

Select Transactions By Transaction Date
 Fiscal Year: N/A
 Period: N/A
 Beginning Date: 01/01/2021
 Ending Date: 12/31/2021

Jonathan Creek Water Dist
 Trial Balance Report

Include Prior Period Balances For Revenue And Expense

Account	Beginning Balance	Period Activity	Ending Balance
00100-0000 Revenue Checking Account	\$13,878.71	\$16,615.49	\$30,494.20
00101-0000 Operational & Maintenance Account	\$4,268.89	\$201,738.28	\$206,007.17
00102-0000 Meter Deposit	\$42,329.53	\$14,728.72	\$57,058.25
00103-0000 Petty Cash Fund	-\$5.52	\$49.66	\$44.14
00104-0000 Tap On Fees	\$19,166.39	-\$844.27	\$18,322.12
00105-0000 CFSB #1	\$5.15	-\$5.15	\$0.00
00107-0000 Capital Improvement	\$1,719.62	\$25,016.13	\$26,735.75
00130-0000 Land & Land Rights	\$16,225.00	\$500.00	\$16,725.00
00130-0100 7564 US Hwy 68 E	\$65,488.20	\$0.00	\$65,488.20
00130-9999 A/D - Land & Land Rights	-\$6,181.16	\$0.00	-\$6,181.16
00135-0300 Pumps & Motors	\$0.00	\$19,000.00	\$19,000.00
00135-0400 Distribution Lines	\$115,058.12	\$9,913.13	\$124,971.25
00135-0401 A/D - Transmission & Distribution	-\$2,238,846.37	\$0.00	-\$2,238,846.37
00135-0501 A/D - Meters & Meter Installations	-\$360,533.28	\$0.00	-\$360,533.28
00136-0100 Transmission & Distribution Main	\$4,711,590.17	\$0.00	\$4,711,590.17
00136-0200 Transportation Equipment	\$109,836.00	\$16,000.00	\$125,836.00
00136-0299 A/D - Transportation Equipment	-\$103,886.04	\$0.00	-\$103,886.04
00136-0300 Distribution Reservoirs & Standpipe	\$700,033.51	\$0.00	\$700,033.51
00136-0399 A/D - Distribution Reservoirs and Standpi	-\$634,861.27	\$0.00	-\$634,861.27
00138-0000 Inventory	\$98,983.37	\$0.00	\$98,983.37
00141-0000 Accounts Receivable	\$65,829.39	-\$10,226.65	\$55,602.74
00141-0100 Installments - Accounts Receivable	\$3,457.10	-\$857.19	\$2,599.91
00141-9999 Allowance for Bad Debt	-\$9,766.59	\$0.00	-\$9,766.59
00142-0000 Unbilled Revenue	\$66,081.49	-\$1,285.19	\$64,796.30
00144-0000 Prepaid Insurance	\$19,355.74	\$0.00	\$19,355.74
00144-0100 Prepaid Expenses	\$5,180.10	\$7,773.00	\$12,953.10
00151-0000 Commercial Equipment	\$108,403.36	\$0.00	\$108,403.36
00151-9999 A/D - Commercial Equipment	-\$69,074.88	\$0.00	-\$69,074.88
00152-0000 Hydrants	\$83,165.51	\$0.00	\$83,165.51
00152-9999 A/D - Hydrants	-\$80,750.97	\$0.00	-\$80,750.97
00153-0000 Meters & Meter Installation	\$670,375.17	\$33,419.06	\$703,794.23
00154-0000 Pumping Equipment	\$357,303.55	\$0.00	\$357,303.55
00154-9999 A/D - Pumping Equipment	-\$240,738.30	\$0.00	-\$240,738.30
00155-0000 Water Treatment Equipment	\$384,347.87	\$0.00	\$384,347.87
00155-9999 A/D - Water Treatment Equipment	-\$374,938.00	\$0.00	-\$374,938.00
00156-0000 Tools, Shop, Garage	\$24,885.51	\$79.20	\$24,964.71
00156-9999 A/D - Tools, Shop & Garage Equipment	-\$22,002.23	\$0.00	-\$22,002.23
00157-0000 Office Furniture & Equipment	\$33,401.50	\$0.00	\$33,401.50
00157-9999 A/D - Office Furniture & Equipment	-\$32,467.59	\$0.00	-\$32,467.59
00158-0000 Misc Equipment Assets	\$193,928.30	\$0.00	\$193,928.30
00158-9999 A/D - Misc Equipment	-\$179,545.55	\$0.00	-\$179,545.55
00160-0000 Wells & Springs	\$170,645.67	\$0.00	\$170,645.67
00160-9999 A/D - Wells & Springs	-\$63,013.73	\$0.00	-\$63,013.73
00161-0000 Communication Equipment	\$1,958.00	\$0.00	\$1,958.00
00161-9999 A/D - Communication Equipment	-\$1,958.00	\$0.00	-\$1,958.00
00162-0000 Structures & Improvements	\$43,485.94	\$0.00	\$43,485.94
00162-9999 A/D - Structures & Improvements	-\$16,327.58	\$0.00	-\$16,327.58
00163-0000 Services	\$75,750.60	\$0.00	\$75,750.60
00163-9999 A/D - Services	-\$59,311.18	\$0.00	-\$59,311.18
00164-0000 Power Operated Equipment	\$434,072.28	\$0.00	\$434,072.28
00164-9999 A/D - Power Operated Equipment	-\$165,346.68	\$0.00	-\$165,346.68

