

**Sharpsburg Water District**  
**Trial Balance**  
 As of December 1, 2022

	Dec 1, 22	
	Debit	Credit
Depreciation reserve - 105252	0.00	
Depreciation reserve - 3901221	91,054.99	
Farmers Bank & Trust Company	248,406.98	
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		66,402.55
Bonds payable		1,083,799.76
Opening Bal Equity		74,912.06
Retained Earnings		3,356,323.05
Connection Fees Income		17,850.00
inventory:Pipe		46.80
Meter Deposits		4,812.25
Miscellaneous Income		1,788.65
Re-connect fees		1,055.00
Returned Check Service Charges		877.85
Sewer Admin. & Maintenance		6,918.78
Truck Sales Income		2,077.13
Water Sales Income		776,680.43
Back Hoe	6,425.00	
Bank Service Charges	75.00	
Chemicals	573.30	
Depreciation Expense	2,200.00	
Dues and Subscriptions	2,558.46	
garbage pick up	257.03	
Insurance	36,854.95	
Licenses and Permits	4,845.80	
Miscellaneous	21,405.01	
Office Supplies	5,420.83	
Payroll Expenses	227,303.57	
Payroll Expenses:Officer Salary	46,683.09	
Postage and Delivery	10,933.46	
Printing and Reproduction	1,072.00	
Professional Fees:Accounting	6,750.00	
Professional Fees:Legal Fees	2,797.50	
Refund Meter Deposit	1,316.26	
Repairs	8,586.06	
Repairs:Building Repairs	605.00	
Repairs:Computer Repairs	681.85	
Repairs:Equipment Repairs	1,795.67	
return check	1,191.41	
sales tax	778.20	
Sinking Fund	73,200.00	
Supplies	6,128.66	
Supplies:Maintenance	22,920.04	
Telephone	6,006.65	
Uniform Rental	6,780.27	
Utilities:Gas and Electric	19,838.23	

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12/01/22  
Cash Basis

**Sharpsburg Water District**  
**Trial Balance**  
As of December 1, 2022

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	Dec 1, 22	
	<u>Debit</u>	<u>Credit</u>
Utility Tax	21,871.26	
Water Purchase	321,361.74	
Water Sample	3,678.68	
<b>TOTAL</b>	<b><u>8,576,769.31</u></b>	<b><u>8,576,769.31</u></b>