

Muhlenberg County Water District

Year End: December 31, 2024

Trial balance

Prepared by	Reviewed by	Scanned by

B-1-2

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/23 %Chg
<b>235 Long-term debt due in one year</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>(120,000.00)</b> (100)
222-00 Audit only-short term debt	0.00	0.00	0.00	0.00	7-3	(120,000.00) (100)
<b>240 Long-term debt due after one yea</b>	<b>(376,570.00)</b>	<b>(23,430.00)</b>	<b>0.00</b>	<b>(400,000.00)</b>		<b>(400,000.00)</b> 0
222-01 Audit Only-long term debt	0.00	0.00	0.00	0.00	7-3	120,000.00 (100)
222-02 Bonds Payable 2007D	(376,570.00)	(23,430.00)	0.00	(400,000.00)	7-3	(520,000.00) (23)
<b>242 Net Pension liability</b>	<b>(1,807,815.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,807,815.00)</b>		<b>(1,847,569.00)</b> (2)
220-01 Net OPEB Liability	39,754.00	0.00	0.00	39,754.00		39,754.00 0
221-02 Net Pension Liability	(1,847,569.00)	0.00	0.00	(1,847,569.00)		(1,847,569.00) 0
242 Adjustments	0.00	0.00	0.00	0.00		(39,754.00) (100)
<b>243 Deferred Inflows-Pension Related</b>	<b>(1,098,366.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,098,366.00)</b>		<b>(1,098,366.00)</b> 0
220-02 OPEB Deferred Inflows	(689,258.00)	0.00	0.00	(689,258.00)		(689,258.00) 0
221-03 Deferred Inflows Pension Relater	(409,108.00)	0.00	0.00	(409,108.00)		(409,108.00) 0
<b>305 Invested in capital assets, net of</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>(5,513,097.00)</b> (100)
305 Adjustments	0.00	0.00	0.00	0.00		(5,513,097.00) (100)
<b>310 Restricted for debt service</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>(407,514.00)</b> (100)
310 Adjustments	0.00	0.00	0.00	0.00		(407,514.00) (100)
<b>315 Unrestricted</b>	<b>(5,485,814.00)</b>	<b>18,810.00</b>	<b>0.00</b>	<b>(5,467,004.00)</b>		<b>540,839.50</b> (1111)
215-00 Unappropriated Retained Earning	2,443,615.00	0.00	0.00	2,443,615.00		2,335,130.21 5
271-01 Tap On Fees	(2,829,293.00)	18,810.00	0.00	(2,810,483.00)	8-2	(2,785,783.07) 1
271-02 Fed, Local, State Grants	(4,952,995.00)	0.00	0.00	(4,952,995.00)	8-2	(4,781,977.16) 4
271-03 Contributions Other	(147,141.00)	0.00	0.00	(147,141.00)	8-2	(147,141.48) 0
315 Adjustments	0.00	0.00	0.00	0.00		5,920,611.00 (100)
<b>405 Water Revenues</b>	<b>(4,233,166.00)</b>	<b>(63,024.00)</b>	<b>0.00</b>	<b>(4,296,190.00)</b>		<b>(4,095,759.77)</b> 5
<b>405.100 Metered Water Sales</b>	<b>(4,106,857.00)</b>	<b>(62,439.00)</b>	<b>0.00</b>	<b>(4,169,296.00)</b>		<b>(3,972,448.60)</b> 5
461-01 Metered Water Sales to Residen	(3,444,478.00)	(62,439.00)	0.00	(3,506,917.00)	✓	(3,264,344.84) 7
461-02 Meter sales to commercial	(662,379.00)	0.00	0.00	(662,379.00)	✓	(708,103.76) (6)
<b>405.200 Other Sales</b>	<b>(126,309.00)</b>	<b>(585.00)</b>	<b>0.00</b>	<b>(126,894.00)</b>		<b>(123,311.17)</b> 3
466-00 Sales For Resale D'boro	(118,432.00)	(278.00)	0.00	(118,710.00)	✓	(109,599.19) 8
467-00 Sales for Resale TVA	(7,877.00)	(307.00)	0.00	(8,184.00)	✓	(13,711.98) (40)
<b>410 Other</b>	<b>(173,972.00)</b>	<b>24,374.29</b>	<b>0.00</b>	<b>(149,597.71)</b>	✓	<b>(145,599.52)</b> 3
471-01 Reconnects	(6,990.00)	0.00	0.00	(6,990.00)		(7,050.00) (1)
471-02 Disconnects	(10,800.00)	0.00	0.00	(10,800.00)		(24,050.00) (55)
471-03 Penalties	(78,635.00)	0.00	0.00	(78,635.00)	✓	(68,761.07) 14
471-04 Materials, Pipe, Parts Sold	(7,012.00)	0.00	0.00	(7,012.00)		(1,607.25) 336
471-05 Miscellaneous Revenue	(54,437.00)	30,683.94	0.00	(23,753.06)		(3,722.53) 538
471-06 Cash/Over	2,574.00	0.00	0.00	2,574.00		(13,639.77) (119)
471-07 Returned Check Charges	(1,575.00)	0.00	0.00	(1,575.00)		(1,425.00) 11
471-09 Credit Card Processing Income	(17,097.00)	0.00	0.00	(17,097.00)		(21,677.94) (21)
471-10 911 Surcharge Income	0.00	(6,309.65)	0.00	(6,309.65)		(3,665.96) 72
<b>415 Capital Contributions</b>	<b>0.00</b>	<b>(177,806.00)</b>	<b>0.00</b>	<b>(177,806.00)</b>		<b>(195,718.00)</b> (9)
471-11 Grant Income	0.00	(158,996.00)	0.00	(158,996.00)	2-10	0.00 0
474-01 Tap On Fees	0.00	(18,810.00)	0.00	(18,810.00)		(24,700.00) (24)

-145,599.52  
Less Penalties  
68,761.07  
=\$76,838