Account	Beginning Balance	Period Activity	Ending Balance
00165-0000 Organization	\$5,701.85	\$0.00	\$5,701.85
00165-9999 A/D - Organization	-\$5,701.85	\$0.00	-\$5,701.85
00171-0000 Deferred Outflows - Pension Contr	\$255,635.00	\$0.00	\$255,635.00
TOTAL ASSETS	\$4,236,289.82	\$331,614.22	\$4,567,904.04
00200-0000 CFSB Loan 300442283	\$0.00	\$97,131.40	\$97,131.40
00200-0001 Line of Credit	-\$93,897.46	-\$160,738.91	-\$254,636.37
00200-0002 Lease Payable - Ditch Witch	-\$51,476.51	\$68,948.88	\$17,472.37
00200-0100 Current Portion LT Debt	-\$151,195.56	\$0.00	-\$151,195.56
00201-0200 FICA Payable	-\$1,307.77	-\$42.92	-\$1,350.69
00201-0300 State W/H Payable	-\$1,269.71	\$50.51	-\$1,219.20
00201-0400 Taxes Payable	-\$1,213.40	-\$0.13	-\$1,213.53
00201-0500 Unemployment Payable	-\$132.00	-\$71.79	-\$203.79
00201-0600 Clerical Retirement Payable	-\$2,410.95	\$453.77	-\$1,957.18
00202-0600 WW Retirement Payable	-\$5,123.26	\$977.79	-\$4,145.47
00205-0100 Health Insurance Payable	-\$4,518.37	-\$44,502.39	-\$49,020.76
00205-0200 Life Insurance Payable	-\$189.60	-\$2,185.90	-\$2,375.50
00205-0300 Vision Payable	-\$65.50	-\$793.86	-\$859.36
00205-0400 Dental Payable	\$0.00	-\$2,785.06	-\$2,785.06
00207-0000 Kentucky Sales Tax Payable	-\$750.37	-\$71.59	-\$821.96
00208-0000 Utility Gross Taxes Payable	-\$2,294.97	\$119.67	-\$2,175.30
00231-0000 Accounts Payable	-\$12,647.74	-\$3,497.21	-\$16,144.95
00235-0000 Customer Deposits	-\$68,747.42	-\$9,855.00	-\$78,602.42
00235-0200 Owed Deposit to Customer	\$1,667.82	\$584.16	\$2,251.98
00241-1100 DNU - KY CERS Retirement Liab	\$0.00	\$7,067.38	\$7,067.38
00241-1600 DNU - Accrued Vacation	-\$5,939.20	\$0.00	-\$5,939.20
00243-0000 Net Pension Liability	-\$773,281.00	\$0.00	-\$773,281.00
00244-0000 Net OPEB Liability	-\$243,377.00	\$0.00	-\$243,377.00
00245-0000 Deferred Inflows	-\$246,966.00	\$0.00	-\$246,966.00
TOTAL LIABILITIES	-\$1,665,135.97	-\$49,211.20	-\$1,714,347.17
00315-0100 Retained Earnings	-\$2,571,716.72	\$0.00	-\$2,571,716.72
TOTAL CAPITAL	-\$2,571,716.72	\$0.00	-\$2,571,716.72
00419-0000 Interest Income	\$0.00	-\$384.32	-\$384.32
00420-0000 Inventory Sold Income	\$0.00	-\$711.26	-\$711.26
00421-0000 Service Charge Income	\$0.00	-\$8,785.00	-\$8,785.00
00421-0100 Reconnect Fee Income	\$0.00	-\$5,145.00	-\$5,145.00
00421-0200 Penalties Charge Income	\$0.00	-\$9,102.59	-\$9,102.59
00421-0300 Disconnection Fee Income	\$0.00	-\$6,965.00	-\$6,965.00
00422-0000 Miscellaneous Income	\$0.00	-\$2,605.99	-\$2,605.99
00426-0000 TAP on FEE Income	\$0.00	-\$32,300.00	-\$32,300.00
00461-0000 Metered Water Sales	\$0.00	-\$961,694.24	-\$961,694.24
00471-0000 Miscellaneous Service Revenue	\$0.00	-\$796.56	-\$796.56
00474-0000 Bad Debt Revenue	\$0.00	-\$36.55	-\$36.55
TOTAL REVENUE	\$0.00	-\$1,028,526.51	-\$1,028,526.51
00500-0100 BM Wages	\$0.00	\$26,567.50	\$26,567.50
00501-0100 Clerical Wages	\$0.00	\$86,477.91	\$86,477.91
00501-0200 Clerical FICA	\$0.00	\$6,615.54	\$6,615.54
00501-0500 Clerical Unemployment	\$0.00	\$474.60	\$474.60
00501-0600 Clerical Retirement	\$0.00	\$21,875.37	\$21,875.37
00502-0100 WW Wages	\$0.00	\$223,335.67	\$223,335.67
00502-0200 WW FICA	\$0.00	\$16,862.08	\$16,862.08
00502-0500 WW Unemployment	\$0.00	\$945.79	\$945.79
00502-0600 WW Retirement	\$0.00	\$50,626.05	\$50,626.05
00505-0100 Health Insurance	\$0.00	\$84,664.36	\$84,664.36

