

# CARROLL COUNTY PUBLIC SERVICE AUTHORITY

## Trial Balance

Date : 3/8/2023 9:02:26 AM

User Name : DANA

Fund : 100 GENERAL		Year to Date		Current Month	
Fiscal Year : 2022 - 2023		Debit	Credit	Debit	Credit
Period Ending as of February					
00.000100	NATURAL GAS.....	0.00	0.00	0.00	0.00
00.000999	Sewer Service Fee.....	0.00	0.00	0.00	0.00
10.000999	Sewer Service Fee.....	0.00	0.00	0.00	0.00
25.000999	Sewer Service Fee.....	0.00	0.00	0.00	0.00
45.000999	Sewer Service Fee.....	0.00	0.00	0.00	0.00
70.000999	Sewer Service Fee.....	0.00	0.00	0.00	0.00
84.000999	Sewer Service Fee.....	0.00	0.00	0.00	0.00
85.000999	Sewer Service Fee.....	0.00	0.00	0.00	0.00
86.000999	Sewer Service Fee.....	0.00	0.00	0.00	0.00
95.000999	Sewer Service Fee.....	0.00	0.00	0.00	0.00
98.000999	Sewer Service Fee.....	0.00	0.00	0.00	0.00
40.004028	Turn off/Turn on Fee.....	0.00	0.00	0.00	0.00
65.004028	Turn off/Turn on Fee.....	0.00	0.00	0.00	0.00
00.004065	Fire Service.....	0.00	0.00	0.00	0.00
10.004065	Fire Service.....	0.00	0.00	0.00	0.00
15.004065	Fire Service.....	0.00	0.00	0.00	0.00
40.004065	Fire Service.....	0.00	0.00	0.00	0.00
00.004075	Inspection Fee.....	0.00	0.00	0.00	0.00
15.004075	Inspection Fee.....	0.00	0.00	0.00	0.00
20.004075	Inspection Fee.....	0.00	0.00	0.00	0.00
95.004093	WYTHE CO REIMBURSE.....	0.00	0.00	0.00	0.00
95.004095	Transfer Fee.....	0.00	0.00	0.00	0.00
00.100300	PETTY CASH ACCT.....	0.00	0.00	0.00	0.00
00.100400	EXIT 1 WATER/SEWER CONST. LOVES.....	0.00	0.00	0.00	0.00
00.100500	Operating Account - CB.....	5,795.50	0.00	0.00	0.00
00.100600	OPERATING (NB).....	924.53	0.00	0.00	0.00
00.101000	Gladeville/Cranberry FMHA Revenue.....	0.00	0.00	0.00	0.00
00.101100	CCPSA.....	6,013.71	0.00	0.00	0.00
00.101200	FANCY GAP WATER CONSTRUCTION.....	0.00	0.00	0.00	0.00
00.101300	FANCY GAP SEWER CONSTRUCTION.....	0.00	0.00	0.00	0.00
00.101400	CLIFFVIEW CONST.....	0.00	0.00	0.00	0.00
00.101500	Gladeville/Cranberry Sewer Revenue.....	0.00	0.00	0.00	0.00
00.101600	GLADEVILLE/CRANBERRY SEWER (NB).....	0.00	0.00	0.00	0.00
00.103100	COON RIDGE.....	0.00	0.00	0.00	0.00
00.104000	Woodlawn FMHA Project Revenue.....	0.00	0.00	0.00	0.00
00.104100	WOODLAWN WATER (NB).....	0.00	0.00	0.00	0.00
00.104900	RT. 100 WATER (NB).....	0.00	0.00	0.00	0.00
00.105000	Rt 100 FMHA Project Revenue.....	0.00	0.00	0.00	0.00
00.105100	RT. 100 WATER.....	0.00	0.00	0.00	0.00
00.106000	Debt Revenue Account.....	529,527.13	0.00	0.00	0.00
00.106100	O & M RESERVE.....	121,386.53	0.00	0.00	0.00
00.106200	SHORT LIVED ASSETS.....	118,511.15	0.00	0.00	0.00
00.106500	Cana Water Revenue.....	0.00	0.00	0.00	0.00
00.106600	CANA WATER (NB).....	0.00	0.00	0.00	0.00
00.107000	620 AIRPORT ROAD REVENUE.....	0.00	0.00	0.00	0.00
00.107100	AIRPORT/620 WATER (NB).....	0.00	0.00	0.00	0.00
00.107300	CONSTRUCTION ACCOUNTS PAYABLE.....	637,712.13	0.00	0.00	0.00
00.107500	Honeycutt Dam Water Project (NB).....	0.00	0.00	0.00	0.00
00.108000	620/AIRPORT ROAD CONST. (NB).....	0.00	0.00	0.00	0.00
00.108200	HAPPY HOLLOW CONSTRUCTION.....	0.00	0.00	0.00	0.00

