

**Powell's Valley Water District
Ledger Analysis**

Fiscal Year 2022 Open
 Breakdown The Report By Funds
 Page Break Between Funds
 Transaction Date Range 12/31/22 To 12/31/22
 Account Range All Accounts
 Include All Transaction Sources

Sort Order 1: Base Account
 Sort Order 2: Department
 Sort Order 3:
 Sort Order 4:

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
00065-0001	Surveyor								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00101-0000	Utility Plant								
	Beginning Balance						\$3,318,570.53		
	Ending Balance	Transactions: 0					\$3,318,570.53		
00101-0001	Meters								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00105-0000	Construction Work In Progress								
	Beginning Balance						\$3,242,399.47		
	Ending Balance	Transactions: 0					\$3,242,399.47		
00105-0001	Construction Work In Progress								
	Beginning Balance							\$430,948.00	
	Ending Balance	Transactions: 0						\$430,948.00	
00105-0002	PVWD Water Construction Work In Progress								
	Beginning Balance							\$0.28	
	Ending Balance	Transactions: 0						\$0.28	
00105-0003	Construction Work In Progress								
	Beginning Balance						\$430,948.14		
	Ending Balance	Transactions: 0					\$430,948.14		
00106-0000	Construction Work In Progress								
	Beginning Balance							\$3,242,399.47	
	Ending Balance	Transactions: 0						\$3,242,399.47	
00108-0000	Accu Depr/Util PLT In Service								
	Beginning Balance							\$4,573,111.13	
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$0.00	\$269,980.00	<input type="checkbox"/>
	Ending Balance	Transactions: 1					\$0.00	\$4,843,091.13	
00110-0000	Acc Amort/Util PLT In Service								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00111-0004	Const in Progress Natural Bridge								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00112-0000	Const in Progress Red River Resort								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00113-0000	Const in Progress Water Expansion								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00131-0001	Cash On Hand								
	Beginning Balance						\$680.00		
	Ending Balance	Transactions: 0					\$680.00		
00131-0002	Cash In Bank								

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.	
	Beginning Balance						\$76,790.38			
12/31/22	3AT & T U-v	0 12/9/22-1/8	Draft 12/31/	AP	01/03/23	Ashley	G	\$0.00	\$155.60	<input type="checkbox"/>
12/31/22	November 2022 Sales Tax Reim	Reim Tab	GJETRX	01/03/23	Ashley	G	\$743.17	\$0.00		<input type="checkbox"/>
12/31/22	November 2022 School Tax Reim	Reim Tab	GJETRX	01/03/23	Ashley	G	\$466.98	\$0.00		<input type="checkbox"/>
12/31/22	Web Card Payment	UA 01/03/23	UMS	01/03/23	Ashley	G	\$547.02	\$0.00		<input type="checkbox"/>
12/31/22	Web Check Payment	UA 01/03/23	UMS	01/03/23	Ashley	G	\$409.15	\$0.00		<input type="checkbox"/>
							\$78,956.70	\$155.60		
	Ending Balance	Transactions: 5					\$78,801.10			
00131-0003	Deposit Fund									
	Beginning Balance						\$108,200.00			
	Ending Balance	Transactions: 0					\$108,200.00			
00131-0005	PVWD Bond Account									
	Beginning Balance							\$0.00		
	Ending Balance	Transactions: 0						\$0.00		
00131-0009	Sinking Fund									
	Beginning Balance						\$131,565.38			
	Ending Balance	Transactions: 0					\$131,565.38			
00131-0010	Reserve Fund									
	Beginning Balance						\$70,148.01			
	Ending Balance	Transactions: 0					\$70,148.01			
00131-0011	Lower Cane Creek Project									
	Beginning Balance							\$0.00		
	Ending Balance	Transactions: 0						\$0.00		
00131-0012	Upper Virden Ridge Water Tank Project									
	Beginning Balance							\$0.00		
	Ending Balance	Transactions: 0						\$0.00		
00131-0013	Besty Ridge Project									
	Beginning Balance							\$0.00		
	Ending Balance	Transactions: 0						\$0.00		
00131-0014	Black Creek Pump Station Project									
	Beginning Balance							\$0.00		
	Ending Balance	Transactions: 0						\$0.00		
00131-0015	Short Lived Assets 91-21									
	Beginning Balance						\$61.21			
	Ending Balance	Transactions: 0					\$61.21			
00132-0000	Special Deposits									
	Beginning Balance							\$0.00		
	Ending Balance	Transactions: 0						\$0.00		
00133-0000	Miscellaneous									
	Beginning Balance						\$19.99			
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$0.00	\$20.00		<input type="checkbox"/>
							\$19.99	\$20.00		
	Ending Balance	Transactions: 1						\$0.01		
00135-0000	Temporary Cash Investments									
	Beginning Balance						\$47,762.16			
	Ending Balance	Transactions: 0					\$47,762.16			
00136-0000	Sale of Equipment									
	Beginning Balance							\$0.00		
	Ending Balance	Transactions: 0						\$0.00		
00141-0000	Customer Accounts Receivable									
	Beginning Balance						\$148,953.16			
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$909.00	\$0.00		<input type="checkbox"/>
12/31/22	Web Card Payment	UA 01/03/23	UMS	01/03/23	Ashley	G	\$0.00	\$547.02		<input type="checkbox"/>
12/31/22	Web Check Payment	UA 01/03/23	UMS	01/03/23	Ashley	G	\$0.00	\$409.15		<input type="checkbox"/>

