

1:33 PM

12/01/22

Cash Basis

**Sharpsburg Water District**  
**Trial Balance**  
As of December 31, 2021

	Dec 31, 21	
	Debit	Credit
Depreciation reserve - 105252	0.00	
Depreciation reserve - 3901221	91,054.99	
Farmers Bank & Trust Company	242,792.52	
Sinking - 157157	0.00	
Sinking - 3901222	14,818.31	
SWD System Improv. - 1375296	0.00	
SWD Tank - 44334	0.00	
The Citizens Bank	0.00	
Water meter - 3900462	55,464.05	
Accounts Receivable	0.00	
Accounts Receivable:Reserve for uncollectible	0.00	
Accounts Receivable - customers	86,408.00	
Accounts Receivable - customers:Reserve for uncollectible		5,444.00
Prepaid insurance	230.00	
Plant & equipment	7,207,492.00	
Plant & equipment:Accumulated depreciation		3,065,317.00
Accounts Payable	0.00	
Accrued taxes	0.00	
Accounts payable - other		32,544.00
Accrued interest		19,664.00
Accrued taxes - other		6,983.00
Customer deposits		53,273.00
Payroll Liabilities	0.00	
Bonds payable		1,083,799.76
Opening Bal Equity		74,912.06
Retained Earnings		3,544,352.70
Connection Fees Income		24,500.00
inventory:Boxes , Lids, & fittings		25.45
Meter Deposits	0.00	
Miscellaneous Income		2,790.41
Re-connect fees		1,020.00
Returned Check Service Charges		1,090.03
Sewer Admin. & Maintenance		7,977.12
Truck Sales Income		2,257.26
Utility Tax Income		23,803.00
Water Sales Income		866,577.15
Back Hoe	2,350.00	
Bank Service Charges	68.00	
Depreciation Expense	133,792.00	
Dues and Subscriptions	2,124.80	
garbage pick up	263.70	
Insurance	45,697.43	
Interest Expense	106,943.00	
Licenses and Permits	5,604.52	
Miscellaneous	26,788.86	
Office Supplies	10,421.39	

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Cash Basis

**Sharpsburg Water District**  
**Trial Balance**  
As of December 31, 2021

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	Dec 31, 21	
	Debit	Credit
Payroll Expenses	169,324.33	
Payroll Expenses:Officer Salary	41,767.31	
Postage and Delivery	11,195.19	
Printing and Reproduction	608.00	
Professional Fees:Accounting	6,450.00	
Refund Meter Deposit		0.30
Repairs	37,564.32	
Repairs:Building Repairs	255.00	
Repairs:Computer Repairs	6,495.31	
Repairs:Equipment Repairs	21,738.47	
return check	1,056.55	
sales tax	858.36	
Sinking Fund	0.00	
Supplies	7,303.86	
Supplies:Maintenance	27,690.51	
Taxes	12,822.00	
Telephone	8,022.81	
Uniform Rental	7,780.50	
Utilities	173.00	
Utilities:Gas and Electric	20,387.26	
Utility Tax	24,722.77	
Water Purchase	372,327.84	
Water Sample	5,664.40	
Interest Income		191.12
<b>TOTAL</b>	<b><u>8,816,521.36</u></b>	<b><u>8,816,521.36</u></b>