

**Powell's Valley WD Sewer Division  
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.
<b>00101-0000</b>	Utility Plant								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00105-0000</b>	Construction Work In Progress								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00105-0001</b>	Construction Work In Progress								
	Beginning Balance							\$0.04	
	Ending Balance	Transactions: 0						\$0.04	
<b>00106-0000</b>	Construction Work In Progress								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00108-0000</b>	Accu Depr/Util PLT In Service								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00109-0000</b>	Accum Prov For Depreciation								
	Beginning Balance							\$287,278.25	
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$0.00	\$19,610.00	<input type="checkbox"/>
							\$0.00	\$306,888.25	
	Ending Balance	Transactions: 1						\$306,888.25	
<b>00110-0000</b>	Acc Amort/Util PLT In Service								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00131-0001</b>	Cash On Hand								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00131-0002</b>	Cash In Bank								
	Beginning Balance						\$58,055.70		
12/31/22	Interest	BkStmntTab #1	GJETRX	01/05/23	Ashley	G	\$3.95	\$0.00	<input type="checkbox"/>
12/31/22	sewer collected	Recap	GJETRX	01/05/23	Ashley	G	\$15,443.85	\$0.00	<input type="checkbox"/>
							\$73,503.50	\$0.00	
	Ending Balance	Transactions: 2					\$73,503.50		
<b>00131-0003</b>	Deposit Fund								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00131-0004</b>	FHA Construction Account								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00131-0005</b>	PVWD Sewer Division Sinking Fund								
	Beginning Balance						\$24,066.77		
12/31/22	Interest	BkStmntTab #1	GJETRX	01/05/23	Ashley	G	\$1.89	\$0.00	<input type="checkbox"/>
							\$24,068.66	\$0.00	
	Ending Balance	Transactions: 1					\$24,068.66		
<b>00131-0006</b>	PVWD Sewer Division Reserve Fund								
	Beginning Balance						\$18,779.64		

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
12/31/22	Interest	BkStmtTab #1	GJETRX	01/05/23	Ashley	G	\$1.12	\$0.00	<input type="checkbox"/>
	Ending Balance	Transactions: 1					\$18,780.76	\$0.00	
							\$18,780.76		
<b>00132-0000</b>	Special Deposits								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00133-0000</b>	Miscellaneous								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00135-0000</b>	Temporary Cash Investments								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00141-0000</b>	Customer Accounts Receivable								
	Beginning Balance						\$10,139.91		
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$1,366.00	\$0.00	<input type="checkbox"/>
	Ending Balance	Transactions: 1					\$11,505.91	\$0.00	
							\$11,505.91		
<b>00142-0000</b>	Other Accounts Receivable								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00143-0000</b>	Accum Prov For Uncollected Accounts								
	Beginning Balance							\$1,400.86	
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$0.00	\$2,479.00	<input type="checkbox"/>
	Ending Balance	Transactions: 1					\$0.00	\$3,879.86	
								\$3,879.86	
<b>00144-0000</b>	Notes Receivalbe								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00145-0000</b>	Account Rec Construction								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00151-0000</b>	Material & Suuplies								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00160-0000</b>	Prepaid Expense								
	Beginning Balance						\$12,481.00		
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$0.00	\$12,481.00	<input type="checkbox"/>
	Ending Balance	Transactions: 1					\$12,481.00	\$12,481.00	
								\$0.00	
<b>00162-0000</b>	Prepayments Insurance								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00171-0000</b>	Accrued Interest & Div Rec								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00174-0000</b>	Misc Current & Accured Assets								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00186-0000</b>	Utility Deposits								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00200-0000</b>	Federal Grant								
	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.