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
	Ending Balance	Transactions: 3					\$149,862.16	\$956.17	
							\$148,905.99		
00142-0000	Other Accounts Receivable								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00143-0000	Accum Prov For Uncollected Accounts								
	Beginning Balance							\$40,405.82	
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$0.00	\$3,909.00	<input type="checkbox"/>
							\$0.00	\$44,314.82	
	Ending Balance	Transactions: 1						\$44,314.82	
00144-0000	Notes Receivalbe								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00145-0000	Account Rec Construction								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00151-0000	Material & Supplies								
	Beginning Balance						\$9,571.84		
	Ending Balance	Transactions: 0					\$9,571.84		
00160-0000	Deferred Outflows of Resources								
	Beginning Balance						\$167,806.00		
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$116,515.00	\$0.00	<input type="checkbox"/>
							\$284,321.00	\$0.00	
	Ending Balance	Transactions: 1					\$284,321.00		
00161-0000	Unrestricted								
	Beginning Balance						\$304,605.00		
	Ending Balance	Transactions: 0					\$304,605.00		
00162-0000	Prepayments Insurance								
	Beginning Balance						\$111,888.96		
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$0.00	\$3,078.00	<input type="checkbox"/>
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$0.00	\$108,811.00	<input type="checkbox"/>
							\$111,888.96	\$111,889.00	
	Ending Balance	Transactions: 2						\$0.04	
00171-0000	Accrued Interest & Div Rec								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00174-0000	Misc Current & Accured Assets								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00186-0000	Utility Deposits								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00200-0000	Federal Grant								
	Beginning Balance							\$2,883,069.17	
	Ending Balance	Transactions: 0						\$2,883,069.17	
00201-0000	Cont In Aid of Construction								
	Beginning Balance							\$191,315.69	
	Ending Balance	Transactions: 0						\$191,315.69	
00202-0000	Equity Account								
	Beginning Balance							\$19,550.00	
	Ending Balance	Transactions: 0						\$19,550.00	
00215-0000	Unappro Retained Earnings								
	Beginning Balance						\$158,580.54		
	Ending Balance	Transactions: 0					\$158,580.54		

