

Select Transactions By Period
 Fiscal Year: 2022 Open
 Period: December
 Beginning Date: N/A
 Ending Date: N/A

**Powell's Valley Water District
 December Trial Balance Report**

Account	Beginning Balance	Period Activity	Ending Balance
00101-0000 Utility Plant	\$3,318,570.53	\$0.00	\$3,318,570.53
00101-0001 Meters	\$0.00	\$0.00	\$0.00
00105-0000 Construction Work In Progress	\$3,242,399.47	\$0.00	\$3,242,399.47
00105-0001 Construction Work In Progress	(\$430,948.00)	\$0.00	(\$430,948.00)
00105-0002 PVWD Water Construction Work In Progress	(\$0.28)	\$0.00	(\$0.28)
00105-0003 Construction Work In Progress	\$430,948.14	\$0.00	\$430,948.14
00106-0000 Construction Work In Progress	(\$3,242,399.47)	\$0.00	(\$3,242,399.47)
00108-0000 Accu Depr/Util PLT In Service	(\$4,573,111.13)	(\$269,980.00)	(\$4,843,091.13)
00110-0000 Acc Amort/Util PLT In Service	\$0.00	\$0.00	\$0.00
00111-0004 Const in Progress Natural Bridge	\$0.00	\$0.00	\$0.00
00112-0000 Const in Progress Red River Resort	\$0.00	\$0.00	\$0.00
00113-0000 Const in Progress Water Expansion	\$0.00	\$0.00	\$0.00
00131-0001 Cash On Hand	\$680.00	\$0.00	\$680.00
00131-0002 Cash In Bank	\$87,860.71	(\$9,059.61)	\$78,801.10
00131-0003 Deposit Fund	\$100,475.89	\$7,724.11	\$108,200.00
00131-0005 PVWD Bond Account	\$0.00	\$0.00	\$0.00
00131-0009 Sinking Fund	\$119,690.26	\$11,875.12	\$131,565.38
00131-0010 Reserve Fund	\$69,949.08	\$198.93	\$70,148.01
00131-0011 Lower Cane Creek Project	\$0.00	\$0.00	\$0.00
00131-0012 Upper Virden Ridge Water Tank Project	\$0.00	\$0.00	\$0.00
00131-0013 Besty Ridge Project	\$0.00	\$0.00	\$0.00
00131-0014 Black Creek Pump Station Project	\$0.00	\$0.00	\$0.00
00131-0015 Short Lived Assets 91-21	\$61.21	\$0.00	\$61.21
00132-0000 Special Deposits	\$0.00	\$0.00	\$0.00
00133-0000 Miscellaneous	\$19.99	(\$20.00)	(\$0.01)
00135-0000 Temporary Cash Investments	\$47,762.16	\$0.00	\$47,762.16
00136-0000 Sale of Equipment	\$0.00	\$0.00	\$0.00
00141-0000 Customer Accounts Receivable	\$173,199.95	(\$24,293.96)	\$148,905.99
00142-0000 Other Accounts Receivable	\$0.00	\$0.00	\$0.00
00143-0000 Accum Prov For Uncollected Accounts	(\$40,405.82)	(\$3,909.00)	(\$44,314.82)
00144-0000 Notes Receivalbe	\$0.00	\$0.00	\$0.00
00145-0000 Account Rec Construction	\$0.00	\$0.00	\$0.00
00151-0000 Material & Supplies	\$9,571.84	\$0.00	\$9,571.84
00160-0000 Deferred Outflows of Resources	\$167,806.00	\$116,515.00	\$284,321.00
00162-0000 Prepayments Insurance	\$111,888.96	(\$111,889.00)	(\$0.04)
00171-0000 Accrued Interest & Div Rec	\$0.00	\$0.00	\$0.00
00174-0000 Misc Current & Accured Assets	\$0.00	\$0.00	\$0.00
00186-0000 Utility Deposits	\$0.00	\$0.00	\$0.00
