

Select Transactions By Transaction Date
 Fiscal Year: N/A
 Period: N/A
 Beginning Date: 01/01/2022
 Ending Date: 06/20/2022

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	\$30,494.20	\$35,261.76	\$65,755.96
00101-0000 Operational & Maintenance Account	\$206,007.17	-\$192,471.13	\$13,536.04
00102-0000 Meter Deposit	\$57,058.25	\$5,477.63	\$62,535.88
00103-0000 Petty Cash Fund	\$44.14	\$6.80	\$50.94
00104-0000 Tap On Fees	\$18,322.12	\$10,831.70	\$29,153.82
00107-0000 Capital Improvement	\$26,735.75	-\$24,997.25	\$1,738.50
00130-0000 Land & Land Rights	\$16,725.00	\$190,770.48	\$207,495.48
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	\$19,000.00	\$558.35	\$19,558.35
00135-0400 Distribution Lines	\$124,971.25	\$0.00	\$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	\$125,836.00	\$0.00	\$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	\$55,602.74	-\$11,191.83	\$44,410.91
00141-0100 Installments - Accounts Receivable	\$2,599.91	-\$2,241.26	\$358.65
00141-9999 Allowance for Bad Debt	-\$9,766.59	\$0.00	-\$9,766.59
00142-0000 Unbilled Revenue	\$64,796.30	\$0.00	\$64,796.30
00144-0000 Prepaid Insurance	\$19,355.74	\$0.00	\$19,355.74
00144-0100 Prepaid Expenses	\$12,953.10	\$0.00	\$12,953.10
00151-0000 Commercial Equipment	\$108,403.36	\$144.70	\$108,548.06
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	\$703,794.23	\$31,296.39	\$735,090.62
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	\$24,964.71	\$44.21	\$25,008.92
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
00165-0000 Organization	\$5,701.85	\$0.00	\$5,701.85

Account	Beginning Balance	Period Activity	Ending Balance
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	\$4,567,904.04	\$43,490.55	\$4,611,394.59
00200-0000 CFSB Loan 300442283	\$97,131.40	\$0.00	\$97,131.40
00200-0001 Line of Credit	-\$254,636.37	\$55,000.00	-\$199,636.37
00200-0002 Lease Payable - Ditch Witch	\$17,472.37	\$22,982.96	\$40,455.33
00200-0100 Current Portion LT Debt	-\$151,195.56	\$0.00	-\$151,195.56
00201-0200 FICA Payable	-\$1,350.69	\$0.00	-\$1,350.69
00201-0300 State W/H Payable	-\$1,219.20	-\$568.96	-\$1,788.16
00201-0400 Taxes Payable	-\$1,213.53	-\$716.16	-\$1,929.69
00201-0500 Unemployment Payable	-\$203.79	-\$606.94	-\$810.73
00201-0600 Clerical Retirement Payable	-\$1,957.18	-\$212.60	-\$2,169.78
00202-0600 WW Retirement Payable	-\$4,145.47	-\$459.36	-\$4,604.83
00205-0100 Health Insurance Payable	-\$49,020.76	-\$13,956.36	-\$62,977.12
00205-0200 Life Insurance Payable	-\$2,375.50	-\$813.43	-\$3,188.93
00205-0300 Vision Payable	-\$859.36	-\$293.91	-\$1,153.27
00205-0400 Dental Payable	-\$2,785.06	-\$1,031.11	-\$3,816.17
00207-0000 Kentucky Sales Tax Payable	-\$821.96	-\$1,701.74	-\$2,523.70
00208-0000 Utility Gross Taxes Payable	-\$2,175.30	-\$3,949.51	-\$6,124.81
00231-0000 Accounts Payable	-\$16,144.95	\$27,757.79	\$11,612.84
00235-0000 Customer Deposits	-\$78,602.42	-\$3,220.00	-\$81,822.42
00235-0200 Owed Deposit to Customer	\$2,251.98	-\$234.12	\$2,017.86
00241-1100 DNU - KY CERS Retirement Liab	\$7,067.38	-\$3,200.26	\$3,867.12
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	-\$1,714,347.17	\$74,776.29	-\$1,639,570.88
00315-0100 Retained Earnings	-\$2,854,119.74	\$0.00	-\$2,854,119.74
TOTAL CAPITAL	-\$2,854,119.74	\$0.00	-\$2,854,119.74
00419-0000 Interest Income	\$0.00	-\$125.79	-\$125.79
00420-0000 Inventory Sold Income	\$0.00	-\$103.00	-\$103.00
00421-0000 Service Charge Income	\$0.00	-\$3,010.00	-\$3,010.00
00421-0100 Reconnect Fee Income	\$0.00	-\$2,310.00	-\$2,310.00
00421-0200 Penalties Charge Income	\$0.00	-\$5,286.72	-\$5,286.72
00421-0300 Disconnection Fee Income	\$0.00	-\$3,045.00	-\$3,045.00
00422-0000 Miscellaneous Income	\$0.00	-\$1,492.50	-\$1,492.50
00426-0000 TAP on FEE Income	\$0.00	-\$10,800.00	-\$10,800.00
00461-0000 Metered Water Sales	\$0.00	-\$369,904.70	-\$369,904.70
00471-0000 Miscellaneous Service Revenue	\$0.00	-\$335.00	-\$335.00
00480-0000 Unbilled Revenue	\$0.00	-\$3.27	-\$3.27
TOTAL REVENUE	\$0.00	-\$396,415.98	-\$396,415.98
00500-0100 BM Wages	\$0.00	\$8,780.00	\$8,780.00
00501-0100 Clerical Wages	\$0.00	\$34,311.39	\$34,311.39
00501-0200 Clerical FICA	\$0.00	\$2,624.85	\$2,624.85
00501-0500 Clerical Unemployment	\$0.00	\$466.18	\$466.18
00501-0600 Clerical Retirement	\$0.00	\$9,246.91	\$9,246.91
00502-0100 WW Wages	\$0.00	\$93,193.96	\$93,193.96
00502-0200 WW FICA	\$0.00	\$6,968.13	\$6,968.13
00502-0500 WW Unemployment	\$0.00	\$962.73	\$962.73
00502-0600 WW Retirement	\$0.00	\$21,735.18	\$21,735.18
00505-0100 Health Insurance	\$0.00	\$24,671.29	\$24,671.29
00505-0200 Life Insurance	\$0.00	\$1,571.83	\$1,571.83

