

Powell's Valley Water District
Ledger Analysis

Fiscal Year 2023 Open
 Breakdown The Report By Funds
 Page Break Between Funds
 Transaction Date Range 12/31/23 To 12/31/23
 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							\$4,843,091.13	
	Ending Balance	Transactions: 0						\$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								
	Beginning Balance						\$233,901.91		
12/31/23	Interest	BkStmTab	GJETRX	01/08/24	Ashley	G	\$14.13	\$0.00	<input type="checkbox"/>

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
12/31/23	Liability Swr 1/2	Reim	GJETRX	01/11/24	Ashley	G	\$491.69	\$0.00	<input type="checkbox"/>
12/31/23	Property Swr 1/2	Reim	GJETRX	01/11/24	Ashley	G	\$330.69	\$0.00	<input type="checkbox"/>
12/31/23	November 2023 Sales tax'	Reim'	GJETRX	01/11/24	Ashley	G	\$475.12	\$0.00	<input type="checkbox"/>
12/31/23	Novewmber 2023 School tax	Reim'	GJETRX	01/11/24	Ashley	G	\$322.96	\$0.00	<input type="checkbox"/>
12/31/23	StaleDateJFlynn41-1300-8	StopPmt	GJETRX	01/11/24	Ashley	G	\$67.07	\$0.00	<input type="checkbox"/>
12/31/23	StaleDatePStrange36-2001-2	StopPmt	GJETRX	01/11/24	Ashley	G	\$17.43	\$0.00	<input type="checkbox"/>
12/31/23	Web Card Payment	UA 01/02/24	UMS	01/03/24	Ashley	G	\$387.00	\$0.00	<input type="checkbox"/>
							\$236,008.00	\$0.00	
	Ending Balance	Transactions: 8					\$236,008.00		
00131-0003	Deposit Fund								
	Beginning Balance						\$116,023.43		
12/31/23	Interest	BkStmTab	GJETRX	01/08/24	Ashley	G	\$6.63	\$0.00	<input type="checkbox"/>
							\$116,030.06	\$0.00	
	Ending Balance	Transactions: 1					\$116,030.06		
00131-0005	PVWD Bond Account								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00131-0009	Sinking Fund								
	Beginning Balance						\$132,936.93		
12/31/23	Interest	BkStmTab	GJETRX	01/08/24	Ashley	G	\$16.11	\$0.00	<input type="checkbox"/>
							\$132,953.04	\$0.00	
	Ending Balance	Transactions: 1					\$132,953.04		
00131-0010	Reserve Fund								
	Beginning Balance						\$72,525.83		
12/31/23	Interest	BkStmTab	GJETRX	01/08/24	Ashley	G	\$9.23	\$0.00	<input type="checkbox"/>
							\$72,535.06	\$0.00	
	Ending Balance	Transactions: 1					\$72,535.06		
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							\$0.01	
	Ending Balance	Transactions: 0						\$0.01	
00135-0000	Temporary Cash Investments								
	Beginning Balance						\$48,311.42		
	Ending Balance	Transactions: 0					\$48,311.42		
00136-0000	Sale of Equipment								
	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.
00141-0000	Customer Accounts Receivable								
	Beginning Balance						\$179,862.88		
12/31/23	Web Card Payment	UA 01/02/24	UMS	01/03/24	Ashley	G	\$0.00	\$387.00	<input type="checkbox"/>
	Ending Balance						\$179,862.88	\$387.00	
		Transactions: 1					\$179,475.88		
00142-0000	Other Accounts Receivable								
	Beginning Balance							\$0.00	
	Ending Balance							\$0.00	
		Transactions: 0							
00143-0000	Accum Prov For Uncollected Accounts								
	Beginning Balance							\$44,314.82	
	Ending Balance							\$44,314.82	
		Transactions: 0							
00144-0000	Notes Receivalbe								
	Beginning Balance							\$0.00	
	Ending Balance							\$0.00	
		Transactions: 0							
00145-0000	Account Rec Construction								
	Beginning Balance							\$0.00	
	Ending Balance							\$0.00	
		Transactions: 0							
00151-0000	Material & Supplies								
	Beginning Balance						\$9,571.84		
	Ending Balance						\$9,571.84		
		Transactions: 0							
00160-0000	Deferred Outflows of Resources								
	Beginning Balance						\$284,321.00		
	Ending Balance						\$284,321.00		
		Transactions: 0							
00161-0000	Unrestricted								
	Beginning Balance						\$304,605.00		
	Ending Balance						\$304,605.00		
		Transactions: 0							
00162-0000	Prepayments Insurance								
	Beginning Balance							\$0.04	
	Ending Balance							\$0.04	
		Transactions: 0							
00171-0000	Accrued Interest & Div Rec								
	Beginning Balance							\$0.00	
	Ending Balance							\$0.00	
		Transactions: 0							
00174-0000	Misc Current & Accured Assets								
	Beginning Balance							\$0.00	
	Ending Balance							\$0.00	
		Transactions: 0							
00186-0000	Utility Deposits								
	Beginning Balance							\$0.00	
	Ending Balance							\$0.00	
		Transactions: 0							
00200-0000	Federal Grant								
	Beginning Balance							\$2,883,069.17	
	Ending Balance							\$2,883,069.17	
		Transactions: 0							
00201-0000	Cont In Aid of Construction								
	Beginning Balance							\$191,315.69	
	Ending Balance							\$191,315.69	
		Transactions: 0							
00202-0000	Equity Account								
	Beginning Balance							\$19,550.00	
	Ending Balance							\$19,550.00	
		Transactions: 0							
00215-0000	Unappro Retained Earnings								
	Beginning Balance						\$374,998.46		
	Ending Balance						\$374,998.46		
		Transactions: 0							
00221-0000	Bonds								
	Beginning Balance						\$12,798.75		
	Ending Balance						\$12,798.75		
		Transactions: 0							
00221-0001	Bonds								

