

December  
2023

Report: Trial Balance  
Company: NORTH MERCER WATER DISTRICT  
Subhead: DECEMBER 2023

Page 1  
01-10-2024

Account	Description	Balance
101.2	STRUCTURES AND IMPROVEMENTS	230,726.75
101.3	4795 LOUISVILLE ROAD BUILDING	124,129.96
105.94	GARRIOTT LANE EXTENSION	(800.00)
106	20/20 CONSTRUCTION UPGRADES	322.00
107.1	GARRIOTT LANE EXTENSION	800.00
107.5	SYSTEM IMPROVEMENTS 2018	450.60
107.6	LUNSFORD LANE EXTENSION 2023	3,000.00
107.61	COSBY LINE EXTENSION 2023	3,000.00
107.7	WASHINGTON CTY MOVE LINE 2018	4,979.18
107.9	LINE REPLACEMENT 2019	(2,978.91)
108	ACCUMULATED DEPRECIATION	(10,546,941.36)
110	20/20 LINE REPLACE PERRYVIL RD	38.00
126	FIRST FINANCIAL SINKING I	9,216.39
126.1	COMM. TRUST SINKING II	207,952.12
126.2	DEPRECIATION CASH ACCT.	576,838.02
131	RESERVE ACCT. PHASE II	55,653.80
131.1	CASH ON HAND	100.00
131.2	CASH STATE BANK OPER & MAINT	20,313.35
134	CDBG ACCOUNT	100.16
134.1	RURAL DEVELOPMENT ACCOUNT	2,600.00
135	FARMERS NAT. SHORT ASSET ACCT	142,645.63
135.11	CD # 20575 MONTICELLO BANK CD	95,040.00
135.3	CASH - STATE BANK REVENUE ACCT	471,857.13
135.9	RESERVE ACCT. PHASE I	104,860.03
141	ACCOUNTS RECEIVABLE	291,730.61
141.1	UNBILLED REVENUE	117,814.74
141.2	ALLOWANCE FOR UNCOLLECTABLE AC	(62,770.57)
142	OTHER RECEIVABLES	(95,040.00)
143.1	RETURNED CHECKS	1,000.38
151	INVENTORY MATERIAL & SUPPLIES	56,898.85
162	PREPAID INSURANCE	25,967.47
162.1	PREPAID OTHER	27,543.67
180	DEFERRED OUTFLOWS OF RESOURCES	309,646.00
185	DEFERRED OUTFLOWS RESOR. (OPEB)	106,442.00
215	UNAPPROPRIATED EARNED SURPLUS	2,612,255.26
215.2	DONATED CAPITAL	(6,956,949.00)
224.61	2010 C BONDS	(517,164.53)
224.63	2016 D BOND	(1,164,285.08)
224.64	2016 D BOND PREMIUM	54,523.65
224.92	LOAN RD 91-10	(967,595.64)
224.93	LOAN RD 91-11	(1,455,187.50)
224.94	91-13 PROJECT 2022	105,050.43
224.97	REGIONS CASH 2016 D	89,268.17
224.99	AMORIZDABLE BOND EXPENSES	97,323.92
229	NET OPEB (NEW LIABILITY ACCT)	(325,073.00)
230	NET PENSION LIABILITY	(1,115,135.00)

