

NEBO WATER DISTRICT
General Journal History Report

Trans. Date	Transaction Description	Reference Number	Entry Date	Entered By	Debit Amount	Credit Amount
Account 00105-0000 Construcion Work in Progress						
12/31/2022	To Take CIP out of Expense	JE #26	04/26/23	Valerie	\$32,200.00	
Account 00108-0000 Accumulated Depreciation						
12/31/2022	To Record Depr. Expense	JE #23	04/26/23	Valerie		\$73,097.16
12/31/2022	To Roll Equity to 2021 Audit Report	JE #8	04/25/23	Valerie	\$9,449.85	
	Number of Transactions		2	Account Totals	<u>\$9,449.85</u>	<u>\$73,097.16</u>
Account 00128-0000 Cash - Regions Bank						
12/31/2022	Regions Bank Loan Pay-Off Adjustment	JE #7	04/25/23	Valerie		\$15,553.13
12/31/2022	To Roll Equity to 2021 Audit Report	JE #8	04/25/23	Valerie	\$0.71	
	Number of Transactions		2	Account Totals	<u>\$0.71</u>	<u>\$15,553.13</u>
Account 00129-0000 CD - Depreciation Fund						
12/31/2022	To Adjust CD's to Actual	JE #6	04/25/23	Valerie	\$2,017.73	
12/31/2022	To Roll Equity to 2021 Audit Report	JE #8	04/25/23	Valerie	\$499.30	
	Number of Transactions		2	Account Totals	<u>\$2,517.03</u>	<u>\$0.00</u>
Account 00130-0000 CD - Sinking Fund						
12/31/2022	To Adjust CD's to Actual	JE #5	04/25/23	Valerie	\$1,013.87	
12/31/2022	To Roll Equity to 2021 Audit Report	JE #8	04/25/23	Valerie	\$254.74	
	Number of Transactions		2	Account Totals	<u>\$1,268.61</u>	<u>\$0.00</u>
Account 00131-0000 Cash O & M Fund						
12/31/2022	Adjust Back	JE #28	01/18/24	Valerie	\$555.88	
12/31/2022	To Adjust to Actual	JE #28	01/18/24	Valerie		\$555.88
12/31/2022	Regions Bank Loan Pay-Off Adjustment	JE #7	04/25/23	Valerie	\$160.50	
	Number of Transactions		3	Account Totals	<u>\$716.38</u>	<u>\$555.88</u>
Account 00141-0000 Customer Accounts Receivable						
12/31/2022	To Roll Equity to 2021 Audit Report	JE #8	04/25/23	Valerie	\$2,502.71	
12/31/2022	To Adjust AR To Actual	JE #9	04/26/23	Valerie		\$2,274.12
	Number of Transactions		2	Account Totals	<u>\$2,502.71</u>	<u>\$2,274.12</u>
Account 00142-0000 Other Accounts Receivable						
12/31/2022	To Adjust Unbilled Revenues to Actual	JE #13	04/26/23	Valerie		\$21,741.64
12/31/2022	To Roll Equity to 2021 Audit Report	JE #8	04/25/23	Valerie	\$18,765.38	
	Number of Transactions		2	Account Totals	<u>\$18,765.38</u>	<u>\$21,741.64</u>
Account 00151-0000 Plant Materials and Supplies						
12/31/2022	To Adjust Inventory to Actual	JE #1	04/25/23	Valerie	\$4,456.07	
12/31/2022	To Roll Equity to 2021 Audit Report	JE #8	04/25/23	Valerie	\$3,617.15	
	Number of Transactions		2	Account Totals	<u>\$8,073.22</u>	<u>\$0.00</u>
Account 00153-0000 Other Materials and Supplies						
12/31/2022	To Roll Equity to 2021 Audit Report	JE #8	04/25/23	Valerie		\$821.56
Account 00162-0000 Prepayments						
12/31/2022	To Adjust Prepays to Actual	JE #2	04/25/23	Valerie	\$349.13	
