

Select Transactions By Period  
Fiscal Year: 2023 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	\$0.00	\$200.00	\$200.00
00131-0002 Construction & Infrastructure	\$480,951.73	(\$37,319.34)	\$443,632.39
00131-0008 Operations and Maintenance-Planters Bank	\$65,250.83	\$47,886.39	\$113,137.22
00141-0000 Accounts Receivable	\$668,389.75	(\$387,182.11)	\$281,207.64
00148-0000 Prepaid Expenses	\$2,709.24	(\$456.81)	\$2,252.43
00151-0000 Materials Inventory	\$141,356.17	\$76,501.83	\$217,858.00
00162-0000 Prepaid Insurance	\$32,817.96	\$344.91	\$33,162.87
<b>TOTAL CURRENT ASSETS</b>	<b>\$1,391,475.68</b>	<b>(\$300,025.13)</b>	<b>\$1,091,450.55</b>
00131-0004 Reserve Account - Planters	\$317,590.15	(\$57,263.46)	\$260,326.69
00131-0005 Depreciation Account - Planters	\$749,619.47	\$99,713.86	\$849,333.33
00131-0009 United Community Bank	\$763,085.85	(\$142,049.35)	\$621,036.50
00131-0010 Card Expense Account	\$56,732.70	\$76,663.62	\$133,396.32
00131-0013 Customers Deposit Planters	\$28,074.00	\$495.00	\$28,569.00
00181-0002 Utility Deposit	\$85.00	\$0.00	\$85.00
00186-0002 Def- Outflows Pension	\$173,832.00	(\$92,980.00)	\$80,852.00
00186-0003 Def-Outflows OPEB	\$163,806.00	(\$65,314.00)	\$98,492.00
<b>TOTAL RESTRICTED ASSETS</b>	<b>\$2,252,825.17</b>	<b>(\$180,734.33)</b>	<b>\$2,072,090.84</b>
00108-0000 Accumulated Depreciation	(\$13,297,795.53)	(\$1,114,342.81)	(\$14,412,138.34)
00303-0002 Land -rights- Acquisition	\$9,352.50	\$200.00	\$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	\$912,205.33	\$5,717.86	\$917,923.19
00304-0005 Struct & Improvmnts	\$307,121.52	\$4,575.00	\$311,696.52
00304-0006 Struct & Improvements	\$5,870.11	\$0.00	\$5,870.11
00304-0007 Struct & Improvements	\$6,551,979.60	\$0.00	\$6,551,979.60
00309-0002 Supply Mains	\$368,667.09	\$0.00	\$368,667.09
00311-0002 Pumping Equipment	\$259,366.21	\$96,766.25	\$356,132.46
00320-0003 Water Treatment Equipment	\$102,507.12	\$15,479.49	\$117,986.61
00330-0004 Distribution Reservoirs And Standpipes	\$2,679,180.24	\$127.17	\$2,679,307.41
00331-0004 Transmission & Distribution Mains	\$10,167,558.66	\$0.00	\$10,167,558.66
00334-0004 Meters & Meters Installation	\$1,071,622.12	\$46,099.61	\$1,117,721.73
00335-0004 Hydrants	\$64,251.15	\$1,375.00	\$65,626.15
00339-0004 Other Plant & Misc. Equipment	\$69,858.84	\$0.00	\$69,858.84
00340-0005 Office Furniture-equip	\$156,463.96	\$7,978.78	\$164,442.74
00341-0005 Transportation Equip	\$267,239.54	(\$10,635.14)	\$256,604.40
00343-0005 Tools, Shop & Garage Equip	\$18,470.32	\$0.00	\$18,470.32
00344-0005 Laboratory Equip-Distilling Apparatus	\$43,614.92	\$0.00	\$43,614.92
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>\$10,018,229.50</b>	<b>(\$946,658.79)</b>	<b>\$9,071,570.71</b>
00186-0006 Def- Inflows Pension	(\$106,283.00)	\$65,867.00	(\$40,416.00)
00186-0007 Def-Inflows OPEB	(\$117,873.00)	(\$26,459.00)	(\$144,332.00)