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
00221-0000	Bonds								
	Beginning Balance							\$46,201.25	
	Ending Balance	Transactions: 0						\$46,201.25	
00221-0001	Bonds								
	Beginning Balance							\$76,000.00	
	Ending Balance	Transactions: 0						\$76,000.00	
00221-0002	Bonds								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00221-0003	Bonds								
	Beginning Balance							\$61,950.00	
	Ending Balance	Transactions: 0						\$61,950.00	
00221-0004	Long Term Debt Bonds								
	Beginning Balance							\$1,197,348.75	
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$75,000.00	\$0.00	<input type="checkbox"/>
							\$75,000.00	\$1,197,348.75	
	Ending Balance	Transactions: 1						\$1,122,348.75	
00222-0000	Notes Payable 0004								
	Beginning Balance						\$81,783.00		
	Ending Balance	Transactions: 0					\$81,783.00		
00224-0000	Other Long Term Debt								
	Beginning Balance							\$300,000.00	
	Ending Balance	Transactions: 0						\$300,000.00	
00224-0001	Long Term Portion FmHa								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00230-0000	Notes Payable								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00230-0001	Notes Payable								
	Beginning Balance							\$1,385.71	
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$1,386.00	\$0.00	<input type="checkbox"/>
							\$1,386.00	\$1,385.71	
	Ending Balance	Transactions: 1					\$0.29		
00230-0002	Notes Payable								
	Beginning Balance							\$1,325.01	
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$1,325.00	\$0.00	<input type="checkbox"/>
							\$1,325.00	\$1,325.01	
	Ending Balance	Transactions: 1						\$0.01	
00230-0003	Notes Payable								
	Beginning Balance							\$1,325.01	
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$1,325.00	\$0.00	<input type="checkbox"/>
							\$1,325.00	\$1,325.01	
	Ending Balance	Transactions: 1						\$0.01	
00230-0004	Notes Payable								
	Beginning Balance							\$81,783.00	
	Ending Balance	Transactions: 0						\$81,783.00	
00231-0000	Accounts Payable								
	Beginning Balance							\$34,628.87	
12/31/22	3 14478 AT & T U-verse	Draft 12/31/	AP	01/03/23	Ashley	G	\$0.00	\$155.60	<input type="checkbox"/>
12/31/22	3 Voucher 14478 Paid Chk 0	Draft 12/31/	AP	01/03/23	Ashley	G	\$155.60	\$0.00	<input type="checkbox"/>
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$34,536.00	\$0.00	<input type="checkbox"/>
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$0.00	\$35,344.00	<input type="checkbox"/>

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
	Ending Balance	Transactions: 4					\$34,691.60	\$70,128.47	
								\$35,436.87	
00232-0000	Due From Sewer								
	Beginning Balance						\$1,564.92		
12/31/22	November 2022 Sales Tax Reim	Reim Tab	GJETRX	01/03/23	Ashley	G	\$0.00	\$743.17	<input type="checkbox"/>
12/31/22	November 2022 School Tax Reim	Reim Tab	GJETRX	01/03/23	Ashley	G	\$0.00	\$466.98	<input type="checkbox"/>
							\$1,564.92	\$1,210.15	
	Ending Balance	Transactions: 2					\$354.77		
00232-0001	Due to Sewer for Receivables								
	Beginning Balance							\$10,217.55	
	Ending Balance	Transactions: 0						\$10,217.55	
00233-0000	Wages Payable								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00234-0000	Deposit Fund Transition								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00235-0000	Customer Deposits								
	Beginning Balance							\$108,117.92	
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$0.00	\$5,530.00	<input type="checkbox"/>
							\$0.00	\$113,647.92	
	Ending Balance	Transactions: 1						\$113,647.92	
00235-0001	Deposits Due to customers on Final								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00236-0000	Taxes Accrued Payroll								
	Beginning Balance						\$105.10		
	Ending Balance	Transactions: 0					\$105.10		
00236-0001	Taxes Accrued Sales Tax								
	Beginning Balance						\$859.86		
	Ending Balance	Transactions: 0					\$859.86		
00236-0002	Taxes Accrued Utility Tax								
	Beginning Balance							\$8,074.85	
	Ending Balance	Transactions: 0						\$8,074.85	
00236-0003	Retirement Withheld								
	Beginning Balance							\$5,471.94	
	Ending Balance	Transactions: 0						\$5,471.94	
00236-0004	Federal Taxes								
	Beginning Balance							\$2,118.60	
	Ending Balance	Transactions: 0						\$2,118.60	
00236-0005	Kentucky State Tax								
	Beginning Balance						\$62.06		
	Ending Balance	Transactions: 0					\$62.06		
00236-0006	Fica Soc Sec Taxes								
	Beginning Balance						\$4,655.28		
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$0.00	\$4,655.00	<input type="checkbox"/>
							\$4,655.28	\$4,655.00	
	Ending Balance	Transactions: 1					\$0.28		
00236-0007	FICA Medicare Taxes								
	Beginning Balance						\$612.82		
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$0.00	\$613.00	<input type="checkbox"/>
							\$612.82	\$613.00	
	Ending Balance	Transactions: 1						\$0.18	
00236-0008	Powell County Taxes								