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00505-0200 Life Insurance	\$0.00	\$4,461.10	\$4,461.10
00505-0300 Vision Insurance	\$0.00	\$1,579.86	\$1,579.86
00505-0400 Dental Insurance	\$0.00	\$5,547.46	\$5,547.46
00505-0600 WW Clothing Expense	\$0.00	\$3,512.21	\$3,512.21
00510-0000 Utilities	\$0.00	\$60,689.13	\$60,689.13
00510-0300 Telephone/Internet Expense	\$0.00	\$8,563.16	\$8,563.16
00510-0500 Cell Phone Expense	\$0.00	\$2,672.38	\$2,672.38
00515-0000 Office Expenses	\$0.00	\$3,130.50	\$3,130.50
00515-0300 Postage Expenses	\$0.00	\$1,335.90	\$1,335.90
00515-0310 Monthly Billing Expense	\$0.00	\$21,559.40	\$21,559.40
00515-0400 Bank Service Charges	\$0.00	\$754.20	\$754.20
00515-0900 Misc Expenses	\$0.00	\$8,842.62	\$8,842.62
00520-0200 Chemical Expense	\$0.00	\$10,119.39	\$10,119.39
00520-0300 Other Expenses	\$0.00	\$4,400.96	\$4,400.96
00520-0400 Building Maintenance	\$0.00	\$35.99	\$35.99
00520-0900 Equipment Maintenance	\$0.00	\$7,172.63	\$7,172.63
00525-0000 Other Distribution Expenses	\$0.00	\$11,296.39	\$11,296.39
00525-0200 Contracts	\$0.00	\$793.00	\$793.00
00525-0300 Water Testing Expense	\$0.00	\$2,945.34	\$2,945.34
00525-0400 Interest Expense	\$0.00	\$1,449.41	\$1,449.41
00525-0450 Insurance Expense	\$0.00	\$381.75	\$381.75
00525-0600 Professional Fees	\$0.00	\$7,856.36	\$7,856.36
00525-0700 Workers Compensation	\$0.00	\$4,320.00	\$4,320.00
00525-0800 Advertising/ Notification Expense	\$0.00	\$41.00	\$41.00
00530-0000 Training & Education	\$0.00	\$1,005.85	\$1,005.85
00530-0200 Meals & Lodging Expenses	\$0.00	\$711.31	\$711.31
00530-0300 Travel Expenses	\$0.00	\$107.45	\$107.45
00535-0000 Vehicle Expenses	\$0.00	\$5,170.80	\$5,170.80
00535-0100 Fuel Expenses	\$0.00	\$14,331.50	\$14,331.50
00535-0200 Maintenance Expenses	\$0.00	\$368.80	\$368.80
00535-0400 Vehicle Insurance	\$0.00	\$20,359.00	\$20,359.00
00535-0500 Vehicle Registration	\$0.00	\$15.00	\$15.00
00540-0100 Hydrants & Line Repairs/Maintenance	\$0.00	\$12,148.77	\$12,148.77
TOTAL EXPENSES	\$0.00	\$746,123.49	\$746,123.49
TOTAL ASSETS	\$4,236,289.82	\$331,614.22	\$4,567,904.04
TOTAL LIABILITIES	-\$1,665,135.97	-\$49,211.20	-\$1,714,347.17
TOTAL CAPITAL	-\$2,571,716.72	\$0.00	-\$2,571,716.72
	-\$562.87	\$282,403.02	\$281,840.15
TOTAL REVENUE	\$0.00	-\$1,028,526.51	-\$1,028,526.51
TOTAL EXPENSES	\$0.00	\$746,123.49	\$746,123.49
	\$0.00	-\$282,403.02	-\$282,403.02