

Western Mason Water District Adjusted Trial Balance January through December 2021

	Unadjusted Balance		Adjustments		Adjusted Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
126 · Revenue Acct	84,030.32			14,919.94	69,110.38	
128 · Sinking Fund	317.56				317.56	
130 · Reserve Acct	114,965.43				114,965.43	
131 · Operating Acct	2.12				2.12	
132 · Cash on Hand	147.04				147.04	
133 · Customer Deposits	20,812.21				20,812.21	
135 · Short-lived Assets	14,157.82				14,157.82	
136 · Construction Fund	500.00				500.00	
Accts Rec - C Scott	0.00				0.00	
Accts Rec - Capital One	0.00				0.00	
Accts Rec - D French	0.00				0.00	
141 · Accounts Receivable		824,784.02	1,057,888.31		233,104.29	
141.2 · Allowance for Doubtful Accounts		50,346.65				50,346.65
145 · A/R Sewer District	995.00				995.00	
151 · Inventory - Materials & Supplie	26,464.90		5,984.00		32,448.90	
186 · Misc. Def. Dr.	0.00				0.00	
105 · Construction in Progress	1,708,225.13			1,708,225.13	0.00	
108 · Accumulated Depreciation		3,076,234.76		224,465.44		3,300,700.20
303 · Land & Land Rights	206,995.92				206,995.92	
304 · Structures & Improvements	618,712.57				618,712.57	
311 · Pumping Equipment	873,704.86				873,704.86	
320 · Water Treatment Equip.	8,835.00				8,835.00	
330 · Dist. Reservoirs & Standpipes	1,131,688.03				1,131,688.03	
331 · Trans. & Distribution Mains	3,226,808.48		1,708,225.13		4,935,033.61	
333 · Services	14,928.90				14,928.90	
334 · Meters	351,664.25		10,050.00		361,714.25	
335 · Hydrants	47,900.34				47,900.34	
340 · Furn & Fixtures Office	55,002.22				55,002.22	
341 · Vehicles	82,273.75				82,273.75	
343 · Tools, Shop, Garage Equip	3,926.48				3,926.48	
345 · Power Operated Equip.	0.00				0.00	
348 · Other Tangible Plant	112,092.24				112,092.24	
20000 · Accounts Payable		106,078.48				106,078.48
Visa		754.35				754.35
2110 · Direct Deposit Liabilities	0.00				0.00	
231 · Accounts Payable Trade	0.00				0.00	
232 · Funds Due to Sewer Dist	218,689.38			237,912.52	19,223.14	
234 · Dell Business Credit	0.00				0.00	
235 · Customer Meter Deposits		19,359.37	1,025.00		18,334.37	
237 · Accrued Interest		94,375.33	67,844.49		26,530.84	
238 · School Tax Payable	21,248.64			23,016.17	1,767.53	
24000 · Payroll Liabilities	0.00				0.00	
24000 · Payroll Liabilities:241.0 · Federal Tax W/H	0.00				0.00	
24000 · Payroll Liabilities:241.1 · KY Tax W/H		740.51			740.51	
24000 · Payroll Liabilities:241.2 · KY UI	0.00				0.00	
24000 · Payroll Liabilities:241.3 · FICA W/H & Accrued	0.00				0.00	