## CARROLL COUNTY PUBLIC SERVICE AUTHORITY

### Trial Balance

Date : 3/8/2023 9:02:26 AM

User Name : DANA

Fund : 200 WATER

Fiscal Year : 2022 - 2023

Period Ending as of February	Year to Date		Current Month	
	Debit	Credit	Debit	Credit
00.000100 NATURAL GAS.....	0.00	0.00	0.00	0.00
27.000100 NATURAL GAS.....	0.00	0.00	0.00	0.00
86.000100 NATURAL GAS.....	0.00	0.00	0.00	0.00
95.000100 NATURAL GAS.....	0.00	0.00	0.00	0.00
00.000101 CASH-WATER.....	0.00	0.00	0.00	0.00
95.004093 WYTHE CO REIMBURSE.....	0.00	0.00	0.00	0.00
00.004094 WYTHECO WATER PURCHASES.....	0.00	0.00	0.00	0.00
95.004094 WYTHECO WATER PURCHASES.....	0.00	0.00	0.00	0.00
00.100000 Pooled Allocation.....	0.00	0.00	0.00	0.00
00.100400 EXIT 1 WATER/SEWER CONST. LOVES.....	0.00	0.00	0.00	0.00
90.100400 EXIT 1 WATER/SEWER CONST. LOVES.....	0.00	0.00	0.00	0.00
00.100500 Operating Account - CB.....	19.59	0.00	0.00	0.00
95.100500 Operating Account - CB.....	95.77	0.00	0.00	0.00
00.100600 OPERATING (NB).....	10,410,920.01	0.00	0.00	0.00
27.100600 OPERATING (NB).....	0.00	29,702.88	0.00	0.00
95.100600 OPERATING (NB).....	0.00	10,506,925.95	0.00	60,577.34
00.101000 Gladeville/Cranberry FMHA Revenue.....	0.00	0.00	0.00	0.00
95.101000 Gladeville/Cranberry FMHA Revenue.....	0.00	0.00	0.00	0.00
00.101100 CCPSA.....	2,055,140.64	0.00	213,792.69	0.00
27.101100 CCPSA.....	3,904.00	0.00	0.00	0.00
95.101100 CCPSA.....	0.00	337,454.45	0.00	247,705.31
98.101100 CCPSA.....	0.00	6,993.00	0.00	0.00
00.101200 FANCY GAP WATER CONSTRUCTION.....	0.00	0.00	0.00	0.00
84.101200 FANCY GAP WATER CONSTRUCTION.....	0.00	0.00	0.00	0.00
86.101200 FANCY GAP WATER CONSTRUCTION.....	0.00	0.00	0.00	0.00
95.101200 FANCY GAP WATER CONSTRUCTION.....	0.00	0.00	0.00	0.00
84.101300 FANCY GAP SEWER CONSTRUCTION.....	0.00	0.00	0.00	0.00
95.101300 FANCY GAP SEWER CONSTRUCTION.....	0.00	0.00	0.00	0.00
00.101400 CLIFFVIEW CONST.....	0.00	0.00	0.00	0.00
27.101400 CLIFFVIEW CONST.....	0.00	0.00	0.00	0.00
95.101400 CLIFFVIEW CONST.....	0.00	0.00	0.00	0.00
00.103100 COON RIDGE.....	0.00	0.00	0.00	0.00
27.103100 COON RIDGE.....	0.00	0.00	0.00	0.00
93.103100 COON RIDGE.....	0.00	0.00	0.00	0.00
00.105900 620 DEBT RESERVE.....	140,372.40	0.00	0.00	0.00
65.105900 620 DEBT RESERVE.....	0.00	0.00	0.00	0.00
95.105900 620 DEBT RESERVE.....	0.00	53,655.29	0.00	0.00
00.106000 Debt Revenue Account.....	91,639.05	0.00	0.00	0.00
95.106000 Debt Revenue Account.....	0.00	89,784.80	0.00	85,000.00
00.106100 O & M RESERVE.....	0.00	57,318.68	0.00	0.00
95.106100 O & M RESERVE.....	93,173.65	0.00	0.00	0.00
00.106200 SHORT LIVED ASSETS.....	0.00	104,951.21	0.00	0.00
95.106200 SHORT LIVED ASSETS.....	89,052.50	0.00	0.00	0.00
95.107000 620 AIRPORT ROAD REVENUE.....	0.00	0.00	0.00	0.00
00.107300 CONSTRUCTION ACCOUNTS PAYABLE.....	0.00	54,849.43	0.00	0.00
11.107300 CONSTRUCTION ACCOUNTS PAYABLE.....	0.00	0.00	0.00	0.00
27.107300 CONSTRUCTION ACCOUNTS PAYABLE.....	373,249.71	0.00	0.00	0.00
85.107300 CONSTRUCTION ACCOUNTS PAYABLE.....	0.00	48,988.00	0.00	0.00
86.107300 CONSTRUCTION ACCOUNTS PAYABLE.....	0.00	158,008.35	0.00	0.00
90.107300 CONSTRUCTION ACCOUNTS PAYABLE.....	0.00	81,656.03	0.00	0.00

## CARROLL COUNTY PUBLIC SERVICE AUTHORITY

### Trial Balance

Date : 3/8/2023 9:02:26 AM

User Name : DANA

Fund : 200 WATER Fiscal Year : 2022 - 2023 Period Ending as of February		Year to Date		Current Month	
		Debit	Credit	Debit	Credit
93.107300	CONSTRUCTION ACCOUNTS PAYABLE.....	0.00	175,955.29	0.00	0.00
95.107300	CONSTRUCTION ACCOUNTS PAYABLE.....	0.00	295,957.42	0.00	0.00
95.108000	620/AIRPORT ROAD CONST. (NB).....	0.00	0.00	0.00	0.00
00.108700	REGIONAL WATER CONST.....	0.00	0.00	0.00	0.00
85.108700	REGIONAL WATER CONST.....	0.00	0.00	0.00	0.00
95.108700	REGIONAL WATER CONST.....	0.00	0.00	0.00	0.00
95.110000	A/R WATER.....	364,571.09	0.00	0.00	12,944.92
95.110001	A/R SEWER.....	0.00	499.65	0.00	0.00
98.110001	A/R SEWER.....	0.00	0.00	0.00	0.00
95.110002	A/R STATE FEE.....	1,217.40	0.00	0.00	59.85
95.110003	A/R WATER DEPOSIT.....	0.00	4,792.32	25.00	0.00
95.110005	A/R FIRE SERVICE FEE.....	1,901.60	0.00	99.32	0.00
00.110008	A/R OTHER.....	0.00	0.00	0.00	0.00
95.110008	A/R OTHER.....	0.00	24,120.62	0.00	320.82
00.110009	A/R WATER PENALTY.....	0.00	0.00	0.00	0.00
95.110009	A/R WATER PENALTY.....	77,995.84	0.00	0.00	6,991.86
95.110010	A/R SEWER PENALTY.....	4.16	0.00	0.00	0.00
95.110020	GRANTS R WATER.....	0.00	0.00	0.00	0.00
95.110021	OTHER RECEIVABLE.....	106,422.22	0.00	0.00	0.00
95.110026	ALLOW BAD DEBT WATER.....	0.00	220,771.42	0.00	0.00
95.110028	PREPAID EXPENSES WATER.....	34,660.46	0.00	0.00	0.00
95.110032	FIXED ASSETS WATER.....	38,293,737.60	0.00	0.00	0.00
95.110034	CONSTRUCTION IN PROCESS WATER.....	95,990.63	0.00	0.00	0.00
95.110036	ACCUMULATED DEPRECIATION WATER.....	0.00	13,430,899.31	0.00	0.00
95.110040	DUE TO CARROLL COUNTY WATER.....	0.00	66,929.00	0.00	0.00
95.110041	DUE TO CARROLL COUNTY SEWER.....	0.00	0.00	0.00	0.00
95.110042	DEBT WATER.....	0.00	15,141,082.84	0.00	0.00
95.110044	INTEREST PAYABLE WATER.....	0.00	28,529.71	0.00	0.00
95.110048	CONSUMER DEPOSITS WATER.....	0.00	82,013.66	0.00	0.00
95.110051	ACCRUED LEAVE SEWER.....	0.00	44,303.03	0.00	0.00
95.110100	NOTE RECEIVABLE.....	332,267.61	0.00	0.00	0.00
00.201000	Accounts Payable.....	0.00	32,720.53	0.00	0.00
11.201000	Accounts Payable.....	0.00	0.00	0.00	0.00
27.201000	Accounts Payable.....	0.00	0.00	0.00	0.00
85.201000	Accounts Payable.....	0.00	0.00	0.00	0.00
86.201000	Accounts Payable.....	0.00	0.00	0.00	0.00
90.201000	Accounts Payable.....	0.00	0.00	0.00	0.00
93.201000	Accounts Payable.....	0.00	0.00	0.00	0.00
95.201000	Accounts Payable.....	0.00	3,918.91	0.00	73.50
95.220003	WATER LIABILITY.....	4,802.00	0.00	25.00	0.00
95.230001	CONSTRUCTION PAYABLE WATER.....	0.00	0.00	0.00	0.00
95.231000	Net Pension Liability.....	0.00	457,664.00	0.00	0.00
95.290000	Deferred unflows-VRS.....	0.00	64,606.00	0.00	0.00
95.290001	Deferred Inflows- VRS.....	140,182.00	0.00	0.00	0.00
95.299999	TRANSFER CASH.....	484,723.42	0.00	0.00	0.00
95.300000	Retained Earning.....	0.00	0.00	0.00	0.00
00.310000	Retained Earnings.....	0.00	120,532.48	0.00	0.00
11.310000	Retained Earnings.....	1,989.70	0.00	0.00	0.00
27.310000	Retained Earnings.....	0.00	982,384.45	0.00	0.00
84.310000	Retained Earnings.....	0.00	20.07	0.00	0.00

