,750.98	0.00	10.62	0.00
March	10,764.15	10,764.15	10,764.15	10,764.15	0.00	0.00	0.00
April	10,791.69	10,791.69	10,791.69	10,791.69	0.00	0.00	0.00
May	10,825.32	10,825.32	10,825.32	10,825.32	0.00	0.00	0.00
June	10,862.49	10,862.49	10,862.49	10,862.49	0.00	0.00	0.00
July	10,894.35	10,894.35	10,894.35	10,894.35	0.00	0.00	0.00
August	10,901.43	10,901.43	10,090.69	10,090.69	(810.74)	0.00	0.00
September	10,952.76	10,952.76	10,458.29	10,458.29	(494.47)	0.00	0.00
October	10,991.70	10,991.70	10,086.72	10,086.72	(904.98)	0.00	0.00
November	11,018.25	11,018.25	10,373.10	10,373.10	(645.15)	0.00	0.00
December	11,062.50	11,062.50	10,191.85	10,191.85	(870.65)	0.00	0.00
Total	130,555.98	130,555.98	126,829.99	126,840.61	(3,725.99)	10.62	0.00

Specify the general ledger account where the surcharge is recorde 137.00

(1) Explain reasons for difference if amount does not equal zero.