12/31/2022	To Roll Equity to 2021 Audit Report	JE #8	04/25/23	Valerie	\$393.75	
	Number of Transactions		2	Account Totals	<u>\$742.88</u>	<u>\$0.00</u>
Account 00181-0000 Unamortized Debt Discount and Expense						
12/31/2022	To Record Current Yr. Amort Expense	JE #24	04/26/23	Valerie		\$540.00
12/31/2022	To Roll Equity to 2021 Audit Report	JE #8	04/25/23	Valerie		\$540.00
	Number of Transactions		2	Account Totals	<u>\$0.00</u>	<u>\$1,080.00</u>

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Account	00215-0000 Unappropriated Retained Earnings					
12/31/2022	To Roll Equity to 2021 Audit Report	JE #8	04/25/23	Valerie	\$298,263.77	
Account	00221-0000 Bonds					
12/31/2022	Regions Bank Loan Pay-Off Adjustment	JE #7	04/25/23	Valerie	\$15,000.00	
Account	00224-0000 Notes Payable-SDB					
12/31/2022	To Adjust Loan Balance to Actual	JE #12	04/26/23	Valerie	\$25.88	
12/31/2022	To Roll Equity to 2021 Audit Report	JE #8	04/25/23	Valerie		\$5.62
	Number of Transactions		2	Account Totals	\$25.88	\$5.62
Account	00230-0000 Wages Payable					
12/31/2022	To Adjust Accrued Wages to Actual	JE #3	04/25/23	Valerie		\$5,148.00
Account	00231-0000 Accounts Payable					
12/31/2022	To Adjust Customer Deposits to Actual	JE #15	04/26/23	Valerie		\$375.00
12/31/2022	To Reverse PY AP	JE #19	04/26/23	Valerie	\$17,155.23	
12/31/2022	To Adjust AP to Actual	JE #20	04/26/23	Valerie		\$28,795.34
12/31/2022	To Roll Equity to 2021 Audit Report	JE #8	04/25/23	Valerie	\$9,536.87	
	Number of Transactions		4	Account Totals	\$26,692.10	\$29,170.34
Account	00235-0000 Customer Deposits					
12/31/2022	To Adjust Customer Deposits to Actual	JE #15	04/26/23	Valerie	\$375.00	
Account	00241-0000 Tax Collections Payable					
12/31/2022	To Roll Equity to 2021 Audit Report	JE #8	04/25/23	Valerie	\$20.80	
Account	00263-0000 Accum Provision for Pensions and Benifit					
12/31/2022	To Adjust Vacation & Sick Pay to Actual	JE #4	04/25/23	Valerie		\$5,977.50
12/31/2022	To Roll Equity to 2021 Audit Report	JE #8	04/25/23	Valerie		\$4,359.00
	Number of Transactions		2	Account Totals	\$0.00	\$10,336.50
Account	00311-0000 Pumping Equipment					
12/31/2022	To Roll Equity to 2021 Audit Report	JE #8	04/25/23	Valerie	\$1,155.00	
Account	00330-0000 Distribution Reservoirs and Standpipes					
12/31/2022	To Reclass PP&E to the Depr.Schedule	JE #22	04/26/23	Valerie	\$78,100.00	
Account	00331-0000 Transmission and Distribution Mains					
12/31/2022	To Reclass PP&E to the Depr.Schedule	JE #22	04/26/23	Valerie		\$78,100.00
Account	00340-0000 Office Furniture and Equipment					
12/31/2022	To take Expenditures out of Fixed Assets	JE #21	04/26/23	Valerie		\$813.94
12/31/2022	To Roll Equity to 2021 Audit Report	JE #8	04/25/23	Valerie		\$308.73
	Number of Transactions		2	Account Totals	\$0.00	\$1,122.67
Account	00343-0000 Tools, Shop, and Garage Equipment					
