

Sandy Hook Water District

General Ledger

As of December 31, 2023

Type	Date	Num	Memo	Split	Debit	Credit	Balance
1050 Cash On Hand							400.00
Total 1050 Cash On Hand							400.00
1100 Revenue Fund							0.00
Total 1100 Revenue Fund							0.00
1101 Revenue Fund FNB							286,011.01
General Journal	12/31/2023	2023-000	To record CY activity	-SPLIT-	101,835.62		387,846.63
Total 1101 Revenue Fund FNB					101,835.62	0.00	387,846.63
1120 Reserve Fund							0.00
Total 1120 Reserve Fund							0.00
1121 Reserve Fund FNB							203,286.10
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	22,374.53		225,660.63
Total 1121 Reserve Fund FNB					22,374.53	0.00	225,660.63
1130 Operating Fund							0.00
Total 1130 Operating Fund							0.00
1131 Operating Fund FNB							50,669.10
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	12,901.02		63,570.12
Total 1131 Operating Fund FNB					12,901.02	0.00	63,570.12
1140 Coal Development Fund							0.00
Total 1140 Coal Development Fund							0.00
1140 Development Fund							0.00
Total 1140 Development Fund							0.00
1150 Sinking Fund							0.00
Total 1150 Sinking Fund							0.00
1151 Sinking Fund FNB							251,140.73
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	28,983.10		280,123.83
Total 1151 Sinking Fund FNB					28,983.10	0.00	280,123.83
1160 Cash - FNB Construction Ac							599.82
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	221.52		821.34
Total 1160 Cash - FNB Construction Ac					221.52	0.00	821.34
1161 FNB Construction - RD							0.00
Total 1161 FNB Construction - RD							0.00
1162 FNB- Construction - Coal							0.00
Total 1162 FNB- Construction - Coal							0.00
1170 Deposit Fees KNB							0.00
Total 1170 Deposit Fees KNB							0.00
1171 Service Connection Fees							0.00
Total 1171 Service Connection Fees							0.00
1175 Deposit Fees FNB							29,539.40
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...		420.97	29,118.43
Total 1175 Deposit Fees FNB					0.00	420.97	29,118.43
1180 Sewer Holding Fund							0.00
Total 1180 Sewer Holding Fund							0.00
1181 Sewer Holding Fund FNB							0.00
Total 1181 Sewer Holding Fund FNB							0.00
1182 FNB Escrow							0.00
Total 1182 FNB Escrow							0.00
1183 -Equipment Replacement Fun							38,613.41
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...		26,940.01	11,673.40
Total 1183 -Equipment Replacement Fun					0.00	26,940.01	11,673.40
Accounts Receivable							0.00
Total Accounts Receivable							0.00
1400 Accounts Receivable							93,333.38
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...		2,796.38	90,537.00
Total 1400 Accounts Receivable					0.00	2,796.38	90,537.00
1401 Delinquent A/R							4,286.87
Total 1401 Delinquent A/R							4,286.87
1410 Unbilled Account Rec.							0.00
Total 1410 Unbilled Account Rec.							0.00
1500 Accounts Receivable Sewer							2,064.48
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	788.56		2,853.04
Total 1500 Accounts Receivable Sewer					788.56	0.00	2,853.04

