

Uniontown Water Works & Sewer Board

Balance Sheet

As of September 30, 2021

12/22/21

Accrual Basis

	<u>Sep 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Operating Account x (b) (4)	58,037.33
1010 · Reserve Fund Acct x (b) (4)	113,400.99
1020 · Short Lived Assets Acct x (b) (4)	19,957.29
1030 · Construction Acct x (b) (4)	50.00
Total Checking/Savings	<u>191,445.61</u>
Total Current Assets	191,445.61
Fixed Assets	
1600 · Fixed Assest	
1610 · Spray Field 2012-ESTIMATED	2,200,000.00
Total 1600 · Fixed Assest	2,200,000.00
1400 · Assets	
1411 · Office Furnishings	303.34
Total 1400 · Assets	303.34
1900 · Construction In Progress	558,328.79
Total Fixed Assets	<u>2,758,632.13</u>
TOTAL ASSETS	<u><u>2,950,077.74</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	88,462.55
Total Accounts Payable	<u>88,462.55</u>
Total Current Liabilities	88,462.55
Long Term Liabilities	
2200 · USDA Loans	
2205 · USDA Loan 92-02 - ESTIMATED	2,081,078.75
Total 2200 · USDA Loans	2,081,078.75
2300 · Construction Costs Payable	557,473.79
2800 · Customer Deposits	1,416.85
Total Long Term Liabilities	<u>2,639,969.39</u>
Total Liabilities	2,728,431.94
Equity	
3010 · Retained Earnings	63,488.51
3000 · Opening Balance Equity	158,379.50
Net Income	-222.21
Total Equity	<u>221,645.80</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,950,077.74</u></u>

Uniontown Water Works & Sewer Board

Profit & Loss

12/22/21

October 2020 through September 2021

Accrual Basis

	<u>Oct '20 - Sep 21</u>
Ordinary Income/Expense	
Income	
4110 · Water Sales	513,024.25
4115 · Utility Privilege Tax	18,088.76
4120 · Sewer Services	418,479.25
4125 · Pay Ahead-Overpay	20,947.85
4130 · Late Fees	20,366.96
4145 · Reconnection/Nonpayment Fees	19,823.64
4146 · Reconnection Fees Reimbursed	-2,225.00
4155 · Meter Install Fee	1,150.00
4190 · Miscellaneous Income/Refunds	5,848.17
4191 · Return Check Charges	375.72
Total Income	<u>1,015,879.60</u>
Gross Profit	1,015,879.60
Expense	
69800 · Uncategorized Expenses	0.00
610 · Board Member Expense	
611 · Board Compensation	25,600.00
Total 610 · Board Member Expense	<u>25,600.00</u>
620 · Power Expense	
620-01 · Lagoon Head Wrks, MLK Dr -31056	322.08
620-02 · Lift Sta 2, West Ave, -06069	936.78
620-03 · Cahaba LS, Co Rd 53, -57013	1,358.03
620-04 · Lift Sta/Pump 1, Parnell -68016	445.61
620-05 · Rabbit Yard LS, Greenboro-03096	967.26
620-06 · Lift Sta 3, Co Rd 53 -26033	1,398.00
620-07 · Langhorne LS, Jones St -31017	1,844.42
620-08 · Cane Brake St. LS -39015	4,379.31
620-09 · Co Rd 53, Old McKinley -42019	2,395.27
620-10 · City Well, Front St -30014	5,753.33
620-11 · James Ave Well -37015	83,189.06
620-12 · Lagoon, Forniss St -37016	66,843.82
Total 620 · Power Expense	<u>169,832.97</u>
630 · Trucks & Equipment	
635 · Equipment Rental	24,051.70
Total 630 · Trucks & Equipment	<u>24,051.70</u>
640 · Water System Expenses	
646 · Chemicals	29,726.90
648 · Water Testing Lab Fees	7,406.15
648-2 · Sewer Testing Lab Fees	14,393.25
650 · Water System Repairs & Maint	60,830.55
651 · Sewer System Repairs & Maint	70,594.33
645 · Parts / Field Supplies	25,545.27
Total 640 · Water System Expenses	<u>208,496.45</u>
670 · Office Expenses	
670.1 · Office Rent	6,000.00
670.2 · Office Supplies Expense	10,382.87
670.3 · Postage Expense	4,408.28
670.5 · Computer, Phone, Network, Comm	12,622.68
670.6 · SW-Billing & Meter Reading	13,636.44
670.7 · Office Repairs & Maintenance	816.50
670.20 · CCR Expenses	1,314.59
Total 670 · Office Expenses	<u>49,181.36</u>

Uniontown Water Works & Sewer Board

Profit & Loss

12/22/21

October 2020 through September 2021

Accrual Basis

	<u>Oct '20 - Sep 21</u>
680 · Services	
680.7 · Power - Office	489.64
680.1 · Telephone Expense	928.54
Total 680 · Services	<u>1,418.18</u>
681 · Licenses and Permits	
681.1 · Utility Privilege License Tax	21,372.14
681.2 · Other Licenses & Permits	1,600.00
Total 681 · Licenses and Permits	<u>22,972.14</u>
684 · Insurance	
684.6 · Property/Liability Insurance	35,841.62
684.4 · Insurance - Processing Fee	429.02
Total 684 · Insurance	<u>36,270.64</u>
685 · Professional Services	
685.1 · Auditing	7,500.00
685.3 · Legal Services	20,650.00
685.4 · Management Service Fee	405,943.25
685.6 · Municipal Water Services	17,100.00
685.9 · Advertise for Prof Services	5,391.83
Total 685 · Professional Services	<u>456,585.08</u>
690 · Other Expenses	
690.3 · Bank Analysis Fees	1,840.25
690.4 · Dues and Memberships	550.00
690.7 · Interest Expense	1,000.00
698.9 · Miscellaneous Expense	373.00
Total 690 · Other Expenses	<u>3,763.25</u>
697 · Bad Debt Expense	218.92
66900 · Reconciliation Discrepancies	27.06
Total Expense	<u>998,417.75</u>
Net Ordinary Income	17,461.85
Other Income/Expense	
Other Income	
7900 · Garbage Service Fees Collected	279,814.57
Total Other Income	<u>279,814.57</u>
Other Expense	
8900 · Garbage Service Fees Paid	297,498.63
Total Other Expense	<u>297,498.63</u>
Net Other Income	<u>-17,684.06</u>
Net Income	<u><u>-222.21</u></u>

