

**Hilmar County Water District**  
**General Ledger Trial Balance**  
**As of Mar 31, 2020**

Filter Criteria includes: Report order is by ID. Report is printed in Detail Format.

Account ID	Account Description	Debit Amt	Credit Amt
1010	Water Plant Buildings	102,129.20	
1015	Water Equipment	617,371.58	
1025	Wells - #4 #5 #6	2,395,310.94	
1030	Water - Land/future stor. tank	39,648.00	
1036	WIP-Storage Tank/Scada Project	58,032.98	
1037	WIP Well #8 & #9 Project	539,826.56	
1038	WIP Southside Utility Replacem	550,881.46	
1040	Sewer Old WWTP & Pumps	657,952.84	
1045	Sewer Equipment	331,149.48	
1055	Sewer Lift Stations	289,108.58	
1060	Sewer Improvement - Irwin	91,912.61	
1065	Sewer - New WWTP	6,026,811.70	
1070	Sewer - Land New WWTP	497,330.00	
1080	Storm Drain Pumps	215,754.05	
1090	Office Equipment	20,099.48	
1099	Accumulated Depreciation		4,961,581.00
1210	Petty Cash	250.00	
1215	F & M Checking	8,638.24	
1220	F & M General Fund Ckg	286,923.60	
1225	Cert of Deposit-Gen Fund	75,000.00	
1410	Water Facilities Savings	639,943.31	
1415	Sewer Facilities Savings	735,081.15	
1420	Storm Drain Facilities Savings	258,500.85	
1430	Sewer Fund SAV	100,344.69	
1440	Repay Fund - WWTP	146,737.20	
1445	LAIF	530,183.01	
1455	Water Projects SAV	37,318.24	
1457	Water Projects Ckg	70,152.16	
1460	Cust Service Deposits Ckg	84,181.15	
1465	W/S/SD Cap. Replacement Fund	151,567.46	
1480	Cert of Dep-W/S/SDReplace Fund	50,000.00	
1485	Cert of Deposit-Cust Ser Dep	10,000.00	
1490	Cert of Deposit - Water Fac	250,000.00	
1505	A/R Customers	109,385.10	
1510	A/R County & Developers	1,705.79	
1520	Prepaid Insurance	18,949.24	
2005	Accounts Payable		323,369.62
2021	Aflac	98.45	
2022	Employee Insurance Portion	150.00	
2025	Accrued Vac. & Sick Leave		35,962.69
2030	Customer Service Deposits		94,100.00
2057	Developer Deposits		4,935.30
2060	Hydrant Meter Deposit		1,500.00
2120	DWR - WWTF Loan		627,949.18
3005	Retained Earnings		6,861,052.49
3020	Reserves Capital Improv Water		1,085,496.31
3025	Reserves Capital Improv Sewer		441,638.87
3030	Reserves Facilities - SD		258,442.48
3035	Loan Reserves		20,719.71
3050	Facility Fee Reserve - Water		371,125.98
3055	Facility Fee Reserve - Sewer		319,336.48
3060	Well #7 Reserve		234,498.28
3065	Capital Replacement - W/S/SD		233,175.48
3070	Sewer Asset Reserve Fund		73,325.38
4005	Water Sales		449,547.22
4015	Water Connection Fees		67,791.36
4020	Water Meter Connection Fee		5,920.00
4105	Sewer Service		480,489.91
4115	Sewer Connection Fees		47,655.24
4205	Storm Drain Service		72,319.17
4305	Merced County Taxes		85,591.27
4310	Late Charges		3,420.09
4315	Interest Income		11,950.23
4330	Other Income		3,635.79
4335	Inspection Fee		3,145.32

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4800	Construction Sales		4,261.50
4850	Construction Costs	4,261.50	
5005	Water Testing - Lab Fees	10,225.94	
5010	Water - Maintenance	76,548.92	
5011	Wells - Maintenance	18,403.00	
5020	Water - Truck/tractor	17,188.54	
5025	Wells - TID	49,077.58	
5026	Water - Annual Fees	5,479.20	
5030	Water - Salaries	72,261.85	
5045	Grdwater Assoc. Contribution	11,554.85	
5105	Sewer Testing - Lab Fees	12,397.06	
5110	Sewer - Maintenance	27,258.42	
5111	WWTF - Maintenance	83,940.61	
5120	Sewer - Truck/tractor	17,188.54	
5124	WWTF - TID	15,799.22	
5125	Sewer - TID	11,117.94	
5126	Sewer - Annual Fees	33,882.00	
5130	Sewer - Salaries	94,812.65	
5205	SD - Maintenance	21,374.72	
5210	Street Sweeping	20,415.78	
5220	Storm Drain - Truck/tractor	2,201.41	
5225	Storm Drain - TID	4,426.35	
5230	Storm Drain - Salaries	4,646.12	
5240	Building Rental	18,900.00	
5305	Legal	16,332.37	
5310	Engineering	11,777.00	
5315	Audit	6,700.00	
5317	Insurance	15,107.00	
5318	Workmens Comp Insurance	1,658.86	
5319	Studies/Surveys	51,477.50	
5320	Office Supplies/equipment	11,964.79	
5321	Information Technology (IT)	14,700.21	
5322	Shop - Supplies/Equipment	6,072.03	
5325	Property Taxes	158.90	
5327	Bank Charges	3,497.73	
5330	Postage	7,684.01	
5335	Seminars/classes	3,583.91	
5340	Association Dues	5,945.00	
5345	Telephone	7,045.40	
5350	Garbage	1,182.96	
5355	Administrative - TID	2,444.32	
5360	PG & E	1,127.20	
5365	Uniforms	2,581.12	
5370	Administrative - Salaries	94,899.77	
5375	Employee Benefits	42,661.72	
5377	Retirement Expense	18,982.07	
5380	Director's Fees	5,800.00	
5387	Payroll Tax Expenses	24,204.95	
5390	Water Depreciation	53,820.00	
5391	Sewer Depreciation	137,430.00	
5392	Storm Drain Depreciation	3,105.00	
5400	Bad Debt Writeoff	201.23	
	<b>Total:</b>	<b>17,183,936.35</b>	<b>17,183,936.35</b>