

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

Powell's Valley WD Sewer Division
 December Trial Balance Report

Account	Beginning Balance	Period Activity	Ending Balance
00101-0000 Utility Plant	\$0.00	\$0.00	\$0.00
00105-0000 Construction Work In Progress	\$0.00	\$0.00	\$0.00
00105-0001 Construction Work In Progress	(\$0.04)	\$0.00	(\$0.04)
00106-0000 Construction Work In Progress	\$0.00	\$0.00	\$0.00
00108-0000 Accu Depr/Util PLT In Service	\$0.00	\$0.00	\$0.00
00109-0000 Accum Prov For Depreciation	(\$287,278.25)	(\$19,610.00)	(\$306,888.25)
00110-0000 Acc Amort/Util PLT In Service	\$0.00	\$0.00	\$0.00
00131-0001 Cash On Hand	\$0.00	\$0.00	\$0.00
00131-0002 Cash In Bank	\$74,858.20	(\$1,354.70)	\$73,503.50
00131-0003 Deposit Fund	\$0.00	\$0.00	\$0.00
00131-0004 FHA Construction Account	\$0.00	\$0.00	\$0.00
00131-0005 PVWD Sewer Division Sinking Fund	\$19,529.88	\$4,538.78	\$24,068.66
00131-0006 PVWD Sewer Division Reserve Fund	\$18,779.64	\$1.12	\$18,780.76
00132-0000 Special Deposits	\$0.00	\$0.00	\$0.00
00133-0000 Miscellaneous	\$0.00	\$0.00	\$0.00
00135-0000 Temporary Cash Investments	\$0.00	\$0.00	\$0.00
00141-0000 Customer Accounts Receivable	\$10,139.91	\$1,366.00	\$11,505.91
00142-0000 Other Accounts Receivable	\$0.00	\$0.00	\$0.00
00143-0000 Accum Prov For Uncollected Accounts	(\$1,400.86)	(\$2,479.00)	(\$3,879.86)
00144-0000 Notes Receivable	\$0.00	\$0.00	\$0.00
00145-0000 Account Rec Construction	\$0.00	\$0.00	\$0.00
00151-0000 Material & Supplies	\$0.00	\$0.00	\$0.00
00160-0000 Prepaid Expense	\$12,481.00	(\$12,481.00)	\$0.00
00162-0000 Prepayments Insurance	\$0.00	\$0.00	\$0.00
00171-0000 Accrued Interest & Div Rec	\$0.00	\$0.00	\$0.00
00174-0000 Misc Current & Accrued Assets	\$0.00	\$0.00	\$0.00
00186-0000 Utility Deposits	\$0.00	\$0.00	\$0.00
00303-0000 Land and Land Rights	\$0.00	\$0.00	\$0.00
00304-0000 Structures & Improvements	\$0.00	\$0.00	\$0.00
00330-0000 Distribu. Reserv. & Standp	\$0.00	\$0.00	\$0.00
00331-0000 Transmis. & Distri. Mains	\$0.00	\$0.00	\$0.00
00334-0000 Meters & Meter Installation	\$0.00	\$0.00	\$0.00
00335-0000 Hydrants	\$0.00	\$0.00	\$0.00
00338-0000 Sewer Plant	\$980,475.77	\$0.00	\$980,475.77
00339-0000 Other Plant & Misc Equipment	\$0.00	\$0.00	\$0.00
00340-0000 Office Furniture & Equipment	\$0.00	\$0.00	\$0.00
00341-0000 Equipment	\$0.00	\$0.00	\$0.00
TOTAL ASSETS	\$827,585.25	(\$30,018.80)	\$797,566.45
00221-0000 Bonds	\$0.00	\$0.00	\$0.00
00221-0001 Bonds	\$0.25	\$0.00	\$0.25
00221-0002 Bonds	(\$3,999.75)	\$0.00	(\$3,999.75)
00221-0003 Bonds	\$4,000.00	\$0.00	\$4,000.00
00221-0004 Long Term Debt Bonds	\$0.00	\$0.00	\$0.00
00224-0000 Other Long Term Debt	\$0.00	\$0.00	\$0.00
00224-0001 Long Term Portion FmHa	\$0.00	\$0.00	\$0.00
00231-0000 Accounts Payable	(\$1,399.69)	\$0.00	(\$1,399.69)
00232-0000 Due To Water	(\$354.77)	\$0.00	(\$354.77)
00232-0001 Note Payable FmHa	(\$244,200.00)	\$7,000.00	(\$237,200.00)
00232-0002 Due to Water	\$0.00	\$0.00	\$0.00
00233-0001 Settlement in Lawsuit	\$0.00	\$0.00	\$0.00
00235-0000 Customer Deposits	\$0.00	\$0.00	\$0.00

