

Select Transactions By Period  
 Fiscal Year: 2024 Open  
 Period: Annual Report  
 Beginning Date: N/A  
 Ending Date: N/A

## Webster County Water District Annual Trial Balance Report

Account	Beginning Balance	Annual Activity	Ending Balance
00131-0001 Cash On Hand	\$200.00	\$0.00	\$200.00
00131-0002 Construction & Infrastructure	\$443,632.39	\$936.80	\$444,569.19
00131-0008 Operations and Maintenance-Planters Bank	\$113,137.22	(\$1,295.43)	\$111,841.79
00141-0000 Accounts Receivable	\$281,207.64	(\$65,812.81)	\$215,394.83
00148-0000 Prepaid Expenses	\$2,252.43	\$1,448.72	\$3,701.15
00151-0000 Materials Inventory	\$217,858.00	\$0.00	\$217,858.00
00162-0000 Prepaid Insurance	\$33,162.87	\$20,464.88	\$53,627.75
<b>TOTAL CURRENT ASSETS</b>	<b>\$1,091,450.55</b>	<b>(\$44,257.84)</b>	<b>\$1,047,192.71</b>
00131-0004 Reserve Account - Planters	\$260,326.69	\$11,408.85	\$271,735.54
00131-0005 Depreciation Account - Planters	\$849,333.33	\$68,989.44	\$918,322.77
00131-0009 United Community Bank	\$621,036.50	(\$148,534.00)	\$472,502.50
00131-0010 Card Expense Account	\$133,396.32	\$31,896.76	\$165,293.08
00131-0013 Customers Deposit Planters	\$28,569.00	(\$904.00)	\$27,665.00
00181-0002 Utility Deposit	\$85.00	\$0.00	\$85.00
00186-0002 Def- Outflows Pension	\$151,768.00	\$0.00	\$151,768.00
00186-0003 Def-Outflows OPEB	\$92,788.00	\$0.00	\$92,788.00
<b>TOTAL RESTRICTED ASSETS</b>	<b>\$2,137,302.84</b>	<b>(\$37,142.95)</b>	<b>\$2,100,159.89</b>
00108-0000 Accumulated Depreciation	(\$14,412,138.34)	(\$567,492.00)	(\$14,979,630.34)
00303-0002 Land -rights- Acquisition	\$9,552.50	\$0.00	\$9,552.50
00303-0003 Land & Land Rights	\$94,184.80	\$0.00	\$94,184.80
00303-0004 Land & Land Rights	\$11,740.68	\$0.00	\$11,740.68
00303-0005 Land And Land Rights - Office	\$7,000.00	\$0.00	\$7,000.00
00304-0002 Struct & Improvements	\$64,269.15	\$0.00	\$64,269.15
00304-0003 Struct & Improvmnts	\$917,923.19	\$0.00	\$917,923.19
00304-0005 Struct & Improvmnts	\$311,696.52	\$3,500.00	\$315,196.52
00304-0006 Struct & Improvements	\$5,870.11	\$0.00	\$5,870.11
00304-0007 Struct & Improvements	\$6,551,979.60	\$6,887.00	\$6,558,866.60
00309-0002 Supply Mains	\$368,667.09	\$0.00	\$368,667.09
00311-0002 Pumping Equipment	\$356,132.46	\$46,416.32	\$402,548.78
00320-0003 Water Treatment Equipment	\$117,986.61	\$0.00	\$117,986.61
00330-0004 Distribution Reservoirs And Standpipes	\$2,679,307.41	\$0.00	\$2,679,307.41
00331-0004 Transmission & Distribution Mains	\$10,167,558.66	\$0.00	\$10,167,558.66
00334-0004 Meters & Meters Installation	\$1,117,721.73	\$19,237.19	\$1,136,958.92
00335-0004 Hydrants	\$65,626.15	\$0.00	\$65,626.15
00339-0004 Other Plant & Misc. Equipment	\$69,858.84	\$0.00	\$69,858.84
00340-0005 Office Furniture-equip	\$164,442.74	\$21,795.20	\$186,237.94
00341-0005 Transportation Equip	\$256,604.40	\$63,551.82	\$320,156.22
00343-0005 Tools, Shop & Garage Equip	\$18,470.32	\$0.00	\$18,470.32
00344-0005 Laboratory Equip-Distilling Apparatus	\$43,614.92	\$4,156.40	\$47,771.32
00345-0005 Power Operated Eq	\$29,878.72	\$0.00	\$29,878.72
00346-0005 Communications Equipment	\$50,408.13	\$0.00	\$50,408.13
00347-0005 Miscellaneous Equipment	\$3,214.32	\$0.00	\$3,214.32
<b>TOTAL FIXED ASSETS</b>	<b>\$9,071,570.71</b>	<b>(\$401,948.07)</b>	<b>\$8,669,622.64</b>
00186-0006 Def- Inflows Pension	(\$244,617.00)	\$0.00	(\$244,617.00)
00186-0007 Def-Inflows OPEB	(\$392,154.00)	\$0.00	(\$392,154.00)
00224-0000 Net Pension Liability	(\$948,937.00)	\$0.00	(\$948,937.00)
00231-0000 Accounts Payable	(\$19,339.91)	\$37,925.58	\$18,585.67
00235-0001 Customer Meter Deposits	(\$28,569.00)	\$904.00	(\$27,665.00)
00236-0001 Accrued Salaries Payable	\$0.00	(\$16,212.07)	(\$16,212.07)