00224-0000 Net Pension Liability	(\$1,223,735.00)	\$117,334.00	(\$1,106,401.00)
00225-0001 Net Pension OPEB	(\$385,168.00)	\$83,181.00	(\$301,987.00)
00231-0000 Accounts Payable	(\$2,119.74)	(\$17,220.17)	(\$19,339.91)
00235-0001 Customer Meter Deposits	(\$28,074.00)	(\$495.00)	(\$28,569.00)

Account	Beginning Balance	Annual Activity	Ending Balance
00236-0001 Accrued Salaries Payable	(\$10,651.85)	\$10,651.85	\$0.00
00241-0000 Social Security Wh-payable	(\$2,332.13)	\$2,131.91	(\$200.22)
00241-0001 Employee Federal Tax	(\$654.24)	(\$1,460.62)	(\$2,114.86)
00241-0002 State Withholding -employee	(\$3,691.96)	\$2,122.56	(\$1,569.40)
00241-0003 Sale & Usage Tax	(\$1,067.14)	\$223.43	(\$843.71)
00241-0004 School Tax Payable	(\$14,735.62)	\$9,688.06	(\$5,047.56)
00241-0005 Employee Medicare Taxes	(\$125.95)	\$79.12	(\$46.83)
00242-0001 Payroll Deduction -optional	(\$157.58)	(\$105.72)	(\$263.30)
00242-0003 KHIC - Retirement	(\$142.13)	\$9.34	(\$132.79)
00263-0000 Wcw Pension Payable	(\$12,919.91)	\$1,397.30	(\$11,522.61)
00263-0001 Employee Pensions Payable	(\$2,150.67)	\$458.15	(\$1,692.52)
00263-0002 Deferred Compensation	\$5.00	(\$20.00)	(\$15.00)
00263-0003 Deferred Compensation (457)	(\$5.00)	\$0.00	(\$5.00)
<b>TOTAL CURRENT LIABILITIES</b>	(\$1,911,881.92)	\$247,383.21	(\$1,664,498.71)
00432-0000 Tap-on Fees	(\$896,807.06)	(\$23,657.72)	(\$920,464.78)
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>	(\$12,361,523.95)	(\$23,657.72)	(\$12,385,181.67)
00215-0001 Retained Earnings	\$610,875.52	\$830,810.75	\$1,441,686.27
<b>TOTAL RETAINED EARNINGS</b>	\$610,875.52	\$830,810.75	\$1,441,686.27
00419-0000 Interest Banking Accounts	\$0.00	(\$81,143.99)	(\$81,143.99)
00461-0000 Sales To 2 Inch Connection	\$0.00	(\$185,296.35)	(\$185,296.35)
00461-0001 Sales To 5/8 X 3/8	\$0.00	(\$893,737.94)	(\$893,737.94)
00461-0002 Sales To 1 Inch Connection	\$0.00	(\$121,601.35)	(\$121,601.35)
00461-0003 Sales To 3 Inch And 4 Inc Connections	\$0.00	(\$12,184.34)	(\$12,184.34)
00461-0005 Water Adj - Misreads & Leaks	\$0.00	\$22,018.84	\$22,018.84
00466-0000 Sales To Resale Customers	\$0.00	(\$560,393.03)	(\$560,393.03)
00470-0000 Forfeited Discounts	\$0.00	(\$19,108.24)	(\$19,108.24)
00471-0000 Misc Service Revenue	\$0.00	(\$8,066.00)	(\$8,066.00)
00472-0000 Rent From Water Property	\$0.00	(\$4,987.80)	(\$4,987.80)
<b>TOTAL OPERATING REVENUE</b>	\$0.00	(\$1,864,500.20)	(\$1,864,500.20)
00408-0001 Social Security 6.2%	\$0.00	\$30,580.10	\$30,580.10
00408-0002 Medicare Tax Payable	\$0.00	\$7,151.52	\$7,151.52
00408-0010 Utility Regulatory Assessment Fee	\$0.00	\$1,126.01	\$1,126.01
00408-0012 Payroll Taxes Employer	\$0.00	(\$247.05)	(\$247.05)
00429-0000 Depreciation Expense	\$0.00	\$567,492.00	\$567,492.00
00601-0000 Salaries - Employees	\$0.00	\$455,363.87	\$455,363.87
00603-0000 Salaries - Commissioner	\$0.00	\$17,400.00	\$17,400.00