Uniontown Water Works & Sewer Board Profit & Loss

October 2020 through September 2021

	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Sep 21	TOTAL
Ordinary Income/Expense													
Income													
4110 - Water Sales	42,107.82	42,462.75	40,425.91	35,557.53	37,849.39	39,648.46	37,070.98	38,057.85	41,103.90	49,460.82	50,931.25	58,347.59	513,024.25
4115 - Utility Privilege Tax	1,588.39	1,626.02	1,400.62	1,366.75	1,374.62	1,547.87	1,455.97	1,369.00	1,501.01	1,610.01	1,559.92	1,688.58	18,088.76
4120 - Sewer Services	36,433.77	38,215.80	37,111.99	32,077.80	31,526.52	33,522.06	31,258.38	31,778.91	34,378.67	37,395.28	37,016.29	37,763.78	418,479.25
4125 - Pay Ahead-Overpay	1,702.91	1,756.11	1,922.41	3,552.84	2,244.83	1,850.50	1,633.04	1,803.62	1,042.39	1,310.27	1,911.16	2,177.77	20,947.85
4130 - Late Fees	1,804.50	2,077.41	1,794.76	1,707.58	1,252.79	1,857.87	1,706.32	1,543.36	2,092.40	1,649.46	1,537.09	1,343.42	20,366.96
4145 - Reconnection/Nonpayment Fees	2,640.39	1,710.99	2,250.36	1,569.73	1,025.00	2,550.00	1,856.39	1,445.56	1,314.60	2,367.21	1,050.00	43.41	19,823.64
4146 - Reconnection Fees Reimbursed	-2,225.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-2,225.00
4155 - Meter Install Fee	1,000.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,150.00
4190 - Miscellaneous Income/Refunds	-459.02	128.37	23.24	0.00	0.00	0.00	2,955.00	0.00	948.17	1,005.37	1,162.49	84.55	5,848.17
4191 - Return Check Charges	70.00	0.00	60.90	12.15	27.02	170.65	0.00	0.00	0.00	35.00	0.00	0.00	375.72
Total Income	84,663.76	88,127.45	84,990.19	75,844.38	75,300.17	81,147.41	77,936.08	75,998.30	82,381.14	94,833.42	95,168.20	99,489.10	1,015,879.60
Gross Profit	84,663.76	88,127.45	84,990.19	75,844.38	75,300.17	81,147.41	77,936.08	75,998.30	82,381.14	94,833.42	95,168.20	99,489.10	1,015,879.60
Expense													
69800 - Uncategorized Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610 - Board Member Expense													
611 - Board Compensation	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	1,200.00	3,200.00	2,200.00	2,200.00	1,800.00	1,800.00	25,600.00
Total 610 - Board Member Expense	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	1,200.00	3,200.00	2,200.00	2,200.00	1,800.00	1,800.00	25,600.00
620 - Power Expense													
620-01 - Lagoon Head Wrks, MLK Dr -31056	26.84	26.84	26.84	26.84	26.84	26.84	26.84	26.84	26.84	26.84	26.84	26.84	322.08
620-02 - Lift Sta 2, West Ave, -06069	50.90	49.64	67.01	61.13	70.13	77.99	69.72	67.82	69.87	71.06	57.17	224.34	936.78
620-03 - Cahaba LS, Co Rd 53, -57013	76.41	320.84	93.62	102.70	108.06	102.30	105.45	89.28	86.92	88.70	95.44	88.31	1,358.03
620-04 - Lift Sta/Pump 1, Parnell -68016	30.98	29.55	38.42	37.56	41.21	42.93	40.48	34.51	38.54	35.36	30.60	45.47	445.61
620-05 - Rabbit Yard LS, Greenboro-03096	38.83	0.00	120.64	101.55	80.09	102.70	123.44	73.57	64.51	99.01	78.98	83.94	967.26
620-06 - Lift Sta 3, Co Rd 53 -26033	53.10	53.81	181.10	111.31	166.11	154.03	134.47	93.30	77.00	105.16	233.45	35.16	1,398.00
620-07 - Langhorne LS, Jones St -31017	62.27	130.38	207.72	176.64	173.00	217.06	233.60	134.88	68.68	166.23	156.51	117.45	1,844.42
620-08 - Cane Brake St, LS -39015	221.20	388.11	213.94	377.13	388.76	486.71	558.02	313.38	334.19	345.48	414.41	337.98	4,379.31
620-09 - Co Rd 53, Old McKinley -42019	94.75	91.45	256.50	256.50	223.19	189.66	269.28	208.24	225.32	177.73	147.40	255.25	2,395.27
620-10 - City Well, Front St -30014	464.57	930.04	0.00	481.58	592.56	547.09	571.80	481.58	479.02	484.47	473.57	247.05	5,753.33
620-11 - James Ave Well -37015	4,841.70	21,277.80	4,658.10	4,983.68	4,659.91	5,570.40	4,400.37	5,557.10	6,120.15	6,825.56	7,526.12	6,768.17	83,189.06
620-12 - Lagoon, Forniss St -37016	3,934.59	4,752.40	5,753.51	7,062.38	7,062.39	6,252.38	6,604.46	6,089.66	5,741.48	4,722.76	4,254.04	4,613.77	66,843.82
Total 620 - Power Expense	9,896.14	28,050.86	11,617.40	13,779.00	13,592.25	13,770.09	13,137.93	13,170.16	13,332.52	13,148.36	13,494.53	12,843.73	169,832.97
630 - Trucks & Equipment													
635 - Equipment Rental	0.00	1,052.40	1,314.40	5,100.00	0.00	4,434.90	2,430.00	2,430.00	0.00	2,430.00	2,430.00	2,430.00	24,051.70
Total 630 - Trucks & Equipment	0.00	1,052.40	1,314.40	5,100.00	0.00	4,434.90	2,430.00	2,430.00	0.00	2,430.00	2,430.00	2,430.00	24,051.70
640 - Water System Expenses													
646 - Chemicals	3,299.07	0.00	3,920.29	3,662.64	2,132.25	2,831.04	0.00	4,426.44	2,253.74	3,018.74	2,353.21	1,829.48	29,726.90
648 - Water Testing Lab Fees	0.00	652.00	719.95	0.00	3,561.00	117.00	0.00	2,021.20	0.00	101.00	117.00	117.00	7,406.15
648-2 - Sewer Testing Lab Fees	0.00	1,892.75	1,231.65	1,231.65	1,361.80	1,361.80	1,701.00	0.00	2,147.50	1,371.80	1,275.10	818.20	14,393.25
650 - Water System Repairs & Maint	823.56	17,985.00	4,338.91	14,359.03	1,968.60	4,994.16	1,908.33	5,704.50	2,623.60	1,525.28	3,710.58	889.00	60,830.55
651 - Sewer System Repairs & Maint	4,735.00	2,097.50	2,047.50	9,965.29	3,650.00	4,280.80	1,630.32	10,455.59	0.00	2,640.00	6,866.37	22,225.96	70,594.33
645 - Parts / Field Supplies	8,370.42	1,020.78	2,242.65	3,431.08	4,402.41	106.38	441.89	752.85	132.36	3,891.77	264.00	488.68	25,545.27
640 - Water System Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 640 - Water System Expenses	17,228.05	23,648.03	14,500.95	32,649.69	17,076.06	13,691.18	5,681.54	23,360.58	7,157.20	12,548.59	14,586.26	26,368.32	208,496.45
670 - Office Expenses													
670.1 - Office Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00	6,000.00
670.2 - Office Supplies Expense	1,456.11	0.00	417.34	295.32	321.46	435.27	190.30	0.00	0.00	2,311.39	2,848.42	2,107.26	10,382.87
670.3 - Postage Expense	0.00	673.17	337.73	422.33	0.00	945.60	590.74	0.00	692.74	348.97	397.00	0.00	4,408.28
670.5 - Computer, Phone, Network, Comm	0.00	0.00	0.00	0.00	50.00	0.00	2,308.55	0.00	2,473.52	3,497.37	3,327.32	965.92	12,622.68
670.6 - SW-Billing & Meter Reading	373.98	373.98	1,121.94	373.98	373.98	373.98	373.98	1,873.98	373.98	0.00	373.98	7,648.68	13,636.44
670.7 - Office Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	816.50	816.50
670.20 - CCR Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,314.59	0.00	0.00	0.00	1,314.59
Total 670 - Office Expenses	1,830.09	1,047.15	1,877.01	1,091.63	745.44	1,754.85	3,463.57	1,873.98	3,540.24	9,472.32	8,946.72	13,538.36	49,181.36
680 - Services													
680.7 - Power - Office	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	489.64	489.64
680.1 - Telephone Expense	29.06	0.00	99.78	0.00	104.25	0.00	0.00	69.50	0.00	34.75	34.75	556.45	928.54
Total 680 - Services	29.06	0.00	99.78	0.00	104.25	0.00	0.00	69.50	0.00	34.75	34.75	1,046.09	1,418.18
681 - Licenses and Permits													
681.1 - Utility Privilege License Tax	1,684.31	1,696.89	1,942.44	1,422.30	1,438.77	1,585.94	1,526.63	1,522.31	2,312.28	1,978.43	1,927.94	2,333.90	21,372.14
681.2 - Other Licenses & Permits	0.00	0.00	0.00	0.00	1,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,600.00
Total 681 - Licenses and Permits	1,684.31	1,696.89	1,942.44	1,422.30	3,038.77	1,585.94	1,526.63	1,522.31	2,312.28	1,978.43	1,927.94	2,333.90	22,972.14

