CARROLL COUNTY PUBLIC SERVICE AUTHORITY
Trial Balance Worksheet

Date : 5/5/2022 2:11:30 PM
User Name : DANA

Fund : 100 GENERAL
Fiscal Year : 2021 - 2022
Period Ending as of April

Account	Description	Year to Date Debit	Year to Date Credit	Worksheet Debit	Worksheet Credit	Adjustment
00.000100	NATURAL GAS..........................	0.00				
00.000999	Sewer Service Fee..........................		0.00			
10.000999	Sewer Service Fee..........................		0.00			
25.000999	Sewer Service Fee..........................		0.00			
45.000999	Sewer Service Fee..........................		0.00			
70.000999	Sewer Service Fee..........................		0.00			
84.000999	Sewer Service Fee..........................		0.00			
85.000999	Sewer Service Fee..........................		0.00			
86.000999	Sewer Service Fee..........................		0.00			
95.000999	Sewer Service Fee..........................		0.00			
98.000999	Sewer Service Fee..........................		0.00			
40.004028	Turn off/Turn on Fee..........................		0.00			
65.004028	Turn off/Turn on Fee..........................		0.00			
00.004065	Fire Service..........................		0.00			
10.004065	Fire Service..........................		0.00			
15.004065	Fire Service..........................		0.00			
40.004065	Fire Service..........................		0.00			
00.004075	Inspection Fee..........................	0.00				
15.004075	Inspection Fee..........................	0.00				
20.004075	Inspection Fee..........................	0.00				
95.004093	WYTHE CO REIMBURSE....................		0.00			
95.004095	Transfer Fee..........................		0.00			
00.100300	PETTY CASH ACCT...........................	0.00				
00.100400	EXIT 1 WATER/SEWER CONST. LOV	0.00				
00.100500	Operating Account - CB.......................	5,795.50				
00.100600	OPERATING (NB)..........................	924.53				
00.101000	Gladeville/Cranberry FMHA Revenue...	0.00				
00.101100	CCPSA..........................	6,013.71				
00.101200	FANCY GAP WATER CONSTRUCTIO	0.00				
00.101300	FANCY GAP SEWER CONSTRUCTIO	0.00				
00.101400	CLIFFVIEW CONST...........................	0.00				
00.101500	Gladeville/Cranberry Sewer Revenue...	0.00				
00.101600	GLADEVILLE/CRANBERRY SEWER (	0.00				
00.103100	COON RIDGE..........................	0.00				
00.104000	Woodlawn FMHA Project Revenue.......	0.00				
00.104100	WOODLAWN WATER (NB)................	0.00				
00.104900	RT. 100 WATER (NB).........................	0.00				
00.105000	Rt 100 FMHA Project Revenue............	0.00				
00.105100	RT. 100 WATER..........................	0.00				
00.106000	Debt Revenue Account........................	529,527.13				
00.106100	O & M RESERVE..........................	121,386.53				
00.106200	SHORT LIVED ASSETS.....................	118,511.15				
00.106500	Cana Water Revenue..........................	0.00				
00.106600	CANA WATER (NB)..........................	0.00				
00.107000	620 AIRPORT ROAD REVENUE.........	0.00				
00.107100	AIRPORT/620 WATER (NB)................	0.00				
00.107300	CONSTRUCTION ACCOUNTS PAYAE	637,712.13				
00.107500	Honeycutt Dam Water Project (NB)......	0.00				
00.108000	620/AIRPORT ROAD CONST. (NB).....	0.00				
00.108200	HAPPY HOLLOW CONSTRUCTION...	0.00				

CARROLL COUNTY PUBLIC SERVICE AUTHORITY
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Fund : 200 WATER
Fiscal Year : 2021 - 2022
Period Ending as of April

