

Western Mason Water District

Adjusted Trial Balance

January 1 through August 18, 2023

	Unadjusted Balance		Adjustments		Adjusted Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
126 - Revenue Acct	13,136.32				13,136.32	
128 - Sinking Fund	73,324.94				73,324.94	
130 - Reserve Acct	159,731.22				159,731.22	
131 - Operating Acct	358.25				358.25	
132 - Cash on Hand	147.04				147.04	
133 - Customer Deposits	21,465.25				21,465.25	
135 - Short-lived Assets	4,954.90				4,954.90	
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		452,001.94	485,802.99		33,801.05	
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	33,732.12				33,732.12	
186 - Misc. Def. Dr.	0.00				0.00	
105 - Construction in Progress	94,519.12				94,519.12	
108 - Accumulated Depreciation		3,530,945.94				3,530,945.94
303 - Land & Land Rights	256,995.92				256,995.92	
304 - Structures & Improvements	618,712.57				618,712.57	
311 - Pumping Equipment	1,047,420.48				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	5,002,875.46				5,002,875.46	
333 - Services	14,928.90				14,928.90	
334 - Meters	367,714.25				367,714.25	
335 - Hydrants	47,900.34				47,900.34	
340 - Furn & Fixtures Office	67,782.22				67,782.22	
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		36,851.02				36,851.02
Visa	1,440.80				1,440.80	
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	115,276.04				115,276.04	
234 - Dell Business Credit	0.00				0.00	
235 - Customer Meter Deposits		19,685.87	475.00			19,210.87
237 - Accrued Interest		88,196.03				88,196.03
238 - School Tax Payable	11,292.64			14,044.73		2,752.09
24000 - Payroll Liabilities		2,943.51				2,943.51
24000 - Payroll Liabilities:241.0 - Federal Tax W/H		856.00				856.00
24000 - Payroll Liabilities:241.1 - KY Tax W/H		755.72				755.72
24000 - Payroll Liabilities:241.2 - KY UI	0.01				0.01	
24000 - Payroll Liabilities:241.3 - FICA W/H & Accrued		1,151.14				1,151.14
24000 - Payroll Liabilities:241.4 - KY Surcharge	2.07				2.07	
241.5 - Sales Tax Payable	0.00			1,298.38		1,298.38
245 - Deferred Revenue	0.00				0.00	
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		5,901.83				5,901.83
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		580,500.00				580,500.00
224.11 - RD Loan 2020		1,461,500.00				1,461,500.00
224.6 - 91-02 RD Bonds 1988 Series		97,000.00				97,000.00
224.7 - 91-05 RD Bonds 1997 Series		109,000.00				109,000.00
224.8 - 91-06 RD Bonds 2001 Series		179,000.00				179,000.00
224.9 - 91-08 91-10 RD Bond 2007 Series		1,118,000.00				1,118,000.00
225 - DWSRF Loan		102,871.43				102,871.43
215 - Unappropriated Earned Surplus	236,692.96				236,692.96	
271.1 - Paid in Surplus-Private Donatio		502,564.80				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	852,538.86				852,538.86	
419 - Interest Income		84.09				84.09
421.3 - Grants		52,664.19				52,664.19
461.1 - Metered Sales to Customers				440,666.08		440,666.08

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461.2 · Sales -Commercial				14,987.02		14,987.02
461.6 · Sales -Bulk				6,641.28		6,641.28
470 · Penalties Revenue				8,640.50		8,640.50
471.2 · Misc. Service Rev.-Meters		3,750.00				3,750.00
474-000 · Turn on Fee		100.00				100.00
474-050 · Misc. Income		608.00				608.00
474-050 · Misc. Income:474-051 · Credit Card Processing Fee		3,796.00				3,796.00
475-000 · Sewer Billing Fee Income		6,965.00				6,965.00
408-000 · Payroll & Tax Exp	15.75				15.75	
408-010 · Tax & License	29.52				29.52	
427.2 · Interest Exp. LT	115,041.32				115,041.32	
601-000 · Salary & Wages-Employees	152,626.25				152,626.25	
603-000 · Commissioners Pay	6,300.00				6,300.00	
604-000 · Employee Benefits	8,410.58				8,410.58	
615-000 · Electric	31,000.13				31,000.13	
615-010 · Gas	2,437.03				2,437.03	
615-020 · Telephone	4,875.19				4,875.19	
615-030 · Garbage Collection	100.00				100.00	
617-000 · Continuing Ed & Training	1,500.00				1,500.00	
620-000 · Materials & Supplies	17,846.54				17,846.54	
630-000 · Maintenance	20,594.20				20,594.20	
630-010 · Lab Engineering Fees	20,239.00				20,239.00	
630-030 · Accounting & Legal	8,793.75				8,793.75	
640-020 · Automobile Expenses	40.50				40.50	
650-000 · Travel	476.40				476.40	
655-000 · Insurance Exp	15,109.12				15,109.12	
660-00 · Payroll Tax Expense	46,719.48				46,719.48	
660-00 · Payroll Tax Expense:ER FICA	11,675.92				11,675.92	
660-00 · Payroll Tax Expense:KY Surcharge	22.90				22.90	
660-00 · Payroll Tax Expense:KY UI	74.91				74.91	
665-000 · Regulatory Comm. Exp	3,158.08				3,158.08	
675-019 · Advertising	1,049.68				1,049.68	
675-020 · Office Expense	18,297.06				18,297.06	
675-021 · Postage	3,736.85				3,736.85	
675-022 · Bank Fee's	9,190.92				9,190.92	
705 · Other Income		53,969.12				53,969.12
Ask My Accountant		25.00				25.00
TOTAL	10,889,898.18	10,889,898.18	486,277.99	486,277.99	10,912,406.59	10,912,406.59