Account	Beginning Balance	Period Activity	Ending Balance
00236-0000 Taxes Accrued Payroll	(\$1.79)	\$0.00	(\$1.79)
00236-0001 Taxes Accrued Sales Tax	(\$3,865.62)	\$199.28	(\$3,666.34)
00236-0002 Taxes Accrued Utility Tax	(\$1,251.22)	\$109.09	(\$1,142.13)
00236-0003 Retirement Withheld	\$0.00	\$0.00	\$0.00
00236-0004 Federal Taxes I	\$0.00	\$0.00	\$0.00
00236-0005 Kentucky State Tax	\$0.00	\$0.00	\$0.00
00236-0006 Fica Soc Sec Taxes	\$0.00	\$0.00	\$0.00
00236-0007 FICA Medicare Taxes	\$0.00	\$0.00	\$0.00
00236-0008 Powell County Taxes	\$0.00	\$0.00	\$0.00
00236-0009 Clay City Taxes	\$0.00	\$0.00	\$0.00
00236-0010 Jefferson County Tax	\$0.00	\$0.00	\$0.00
00236-0011 Shelby County Tax	\$0.00	\$0.00	\$0.00
00237-0000 Interest Accrued	(\$5,451.00)	\$157.00	(\$5,294.00)
00238-0000 Accrued Dividends	\$0.00	\$0.00	\$0.00
00239-0000 Federal Grant	\$0.00	\$0.00	\$0.00
00241-0000 Misc Current & Accrued Liabilities	\$0.00	\$0.00	\$0.00
00252-0000 Advances for Construction	\$0.00	\$0.00	\$0.00
00253-0000 Other Deferred Credits	\$0.00	\$0.00	\$0.00
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	(\$256,523.59)	\$7,465.37	(\$249,058.22)
00200-0000 Federal Grant	\$0.00	\$0.00	\$0.00
00201-0000 Cont In Aid of Construction	\$0.00	\$0.00	\$0.00
00202-0000 Equity Account	\$0.00	\$0.00	\$0.00
00215-0000 Unappro Retained Earnings	(\$496,506.14)	\$0.00	(\$496,506.14)
00435-0000 Balance Trans. From Income	\$0.00	\$0.00	\$0.00
00436-0000 Approp. Of Retained Earnings	\$0.00	\$0.00	\$0.00
00439-0000 Adjustment to Retained Earnings	\$0.00	\$0.00	\$0.00
TOTAL EQUITY	(\$496,506.14)	\$0.00	(\$496,506.14)
00400-0000 Operating Revenues	\$0.00	\$0.00	\$0.00
00419-0000 Interest & Dividend Income	(\$41.36)	(\$6.96)	(\$48.32)
00431-0004 Construction Fund Sewer	\$0.00	\$0.00	\$0.00
00431-0006 Construction Fund Water ONLY	\$0.00	\$0.00	\$0.00
00460-0000 Unmetered Sewer Revenue	\$0.00	\$0.00	\$0.00
00461-0000 Metered Sewer Revenue	\$0.00	\$0.00	\$0.00
00461-0001 Metered Sewer Sales Residential	(\$25,142.62)	(\$3,161.39)	(\$28,304.01)
00461-0002 Metered Sewer Sales to Commercial	(\$111,616.77)	(\$23,551.51)	(\$135,168.28)
00461-0003 Metered Sewer Sales to Industrial	\$0.00	\$0.00	\$0.00
00461-0006 Sewer Meter Sales	(\$65,965.50)	\$0.00	(\$65,965.50)
00462-0000 Application of Credits	\$29,205.76	\$14,967.96	\$44,173.72
00470-0000 Penalties	(\$1,328.37)	(\$473.98)	(\$1,802.35)
00471-0000 Service Fee Charge	(\$180.00)	\$0.00	(\$180.00)
00472-0000 Returned Check Fee	\$0.00	\$0.00	\$0.00
00473-0000 Miscellaneous Sales	(\$423.98)	\$0.00	(\$423.98)
00474-0000 Miscellaneous Income	\$0.00	\$0.00	\$0.00
00475-0000 Other Income	\$0.00	\$0.00	\$0.00
TOTAL REVENUES	(\$175,492.84)	(\$12,225.88)	(\$187,718.72)
00403-0000 Depreciation Expense	\$0.00	\$19,610.00	\$19,610.00
00404-0000 Casualty Lost	\$0.00	\$0.00	\$0.00