12/31/2022	To Reclass PP&E to the Depr.Schedule	JE #22	04/26/23	Valerie		\$3,519.00
12/31/2022	To Roll Equity to 2021 Audit Report	JE #8	04/25/23	Valerie	\$2,669.00	
	Number of Transactions		2	Account Totals	\$2,669.00	\$3,519.00
Account	00345-0000 Power Operated Equipment					
12/31/2022	To Reclass PP&E to the Depr.Schedule	JE #22	04/26/23	Valerie	\$3,519.00	
Account	00346-0000 Communication Equipment					
12/31/2022	To Roll Equity to 2021 Audit Report	JE #8	04/25/23	Valerie	\$5,400.00	
Account	00347-0000 Misc Equipment					
12/31/2022	To Roll Equity to 2021 Audit Report	JE #8	04/25/23	Valerie		\$9,224.00
Account	00402-0000 Loan Fees					
12/31/2022	Regions Bank Loan Pay-Off Adjustment	JE #7	04/25/23	Valerie	\$250.00	
Account	00403-0000 Depreciation Expense					
12/31/2022	To Record Depr. Expense	JE #23	04/26/23	Valerie	\$73,097.16	
Account	00407-0000 Amortization Expense					

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12/31/2022	To Record Current Yr. Amort Expense	JE #24	04/26/23	Valerie	\$540.00	
Account	00419-0000 Interest and Dividend Income					
12/31/2022	To Adjust CD's to Actual	JE #5	04/25/23	Valerie		\$3,031.60
Account	00427-0000 Interest Expenses					
12/31/2022	To Reclass LTD Int. from Other Int.	JE #27	04/26/23	Valerie		\$1,365.51
12/31/2022	Regions Bank Loan Pay-Off Adjustment	JE #7	04/25/23	Valerie	\$142.63	
	Number of Transactions		2	Account Totals	<u>\$142.63</u>	<u>\$1,365.51</u>
Account	00427-0003 Interest on Long-Term Debt					
12/31/2022	To Adjust Loan Balance to Actual	JE #12	04/26/23	Valerie		\$25.88
12/31/2022	To Reclass LTD Int. from Other Int.	JE #27	04/26/23	Valerie	\$1,365.51	
	Number of Transactions		2	Account Totals	<u>\$1,365.51</u>	<u>\$25.88</u>
Account	00435-0000 Balance Transferred from Income					
12/31/2022	To Roll Equity to 2021 Audit Report	JE #8	04/25/23	Valerie		\$337,195.12
Account	00461-0001 Metered Sales to Residential					
12/31/2022	To Adjust Unbilled Revenues to Actual	JE #13	04/26/23	Valerie	\$21,741.64	
12/31/2022	To Adjust AR To Actual	JE #9	04/26/23	Valerie	\$2,274.12	
	Number of Transactions		2	Account Totals	<u>\$24,015.76</u>	<u>\$0.00</u>
Account	00471-0000 Miscellaneous Service Rev					
12/31/2022	To Reclass BD Income from BD Expense	JE #25	04/26/23	Valerie		\$107.19
12/31/2022	To Roll Equity to 2021 Audit Report	JE #8	04/25/23	Valerie		\$75.00
	Number of Transactions		2	Account Totals	<u>\$0.00</u>	<u>\$182.19</u>
Account	00601-0000 Salaries and Wages-Employees					
12/31/2022	To Adjust Accrued Wages to Actual	JE #3	04/25/23	Valerie	\$5,148.00	
12/31/2022	To Adjust Vacation & Sick Pay to Actual	JE #4	04/25/23	Valerie	\$5,977.50	
	Number of Transactions		2	Account Totals	<u>\$11,125.50</u>	<u>\$0.00</u>
Account	00610-0000 Purchased Water					
12/31/2022	To Reverse PY AP	JE #19	04/26/23	Valerie		\$14,706.40