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
	Beginning Balance							\$68,000.00	
	Ending Balance	Transactions: 0						\$68,000.00	
00221-0002	Bonds								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00221-0003	Bonds								
	Beginning Balance							\$50,950.00	
	Ending Balance	Transactions: 0						\$50,950.00	
00221-0004	Long Term Debt Bonds								
	Beginning Balance							\$1,122,348.75	
	Ending Balance	Transactions: 0						\$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						\$0.29		
	Ending Balance	Transactions: 0					\$0.29		
00230-0002	Notes Payable								
	Beginning Balance							\$0.01	
	Ending Balance	Transactions: 0						\$0.01	
00230-0003	Notes Payable								
	Beginning Balance							\$0.01	
	Ending Balance	Transactions: 0						\$0.01	
00230-0004	Notes Payable								
	Beginning Balance							\$81,783.00	
	Ending Balance	Transactions: 0						\$81,783.00	
00231-0000	Accounts Payable								
	Beginning Balance							\$35,313.63	
	Ending Balance	Transactions: 0						\$35,313.63	
00232-0000	Due From Sewer								
	Beginning Balance							\$1,227.17	
12/31/23	November 2023 Sales tax'	Reim'	GJETRX	01/11/24	Ashley	G	\$0.00	\$475.12	<input type="checkbox"/>
12/31/23	Novewmber 2023 School tax	Reim'	GJETRX	01/11/24	Ashley	G	\$0.00	\$322.96	<input type="checkbox"/>
	Ending Balance	Transactions: 2					\$0.00	\$2,025.25	
00232-0001	Due to Sewer for Receivables								
	Beginning Balance							\$46,496.91	
	Ending Balance	Transactions: 0						\$46,496.91	
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								