<b>00201-0000</b>	Cont In Aid of Construction								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00202-0000</b>	Equity Account								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00215-0000</b>	Unappro Retained Earnings								
	Beginning Balance							\$496,506.14	
	Ending Balance	Transactions: 0						\$496,506.14	
<b>00221-0000</b>	Bonds								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00221-0001</b>	Bonds								
	Beginning Balance						\$0.25		
	Ending Balance	Transactions: 0					\$0.25		
<b>00221-0002</b>	Bonds								
	Beginning Balance							\$3,999.75	
	Ending Balance	Transactions: 0						\$3,999.75	
<b>00221-0003</b>	Bonds								
	Beginning Balance						\$4,000.00		
	Ending Balance	Transactions: 0					\$4,000.00		
<b>00221-0004</b>	Long Term Debt Bonds								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00224-0000</b>	Other Long Term Debt								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00224-0001</b>	Long Term Portion FmHa								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00231-0000</b>	Accounts Payable								
	Beginning Balance							\$1,399.69	
	Ending Balance	Transactions: 0						\$1,399.69	
<b>00232-0000</b>	Due To Water								
	Beginning Balance						\$1,872.04		
12/31/22	November 2022 Sales Tax	BkStmTab #1	GJETRX	01/05/23	Ashley	G	\$0.00	\$743.17	<input type="checkbox"/>
12/31/22	November 2022 Sch Tax	BkStmTab #1	GJETRX	01/05/23	Ashley	G	\$0.00	\$466.98	<input type="checkbox"/>
12/31/22	School Tax November 2022 Correction	Correction	GJETRX	02/17/23	Ashley	G	\$743.17	\$0.00	<input type="checkbox"/>
12/31/22	Sales Tax November 2022 Correction	Correction	GJETRX	02/17/23	Ashley	G	\$466.98	\$0.00	<input type="checkbox"/>
12/31/22	November 2022 Sch Tax Correction	Correction	GJETRX	02/17/23	Ashley	G	\$0.00	\$743.17	<input type="checkbox"/>
12/31/22	November 2022 Sales Tax Correction	Correction	GJETRX	02/17/23	Ashley	G	\$0.00	\$466.98	<input type="checkbox"/>
12/31/22	November 2022 Sch Tax Correction	Correction	GJETRX	02/17/23	Ashley	G	\$0.00	\$743.17	<input type="checkbox"/>
12/31/22	November 2022 Sales Tax Correction	Correction	GJETRX	02/17/23	Ashley	G	\$0.00	\$466.98	<input type="checkbox"/>
12/31/22	November 2022 Sch Tax Correction	Correction	GJETRX	02/17/23	Ashley	G	\$0.00	\$399.87	<input type="checkbox"/>
12/31/22	November 2022 Sales Tax Correction	Correction	GJETRX	02/17/23	Ashley	G	\$0.00	\$616.79	<input type="checkbox"/>
12/31/22	November 2022 Sch Tax Correction	Correction	GJETRX	02/17/23	Ashley	G	\$399.87	\$0.00	<input type="checkbox"/>
12/31/22	November 2022 Sales Tax Correction	Correction	GJETRX	02/17/23	Ashley	G	\$616.79	\$0.00	<input type="checkbox"/>
12/31/22	November 2022 Sales Tax Correction	Correction	GJETRX	02/20/23	Ashley	G	\$743.17	\$0.00	<input type="checkbox"/>
12/31/22	November 2022 School Tax Correction	Correction	GJETRX	02/20/23	Ashley	G	\$466.98	\$0.00	<input type="checkbox"/>
12/31/22	November 2022 Sales Tax Correction	Correction	GJETRX	02/20/23	Ashley	G	\$0.00	\$743.17	<input type="checkbox"/>
12/31/22	November 2022 School Tax Correction	Correction	GJETRX	02/20/23	Ashley	G	\$0.00	\$466.98	<input type="checkbox"/>
12/31/22	November 2022 Sales Tax	Correction	GJETRX	02/20/23	Ashley	G	\$0.00	\$743.17	<input type="checkbox"/>
12/31/22	November 2022 School Tax	Correction	GJETRX	02/20/23	Ashley	G	\$0.00	\$466.98	<input type="checkbox"/>
12/31/22	November 2022 Sales Tax	Correction	GJETRX	02/20/23	Ashley	G	\$743.17	\$0.00	<input type="checkbox"/>
12/31/22	November 2022 School Tax	Correction	GJETRX	02/20/23	Ashley	G	\$466.98	\$0.00	<input type="checkbox"/>

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
12/31/22	Manual GL Adjustment Sch Tax Nov 20: Correction		GJETRX	02/20/23	Ashley	G	\$193.49	\$0.00	<input type="checkbox"/>
	Ending Balance	Transactions: 21					\$6,712.64	\$7,067.41	
								\$354.77	