Account	Description	Balance
231	ACCOUNTS PAYABLE - TRADE	(64,696.19)
231.2	NM CKS RETURNED NO FORWARDING	(15,632.17)
233	MERCER CO UTILITY SCHOOL TAX	(8,734.92)
234	ANDERSON CO UTILITY SCHOOL TAX	(388.11)
235	CUSTOMER METER DEPOSITS	(178,783.00)
236	WASHINGTON CO. UTILITY SCL TAX	(893.32)
237	ACCRUED INTEREST	(102,929.68)
238	ACCRUED PENSION PAYABLE	(13,715.52)
239	BOYLE CO. UTILITY SCHOOL TAX	595.50
241	FEDERAL TAX WITHHELD	(675.38)
241.1	KENTUCKY TAX WITHHELD	(4,689.10)
241.2	FICA TAX WITHHELD	(426.64)
241.3	SALES TAX PAYABLE	(1,348.96)
241.4	MERCER CO. OCCUPATIONAL TAX	(1,014.11)
241.5	WASH. METER FEES	16,475.43
241.53	MERCER COUNTY 911 FEE	14.00
241.6	ANDERSON COUNTY METER FEES	1,261.80
241.7	MERCER COUNTY 911 METER FEES	42,143.26
242.1	ACCRUED COMPENSATED ABSENCES	(24,173.35)
242.2	COLONIAL (DISABILITY/ACCIDENT)	(1,238.26)
249	DEFERRED INFLOWS OF RESOR-OPEB	(61,635.00)
250	DEFERRED INFLOWS OF RESOURCES	(101,940.00)
303	LAND AND LAND RIGHTS	48,801.68
311	PUMPING EQUIPMENT	48,996.00
330	DISTRIBUTION RESERVOIRS & STA	1,695,007.48
331	TRANSMISSION & DISTRIBUTION M	12,812,032.81
334	METERS	1,380,818.13
334.1	METER INSTALLATION	1,220,248.61
335	HYDRANTS	21,587.71
339	PLANT & MISCELLANEOUS EQUIP	966,245.26
340	OFFICE FURNITURE, FIXTURES	49,775.58
403	DEPRECIATION	404,772.72
419	INTEREST INCOME	(11,712.27)
432.1	TAP ON FEES	(148,400.00)
450	ERROR/CORRECT TRANSACTION	(597.02)
461.1	METERED SALES TO CUSTOMER-RES	(3,008,048.04)
461.11	METERED SALES TO CUSTOMER-W.S.	(1,721.25)
470	PENALTIES	(32,898.77)
471.1	MISC. SERVICE REVENUE	(6,000.00)
471.11	RECONNECT FEE	(13,100.00)
474	MISC INCOME OTHER REVENUE	(28,243.80)
474.2	BLUE ZOOM LEASE	(6,000.00)
601.5	MAINTENANCE OF METERS	167,547.43
601.6	MAINTENANCE OF MAINS	182,266.59
601.61	MAINTENANCE SUPERVISOR	20,178.17
601.7	METER READING LABOR	7,938.97

Report: Trial Balance  
Company: NORTH MERCER WATER DISTRICT  
Subhead: DECEMBER 2023

Page 3  
01-10-2024

Account	Description	Balance
601.71	ACCOUNTING & COLLECTION LABOR	160,363.00
601.8	ADMINISTRATION & GEN. SALARIES	123,270.12
604	ANTHEM BLUE CROSS BLUE SHIELD	140,948.81
604.1	PAYROLL TAXES - FICA	55,585.15
604.2	PENSION KY DEFERRED COMP	294.23
604.21	KY RETIREMENT SYS PENSION	155,826.39
604.3	DELTA DENTAL	2,339.76
604.4	LIFE INSURANCE	4,832.30
604.5	PSC ASSESS./INTRASTATE TAX	3,854.87
604.6	SH. TERM DISABILITY INSURANCE	7,287.36
610.1	PURCHASED WATER	894,185.66
615.1	FUEL FOR PUMPING	29,094.83
615.8	ELECTRIC - OFFICE	2,617.45
615.81	4795 LOUISVILLE ROAD OFFICE	2,893.33
620.5	REPAIR AND MAINTENANCE	7,302.41
620.6	SUPPLIES AND EXPENSES	65,395.55
620.7	POSTAGE	26,537.32
620.8	OFFICE SUPPLIES AND EXPENSES	9,636.77
631	CONTRACTUAL SERV.ENGINEERING	(3,000.00)
632	AUDITING AND ACCOUNTING EXP	11,100.00
633	LEGAL FEES	4,000.00
635.1	CONTRACTUAL SERVICES OTHER	17,445.50
635.2	CONTRACTUAL SERV.WATER TESTING	8,600.00
635.6	MAINTENANCE OF STANDPIPES	52,857.55
650	TRANSPORTATION EXP. TRUCKS	83,909.01
657	INSURANCE EXP. GENERAL LIABI	34,985.61
658	WORKERS COMPENSATION	9,224.55
670.7	UNCOLLECTABLE ACCOUNTS	(13.50)
674	MEMBERSHIP FEES AND DUES	4,320.00
676	TRAVEL AND MEALS	5,201.55
677	MISCELLANEDUS GENERAL EXPENSE	4,985.62
677.2	UNIFORMS	5,279.50
677.3	MONERIS DEBIT/CREDIT CARD FEES	23,526.57
677.4	FENCE FOR EASEMENT	2,312.46
678	TELEPHONE	24,344.54
679	COMMISSIONERS EXPENSE	28,800.00
683	TRAINING/ EDUCATION	2,605.70

