

GLWA General Ledger Accounts

DWSD General Ledger Accounts

as of 10.14.19 TB

Description	Fund	Object	Project	Balance 6.30.19	Description per TB	Description	Fund	Approp	C. Center	Object	Balance 6.30.19	Difference	Remarks
Cash Held fbo DWSD													
Cash held FBO DWSD - Water	5910	000000	000	225572	(2,173,619)	Cash on Deposit with Trustee-GLWA	5720	00000	000000	103101	2,679,355		
Current Affordability Collections (to be transferred)	5910	000000	000	225572	(11,036)	Cash on Deposit with Trustee-GLWA	5820	00000	000000	103101	627,926		
Cash held FBO DWSD - Sewer	5960	000000	000	225582	(622,618)	A/R-Cash Held for Budget Stabilization	5720	00000	000000	124592	2,000,000		
Cash held FBO DWSD Budget stabilization - Water	5910	000000	000	225592	(2,000,000)	A/R-Cash Held for Budget Stabilization	5820	00000	000000	124592	5,500,000		
Cash held FBO DWSD Budget stabilization - Sewer	5960	000000	000	225592	(5,500,000)	Current Affordability Collections	5720	00000	000000	124591	11,036		(Shows in the shared services account for DWSD as a year-end only entry, will reverse in Sep 2019)
Cash held FBO DWSD Debt Service - Water	5910	000000	000	225562	(505,736)								
Cash held FBO DWSD Debt Service - Sewer	5960	000000	000	225562	(5,308)								
				(10,818,316)							10,818,316	0	
Sewer Loan Receivable													
Loan Receivable - current	5960	000000	000	142605	17,542,669								
Loan Receivable - long term	5960	000000	000	143605	26,503,010	AP-GLWA-Sewer	5821	00000	000000	225996	(44,045,679)		
					44,045,679						(44,045,679)	(0)	
Obligation Receivable - DWSD Local Debt													
Contractual Obligation Receivable - Current	5910	000000	000	142572	14,186,800	Bonds Payable-DWSD	5720	00000	000000	262000	(412,140,600)		
Contractual Obligation Receivable - Current	5960	000000	000	142572	11,741,100	Bonds Payable-DWSD	5820	00000	000000	262000	(335,574,500)		
Contractual Obligation Receivable - Long Term	5910	000000	000	143572	462,496,666	Bonds Payable-DWSD	5731	00000	000000	262000	(50,740,000)		
Contractual Obligation Receivable - Long Term	5960	000000	000	143572	405,428,400	Bonds Payable-DWSD	5831	00000	000000	262000	(81,595,000)		
						S.R.F. A/P	5731	00000	000000	265525	(13,802,866)		
				893,852,966							(893,852,966)	-	
Obligation Receivable - DWSD Local Debt Premium													
Obligation Receivable Premium - Current	5910	000000	000	142573	002016	141,568							
Obligation Receivable Premium	5910	000000	000	143573	5,985,053	Premium-Revenue Bonds Sold	5731	00000	000000	144200	(6,126,621)		
Obligation Receivable Premium - Current	5960	000000	000	142573	348,679								
Obligation Receivable Premium	5960	000000	000	143573	002018	9,338,553	Premium-Revenue Bonds Sold	5831	00000	000000	144200	(9,687,232)	
					15,813,853						(15,813,853)	0.63	
Obligation Receivable - Interest on DWSD Local Debt													
Interest Income - Obligation Receivable	5910	887511	000	461120	(23,057,167)	Interest on Bonded Debt	5720	20172	487111	703100	18,411,483		
Interest Income - Obligation Receivable	5960	897511	000	461120	(18,001,619)	Interest on Bonded Debt	5820	20183	487111	703100	14,975,742		
						Interest on Bonded Debt	5720	20172	487111	703100	886,250		
						Interest on Bonded Debt	5720	20172	487111	703100	1,650,750		
						Interest on Bonded Debt	5731	20301	487800	703100	1,834,417		
						Interest Exp-State Rev Loans	5731	20301	487800	703400	304,944		
						Interest on Bonded Debt	5795	90049	489950	703100	(1,834,417)		
						Interest on Bonded Debt	5895	90050	499950	703100	(41,958)		
						Interest On Bonded Debt	5831	20310	497800	703100	2,983,899		
						Interest on Bonded Debt	5831	20310	497800	703100	41,958		
				(41,058,786)							39,213,069	(1,845,718)	Difference OK - due to FY 19 capitalized interest by DWSD
Contractual Obligation Payable - B&C Notes (GLWA portion of debt held by DWSD)													
Contractual Obligation - Current	5910	000000	000	236170	(176,203)	A/R Current GLWA B & C Note	5720	00000	000000	124597	176,183		
Contractual Obligation - Current	5960	000000	000	236170	(396,328)	A/R Current GLWA B & C Note	5820	00000	000000	124597	396,291		
Contractual Obligation - Long Term (B)	5910	000000	000	262500	(15,556,024)	A/R LT GLWA B & C Notes	5720	00000	000000	124598	16,921,526		
Contractual Obligation - Long Term (B)	5960	000000	000	262500	(34,990,439)	A/R LT GLWA B & C Notes	5820	00000	000000	124598	38,061,884		
Contractual Obligation - Long Term (C)	5910	000000	000	262501	(1,365,483)								
Contractual Obligation - Long Term (C)	5960	000000	000	262501	(3,071,410)								
					(55,555,887)						55,555,884	(2.14)	Due to B&C Note schedule rounding variances between GLWA and DWSD
Long-Term Lease of DWSD Assets to GLWA													
Lease (Consideration) Payable - Current	5910	000000	000	236597	(5,019,121)								
Lease (Consideration) Payable - Current	5960	000000	000	269597	(6,134,481)								
Lease(Consideration) Payable - Long Term	5910	000000	000	262597	(416,469,750)	Consideration Wat AR GLWA	5721	00000	000000	143573	446,984,447		Variance is within acceptable range when compared to historic yearend close differences and is associated with the discount rate used by each entity to value the initial assets.
Lease (Consideration) Payable - Long Term	5960	000000	000	262597	(509,018,588)	Consideration Wat AR GLWA	5821	00000	000000	143573	546,314,323		
					(936,641,940)						993,298,770	56,656,830	
Prepayment of 1st Six Months of Long-Term Lease Obligation													
Prepaid Lease	5910	000000	000	143980	11,250,000	Deferred Rev-Unearned Revenue	5721	00000	000000	271200	(11,250,000)		
Prepaid Lease	5960	000000	000	143980	13,750,000	Deferred Rev-Unearned Revenue	5821	00000	000000	271200	(13,750,000)		
					25,000,000						(25,000,000)	-	
Long-Term Lease Obligation Interest													
Lease Interest Expense	5910	887511	000	703110	17,668,794	Int Rev from GLWA Lease	5721	20244	487711	461102	(16,676,124)		Variance is within acceptable range when compared to historic yearend close differences and is associated with the discount rate used by each entity to value the initial assets.
Lease Interest Expense	5960	897511	000	703110	21,595,197	Int Rev from GLWA Lease	5821	20243	497711	461102	(20,381,928)		
					39,263,991						(37,058,052)	2,205,939	
Local System Water & Sewer Charges													