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
	Beginning Balance							\$2,192.06	
	Ending Balance	Transactions: 0						\$2,192.06	
00236-0009	Clay City Taxes								
	Beginning Balance							\$1,776.70	
	Ending Balance	Transactions: 0						\$1,776.70	
00236-0010	Jefferson County Tax								
	Beginning Balance							\$0.40	
	Ending Balance	Transactions: 0						\$0.40	
00236-0011	Shelby County Tax								
	Beginning Balance						\$255.22		
	Ending Balance	Transactions: 0					\$255.22		
00236-0012	Estill County 911 Service Fee								
	Beginning Balance							\$1,520.27	
	Ending Balance	Transactions: 0						\$1,520.27	
00237-0000	Interest Accrued								
	Beginning Balance							\$33,935.98	
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$1,648.00	\$0.00	<input type="checkbox"/>
	Ending Balance	Transactions: 1					\$1,648.00	\$33,935.98	
								\$32,287.98	
00238-0000	Accrued Dividends								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00239-0000	Federal Grant								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00240-0001	Dental Ins, Employee Voluntary Deduction								
	Beginning Balance							\$143.60	
	Ending Balance	Transactions: 0						\$143.60	
00241-0000	Misc Current & Accrued Liabilities								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00246-0000	Unearned Revenue								
	Beginning Balance							\$26,315.14	
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$26,315.00	\$0.00	<input type="checkbox"/>
	Ending Balance	Transactions: 1					\$26,315.00	\$26,315.14	
								\$0.14	
00252-0000	Advances for Construction								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00253-0000	Other Deferred Credits								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00260-0000	Net OPEB Liability								
	Beginning Balance							\$175,076.00	
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$0.00	\$21,565.00	<input type="checkbox"/>
	Ending Balance	Transactions: 1					\$0.00	\$196,641.00	
								\$196,641.00	
00261-0000	Accrued Pension								
	Beginning Balance							\$583,193.00	
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$0.00	\$137,250.00	<input type="checkbox"/>
	Ending Balance	Transactions: 1					\$0.00	\$720,443.00	
								\$720,443.00	
00262-0000	Deferred Inflows of Resources								
	Beginning Balance							\$214,350.00	

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$18,020.00	\$0.00	<input type="checkbox"/>
	Ending Balance	Transactions: 1					\$18,020.00	\$214,350.00	
00263-0000	Pension & Benefits Reserve								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00271-0000	Cont. In Aid Of Construction								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00272-0000	Accum Amor/Con In Aid Construction								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00273-0000	Equity Account								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00281-0000	Acc. Def. Inc Tx/Accer Amorti								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00282-0000	Acc Def Inc Tx/Liber Depr								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00283-0000	Acc Def Inc Tx/Other								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00303-0000	Land and Land Rights								
	Beginning Balance						\$16,888.00		
	Ending Balance	Transactions: 0					\$16,888.00		
00304-0000	Structures & Improvements								
	Beginning Balance						\$56,630.00		
	Ending Balance	Transactions: 0					\$56,630.00		
00330-0000	Distribu. Reserv. & Standp								
	Beginning Balance						\$36,629.00		
	Ending Balance	Transactions: 0					\$36,629.00		
00331-0000	Transmis. & Distri. Mains								
	Beginning Balance						\$2,145,381.09		
	Ending Balance	Transactions: 0					\$2,145,381.09		
00334-0000	Meters & Meter Installation								
	Beginning Balance						\$89,195.00		
	Ending Balance	Transactions: 0					\$89,195.00		
00335-0000	Hydrants								
	Beginning Balance						\$2,616.00		
	Ending Balance	Transactions: 0					\$2,616.00		
00339-0000	Other Plant & Misc Equipment								
	Beginning Balance						\$2,729,213.91		
	Ending Balance	Transactions: 0					\$2,729,213.91		
00340-0000	Office Furniture & Equipment								
	Beginning Balance						\$41,378.08		
	Ending Balance	Transactions: 0					\$41,378.08		
00341-0000	Equipment								
	Beginning Balance						\$957,608.24		
	Ending Balance	Transactions: 0					\$957,608.24		
00345-0000	Vehicle								
	Beginning Balance						\$89,478.00		
	Ending Balance	Transactions: 0					\$89,478.00		