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
	Beginning Balance							\$124,333.92	
	Ending Balance	Transactions: 0						\$124,333.92	
00235-0001	Deposits Due to customers on Final								
	Beginning Balance						\$337.82		
	Ending Balance	Transactions: 0					\$337.82		
00236-0000	Taxes Accrued Payroll								
	Beginning Balance						\$105.10		
	Ending Balance	Transactions: 0					\$105.10		
00236-0001	Taxes Accrued Sales Tax								
	Beginning Balance							\$739.81	
	Ending Balance	Transactions: 0						\$739.81	
00236-0002	Taxes Accrued Utility Tax								
	Beginning Balance							\$5,689.50	
	Ending Balance	Transactions: 0						\$5,689.50	
00236-0003	Retirement Withheld								
	Beginning Balance							\$5,226.86	
	Ending Balance	Transactions: 0						\$5,226.86	
00236-0004	Federal Taxes								
	Beginning Balance							\$1,724.11	
	Ending Balance	Transactions: 0						\$1,724.11	
00236-0005	Kentucky State Tax								
	Beginning Balance						\$412.51		
	Ending Balance	Transactions: 0					\$412.51		
00236-0006	Fica Soc Sec Taxes								
	Beginning Balance						\$14,570.45		
	Ending Balance	Transactions: 0					\$14,570.45		
00236-0007	FICA Medicare Taxes								
	Beginning Balance						\$3,407.58		
	Ending Balance	Transactions: 0					\$3,407.58		
00236-0008	Powell County Taxes								
	Beginning Balance							\$2,218.74	
	Ending Balance	Transactions: 0						\$2,218.74	
00236-0009	Clay City Taxes								
	Beginning Balance							\$1,767.22	
	Ending Balance	Transactions: 0						\$1,767.22	
00236-0010	Jefferson County Tax								
	Beginning Balance							\$0.40	
	Ending Balance	Transactions: 0						\$0.40	
00236-0011	Shelby County Tax								
	Beginning Balance						\$343.29		
	Ending Balance	Transactions: 0					\$343.29		
00236-0012	Estill County 911 Service Fee								
	Beginning Balance							\$1,747.50	
	Ending Balance	Transactions: 0						\$1,747.50	
00237-0000	Interest Accrued								
	Beginning Balance							\$32,287.98	
	Ending Balance	Transactions: 0						\$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								

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
	Beginning Balance							\$156.00	
	Ending Balance	Transactions: 0						\$156.00	
00241-0000	Misc Current & Accrued Liabilities								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00246-0000	Unearned Revenue								
	Beginning Balance							\$0.14	
	Ending Balance	Transactions: 0						\$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							\$196,641.00	
	Ending Balance	Transactions: 0						\$196,641.00	
00261-0000	Accrued Pension								
	Beginning Balance							\$720,443.00	
	Ending Balance	Transactions: 0						\$720,443.00	
00262-0000	Deferred Inflows of Resources								
	Beginning Balance							\$196,330.00	
	Ending Balance	Transactions: 0						\$196,330.00	
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								

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
	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		
00400-0000	Operating Revenues								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00403-0000	Depreciation Expense								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
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						\$1,842.65		
	Ending Balance	Transactions: 0					\$1,842.65		
00408-0013	Other Taxes & Licenses								
	Beginning Balance						\$3,108.00		
	Ending Balance	Transactions: 0					\$3,108.00		
00419-0000	Interest & Dividend Income								
	Beginning Balance							\$853.01	
12/31/23	Interest	BkStmtTab	GJETRX	01/08/24	Ashley	G	\$0.00	\$39.47	<input type="checkbox"/>
	Ending Balance	Transactions: 1					\$0.00	\$892.48	
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	

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
	Ending Balance	Transactions: 0						\$0.00	
00427-0004	Interest on Customers Accounts								
	Beginning Balance						\$7.00		
12/31/23	Interest	BkStmtTab	GJETRX	01/08/24	Ashley	G	\$0.00	\$6.63	<input type="checkbox"/>
							\$7.00	\$6.63	
	Ending Balance	Transactions: 1					\$0.37		
00427-0005	Interest Bond Expense								
	Beginning Balance						\$62,580.62		
	Ending Balance	Transactions: 0					\$62,580.62		
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							\$135.02	
	Ending Balance	Transactions: 0						\$135.02	
00435-0000	Balance Trans. From Income								
	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							\$995,331.07	
	Ending Balance	Transactions: 0						\$995,331.07	
00461-0002	Metered Water Sales to Commercial								
	Beginning Balance							\$420,884.74	
	Ending Balance	Transactions: 0						\$420,884.74	
00461-0003	Metered Water Sales to Industrial								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00461-0006	Water Meter Sales								
	Beginning Balance							\$74,458.00	
	Ending Balance	Transactions: 0						\$74,458.00	
00462-0000	Application of Credits								
	Beginning Balance							\$493.77	
12/31/23	StaleDateJFlynn41-1300-8	StopPmt	GJETRX	01/11/24	Ashley	G	\$0.00	\$67.07	<input type="checkbox"/>
12/31/23	StaleDatePStrange36-2001-2	StopPmt	GJETRX	01/11/24	Ashley	G	\$0.00	\$17.43	<input type="checkbox"/>
							\$0.00	\$578.27	
	Ending Balance	Transactions: 2						\$578.27	
00470-0000	Penalties								
	Beginning Balance							\$42,484.75	
	Ending Balance	Transactions: 0						\$42,484.75	