Account	Beginning Balance	Annual Activity	Ending Balance
00241-0000 Social Security Wh-payable	(\$200.22)	\$738.80	\$538.58
00241-0001 Employee Federal Tax	(\$2,114.86)	\$785.80	(\$1,329.06)
00241-0002 State Withholding -employee	(\$1,569.40)	\$300.38	(\$1,269.02)
00241-0003 Sale & Usage Tax	(\$843.71)	(\$79.44)	(\$923.15)
00241-0004 School Tax Payable	(\$5,047.56)	(\$1,282.74)	(\$6,330.30)
00241-0005 Employee Medicare Taxes	(\$46.83)	\$172.78	\$125.95
00242-0001 Payroll Deduction -optional	(\$263.30)	\$190.17	(\$73.13)
00242-0003 KHIC - Retirement	(\$132.79)	(\$70.23)	(\$203.02)
00263-0000 Wcw Pension Payable	(\$11,522.61)	\$0.00	(\$11,522.61)
00263-0001 Employee Pensions Payable	(\$1,692.52)	\$97.51	(\$1,595.01)
00263-0002 Deferred Compensation	(\$15.00)	\$320.00	\$305.00
00263-0003 Deferred Compensation (457)	(\$5.00)	\$0.00	(\$5.00)
<b>TOTAL CURRENT LIABILITIES</b>	<b>(\$1,657,070.71)</b>	<b>\$23,790.54</b>	<b>(\$1,633,280.17)</b>
00432-0000 Tap-on Fees	(\$920,464.78)	(\$34,334.87)	(\$954,799.65)
00432-0001 Federal Grants	(\$3,018,666.87)	\$0.00	(\$3,018,666.87)
00432-0002 Other Grants	(\$187,152.92)	\$0.00	(\$187,152.92)
00432-0003 Kia Grant	(\$1,499,678.00)	\$0.00	(\$1,499,678.00)
00432-0004 Customer Line Ext. Contribution	(\$720,646.13)	\$0.00	(\$720,646.13)
00432-0005 Fiscal Court Grant & Contributitons	(\$1,852,990.09)	\$0.00	(\$1,852,990.09)
00432-0006 Kentucky Surplus Funds	(\$4,185,582.88)	\$0.00	(\$4,185,582.88)
<b>TOTAL FUND EQUITY</b>	<b>(\$12,385,181.67)</b>	<b>(\$34,334.87)</b>	<b>(\$12,419,516.54)</b>
00215-0001 Retained Earnings	\$1,741,928.28	\$0.00	\$1,741,928.28
<b>TOTAL RETAINED EARNINGS</b>	<b>\$1,741,928.28</b>	<b>\$0.00</b>	<b>\$1,741,928.28</b>
00414-0000 Gains (losses) From Disposition	\$0.00	(\$18,620.00)	(\$18,620.00)
00419-0000 Interest Banking Accounts	\$0.00	(\$82,350.23)	(\$82,350.23)
00460-0000 Unmetered Water Revenue	\$0.00	(\$342.14)	(\$342.14)
00461-0000 Sales To 2 Inch Connection	\$0.00	(\$214,349.10)	(\$214,349.10)
00461-0001 Sales To 5/8 X 3/8	\$0.00	(\$888,975.42)	(\$888,975.42)
00461-0002 Sales To 1 Inch Connection	\$0.00	(\$135,988.41)	(\$135,988.41)
00461-0003 Sales To 3 Inch And 4 Inc Connections	\$0.00	(\$14,198.10)	(\$14,198.10)
00461-0005 Water Adj - Misreads & Leaks	\$0.00	\$1,714.26	\$1,714.26
00466-0000 Sales To Resale Customers	\$0.00	(\$520,478.14)	(\$520,478.14)
00470-0000 Forfeited Discounts	\$0.00	(\$16,710.03)	(\$16,710.03)
00471-0000 Misc Service Revenue	\$0.00	(\$8,330.00)	(\$8,330.00)
00472-0000 Rent From Water Property	\$0.00	(\$5,046.75)	(\$5,046.75)
<b>TOTAL OPERATING REVENUE</b>	<b>\$0.00</b>	<b>(\$1,903,674.06)</b>	<b>(\$1,903,674.06)</b>
00408-0001 Social Security 6.2%	\$0.00	\$29,434.95	\$29,434.95
00408-0002 Medicare Tax Payable	\$0.00	\$6,883.89	\$6,883.89
00408-0010 Utility Regulatory Assessment Fee	\$0.00	\$1,448.71	\$1,448.71
00408-0012 Payroll Taxes Employer	\$0.00	\$911.58	\$911.58
00429-0000 Depreciation Expense	\$0.00	\$567,492.00	\$567,492.00
00601-0000 Salaries - Employees	\$0.00	\$446,814.98	\$446,814.98
00603-0000 Salaries - Commissioner	\$0.00	\$18,000.00	\$18,000.00
00604-0000 Employee Benefits Admin. & General	\$0.00	\$235,279.82	\$235,279.82
00604-0003 Uniform Expense	\$0.00	\$6,745.51	\$6,745.51
00604-0008 Employee Retirement Benefits	\$0.00	\$84,629.32	\$84,629.32
00615-0001 Supply & Pumping Operations(power-purcha	\$0.00	\$36,171.93	\$36,171.93
00615-0003 Plant Purchased Power	\$0.00	\$143,783.73	\$143,783.73
00615-0005 Distribution Purchased Power	\$0.00	\$38,469.80	\$38,469.80
00615-0008 Purchased Power	\$0.00	\$4,433.04	\$4,433.04
00618-0003 Chemicals	\$0.00	\$355,870.08	\$355,870.08
00620-0001 Sup-source-oper	\$0.00	\$65,151.90	\$65,151.90
00620-0003 Sup-treat-oper	\$0.00	\$36,954.49	\$36,954.49