<b>00232-0001</b>	<b>Note Payable FmHa</b>								
	Beginning Balance							\$244,200.00	
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$7,000.00	\$0.00	<input type="checkbox"/>
	Ending Balance	Transactions: 1					\$7,000.00	\$244,200.00	
								\$237,200.00	
<b>00232-0002</b>	<b>Due to Water</b>								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00233-0001</b>	<b>Settlement in Lawsuit</b>								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00235-0000</b>	<b>Customer Deposits</b>								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00236-0000</b>	<b>Taxes Accrued Payroll</b>								
	Beginning Balance							\$1.79	
	Ending Balance	Transactions: 0						\$1.79	
<b>00236-0001</b>	<b>Taxes Accrued Sales Tax</b>								
	Beginning Balance							\$3,865.62	
12/31/22	November 2022 Sales Tax	BkStmtTab #1	GJETRX	01/05/23	Ashley	G	\$743.17	\$0.00	<input type="checkbox"/>
12/31/22	School Tax November 2022 Correction	Correction	GJETRX	02/17/23	Ashley	G	\$0.00	\$743.17	<input type="checkbox"/>
12/31/22	November 2022 Sch Tax Correction	Correction	GJETRX	02/17/23	Ashley	G	\$743.17	\$0.00	<input type="checkbox"/>
12/31/22	November 2022 Sch Tax Correction	Correction	GJETRX	02/17/23	Ashley	G	\$743.17	\$0.00	<input type="checkbox"/>
12/31/22	November 2022 Sales Tax Correction	Correction	GJETRX	02/17/23	Ashley	G	\$616.79	\$0.00	<input type="checkbox"/>
12/31/22	November 2022 Sales Tax Correction	Correction	GJETRX	02/17/23	Ashley	G	\$0.00	\$616.79	<input type="checkbox"/>
12/31/22	November 2022 Sales Tax Correction	Correction	GJETRX	02/20/23	Ashley	G	\$0.00	\$743.17	<input type="checkbox"/>
12/31/22	November 2022 Sales Tax Correction	Correction	GJETRX	02/20/23	Ashley	G	\$743.17	\$0.00	<input type="checkbox"/>
12/31/22	November 2022 Sales Tax	Correction	GJETRX	02/20/23	Ashley	G	\$743.17	\$0.00	<input type="checkbox"/>
12/31/22	November 2022 Sales Tax	Correction	GJETRX	02/20/23	Ashley	G	\$0.00	\$743.17	<input type="checkbox"/>
12/31/22	applied unapp cash	Recap	GJETRX	01/05/23	Ashley	G	\$0.00	\$645.61	<input type="checkbox"/>
12/31/22	sales tax	Recap	GJETRX	01/05/23	Ashley	G	\$0.00	\$641.45	<input type="checkbox"/>
	Ending Balance	Transactions: 12					\$4,332.64	\$7,998.98	
								\$3,666.34	
<b>00236-0002</b>	<b>Taxes Accrued Utility Tax</b>								
	Beginning Balance							\$1,251.22	
12/31/22	November 2022 Sch Tax	BkStmtTab #1	GJETRX	01/05/23	Ashley	G	\$466.98	\$0.00	<input type="checkbox"/>
12/31/22	Sales Tax November 2022 Correction	Correction	GJETRX	02/17/23	Ashley	G	\$0.00	\$466.98	<input type="checkbox"/>
12/31/22	November 2022 Sales Tax Correction	Correction	GJETRX	02/17/23	Ashley	G	\$466.98	\$0.00	<input type="checkbox"/>
12/31/22	November 2022 Sales Tax Correction	Correction	GJETRX	02/17/23	Ashley	G	\$466.98	\$0.00	<input type="checkbox"/>
12/31/22	November 2022 Sch Tax Correction	Correction	GJETRX	02/17/23	Ashley	G	\$399.87	\$0.00	<input type="checkbox"/>
12/31/22	November 2022 Sch Tax Correction	Correction	GJETRX	02/17/23	Ashley	G	\$0.00	\$399.87	<input type="checkbox"/>
12/31/22	November 2022 School Tax Correction	Correction	GJETRX	02/20/23	Ashley	G	\$0.00	\$466.98	<input type="checkbox"/>
12/31/22	November 2022 School Tax Correction	Correction	GJETRX	02/20/23	Ashley	G	\$466.98	\$0.00	<input type="checkbox"/>
12/31/22	November 2022 School Tax	Correction	GJETRX	02/20/23	Ashley	G	\$466.98	\$0.00	<input type="checkbox"/>
12/31/22	November 2022 School Tax	Correction	GJETRX	02/20/23	Ashley	G	\$0.00	\$466.98	<input type="checkbox"/>
12/31/22	applied unapp cash	Recap	GJETRX	01/05/23	Ashley	G	\$0.00	\$410.30	<input type="checkbox"/>
12/31/22	sch tax	Recap	GJETRX	01/05/23	Ashley	G	\$0.00	\$414.57	<input type="checkbox"/>
	Ending Balance	Transactions: 12					\$2,734.77	\$3,876.90	
								\$1,142.13	
<b>00236-0003</b>	<b>Retirement Withheld</b>								
	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.