Total Debits: 27,052,568.95

Total Credits: 27,052,568.95

Dec. 2022

Report: Trial Balance Page 1  
Company: NORTH MERCER WATER DISTRICT 01-18-2023  
Subhead: DECEMBER 2022

Account	Description	Balance
101.2	STRUCTURES AND IMPROVEMENTS	224,570.70
101.3	4795 LOUISVILLE ROAD BUILDING	124,125.95
105.94	GARRIOTT LANE EXTENSION	(800.00)
106	20/20 CONSTRUCTION UPGRADES	322.00
107.1	GARRIOTT LANE EXTENSION	800.00
107.5	SYSTEM IMPROVEMENTS 2018	450.50
107.7	WASHINGTON CTY MOVE LINE 2018	4,979.18
107.9	LINE REPLACEMENT 2019	(391,012.43)
108	ACCUMULATED DEPRECIATION	(10,142,168.64)
110	20/20 LINE REPLACE PERRYVIL RD	38.00
126	FIRST FINANCIAL SINKING I	8,098.13
126.1	COMM. TRUST SINKING II	191,264.12
126.2	DEPRECIATION CASH ACCT.	389,029.89
131	RESERVE ACCT. PHASE II	48,028.28
131.1	CASH ON HAND	100.00
131.2	CASH STATE BANK OPER & MAINT	48,534.42
134	CDBG ACCOUNT	100.16
134.1	RURAL DEVELOPMENT ACCOUNT	380,483.52
135	FARMERS NAT. SHORT ASSET ACCT	111,827.89
135.11	CD # 20575 MONTICELLO BANK CO	95,040.00
135.2	CASH - STATE BANK REVENUE ACCT	349,979.60
135.9	RESERVE ACCT. PHASE I	94,248.62
141	ACCOUNTS RECEIVABLE	278,236.75
141.1	UNBILLED REVENUE	117,814.74
141.2	ALLOWANCE FOR UNCOLLECTABLE AC	(62,770.57)
143.1	RETURNED CHECKS	1,947.03
151	INVENTORY MATERIAL & SUPPLIES	56,898.85
162	PREPAID INSURANCE	25,967.47
162.1	PREPAID OTHER	27,543.67
180	DEFERRED OUTFLOWS OF RESOURCES	309,645.00
185	DEFERRED OUTFLOWS RESOR. (OPEB)	106,442.00
215	UNAPPROPRIATED EARNED SURPLUS	3,119,306.18
215.2	DONATED CAPITAL	(6,956,949.00)
224.51	2010 C BONDS	(577,615.85)
224.63	2016 D BOND	(1,294,595.12)
224.64	2016 D BOND PREMIUM	54,523.65
224.92	LOAN RD 91-10	(1,058,376.89)
224.93	LOAN RD 91-11	(1,522,072.50)
224.97	REGIONS CASH 2016 D	89,268.17
224.99	AMORIZDABLE BOND EXPENSES	97,323.92
229	NET OPEB (NEW LIABILITY ACCT)	(325,073.00)
230	NET PENSION LIABILITY	(1,115,135.00)
231	ACCOUNTS PAYABLE - TRADE	(64,696.19)
231.2	NM CKS RETURNED NO FORWARDING	(11,039.99)
233	MERCER CO UTILITY SCHOOL TAX	(7,773.35)
234	ANDERSON CO UTILITY SCHOOL TAX	(380.21)