**Uniontown Water Works & Sewer Board
Profit & Loss**

October 2020 through September 2021

	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Sep 21	TOTAL
684 - Insurance													
684.6 - Property/Liability Insurance	11,415.18	3,255.18	2,680.18	2,680.18	2,860.18	3,050.18	2,865.18	2,865.18	3,615.18	185.00	185.00	185.00	35,841.62
684.4 - Insurance - Processing Fee	0.00	0.00	0.00	0.00	404.02	0.00	0.00	0.00	0.00	0.00	0.00	25.00	429.02
Total 684 - Insurance	11,415.18	3,255.18	2,680.18	2,680.18	3,264.20	3,050.18	2,865.18	2,865.18	3,615.18	185.00	185.00	210.00	36,270.64
685 - Professional Services													
685.1 - Auditing	0.00	0.00	0.00	0.00	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,500.00
685.3 - Legal Services	3,937.50	0.00	1,890.00	3,360.00	0.00	0.00	0.00	0.00	0.00	11,462.50	0.00	0.00	20,650.00
685.4 - Management Service Fee	27,323.65	27,323.65	27,323.65	27,323.65	27,323.65	38,475.00	38,475.00	38,475.00	38,475.00	38,475.00	38,475.00	38,475.00	405,943.25
685.6 - Municipal Water Services	0.00	5,880.00	3,520.00	4,000.00	0.00	1,840.00	0.00	0.00	0.00	0.00	1,860.00	0.00	17,100.00
685.9 - Advertise for Prof Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,715.14	0.00	2,676.69	5,391.83
Total 685 - Professional Services	31,261.15	33,203.65	32,733.65	34,683.65	34,823.65	40,315.00	38,475.00	38,475.00	38,475.00	52,652.64	40,335.00	41,151.69	456,585.08
690 - Other Expenses													
690.3 - Bank Analysis Fees	93.17	77.97	101.52	0.00	181.41	166.13	165.07	189.76	212.70	242.33	250.81	159.38	1,840.25
690.4 - Dues and Memberships	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	550.00	550.00
690.7 - Interest Expense	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
698.9 - Miscellaneous Expense	0.00	371.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	373.00
Total 690 - Other Expenses	93.17	448.97	1,101.52	0.00	181.41	166.13	165.07	189.76	212.70	242.33	250.81	711.38	3,763.25
697 - Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	218.92	0.00	0.00	0.00	218.92
66900 - Reconciliation Discrepancies	0.00	0.00	0.00	-2.77	29.84	-0.01	0.00	0.00	0.00	0.00	0.00	0.00	27.06
Total Expense	75,637.15	94,603.13	70,067.33	93,603.68	75,055.87	80,968.26	68,944.92	87,156.47	71,064.04	94,892.42	83,991.01	102,433.47	998,417.75
Net Ordinary Income	9,026.61	-6,475.68	14,922.86	-17,759.30	244.30	179.15	8,991.16	-11,158.17	11,317.10	-59.00	11,177.19	-2,944.37	17,461.85
Other Income/Expense													
Other Income													
7900 - Garbage Service Fees Collected	22,753.09	23,219.91	23,339.94	21,660.78	23,209.75	26,441.65	25,036.73	21,475.37	23,752.51	23,959.53	22,780.02	22,185.29	279,814.57
Total Other Income	22,753.09	23,219.91	23,339.94	21,660.78	23,209.75	26,441.65	25,036.73	21,475.37	23,752.51	23,959.53	22,780.02	22,185.29	279,814.57
Other Expense													
8900 - Garbage Service Fees Paid	33,652.55	23,022.45	23,735.66	26,469.16	23,530.68	25,173.55	24,391.34	23,222.89	22,146.73	25,385.54	25,011.74	21,756.34	297,498.63
Total Other Expense	33,652.55	23,022.45	23,735.66	26,469.16	23,530.68	25,173.55	24,391.34	23,222.89	22,146.73	25,385.54	25,011.74	21,756.34	297,498.63
Net Other Income	-10,899.46	197.46	-395.72	-4,808.38	-320.93	1,268.10	645.39	-1,747.52	1,605.78	-1,426.01	-2,231.72	428.95	-17,684.06
Net Income	-1,872.85	-6,278.22	14,527.14	-22,567.68	-76.63	1,447.25	9,636.55	-12,905.69	12,922.88	-1,485.01	8,945.47	-2,515.42	-222.21