<b>00236-0004</b>	Federal Taxes I								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00236-0005</b>	Kentucky State Tax								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00236-0006</b>	Fica Soc Sec Taxes								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00236-0007</b>	FICA Medicare Taxes								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00236-0008</b>	Powell County Taxes								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00236-0009</b>	Clay City Taxes								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00236-0010</b>	Jefferson County Tax								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00236-0011</b>	Shelby County Tax								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00237-0000</b>	Interest Accrued								
	Beginning Balance							\$5,451.00	
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$157.00	\$0.00	<input type="checkbox"/>
	Ending Balance	Transactions: 1					\$157.00	\$5,451.00	
								\$5,294.00	
<b>00238-0000</b>	Accrued Dividends								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00239-0000</b>	Federal Grant								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00241-0000</b>	Misc Current & Accrued Liabilities								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00252-0000</b>	Advances for Construction								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00253-0000</b>	Other Deferred Credits								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00263-0000</b>	Pension & Benefits Reserve								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00271-0000</b>	Cont. In Aid Of Construction								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00272-0000</b>	Accum Amor/Con In Aid Construction								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00273-0000</b>	Equity Account								

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	
<b>00281-0000</b>	Acc. Def. Inc Tx/Accer Amorti								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00282-0000</b>	Acc Def Inc Tx/Liber Depr								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00283-0000</b>	Acc Def Inc Tx/Other								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00303-0000</b>	Land and Land Rights								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00304-0000</b>	Structures & Improvements								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00330-0000</b>	Distribu. Reserv. & Standp								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00331-0000</b>	Transmis. & Distri. Mains								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00334-0000</b>	Meters & Meter Installation								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00335-0000</b>	Hydrants								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00338-0000</b>	Sewer Plant								
	Beginning Balance						\$980,475.77		
	Ending Balance	Transactions: 0					\$980,475.77		
<b>00339-0000</b>	Other Plant & Misc Equipment								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00340-0000</b>	Office Furniture & Equipment								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00341-0000</b>	Equipment								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00400-0000</b>	Operating Revenues								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00403-0000</b>	Depreciation Expense								
	Beginning Balance							\$0.00	
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$19,610.00	\$0.00	<input type="checkbox"/>
	Ending Balance	Transactions: 1					\$19,610.00	\$0.00	
<b>00404-0000</b>	Casualty Lost								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00407-0000</b>	Amortization Expense								
	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	
<b>00408-0000</b>	Tax Other Than Income								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00408-0010</b>	Utility Reg Assessment Fees								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00408-0013</b>	Other Taxes & Licenses								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00419-0000</b>	Interest & Dividend Income								
	Beginning Balance							\$41.36	
12/31/22	Interest	BkStmntTab #1	GJETRX	01/05/23	Ashley	G	\$0.00	\$6.96	<input type="checkbox"/>
							\$0.00	\$48.32	
	Ending Balance	Transactions: 1						\$48.32	
<b>00427-0000</b>	Interest Expense								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00427-0002</b>	Interest on Short Term Debt								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00427-0003</b>	interest on Long Term Debt/FmH								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00427-0004</b>	Interest on Customers Accounts								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00427-0005</b>	Interest Bond Expense								
	Beginning Balance						\$5,323.75		
	Ending Balance	Transactions: 0					\$5,323.75		