00303-0000 Land and Land Rights	\$16,888.00	\$0.00	\$16,888.00
00304-0000 Structures & Improvements	\$56,630.00	\$0.00	\$56,630.00
00330-0000 Distribu. Reserv. & Standp	\$36,629.00	\$0.00	\$36,629.00
00331-0000 Transmis. & Distri. Mains	\$2,145,381.09	\$0.00	\$2,145,381.09
00334-0000 Meters & Meter Installation	\$89,195.00	\$0.00	\$89,195.00
00335-0000 Hydrants	\$2,616.00	\$0.00	\$2,616.00
00339-0000 Other Plant & Misc Equipment	\$2,729,213.91	\$0.00	\$2,729,213.91
00340-0000 Office Furniture & Equipment	\$41,378.08	\$0.00	\$41,378.08
00341-0000 Equipment	\$957,608.24	\$0.00	\$957,608.24
00345-0000 Vehicle	\$89,478.00	\$0.00	\$89,478.00
TOTAL ASSETS	\$5,759,036.81	(\$282,838.41)	\$5,476,198.40
00221-0000 Bonds	(\$46,201.25)	\$0.00	(\$46,201.25)
00221-0001 Bonds	(\$76,000.00)	\$0.00	(\$76,000.00)

Account	Beginning Balance	Period Activity	Ending Balance
00221-0002 Bonds	\$0.00	\$0.00	\$0.00
00221-0003 Bonds	(\$61,950.00)	\$0.00	(\$61,950.00)
00221-0004 Long Term Debt Bonds	(\$1,197,348.75)	\$75,000.00	(\$1,122,348.75)
00222-0000 Notes Payable 0004	\$81,783.00	\$0.00	\$81,783.00
00224-0000 Other Long Term Debt	(\$300,000.00)	\$0.00	(\$300,000.00)
00224-0001 Long Term Portion FmHa	\$0.00	\$0.00	\$0.00
00230-0000 Notes Payable	\$0.00	\$0.00	\$0.00
00230-0001 Notes Payable	(\$1,385.71)	\$1,386.00	\$0.29
00230-0002 Notes Payable	(\$1,325.01)	\$1,325.00	(\$0.01)
00230-0003 Notes Payable	(\$1,325.01)	\$1,325.00	(\$0.01)
00230-0004 Notes Payable	(\$81,783.00)	\$0.00	(\$81,783.00)
00231-0000 Accounts Payable	(\$34,628.87)	(\$808.00)	(\$35,436.87)
00232-0000 Due From Sewer	\$354.77	\$0.00	\$354.77
00232-0001 Due to Sewer for Receivables	(\$19,348.82)	\$9,131.27	(\$10,217.55)
00233-0000 Wages Payable	\$0.00	\$0.00	\$0.00
00234-0000 Deposit Fund Transition	\$0.00	\$0.00	\$0.00
00235-0000 Customer Deposits	(\$108,285.92)	(\$5,362.00)	(\$113,647.92)
00235-0001 Deposits Due to customers on Final	\$0.00	\$0.00	\$0.00
00236-0000 Taxes Accrued Payroll	\$105.10	\$0.00	\$105.10
00236-0001 Taxes Accrued Sales Tax	\$614.85	\$245.01	\$859.86
00236-0002 Taxes Accrued Utility Tax	(\$8,359.79)	\$284.94	(\$8,074.85)
00236-0003 Retirement Withheld	(\$4,985.77)	(\$486.17)	(\$5,471.94)
00236-0004 Federal Taxes	(\$2,203.90)	\$85.30	(\$2,118.60)
00236-0005 Kentucky State Tax	(\$337.12)	\$399.18	\$62.06
00236-0006 Fica Soc Sec Taxes	\$3,217.84	(\$3,217.56)	\$0.28
00236-0007 FICA Medicare Taxes	\$276.63	(\$276.81)	(\$0.18)
00236-0008 Powell County Taxes	(\$1,965.71)	(\$226.35)	(\$2,192.06)
00236-0009 Clay City Taxes	(\$1,595.63)	(\$181.07)	(\$1,776.70)
00236-0010 Jefferson County Tax	(\$0.40)	\$0.00	(\$0.40)
00236-0011 Shelby County Tax	\$278.66	(\$23.44)	\$255.22