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
00471-0000	Service Fee Charge								
	Beginning Balance							\$5,281.33	
	Ending Balance		Transactions: 0					\$5,281.33	
00472-0000	Returned Check Fee								
	Beginning Balance							\$0.00	
	Ending Balance		Transactions: 0					\$0.00	
00473-0000	Miscellaneous Sales								
	Beginning Balance							\$5,084.32	
	Ending Balance		Transactions: 0					\$5,084.32	
00474-0000	Miscellaneous Income								
	Beginning Balance							\$0.00	
	Ending Balance		Transactions: 0					\$0.00	
00475-0000	Other Income								
	Beginning Balance							\$1,069.29	
	Ending Balance		Transactions: 0					\$1,069.29	
00476-0000	Sale of Equipment								
	Beginning Balance							\$0.00	
	Ending Balance		Transactions: 0					\$0.00	
00600-0001	Salary & Wages Office								
	Beginning Balance						\$90,797.37		
	Ending Balance		Transactions: 0				\$90,797.37		
00600-0008	Contract Labor								
	Beginning Balance							\$0.00	
	Ending Balance		Transactions: 0					\$0.00	
00601-0001	Salary & Wages Superintendent								
	Beginning Balance						\$66,893.04		
	Ending Balance		Transactions: 0				\$66,893.04		
00601-0008	Salary & Wages Employee								
	Beginning Balance							\$0.00	
	Ending Balance		Transactions: 0					\$0.00	
00602-0001	Salary & Wages Distribution								
	Beginning Balance						\$85,062.43		
	Ending Balance		Transactions: 0				\$85,062.43		
00603-0001	Salary & Wagers Officers								
	Beginning Balance						\$10,890.00		
	Ending Balance		Transactions: 0				\$10,890.00		
00603-0008	State Unemployment Ins.								
	Beginning Balance						\$324.48		
	Ending Balance		Transactions: 0				\$324.48		
00604-0001	Employee Pension & Benefits								
	Beginning Balance						\$60,695.58		
	Ending Balance		Transactions: 0				\$60,695.58		
00604-0008	FICA Soc Sec Tax Employer								
	Beginning Balance							\$0.00	
	Ending Balance		Transactions: 0					\$0.00	
00605-0008	FICA Medicare Employer								
	Beginning Balance							\$0.00	
	Ending Balance		Transactions: 0					\$0.00	
00610-0001	Purchased Water								
	Beginning Balance						\$475,943.29		
	Ending Balance		Transactions: 0				\$475,943.29		
00615-0001	Purchased Power								
	Beginning Balance						\$64,817.80		
	Ending Balance		Transactions: 0				\$64,817.80		