		Year to Date Debit	Year to Date Credit	Worksheet Debit	Worksheet Credit	Adjustment
00.000100	NATURAL GAS..........................	0.00				
27.000100	NATURAL GAS..........................	0.00				
86.000100	NATURAL GAS..........................	0.00				
95.000100	NATURAL GAS..........................	0.00				
00.000101	CASH-WATER..........................	0.00				
95.004093	WYTHE CO REIMBURSE..................		0.00			
00.004094	WYTHECO WATER PURCHASES......		0.00			
95.004094	WYTHECO WATER PURCHASES......		0.00			
00.100000	Pooled Allocation..........................	0.00				
00.100400	EXIT 1 WATER/SEWER CONST. LOV	0.00				
90.100400	EXIT 1 WATER/SEWER CONST. LOV	0.00				
00.100500	Operating Account - CB.......................	19.59				
95.100500	Operating Account - CB.......................	91.81				
00.100600	OPERATING (NB)..........................	10,376,049.91				
27.100600	OPERATING (NB)..........................		29,702.88			
95.100600	OPERATING (NB)..........................		10,400,739.50			
00.101000	Gladeville/Cranberry FMHA Revenue...	0.00				
95.101000	Gladeville/Cranberry FMHA Revenue...	0.00				
00.101100	CCPSA..........................		188,737.48			
27.101100	CCPSA..........................	3,904.00				
95.101100	CCPSA..........................	1,746,062.44				
98.101100	CCPSA..........................	0.00				
00.101200	FANCY GAP WATER CONSTRUCTIO	0.00				
84.101200	FANCY GAP WATER CONSTRUCTIO	0.00				
86.101200	FANCY GAP WATER CONSTRUCTIO	0.00				
95.101200	FANCY GAP WATER CONSTRUCTIO	0.00				
84.101300	FANCY GAP SEWER CONSTRUCTIO	0.00				
95.101300	FANCY GAP SEWER CONSTRUCTIO	0.00				
00.101400	CLIFFVIEW CONST..........................	0.00				
27.101400	CLIFFVIEW CONST..........................	0.00				
95.101400	CLIFFVIEW CONST..........................	0.00				
00.103100	COON RIDGE..........................	0.00				
27.103100	COON RIDGE..........................	0.00				
93.103100	COON RIDGE..........................	0.00				
00.105900	620 DEBT RESERVE..........................	140,372.40				
65.105900	620 DEBT RESERVE..........................	0.00				
95.105900	620 DEBT RESERVE..........................	10,969.75				
00.106000	Debt Revenue Account........................	91,639.05				
95.106000	Debt Revenue Account........................	72,918.18				
00.106100	O & M RESERVE..........................		57,318.68			
95.106100	O & M RESERVE..........................	7,789.53				
00.106200	SHORT LIVED ASSETS......................		109,951.21			
95.106200	SHORT LIVED ASSETS......................	6,601.76				
95.107000	620 AIRPORT ROAD REVENUE.........	0.00				
00.107300	CONSTRUCTION ACCOUNTS PAYAE		54,849.43			
11.107300	CONSTRUCTION ACCOUNTS PAYAE	0.00				
27.107300	CONSTRUCTION ACCOUNTS PAYAE	373,249.71				
85.107300	CONSTRUCTION ACCOUNTS PAYAE		48,988.00			
86.107300	CONSTRUCTION ACCOUNTS PAYAE		158,008.35			
90.107300	CONSTRUCTION ACCOUNTS PAYAE		81,656.03			