Uniontown Water Works & Sewer Board

Trial Balance

As of September 30, 2021

12/22/21

Accrual Basis

	Sep 30, 21	
	Debit	Credit
1000 · Operating Account x0813	58,037.33	
1010 · Reserve Fund Acct x2951	113,400.99	
1020 · Short Lived Assets Acct x2969	19,957.29	
1030 · Construction Acct x6424	50.00	
1200 · Customer Accounts Receivable	0.00	
1300 · Undeposited Funds	0.00	
1600 · Fixed Asset:1610 · Spray Field 2012-ESTIMATED	2,200,000.00	
1400 · Assets:1411 · Office Furnishings	303.34	
1900 · Construction In Progress	558,328.79	
2000 · Accounts Payable		88,462.55
2200 · USDA Loans:2205 · USDA Loan 92-02 - ESTIMATED		2,081,078.75
2300 · Construction Costs Payable		557,473.79
2800 · Customer Deposits		1,416.85
3010 · Retained Earnings		63,488.51
3000 · Opening Balance Equity		158,379.50
4110 · Water Sales		513,024.25
4115 · Utility Privilege Tax		18,088.76
4120 · Sewer Services		418,479.25
4125 · Pay Ahead-Overpay		20,947.85
4130 · Late Fees		20,366.96
4145 · Reconnection/Nonpayment Fees		19,823.64
4146 · Reconnection Fees Reimbursed	2,225.00	
4155 · Meter Install Fee		1,150.00
4190 · Miscellaneous Income/Refunds		5,848.17
4191 · Return Check Charges		375.72
69800 · Uncategorized Expenses	0.00	
610 · Board Member Expense:611 · Board Compensation	25,600.00	
620 · Power Expense:620-01 · Lagoon Head Wrks, MLK Dr -31056	322.08	
620 · Power Expense:620-02 · Lift Sta 2, West Ave, -06069	936.78	
620 · Power Expense:620-03 · Cahaba LS, Co Rd 53, -57013	1,358.03	
620 · Power Expense:620-04 · Lift Sta/Pump 1, Parnell -68016	445.61	
620 · Power Expense:620-05 · Rabbit Yard LS, Greenboro-03096	967.26	
620 · Power Expense:620-06 · Lift Sta 3, Co Rd 53 -26033	1,398.00	
620 · Power Expense:620-07 · Langhorne LS, Jones St -31017	1,844.42	
620 · Power Expense:620-08 · Cane Brake St. LS -39015	4,379.31	
620 · Power Expense:620-09 · Co Rd 53, Old McKinley -42019	2,395.27	
620 · Power Expense:620-10 · City Well, Front St -30014	5,753.33	
620 · Power Expense:620-11 · James Ave Well -37015	83,189.06	
620 · Power Expense:620-12 · Lagoon, Forniss St -37016	66,843.82	
630 · Trucks & Equipment:635 · Equipment Rental	24,051.70	
640 · Water System Expenses:646 · Chemicals	29,726.90	
640 · Water System Expenses:648 · Water Testing Lab Fees	7,406.15	
640 · Water System Expenses:648-2 · Sewer Testing Lab Fees	14,393.25	
640 · Water System Expenses:650 · Water System Repairs & Maint	60,830.55	
640 · Water System Expenses:651 · Sewer System Repairs & Maint	70,594.33	
640 · Water System Expenses:645 · Parts / Field Supplies	25,545.27	
670 · Office Expenses:670.1 · Office Rent	6,000.00	
670 · Office Expenses:670.2 · Office Supplies Expense	10,382.87	
670 · Office Expenses:670.3 · Postage Expense	4,408.28	
670 · Office Expenses:670.5 · Computer, Phone, Network, Comm	12,622.68	
670 · Office Expenses:670.6 · SW-Billing & Meter Reading	13,636.44	
670 · Office Expenses:670.7 · Office Repairs & Maintenance	816.50	
670 · Office Expenses:670.20 · CCR Expenses	1,314.59	
680 · Services:680.7 · Power - Office	489.64	
680 · Services:680.1 · Telephone Expense	928.54	
681 · Licenses and Permits:681.1 · Utility Privilege License Tax	21,372.14	
681 · Licenses and Permits:681.2 · Other Licenses & Permits	1,600.00	
684 · Insurance:684.6 · Property/Liability Insurance	35,841.62	
684 · Insurance:684.4 · Insurance - Processing Fee	429.02	
685 · Professional Services:685.1 · Auditing	7,500.00	
685 · Professional Services:685.3 · Legal Services	20,650.00	
685 · Professional Services:685.4 · Management Service Fee	405,943.25	
685 · Professional Services:685.6 · Municipal Water Services	17,100.00	
685 · Professional Services:685.9 · Advertise for Prof Services	5,391.83	
690 · Other Expenses:690.3 · Bank Analysis Fees	1,840.25	
690 · Other Expenses:690.4 · Dues and Memberships	550.00	

6:28 AM

Uniontown Water Works & Sewer Board

Trial Balance

12/22/21

As of September 30, 2021

Accrual Basis

	Sep 30, 21	
	<u>Debit</u>	<u>Credit</u>
690 · Other Expenses:690.7 · Interest Expense	1,000.00	
690 · Other Expenses:698.9 · Miscellaneous Expense	373.00	
697 · Bad Debt Expense	218.92	
66900 · Reconciliation Discrepancies	27.06	
7900 · Garbage Service Fees Collected		279,814.57
8900 · Garbage Service Fees Paid	297,498.63	
TOTAL	<u>4,248,219.12</u>	<u>4,248,219.12</u>