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Type	Date	Num	Memo	Split	Debit	Credit	Balance
1501 Delinquent A/R Sewer							41.84
Total 1501 Delinquent A/R Sewer							41.84
1505 Land Option							0.00
Total 1505 Land Option							0.00
1800 Prepaid Expenses							7,145.38
Total 1800 Prepaid Expenses							7,145.38
2050 Construction in Progress							655,479.21
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	2,650,017.18		3,305,496.39
General Journal	12/31/2023	2023-008	To reclass expense to fixed asset	9151 Contract 12 P...	1,137,572.79		4,443,069.18
Total 2050 Construction in Progress					3,787,589.97	0.00	4,443,069.18
2051 CIP (Lines)							591,216.63
General Journal	12/31/2023	2023-008	To reclass expense to fixed asset	9151 Contract 12 P...		591,216.63	0.00
Total 2051 CIP (Lines)					0.00	591,216.63	0.00
2100 Land							206,998.00
Total 2100 Land							206,998.00
2105 Construction In Progress							0.00
Total 2105 Construction In Progress							0.00
2110 Land Improvements							16,320.00
Total 2110 Land Improvements							16,320.00
2150 Accumulated Depreciation							-13,755.33
General Journal	12/31/2023	2023-009	To record current year depreciation	-SPLIT-		388.67	-14,144.00
Total 2150 Accumulated Depreciation					0.00	388.67	-14,144.00
2200 Wells and Springs							328,896.06
General Journal	12/31/2023	2023-008	To reclass expense to fixed asset	9151 Contract 12 P...	30,728.72		359,624.78
General Journal	12/31/2023	2023-007	To record disposals	-SPLIT-		35,992.23	323,632.55
Total 2200 Wells and Springs					30,728.72	35,992.23	323,632.55
2250 Accumulated Depreciation							-98,639.66
General Journal	12/31/2023	2023-007	To record disposals	2200 Wells and Sp...	35,992.23		-62,647.43
General Journal	12/31/2023	2023-009	To record current year depreciation	2150 Accumulated ...		9,264.84	-71,912.27
Total 2250 Accumulated Depreciation					35,992.23	9,264.84	-71,912.27
2300 Electric Pumping Equipment							46,595.14
Total 2300 Electric Pumping Equipment							46,595.14
2350 Accumulated Depreciation							-30,430.06
General Journal	12/31/2023	2023-009	To record current year depreciation	2150 Accumulated ...		1,234.47	-31,664.53
Total 2350 Accumulated Depreciation					0.00	1,234.47	-31,664.53
2400 Transmission & Distributio							7,945,361.62
General Journal	12/31/2023	2023-008	To reclass expense to fixed asset	9151 Contract 12 P...	673,663.29		8,619,024.91
Total 2400 Transmission & Distributio					673,663.29	0.00	8,619,024.91
2450 Accumulated Depreciation							-3,333,504.76
General Journal	12/31/2023	2023-009	To record current year depreciation	2150 Accumulated ...		170,255.29	-3,503,760.05
Total 2450 Accumulated Depreciation					0.00	170,255.29	-3,503,760.05
2500 Treatment Plant							420,513.89
Total 2500 Treatment Plant							420,513.89
2550 Accumulated Depreciation							-413,252.88
General Journal	12/31/2023	2023-009	To record current year depreciation	2150 Accumulated ...		1,096.97	-414,349.85
Total 2550 Accumulated Depreciation					0.00	1,096.97	-414,349.85
2600 Structures							916,761.07
General Journal	12/31/2023	2023-008	To reclass expense to fixed asset	9151 Contract 12 P...	7,535.40		924,296.47
General Journal	12/31/2023	2023-007	To record disposals	2200 Wells and Sp...		35,001.06	889,295.41
Total 2600 Structures					7,535.40	35,001.06	889,295.41
2650 Accumulated Depreciation							-321,176.44
General Journal	12/31/2023	2023-007	To record disposals	2200 Wells and Sp...	35,001.06		-286,175.38
General Journal	12/31/2023	2023-009	To record current year depreciation	2150 Accumulated ...		19,274.00	-305,449.38
Total 2650 Accumulated Depreciation					35,001.06	19,274.00	-305,449.38
2700 Miscellaneous Equipment							140,626.81
General Journal	12/31/2023	2023-007	To record disposals	2200 Wells and Sp...		59,177.39	81,449.42
Total 2700 Miscellaneous Equipment					0.00	59,177.39	81,449.42
2750 Accumulated Depreciation							-133,752.90
General Journal	12/31/2023	2023-007	To record disposals	2200 Wells and Sp...	59,177.39		-74,575.51
General Journal	12/31/2023	2023-009	To record current year depreciation	2150 Accumulated ...		6,873.92	-81,449.43
Total 2750 Accumulated Depreciation					59,177.39	6,873.92	-81,449.43

