

Western Mason Water District
Adjusted Trial Balance
 January through December 2022

	Unadjusted Balance		Adjustments		Adjusted Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
126 · Revenue Acct	180,731.12			18,336.74	162,394.38	
128 · Sinking Fund	183,709.65				183,709.65	
130 · Reserve Acct	169,036.66				169,036.66	
131 · Operating Acct	13.91				13.91	
132 · Cash on Hand	147.04				147.04	
133 · Customer Deposits	21,056.11				21,056.11	
135 · Short-lived Assets	30,395.61				30,395.61	
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		830,768.47	1,003,737.94		172,969.47	
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	32,448.90		1,283.22		33,732.12	
186 · Misc. Def. Dr.	0.00				0.00	
105 · Construction in Progress	201,094.87			201,094.87	0.00	
108 · Accumulated Depreciation		3,300,700.20		230,245.74		3,530,945.94
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		173,715.62		1,047,420.48	
320 · Water Treatment Equip.	12,428.90				12,428.90	
330 · Dist. Reservoirs & Standpipes	1,131,688.03				1,131,688.03	
331 · Trans. & Distribution Mains	4,975,496.21		27,379.25		5,002,875.46	
333 · Services	14,928.90				14,928.90	
334 · Meters	361,714.25		6,000.00		367,714.25	
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	
350 · Right-to-Use Assets, net			3,690.02		3,690.02	
20000 · Accounts Payable		176,568.90				176,568.90
Visa		908.56				908.56
Accrued sick and vacation				13,960.00		13,960.00
Accrued Wages				8,224.46		8,224.46
Leases Payable				3,787.04		3,787.04
Other Liabilities				11,525.00		11,525.00
2110 · Direct Deposit Liabilities	0.00				0.00	
231 · Accounts Payable Trade	0.00				0.00	
232 · Funds Due to Sewer Dist	225,338.76			243,662.24		18,323.48
234 · Dell Business Credit	0.00				0.00	
235 · Customer Meter Deposits		18,892.70	31.83			18,860.87
237 · Accrued Interest		26,530.84		61,665.19		88,196.03
238 · School Tax Payable	21,184.52			22,945.50		1,760.98
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		692.40				692.40
24000 · Payroll Liabilities:241.2 · KY UI	0.00				0.00	
24000 · Payroll Liabilities:241.3 · FICA W/H & Accrued	0.00				0.00	
24000 · Payroll Liabilities:241.4 · KY Surcharge	0.00				0.00	
241.5 · Sales Tax Payable		9,366.81	8,685.64			681.17
245 · Deferred Revenue		9,434.84	9,434.84			0.00
252.0 · Current Portion Capital Lease	0.00				0.00	
252.2 · Current Portion Bonds	0.00			94,500.00		94,500.00
252.3 · Current Portion Loans Payable	0.00			11,745.22		11,745.22
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	13,000.00			580,500.00
224.11 · RD Loan 2020		1,488,500.00	27,000.00			1,461,500.00
224.6 · 91-02 RD Bonds 1988 Series		113,000.00	16,000.00			97,000.00
224.7 · 91-05 RD Bonds 1997 Series		115,000.00	6,000.00			109,000.00
224.8 · 91-06 RD Bonds 2001 Series		185,000.00	6,000.00			179,000.00
224.9 · 91-08 91-10 RD Bond 2007 Series		1,144,500.00	26,500.00			1,118,000.00
225 · DWSRF Loan		114,616.65	11,745.22			102,871.43
215 · Unappropriated Earned Surplus	236,692.96				236,692.96	
271.1 · Paid in Surplus-Private Donatio		496,564.80		6,000.00		502,564.80
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	1,020,536.12		66,760.73		1,087,296.85	
419 · Interest Income		92.65				92.65
421.2 · KIA Grant Rev-Proj 001---		141,993.92				141,993.92
421.3 · Grants		176,430.07				176,430.07

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	Debit	Credit	Debit	Credit	Debit	Credit
461.1 · Metered Sales to Customers				768,021.55		768,021.55
461.2 · Sales -Commercial				20,816.54		20,816.54
461.6 · Sales -Bulk				5,430.19		5,430.19
470 · Penalties Revenue				15,053.57		15,053.57
471.2 · Misc. Service Rev.-Meters		6,000.00	6,000.00		0.00	
474-000 · Turn on Fee		175.00				175.00
474-050 · Misc. Income				9,434.84		9,434.84
474-050 · Misc. Income:474-051 · Credit Card Processing Fee		6,052.00				6,052.00
475-000 · Sewer Billing Fee Income		11,940.00				11,940.00
403 · Depreciation Exp			230,245.74		230,245.74	
408-010 · Tax & License	824.00				824.00	
427.2 · Interest Exp. LT	29,094.11		61,665.19		90,759.30	
601-000 · Salary & Wages-Employees	253,468.18		21,600.00		275,068.18	
603-000 · Commissioners Pay	14,400.00				14,400.00	
604-000 · Employee Benefits	75,356.46				75,356.46	
605-000 · Lease Expense			97.02		97.02	
615-000 · Electric	51,867.80				51,867.80	
615-010 · Gas	6,456.52				6,456.52	
615-020 · Telephone	7,757.21				7,757.21	
615-030 · Garbage Collection	100.00				100.00	
617-000 · Continuing Ed & Training	1,449.00				1,449.00	
620-000 · Materials & Supplies	30,757.68			3,683.22	27,074.46	
630-000 · Maintenance	27,754.09			3,600.00	24,154.09	
630-010 · Lab Engineering Fees	2,145.96				2,145.96	
630-020 · Extra Help	735.00				735.00	
630-030 · Accounting & Legal	33,408.13				33,408.13	
640-020 · Automobile Expenses	232.10				232.10	
650-000 · Travel	1,893.30				1,893.30	
655-000 · Insurance Exp	14,797.15				14,797.15	
660-00 · Payroll Tax Expense	206.50				206.50	
660-00 · Payroll Tax Expense:ER FICA	19,390.32		584.46		19,974.78	
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	4,004.10				4,004.10	
675-019 · Advertising	933.88				933.88	
675-020 · Office Expense	9,145.10				9,145.10	
675-021 · Postage	5,757.65				5,757.65	
675-022 · Bank Fee's	160.00		15,050.19		15,210.19	
677-000 · Misc. General Exp.			11,525.00		11,525.00	
705 · Other Income		5,061.28				5,061.28
TOTAL	11,413,005.14	11,413,005.14	1,753,731.91	1,753,731.91	11,732,332.94	11,732,332.94