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		Year to Date Debit	Year to Date Credit	Worksheet Debit	Worksheet Credit	Adjustment
93.107300	CONSTRUCTION ACCOUNTS PAYAE		175,955.29			
95.107300	CONSTRUCTION ACCOUNTS PAYAE		295,957.42			
95.108000	620/AIRPORT ROAD CONST. (NB).....	0.00				
00.108700	REGIONAL WATER CONST................	0.00				
85.108700	REGIONAL WATER CONST................	0.00				
95.108700	REGIONAL WATER CONST................	0.00				
95.110000	A/R WATER...........................	352,096.11				
95.110001	A/R SEWER...........................		1,004.07			
98.110001	A/R SEWER...........................	0.00				
95.110002	A/R STATE FEE...........................	1,267.85				
95.110003	A/R WATER DEPOSIT.........................		6,568.24			
95.110005	A/R FIRE SERVICE FEE.....................	75.18				
00.110008	A/R OTHER...........................	0.00				
95.110008	A/R OTHER...........................		25,641.36			
00.110009	A/R WATER PENALTY........................	0.00				
95.110009	A/R WATER PENALTY........................	49,496.74				
95.110010	A/R SEWER PENALTY.......................	4.16				
95.110020	GRANTS R WATER...........................	0.00				
95 110021	OTHER RECEIVABLE.........................	590,100.02				
95.110026	ALLOW BAD DEBT WATER................		161,095.99			
95.110028	PREPAID EXPENSES WATER............	32,944.00				
95.110032	FIXED ASSETS WATER......................	37,990,540.90				
95.110034	CONSTRUCTION IN PROCESS WATI	95,990.63				
95.110036	ACCUMULATED DEPRECIATION WA		12,462,400.17			
95.110040	DUE TO CARROLL COUNTY WATER		611,965.62			
95.110041	DUE TO CARROLL COUNTY SEWER		0.00			
95.110042	DEBT WATER..........................		15,629,484.20			
95.110044	INTEREST PAYABLE WATER............		29,096.48			
95.110048	CONSUMER DEPOSITS WATER.......		79,914.89			
95.110051	ACCRUED LEAVE SEWER.................		48,843.18			
95.110100	NOTE RECEIVABLE..........................	340,151.02				
00.201000	Accounts Payable..........................		25,426.43			
11.201000	Accounts Payable..........................		0.00			
27.201000	Accounts Payable..........................		0.00			
85.201000	Accounts Payable..........................		0.00			
86.201000	Accounts Payable..........................		0.00			
90.201000	Accounts Payable..........................		0.00			
93.201000	Accounts Payable..........................		0.00			
95.201000	Accounts Payable..........................		0.00			
95.220003	WATER LIABILITY..........................	5,400.00				
95.230001	CONSTRUCTION PAYABLE WATER..		0.00			
95.231000	Net Pension Liability..........................		429,307.00			
95.290000	Deferred unflows-VRS.........................		38,585.00			
95.290001	Defered Inflows- VRS.........................	103,397.00				
95.299999	TRANSFER CASH..........................	484,723.42				
95.300000	Retained Earning..........................		0.00			
00.310000	Retained Earnings..........................		120,532.48			
11.310000	Retained Earnings..........................	1,969.70				
27.310000	Retained Earnings..........................		982,384.45			
84.310000	Retained Earnings..........................		20.07			

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Period Ending as of April

Account	Description	Year to Date Debit	Year to Date Credit	Worksheet Debit	Worksheet Credit	Adjustment
85.310000	Retained Earnings..........................	91.25				
86.310000	Retained Earnings..........................		126,957.21			
90.310000	Retained Earnings..........................		532,895.63			
93.310000	Retained Earnings..........................		342,487.46			
95.310000	Retained Earnings..........................		9,576,789.16			
98.310000	Retained Earnings..........................	7.75				
00.352000	Budgetary Revenues..........................		0.00			
27.352000	Budgetary Revenues..........................		0.00			
65.352000	Budgetary Revenues..........................		0.00			
84.352000	Budgetary Revenues..........................		0.00			
85.352000	Budgetary Revenues..........................		0.00			
86.352000	Budgetary Revenues..........................		0.00			
90.352000	Budgetary Revenues..........................		0.00			
93.352000	Budgetary Revenues..........................		0.00			
95.352000	Budgetary Revenues..........................	2,798,991.00				
98.352000	Budgetary Revenues..........................		0.00			
00.352500	Budgetary Expenses..........................		0.00			
11.352500	Budgetary Expenses..........................		0.00			
27.352500	Budgetary Expenses..........................		0.00			
80.352500	Budgetary Expenses..........................		0.00			
85.352500	Budgetary Expenses..........................		0.00			
86.352500	Budgetary Expenses..........................		0.00			
90.352500	Budgetary Expenses..........................		0.00			
93.352500	Budgetary Expenses..........................		0.00			
95.352500	Budgetary Expenses..........................		2,798,991.00			
00.353000	Budgetary Fund Balance.....................		0.00			
11.353000	Budgetary Fund Balance.....................		0.00			
27.353000	Budgetary Fund Balance.....................		0.00			
65.353000	Budgetary Fund Balance.....................		0.00			
80.353000	Budgetary Fund Balance.....................		0.00			
84.353000	Budgetary Fund Balance.....................		0.00			
85.353000	Budgetary Fund Balance.....................		0.00			
86.353000	Budgetary Fund Balance.....................		0.00			
90.353000	Budgetary Fund Balance.....................		0.00			
93.353000	Budgetary Fund Balance.....................		0.00			
95.353000	Budgetary Fund Balance.....................		0.00			
98.353000	Budgetary Fund Balance.....................		0.00			
95.400000	Grant Revenue..........................		0.00			
95.400200	Service Fee Revenue..........................		1,951,474.06			
98.400200	Service Fee Revenue..........................		0.00			
95.400210	Hook Up Fee Revenue........................		109,596.93			
98.400210	Hook Up Fee Revenue........................		0.00			
95.400220	Deposits..........................		0.00			
95.400230	Fire Service Revenue..........................		17,276.96			
95.400240	State Fee Revenue..........................		11,681.40			
86.400250	Penalty Revenue..........................		0.00			
90.400250	Penalty Revenue..........................		0.00			
95.400250	Penalty Revenue..........................	4,799.69				
98.400250	Penalty Revenue..........................		0.00			
00.400260	Interest Revenue..........................		0.00			