<b>Account</b>	<b>Beginning Balance</b>	<b>Annual Activity</b>	<b>Ending Balance</b>
00620-0005 Sup-t & D-oper	\$0.00	\$59,872.79	\$59,872.79
00620-0007 Sup-customer Accts	\$0.00	\$25,142.59	\$25,142.59
00620-0008 Sup-g & A	\$0.00	\$31,085.40	\$31,085.40
00632-0000 Cont Serv - Accounting	\$0.00	\$18,753.73	\$18,753.73
00635-0005 Contractual-sev-(detent-mowing)	\$0.00	\$6,750.00	\$6,750.00
00635-0008 Contractual Services Other	\$0.00	\$300.00	\$300.00
00642-0005 Equipment Rental T & D Operations	\$0.00	\$4,270.66	\$4,270.66
00650-0005 Trans - T&d - Oper	\$0.00	\$28,776.17	\$28,776.17
00650-0006 Trans -t&d - Maint	\$0.00	\$1,100.00	\$1,100.00
00657-0000 Insurance - Property & Vechicle	\$0.00	\$18,864.56	\$18,864.56
00658-0000 Insurance - Workers Compensation	\$0.00	\$2,400.55	\$2,400.55
00660-0008 Advertising Expense	\$0.00	\$2,340.74	\$2,340.74
00670-0007 Customer Bad Debt Expense	\$0.00	\$96,842.88	\$96,842.88
00675-0003 Miscellaneous	\$0.00	\$3,380.15	\$3,380.15
00675-0005 Administrative & Distribution Tele Expen	\$0.00	\$6,068.45	\$6,068.45
00675-0008 Administrative Services & Office Expense	\$0.00	\$13,142.85	\$13,142.85
<b>TOTAL OPERATING EXPENSES</b>	<b>\$0.00</b>	<b>\$2,397,567.25</b>	<b>\$2,397,567.25</b>
<b>TOTAL CURRENT ASSETS</b>	<b>\$1,091,450.55</b>	<b>(\$44,257.84)</b>	<b>\$1,047,192.71</b>
<b>TOTAL RESTRICTED ASSETS</b>	<b>\$2,137,302.84</b>	<b>(\$37,142.95)</b>	<b>\$2,100,159.89</b>
<b>TOTAL FIXED ASSETS</b>	<b>\$9,071,570.71</b>	<b>(\$401,948.07)</b>	<b>\$8,669,622.64</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>(\$1,657,070.71)</b>	<b>\$23,790.54</b>	<b>(\$1,633,280.17)</b>
<b>TOTAL FUND EQUITY</b>	<b>(\$12,385,181.67)</b>	<b>(\$34,334.87)</b>	<b>(\$12,419,516.54)</b>
<b>TOTAL RETAINED EARNINGS</b>	<b>\$1,741,928.28</b>	<b>\$0.00</b>	<b>\$1,741,928.28</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$0.00</b>	<b>(\$1,903,674.06)</b>	<b>(\$1,903,674.06)</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$0.00</b>	<b>\$2,397,567.25</b>	<b>\$2,397,567.25</b>
	<b>\$0.00</b>	<b>\$493,893.19</b>	<b>\$493,893.19</b>