00604-0000 Employee Benefits Admin. & General	\$0.00	\$203,124.70	\$203,124.70
00604-0003 Uniform Expense	\$0.00	\$4,386.53	\$4,386.53
00604-0008 Employee Retirement Benefits	\$0.00	\$105,217.94	\$105,217.94
00615-0001 Supply & Pumping Operations(power-purcha	\$0.00	\$34,205.94	\$34,205.94
00615-0003 Plant Purchased Power	\$0.00	\$129,944.72	\$129,944.72
00615-0005 Distribution Purchased Power	\$0.00	\$36,201.74	\$36,201.74
00615-0008 Purchased Power	\$0.00	\$5,679.91	\$5,679.91
00618-0003 Chemicals	\$0.00	\$417,020.25	\$417,020.25
00620-0003 Sup-treat-oper	\$0.00	\$68,562.31	\$68,562.31
00620-0005 Sup-t & D-oper	\$0.00	\$32,207.93	\$32,207.93
00620-0007 Sup-customer Accts	\$0.00	\$20,012.29	\$20,012.29

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00620-0008 Sup-g & A	\$0.00	\$5,149.73	\$5,149.73
00632-0000 Cont Serv - Accounting	\$0.00	\$10,500.00	\$10,500.00
00635-0005 Contractual-sev-(detent-mowing)	\$0.00	\$6,825.00	\$6,825.00
00635-0008 Contractual Services Other	\$0.00	\$300.00	\$300.00
00642-0005 Equipment Rental T & D Operations	\$0.00	\$347.80	\$347.80
00650-0005 Trans - T&d - Oper	\$0.00	\$23,556.01	\$23,556.01
00650-0006 Trans -t&d - Maint	\$0.00	\$7,440.21	\$7,440.21
00650-0008 Trans - General & Admin.	\$0.00	\$289.51	\$289.51
00657-0000 Insurance - Property & Vechicle	\$0.00	\$15,613.07	\$15,613.07
00658-0000 Insurance - Workers Compensation	\$0.00	\$2,904.08	\$2,904.08
00659-0000 Insurance - Bonds, Encroachment, Ect.,	\$0.00	\$346.09	\$346.09
00660-0008 Advertising Expense	\$0.00	\$737.04	\$737.04
00670-0007 Customer Bad Debt Expense	\$0.00	\$1,237.26	\$1,237.26
00675-0003 Miscellaneous	\$0.00	\$2,646.06	\$2,646.06
00675-0005 Administrative & Distribution Tele Expen	\$0.00	\$11,421.17	\$11,421.17
00675-0008 Administrative Services & Office Expense	\$0.00	\$12,638.47	\$12,638.47
<b>TOTAL OPERATING EXPENSES</b>	<b>\$0.00</b>	<b>\$2,237,382.21</b>	<b>\$2,237,382.21</b>
<b>TOTAL CURRENT ASSETS</b>	<b>\$1,391,475.68</b>	<b>(\$300,025.13)</b>	<b>\$1,091,450.55</b>
<b>TOTAL RESTRICTED ASSETS</b>	<b>\$2,252,825.17</b>	<b>(\$180,734.33)</b>	<b>\$2,072,090.84</b>
<b>TOTAL FIXED ASSETS</b>	<b>\$10,018,229.50</b>	<b>(\$946,658.79)</b>	<b>\$9,071,570.71</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>(\$1,911,881.92)</b>	<b>\$247,383.21</b>	<b>(\$1,664,498.71)</b>
<b>TOTAL FUND EQUITY</b>	<b>(\$12,361,523.95)</b>	<b>(\$23,657.72)</b>	<b>(\$12,385,181.67)</b>
<b>TOTAL RETAINED EARNINGS</b>	<b>\$610,875.52</b>	<b>\$830,810.75</b>	<b>\$1,441,686.27</b>
	<b>\$0.00</b>	<b>(\$372,882.01)</b>	<b>(\$372,882.01)</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$0.00</b>	<b>(\$1,864,500.20)</b>	<b>(\$1,864,500.20)</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$0.00</b>	<b>\$2,237,382.21</b>	<b>\$2,237,382.21</b>
	<b>\$0.00</b>	<b>\$372,882.01</b>	<b>\$372,882.01</b>