<b>00431-0004</b>	Construction Fund Sewer								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00431-0006</b>	Construction Fund Water ONLY								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00435-0000</b>	Balance Trans. From Income								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00436-0000</b>	Approp. Of Retained Earnings								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00439-0000</b>	Adjustment to Retained Earnings								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00460-0000</b>	Unmetered Sewer Revenue								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00461-0000</b>	Metered Sewer Revenue								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00461-0001</b>	Metered Sewer Sales Residential								
	Beginning Balance							\$25,142.62	
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$0.00	\$1,366.00	<input type="checkbox"/>

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	\$2,479.00	\$0.00	<input type="checkbox"/>
12/31/22	applied unapp cash	Recap	GJETRX	01/05/23	Ashley	G	\$0.00	\$1,963.33	<input type="checkbox"/>
12/31/22	Flat Rate S04	Recap	GJETRX	01/05/23	Ashley	G	\$0.00	\$100.00	<input type="checkbox"/>
12/31/22	Dep Refund	Recap	GJETRX	01/05/23	Ashley	G	\$0.00	\$136.07	<input type="checkbox"/>
12/31/22	Sewer Collected S01	Recap	GJETRX	01/05/23	Ashley	G	\$0.00	\$2,074.99	<input type="checkbox"/>
							\$2,479.00	\$30,783.01	
	Ending Balance				Transactions: 6			\$28,304.01	
<b>00461-0002</b>	<b>Metered Sewer Sales to Commercial</b>								
	Beginning Balance							\$111,616.77	
12/31/22	applied unapp cash	Recap	GJETRX	01/05/23	Ashley	G	\$0.00	\$11,810.42	<input type="checkbox"/>
12/31/22	sewer collected S05	Recap	GJETRX	01/05/23	Ashley	G	\$0.00	\$1,047.59	<input type="checkbox"/>
12/31/22	sewer collected S07	Recap	GJETRX	01/05/23	Ashley	G	\$0.00	\$10,693.50	<input type="checkbox"/>
							\$0.00	\$135,168.28	
	Ending Balance				Transactions: 3			\$135,168.28	
<b>00461-0003</b>	<b>Metered Sewer Sales to Industrial</b>								
	Beginning Balance							\$0.00	
	Ending Balance				Transactions: 0			\$0.00	
<b>00461-0006</b>	<b>Sewer Meter Sales</b>								
	Beginning Balance							\$65,965.50	
	Ending Balance				Transactions: 0			\$65,965.50	
<b>00462-0000</b>	<b>Application of Credits</b>								
	Beginning Balance						\$29,205.76		
12/31/22	applied unapp cash	Recap	GJETRX	01/05/23	Ashley	G	\$15,068.11	\$0.00	<input type="checkbox"/>
12/31/22	SW-Svc unapp cash	Recap	GJETRX	01/05/23	Ashley	G	\$0.00	\$100.15	<input type="checkbox"/>
							\$44,273.87	\$100.15	
	Ending Balance				Transactions: 2		\$44,173.72		
<b>00470-0000</b>	<b>Penalties</b>								
	Beginning Balance							\$1,328.37	
12/31/22	applied unapp cash	Recap	GJETRX	01/05/23	Ashley	G	\$0.00	\$238.45	<input type="checkbox"/>
12/31/22	sewer collected L/C	Recap	GJETRX	01/05/23	Ashley	G	\$0.00	\$235.53	<input type="checkbox"/>
							\$0.00	\$1,802.35	
	Ending Balance				Transactions: 2			\$1,802.35	
<b>00471-0000</b>	<b>Service Fee Charge</b>								
	Beginning Balance							\$180.00	
	Ending Balance				Transactions: 0			\$180.00	
<b>00472-0000</b>	<b>Returned Check Fee</b>								
	Beginning Balance							\$0.00	
	Ending Balance				Transactions: 0			\$0.00	
<b>00473-0000</b>	<b>Miscellaneous Sales</b>								
	Beginning Balance							\$423.98	
	Ending Balance				Transactions: 0			\$423.98	
<b>00474-0000</b>	<b>Miscellaneous Income</b>								
	Beginning Balance							\$0.00	
	Ending Balance				Transactions: 0			\$0.00	
<b>00475-0000</b>	<b>Other Income</b>								
	Beginning Balance							\$0.00	
	Ending Balance				Transactions: 0			\$0.00	
<b>00600-0001</b>	<b>Salary &amp; Wages Office</b>								
	Beginning Balance							\$0.00	
	Ending Balance				Transactions: 0			\$0.00	
<b>00600-0008</b>	<b>Contract Labor</b>								
	Beginning Balance						\$2,825.00		
	Ending Balance				Transactions: 0		\$2,825.00		
<b>00601-0001</b>	<b>Salary &amp; Wages Superintendent</b>								



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	
<b>00601-0008</b>	Salary & Wages Employee								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00602-0001</b>	Salary & Wages Distribution								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00603-0001</b>	Salary & Wagers Officers								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00603-0008</b>	State Unemployment Ins.								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00604-0001</b>	Employee Pension & Benefits								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00604-0008</b>	FICA Soc Sec Tax Employer								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00605-0008</b>	FICA Medicare Employer								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00610-0001</b>	Purchased Water								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00615-0001</b>	Purchased Power								
	Beginning Balance						\$21,235.75		
	Ending Balance	Transactions: 0					\$21,235.75		
<b>00615-0008</b>	Purchased Power								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00618-0008</b>	Office Remodeling								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00620-0001</b>	Materials & Supplies								