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### Trial Balance

Date : 3/8/2023 9:02:26 AM

User Name : DANA

Fund : 200 WATER		Year to Date		Current Month	
Fiscal Year : 2022 - 2023		Debit	Credit	Debit	Credit
Period Ending as of February					
85.310000	Retained Earnings.....	91.25	0.00	0.00	0.00
86.310000	Retained Earnings.....	0.00	126,957.21	0.00	0.00
90.310000	Retained Earnings.....	0.00	532,895.63	0.00	0.00
93.310000	Retained Earnings.....	0.00	342,487.46	0.00	0.00
95.310000	Retained Earnings.....	0.00	9,437,714.52	0.00	0.00
98.310000	Retained Earnings.....	0.00	0.00	0.00	0.00
00.352000	Budgetary Revenues.....	0.00	0.00	0.00	0.00
27.352000	Budgetary Revenues.....	0.00	0.00	0.00	0.00
65.352000	Budgetary Revenues.....	0.00	0.00	0.00	0.00
84.352000	Budgetary Revenues.....	0.00	0.00	0.00	0.00
85.352000	Budgetary Revenues.....	0.00	0.00	0.00	0.00
86.352000	Budgetary Revenues.....	0.00	0.00	0.00	0.00
90.352000	Budgetary Revenues.....	0.00	0.00	0.00	0.00
93.352000	Budgetary Revenues.....	0.00	0.00	0.00	0.00
95.352000	Budgetary Revenues.....	2,818,044.00	0.00	0.00	0.00
98.352000	Budgetary Revenues.....	0.00	0.00	0.00	0.00
00.352500	Budgetary Expenses.....	0.00	0.00	0.00	0.00
11.352500	Budgetary Expenses.....	0.00	0.00	0.00	0.00
27.352500	Budgetary Expenses.....	0.00	0.00	0.00	0.00
80.352500	Budgetary Expenses.....	0.00	0.00	0.00	0.00
85.352500	Budgetary Expenses.....	0.00	0.00	0.00	0.00
86.352500	Budgetary Expenses.....	0.00	0.00	0.00	0.00
90.352500	Budgetary Expenses.....	0.00	0.00	0.00	0.00
93.352500	Budgetary Expenses.....	0.00	0.00	0.00	0.00
95.352500	Budgetary Expenses.....	0.00	2,818,044.00	0.00	0.00
00.353000	Budgetary Fund Balance.....	0.00	0.00	0.00	0.00
11.353000	Budgetary Fund Balance.....	0.00	0.00	0.00	0.00
27.353000	Budgetary Fund Balance.....	0.00	0.00	0.00	0.00
65.353000	Budgetary Fund Balance.....	0.00	0.00	0.00	0.00
80.353000	Budgetary Fund Balance.....	0.00	0.00	0.00	0.00
84.353000	Budgetary Fund Balance.....	0.00	0.00	0.00	0.00
85.353000	Budgetary Fund Balance.....	0.00	0.00	0.00	0.00
86.353000	Budgetary Fund Balance.....	0.00	0.00	0.00	0.00
90.353000	Budgetary Fund Balance.....	0.00	0.00	0.00	0.00
93.353000	Budgetary Fund Balance.....	0.00	0.00	0.00	0.00
95.353000	Budgetary Fund Balance.....	0.00	0.00	0.00	0.00
98.353000	Budgetary Fund Balance.....	0.00	0.00	0.00	0.00
95.400000	Grant Revenue.....	0.00	0.00	0.00	0.00
95.400200	Service Fee Revenue.....	0.00	1,622,100.99	0.00	165,246.08
98.400200	Service Fee Revenue.....	0.00	0.00	0.00	0.00
95.400210	Hook Up Fee Revenue.....	0.00	122,529.21	0.00	22,250.00
98.400210	Hook Up Fee Revenue.....	0.00	0.00	0.00	0.00
95.400220	Deposits.....	0.00	0.00	0.00	0.00
95.400230	Fire Service Revenue.....	0.00	14,883.04	0.00	1,850.00
95.400240	State Fee Revenue.....	0.00	12,052.16	0.00	0.00
86.400250	Penalty Revenue.....	0.00	0.00	0.00	0.00
90.400250	Penalty Revenue.....	0.00	0.00	0.00	0.00
95.400250	Penalty Revenue.....	11,996.78	0.00	2,481.91	0.00
98.400250	Penalty Revenue.....	0.00	0.00	0.00	0.00
00.400260	Interest Revenue.....	0.00	0.00	0.00	0.00