Uniontown Water Works & Sewer Board

Balance Sheet

As of September 30, 2021

12/22/21

Accrual Basis

	<u>Sep 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Operating Account x (b) (4)	58,037.33
1010 · Reserve Fund Acct x (b) (4)	113,400.99
1020 · Short Lived Assets Acct x (b) (4)	19,957.29
1030 · Construction Acct x (b) (4)	50.00
Total Checking/Savings	<u>191,445.61</u>
Total Current Assets	191,445.61
Fixed Assets	
1600 · Fixed Assest	
1610 · Spray Field 2012-ESTIMATED	2,200,000.00
Total 1600 · Fixed Assest	2,200,000.00
1400 · Assets	
1411 · Office Furnishings	303.34
Total 1400 · Assets	303.34
1900 · Construction In Progress	558,328.79
Total Fixed Assets	<u>2,758,632.13</u>
TOTAL ASSETS	<u><u>2,950,077.74</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	88,462.55
Total Accounts Payable	<u>88,462.55</u>
Total Current Liabilities	88,462.55
Long Term Liabilities	
2200 · USDA Loans	
2205 · USDA Loan 92-02 - ESTIMATED	2,081,078.75
Total 2200 · USDA Loans	2,081,078.75
2300 · Construction Costs Payable	557,473.79
2800 · Customer Deposits	1,416.85
Total Long Term Liabilities	<u>2,639,969.39</u>
Total Liabilities	2,728,431.94
Equity	
3010 · Retained Earnings	63,488.51
3000 · Opening Balance Equity	158,379.50
Net Income	-222.21
Total Equity	<u>221,645.80</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,950,077.74</u></u>

Uniontown Water Works & Sewer Board

Profit & Loss

12/22/21

October 2020 through September 2021

Accrual Basis

	<u>Oct '20 - Sep 21</u>
Ordinary Income/Expense	
Income	
4110 · Water Sales	513,024.25
4115 · Utility Privilege Tax	18,088.76
4120 · Sewer Services	418,479.25
4125 · Pay Ahead-Overpay	20,947.85
4130 · Late Fees	20,366.96
4145 · Reconnection/Nonpayment Fees	19,823.64
4146 · Reconnection Fees Reimbursed	-2,225.00
4155 · Meter Install Fee	1,150.00
4190 · Miscellaneous Income/Refunds	5,848.17
4191 · Return Check Charges	375.72
Total Income	<u>1,015,879.60</u>
Gross Profit	1,015,879.60
Expense	
69800 · Uncategorized Expenses	0.00
610 · Board Member Expense	
611 · Board Compensation	25,600.00
Total 610 · Board Member Expense	<u>25,600.00</u>
620 · Power Expense	
620-01 · Lagoon Head Wrks, MLK Dr -31056	322.08
620-02 · Lift Sta 2, West Ave, -06069	936.78
620-03 · Cahaba LS, Co Rd 53, -57013	1,358.03
620-04 · Lift Sta/Pump 1, Parnell -68016	445.61
620-05 · Rabbit Yard LS, Greenboro-03096	967.26
620-06 · Lift Sta 3, Co Rd 53 -26033	1,398.00
620-07 · Langhorne LS, Jones St -31017	1,844.42
620-08 · Cane Brake St. LS -39015	4,379.31
620-09 · Co Rd 53, Old McKinley -42019	2,395.27
620-10 · City Well, Front St -30014	5,753.33
620-11 · James Ave Well -37015	83,189.06
620-12 · Lagoon, Forniss St -37016	66,843.82
Total 620 · Power Expense	<u>169,832.97</u>
630 · Trucks & Equipment	
635 · Equipment Rental	24,051.70
Total 630 · Trucks & Equipment	<u>24,051.70</u>
640 · Water System Expenses	
646 · Chemicals	29,726.90
648 · Water Testing Lab Fees	7,406.15
648-2 · Sewer Testing Lab Fees	14,393.25
650 · Water System Repairs & Maint	60,830.55
651 · Sewer System Repairs & Maint	70,594.33
645 · Parts / Field Supplies	25,545.27
Total 640 · Water System Expenses	<u>208,496.45</u>
670 · Office Expenses	
670.1 · Office Rent	6,000.00
670.2 · Office Supplies Expense	10,382.87
670.3 · Postage Expense	4,408.28
670.5 · Computer, Phone, Network, Comm	12,622.68
670.6 · SW-Billing & Meter Reading	13,636.44
670.7 · Office Repairs & Maintenance	816.50
670.20 · CCR Expenses	1,314.59
Total 670 · Office Expenses	<u>49,181.36</u>

Uniontown Water Works & Sewer Board

Profit & Loss

12/22/21

October 2020 through September 2021

Accrual Basis

	<u>Oct '20 - Sep 21</u>
680 · Services	
680.7 · Power - Office	489.64
680.1 · Telephone Expense	928.54
Total 680 · Services	<u>1,418.18</u>
681 · Licenses and Permits	
681.1 · Utility Privilege License Tax	21,372.14
681.2 · Other Licenses & Permits	1,600.00
Total 681 · Licenses and Permits	<u>22,972.14</u>
684 · Insurance	
684.6 · Property/Liability Insurance	35,841.62
684.4 · Insurance - Processing Fee	429.02
Total 684 · Insurance	<u>36,270.64</u>
685 · Professional Services	
685.1 · Auditing	7,500.00
685.3 · Legal Services	20,650.00
685.4 · Management Service Fee	405,943.25
685.6 · Municipal Water Services	17,100.00
685.9 · Advertise for Prof Services	5,391.83
Total 685 · Professional Services	<u>456,585.08</u>
690 · Other Expenses	
690.3 · Bank Analysis Fees	1,840.25
690.4 · Dues and Memberships	550.00
690.7 · Interest Expense	1,000.00
698.9 · Miscellaneous Expense	373.00
Total 690 · Other Expenses	<u>3,763.25</u>
697 · Bad Debt Expense	218.92
66900 · Reconciliation Discrepancies	27.06
Total Expense	<u>998,417.75</u>
Net Ordinary Income	17,461.85
Other Income/Expense	
Other Income	
7900 · Garbage Service Fees Collected	279,814.57
Total Other Income	<u>279,814.57</u>
Other Expense	
8900 · Garbage Service Fees Paid	297,498.63
Total Other Expense	<u>297,498.63</u>
Net Other Income	<u>-17,684.06</u>
Net Income	<u><u>-222.21</u></u>