Account	Beginning Balance	Period Activity	Ending Balance
00505-0300 Vision Insurance	\$0.00	\$555.91	\$555.91
00505-0400 Dental Insurance	\$0.00	\$2,182.11	\$2,182.11
00505-0600 WW Clothing Expense	\$0.00	\$783.21	\$783.21
00510-0000 Utilities	\$0.00	\$24,330.52	\$24,330.52
00510-0300 Telephone/Internet Expense	\$0.00	\$2,871.50	\$2,871.50
00510-0500 Cell Phone Expense	\$0.00	\$783.68	\$783.68
00515-0000 Office Expenses	\$0.00	\$719.75	\$719.75
00515-0300 Postage Expenses	\$0.00	\$787.20	\$787.20
00515-0310 Monthly Billing Expense	\$0.00	\$6,627.88	\$6,627.88
00515-0400 Bank Service Charges	\$0.00	\$125.00	\$125.00
00515-0900 Misc Expenses	\$0.00	\$983.95	\$983.95
00520-0200 Chemical Expense	\$0.00	\$5,323.16	\$5,323.16
00520-0300 Other Expenses	\$0.00	\$2,694.89	\$2,694.89
00520-0900 Equipment Maintenance	\$0.00	\$2,612.76	\$2,612.76
00525-0000 Other Distribution Expenses	\$0.00	\$8,170.29	\$8,170.29
00525-0300 Water Testing Expense	\$0.00	\$596.40	\$596.40
00525-0400 Interest Expense	\$0.00	\$2,119.22	\$2,119.22
00525-0450 Insurance Expense	\$0.00	\$381.75	\$381.75
00525-0500 Registration Expenses	\$0.00	\$525.75	\$525.75
00525-0600 Professional Fees	\$0.00	\$721.25	\$721.25
00530-0000 Training & Education	\$0.00	\$300.00	\$300.00
00530-0200 Meals & Lodging Expenses	\$0.00	\$30.32	\$30.32
00535-0000 Vehicle Expenses	\$0.00	\$932.49	\$932.49
00535-0100 Fuel Expenses	\$0.00	\$7,740.73	\$7,740.73
00535-0200 Maintenance Expenses	\$0.00	\$607.94	\$607.94
00535-0400 Vehicle Insurance	\$0.00	-\$239.52	-\$239.52
00540-0100 Hydrants & Line Repairs/Maintenance	\$0.00	\$348.55	\$348.55
TOTAL EXPENSES	\$0.00	\$278,149.14	\$278,149.14
TOTAL ASSETS	\$4,567,904.04	\$43,490.55	\$4,611,394.59
TOTAL LIABILITIES	-\$1,714,347.17	\$74,776.29	-\$1,639,570.88
TOTAL CAPITAL	-\$2,854,119.74	\$0.00	-\$2,854,119.74
	-\$562.87	\$118,266.84	\$117,703.97
TOTAL REVENUE	\$0.00	-\$396,415.98	-\$396,415.98
TOTAL EXPENSES	\$0.00	\$278,149.14	\$278,149.14
	\$0.00	-\$118,266.84	-\$118,266.84