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Date : 3/8/2023 9:02:26 AM  
 User Name : DANA

Fund : 200 WATER		Year to Date		Current Month	
Fiscal Year : 2022 - 2023		Debit	Credit	Debit	Credit
Period Ending as of February					
27.400260	Interest Revenue.....	0.00	0.00	0.00	0.00
65.400260	Interest Revenue.....	0.00	0.00	0.00	0.00
84.400260	Interest Revenue.....	0.00	0.00	0.00	0.00
85.400260	Interest Revenue.....	0.00	0.00	0.00	0.00
86.400260	Interest Revenue.....	0.00	0.00	0.00	0.00
90.400260	Interest Revenue.....	0.00	0.00	0.00	0.00
93.400260	Interest Revenue.....	0.00	0.00	0.00	0.00
95.400260	Interest Revenue.....	0.00	2,127.10	0.00	0.00
95.400270	Miscellaneous Revenue.....	0.00	34,705.14	0.00	3,196.65
98.400270	Miscellaneous Revenue.....	0.00	17.05	0.00	0.00
95.400280	Wythe Co. Reim. Debt LRW.....	0.00	0.00	0.00	0.00
95.400290	BRCDS SEWER EASEMENT TC.....	0.00	0.00	0.00	0.00
95.400300	Carryover.....	0.00	0.00	0.00	0.00
95.402600	Water Service Fee.....	0.00	0.00	0.00	0.00
95.402900	CARES FUNDS.....	0.00	0.00	0.00	0.00
00.405000	Interest Revenue.....	0.00	0.00	0.00	0.00
95.405000	Interest Revenue.....	0.00	0.00	0.00	0.00
00.410000	Transfer From County.....	0.00	0.00	0.00	0.00
95.410000	Transfer From County.....	0.00	0.00	0.00	0.00
95.411000	VA Water Project.....	0.00	0.00	0.00	0.00
95.411001	RESERVE FUND.....	0.00	0.00	0.00	0.00
95.412000	AVAILABILITY FEE.....	0.00	282,750.00	0.00	0.00
95.412500	RECOVERED PROJECT EXPENSE.....	0.00	0.00	0.00	0.00
00.420000	FMHA Loan/Grant Proceeds G/C.....	0.00	0.00	0.00	0.00
27.420000	FMHA Loan/Grant Proceeds G/C.....	0.00	0.00	0.00	0.00
86.420000	FMHA Loan/Grant Proceeds G/C.....	0.00	0.00	0.00	0.00
90.420000	FMHA Loan/Grant Proceeds G/C.....	0.00	0.00	0.00	0.00
93.420000	FMHA Loan/Grant Proceeds G/C.....	0.00	0.00	0.00	0.00
95.420000	FMHA Loan/Grant Proceeds G/C.....	0.00	0.00	0.00	0.00
27.423000	RURAL DEVELOPMENT.....	0.00	0.00	0.00	0.00
90.423000	RURAL DEVELOPMENT.....	0.00	0.00	0.00	0.00
93.423000	RURAL DEVELOPMENT.....	0.00	0.00	0.00	0.00
27.424000	MOUNT RODGERS GRANT.....	0.00	0.00	0.00	0.00
95.440000	Other Collections.....	0.00	16,867.77	0.00	7,440.49
95.450000	County Contributions.....	0.00	0.00	0.00	0.00
11.500020	Advertising Expense.....	0.00	0.00	0.00	0.00
85.500020	Advertising Expense.....	0.00	0.00	0.00	0.00
86.500020	Advertising Expense.....	0.00	0.00	0.00	0.00
93.500020	Advertising Expense.....	0.00	0.00	0.00	0.00
95.500020	Advertising Expense.....	1,242.25	0.00	442.25	0.00
95.500030	Capital Improvement.....	0.00	0.00	0.00	0.00
95.500035	Capitol Projects.....	0.00	0.00	0.00	0.00
27.500040	Contingency.....	0.00	0.00	0.00	0.00
80.500040	Contingency.....	0.00	0.00	0.00	0.00
85.500040	Contingency.....	0.00	0.00	0.00	0.00
86.500040	Contingency.....	0.00	0.00	0.00	0.00
90.500040	Contingency.....	0.00	0.00	0.00	0.00
93.500040	Contingency.....	0.00	0.00	0.00	0.00
95.500040	Contingency.....	6,497.50	0.00	6,497.50	0.00
95.500080	Adult Expense.....	17,580.00	0.00	0.00	0.00