Uniontown Water Works & Sewer Board Profit & Loss

October 2020 through September 2021

	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Sep 21	TOTAL
Ordinary Income/Expense													
Income													
4110 - Water Sales	42,107.82	42,462.75	40,425.91	35,557.53	37,849.39	39,648.46	37,070.98	38,057.85	41,103.90	49,460.82	50,931.25	58,347.59	513,024.25
4115 - Utility Privilege Tax	1,588.39	1,626.02	1,400.62	1,366.75	1,374.62	1,547.87	1,455.97	1,369.00	1,501.01	1,610.01	1,559.92	1,688.58	18,088.76
4120 - Sewer Services	36,433.77	38,215.80	37,111.99	32,077.80	31,526.52	33,522.06	31,258.38	31,778.91	34,378.67	37,395.28	37,016.29	37,763.78	418,479.25
4125 - Pay Ahead-Overpay	1,702.91	1,756.11	1,922.41	3,552.84	2,244.83	1,850.50	1,633.04	1,803.62	1,042.39	1,310.27	1,911.16	2,177.77	20,947.85
4130 - Late Fees	1,804.50	2,077.41	1,794.76	1,707.58	1,252.79	1,857.87	1,706.32	1,543.36	2,092.40	1,649.46	1,537.09	1,343.42	20,366.96
4145 - Reconnection/Nonpayment Fees	2,640.39	1,710.99	2,250.36	1,569.73	1,025.00	2,550.00	1,856.39	1,445.56	1,314.60	2,367.21	1,050.00	43.41	19,823.64
4146 - Reconnection Fees Reimbursed	-2,225.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-2,225.00
4155 - Meter Install Fee	1,000.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,150.00
4190 - Miscellaneous Income/Refunds	-459.02	128.37	23.24	0.00	0.00	0.00	2,955.00	0.00	948.17	1,005.37	1,162.49	84.55	5,848.17
4191 - Return Check Charges	70.00	0.00	60.90	12.15	27.02	170.65	0.00	0.00	0.00	35.00	0.00	0.00	375.72
Total Income	84,663.76	88,127.45	84,990.19	75,844.38	75,300.17	81,147.41	77,936.08	75,998.30	82,381.14	94,833.42	95,168.20	99,489.10	1,015,879.60
Gross Profit	84,663.76	88,127.45	84,990.19	75,844.38	75,300.17	81,147.41	77,936.08	75,998.30	82,381.14	94,833.42	95,168.20	99,489.10	1,015,879.60
Expense													
69800 - Uncategorized Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610 - Board Member Expense													
611 - Board Compensation	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	1,200.00	3,200.00	2,200.00	2,200.00	1,800.00	1,800.00	25,600.00
Total 610 - Board Member Expense	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	1,200.00	3,200.00	2,200.00	2,200.00	1,800.00	1,800.00	25,600.00
620 - Power Expense													
620-01 - Lagoon Head Wrks, MLK Dr -31056	26.84	26.84	26.84	26.84	26.84	26.84	26.84	26.84	26.84	26.84	26.84	26.84	322.08
620-02 - Lift Sta 2, West Ave, -06069	50.90	49.64	67.01	61.13	70.13	77.99	69.72	67.82	69.87	71.06	57.17	224.34	936.78
620-03 - Cahaba LS, Co Rd 53, -57013	76.41	320.84	93.62	102.70	108.06	102.30	105.45	89.28	86.92	88.70	95.44	88.31	1,358.03
620-04 - Lift Sta/Pump 1, Parnell -68016	30.98	29.55	38.42	37.56	41.21	42.93	40.48	34.51	38.54	35.36	30.60	45.47	445.61
620-05 - Rabbit Yard LS, Greenboro-03096	38.83	0.00	120.64	101.55	80.09	102.70	123.44	73.57	64.51	99.01	78.98	83.94	967.26
620-06 - Lift Sta 3, Co Rd 53 -26033	53.10	53.81	181.10	111.31	166.11	154.03	134.47	93.30	77.00	105.16	233.45	35.16	1,398.00
620-07 - Langhorne LS, Jones St -31017	62.27	130.38	207.72	176.64	173.00	217.06	233.60	134.88	68.68	166.23	156.51	117.45	1,844.42
620-08 - Cane Brake St, LS -39015	221.20	388.11	213.94	377.13	388.76	486.71	558.02	313.38	334.19	345.48	414.41	337.98	4,379.31
620-09 - Co Rd 53, Old McKinley -42019	94.75	91.45	256.50	256.50	223.19	189.66	269.28	208.24	225.32	177.73	147.40	255.25	2,395.27
620-10 - City Well, Front St -30014	464.57	930.04	0.00	481.58	592.56	547.09	571.80	481.58	479.02	484.47	473.57	247.05	5,753.33
620-11 - James Ave Well -37015	4,841.70	21,277.80	4,658.10	4,983.68	4,659.91	5,570.40	4,400.37	5,557.10	6,120.15	6,825.56	7,526.12	6,768.17	83,189.06
620-12 - Lagoon, Forniss St -37016	3,934.59	4,752.40	5,753.51	7,062.38	7,062.39	6,252.38	6,604.46	6,089.66	5,741.48	4,722.76	4,254.04	4,613.77	66,843.82
Total 620 - Power Expense	9,896.14	28,050.86	11,617.40	13,779.00	13,592.25	13,770.09	13,137.93	13,170.16	13,332.52	13,148.36	13,494.53	12,843.73	169,832.97
630 - Trucks & Equipment													
635 - Equipment Rental	0.00	1,052.40	1,314.40	5,100.00	0.00	4,434.90	2,430.00	2,430.00	0.00	2,430.00	2,430.00	2,430.00	24,051.70
Total 630 - Trucks & Equipment	0.00	1,052.40	1,314.40	5,100.00	0.00	4,434.90	2,430.00	2,430.00	0.00	2,430.00	2,430.00	2,430.00	24,051.70
640 - Water System Expenses													
646 - Chemicals	3,299.07	0.00	3,920.29	3,662.64	2,132.25	2,831.04	0.00	4,426.44	2,253.74	3,018.74	2,353.21	1,829.48	29,726.90
648 - Water Testing Lab Fees	0.00	652.00	719.95	0.00	3,561.00	117.00	0.00	2,021.20	0.00	101.00	117.00	117.00	7,406.15
648-2 - Sewer Testing Lab Fees	0.00	1,892.75	1,231.65	1,231.65	1,361.80	1,361.80	1,701.00	0.00	2,147.50	1,371.80	1,275.10	818.20	14,393.25
650 - Water System Repairs & Maint	823.56	17,985.00	4,338.91	14,359.03	1,968.60	4,994.16	1,908.33	5,704.50	2,623.60	1,525.28	3,710.58	889.00	60,830.55
651 - Sewer System Repairs & Maint	4,735.00	2,097.50	2,047.50	9,965.29	3,650.00	4,280.80	1,630.32	10,455.59	0.00	2,640.00	6,866.37	22,225.96	70,594.33
645 - Parts / Field Supplies	8,370.42	1,020.78	2,242.65	3,431.08	4,402.41	106.38	441.89	752.85	132.36	3,891.77	264.00	488.68	25,545.27
640 - Water System Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 640 - Water System Expenses	17,228.05	23,648.03	14,500.95	32,649.69	17,076.06	13,691.18	5,681.54	23,360.58	7,157.20	12,548.59	14,586.26	26,368.32	208,496.45
670 - Office Expenses													
670.1 - Office Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00	6,000.00
670.2 - Office Supplies Expense	1,456.11	0.00	417.34	295.32	321.46	435.27	190.30	0.00	0.00	2,311.39	2,848.42	2,107.26	10,382.87
670.3 - Postage Expense	0.00	673.17	337.73	422.33	0.00	945.60	590.74	0.00	692.74	348.97	397.00	0.00	4,408.28
670.5 - Computer, Phone, Network, Comm	0.00	0.00	0.00	0.00	50.00	0.00	2,308.55	0.00	2,473.52	3,497.37	3,327.32	965.92	12,622.68
670.6 - SW-Billing & Meter Reading	373.98	373.98	1,121.94	373.98	373.98	373.98	373.98	1,873.98	373.98	0.00	373.98	7,648.68	13,636.44
670.7 - Office Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	816.50	816.50
670.20 - CCR Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,314.59	0.00	0.00	0.00	1,314.59
Total 670 - Office Expenses	1,830.09	1,047.15	1,877.01	1,091.63	745.44	1,754.85	3,463.57	1,873.98	3,540.24	9,472.32	8,946.72	13,538.36	49,181.36
680 - Services													
680.7 - Power - Office	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	489.64	489.64
680.1 - Telephone Expense	29.06	0.00	99.78	0.00	104.25	0.00	0.00	69.50	0.00	34.75	34.75	556.45	928.54
Total 680 - Services	29.06	0.00	99.78	0.00	104.25	0.00	0.00	69.50	0.00	34.75	34.75	1,046.09	1,418.18
681 - Licenses and Permits													
681.1 - Utility Privilege License Tax	1,684.31	1,696.89	1,942.44	1,422.30	1,438.77	1,585.94	1,526.63	1,522.31	2,312.28	1,978.43	1,927.94	2,333.90	21,372.14
681.2 - Other Licenses & Permits	0.00	0.00	0.00	0.00	1,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,600.00
Total 681 - Licenses and Permits	1,684.31	1,696.89	1,942.44	1,422.30	3,038.77	1,585.94	1,526.63	1,522.31	2,312.28	1,978.43	1,927.94	2,333.90	22,972.14