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Date : 5/5/2022 2:11:30 PM
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Fund : 200 WATER
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Account	Description	Year to Date Debit	Year to Date Credit	Worksheet Debit	Worksheet Credit	Adjustment
27.400260	Interest Revenue..........................		0.00			
65.400260	Interest Revenue..........................		0.00			
84.400260	Interest Revenue..........................		0.00			
85.400260	Interest Revenue..........................		0.00			
86.400260	Interest Revenue..........................		0.00			
90.400260	Interest Revenue..........................		0.00			
93.400260	Interest Revenue..........................		0.00			
95.400260	Interest Revenue..........................		6,330.58			
95.400270	Miscellaneous Revenue.......................		57,872.29			
98.400270	Miscellaneous Revenue.......................		0.00			
95.400280	Wythe Co. Reim. Debt LRW................		15,692.00			
95.400290	BRCDS SEWER EASEMENT TC........		0.00			
95.400300	Carryover..........................		0.00			
95.402600	Water Service Fee..........................		0.00			
95.402900	CARES FUNDS..........................		0.00			
00.405000	Interest Revenue..........................		0.00			
95.405000	Interest Revenue..........................		0.00			
00.410000	Transfer From County..........................		0.00			
95.410000	Transfer From County..........................		0.00			
95.411000	VA Water Project..........................		0.00			
95.411001	RESERVE FUND..........................		0.00			
95.412000	AVAILABILITY FEE..........................		377,000.00			
95.412500	RECOVED PROJECT EXPENSE........		0.00			
00.420000	FMHA Loan/Grant Proceeds G/C.........		0.00			
27.420000	FMHA Loan/Grant Proceeds G/C.........		0.00			
86.420000	FMHA Loan/Grant Proceeds G/C.........		0.00			
90.420000	FMHA Loan/Grant Proceeds G/C.........		0.00			
93.420000	FMHA Loan/Grant Proceeds G/C.........		0.00			
95.420000	FMHA Loan/Grant Proceeds G/C.........		0.00			
27.423000	RURAL DEVELOPMENT....................		0.00			
90.423000	RURAL DEVELOPMENT....................		0.00			
93.423000	RURAL DEVELOPMENT....................		0.00			
27.424000	MOUNT RODGERS GRANT...............		0.00			
95.440000	Other Collections..........................		16,437.22			
95.450000	County Contributions..........................		0.00			
11.500020	Advertising Expense..........................	0.00				
85.500020	Advertising Expense..........................	0.00				
86.500020	Advertising Expense..........................	0.00				
93.500020	Advertising Expense..........................	0.00				
95.500020	Advertising Expense..........................	676.98				
95.500030	Capital Improvement..........................	0.00				
95.500035	Capitol Projects..........................	0.00				
27.500040	Contingency..........................	0.00				
80.500040	Contingency..........................	0.00				
85.500040	Contingency..........................	0.00				
86.500040	Contingency..........................	0.00				
90.500040	Contingency..........................	0.00				
93.500040	Contingency..........................	0.00				
95.500040	Contingency..........................	9,158.93				
95.500080	Aduit Expense..........................	16,000.00				

