

Select Transactions By Period
 Fiscal Year: 2023 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	(\$4,843,091.13)	\$0.00	(\$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	\$194,418.37	\$41,589.63	\$236,008.00
00131-0003 Deposit Fund	\$106,608.60	\$9,421.46	\$116,030.06
00131-0005 PVWD Bond Account	\$0.00	\$0.00	\$0.00
00131-0009 Sinking Fund	\$121,115.87	\$11,837.17	\$132,953.04
00131-0010 Reserve Fund	\$72,335.83	\$199.23	\$72,535.06
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	(\$0.01)	\$0.00	(\$0.01)
00135-0000 Temporary Cash Investments	\$48,311.42	\$0.00	\$48,311.42
00136-0000 Sale of Equipment	\$0.00	\$0.00	\$0.00
00141-0000 Customer Accounts Receivable	\$193,675.06	(\$14,199.18)	\$179,475.88
00142-0000 Other Accounts Receivable	\$0.00	\$0.00	\$0.00
00143-0000 Accum Prov For Uncollected Accounts	(\$44,314.82)	\$0.00	(\$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	\$284,321.00	\$0.00	\$284,321.00
00162-0000 Prepayments Insurance	(\$0.04)	\$0.00	(\$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	\$5,627,280.91	\$48,848.31	\$5,676,129.22
00221-0000 Bonds	\$12,798.75	\$0.00	\$12,798.75
00221-0001 Bonds	(\$68,000.00)	\$0.00	(\$68,000.00)

Account	Beginning Balance	Period Activity	Ending Balance
00221-0002 Bonds	\$0.00	\$0.00	\$0.00
00221-0003 Bonds	(\$50,950.00)	\$0.00	(\$50,950.00)
00221-0004 Long Term Debt Bonds	(\$1,122,348.75)	\$0.00	(\$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	\$0.29	\$0.00	\$0.29
00230-0002 Notes Payable	(\$0.01)	\$0.00	(\$0.01)
00230-0003 Notes Payable	(\$0.01)	\$0.00	(\$0.01)
00230-0004 Notes Payable	(\$81,783.00)	\$0.00	(\$81,783.00)
00231-0000 Accounts Payable	(\$35,436.87)	\$123.24	(\$35,313.63)
00232-0000 Due From Sewer	(\$2,025.25)	\$0.00	(\$2,025.25)
00232-0001 Due to Sewer for Receivables	(\$28,667.19)	(\$17,829.72)	(\$46,496.91)
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	(\$122,769.92)	(\$1,564.00)	(\$124,333.92)
00235-0001 Deposits Due to customers on Final	\$337.82	\$0.00	\$337.82
00236-0000 Taxes Accrued Payroll	\$105.10	\$0.00	\$105.10
00236-0001 Taxes Accrued Sales Tax	(\$905.32)	\$165.51	(\$739.81)
00236-0002 Taxes Accrued Utility Tax	(\$6,082.58)	\$393.08	(\$5,689.50)
00236-0003 Retirement Withheld	\$2,710.33	(\$7,937.19)	(\$5,226.86)
00236-0004 Federal Taxes	(\$1,409.35)	(\$314.76)	(\$1,724.11)
00236-0005 Kentucky State Tax	\$573.28	(\$160.77)	\$412.51
00236-0006 Fica Soc Sec Taxes	\$13,568.61	\$1,001.84	\$14,570.45
00236-0007 FICA Medicare Taxes	\$3,173.25	\$234.33	\$3,407.58
00236-0008 Powell County Taxes	(\$1,895.63)	(\$323.11)	(\$2,218.74)
00236-0009 Clay City Taxes	(\$1,510.03)	(\$257.19)	(\$1,767.22)
00236-0010 Jefferson County Tax	(\$0.40)	\$0.00	(\$0.40)
00236-0011 Shelby County Tax	\$343.29	\$0.00	\$343.29
00236-0012 Estill County 911 Service Fee	(\$1,713.66)	(\$33.84)	(\$1,747.50)
00237-0000 Interest Accrued	(\$32,287.98)	\$0.00	(\$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	(\$127.04)	(\$28.96)	(\$156.00)