00236-0012 Estill County 911 Service Fee	(\$1,501.18)	(\$19.09)	(\$1,520.27)
00237-0000 Interest Accrued	(\$33,935.98)	\$1,648.00	(\$32,287.98)
00238-0000 Accrued Dividends	\$0.00	\$0.00	\$0.00
00239-0000 Federal Grant	\$0.00	\$0.00	\$0.00
00240-0001 Dental Ins, Employee Voluntary Deduction	(\$276.18)	\$132.58	(\$143.60)
00241-0000 Misc Current & Accrued Liabilities	\$0.00	\$0.00	\$0.00
00246-0000 Unearned Revenue	(\$26,315.14)	\$26,315.00	(\$0.14)
00252-0000 Advances for Construction	\$0.00	\$0.00	\$0.00
00253-0000 Other Deferred Credits	\$0.00	\$0.00	\$0.00
00260-0000 Net OPEB Liability	(\$175,076.00)	(\$21,565.00)	(\$196,641.00)
00261-0000 Accrued Pension	(\$583,193.00)	(\$137,250.00)	(\$720,443.00)
00262-0000 Deferred Inflows of Resources	(\$214,350.00)	\$18,020.00	(\$196,330.00)
00263-0000 Pension & Benefits Reserve	\$0.00	\$0.00	\$0.00
00271-0000 Cont. In Aid Of Construction	\$0.00	\$0.00	\$0.00
00272-0000 Accum Amor/Con In Aid Construction	\$0.00	\$0.00	\$0.00
00273-0000 Equity Account	\$0.00	\$0.00	\$0.00
00281-0000 Acc. Def. Inc Tx/Accer Amorti	\$0.00	\$0.00	\$0.00
00282-0000 Acc Def Inc Tx/Liber Depr	\$0.00	\$0.00	\$0.00
00283-0000 Acc Def Inc Tx/Other	\$0.00	\$0.00	\$0.00
TOTAL LIABILITIES	(\$2,897,047.29)	(\$34,118.21)	(\$2,931,165.50)
00161-0000 Unrestricted	\$304,605.00	\$0.00	\$304,605.00
00200-0000 Federal Grant	(\$2,883,069.17)	\$0.00	(\$2,883,069.17)
00201-0000 Cont In Aid of Construction	(\$191,315.69)	\$0.00	(\$191,315.69)
00202-0000 Equity Account	(\$19,550.00)	\$0.00	(\$19,550.00)
00215-0000 Unappro Retained Earnings	\$158,580.54	\$0.00	\$158,580.54
00435-0000 Balance Trans. From Income	\$0.00	\$0.00	\$0.00

Account	Beginning Balance	Period Activity	Ending Balance
00436-0000 Approp. Of Retained Earnings	\$290,914.84	\$0.00	\$290,914.84
00439-0000 Adjustment to Retained Earnings	(\$421,616.34)	\$0.00	(\$421,616.34)
TOTAL EQUITY	(\$2,761,450.82)	\$0.00	(\$2,761,450.82)
00400-0000 Operating Revenues	\$0.00	\$0.00	\$0.00
00419-0000 Interest & Dividend Income	(\$820.05)	(\$32.54)	(\$852.59)
00431-0006 Construction Fund	\$0.00	\$0.00	\$0.00
00431-0007 Construction Fund	\$0.00	\$0.00	\$0.00
00431-0008 Construction Fund	(\$0.02)	\$0.00	(\$0.02)
00460-0000 Unmetered Water Revenue	(\$2,244.33)	(\$204.03)	(\$2,448.36)
00461-0000 Metered Water Revenue	\$0.00	\$0.00	\$0.00
00461-0001 Metered Water Sales Residential	(\$911,194.95)	(\$93,797.39)	(\$1,004,992.34)
00461-0002 Metered Water Sales to Commercial	(\$278,132.36)	(\$22,213.38)	(\$300,345.74)
00461-0003 Metered Water Sales to Industrial	\$0.00	\$0.00	\$0.00
00461-0006 Water Meter Sales	(\$56,793.25)	(\$2,034.30)	(\$58,827.55)
