

## Western Mason Water District

## Trial Balance

08/18/23

As of December 31, 2022

Accrual Basis

	Dec 31, 22	
	Debit	Credit
126 · Revenue Acct	162,394.38	
128 · Sinking Fund	183,709.65	
130 · Reserve Acct	169,036.66	
131 · Operating Acct	13.91	
132 · Cash on Hand	147.04	
133 · Customer Deposits	21,056.11	
135 · Short-lived Assets	30,395.61	
136 · Construction Fund	500.00	
Accts Rec - C Scott	0.00	
Accts Rec - Capital One	0.00	
Accts Rec - D French	0.00	
141 · Accounts Receivable	172,969.47	
141.2 · Allowance for Doubtful Accounts		50,346.65
145 · A/R Sewer District	995.00	
151 · Inventory - Materials & Supplie	33,732.12	
186 · Misc. Def. Dr.	0.00	
105 · Construction in Progress	0.00	
108 · Accumulated Depreciation		3,530,945.94
303 · Land & Land Rights	206,995.92	
304 · Structures & Improvements	618,712.57	
311 · Pumping Equipment	1,047,420.48	
320 · Water Treatment Equip.	12,428.90	
330 · Dist. Reservoirs & Standpipes	1,131,688.03	
331 · Trans. & Distribution Mains	5,002,875.46	
333 · Services	14,928.90	
334 · Meters	367,714.25	
335 · Hydrants	47,900.34	
340 · Furn & Fixtures Office	55,002.22	
341 · Vehicles	82,273.75	
343 · Tools, Shop, Garage Equip	3,926.48	
345 · Power Operated Equip.	0.00	
348 · Other Tangible Plant	112,092.24	
350 · Right-to-Use Assets, net	3,690.02	
20000 · Accounts Payable		176,568.90
Visa		908.56
Accrued sick and vacation		13,960.00
Accrued Wages		8,224.46
Leases Payable		3,787.04
Other Liabilities		11,525.00
2110 · Direct Deposit Liabilities	0.00	
231 · Accounts Payable Trade	0.00	
232 · Funds Due to Sewer Dist		18,323.48
234 · Dell Business Credit	0.00	
235 · Customer Meter Deposits		18,860.87
237 · Accrued Interest		88,196.03
238 · School Tax Payable		1,760.98
24000 · Payroll Liabilities	0.00	
24000 · Payroll Liabilities:241.0 · Federal Tax W/H	0.00	
24000 · Payroll Liabilities:241.1 · KY Tax W/H		692.40
24000 · Payroll Liabilities:241.2 · KY UI	0.00	
24000 · Payroll Liabilities:241.3 · FICA W/H & Accrued	0.00	
24000 · Payroll Liabilities:241.4 · KY Surcharge	0.00	
241.5 · Sales Tax Payable		681.17
245 · Deferred Revenue	0.00	
252.0 · Current Portion Capital Lease	0.00	
252.2 · Current Portion Bonds		94,500.00
252.3 · Current Portion Loans Payable		11,745.22
222-000 · Bank Loan	0.00	
222-001 · Bank Loan - Truck	0.00	
222-002 · Loan - 2019 Chevy	0.00	
224-010 · Lease-Big Pond Tuckahoo	0.00	
224.10 · 91-11 RD Bonds 2010 Series		580,500.00
224.11 · RD Loan 2020		1,461,500.00
224.6 · 91-02 RD Bonds 1988 Series		97,000.00

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**Trial Balance**  
**As of December 31, 2022**

	Dec 31, 22	
	Debit	Credit
224.7 · 91-05 RD Bonds 1997 Series		109,000.00
224.8 · 91-06 RD Bonds 2001 Series		179,000.00
224.9 · 91-08 91-10 RD Bond 2007 Series		1,118,000.00
225 · DWSRF Loan		102,871.43
215 · Unappropriated Earned Surplus	236,692.96	
271.1 · Paid in Surplus-Private Donatio		502,564.80
271.2 · Paid in Surplus-Grants		2,303,548.14
271.4 · Developer's Contribution		86,820.26
32000 · Retained Earnings	1,087,296.85	
419 · Interest Income		92.65
421.2 · KIA Grant Rev-Proj 001---		141,993.92
421.3 · Grants		176,430.07
461.1 · Metered Sales to Customers		768,021.55
461.2 · Sales -Commercial		20,816.54
461.6 · Sales -Bulk		5,430.19
470 · Penalties Revenue		15,053.57
471.2 · Misc. Service Rev.-Meters	0.00	
474-000 · Turn on Fee		175.00
474-050 · Misc. Income		9,434.84
474-050 · Misc. Income:474-051 · Credit Card Processing Fee		6,052.00
475-000 · Sewer Billing Fee Income		11,940.00
403 · Depreciation Exp	230,245.74	
408-010 · Tax & License	824.00	
427.2 · Interest Exp. LT	90,759.30	
601-000 · Salary & Wages-Employees	275,068.18	
603-000 · Commissioners Pay	14,400.00	
604-000 · Employee Benefits	75,356.46	
605-000 · Lease Expense	97.02	
615-000 · Electric	51,867.80	
615-010 · Gas	6,456.52	
615-020 · Telephone	7,757.21	
615-030 · Garbage Collection	100.00	
617-000 · Continuing Ed & Training	1,449.00	
620-000 · Materials & Supplies	27,074.46	
630-000 · Maintenance	24,154.09	
630-010 · Lab Engineering Fees	2,145.96	
630-020 · Extra Help	735.00	
630-030 · Accounting & Legal	33,408.13	
640-020 · Automobile Expenses	232.10	
650-000 · Travel	1,893.30	
655-000 · Insurance Exp	14,797.15	
660-00 · Payroll Tax Expense	206.50	
660-00 · Payroll Tax Expense:ER FICA	19,974.78	
660-00 · Payroll Tax Expense:KY Surcharge	0.00	
660-00 · Payroll Tax Expense:KY UI	165.00	
665-000 · Regulatory Comm. Exp	4,004.10	
675-019 · Advertising	933.88	
675-020 · Office Expense	9,145.10	
675-021 · Postage	5,757.65	
675-022 · Bank Fee's	15,210.19	
677-000 · Misc. General Exp.	11,525.00	
705 · Other Income		5,061.28
<b>TOTAL</b>	<b>11,732,332.94</b>	<b>11,732,332.94</b>