

JUDY WATER ASSOCIATION, INC.

Trial Balance

As of December 31, 2022

02/27/23

Accrual Basis

	Dec 31, 22	
	Debit	Credit
Mt. Sterling Accounts Receivabl	0.00	
Operating & Maintainance	0.00	
Petty Cash	300.00	
Project Account #161	0.00	
Project Acct. # 003	0.00	
Project Acct. # 303	0.00	
Reserve Deprec Traditional CD	365,841.40	
Reserve Depreciation #202	0.00	
Tank Maintenance #3	0.00	
Traditional Bank	263,047.33	
Traditional Bank 2 CDARS Cash	16.74	
Traditional Bank CD	112,480.02	
Allowance For Doubtful Accounts		3,168.02
Other Receivables	0.00	
1200 · *Accounts Receivable	119,537.07	
Constr. Proj. 2002 (Teresa)	0.00	
Debt Service	0.00	
Debt Service Trad Bank	636,566.61	
JWA RD Constr. Acct (E.Scruggs)	0.00	
KIA 2020 Grant Acct Bo Co (Jayn	0.00	
Accumulated Depreciation		4,951,690.65
Construction in Progress (CIP)	0.00	
Property & Equipment:15000 · Water System	8,720,777.92	
Property & Equipment:15200 · Building	195,494.68	
Property & Equipment:15300 · Equipment	163,295.56	
Property & Equipment:15500 · Vehicles	137,820.14	
Property & Equipment:15600 · Office Equipment	47,804.64	
15900 · Land	80,900.00	
Accrued Interest Receivable	0.00	
Prepaid Expenses	11,373.20	
Unbilled Water Revenue	49,946.46	
Accrued Interest Payable		41,035.76
2000 · Accounts Payable		51,794.19
Shell Fleet Card	0.00	
Wright Express FSC	0.00	
Customer Water Deposits		6,256.72
Employee Benefits Payable		8,921.98
School Tax Payable		3,480.73
2100 · Payroll Liabilities	0.01	
2100 · Payroll Liabilities:2101 · FICA/MC/FED Pay...	0.00	
2100 · Payroll Liabilities:2102 · SWT Payable		996.00
2100 · Payroll Liabilities:2103 · LWT Payable		2,342.38
2100 · Payroll Liabilities:2104 · SUI Payable		8.53
2100 · Payroll Liabilities:2105 · FUI Payable	0.00	
2110 · Direct Deposit Liabilities	0.00	
2200 · Sales Tax Payable		90.25
Rural Development #1	0.00	
Rural Development #3	0.00	
Rural Development #5		855,893.50
Rural Development #6	0.00	
Rural Development #7 Bo Co Proj		524,437.60
Bourbon Co. Fiscal Court Grants		74,000.00
Bourbon County Project Grants		200,000.00
CDBG Grant - Bourbon Co		1,000,000.00
CDBG Grant (HUD)		476,408.00
Construction In Aid		928,866.42
Construction in Aid- Bourbon Co		479,062.47
Contributed Capital- Water Line		285,361.43
Fiscal Court Grants		100,000.00
FMHA Grants		721,800.00
FMHA Grants- Little Rock		280,500.00
GADD Tank Grants		434,999.80
KIA 2020 Clark Montgomery		114,624.00
KIA HB 608 Grant		175,000.00

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KIA Hydrant Grant		100,000.00
KIA Radio Read Grant		50,000.00
KY 11 Reloc Pro Contrib Capital		381,143.41
Rural Development Grant		569,000.00
Tobacco Grant		50,000.00
3000 · Opening Bal Equity	0.00	
3900 · Retained Earnings	1,933,409.32	
Meter Sets		27,175.00
Miscellaneous Deposits		421.34
Water Sales		1,476,388.27
69100 · Water Purchased	623,314.29	
69200 · Lab Expense	5,445.00	
69500 · Chemical & Supplies	51,140.77	
71600 · Postage & UPS	10,220.74	
71700 · Office Supplies & Equipment	7,116.04	
71800 · Property Ins.(Property/Vehicle)	16,815.54	
71850 · Other Ins. (Worker's Comp)	5,945.23	
71900 · Employee Health/Life Ins.	46,397.30	
72000 · Legal & Accounting	14,715.00	
72400 · Employee Salaries	244,542.00	
72700 · Special Extra Salaries	53,997.03	
73400 · Utilities & Telephone	23,496.16	
73600 · Misc (training, trash, donation)	10,374.11	
73700 · Deposit Ret & Interest Pd	184.16	
73800 · Contract Labor	13,000.00	
74100 · Regulatory Expenses	2,025.54	
74200 · Director's Fees	23,100.00	
74350 · Computer Maint & Service	15,255.00	
74375 · FHA Annual Loan Pymt	0.00	
74380 · Interest Expense-RD Loans	65,869.14	
74400 · School Tax Monthly	39,812.72	
74500 · Sales Tax Quarterly	302.11	
74600 · Payroll Fed Med Care Taxes	23,236.94	
74601 · Unemployment Tax Expense	577.53	
74700 · Employees Retirement	35,405.94	
74725 · Meals & Entertainment	11,262.28	
74800 · Bldg & Grounds Maint	1,608.54	
75500 · Vehicle Maintainance	21,873.90	
76100 · Bad Debt Expense	992.76	
76200 · Depreciation Expense	172,695.00	
Interest Income		4,465.42
TOTAL	14379331.87	14379331.87