00241-0000 Misc Current & Accrued Liabilities	\$0.00	\$0.00	\$0.00
00246-0000 Unearned Revenue	(\$0.14)	\$0.00	(\$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	(\$196,641.00)	\$0.00	(\$196,641.00)
00261-0000 Accrued Pension	(\$720,443.00)	\$0.00	(\$720,443.00)
00262-0000 Deferred Inflows of Resources	(\$196,330.00)	\$0.00	(\$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	(\$2,855,933.41)	(\$26,531.54)	(\$2,882,464.95)
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	\$374,998.46	\$0.00	\$374,998.46
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	(\$2,545,032.90)	\$0.00	(\$2,545,032.90)
00400-0000 Operating Revenues	\$0.00	\$0.00	\$0.00
00419-0000 Interest & Dividend Income	(\$853.01)	(\$39.47)	(\$892.48)
00431-0006 Construction Fund	\$0.00	\$0.00	\$0.00
00431-0007 Construction Fund	\$0.00	\$0.00	\$0.00
00431-0008 Construction Fund	(\$135.02)	\$0.00	(\$135.02)
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	(\$915,738.50)	(\$79,592.57)	(\$995,331.07)
00461-0002 Metered Water Sales to Commercial	(\$391,484.21)	(\$29,400.53)	(\$420,884.74)
00461-0003 Metered Water Sales to Industrial	\$0.00	\$0.00	\$0.00
00461-0006 Water Meter Sales	(\$56,818.00)	(\$17,640.00)	(\$74,458.00)
00462-0000 Application of Credits	(\$493.77)	(\$84.50)	(\$578.27)
00470-0000 Penalties	(\$38,341.96)	(\$4,142.79)	(\$42,484.75)
00471-0000 Service Fee Charge	(\$4,901.33)	(\$380.00)	(\$5,281.33)
00472-0000 Returned Check Fee	\$0.00	\$0.00	\$0.00
00473-0000 Miscellaneous Sales	(\$4,372.16)	(\$712.16)	(\$5,084.32)
00474-0000 Miscellaneous Income	\$0.00	\$0.00	\$0.00
00475-0000 Other Income	(\$1,069.29)	\$0.00	(\$1,069.29)
00476-0000 Sale of Equipment	\$0.00	\$0.00	\$0.00
TOTAL REVENUES	(\$1,416,451.58)	(\$132,196.05)	(\$1,548,647.63)
00065-0001 Surveyor	\$0.00	\$0.00	\$0.00
00403-0000 Depreciation Expense	\$0.00	\$0.00	\$0.00
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	\$1,842.65	\$0.00	\$1,842.65
00408-0013 Other Taxes & Licenses	\$3,108.00	\$0.00	\$3,108.00
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	\$6.43	(\$6.06)	\$0.37
00427-0005 Interest Bond Expense	\$62,580.62	\$0.00	\$62,580.62
00600-0001 Salary & Wages Office	\$81,930.49	\$8,866.88	\$90,797.37
00600-0008 Contract Labor	\$0.00	\$0.00	\$0.00
00601-0001 Salary & Wages Superintendent	\$59,165.04	\$7,728.00	\$66,893.04
00601-0008 Salary & Wages Employee	\$0.00	\$0.00	\$0.00
00602-0001 Salary & Wages Distribution	\$76,070.43	\$8,992.00	\$85,062.43
00603-0001 Salary & Wagers Officers	\$9,900.00	\$990.00	\$10,890.00
00603-0008 State Unemployment Ins.	\$324.48	\$0.00	\$324.48
00604-0001 Employee Pension & Benefits	\$54,006.83	\$6,688.75	\$60,695.58
00604-0008 FICA Soc Sec Tax Employer	\$0.00	\$0.00	\$0.00
00605-0008 FICA Medicare Employer	\$0.00	\$0.00	\$0.00
00610-0001 Purchased Water	\$434,834.47	\$41,108.82	\$475,943.29
00615-0001 Purchased Power	\$59,504.21	\$5,313.59	\$64,817.80
00615-0008 Purchased Power	\$0.00	\$0.00	\$0.00