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
00400-0000	Operating Revenues								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00403-0000	Depreciation Expense								
	Beginning Balance							\$0.00	
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$269,980.00	\$0.00	<input type="checkbox"/>
							\$269,980.00	\$0.00	
	Ending Balance	Transactions: 1					\$269,980.00		
00404-0000	Casualty Lost								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00407-0000	Amortization Expense								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00408-0000	Tax Other Than Income								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00408-0010	Utility Reg Assessment Fees								
	Beginning Balance						\$1,933.44		
	Ending Balance	Transactions: 0					\$1,933.44		
00408-0013	Other Taxes & Licenses								
	Beginning Balance						\$1,950.18		
	Ending Balance	Transactions: 0					\$1,950.18		
00419-0000	Interest & Dividend Income								
	Beginning Balance							\$852.59	
	Ending Balance	Transactions: 0						\$852.59	
00427-0000	Interest Expense								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00427-0002	Interest on Short Term Debt								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00427-0003	interest on Long Term Debt/FmH								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00427-0004	Interest on Customers Accounts								
	Beginning Balance						\$2.81		
	Ending Balance	Transactions: 0					\$2.81		
00427-0005	Interest Bond Expense								
	Beginning Balance						\$32,154.37		
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$33,811.00	\$0.00	<input type="checkbox"/>
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$0.00	\$4,036.00	<input type="checkbox"/>
							\$65,965.37	\$4,036.00	
	Ending Balance	Transactions: 2					\$61,929.37		
00431-0006	Construction Fund								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00431-0007	Construction Fund								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00431-0008	Construction Fund								
	Beginning Balance							\$0.02	
	Ending Balance	Transactions: 0						\$0.02	
00435-0000	Balance Trans. From Income								

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00436-0000	Approp. Of Retained Earnings								
	Beginning Balance						\$290,914.84		
	Ending Balance	Transactions: 0					\$290,914.84		
00439-0000	Adjustment to Retained Earnings								
	Beginning Balance							\$421,616.34	
	Ending Balance	Transactions: 0						\$421,616.34	
00460-0000	Unmetered Water Revenue								
	Beginning Balance							\$2,448.36	
	Ending Balance	Transactions: 0						\$2,448.36	
00461-0000	Metered Water Revenue								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00461-0001	Metered Water Sales Residential								
	Beginning Balance							\$987,207.34	
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$3,909.00	\$0.00	<input type="checkbox"/>
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$5,530.00	\$0.00	<input type="checkbox"/>
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$0.00	\$909.00	<input type="checkbox"/>
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$0.00	\$26,315.00	<input type="checkbox"/>
							\$9,439.00	\$1,014,431.34	
	Ending Balance	Transactions: 4						\$1,004,992.34	
00461-0002	Metered Water Sales to Commercial								
	Beginning Balance							\$300,345.74	
	Ending Balance	Transactions: 0						\$300,345.74	
00461-0003	Metered Water Sales to Industrial								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00461-0006	Water Meter Sales								
	Beginning Balance							\$58,827.55	
	Ending Balance	Transactions: 0						\$58,827.55	
00462-0000	Application of Credits								
	Beginning Balance						\$291.17		
	Ending Balance	Transactions: 0					\$291.17		
00470-0000	Penalties								
	Beginning Balance							\$40,765.69	
	Ending Balance	Transactions: 0						\$40,765.69	
00471-0000	Service Fee Charge								
	Beginning Balance							\$4,459.93	
	Ending Balance	Transactions: 0						\$4,459.93	
00472-0000	Returned Check Fee								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00473-0000	Miscellaneous Sales								
	Beginning Balance							\$3,404.24	
	Ending Balance	Transactions: 0						\$3,404.24	
00474-0000	Miscellaneous Income								
	Beginning Balance							\$425.00	
	Ending Balance	Transactions: 0						\$425.00	
00475-0000	Other Income								
	Beginning Balance							\$394.20	
	Ending Balance	Transactions: 0						\$394.20	
00476-0000	Sale of Equipment								
	Beginning Balance							\$0.00	