**Uniontown Water Works & Sewer Board
Profit & Loss**

October 2020 through September 2021

	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Sep 21	TOTAL
684 - Insurance													
684.6 - Property/Liability Insurance	11,415.18	3,255.18	2,680.18	2,680.18	2,860.18	3,050.18	2,865.18	2,865.18	3,615.18	185.00	185.00	185.00	35,841.62
684.4 - Insurance - Processing Fee	0.00	0.00	0.00	0.00	404.02	0.00	0.00	0.00	0.00	0.00	0.00	25.00	429.02
Total 684 - Insurance	11,415.18	3,255.18	2,680.18	2,680.18	3,264.20	3,050.18	2,865.18	2,865.18	3,615.18	185.00	185.00	210.00	36,270.64
685 - Professional Services													
685.1 - Auditing	0.00	0.00	0.00	0.00	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,500.00
685.3 - Legal Services	3,937.50	0.00	1,890.00	3,360.00	0.00	0.00	0.00	0.00	0.00	11,462.50	0.00	0.00	20,650.00
685.4 - Management Service Fee	27,323.65	27,323.65	27,323.65	27,323.65	27,323.65	38,475.00	38,475.00	38,475.00	38,475.00	38,475.00	38,475.00	38,475.00	405,943.25
685.6 - Municipal Water Services	0.00	5,880.00	3,520.00	4,000.00	0.00	1,840.00	0.00	0.00	0.00	0.00	1,860.00	0.00	17,100.00
685.9 - Advertise for Prof Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,715.14	0.00	2,676.69	5,391.83
Total 685 - Professional Services	31,261.15	33,203.65	32,733.65	34,683.65	34,823.65	40,315.00	38,475.00	38,475.00	38,475.00	52,652.64	40,335.00	41,151.69	456,585.08
690 - Other Expenses													
690.3 - Bank Analysis Fees	93.17	77.97	101.52	0.00	181.41	166.13	165.07	189.76	212.70	242.33	250.81	159.38	1,840.25
690.4 - Dues and Memberships	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	550.00	550.00
690.7 - Interest Expense	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
698.9 - Miscellaneous Expense	0.00	371.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	373.00
Total 690 - Other Expenses	93.17	448.97	1,101.52	0.00	181.41	166.13	165.07	189.76	212.70	242.33	250.81	711.38	3,763.25
697 - Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	218.92	0.00	0.00	0.00	218.92
66900 - Reconciliation Discrepancies	0.00	0.00	0.00	-2.77	29.84	-0.01	0.00	0.00	0.00	0.00	0.00	0.00	27.06
Total Expense	75,637.15	94,603.13	70,067.33	93,603.68	75,055.87	80,968.26	68,944.92	87,156.47	71,064.04	94,892.42	83,991.01	102,433.47	998,417.75
Net Ordinary Income	9,026.61	-6,475.68	14,922.86	-17,759.30	244.30	179.15	8,991.16	-11,158.17	11,317.10	-59.00	11,177.19	-2,944.37	17,461.85
Other Income/Expense													
Other Income													
7900 - Garbage Service Fees Collected	22,753.09	23,219.91	23,339.94	21,660.78	23,209.75	26,441.65	25,036.73	21,475.37	23,752.51	23,959.53	22,780.02	22,185.29	279,814.57
Total Other Income	22,753.09	23,219.91	23,339.94	21,660.78	23,209.75	26,441.65	25,036.73	21,475.37	23,752.51	23,959.53	22,780.02	22,185.29	279,814.57
Other Expense													
8900 - Garbage Service Fees Paid	33,652.55	23,022.45	23,735.66	26,469.16	23,530.68	25,173.55	24,391.34	23,222.89	22,146.73	25,385.54	25,011.74	21,756.34	297,498.63
Total Other Expense	33,652.55	23,022.45	23,735.66	26,469.16	23,530.68	25,173.55	24,391.34	23,222.89	22,146.73	25,385.54	25,011.74	21,756.34	297,498.63
Net Other Income	-10,899.46	197.46	-395.72	-4,808.38	-320.93	1,268.10	645.39	-1,747.52	1,605.78	-1,426.01	-2,231.72	428.95	-17,684.06
Net Income	-1,872.85	-6,278.22	14,527.14	-22,567.68	-76.63	1,447.25	9,636.55	-12,905.69	12,922.88	-1,485.01	8,945.47	-2,515.42	-222.21

