

Western Mason Water District

Trial Balance

08/18/23

As of August 18, 2023

Accrual Basis

	Aug 18, 23	
	Debit	Credit
126 · Revenue Acct	13,136.32	
128 · Sinking Fund	73,324.94	
130 · Reserve Acct	159,731.22	
131 · Operating Acct	358.25	
132 · Cash on Hand	147.04	
133 · Customer Deposits	21,465.25	
135 · Short-lived Assets	4,954.90	
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	33,801.05	
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	94,519.12	
108 · Accumulated Depreciation		3,530,945.94
303 · Land & Land Rights	256,995.92	
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	67,782.22	
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		36,851.02
Visa	1,440.80	
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	115,276.04	
234 · Dell Business Credit	0.00	
235 · Customer Meter Deposits		19,210.87
237 · Accrued Interest		88,196.03
238 · School Tax Payable		2,752.09
24000 · Payroll Liabilities		2,943.51
24000 · Payroll Liabilities:241.0 · Federal Tax W/H		856.00
24000 · Payroll Liabilities:241.1 · KY Tax W/H		755.72
24000 · Payroll Liabilities:241.2 · KY UI	0.01	
24000 · Payroll Liabilities:241.3 · FICA W/H & Accrued		1,151.14
24000 · Payroll Liabilities:241.4 · KY Surcharge	2.07	
241.5 · Sales Tax Payable		1,298.38
245 · Deferred Revenue	0.00	
252.0 · Current Portion Capital Lease	0.00	
252.2 · Current Portion Bonds	0.00	
252.3 · Current Portion Loans Payable		5,901.83
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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	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	852,538.86	
419 · Interest Income		84.09
421.3 · Grants		52,664.19
461.1 · Metered Sales to Customers		440,666.08
461.2 · Sales -Commercial		14,987.02
461.6 · Sales -Bulk		6,641.28
470 · Penalties Revenue		8,640.50
471.2 · Misc. Service Rev.-Meters		3,750.00
474-000 · Turn on Fee		100.00
474-050 · Misc. Income		608.00
474-050 · Misc. Income:474-051 · Credit Card Processing Fee		3,796.00
475-000 · Sewer Billing Fee Income		6,965.00
408-000 · Payroll & Tax Exp	15.75	
408-010 · Tax & License	29.52	
427.2 · Interest Exp. LT	115,041.32	
601-000 · Salary & Wages-Employees	152,626.25	
603-000 · Commissioners Pay	6,300.00	
604-000 · Employee Benefits	8,410.58	
615-000 · Electric	31,000.13	
615-010 · Gas	2,437.03	
615-020 · Telephone	4,875.19	
615-030 · Garbage Collection	100.00	
617-000 · Continuing Ed & Training	1,500.00	
620-000 · Materials & Supplies	17,846.54	
630-000 · Maintenance	20,594.20	
630-010 · Lab Engineering Fees	20,239.00	
630-030 · Accounting & Legal	8,793.75	
640-020 · Automobile Expenses	40.50	
650-000 · Travel	476.40	
655-000 · Insurance Exp	15,109.12	
660-00 · Payroll Tax Expense	46,719.48	
660-00 · Payroll Tax Expense:ER FICA	11,675.92	
660-00 · Payroll Tax Expense:KY Surcharge	22.90	
660-00 · Payroll Tax Expense:KY UI	74.91	
665-000 · Regulatory Comm. Exp	3,158.08	
675-019 · Advertising	1,049.68	
675-020 · Office Expense	18,297.06	
675-021 · Postage	3,736.85	
675-022 · Bank Fee's	9,190.92	
705 · Other Income		53,969.12
Ask My Accountant		25.00
TOTAL	<u>10,912,406.59</u>	<u>10,912,406.59</u>