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
	Ending Balance	Transactions: 0						\$0.00	
00600-0001	Salary & Wages Office								
	Beginning Balance						\$125,621.56		
	Ending Balance	Transactions: 0					\$125,621.56		
00600-0008	Contract Labor								
	Beginning Balance						\$2,665.00		
	Ending Balance	Transactions: 0					\$2,665.00		
00601-0001	Salary & Wages Superintendent								
	Beginning Balance						\$65,455.63		
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$0.00	\$11,557.00	<input type="checkbox"/>
							\$65,455.63	\$11,557.00	
	Ending Balance	Transactions: 1					\$53,898.63		
00601-0008	Salary & Wages Employee								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00602-0001	Salary & Wages Distribution								
	Beginning Balance						\$81,711.69		
	Ending Balance	Transactions: 0					\$81,711.69		
00603-0001	Salary & Wages Officers								
	Beginning Balance						\$9,522.19		
	Ending Balance	Transactions: 0					\$9,522.19		
00603-0008	State Unemployment Ins.								
	Beginning Balance						\$675.71		
	Ending Balance	Transactions: 0					\$675.71		
00604-0001	Employee Pension & Benefits								
	Beginning Balance						\$72,823.17		
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$13,913.00	\$0.00	<input type="checkbox"/>
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$21,924.00	\$0.00	<input type="checkbox"/>
							\$108,660.17	\$0.00	
	Ending Balance	Transactions: 2					\$108,660.17		
00604-0008	FICA Soc Sec Tax Employer								
	Beginning Balance						\$5,930.45		
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$4,655.00	\$0.00	<input type="checkbox"/>
							\$10,585.45	\$0.00	
	Ending Balance	Transactions: 1					\$10,585.45		
00605-0008	FICA Medicare Employer								
	Beginning Balance						\$1,387.01		
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$613.00	\$0.00	<input type="checkbox"/>
							\$2,000.01	\$0.00	
	Ending Balance	Transactions: 1					\$2,000.01		
00610-0001	Purchased Water								
	Beginning Balance						\$440,748.93		
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$0.00	\$32,608.00	<input type="checkbox"/>
							\$440,748.93	\$32,608.00	
	Ending Balance	Transactions: 1					\$408,140.93		
00615-0001	Purchased Power								
	Beginning Balance						\$66,766.54		
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$35,344.00	\$0.00	<input type="checkbox"/>
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$0.00	\$1,928.00	<input type="checkbox"/>
							\$102,110.54	\$1,928.00	
	Ending Balance	Transactions: 2					\$100,182.54		
00615-0008	Purchased Power								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
00618-0008	Office Remodeling								
	Beginning Balance							\$92,048.11	
	Ending Balance	Transactions: 0						\$92,048.11	
00620-0001	Materials & Supplies								
	Beginning Balance						\$85,313.94		
	Ending Balance	Transactions: 0					\$85,313.94		
00620-0008	Operating & Maintenance Supply								
	Beginning Balance						\$32,867.42		
	Ending Balance	Transactions: 0					\$32,867.42		
00621-0001	Utilities Electric								
	Beginning Balance						\$4,241.21		
	Ending Balance	Transactions: 0					\$4,241.21		
00622-0001	Utilites Gas								
	Beginning Balance						\$164.44		
	Ending Balance	Transactions: 0					\$164.44		
00623-0001	Radio Tower Rental								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00624-0001	Telephone Expense								
	Beginning Balance						\$7,972.60		
	Ending Balance	Transactions: 0					\$7,972.60		
00625-0001	Employee Benefits								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00625-0008	Computer Equipment								
	Beginning Balance						\$16,528.52		
12/31/22	3 14478 AT & T U-verse	Draft 12/31/	AP	01/03/23	Ashley	G	\$155.60	\$0.00	<input type="checkbox"/>
	Ending Balance	Transactions: 1					\$16,684.12	\$0.00	
							\$16,684.12		
00626-0001	Water Line Re-Location Expense								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00631-0001	Contract Service Engineering								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00632-0001	Contract Service Accounting								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00633-0001	Contract Service Legal								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00634-0001	Contract Service Management Fees								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00635-0001	Survey								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00636-0001	Audit Expense								
	Beginning Balance						\$5,375.00		
	Ending Balance	Transactions: 0					\$5,375.00		
00637-0001	Collection Expense								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00642-0001	Backhoe Expense								