**Sandy Hook Water District
General Ledger
As of December 31, 2023**

Type	Date	Num	Memo	Split	Debit	Credit	Balance
2870 Furniture and Fixtures							3,895.83
General Journal	12/31/2023	2023-007	To record disposals	2200 Wells and Sp...		3,895.83	0.00
Total 2870 Furniture and Fixtures					0.00	3,895.83	0.00
2875 Accumulated Depreciation							-3,895.97
General Journal	12/31/2023	2023-007	To record disposals	2200 Wells and Sp...	3,895.83		-0.14
Total 2875 Accumulated Depreciation					3,895.83	0.00	-0.14
2900 Transportation Equipment							108,326.15
Total 2900 Transportation Equipment							108,326.15
2950 Accumulated Depreciation							-95,183.38
General Journal	12/31/2023	2023-009	To record current year depreciation	2150 Accumulated ...		3,285.71	-98,469.09
Total 2950 Accumulated Depreciation					0.00	3,285.71	-98,469.09
Accumulated Depreciation							0.00
Total Accumulated Depreciation							0.00
Furniture and Equipment							0.00
Total Furniture and Equipment							0.00
Deferred Outflows							124,136.68
General Journal	12/31/2023	2023-013	To record GASB 68 & 75 information	Net Pension Liability	12,785.22		136,921.90
Total Deferred Outflows					12,785.22	0.00	136,921.90
Deferred Outflows OPEB							52,313.99
General Journal	12/31/2023	2023-013	To record GASB 68 & 75 information	Net Pension Liability		34,610.00	17,703.99
Total Deferred Outflows OPEB					0.00	34,610.00	17,703.99
Accounts Payable							0.00
Total Accounts Payable							0.00
4010 Accounts Payable							-11,327.72
General Journal	12/31/2023	2023-004	To reverse PY A/P	-SPLIT-	11,327.72		0.00
General Journal	12/31/2023	2023-006	To record current year A/P	9279 Purchased W...		15,473.38	-15,473.38
Total 4010 Accounts Payable					11,327.72	15,473.38	-15,473.38
4015 A/P Construction							0.00
General Journal	12/31/2023	2023-012	To record A/P Construction	-SPLIT-		50,981.75	-50,981.75
Total 4015 A/P Construction					0.00	50,981.75	-50,981.75
4120 Accrued FICA/Fed WH							0.00
Total 4120 Accrued FICA/Fed WH							0.00
4130 Accrued State WH							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...		998.46	-998.46
Total 4130 Accrued State WH					0.00	998.46	-998.46
4131 Garnishment W/H							0.00
Total 4131 Garnishment W/H							0.00
4140 Accrued Co. W/H							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...		705.30	-705.30
Total 4140 Accrued Co. W/H					0.00	705.30	-705.30
4150 Accrued State Unemployment							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	291.77		291.77
General Journal	12/31/2023	2023-011	Adjust to actual	4170 Accrued Retir...		523.30	-231.53
Total 4150 Accrued State Unemployment					291.77	523.30	-231.53
4160 Accrued School Taxes							-3,537.97
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	597.33		-2,940.64
Total 4160 Accrued School Taxes					597.33	0.00	-2,940.64
4170 Accrued Retirement G & A							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...		18,421.19	-18,421.19
General Journal	12/31/2023	2023-011	Adjust to actual	-SPLIT-	12,042.64		-6,378.55
Total 4170 Accrued Retirement G & A					12,042.64	18,421.19	-6,378.55
4171 Accrued Retirement T & D							0.00
Total 4171 Accrued Retirement T & D							0.00
4180 Accrued Health Insurance							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...		66,170.64	-66,170.64
General Journal	12/31/2023	2023-011	Adjust to actual	4170 Accrued Retir...	60,547.22		-5,623.42
Total 4180 Accrued Health Insurance					60,547.22	66,170.64	-5,623.42
4182 - Accrued Liability Insura							0.00
Total 4182 - Accrued Liability Insura							0.00