## CARROLL COUNTY PUBLIC SERVICE AUTHORITY

### Trial Balance

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User Name : DANA

Fund : 200 WATER		Year to Date		Current Month	
Fiscal Year : 2022 - 2023					
Period Ending as of February		Debit	Credit	Debit	Credit
85.500220	Chemical Expense.....	0.00	0.00	0.00	0.00
86.500220	Chemical Expense.....	0.00	0.00	0.00	0.00
95.500220	Chemical Expense.....	10,802.92	0.00	1,000.00	0.00
95.500230	Compensation Board Expense.....	5,000.00	0.00	625.00	0.00
95.500320	Deposits Refund Expense.....	3,854.23	0.00	444.40	0.00
95.500360	Diesel Expense.....	0.00	0.00	0.00	0.00
95.500370	Due to County.....	0.00	0.00	0.00	0.00
95.500420	Electrical Expense.....	117,111.13	0.00	12,825.57	0.00
95.500450	Equipment Maintenance Expense.....	30,061.13	0.00	2,207.65	0.00
95.500520	FICA Expense.....	17,088.84	0.00	1,118.19	0.00
95.500550	Fuel Expense.....	32,624.98	0.00	3,125.47	0.00
95.500620	Health Insurance Expense.....	34,966.16	0.00	2,000.00	0.00
95.500625	Insurance Deductible.....	0.00	0.00	0.00	0.00
95.500650	Contract Work.....	79,045.87	0.00	0.00	0.00
95.500700	Cares Funds.....	0.00	0.00	0.00	0.00
95.501120	Lab Testing Expense.....	7,535.60	0.00	2,140.00	0.00
27.501130	Legal Expense.....	0.00	0.00	0.00	0.00
86.501130	Legal Expense.....	0.00	0.00	0.00	0.00
95.501130	Legal Expense.....	2,389.00	0.00	50.00	0.00
95.501150	Liability Insurance Expense.....	0.00	0.00	0.00	0.00
95.501250	Miscellaneous Expense.....	0.00	0.00	0.00	0.00
95.501260	Miss Utility.....	946.05	0.00	257.25	0.00
95.501420	Office Supply Expense.....	5,547.98	0.00	1,121.37	0.00
85.501440	Operation Supply Expense.....	0.00	0.00	0.00	0.00
95.501440	Operation Supply Expense.....	192,081.01	0.00	27,507.78	0.00
95.501520	Personal Contingency Expense.....	0.00	0.00	0.00	0.00
95.501540	Postage Expense.....	5,600.00	0.00	0.00	0.00
95.501720	Salary Expense.....	232,649.58	0.00	14,647.71	0.00
95.501725	Last Year Payroll.....	0.00	0.00	0.00	0.00
95.501820	Tank Maintenance Expense.....	29,736.04	0.00	0.00	0.00
95.501840	Telephone Expense.....	7,442.52	0.00	429.10	0.00
95.501860	TOH Supplies Expense.....	0.00	0.00	0.00	0.00
95.501870	Tools & Equipment Expense.....	0.00	0.00	0.00	0.00
95.501871	EQUIPMENT.....	29,449.71	0.00	0.00	0.00
95.501872	TOOLS.....	1,123.79	0.00	382.82	0.00
95.501880	Travel Expense.....	154.09	0.00	0.00	0.00
95.501890	Tuition Expense.....	787.00	0.00	0.00	0.00
95.501920	Unemployment Insurance Expense.....	262.88	0.00	0.00	0.00
95.501940	Uniform Expense.....	5,255.02	0.00	292.73	0.00
95.502020	VDH Fee Expense.....	12,351.00	0.00	0.00	0.00
95.502040	Vehicle Maintenance Expense.....	19,112.96	0.00	4,300.24	0.00
95.502050	Vehicle Expense.....	32,749.40	0.00	0.00	0.00
95.502060	VRS Expense.....	34,155.63	0.00	2,944.70	0.00
95.502120	Water Purchase Expense.....	229,136.42	0.00	31,527.63	0.00
95.502125	Sewer Treatment.....	0.00	0.00	0.00	0.00
95.502150	WorkerCompensation Insurance Expense.....	429.00	0.00	0.00	0.00
95.502600	Workers Comp. Ins.....	0.00	0.00	0.00	0.00
11.506000	Misc.....	0.00	0.00	0.00	0.00
27.506000	Misc.....	0.00	0.00	0.00	0.00
27.506600	Engineering.....	0.00	0.00	0.00	0.00

## CARROLL COUNTY PUBLIC SERVICE AUTHORITY

### Trial Balance

Date : 3/8/2023 9:02:26 AM  
 User Name : DANA

Fund : 200 WATER		Year to Date		Current Month	
Fiscal Year : 2022 - 2023		Debit	Credit	Debit	Credit
Period Ending as of February					
85.506600	Engineering.....	0.00	0.00	0.00	0.00
86.506600	Engineering.....	0.00	0.00	0.00	0.00
90.506600	Engineering.....	0.00	0.00	0.00	0.00
93.506600	Engineering.....	0.00	0.00	0.00	0.00
95.506600	Engineering.....	0.00	0.00	0.00	0.00
86.507700	ATTORNEY FEE.....	0.00	0.00	0.00	0.00
95.514500	Oper. Supplies.....	0.00	0.00	0.00	0.00
95.516000	Debt Retirement.....	0.00	0.00	0.00	0.00
27.516100	INTEREST ONLY PAYMENT.....	0.00	0.00	0.00	0.00
90.516100	INTEREST ONLY PAYMENT.....	0.00	0.00	0.00	0.00
93.516100	INTEREST ONLY PAYMENT.....	0.00	0.00	0.00	0.00
95.516100	INTEREST ONLY PAYMENT.....	0.00	0.00	0.00	0.00
00.516500	Contingency.....	0.00	0.00	0.00	0.00
90.517200	LEGAL.....	0.00	0.00	0.00	0.00
95.518600	NRRW Debt Service.....	0.00	0.00	0.00	0.00
00.522500	CONTRACTOR PAY REQUEST.....	0.00	0.00	0.00	0.00
11.522500	CONTRACTOR PAY REQUEST.....	0.00	0.00	0.00	0.00
27.522500	CONTRACTOR PAY REQUEST.....	0.00	0.00	0.00	0.00
90.522500	CONTRACTOR PAY REQUEST.....	0.00	0.00	0.00	0.00
95.522500	CONTRACTOR PAY REQUEST.....	0.00	0.00	0.00	0.00
93.522800	INTEREST.....	0.00	0.00	0.00	0.00
27.523000	ENGINEERING REQUEST.....	0.00	0.00	0.00	0.00
85.523000	ENGINEERING REQUEST.....	0.00	0.00	0.00	0.00
86.523000	ENGINEERING REQUEST.....	0.00	0.00	0.00	0.00
90.523000	ENGINEERING REQUEST.....	0.00	0.00	0.00	0.00
93.523000	ENGINEERING REQUEST.....	0.00	0.00	0.00	0.00
95.550000	Depreciation Expense.....	0.00	0.00	0.00	0.00
27.900000	Construction Payments.....	0.00	0.00	0.00	0.00
86.900000	Construction Payments.....	0.00	0.00	0.00	0.00
90.900000	Construction Payments.....	0.00	0.00	0.00	0.00
93.900000	Construction Payments.....	0.00	0.00	0.00	0.00
95.900000	Construction Payments.....	0.00	0.00	0.00	0.00
00.900100	Debt Payments.....	0.00	0.00	0.00	0.00
27.900100	Debt Payments.....	0.00	0.00	0.00	0.00
95.900100	Debt Payments.....	841,432.05	0.00	281,345.54	0.00
95.999999	TRANSFER IN/FROM FUND.....	0.00	0.00	0.00	0.00
<b>Grand Totals</b>		58,074,366.82	58,074,120.06	613,656.82	613,656.82