Uniontown Water Works & Sewer Board

Trial Balance

As of September 30, 2021

12/22/21

Accrual Basis

	Sep 30, 21	
	Debit	Credit
1000 · Operating Account x (b) (4)	58,037.33	
1010 · Reserve Fund Acct x (b) (4)	113,400.99	
1020 · Short Lived Assets Acct x (b) (4)	19,957.29	
1030 · Construction Acct (b) (4)	50.00	
1200 · Customer Accounts Receivable	0.00	
1300 · Undeposited Funds	0.00	
1600 · Fixed Asset:1610 · Spray Field 2012-ESTIMATED	2,200,000.00	
1400 · Assets:1411 · Office Furnishings	303.34	
1900 · Construction In Progress	558,328.79	
2000 · Accounts Payable		88,462.55
2200 · USDA Loans:2205 · USDA Loan 92-02 - ESTIMATED		2,081,078.75
2300 · Construction Costs Payable		557,473.79
2800 · Customer Deposits		1,416.85
3010 · Retained Earnings		63,488.51
3000 · Opening Balance Equity		158,379.50
4110 · Water Sales		513,024.25
4115 · Utility Privilege Tax		18,088.76
4120 · Sewer Services		418,479.25
4125 · Pay Ahead-Overpay		20,947.85
4130 · Late Fees		20,366.96
4145 · Reconnection/Nonpayment Fees		19,823.64
4146 · Reconnection Fees Reimbursed	2,225.00	
4155 · Meter Install Fee		1,150.00
4190 · Miscellaneous Income/Refunds		5,848.17
4191 · Return Check Charges		375.72
69800 · Uncategorized Expenses	0.00	
610 · Board Member Expense:611 · Board Compensation	25,600.00	
620 · Power Expense:620-01 · Lagoon Head Wrks, MLK Dr -31056	322.08	
620 · Power Expense:620-02 · Lift Sta 2, West Ave, -06069	936.78	
620 · Power Expense:620-03 · Cahaba LS, Co Rd 53, -57013	1,358.03	
620 · Power Expense:620-04 · Lift Sta/Pump 1, Parnell -68016	445.61	
620 · Power Expense:620-05 · Rabbit Yard LS, Greenboro-03096	967.26	
620 · Power Expense:620-06 · Lift Sta 3, Co Rd 53 -26033	1,398.00	
620 · Power Expense:620-07 · Langhorne LS, Jones St -31017	1,844.42	
620 · Power Expense:620-08 · Cane Brake St. LS -39015	4,379.31	
620 · Power Expense:620-09 · Co Rd 53, Old McKinley -42019	2,395.27	
620 · Power Expense:620-10 · City Well, Front St -30014	5,753.33	
620 · Power Expense:620-11 · James Ave Well -37015	83,189.06	
620 · Power Expense:620-12 · Lagoon, Forniss St -37016	66,843.82	
630 · Trucks & Equipment:635 · Equipment Rental	24,051.70	
640 · Water System Expenses:646 · Chemicals	29,726.90	
640 · Water System Expenses:648 · Water Testing Lab Fees	7,406.15	
640 · Water System Expenses:648-2 · Sewer Testing Lab Fees	14,393.25	
640 · Water System Expenses:650 · Water System Repairs & Maint	60,830.55	
640 · Water System Expenses:651 · Sewer System Repairs & Maint	70,594.33	
640 · Water System Expenses:645 · Parts / Field Supplies	25,545.27	
670 · Office Expenses:670.1 · Office Rent	6,000.00	
670 · Office Expenses:670.2 · Office Supplies Expense	10,382.87	
670 · Office Expenses:670.3 · Postage Expense	4,408.28	
670 · Office Expenses:670.5 · Computer, Phone, Network, Comm	12,622.68	
670 · Office Expenses:670.6 · SW-Billing & Meter Reading	13,636.44	
670 · Office Expenses:670.7 · Office Repairs & Maintenance	816.50	
670 · Office Expenses:670.20 · CCR Expenses	1,314.59	
680 · Services:680.7 · Power - Office	489.64	
680 · Services:680.1 · Telephone Expense	928.54	
681 · Licenses and Permits:681.1 · Utility Privilege License Tax	21,372.14	
681 · Licenses and Permits:681.2 · Other Licenses & Permits	1,600.00	
684 · Insurance:684.6 · Property/Liability Insurance	35,841.62	
684 · Insurance:684.4 · Insurance - Processing Fee	429.02	
685 · Professional Services:685.1 · Auditing	7,500.00	
685 · Professional Services:685.3 · Legal Services	20,650.00	
685 · Professional Services:685.4 · Management Service Fee	405,943.25	
685 · Professional Services:685.6 · Municipal Water Services	17,100.00	
685 · Professional Services:685.9 · Advertise for Prof Services	5,391.83	
690 · Other Expenses:690.3 · Bank Analysis Fees	1,840.25	
690 · Other Expenses:690.4 · Dues and Memberships	550.00	

6:28 AM

Uniontown Water Works & Sewer Board

Trial Balance

12/22/21

As of September 30, 2021

Accrual Basis

	Sep 30, 21	
	<u>Debit</u>	<u>Credit</u>
690 · Other Expenses:690.7 · Interest Expense	1,000.00	
690 · Other Expenses:698.9 · Miscellaneous Expense	373.00	
697 · Bad Debt Expense	218.92	
66900 · Reconciliation Discrepancies	27.06	
7900 · Garbage Service Fees Collected		279,814.57
8900 · Garbage Service Fees Paid	297,498.63	
TOTAL	<u>4,248,219.12</u>	<u>4,248,219.12</u>