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Type	Date	Num	Memo	Split	Debit	Credit	Balance
4190 Accrued Life Insurance							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...		6,228.42	-6,228.42
General Journal	12/31/2023	2023-011	Adjust to actual	4170 Accrued Retir...	6,228.42		0.00
Total 4190 Accrued Life Insurance					6,228.42	6,228.42	0.00
4200 Accrued Sales Taxes							-1,093.98
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	547.43		-546.55
Total 4200 Accrued Sales Taxes					547.43	0.00	-546.55
4210 - Accrued Disability Insur							0.00
Total 4210 - Accrued Disability Insur							0.00
4220 Accrued Dental Insurance							0.00
Total 4220 Accrued Dental Insurance							0.00
4300 Accrued Salaries & Wages							-1,611.28
General Journal	12/31/2023	2023-011	Adjust to actual	4170 Accrued Retir...		3,545.68	-5,156.96
Total 4300 Accrued Salaries & Wages					0.00	3,545.68	-5,156.96
4305 Unearned Revenue							-6,381.21
Total 4305 Unearned Revenue							-6,381.21
4310 Compensated Absences							-11,000.07
General Journal	12/31/2023	2023-011	Adjust to actual	4170 Accrued Retir...		2,278.88	-13,278.95
Total 4310 Compensated Absences					0.00	2,278.88	-13,278.95
4375 Customer Deposits							-21,515.90
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	1,279.61		-20,236.29
Total 4375 Customer Deposits					1,279.61	0.00	-20,236.29
4400 Due to Sewer							-42,373.86
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...		5,604.91	-47,978.77
Total 4400 Due to Sewer					0.00	5,604.91	-47,978.77
4500 Accrued Interest							-22,577.18
General Journal	12/31/2023	2023-001	Adjust to actual	9950 Interest Expe...		17,124.73	-39,701.91
Total 4500 Accrued Interest					0.00	17,124.73	-39,701.91
4600 Loan Payable - KRWFC Inter							-1,306,384.61
General Journal	12/31/2023	2023-008	To reclass expense to fixed asset	9151 Contract 12 P...	1,306,384.61		0.00
Total 4600 Loan Payable - KRWFC Inter					1,306,384.61	0.00	0.00
5000 Bonds Payable							-50,000.00
General Journal	12/31/2023	2023-002	to adjust short term liability	5100 Bonds Payable		7,000.00	-57,000.00
Total 5000 Bonds Payable					0.00	7,000.00	-57,000.00
Payroll Liabilities							0.00
Total Payroll Liabilities							0.00
5100 Bonds Payable							-1,080,981.54
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	55,500.00		-1,025,481.54
General Journal	12/31/2023	2023-002	To reclass income to liability	-SPLIT-		2,901,000.00	-3,926,481.54
General Journal	12/31/2023	2023-002	to adjust short term liability	5100 Bonds Payable	7,000.00		-3,919,481.54
Total 5100 Bonds Payable					62,500.00	2,901,000.00	-3,919,481.54
5200 Loan Payable							0.00
Total 5200 Loan Payable							0.00
Deferred Inflows							-97,871.00
General Journal	12/31/2023	2023-013	To record GASB 68 & 75 information	Net Pension Liability		27,003.00	-124,874.00
Total Deferred Inflows					0.00	27,003.00	-124,874.00
Deferred Inflows OPEB							-90,298.00
General Journal	12/31/2023	2023-013	To record GASB 68 & 75 information	Net Pension Liability		113,046.00	-203,344.00
Total Deferred Inflows OPEB					0.00	113,046.00	-203,344.00
Net OPEB Liability							-156,638.00
General Journal	12/31/2023	2023-013	To record GASB 68 & 75 information	Net Pension Liability	167,689.00		11,051.00
Total Net OPEB Liability					167,689.00	0.00	11,051.00
Net Pension Liability							-573,839.00
General Journal	12/31/2023	2023-013	To record GASB 68 & 75 information	-SPLIT-	60,262.00		-513,577.00
Total Net Pension Liability					60,262.00	0.00	-513,577.00
6100 Unrestricted Net Assets							-612,941.60
Total 6100 Unrestricted Net Assets							-612,941.60
6200 Temporarily Restricted							-194,018.08
Total 6200 Temporarily Restricted							-194,018.08
6300 Permanently Restricted							-5,521,152.23
Total 6300 Permanently Restricted							-5,521,152.23

