

WARREN COUNTY WATER DISTRICT
WATER DIVISION
 Balance Sheet
 November 30, 2019

	<u>Activity</u>	<u>Balance</u>
ASSETS AND OTHER DEBITS		
UTILITY PLANT:		
Utility Plant in Service	1,358,078	122,877,470
Construction Work in Progress	(262,749)	5,743,318
Less Accumulated Depreciation	(249,185)	(43,188,647)
TOTAL UTILITY PLANT	<u>846,144</u>	<u>85,432,141</u>
OTHER PROPERTY AND INVESTMENTS:		
Depreciation Reserve	28,098	3,002,684
Sinking Funds & Debt Service:		
Revenue Bonds, Series 2004A	11,908	137,861
USDA (RD), Series 2005A	5,375	42,450
KRWFC Loan, Series 2012B	9,349	79,961
KRWFC Loan, Series 2013B	14,739	147,426
KRWFC Loan, Series 2016B	17,582	173,354
Total Sinking Funds	<u>58,953</u>	<u>581,052</u>
Debt Service Reserve	-	100,000
Special Funds:		
→ Large Meter Replacements	-	500,000
→ Automated Meter Reading System (AMR)	-	1,755,000
→ CIP - Emergency Standby Pumping	-	110,000
→ Tank Maintenance	-	225,000
Letter of Credit (KEDFA)	3	338,162
Customer Deposits	2,118	1,055,326
Total Special Funds	<u>2,121</u>	<u>3,983,488</u>
TOTAL OTHER PROPERTY AND INVESTMENTS	<u>89,171</u>	<u>7,667,224</u>
CURRENT AND ACCRUED ASSETS:		
Cash and Working Funds:		
General Operations	(369,592)	1,178,084
Payroll Account	58,903	130,701
Total Cash and Working Funds	<u>(310,689)</u>	<u>1,308,785</u>
Accounts Receivable - Customer	4,879	657,718
Accounts Receivable - Miscellaneous	33,391	759,600
Warehouse Inventory	11,074	766,891
Prepayments	(10,810)	105,141
Other Current and Accrued Assets	1,051	11,948
Clearing Accounts	(16,522)	9,568
Deferred Debits	(17,872)	1,380,608
Unamortized Debt	(545)	39,091
TOTAL CURRENT AND ACCRUED ASSETS	<u>(306,043)</u>	<u>5,039,350</u>
TOTAL ASSETS AND OTHER DEBITS	<u>629,272</u>	<u>98,138,715</u>

WARREN COUNTY WATER DISTRICT
SEWER DIVISION
 Balance Sheet
 November 30, 2019

	<u>Activity</u>	<u>Balance</u>
ASSETS AND OTHER DEBITS		
UTILITY PLANT:		
Utility Plant in Service	911,007	58,053,935
Construction Work in Progress	437,362	2,315,049
Less Accumulated Depreciation	<u>(101,943)</u>	<u>(13,896,022)</u>
TOTAL UTILITY PLANT	<u>1,246,425</u>	<u>46,472,962</u>
OTHER PROPERTY AND INVESTMENTS		
Depreciation Reserve	20,395	2,263,610
Sinking Funds:		
USDA (RD), Series 1993	3,560	30,398
KIA Loan, Buchanon Park	(72)	4,450
KIA Loan, Alvaton Improvements	<u>6,080</u>	<u>33,580</u>
Total Sinking Funds	<u>9,568</u>	<u>68,427</u>
Debt Service Reserve	-	272,140
Special Funds:		
Plum Springs Rehabilitation	-	-
Plum Springs Rehabilitation (Construction Acct)	(40)	410,960
Lift Station Rehabilitation - TWN	-	100,000
Lift Station Rehabilitation - Memphis Junction	-	150,000
Lift Station Replacement - Elrod Rd Lift Station	-	200,000
Automated Meter Reading System (AMR)	-	780,000
System Improvement - Miscellaneous	-	800,000
System Improvement - Magnolia Gravity Sewer	-	150,000
System Improvement - Hidden River Gravity	-	300,000
I&I Improvements	-	110,000
Sewer Basin Metering	-	280,000
Letter of Credit (KEDFA)	2	277,132
Customer Deposits	571	301,823
Total Special Funds	<u>533</u>	<u>3,859,915</u>
TOTAL OTHER PROPERTY AND INVESTMENTS	<u>30,497</u>	<u>6,464,092</u>
CURRENT AND ACCRUED ASSETS:		
Cash - General Operations	135,535	1,035,778
Accounts Receivable - Customer	(362)	263,705
Accounts Receivable - Misc	(131,075)	331,905
Prepayments	(1,365)	13,497
Deferred Debits	68	1,895
Other Current Assets	<u>(543)</u>	<u>12,783</u>
TOTAL CURRENT AND ACCRUED ASSETS	<u>2,258</u>	<u>1,659,564</u>
TOTAL ASSETS AND OTHER DEBITS	<u>1,279,180</u>	<u>54,596,619</u>