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
00615-0008	Purchased Power								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00618-0008	Office Remodeling								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00620-0001	Materials & Supplies								
	Beginning Balance						\$65,837.06		
	Ending Balance	Transactions: 0					\$65,837.06		
00620-0008	Operating & Maintenance Supply								
	Beginning Balance						\$16,977.98		
	Ending Balance	Transactions: 0					\$16,977.98		
00621-0001	Utilities Electric								
	Beginning Balance						\$3,811.67		
	Ending Balance	Transactions: 0					\$3,811.67		
00622-0001	Utilites Gas								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00623-0001	Radio Tower Rental								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00624-0001	Telephone Expense								
	Beginning Balance						\$6,446.07		
	Ending Balance	Transactions: 0					\$6,446.07		
00625-0001	Employee Benefits								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00625-0008	Computer Equipment								
	Beginning Balance						\$19,579.56		
	Ending Balance	Transactions: 0					\$19,579.56		
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						\$8,425.00		
	Ending Balance	Transactions: 0					\$8,425.00		
00637-0001	Collection Expense								
	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.
00642-0001	Backhoe Expense								
	Beginning Balance						\$38,100.00		
	Ending Balance	Transactions: 0					\$38,100.00		
00644-0001	#103 Gas Expense								
	Beginning Balance						\$5,304.02		
	Ending Balance	Transactions: 0					\$5,304.02		
00645-0001	#103 Truck Expense								
	Beginning Balance						\$1,947.67		
	Ending Balance	Transactions: 0					\$1,947.67		
00646-0001	#105 Truck Expense								
	Beginning Balance						\$3,933.93		
	Ending Balance	Transactions: 0					\$3,933.93		
00647-0001	#104 Truck Expense								
	Beginning Balance						\$3,372.40		
	Ending Balance	Transactions: 0					\$3,372.40		
00648-0001	#105 Gas Expense								
	Beginning Balance						\$6,519.15		
	Ending Balance	Transactions: 0					\$6,519.15		
00649-0001	#104 Gas Expense								
	Beginning Balance						\$7,315.88		
	Ending Balance	Transactions: 0					\$7,315.88		
00650-0001	Travel Reimbursement								
	Beginning Balance						\$414.80		
	Ending Balance	Transactions: 0					\$414.80		
00650-0008	Transport Expense								
	Beginning Balance						\$498.82		
	Ending Balance	Transactions: 0					\$498.82		
00651-0001	Meter Reading Expense								
	Beginning Balance						\$29,070.00		
	Ending Balance	Transactions: 0					\$29,070.00		
00651-0008	School/Training Expense								
	Beginning Balance						\$2,610.45		
	Ending Balance	Transactions: 0					\$2,610.45		
00655-0008	Interest Expense								
	Beginning Balance						\$52.51		
	Ending Balance	Transactions: 0					\$52.51		
00656-0001	Health Insurance								
	Beginning Balance						\$108,812.17		
	Ending Balance	Transactions: 0					\$108,812.17		
00657-0001	Insurance General Liability								
	Beginning Balance						\$11,406.50		
12/31/23	Property Swr 1/2	Reim	GJETRX	01/11/24	Ashley	G	\$0.00	\$330.69	<input type="checkbox"/>
	Ending Balance	Transactions: 1					\$11,406.50	\$330.69	
							\$11,075.81		
00658-0001	Insurance Worker's Compensation								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00659-0001	Insurance Other								
	Beginning Balance						\$341.40		
	Ending Balance	Transactions: 0					\$341.40		
00660-0001	Insurance								
	Beginning Balance						\$4,433.65		
	Ending Balance	Transactions: 0					\$4,433.65		
00660-0008	Advertising Expense								

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
	Beginning Balance						\$335.98		
	Ending Balance	Transactions: 0					\$335.98		
00661-0001	Insurance Vehicle								
	Beginning Balance						\$6,136.60		
12/31/23	Liability Swr 1/2	Reim	GJETRX	01/11/24	Ashley	G	\$0.00	\$491.69	<input type="checkbox"/>
	Ending Balance	Transactions: 1					\$6,136.60	\$491.69	
							\$5,644.91		
00670-0008	Tool Expense								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00674-0001	Payment Processing Expense								
	Beginning Balance							\$10.00	
	Ending Balance	Transactions: 0						\$10.00	
00675-0001	Miscellaneous Expense								
	Beginning Balance						\$500.00		
	Ending Balance	Transactions: 0					\$500.00		
00675-0008	Miscellaneous Expense								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00676-0001	Postage Expense								
	Beginning Balance						\$14,183.36		
	Ending Balance	Transactions: 0					\$14,183.36		
00677-0001	Freight/Shipping Expense								
	Beginning Balance						\$344.06		
	Ending Balance	Transactions: 0					\$344.06		
00678-0001	Office Expense								
	Beginning Balance						\$3,888.10		
	Ending Balance	Transactions: 0					\$3,888.10		
00679-0001	Office Supplies								
	Beginning Balance						\$6,275.49		
	Ending Balance	Transactions: 0					\$6,275.49		
00680-0000	Bank Fees								
	Beginning Balance						\$190.78		
	Ending Balance	Transactions: 0					\$190.78		
00680-0008	Bad Debt								
	Beginning Balance							\$0.00	
	Ending Balance	Transactions: 0						\$0.00	
00682-0001	Ground Maintenance								
	Beginning Balance						\$827.95		
	Ending Balance	Transactions: 0					\$827.95		
	Total Transactions: 20								
Report Totals							\$16,622,402.33	\$16,622,402.33	