Sandy Hook Water District

General Ledger

As of December 31, 2023

Type	Date	Num	Memo	Split	Debit	Credit	Balance
Opening Balance Equity							0.00
Total Opening Balance Equity							0.00
Retained Earnings							1,724,562.01
Total Retained Earnings							1,724,562.01
7100 Water Sales							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...		923,106.84	-923,106.84
General Journal	12/31/2023	2023-005	To reclass to expense account	9279 Purchased W...		3,045.40	-926,152.24
Total 7100 Water Sales					0.00	926,152.24	-926,152.24
7120 Other Income							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...		6,657,485.13	-6,657,485.13
General Journal	12/31/2023	2023-002	To reclass income to liability	5100 Bonds Payable	2,901,000.00		-3,756,485.13
General Journal	12/31/2023	2023-003	-MULTIPLE-	7120 Other Income	3,748,168.34		-8,316.79
Total 7120 Other Income					6,649,168.34	6,657,485.13	-8,316.79
7130 Tap Fee Income							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...		12,000.00	-12,000.00
Total 7130 Tap Fee Income					0.00	12,000.00	-12,000.00
7150 Water Penalty Revenue							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...		23,162.21	-23,162.21
Total 7150 Water Penalty Revenue					0.00	23,162.21	-23,162.21
7200 Service Income							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...		11,015.00	-11,015.00
Total 7200 Service Income					0.00	11,015.00	-11,015.00
7300 Sewer Collection Fees							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...		9,600.00	-9,600.00
Total 7300 Sewer Collection Fees					0.00	9,600.00	-9,600.00
Sales							0.00
Total Sales							0.00
9030 Wages - General Manager							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	48,918.61		48,918.61
Total 9030 Wages - General Manager					48,918.61	0.00	48,918.61
9031 Wages - Assistant General							0.00
Total 9031 Wages - Assistant General							0.00
9032 Wages - HR Manager							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	34,751.29		34,751.29
Total 9032 Wages - HR Manager					34,751.29	0.00	34,751.29
9033 Wages - Receptionist							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	21,069.50		21,069.50
Total 9033 Wages - Receptionist					21,069.50	0.00	21,069.50
9034 Commissioners Wages							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	18,000.00		18,000.00
Total 9034 Commissioners Wages					18,000.00	0.00	18,000.00
9035 Code Technician							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	37,742.34		37,742.34
Total 9035 Code Technician					37,742.34	0.00	37,742.34
9040 Wages - Superintendent							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	59,095.03		59,095.03
Total 9040 Wages - Superintendent					59,095.03	0.00	59,095.03
9041 Wages - Operator							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	79,089.40		79,089.40
Total 9041 Wages - Operator					79,089.40	0.00	79,089.40
9050 Retirement - G&A							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	77,017.86		77,017.86
General Journal	12/31/2023	2023-011	Adjust to actual	4170 Accrued Retir...		12,042.64	64,975.22
General Journal	12/31/2023	2023-013	To record GASB 68 & 75 information	Net Pension Liability		64,975.22	0.00
General Journal	12/31/2023	2023-013	To record GASB 68 & 75 information	Net Pension Liability	18,931.00		18,931.00
Total 9050 Retirement - G&A					95,948.86	77,017.86	18,931.00
9065 Benefits							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	55,252.32		55,252.32
General Journal	12/31/2023	2023-011	Adjust to actual	4170 Accrued Retir...		55,252.32	0.00
Total 9065 Benefits					55,252.32	55,252.32	0.00