**REPORT IS OUT OF BALANCE**

Report Current Month out of Balance by : 0.00

Report Year to Date out of Balance by : 246.76

## CARROLL COUNTY PUBLIC SERVICE AUTHORITY

### Trial Balance

Date : 3/8/2023 9:02:26 AM

User Name : DANA

Fund : 300 SEWER FUND

Fiscal Year : 2022 - 2023

Period Ending as of February	Year to Date		Current Month	
	Debit	Credit	Debit	Credit
00.000100 NATURAL GAS.....	0.00	0.00	0.00	0.00
98.000100 NATURAL GAS.....	0.00	0.00	0.00	0.00
00.100600 OPERATING (NB).....	4,639,569.81	0.00	0.00	0.00
98.100600 OPERATING (NB).....	0.00	4,628,015.58	22,859.84	0.00
00.101000 Gladeville/Cranberry FMHA Revenue.....	0.00	0.00	0.00	0.00
00.101100 CCPSA.....	0.00	531,075.88	78,208.63	0.00
95.101100 CCPSA.....	649.00	0.00	0.00	0.00
98.101100 CCPSA.....	0.00	1,099,565.14	0.00	180,845.68
00.101200 FANCY GAP WATER CONSTRUCTION.....	0.00	0.00	0.00	0.00
00.101300 FANCY GAP SEWER CONSTRUCTION.....	0.00	0.00	0.00	0.00
84.101300 FANCY GAP SEWER CONSTRUCTION.....	0.00	0.00	0.00	0.00
00.101400 CLIFFVIEW CONST.....	0.00	0.00	0.00	0.00
98.101400 CLIFFVIEW CONST.....	0.00	0.00	0.00	0.00
00.103100 COON RIDGE.....	0.00	0.00	0.00	0.00
98.105900 620 DEBT RESERVE.....	0.00	0.00	0.00	0.00
00.106000 Debt Revenue Account.....	305,512.68	0.00	0.00	0.00
98.106000 Debt Revenue Account.....	0.00	97,635.36	0.00	0.00
00.106100 O & M RESERVE.....	58,687.38	0.00	0.00	0.00
98.106100 O & M RESERVE.....	93,173.27	0.00	0.00	0.00
00.106200 SHORT LIVED ASSETS.....	137,838.75	0.00	0.00	0.00
98.106200 SHORT LIVED ASSETS.....	87,052.00	0.00	0.00	0.00
00.107300 CONSTRUCTION ACCOUNTS PAYABLE.....	0.00	47,853.27	0.00	0.00
80.107300 CONSTRUCTION ACCOUNTS PAYABLE.....	0.00	11,921.94	0.00	0.00
84.107300 CONSTRUCTION ACCOUNTS PAYABLE.....	0.00	115,377.86	0.00	0.00
90.107300 CONSTRUCTION ACCOUNTS PAYABLE.....	0.00	10,149.73	0.00	0.00
98.107300 CONSTRUCTION ACCOUNTS PAYABLE.....	0.00	10,191.66	0.00	0.00
95.110000 A/R WATER.....	0.00	0.00	0.00	0.00
98.110000 A/R WATER.....	0.00	173.90	0.00	0.00
98.110001 A/R SEWER.....	185,635.71	0.00	30,472.16	0.00
95.110002 A/R STATE FEE.....	0.00	0.00	0.00	0.00
98.110002 A/R STATE FEE.....	0.00	0.00	0.00	0.00
95.110003 A/R WATER DEPOSIT.....	0.00	727.92	0.00	0.00
98.110003 A/R WATER DEPOSIT.....	0.00	0.00	0.00	0.00
98.110004 A/R SEWER DEPOSIT.....	9,000.00	0.00	500.00	0.00
85.110008 A/R OTHER.....	0.00	0.00	0.00	0.00
95.110008 A/R OTHER.....	0.00	102.07	0.00	0.00
98.110008 A/R OTHER.....	7,576.49	0.00	0.00	0.00
98.110009 A/R WATER PENALTY.....	109,561.32	0.00	0.00	0.00
98.110010 A/R SEWER PENALTY.....	0.00	4.16	0.00	0.00
98.110020 GRANTS R WATER.....	0.00	0.00	0.00	0.00
98.110021 OTHER RECEIVABLE.....	42,647.16	0.00	0.00	0.00
98.110026 ALLOW BAD DEBT WATER.....	0.00	118,905.51	0.00	0.00
98.110028 PREPAID EXPENSES WATER.....	0.00	0.00	0.00	0.00
98.110032 FIXED ASSETS WATER.....	18,975,897.09	0.00	0.00	0.00
98.110036 ACCUMULATED DEPRECIATION WATER.....	0.00	6,708,259.03	0.00	0.00
98.110040 DUE TO CARROLL COUNTY WATER.....	0.00	26,745.06	0.00	0.00
98.110043 DEBT SEWER.....	0.00	7,595,070.00	0.00	0.00
98.110045 INTEREST PAYABLE SEWER.....	0.00	9,049.87	0.00	0.00
98.110048 CONSUMER DEPOSITS WATER.....	0.00	41,173.34	0.00	0.00
98.110051 ACCRUED LEAVE SEWER.....	0.00	7,167.77	0.00	0.00