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		Year to Date Debit	Year to Date Credit	Worksheet Debit	Worksheet Credit	Adjustment
85.500220	Chemical Expense	0.00				
86.500220	Chemical Expense	0.00				
95.500220	Chemical Expense	8,087.00				
95.500230	Compensation Board Expense	6,250.00				
95.500320	Deposits Refund Expense	3,460.13				
95.500360	Diesal Expense	0.00				
95.500370	Due to County	0.00				
95.500420	Electrical Expense	104,809.00				
95.500450	Equipment Maintenance Expense	37,040.01				
95.500520	FICA Expense	17,717.53				
95.500550	Fuel Expense	19,393.04				
95.500620	Health Insurance Expense	35,654.44				
95.500625	Insurance Deductible	0.00				
95.500650	Contract Work	96,698.34				
95.500700	Cares Funds	0.00				
95.501120	Lab Testing Expense	14,745.88				
27.501130	Legal Expense	0.00				
86.501130	Legal Expense	0.00				
95.501130	Legal Expense	1,275.00				
95.501150	Liability Insurance Expense	0.00				
95.501250	Miscellaneous Expense	0.00				
95.501260	Miss Utility	1,055.75				
95.501420	Office Supply Expense	4,005.32				
85.501440	Operation Supply Expense	0.00				
95.501440	Operation Supply Expense	126,186.35				
95.501520	Personal Contingency Expense	0.00				
95.501540	Postage Expense	20,737.70				
95.501720	Salary Expense	236,766.38				
95.501725	Last Year Payroll	0.00				
95.501820	Tank Maintenance Expense	41,623.71				
95.501840	Telephone Expense	11,959.72				
95.501860	TOH Supplies Expense	0.00				
95.501870	Tools & Equipment Expense	0.00				
95.501871	EQUIPMENT	7,287.20				
95.501872	TOOLS	665.81				
95.501880	Travel Expense	0.00				
95.501890	Tuition Expense	415.00				
95.501920	Unemployment Insurance Expense	100.40				
95.501940	Uniform Expense	4,034.89				
95.502020	VDH Fee Expense	12,000.00				
95.502040	Vehicle Maintenance Expense	9,527.96				
95.502050	Vehicle Expense	0.00				
95.502060	VRS Expense	29,547.12				
95.502120	Water Purchase Expense	296,324.85				
95.502125	Sewer Treatment	0.00				
95.502150	WorkerCompensation Insurance Exper	0.00				
95.502600	Workers Comp. Ins	0.00				
11.506000	Misc	0.00				
27.506000	Misc	0.00				
27.506600	Engineering	0.00				

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85.506600	Engineering..........................	0.00				
86.506600	Engineering..........................	0.00				
90.506600	Engineering..........................	0.00				
93.506600	Engineering..........................	0.00				
95.506600	Engineering..........................	0.00				
86.507700	ATTORNEY FEE..........................	0.00				
95.514500	Oper. Supplies..........................	0.00				
95.516000	Debt Retirement..........................	0.00				
27.516100	INTEREST ONLY PAYMENT..............	0.00				
90.516100	INTEREST ONLY PAYMENT..............	0.00				
93.516100	INTEREST ONLY PAYMENT..............	0.00				
95.516100	INTEREST ONLY PAYMENT..............	0.00				
00.516500	Contigency..........................	0.00				
90.517200	LEGAL..........................	0.00				
95.518600	NRRW Debt Service..........................	0.00				
00.522500	CONTRACTOR PAY REQUEST..........	0.00				
11.522500	CONTRACTOR PAY REQUEST..........	0.00				
27.522500	CONTRACTOR PAY REQUEST..........	0.00				
90.522500	CONTRACTOR PAY REQUEST..........	0.00				
95.522500	CONTRACTOR PAY REQUEST..........	0.00				
93.522800	INTEREST..........................	0.00				
27.523000	ENGINEERING REQUEST..................	0.00				
85.523000	ENGINEERING REQUEST..................	0.00				
86.523000	ENGINEERING REQUEST..................	0.00				
90.523000	ENGINEERING REQUEST..................	0.00				
93.523000	ENGINEERING REQUEST..................	0.00				
95.550000	Depreciation Expense..........................	0.00				
27.900000	Construction Payments........................	0.00				
86.900000	Construction Payments........................	0.00				
90.900000	Construction Payments........................	0.00				
93.900000	Construction Payments........................	0.00				
95.900000	Construction Payments........................	0.00				
00.900100	Debt Payments..........................	0.00				
27.900100	Debt Payments..........................	0.00				
95.900100	Debt Payments..........................	941,725.94				
95.999999	TRANSFER IN/FROM FUND..............	399,217.63				
	Grand Totals:	58,195,862.56	58,195,615.80			

REPORT IS OUT OF BALANCE

Report out of Balance by : 246.760000020266