



Our Appreciation to You

*Thank you for the opportunity to serve you.
Please let us know if you have any questions
regarding the following information.*



Tell us how we're doing.

The Utilities Board of the Town of Cedar Bluff

Financial Statements

For the period ended February 29, 2024

Prepared by

BMSS, LLC

Statement of Net Position - Substantially All Disclosures Are Omitted

As of February 29, 2024

	Total
ASSETS	
Current Assets	
Bank Accounts	
10300 CASH ON HAND	750.00
10900 PEOPLES BANK GENERAL FUND	809,024.52
10940 UNION STATE WATER METER	246,039.13
10950 UNION STATE GENERAL FUND	164,787.86
10970 UNION STATE ALLOCATION	134,332.91
Total Bank Accounts	1,354,934.42
Other Current Assets	
11000 INVENTORY	52,481.26
11050 PREPAID INSURANCE	26,330.28
12001 SHORT-TERM LEASE RECEIVABLE	4,200.00
12201 DUE FROM IRS - 941 REFUND	186.86
ACCOUNTS RECEIVABLE	
10800 A/R - TOTAL RECEIVABLES	81,749.82
10820 A/R - UNBILLED WATER	39,650.06
10850 A/R - GARBAGE COLLECTION FEE	6,888.36
10860 ALLOWANCE FOR DOUBTFUL ACCOUNTS	-4,350.55
Total ACCOUNTS RECEIVABLE	123,937.69
RESTRICTED FUNDS	
10931 USDA SERIES 14 BOND FUND	38,506.49
10932 USDA BOND SERIES 14 OPERATION FUND	75,515.72
10933 USDA BOND SERIES 14 RESERVE FUND	65,347.97
Total RESTRICTED FUNDS	179,370.18
Total Other Current Assets	386,506.27
Total Current Assets	1,741,440.69
Fixed Assets	
11100 VEHICLES	273,881.96
11200 LAND	144,062.00
11250 BUILDING	430,244.12
11300 EQUIPMENT	454,866.65
11305 FURNITURE & FIXTURES	10,163.96
11400 WATER DISTRIBUTION SYSTEM	1,011,262.94
11500 SEWER DIST. SYSTEM	5,047,974.30
11600 ACCUMULATED DEPRECIATION	-3,462,746.89
Total Fixed Assets	3,909,709.04
Other Assets	
12003 LONG-TERM LEASE RECEIVABLE	45,188.00
14000 DEFERRED OUTFLOWS - PENSIONS - ERS CONT.	18,898.51

	Total
14002 DEFERRED OUTFLOWS - PENSIONS - NET DIFFERENCE	125,020.00
Total Other Assets	189,106.51
TOTAL ASSETS	\$5,840,256.24
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
21000 ACCOUNTS PAYABLE	22,915.54
Total Accounts Payable	22,915.54
Other Current Liabilities	
20700 ACCRUED P/R TAXES & WAGES	1,731.72
21500 ACCRUED INTEREST EXPENSE	54,292.81
22001 DUE TO RSA-1	120.00
22100 LIABILITY FOR COMPENSA	20,713.71
23400 RETIREMENT WITHHELD	128.11
23510 VISION INS	73.15
23520 LIFE INSURANCE	134.10
23530 CANCER INS	38.65
23540 ACCIDENT INS	50.55
23600 LICENSE FEE PAYABLE	9,578.19
23605 GARBAGE DUE TO TOWN OF C.B.	14,145.24
23610 SALES TAX PAYABLE	1,799.61
Total Other Current Liabilities	102,805.84
Total Current Liabilities	125,721.38
Long-Term Liabilities	
21700 SERIES 14 USDA REVENUE BOND	745,414.05
21950 NET PENSION LIABILITY	289,990.00
22600 DEFERRED INFLOWS - PENSIONS	12,297.00
22700 DEFERRED INFLOWS - LEASES	49,388.00
24000 METERS PAYABLE	182,014.55
Total Long-Term Liabilities	1,279,103.60
Total Liabilities	1,404,824.98
Equity	
29600 UNAPPROPRATED EARNED SUR	4,390,864.31
Retained Earnings	0.00
Net Income	44,566.95
Total Equity	4,435,431.26
TOTAL LIABILITIES AND EQUITY	\$5,840,256.24