## CARROLL COUNTY PUBLIC SERVICE AUTHORITY

### Trial Balance

Date : 3/8/2023 9:02:26 AM

User Name : DANA

Fund : 300 SEWER FUND		Year to Date		Current Month	
Fiscal Year : 2022 - 2023		Debit	Credit	Debit	Credit
Period Ending as of February		Debit	Credit	Debit	Credit
98.200000	ACCOUNTS PAYABLE.....	0.00	0.00	0.00	0.00
00.201000	Accounts Payable.....	0.00	80,887.48	0.00	0.00
27.201000	Accounts Payable.....	0.00	0.00	0.00	0.00
80.201000	Accounts Payable.....	0.00	0.00	0.00	0.00
84.201000	Accounts Payable.....	0.00	0.00	0.00	0.00
90.201000	Accounts Payable.....	0.00	0.00	0.00	0.00
98.201000	Accounts Payable.....	0.00	0.00	0.00	0.00
98.220004	SEWER LIABILITY.....	0.00	8,650.00	0.00	450.00
98.230002	CONSTRUCTION PAYABLE SEWER.....	0.00	0.00	0.00	0.00
98.231000	Net Pension Liability.....	0.00	79,246.00	0.00	0.00
98.290000	Deferred unflows-VRS.....	0.00	28,587.00	0.00	0.00
98.290001	Defered Inflows- VRS.....	20,800.00	0.00	0.00	0.00
98.299999	TRANSFER CASH.....	935,226.09	0.00	0.00	0.00
98.300000	Retained Earning.....	0.00	0.00	0.00	0.00
00.310000	Retained Earnings.....	0.00	122,435.11	0.00	0.00
80.310000	Retained Earnings.....	121.87	0.00	0.00	0.00
84.310000	Retained Earnings.....	0.00	55,893.81	0.00	0.00
90.310000	Retained Earnings.....	0.00	0.00	0.00	0.00
95.310000	Retained Earnings.....	0.00	2,594.46	0.00	0.00
98.310000	Retained Earnings.....	0.00	4,369,901.38	0.00	0.00
00.352000	Budgetary Revenues.....	0.00	0.00	0.00	0.00
80.352000	Budgetary Revenues.....	0.00	0.00	0.00	0.00
84.352000	Budgetary Revenues.....	0.00	0.00	0.00	0.00
90.352000	Budgetary Revenues.....	0.00	0.00	0.00	0.00
95.352000	Budgetary Revenues.....	0.00	0.00	0.00	0.00
98.352000	Budgetary Revenues.....	1,553,947.00	0.00	0.00	0.00
00.352500	Budgetary Expenses.....	0.00	0.00	0.00	0.00
27.352500	Budgetary Expenses.....	0.00	0.00	0.00	0.00
80.352500	Budgetary Expenses.....	0.00	0.00	0.00	0.00
84.352500	Budgetary Expenses.....	0.00	0.00	0.00	0.00
90.352500	Budgetary Expenses.....	0.00	0.00	0.00	0.00
98.352500	Budgetary Expenses.....	0.00	1,553,947.00	0.00	0.00
00.353000	Budgetary Fund Balance.....	0.00	0.00	0.00	0.00
27.353000	Budgetary Fund Balance.....	0.00	0.00	0.00	0.00
80.353000	Budgetary Fund Balance.....	0.00	0.00	0.00	0.00
84.353000	Budgetary Fund Balance.....	0.00	0.00	0.00	0.00
90.353000	Budgetary Fund Balance.....	0.00	0.00	0.00	0.00
95.353000	Budgetary Fund Balance.....	0.00	0.00	0.00	0.00
98.353000	Budgetary Fund Balance.....	0.00	0.00	0.00	0.00
98.355000	Budgetary Asset Control.....	0.00	0.00	0.00	0.00
98.355300	Budgetary F/B for B/S Control.....	0.00	0.00	0.00	0.00
90.400200	Service Fee Revenue.....	0.00	0.00	0.00	0.00
95.400200	Service Fee Revenue.....	0.00	0.00	0.00	0.00
98.400200	Service Fee Revenue.....	0.00	741,686.60	0.00	108,730.79
98.400210	Hook Up Fee Revenue.....	0.00	18,050.00	0.00	0.00
98.400220	Deposits.....	0.00	0.00	0.00	0.00
84.400250	Penalty Revenue.....	0.00	0.00	0.00	0.00
95.400250	Penalty Revenue.....	0.00	0.00	0.00	0.00
98.400250	Penalty Revenue.....	68.80	0.00	0.00	0.00
84.400260	Interest Revenue.....	0.00	0.00	0.00	0.00