Account	Description	Balance
235	CUSTOMER METER DEPOSITS	(157,683.00)
236	WASHINGTON CO. UTILITY SCL TAX	(848.10)
237	ACCRUED INTEREST	(102,929.68)
238	ACCRUED PENSION PAYABLE	(13,715.52)
239	BOYLE CO. UTILITY SCHOOL TAX	598.40
241	FEDERAL TAX WITHHELD	(2,140.85)
241.1	KENTUCKY TAX WITHHELD	(5,078.20)
241.2	FICA TAX WITHHELD	(7,578.22)
241.3	SALES TAX PAYABLE	(438.66)
241.4	MERCER CO. OCCUPATIONAL TAX	29.53
241.5	WASH. METER FEES	10,243.23
241.6	ANDERSON COUNTY METER FEES	458.20
242.1	ACCRUED COMPENSATED ABSENCES	(24,173.35)
242.2	COLONIAL (DISABILITY/ACCIDENT)	(1,238.26)
249	DEFERRED INFLOWS OF RESOR-DPEB	(61,635.00)
250	DEFERRED INFLOWS OF RESOURCES	(101,940.00)
303	LAND AND LAND RIGHTS	48,801.68
311	PUMPING EQUIPMENT	48,996.00
330	DISTRIBUTION RESERVOIRS & STA	1,695,007.48
331	TRANSMISSION & DISTRIBUTION M	12,812,032.81
334	METERS	1,381,812.33
334.1	METER INSTALLATION	1,130,648.61
335	HYDRANTS	21,587.71
339	PLANT & MISCELLANEOUS EQUIP	950,034.35
340	OFFICE FURNITURE, FIXTURES	48,843.28
403	DEPRECIATION	404,772.72
419	INTEREST INCOME	(6,979.20)
432.1	TAP ON FEES	(95,400.00)
450	ERROR/CORRECT TRANSACTION	(1,461.07)
461.1	METERED SALES TO CUSTOMER-RES	(2,880,940.17)
461.11	METERED SALES TO CUSTOMER-W.S.	(1,457.00)
470	PENALTIES	(38,838.56)
471.1	MISC. SERVICE REVENUE	(5,180.00)
471.11	RECONNECT FEE	(16,100.00)
474	MISC INCOME OTHER REVENUE	(25,276.88)
474.2	BLUE ZOOM LEASE	(6,000.00)
601.5	MAINTENANCE OF METERS	148,769.11
601.6	MAINTENANCE OF MAINS	176,575.52
601.61	MAINTENANCE SUPERVISOR	19,362.55
601.7	METER READING LABOR	12,601.21
601.71	ACCOUNTING & COLLECTION LABOR	105,833.74
601.8	ADMINISTRATION & GEN. SALARIES	119,058.48
604	ANTHEM BLUE CROSS BLUE SHIELD	134,802.42
604.1	PAYROLL TAXES - FICA	49,628.63
604.21	KY RETIREMENT SYS PENSION	157,743.94
604.3	DELTA DENTAL	2,985.40

Account	Description	Balance
604.4	LIFE INSURANCE	4,811.16
604.5	PSC ASSESS./INTRASTATE TAX	3,864.88
604.6	SH. TERM DISABILITY INSURANCE	6,589.11
610.1	PURCHASED WATER	929,815.48
615.1	FUEL FOR PUMPING	29,200.71
615.8	ELECTRIC - OFFICE	3,171.19
615.81	4795 LOUISVILLE ROAD OFFICE	2,903.52
620.5	REPAIR AND MAINTENANCE	4,555.18
620.6	SUPPLIES AND EXPENSES	5,592.69
620.7	POSTAGE	22,243.31
620.8	OFFICE SUPPLIES AND EXPENSES	7,787.07
631	CONTRACTUAL SERV.ENGINEERING	750.00
632	AUDITING AND ACCOUNTING EXP	11,300.00
633	LEGAL FEES	6,000.00
635.1	CONTRACTUAL SERVICES OTHER	13,545.00
635.2	CONTRACTUAL SERV.WATER TESTING	6,045.00
650	TRANSPORTATION EXP. TRUCKS	37,546.98
657	INSURANCE EXP. GENERAL LIABI	30,129.66
658	WORKERS COMPENSATION	7,504.21
667.1	REG. COMM. EXP. - OTHER	500.00
670.7	UNCOLLECTABLE ACCOUNTS	(190.11)
674	MEMBERSHIP FEES AND DUES	2,400.00
676	TRAVEL AND MEALS	5,209.19
677	MISCELLANEOUS GENERAL EXPENSE	3,401.93
677.1	OFFICE CLEANING	360.00
677.2	UNIFORMS	5,911.19
677.3	MONERIS DEBIT/CREDIT CARD FEES	19,649.15
677.32	RUMPKE GARBAGE COLLECTION	65.00
677.33	ALARM SYSTEM MONITORING	120.00
677.4	FENCE FOR EASEMENT	2,312.46
678	TELEPHONE	23,810.87
679	COMMISSIONERS EXPENSE	29,601.80
683	TRAINING/ EDUCATION	4,685.00

Total Debits: 27,079,680.57

Total Credits: 27,079,680.57