00462-0000 Application of Credits	\$309.02	(\$17.85)	\$291.17
00470-0000 Penalties	(\$37,525.00)	(\$3,240.69)	(\$40,765.69)
00471-0000 Service Fee Charge	(\$3,801.61)	(\$658.32)	(\$4,459.93)
00472-0000 Returned Check Fee	\$0.00	\$0.00	\$0.00
00473-0000 Miscellaneous Sales	(\$3,404.24)	\$0.00	(\$3,404.24)
00474-0000 Miscellaneous Income	(\$425.00)	\$0.00	(\$425.00)
00475-0000 Other Income	(\$394.20)	\$0.00	(\$394.20)
00476-0000 Sale of Equipment	\$0.00	\$0.00	\$0.00
TOTAL REVENUES	(\$1,294,425.99)	(\$122,198.50)	(\$1,416,624.49)
00065-0001 Surveyor	\$0.00	\$0.00	\$0.00
00403-0000 Depreciation Expense	\$0.00	\$269,980.00	\$269,980.00
00404-0000 Casualty Lost	\$0.00	\$0.00	\$0.00
00407-0000 Amortization Expense	\$0.00	\$0.00	\$0.00
00408-0000 Tax Other Than Income	\$0.00	\$0.00	\$0.00
00408-0010 Utility Reg Assessment Fees	\$1,933.44	\$0.00	\$1,933.44
00408-0013 Other Taxes & Licenses	\$1,450.18	\$500.00	\$1,950.18
00427-0000 Interest Expense	\$0.00	\$0.00	\$0.00
00427-0002 Interest on Short Term Debt	\$0.00	\$0.00	\$0.00
00427-0003 interest on Long Term Debt/FmH	\$0.00	\$0.00	\$0.00
00427-0004 Interest on Customers Accounts	\$7.92	(\$5.11)	\$2.81
00427-0005 Interest Bond Expense	\$32,154.37	\$29,775.00	\$61,929.37
00600-0001 Salary & Wages Office	\$117,999.92	\$7,621.64	\$125,621.56
00600-0008 Contract Labor	\$2,665.00	\$0.00	\$2,665.00
00601-0001 Salary & Wages Superintendent	\$59,600.83	(\$5,702.20)	\$53,898.63
00601-0008 Salary & Wages Employee	\$0.00	\$0.00	\$0.00
00602-0001 Salary & Wages Distribution	\$75,637.33	\$6,074.36	\$81,711.69
00603-0001 Salary & Wagers Officers	\$8,622.19	\$900.00	\$9,522.19
00603-0008 State Unemployment Ins.	\$675.71	\$0.00	\$675.71
00604-0001 Employee Pension & Benefits	\$65,653.29	\$43,006.88	\$108,660.17
00604-0008 FICA Soc Sec Tax Employer	\$5,930.45	\$4,655.00	\$10,585.45
00605-0008 FICA Medicare Employer	\$1,387.01	\$613.00	\$2,000.01
00610-0001 Purchased Water	\$407,264.65	\$876.28	\$408,140.93
00615-0001 Purchased Power	\$60,779.20	\$39,403.34	\$100,182.54
00615-0008 Purchased Power	\$0.00	\$0.00	\$0.00
00618-0008 Office Remodeling	(\$92,048.11)	\$0.00	(\$92,048.11)
00620-0001 Materials & Supplies	\$75,700.24	\$9,613.70	\$85,313.94
00620-0008 Operating & Maintenance Supply	\$32,020.34	\$847.08	\$32,867.42
00621-0001 Utilities Electric	\$3,839.63	\$401.58	\$4,241.21
00622-0001 Utilites Gas	\$164.44	\$0.00	\$164.44
00623-0001 Radio Tower Rental	\$0.00	\$0.00	\$0.00
00624-0001 Telephone Expense	\$7,249.44	\$723.16	\$7,972.60

Account	Beginning Balance	Period Activity	Ending Balance
00625-0001 Employee Benefits	\$0.00	\$0.00	\$0.00
00625-0008 Computer Equipment	\$15,783.87	\$900.25	\$16,684.12