## CARROLL COUNTY PUBLIC SERVICE AUTHORITY

### Trial Balance

Date : 3/8/2023 9:02:26 AM

User Name : DANA

Fund : 300 SEWER FUND

Fiscal Year : 2022 - 2023

Period Ending as of February	Year to Date		Current Month	
	Debit	Credit	Debit	Credit
98.400260 Interest Revenue.....	0.00	1,899.97	0.00	0.00
95.400270 Miscellaneous Revenue.....	0.00	0.00	0.00	0.00
98.400270 Miscellaneous Revenue.....	0.00	123.80	0.00	0.00
98.400290 BRCDS SEWER EASEMENT TC.....	0.00	0.00	0.00	0.00
98.400300 Carryover.....	0.00	0.00	0.00	0.00
98.402600 Water Service Fee.....	0.00	0.00	0.00	0.00
00.405000 Interest Revenue.....	0.00	0.00	0.00	0.00
84.405000 Interest Revenue.....	0.00	0.00	0.00	0.00
98.405000 Interest Revenue.....	0.00	0.00	0.00	0.00
98.410000 Transfer From County.....	0.00	0.00	0.00	0.00
98.411001 RESERVE FUND.....	0.00	0.00	0.00	0.00
98.412000 AVAILABILITY FEE.....	0.00	111,000.00	0.00	0.00
98.412500 RECOVERED PROJECT EXPENSE.....	0.00	0.00	0.00	0.00
00.420000 FMHA Loan/Grant Proceeds G/C.....	0.00	0.00	0.00	0.00
80.420000 FMHA Loan/Grant Proceeds G/C.....	0.00	0.00	0.00	0.00
84.420000 FMHA Loan/Grant Proceeds G/C.....	0.00	0.00	0.00	0.00
98.420000 FMHA Loan/Grant Proceeds G/C.....	0.00	0.00	0.00	0.00
98.423000 RURAL DEVELOPMENT.....	0.00	0.00	0.00	0.00
98.425000 SER-CAP Loan/Grant.....	0.00	0.00	0.00	0.00
98.427000 MRPDC GRANT.....	0.00	500.00	0.00	0.00
98.440000 Other Collections.....	0.00	13,533.60	0.00	0.00
80.500020 Advertising Expense.....	0.00	0.00	0.00	0.00
84.500020 Advertising Expense.....	0.00	0.00	0.00	0.00
98.500020 Advertising Expense.....	213.93	0.00	86.45	0.00
98.500030 Capital Improvement.....	0.00	0.00	0.00	0.00
98.500035 Capitol Projects.....	10,500.00	0.00	0.00	0.00
80.500040 Contingency.....	0.00	0.00	0.00	0.00
84.500040 Contingency.....	0.00	0.00	0.00	0.00
90.500040 Contingency.....	0.00	0.00	0.00	0.00
98.500040 Contingency.....	37,325.00	0.00	0.00	0.00
98.500080 Audit Expense.....	5,000.00	0.00	0.00	0.00
98.500220 Chemical Expense.....	2,776.81	0.00	518.81	0.00
98.500230 Compensation Board Expense.....	1,200.00	0.00	150.00	0.00
98.500320 Deposits Refund Expense.....	0.00	0.00	0.00	0.00
98.500360 Diesel Expense.....	0.00	0.00	0.00	0.00
98.500370 Due to County.....	0.00	0.00	0.00	0.00
98.500420 Electrical Expense.....	47,460.30	0.00	4,856.91	0.00
98.500450 Equipment Maintenance Expense.....	56,474.22	0.00	20,516.96	0.00
98.500520 FICA Expense.....	7,160.54	0.00	434.85	0.00
98.500550 Fuel Expense.....	404.56	0.00	192.35	0.00
98.500620 Health Insurance Expense.....	16,588.57	0.00	947.25	0.00
98.500650 Contract Work.....	0.00	0.00	0.00	0.00
98.501120 Lab Testing Expense.....	5,304.00	0.00	1,561.00	0.00
98.501130 Legal Expense.....	0.00	0.00	0.00	0.00
98.501150 Liability Insurance Expense.....	0.00	0.00	0.00	0.00
98.501250 Miscellaneous Expense.....	0.00	0.00	0.00	0.00
98.501260 Miss Utility.....	0.00	0.00	0.00	0.00
98.501420 Office Supply Expense.....	457.32	0.00	0.00	0.00
98.501440 Operation Supply Expense.....	16,766.85	0.00	2,232.77	0.00
98.501520 Personal Contingency Expense.....	0.00	0.00	0.00	0.00

## CARROLL COUNTY PUBLIC SERVICE AUTHORITY

## Trial Balance

Date : 3/8/2023 9:02:26 AM

User Name : DANA

Fund : 300 SEWER FUND		Year to Date		Current Month	
Fiscal Year : 2022 - 2023					
Period Ending as of February		Debit	Credit	Debit	Credit
98.501540	Postage Expense.....	3,000.00	0.00	0.00	0.00
98.501560	Pump & Haul Expense.....	18,299.00	0.00	3,724.00	0.00
98.501700	Comp. Board.....	0.00	0.00	0.00	0.00
98.501720	Salary Expense.....	94,412.33	0.00	5,982.87	0.00
98.501820	Tank Maintenance Expense.....	0.00	0.00	0.00	0.00
98.501840	Telephone Expense.....	138.02	0.00	75.77	0.00
98.501850	BRCDA Sewer easement.....	0.00	0.00	0.00	0.00
98.501860	TOH Supplies Expense.....	167,549.29	0.00	31,379.14	0.00
98.501870	Tools & Equipment Expense.....	0.00	0.00	0.00	0.00
98.501871	EQUIPMENT.....	5,505.77	0.00	0.00	0.00
98.501872	TOOLS.....	0.00	0.00	0.00	0.00
98.501880	Travel Expense.....	0.00	0.00	0.00	0.00
98.501890	Tuition Expense.....	0.00	0.00	0.00	0.00
98.501920	Unemployment Insurance Expense.....	50.15	0.00	0.00	0.00
98.501940	Uniform Expense.....	502.72	0.00	302.70	0.00
98.502020	VDH Fee Expense.....	0.00	0.00	0.00	0.00
98.502040	Vehicle Maintenance Expense.....	2,674.36	0.00	665.27	0.00
98.502050	Vehicle Expense.....	0.00	0.00	0.00	0.00
98.502060	VRS Expense.....	13,744.42	0.00	0.00	0.00
98.502120	Water Purchase Expense.....	0.00	0.00	0.00	0.00
98.502125	Sewer Treatment.....	200,900.17	0.00	0.00	0.00
98.502150	WorkerCompensation Insurance Expense.....	0.00	0.00	0.00	0.00
98.502500	Health Ins.....	0.00	0.00	0.00	0.00
98.502600	Workers Comp. Ins.....	0.00	0.00	0.00	0.00
80.506600	Engineering.....	0.00	0.00	0.00	0.00
84.506600	Engineering.....	0.00	0.00	0.00	0.00
98.506600	Engineering.....	0.00	0.00	0.00	0.00
98.516000	Debt Retirement.....	0.00	0.00	0.00	0.00
98.518600	NRRW Debt Service.....	0.00	0.00	0.00	0.00
98.518900	G/CWOODLAWN II PROJECT.....	0.00	0.00	0.00	0.00
27.523000	ENGINEERING REQUEST.....	0.00	0.00	0.00	0.00
80.523000	ENGINEERING REQUEST.....	0.00	0.00	0.00	0.00
84.523000	ENGINEERING REQUEST.....	0.00	0.00	0.00	0.00
98.530000	Transfer to other funds.....	0.00	0.00	0.00	0.00
98.550000	Depreciation Expense.....	0.00	0.00	0.00	0.00
84.900000	Construction Payments.....	0.00	0.00	0.00	0.00
98.900000	Construction Payments.....	0.00	0.00	0.00	0.00
00.900100	Debt Payments.....	0.00	0.00	0.00	0.00
80.900100	Debt Payments.....	0.00	0.00	0.00	0.00
98.900100	Debt Payments.....	370,728.51	0.00	84,358.74	0.00
98.999999	TRANSFER IN/FROM FUND.....	0.00	0.00	0.00	0.00
<b>Grand Totals</b>		<b>28,248,101.26</b>	<b>28,248,101.26</b>	<b>290,026.47</b>	<b>290,026.47</b>