Account	Beginning Balance	Period Activity	Ending Balance
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	\$0.00	\$0.00	\$0.00
00408-0013 Other Taxes & Licenses	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$0.00
00427-0005 Interest Bond Expense	\$5,323.75	\$0.00	\$5,323.75
00600-0001 Salary & Wages Office	\$0.00	\$0.00	\$0.00
00600-0008 Contract Labor	\$2,135.00	\$690.00	\$2,825.00
00601-0001 Salary & Wages Superintendent	\$0.00	\$0.00	\$0.00
00601-0008 Salary & Wages Employee	\$0.00	\$0.00	\$0.00
00602-0001 Salary & Wages Distribution	\$0.00	\$0.00	\$0.00
00603-0001 Salary & Wagers Officers	\$0.00	\$0.00	\$0.00
00603-0008 State Unemployment Ins.	\$0.00	\$0.00	\$0.00
00604-0001 Employee Pension & Benefits	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$0.00
00615-0001 Purchased Power	\$19,263.21	\$1,972.54	\$21,235.75
00615-0008 Purchased Power	\$0.00	\$0.00	\$0.00
00618-0008 Office Remodeling	\$0.00	\$0.00	\$0.00
00620-0001 Materials & Supplies	\$1,508.68	\$0.00	\$1,508.68
00620-0008 Operating & Maintenance Supply	\$58,519.80	\$3,355.73	\$61,875.53
00621-0001 Utilities Electric	\$0.00	\$0.00	\$0.00
00622-0001 Utilites Gas	\$1,266.77	\$0.00	\$1,266.77
00623-0001 Radio Tower Rental	\$0.00	\$0.00	\$0.00
00624-0001 Telephone Expense	\$0.00	\$0.00	\$0.00
00625-0001 Employee Benefits	\$0.00	\$0.00	\$0.00
00625-0008 Computer Equipment	\$2,302.50	\$0.00	\$2,302.50
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
00636-0001 Audit Expense	\$3,375.00	\$0.00	\$3,375.00
00637-0001 Collection Expense	\$0.00	\$0.00	\$0.00
00642-0001 Backhoe Expense	\$5,850.00	\$3,600.00	\$9,450.00
00644-0001 #103 Gas Expense	\$0.00	\$0.00	\$0.00
00645-0001 #103 Truck Expense	\$0.00	\$0.00	\$0.00
00646-0001 #105 Truck Expense	\$0.00	\$0.00	\$0.00
00647-0001 #104 Truck Expense	\$0.00	\$0.00	\$0.00
00648-0001 #105 Gas Expense	\$0.00	\$0.00	\$0.00
00649-0001 #104 Gas Expense	\$0.00	\$0.00	\$0.00
00650-0001 Travel Reimbursement	\$5.46	\$0.00	\$5.46
00650-0008 Transport Expense	\$1,207.38	\$73.29	\$1,280.67
00651-0001 Meter Reading Expense	\$0.00	\$0.00	\$0.00
00651-0008 School/Training Expense	\$0.00	\$0.00	\$0.00
00655-0008 Interest Expense	\$18.89	\$5,324.00	\$5,342.89
00656-0001 Health Insurance	\$0.00	\$0.00	\$0.00
00657-0001 Insurance General Liability	\$0.00	\$0.00	\$0.00
00658-0001 Insurance Worker's Compensation	\$0.00	\$0.00	\$0.00
00659-0001 Insurance Other	\$0.00	\$0.00	\$0.00
00660-0001 Insurance	\$0.00	\$0.00	\$0.00
00660-0008 Advertising Expense	\$0.00	\$0.00	\$0.00
00661-0001 Insurance Vehicle	\$0.00	\$0.00	\$0.00
00670-0008 Settlement in Lawsuit	\$0.00	\$0.00	\$0.00

Account	Beginning Balance	Period Activity	Ending Balance
00675-0001 Miscellaneous Expense	\$0.00	\$0.00	\$0.00
00675-0008 Miscellaneous Expense	\$0.00	\$0.00	\$0.00
00676-0001 Postage Expense	\$116.00	\$60.00	\$176.00
00677-0001 Freight/Shipping Expense	\$44.88	\$93.75	\$138.63
00678-0001 Office Expense	\$0.00	\$0.00	\$0.00
00679-0001 Office Supplies	\$0.00	\$0.00	\$0.00
00680-0000 Bank Fees	\$0.00	\$0.00	\$0.00
00680-0008 Bad Debt	\$0.00	\$0.00	\$0.00
00682-0001 Ground Maintenance	\$0.00	\$0.00	\$0.00
TOTAL EXPENSES	\$100,937.32	\$34,779.31	\$135,716.63
TOTAL ASSETS	\$827,585.25	(\$30,018.80)	\$797,566.45
TOTAL LIABILITIES	(\$256,523.59)	\$7,465.37	(\$249,058.22)
TOTAL EQUITY	(\$496,506.14)	\$0.00	(\$496,506.14)
TOTAL REVENUES	(\$175,492.84)	(\$12,225.88)	(\$187,718.72)
TOTAL EXPENSES	\$100,937.32	\$34,779.31	\$135,716.63
	(\$74,555.52)	\$22,553.43	(\$52,002.09)