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
	Beginning Balance						\$34,700.00		
	Ending Balance	Transactions: 0					\$34,700.00		
00644-0001	#103 Gas Expense								
	Beginning Balance						\$7,815.52		
	Ending Balance	Transactions: 0					\$7,815.52		
00645-0001	#103 Truck Expense								
	Beginning Balance						\$3,062.25		
	Ending Balance	Transactions: 0					\$3,062.25		
00646-0001	#105 Truck Expense								
	Beginning Balance						\$2,786.84		
	Ending Balance	Transactions: 0					\$2,786.84		
00647-0001	#104 Truck Expense								
	Beginning Balance						\$7,466.93		
	Ending Balance	Transactions: 0					\$7,466.93		
00648-0001	#105 Gas Expense								
	Beginning Balance						\$6,165.57		
	Ending Balance	Transactions: 0					\$6,165.57		
00649-0001	#104 Gas Expense								
	Beginning Balance						\$7,876.15		
	Ending Balance	Transactions: 0					\$7,876.15		
00650-0001	Travel Reimbursement								
	Beginning Balance						\$5,779.87		
	Ending Balance	Transactions: 0					\$5,779.87		
00650-0008	Transport Expense								
	Beginning Balance						\$405.61		
	Ending Balance	Transactions: 0					\$405.61		
00651-0001	Meter Reading Expense								
	Beginning Balance						\$26,733.23		
	Ending Balance	Transactions: 0					\$26,733.23		
00651-0008	School/Training Expense								
	Beginning Balance						\$2,857.11		
	Ending Balance	Transactions: 0					\$2,857.11		
00655-0008	Interest Expense								
	Beginning Balance						\$13.00		
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$0.00	\$1,648.00	<input type="checkbox"/>
							\$13.00	\$1,648.00	
	Ending Balance	Transactions: 1						\$1,635.00	
00656-0001	Health Insurance								
	Beginning Balance						\$173,496.75		
	Ending Balance	Transactions: 0					\$173,496.75		
00657-0001	Insurance General Liability								
	Beginning Balance						\$9,914.24		
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$3,078.00	\$0.00	<input type="checkbox"/>
							\$12,992.24	\$0.00	
	Ending Balance	Transactions: 1					\$12,992.24		
00658-0001	Insurance Worker's Compensation								
	Beginning Balance						\$2,051.84		
	Ending Balance	Transactions: 0					\$2,051.84		
00659-0001	Insurance Other								
	Beginning Balance						\$2,504.28		
	Ending Balance	Transactions: 0					\$2,504.28		
00660-0001	Insurance								
	Beginning Balance						\$7,408.99		
	Ending Balance	Transactions: 0					\$7,408.99		

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
00660-0008	Advertising Expense								
	Beginning Balance						\$228.83		
	Ending Balance	Transactions: 0					\$228.83		
00661-0001	Insurance Vehicle								
	Beginning Balance						\$7,089.18		
	Ending Balance	Transactions: 0					\$7,089.18		
00670-0008	Tool Expense								
	Beginning Balance						\$1,104.56		
	Ending Balance	Transactions: 0					\$1,104.56		
00674-0001	Payment Processing Expense								
	Beginning Balance							\$4.00	
	Ending Balance	Transactions: 0						\$4.00	
00675-0001	Miscellaneous Expense								
	Beginning Balance						\$30.00		
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$20.00	\$0.00	<input type="checkbox"/>
							\$50.00	\$0.00	
	Ending Balance	Transactions: 1					\$50.00		
00675-0008	Miscellaneous Expense								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00676-0001	Postage Expense								
	Beginning Balance						\$12,503.10		
	Ending Balance	Transactions: 0					\$12,503.10		
00677-0001	Freight/Shipping Expense								
	Beginning Balance						\$534.34		
	Ending Balance	Transactions: 0					\$534.34		
00678-0001	Office Expense								
	Beginning Balance						\$2,853.43		
	Ending Balance	Transactions: 0					\$2,853.43		
00679-0001	Office Supplies								
	Beginning Balance						\$5,203.65		
	Ending Balance	Transactions: 0					\$5,203.65		
00680-0000	Bank Fees								
	Beginning Balance						\$176.48		
	Ending Balance	Transactions: 0					\$176.48		
00680-0008	Bad Debt								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00682-0001	Ground Maintenance								
	Beginning Balance						\$804.36		
	Ending Balance	Transactions: 0					\$804.36		
	Total Transactions: 51								
Report Totals							\$16,940,283.80	\$16,940,283.80	