Sandy Hook Water District

General Ledger

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Type	Date	Num	Memo	Split	Debit	Credit	Balance
9070 Contract Labor							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	1,000.00		1,000.00
General Journal	12/31/2023	2023-006	To record current year A/P	9279 Purchased W...	462.05		1,462.05
Total 9070 Contract Labor					1,462.05	0.00	1,462.05
9080 Garnishment of Wages							0.00
Total 9080 Garnishment of Wages							0.00
9090 Water Analysis							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	4,610.00		4,610.00
General Journal	12/31/2023	2023-004	To reverse PY A/P	4010 Accounts Pay...		407.00	4,203.00
General Journal	12/31/2023	2023-006	To record current year A/P	9279 Purchased W...	219.00		4,422.00
Total 9090 Water Analysis					4,829.00	407.00	4,422.00
9100 Advertising							0.00
Total 9100 Advertising							0.00
9140 Meters/Pumps							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	59,618.66		59,618.66
General Journal	12/31/2023	2023-008	To reclass expense to fixed asset	9151 Contract 12 P...		12,995.00	46,623.66
Total 9140 Meters/Pumps					59,618.66	12,995.00	46,623.66
9151 Contract 12 Plant							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	3,635,934.02		3,635,934.02
General Journal	12/31/2023	2023-008	To reclass expense to fixed asset	-SPLIT-		3,685,915.77	-49,981.75
General Journal	12/31/2023	2023-012	To record A/P Construction	4015 A/P Construct...	49,981.75		0.00
Total 9151 Contract 12 Plant					3,685,915.77	3,685,915.77	0.00
9161 Contract 13 Lines							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	133,994.04		133,994.04
General Journal	12/31/2023	2023-008	To reclass expense to fixed asset	9151 Contract 12 P...		134,994.04	-1,000.00
General Journal	12/31/2023	2023-012	To record A/P Construction	4015 A/P Construct...	1,000.00		0.00
Total 9161 Contract 13 Lines					134,994.04	134,994.04	0.00
9200 Supplies							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	1,168.28		1,168.28
General Journal	12/31/2023	2023-006	To record current year A/P	9279 Purchased W...	286.69		1,454.97
Total 9200 Supplies					1,454.97	0.00	1,454.97
9210 Engineering Fees							0.00
Total 9210 Engineering Fees							0.00
9220 Office Supplies							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	2,840.43		2,840.43
General Journal	12/31/2023	2023-004	To reverse PY A/P	4010 Accounts Pay...		46.02	2,794.41
General Journal	12/31/2023	2023-006	To record current year A/P	9279 Purchased W...	108.99		2,903.40
Total 9220 Office Supplies					2,949.42	46.02	2,903.40
9221 Copy Machine Lease Expense							0.00
Total 9221 Copy Machine Lease Expense							0.00
9222 Filing Fee							0.00
Total 9222 Filing Fee							0.00
9222 Filing Fee Expense							0.00
Total 9222 Filing Fee Expense							0.00
9230 Computer Maintenance and R							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	6,131.44		6,131.44
Total 9230 Computer Maintenance and R					6,131.44	0.00	6,131.44
9240 System Maintenance and Rep							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	105,711.32		105,711.32
General Journal	12/31/2023	2023-003	Reclass to net expense	7120 Other Income		26,829.19	78,882.13
General Journal	12/31/2023	2023-004	To reverse PY A/P	4010 Accounts Pay...		4,255.18	74,626.95
General Journal	12/31/2023	2023-006	To record current year A/P	9279 Purchased W...	2,879.19		77,506.14
General Journal	12/31/2023	2023-008	To reclass expense to fixed asset	9151 Contract 12 P...		17,728.72	59,777.42
Total 9240 System Maintenance and Rep					108,590.51	48,813.09	59,777.42
9260 Equipment Maintenance and							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	12,527.28		12,527.28
Total 9260 Equipment Maintenance and					12,527.28	0.00	12,527.28
9279 Purchased Water							0.00
General Journal	12/31/2023	2023-005	To reclase to expense account	7100 Water Sales	3,045.40		3,045.40
General Journal	12/31/2023	2023-006	To record current year A/P	-SPLIT-	6,764.34		9,809.74
Total 9279 Purchased Water					9,809.74	0.00	9,809.74