	Beginning Balance						\$1,508.68		
	Ending Balance	Transactions: 0					\$1,508.68		
<b>00620-0008</b>	Operating & Maintenace Supply								
	Beginning Balance						\$62,069.02		
12/31/22	Manual GL Adjustment	Correction	GJETRX	02/20/23	Ashley	G	\$0.00	\$193.49	<input type="checkbox"/>
	Ending Balance	Transactions: 1					\$62,069.02	\$193.49	
							\$61,875.53		
<b>00621-0001</b>	Utilities Electric								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00622-0001</b>	Utilites Gas								
	Beginning Balance						\$1,266.77		
	Ending Balance	Transactions: 0					\$1,266.77		
<b>00623-0001</b>	Radio Tower Rental								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00624-0001</b>	Telephone Expense								
	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	
<b>00625-0001</b>	Employee Benefits								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00625-0008</b>	Computer Equipment								
	Beginning Balance						\$2,302.50		
	Ending Balance	Transactions: 0					\$2,302.50		
<b>00631-0001</b>	Contract Service Engineering								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00632-0001</b>	Contract Service Accounting								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00633-0001</b>	Contract Service Legal								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00634-0001</b>	Contract Service Management Fees								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00636-0001</b>	Audit Expense								
	Beginning Balance						\$3,375.00		
	Ending Balance	Transactions: 0					\$3,375.00		
<b>00637-0001</b>	Collection Expense								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00642-0001</b>	Backhoe Expense								
	Beginning Balance						\$9,450.00		
	Ending Balance	Transactions: 0					\$9,450.00		
<b>00644-0001</b>	#103 Gas Expense								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00645-0001</b>	#103 Truck Expense								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00646-0001</b>	#105 Truck Expense								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00647-0001</b>	#104 Truck Expense								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00648-0001</b>	#105 Gas Expense								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00649-0001</b>	#104 Gas Expense								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00650-0001</b>	Travel Reimbursement								
	Beginning Balance						\$5.46		
	Ending Balance	Transactions: 0					\$5.46		
<b>00650-0008</b>	Transport Expense								
	Beginning Balance						\$1,280.67		
	Ending Balance	Transactions: 0					\$1,280.67		
<b>00651-0001</b>	Meter Reading Expense								
	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	
<b>00651-0008</b>	School/Training Expense								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00655-0008</b>	Interest Expense								
	Beginning Balance						\$18.89		
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$0.00	\$157.00	<input type="checkbox"/>
12/31/22	EOY Closing Entries	EOY	GJETRX	06/20/23	Ashley	G	\$5,481.00	\$0.00	<input type="checkbox"/>
							\$5,499.89	\$157.00	
	Ending Balance	Transactions: 2					\$5,342.89		
<b>00656-0001</b>	Health Insurance								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00657-0001</b>	Insurance General Liability								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00658-0001</b>	Insurance Worker's Compensation								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00659-0001</b>	Insurance Other								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00660-0001</b>	Insurance								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00660-0008</b>	Advertising Expense								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00661-0001</b>	Insurance Vehicle								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00670-0008</b>	Settlement in Lawsuit								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00675-0001</b>	Miscellaneous Expense								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00675-0008</b>	Miscellaneous Expense								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00676-0001</b>	Postage Expense								
	Beginning Balance						\$176.00		
	Ending Balance	Transactions: 0					\$176.00		
<b>00677-0001</b>	Freight/Shipping Expense								
	Beginning Balance						\$138.63		
	Ending Balance	Transactions: 0					\$138.63		
<b>00678-0001</b>	Office Expense								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00679-0001</b>	Office Supplies								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00680-0000</b>	Bank Fees								
	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	
<b>00680-0008</b>	Bad Debt								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
<b>00682-0001</b>	Ground Maintenance								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
		Total Transactions: 73							
<b>Report Totals</b>							<u>\$1,328,572.89</u>	<u>\$1,328,572.89</u>	