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24000 · Payroll Liabilities:241.4 · KY Surcharge	0.00				0.00	
241.5 · Sales Tax Payable		8,039.78		2,083.66		10,123.44
245 · Deferred Revenue		9,434.84				9,434.84
252.0 · Current Portion Capital Lease	0.00				0.00	
252.2 · Current Portion Bonds	0.00				0.00	
252.3 · Current Portion Loans Payable	0.00			11,513.80		11,513.80
222-000 · Bank Loan	0.00				0.00	
222-001 · Bank Loan - Truck	0.00				0.00	
222-002 · Loan - 2019 Chevy	0.00				0.00	
224-010 · Lease-Big Pond Tuckahoo	0.00				0.00	
224.10 · 91-11 RD Bonds 2010 Series		593,500.00				593,500.00
224.11 · RD Loan 2020		1,488,500.00				1,488,500.00
224.6 · 91-02 RD Bonds 1988 Series		113,000.00				113,000.00
224.7 · 91-05 RD Bonds 1997 Series		115,000.00				115,000.00
224.8 · 91-06 RD Bonds 2001 Series		185,000.00				185,000.00
224.9 · 91-08 91-10 RD Bond 2007 Series		1,144,500.00				1,144,500.00
225 · DWSRF Loan		126,130.45	11,513.80			114,616.65
215 · Unappropriated Earned Surplus	236,692.96				236,692.96	
271.1 · Paid in Surplus-Private Donatio		486,514.80		10,050.00		496,564.80
271.2 · Paid in Surplus-Grants		2,303,548.14				2,303,548.14
271.4 · Developer's Contribution		86,820.26				86,820.26
32000 · Retained Earnings	1,209,139.52				1,209,139.52	
419 · Interest Income		58.55				58.55
461.1 · Metered Sales to Customers	40.23			728,693.49		728,653.26
461.2 · Sales -Commercial				23,580.65		23,580.65
461.6 · Sales -Bulk				16,030.22		16,030.22
470 · Penalties Revenue				10,328.87		10,328.87
471.1 · Misc. Service Revenue		25.00		16,885.95		16,910.95
471.2 · Misc. Service Rev.-Meters		10,050.00	10,050.00		0.00	
474-000 · Turn on Fee		300.00				300.00
474-050 · Misc. Income		25.00	1,150.00		1,125.00	
474-050 · Misc. Income:474-051 · Credit Card Processing Fee		6,044.00				6,044.00
475-000 · Sewer Billing Fee Income		11,940.00				11,940.00
403 · Depreciation Exp			224,465.44		224,465.44	
427.2 · Interest Exp. LT	224,024.73			67,844.49	156,180.24	
601-000 · Salary & Wages-Employees	217,109.01				217,109.01	
603-000 · Commissioners Pay	14,400.00				14,400.00	
604-000 · Employee Benefits	66,208.21				66,208.21	
615-000 · Electric	54,478.32				54,478.32	
615-010 · Gas	5,286.53				5,286.53	
615-020 · Telephone	7,487.53				7,487.53	
615-030 · Garbage Collection	200.00				200.00	
617-000 · Continuing Ed & Training	1,032.00				1,032.00	
620-000 · Materials & Supplies	52,776.98			10,004.00	42,772.98	
630-000 · Maintenance	24,415.27			6,030.00	18,385.27	
630-010 · Lab Engineering Fees	3,435.85				3,435.85	

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Accrual Basis

Western Mason Water District
Adjusted Trial Balance
January through December 2021

	Unadjusted Balance		Adjustments		Adjusted Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
630-030 · Accounting & Legal	16,643.75				16,643.75	
640-020 · Automobile Expenses	1,394.20				1,394.20	
650-000 · Travel	707.95				707.95	
655-000 · Insurance Exp	13,928.15				13,928.15	
660-00 · Payroll Tax Expense	204.75				204.75	
660-00 · Payroll Tax Expense:ER FICA	16,608.85				16,608.85	
660-00 · Payroll Tax Expense:KY Surcharge	0.00				0.00	
660-00 · Payroll Tax Expense:KY UI	165.00				165.00	
665-000 · Regulatory Comm. Exp	4,311.88				4,311.88	
675-020 · Office Expense	13,352.24				13,352.24	
675-021 · Postage	5,416.99				5,416.99	
675-022 · Bank Fee's	215.00		13,388.16		13,603.16	
705 · Other Income		273,660.20				273,660.20
TOTAL	11,134,764.49	11,134,764.49	3,111,584.33	3,111,584.33	11,284,104.70	11,284,104.70