00618-0008 Office Remodeling	\$0.00	\$0.00	\$0.00
00620-0001 Materials & Supplies	\$61,382.12	\$4,454.94	\$65,837.06
00620-0008 Operating & Maintenance Supply	\$15,850.74	\$1,127.24	\$16,977.98
00621-0001 Utilities Electric	\$3,494.90	\$316.77	\$3,811.67
00622-0001 Utilites Gas	\$0.00	\$0.00	\$0.00
00623-0001 Radio Tower Rental	\$0.00	\$0.00	\$0.00
00624-0001 Telephone Expense	\$5,856.40	\$589.67	\$6,446.07

Account	Beginning Balance	Period Activity	Ending Balance
00625-0001 Employee Benefits	\$0.00	\$0.00	\$0.00
00625-0008 Computer Equipment	\$18,661.90	\$917.66	\$19,579.56
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 Management Fees	\$0.00	\$0.00	\$0.00
00635-0001 Survey	\$0.00	\$0.00	\$0.00
00636-0001 Audit Expense	\$8,425.00	\$0.00	\$8,425.00
00637-0001 Collection Expense	\$0.00	\$0.00	\$0.00
00642-0001 Backhoe Expense	\$33,700.00	\$4,400.00	\$38,100.00
00644-0001 #103 Gas Expense	\$4,949.32	\$354.70	\$5,304.02
00645-0001 #103 Truck Expense	\$1,947.67	\$0.00	\$1,947.67
00646-0001 #105 Truck Expense	\$3,538.97	\$394.96	\$3,933.93
00647-0001 #104 Truck Expense	\$3,072.41	\$299.99	\$3,372.40
00648-0001 #105 Gas Expense	\$5,996.40	\$522.75	\$6,519.15
00649-0001 #104 Gas Expense	\$6,749.32	\$566.56	\$7,315.88
00650-0001 Travel Reimbursement	\$414.80	\$0.00	\$414.80
00650-0008 Transport Expense	\$498.82	\$0.00	\$498.82
00651-0001 Meter Reading Expense	\$26,601.00	\$2,469.00	\$29,070.00
00651-0008 School/Training Expense	\$2,610.45	\$0.00	\$2,610.45
00655-0008 Interest Expense	\$52.51	\$0.00	\$52.51
00656-0001 Health Insurance	\$98,284.58	\$10,527.59	\$108,812.17
00657-0001 Insurance General Liability	\$10,433.54	\$642.27	\$11,075.81
00658-0001 Insurance Worker's Compensation	\$0.00	\$0.00	\$0.00
00659-0001 Insurance Other	\$341.40	\$0.00	\$341.40
00660-0001 Insurance	\$4,066.33	\$367.32	\$4,433.65
00660-0008 Advertising Expense	\$335.98	\$0.00	\$335.98
00661-0001 Insurance Vehicle	\$5,202.85	\$442.06	\$5,644.91
00670-0008 Tool Expense	\$0.00	\$0.00	\$0.00
00674-0001 Payment Processing Expense	(\$6.00)	(\$4.00)	(\$10.00)
00675-0001 Miscellaneous Expense	\$500.00	\$0.00	\$500.00
00675-0008 Miscellaneous Expense	\$0.00	\$0.00	\$0.00
00676-0001 Postage Expense	\$13,011.91	\$1,171.45	\$14,183.36
00677-0001 Freight/Shipping Expense	\$344.06	\$0.00	\$344.06
00678-0001 Office Expense	\$3,347.81	\$540.29	\$3,888.10
00679-0001 Office Supplies	\$6,179.41	\$96.08	\$6,275.49
00680-0000 Bank Fees	\$190.78	\$0.00	\$190.78
00680-0008 Bad Debt	\$0.00	\$0.00	\$0.00
00682-0001 Ground Maintenance	\$827.95	\$0.00	\$827.95
TOTAL EXPENSES	\$1,190,136.98	\$109,879.28	\$1,300,016.26
TOTAL ASSETS	\$5,627,280.91	\$48,848.31	\$5,676,129.22
TOTAL LIABILITIES	(\$2,855,933.41)	(\$26,531.54)	(\$2,882,464.95)
TOTAL EQUITY	(\$2,545,032.90)	\$0.00	(\$2,545,032.90)
	\$226,314.60	\$22,316.77	\$248,631.37
TOTAL REVENUES	(\$1,416,451.58)	(\$132,196.05)	(\$1,548,647.63)
TOTAL EXPENSES	\$1,190,136.98	\$109,879.28	\$1,300,016.26
	(\$226,314.60)	(\$22,316.77)	(\$248,631.37)