Sandy Hook Water District

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Type	Date	Num	Memo	Split	Debit	Credit	Balance
9280 Telephone & Utilities							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	80,882.33		80,882.33
General Journal	12/31/2023	2023-003	Reclass to net expense	7120 Other Income		715.74	80,166.59
General Journal	12/31/2023	2023-004	To reverse PY A/P	4010 Accounts Pay...		5,900.24	74,266.35
General Journal	12/31/2023	2023-006	To record current year A/P	9279 Purchased W...	3,819.38		78,085.73
Total 9280 Telephone & Utilities					84,701.71	6,615.98	78,085.73
9281 Wireless Cell							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	1,942.82		1,942.82
General Journal	12/31/2023	2023-006	To record current year A/P	9279 Purchased W...	176.62		2,119.44
Total 9281 Wireless Cell					2,119.44	0.00	2,119.44
9282 - Satellite							0.00
Total 9282 - Satellite							0.00
9287 Satellite							0.00
Total 9287 Satellite							0.00
9300 Payroll Taxes - G&A							0.00
Total 9300 Payroll Taxes - G&A							0.00
9300 Postage & Freight							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	7,837.51		7,837.51
Total 9300 Postage & Freight					7,837.51	0.00	7,837.51
9500 Payroll Taxes							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	20,771.94		20,771.94
General Journal	12/31/2023	2023-003	Reclass to net expense	7120 Other Income		12,829.43	7,942.51
Total 9500 Payroll Taxes					20,771.94	12,829.43	7,942.51
9501 Payroll Taxes - T & D							0.00
Total 9501 Payroll Taxes - T & D							0.00
9520 Taxes & Licenses							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	500.00		500.00
Total 9520 Taxes & Licenses					500.00	0.00	500.00
9580 Legal & Accounting							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	25,958.40		25,958.40
General Journal	12/31/2023	2023-008	To reclass expense to fixed asset	9151 Contract 12 P...		14,458.40	11,500.00
Total 9580 Legal & Accounting					25,958.40	14,458.40	11,500.00
9590 Professional Services							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	174,206.96		174,206.96
General Journal	12/31/2023	2023-003	Reclass to net expense	7120 Other Income		47,399.58	126,807.38
General Journal	12/31/2023	2023-008	To reclass expense to fixed asset	9151 Contract 12 P...		122,810.14	3,997.24
Total 9590 Professional Services					174,206.96	170,209.72	3,997.24
9600 Health Insurance							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	61,857.62		61,857.62
General Journal	12/31/2023	2023-011	Adjust to actual	4170 Accrued Retir...		244.95	61,612.67
Total 9600 Health Insurance					61,857.62	244.95	61,612.67
9601 - Liability Insurance							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	17,919.00		17,919.00
Total 9601 - Liability Insurance					17,919.00	0.00	17,919.00
9602 - Bond Insurance							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	1,257.23		1,257.23
Total 9602 - Bond Insurance					1,257.23	0.00	1,257.23
9603 Worker's Comp							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	4,516.00		4,516.00
General Journal	12/31/2023	2023-003	Reclass to net expense	7120 Other Income		220.07	4,295.93
Total 9603 Worker's Comp					4,516.00	220.07	4,295.93
9605 Life Insurance							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	4,930.51		4,930.51
General Journal	12/31/2023	2023-011	Adjust to actual	4170 Accrued Retir...		4,930.51	0.00
Total 9605 Life Insurance					4,930.51	4,930.51	0.00
9700 Auto Expense							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	2,011.37		2,011.37
Total 9700 Auto Expense					2,011.37	0.00	2,011.37
9701 Auto Fuel							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	9,056.41		9,056.41
General Journal	12/31/2023	2023-004	To reverse PY A/P	4010 Accounts Pay...		719.28	8,337.13
General Journal	12/31/2023	2023-006	To record current year A/P	9279 Purchased W...	757.12		9,094.25
Total 9701 Auto Fuel					9,813.53	719.28	9,094.25