12/31/2022	To Adjust AP to Actual	JE #20	04/26/23	Valerie	\$23,946.35	
	Number of Transactions		2	Account Totals	<u>\$23,946.35</u>	<u>\$14,706.40</u>
Account	00615-0000 Purchased Power					
12/31/2022	To Reverse PY AP	JE #19	04/26/23	Valerie		\$739.09
12/31/2022	To Adjust AP to Actual	JE #20	04/26/23	Valerie	\$1,406.53	
	Number of Transactions		2	Account Totals	<u>\$1,406.53</u>	<u>\$739.09</u>
Account	00620-0000 Materials and Supplies					
12/31/2022	To Adjust Inventory to Actual	JE #1	04/25/23	Valerie		\$4,456.07
12/31/2022	To Reverse PY AP	JE #19	04/26/23	Valerie		\$13.50
12/31/2022	To Adjust AP to Actual	JE #20	04/26/23	Valerie	\$1,424.38	
	Number of Transactions		3	Account Totals	<u>\$1,424.38</u>	<u>\$4,469.57</u>
Account	00620-0002 Materials and Supplies-T & D Maintenance					
12/31/2022	To Reverse PY AP	JE #19	04/26/23	Valerie		\$130.50
Account	00621-0000 Repairs and Maintenance					
12/31/2022	To Adjust AP to Actual	JE #20	04/26/23	Valerie	\$577.79	
Account	00625-0000 Telephones & Internet					
12/31/2022	To Reverse PY AP	JE #19	04/26/23	Valerie		\$103.99
12/31/2022	To Adjust AP to Actual	JE #20	04/26/23	Valerie	\$136.07	
	Number of Transactions		2	Account Totals	<u>\$136.07</u>	<u>\$103.99</u>
Account	00630-0000 Office Expenses					
12/31/2022	To take Expenditures out of Fixed Assets	JE #21	04/26/23	Valerie	\$813.94	

Trans. Date	Transaction Description	Reference Number	Entry Date	Entered By	Debit Amount	Credit Amount
Account	00631-0000 Contractual Services- Engineering					
12/31/2022	To Take CIP out of Expense	JE #26	04/26/23	Valerie		\$32,200.00
Account	00632-0000 Contractual Services- Accounting					
12/31/2022	To Adjust AP to Actual	JE #20	04/26/23	Valerie	\$200.00	
Account	00635-0000 Contractual Services- T & D Maintenance					
12/31/2022	To Reverse PY AP	JE #19	04/26/23	Valerie		\$762.30
12/31/2022	To Adjust AP to Actual	JE #20	04/26/23	Valerie	\$939.39	
	Number of Transactions		2	Account Totals	\$939.39	\$762.30
Account	00650-0001 Trans. Expense - Repairs & Maintenance					
12/31/2022	To Reverse PY AP	JE #19	04/26/23	Valerie		\$221.00
12/31/2022	To Adjust AP to Actual	JE #20	04/26/23	Valerie	\$539.83	
	Number of Transactions		2	Account Totals	\$539.83	\$221.00
Account	00650-0002 Transportation Expenses - Fuel					
12/31/2022	To Reverse PY AP	JE #19	04/26/23	Valerie		\$478.45
Account	00658-0000 Insurance -Workers Compensation					
12/31/2022	To Adjust Prepays to Actual	JE #2	04/25/23	Valerie		\$519.79
Account	00659-0003 Insurance -General					
12/31/2022	To Adjust Prepays to Actual	JE #2	04/25/23	Valerie	\$170.66	
Account	00670-0000 Bad Debt Exp					
12/31/2022	To Reclass BD Income from BD Expense	JE #25	04/26/23	Valerie	\$107.19	
Account	00675-0000 Misc Exp					
12/31/2022	To Adjust AP to Actual	JE #20	04/26/23	Valerie		\$375.00
	Total Number of Transactions		84	Report Totals	\$648,256.01	\$648,256.01