00626-0001 Water Line Re-Location Expense	\$0.00	\$0.00	\$0.00
00631-0001 Contract Service Engineering	\$0.00	\$0.00	\$0.00
00632-0001 Contract Service Accounting	\$0.00	\$0.00	\$0.00
00633-0001 Contract Service Legal	\$0.00	\$0.00	\$0.00
00634-0001 Contract Service Managment Fees	\$0.00	\$0.00	\$0.00
00635-0001 Survey	\$0.00	\$0.00	\$0.00
00636-0001 Audit Expense	\$5,375.00	\$0.00	\$5,375.00
00637-0001 Collection Expense	\$0.00	\$0.00	\$0.00
00642-0001 Backhoe Expense	\$28,250.00	\$6,450.00	\$34,700.00
00644-0001 #103 Gas Expense	\$7,225.36	\$590.16	\$7,815.52
00645-0001 #103 Truck Expense	\$2,960.84	\$101.41	\$3,062.25
00646-0001 #105 Truck Expense	\$2,786.84	\$0.00	\$2,786.84
00647-0001 #104 Truck Expense	\$7,466.93	\$0.00	\$7,466.93
00648-0001 #105 Gas Expense	\$5,733.12	\$432.45	\$6,165.57
00649-0001 #104 Gas Expense	\$7,286.59	\$589.56	\$7,876.15
00650-0001 Travel Reimbursement	\$5,217.63	\$562.24	\$5,779.87
00650-0008 Transport Expense	\$405.61	\$0.00	\$405.61
00651-0001 Meter Reading Expense	\$24,322.23	\$2,411.00	\$26,733.23
00651-0008 School/Training Expense	\$2,857.11	\$0.00	\$2,857.11
00655-0008 Interest Expense	\$13.00	(\$1,648.00)	(\$1,635.00)
00656-0001 Health Insurance	\$160,346.60	\$13,150.15	\$173,496.75
00657-0001 Insurance General Liability	\$9,154.21	\$3,838.03	\$12,992.24
00658-0001 Insurance Worker's Compensation	\$2,051.84	\$0.00	\$2,051.84
00659-0001 Insurance Other	\$2,504.28	\$0.00	\$2,504.28
00660-0001 Insurance	\$7,090.52	\$318.47	\$7,408.99
00660-0008 Advertising Expense	\$225.70	\$3.13	\$228.83
00661-0001 Insurance Vehicle	\$6,335.22	\$753.96	\$7,089.18
00670-0008 Tool Expense	\$1,076.57	\$27.99	\$1,104.56
00674-0001 Payment Processing Expense	(\$4.00)	\$0.00	(\$4.00)
00675-0001 Miscellaneous Expense	\$0.00	\$50.00	\$50.00
00675-0008 Miscellaneous Expense	\$0.00	\$0.00	\$0.00
00676-0001 Postage Expense	\$11,440.10	\$1,063.00	\$12,503.10
00677-0001 Freight/Shipping Expense	\$534.34	\$0.00	\$534.34
00678-0001 Office Expense	\$2,682.38	\$171.05	\$2,853.43
00679-0001 Office Supplies	\$5,117.09	\$86.56	\$5,203.65
00680-0000 Bank Fees	\$176.48	\$0.00	\$176.48
00680-0008 Bad Debt	\$0.00	\$0.00	\$0.00
00682-0001 Ground Maintenance	\$784.36	\$20.00	\$804.36
TOTAL EXPENSES	\$1,193,887.29	\$439,155.12	\$1,633,042.41
TOTAL ASSETS	\$5,759,036.81	(\$282,838.41)	\$5,476,198.40
TOTAL LIABILITIES	(\$2,897,047.29)	(\$34,118.21)	(\$2,931,165.50)
TOTAL EQUITY	(\$2,761,450.82)	\$0.00	(\$2,761,450.82)
	\$100,538.70	(\$316,956.62)	(\$216,417.92)
TOTAL REVENUES	(\$1,294,425.99)	(\$122,198.50)	(\$1,416,624.49)
TOTAL EXPENSES	\$1,193,887.29	\$439,155.12	\$1,633,042.41
	(\$100,538.70)	\$316,956.62	\$216,417.92