Sandy Hook Water District

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Type	Date	Num	Memo	Split	Debit	Credit	Balance
9720 Travel & Entertainment							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	2,484.03		2,484.03
Total 9720 Travel & Entertainment					2,484.03	0.00	2,484.03
9760 Depreciation Expense							0.00
General Journal	12/31/2023	2023-009	To record current year depreciation	2150 Accumulated ...	211,673.87		211,673.87
Total 9760 Depreciation Expense					211,673.87	0.00	211,673.87
9820 NSF Checks							0.00
Total 9820 NSF Checks							0.00
9830 Seminars & Training							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	1,450.00		1,450.00
Total 9830 Seminars & Training					1,450.00	0.00	1,450.00
9840 Bank Service Charges							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	10,318.73		10,318.73
Total 9840 Bank Service Charges					10,318.73	0.00	10,318.73
9850 Fees and Permits							0.00
Total 9850 Fees and Permits							0.00
9860 Dues & Subscriptions							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	9,547.40		9,547.40
Total 9860 Dues & Subscriptions					9,547.40	0.00	9,547.40
9870 Uniform Expense							0.00
Total 9870 Uniform Expense							0.00
9871 Building Mtn. Cleaning Sup							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	11,826.04		11,826.04
General Journal	12/31/2023	2023-008	To reclass expense to fixed asset	9151 Contract 12 P...		7,535.40	4,290.64
Total 9871 Building Mtn. Cleaning Sup					11,826.04	7,535.40	4,290.64
9880 Bad Debt Expense							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	3,016.56		3,016.56
Total 9880 Bad Debt Expense					3,016.56	0.00	3,016.56
9890 Miscellaneous Expense							0.00
Total 9890 Miscellaneous Expense							0.00
9940 Transfers							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	986.37		986.37
Total 9940 Transfers					986.37	0.00	986.37
Advertising and Promotion							0.00
Total Advertising and Promotion							0.00
Automobile Expense							0.00
Total Automobile Expense							0.00
Bank Service Charges							0.00
Total Bank Service Charges							0.00
Computer and Internet Expenses							0.00
Total Computer and Internet Expenses							0.00
Depreciation Expense							0.00
Total Depreciation Expense							0.00
Insurance Expense							0.00
Total Insurance Expense							0.00
Interest Expense							0.00
Total Interest Expense							0.00
Meals and Entertainment							0.00
Total Meals and Entertainment							0.00
Office Supplies							0.00
Total Office Supplies							0.00
Payroll Expenses							0.00
Total Payroll Expenses							0.00
Professional Fees							0.00
Total Professional Fees							0.00
Rent Expense							0.00
Total Rent Expense							0.00
Repairs and Maintenance							0.00
Total Repairs and Maintenance							0.00
Telephone Expense							0.00
Total Telephone Expense							0.00

Sandy Hook Water District

General Ledger

As of December 31, 2023

Type	Date	Num	Memo	Split	Debit	Credit	Balance
Travel Expense							0.00
Total Travel Expense							0.00
Utilities							0.00
Total Utilities							0.00
7110 Grants Received							0.00
Total 7110 Grants Received							0.00
9900 Loan Proceeds							0.00
Total 9900 Loan Proceeds							0.00
9910 Relocation Proceeds							0.00
Total 9910 Relocation Proceeds							0.00
9920 Interest Income							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...		2,394.38	-2,394.38
Total 9920 Interest Income					0.00	2,394.38	-2,394.38
9921 Rural Development Proceeds							0.00
General Journal	12/31/2023	2023-008	To reclass expense to fixed asset	9151 Contract 12 P...	1,431,769.29		1,431,769.29
General Journal	12/31/2023	2023-010	To record interest paid on CIP	9950 Interest Expe...		69,690.16	1,362,079.13
General Journal	12/31/2023	2023-003	Reclass to net expense	7120 Other Income		3,660,174.33	-2,298,095.20
Total 9921 Rural Development Proceeds					1,431,769.29	3,729,864.49	-2,298,095.20
9922 Coal Grant Proceeds							0.00
Total 9922 Coal Grant Proceeds							0.00
9930 Gain/Loss on Sales of Fixe							0.00
Total 9930 Gain/Loss on Sales of Fixe							0.00
9935 Other Gains & Losses							0.00
Total 9935 Other Gains & Losses							0.00
9960 Overage/Shortage							0.00
Total 9960 Overage/Shortage							0.00
9911 Relocation Expense							0.00
Total 9911 Relocation Expense							0.00
9950 Interest Expense							0.00
General Journal	12/31/2023	2023-000	To record CY activity	1101 Revenue Fun...	43,963.12		43,963.12
General Journal	12/31/2023	2023-001	Adjust to actual	4500 Accrued Inter...	17,124.73		61,087.85
General Journal	12/31/2023	2023-010	To record interest paid on CIP	9921 Rural Develo...	69,690.16		130,778.01
Total 9950 Interest Expense					130,778.01	0.00	130,778.01
Adjustment to Balance General L							0.00
Total Adjustment to Balance General L							0.00
Ask My Accountant							0.00
Total Ask My Accountant							0.00
OPEB Expense							0.00
General Journal	12/31/2023	2023-013	To record GASB 68 & 75 information	Net Pension Liability		20,033.00	-20,033.00
Total OPEB Expense					0.00	20,033.00	-20,033.00
No acct							0.00
Total no acct							0.00
TOTAL					19,862,741.30	19,862,741.30	0.00