

Western Mason Water District

Trial Balance

08/11/23

As of December 31, 2021

Accrual Basis

	Dec 31, 21	
	Debit	Credit
126 · Revenue Acct	69,110.38	
128 · Sinking Fund	317.56	
130 · Reserve Acct	114,965.43	
131 · Operating Acct	2.12	
132 · Cash on Hand	147.04	
133 · Customer Deposits	20,812.21	
135 · Short-lived Assets	14,157.82	
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	233,104.29	
141.2 · Allowance for Doubtful Accounts		50,346.65
145 · A/R Sewer District	995.00	
151 · Inventory - Materials & Supplie	32,448.90	
186 · Misc. Def. Dr.	0.00	
105 · Construction in Progress	0.00	
108 · Accumulated Depreciation		3,300,700.20
303 · Land & Land Rights	206,995.92	
304 · Structures & Improvements	618,712.57	
311 · Pumping Equipment	873,704.86	
320 · Water Treatment Equip.	8,835.00	
330 · Dist. Reservoirs & Standpipes	1,131,688.03	
331 · Trans. & Distribution Mains	4,935,033.61	
333 · Services	14,928.90	
334 · Meters	361,714.25	
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	
20000 · Accounts Payable		106,078.48
20000 · Visa		754.35
2110 · Direct Deposit Liabilities	0.00	
231 · Accounts Payable Trade	0.00	
232 · Funds Due to Sewer Dist		19,223.14
234 · Dell Business Credit	0.00	
235 · Customer Meter Deposits		18,334.37
237 · Accrued Interest		26,530.84
238 · School Tax Payable		1,767.53
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		740.51
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		10,123.44
245 · Deferred Revenue		9,434.84
252.0 · Current Portion Capital Lease	0.00	
252.2 · Current Portion Bonds	0.00	
252.3 · Current Portion Loans Payable		11,513.80
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		593,500.00
224.11 · RD Loan 2020		1,488,500.00
224.6 · 91-02 RD Bonds 1988 Series		113,000.00
224.7 · 91-05 RD Bonds 1997 Series		115,000.00
224.8 · 91-06 RD Bonds 2001 Series		185,000.00
224.9 · 91-08 91-10 RD Bond 2007 Series		1,144,500.00
225 · DWSRF Loan		114,616.65
215 · Unappropriated Earned Surplus	236,692.96	

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271.1 · Paid in Surplus-Private Donatio		496,564.80
271.2 · Paid in Surplus-Grants		2,303,548.14
271.4 · Developer's Contribution		86,820.26
32000 · Retained Earnings	1,209,139.52	
419 · Interest Income		58.55
461.1 · Metered Sales to Customers		728,653.26
461.2 · Sales -Commercial		23,580.65
461.6 · Sales -Bulk		16,030.22
470 · Penalties Revenue		10,328.87
471.1 · Misc. Service Revenue		16,910.95
471.2 · Misc. Service Rev.-Meters	0.00	
474-000 · Turn on Fee		300.00
474-050 · Misc. Income	1,125.00	
474-050 · Misc. Income:474-051 · Credit Card Processing Fee		6,044.00
475-000 · Sewer Billing Fee Income		11,940.00
403 · Depreciation Exp	224,465.44	
427.2 · Interest Exp. LT	156,180.24	
601-000 · Salary & Wages-Employees	217,109.01	
603-000 · Commissioners Pay	14,400.00	
604-000 · Employee Benefits	66,208.21	
615-000 · Electric	54,478.32	
615-010 · Gas	5,286.53	
615-020 · Telephone	7,487.53	
615-030 · Garbage Collection	200.00	
617-000 · Continuing Ed & Training	1,032.00	
620-000 · Materials & Supplies	42,772.98	
630-000 · Maintenance	18,385.27	
630-010 · Lab Engineering Fees	3,435.85	
630-030 · Accounting & Legal	16,643.75	
640-020 · Automobile Expenses	1,394.20	
650-000 · Travel	707.95	
655-000 · Insurance Exp	13,928.15	
660-00 · Payroll Tax Expense	204.75	
660-00 · Payroll Tax Expense:ER FICA	16,608.85	
660-00 · Payroll Tax Expense:KY Surcharge	0.00	
660-00 · Payroll Tax Expense:KY UI	165.00	
665-000 · Regulatory Comm. Exp	4,311.88	
675-020 · Office Expense	13,352.24	
675-021 · Postage	5,416.99	
675-022 · Bank Fee's	13,603.16	
705 · Other Income		273,660.20
TOTAL	11,284,104.70	11,284,104.70