Note: Where a one-to-one comparison between accounts can be made, a difference is calculated. Otherwise, the analysis compares groups of related accounts to identify variances.

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Income - Local System Charges	5910	887211	000	447300	(20,181,400)	GLWA Charge	Expense - Wholesale charges	5720	20267	488001	628512	20,181,400	-	
Income - Local System Charges	5960	897211	000	447300	(181,159,300)	GLWA Charge	Expense - Wholesale charges	5820	20268	498001	628512	181,159,300	-	
					<u>(201,340,700)</u>							<u>201,340,700</u>	<u>-</u>	
Shared Services - Due from DWSD to GLWA														
Accounts Receivable Shared Services	5910	000000	000	124410	27,943,152	AP-GLWA - Sewer	Accounts Payable Shared Services	5720	00000	000000	225996	(11,008,459)		object 241200 was re-classed to 225996
Accounts Receivable Shared Services	5960	000000	000	124410	179,585	AP-GLWA - Sewer	Accounts Payable Shared Services	5820	00000	000000	225996	(18,624,952)		object 241200 was re-classed to 225996
AR Shared Services Accrual	5910	000000	000	124411	487,524									
Unbilled Shared Services	5910	000000	000	124415	1,551,094									
Unbilled Shared Services	5960	000000	000	124415	-									
					<u>30,161,355</u>							<u>(29,633,411)</u>	<u>527,944</u>	
Shared Services - Due from GLWA to DWSD														
Accrued Payable Shared Services	5910	000000	000	241110	(15,963,934)	AR-GLWA-Water	Accounts Receivable Shared Services	5720	00000	000000	124591	8,954,367	(7,009,567)	
Accrued Payable Shared Services	5960	000000	000	241110	-	AR-GLWA-Sewer	Accounts Receivable Shared Services	5820	00000	000000	124596	18,344,503	18,344,503	
					<u>(15,963,934)</u>							<u>27,298,869</u>	<u>11,334,936</u>	

Key			
GLWA Fund:	Fund	DWSD Fund:	Fund
Water	5910	Water O&M	5720
Sewer	5960	Water - I & E	5721
		Water - Bond Fund 2016	5731
		Sewer O&M	5820
		Sewer I & E	5821
		Sewer - Bond Fund 2018	5831

68,879,930 Total Variance
 (57,017,050) Reconciled Variance
11,862,880 Difference - Shared Services