Statement of Revenues, Expenses, and Changes in Net Position - Substantially All Disclosures Are Omitted

For the Period Ended February 29, 2024, and February 28, 2023

	Feb 2024	Feb 2023 (PY)	Oct 2023 - Feb 2024 (YTD)	Total Oct 2022 - Feb 2023 (PY YTD)
INCOME				
31000 SALE OF WATER	47,880.85	43,341.14	220,366.10	215,480.30
31001 WATER TAP FEES	2,400.00	0.00	7,200.00	600.00
31002 LEASE INCOME	350.00	350.00	1,750.00	1,750.00
31007 LATE FEES	1,271.35	2,223.46	7,094.33	8,139.24
31008 SERVICE FEES	1,150.00	1,200.00	6,150.00	4,126.00
31009 MISCELLANEOUS INCOME	0.00	0.00	0.00	20.00
31010 T.C.B. BILLING SERVICE FEE	1,715.64	1,737.84	8,606.64	10,425.48
31011 ADJUSTMENTS	-623.95	-1,352.71	-5,500.65	-7,283.78
33000 SEWER INCOME	45,565.62	32,675.08	214,541.59	202,114.85
33001 SEWER TAP FEES	0.00	4,075.00	13,808.08	4,075.00
33002 DUMP FEES	2,000.00	700.00	7,800.00	1,650.00
Total Income	101,709.51	84,949.81	481,816.09	441,097.09
GROSS PROFIT	101,709.51	84,949.81	481,816.09	441,097.09
EXPENSES				
ADMINISTRATIVE EXPENSES	0.00	0.00	0.00	0.00
41100 OFFICE SUPPLIES	294.45	1,591.93	1,857.20	3,859.41
41101 OFFICE EQUIPMENT	285.94	0.00	1,044.98	715.39
41400 WATER OFFICE	64.84	64.84	263.42	518.72
41600 ELECTRICITY OFFICE	572.95	925.37	2,040.17	3,351.39
41800 TELEPHONE	512.80	395.40	2,554.05	1,975.91
42000 INTERNET (deleted)	0.00	0.00	0.00	0.00
42100 LIABILITY INS.	50.00	2,195.41	9,027.64	10,061.53
42200 ADVERTISING	0.00	651.00	64.50	2,199.00
42300 POSTAGE	154.00	720.00	3,264.00	3,365.85
42600 BANK CHARGES	32.00	5.00	603.35	21.00
42700 COMPUTER MAINTENANCE	1,565.59	639.50	4,107.34	4,452.75
42800 CONSULTING	0.00	0.00	0.00	325.00
42900 ACCOUNTING - AUDIT	7,900.00	500.00	7,900.00	16,730.00
42910 ACCOUNTING - CONSULTING	3,254.56	0.00	11,776.60	0.00
43200 CLOTHING	147.00	105.00	152.52	878.38
43301 HEAT OFFICE	219.69	186.56	351.04	772.92
43400 SALARIES-OFFICE	5,596.96	8,567.22	28,111.43	34,993.42
43501 SALARIES-BOARD	1,000.00	475.00	4,100.00	2,300.00
44400 W/C INSURANCE	5,600.33	50.00	7,983.65	2,610.52

The Utilities Board of the Town of Cedar Bluff

		Feb 2023	Oct 2023 - Feb 2024	Total
	Feb 2024	(PY)	(YTD)	Oct 2022 - Feb 2023 (PY YTD)
44703 INTEREST-SERIES 14				
USDA LOAN	3,890.00	3,890.00	19,450.00	19,450.00
48000 PAYROLL SERVICE FEE	475.00	0.00	2,070.00	0.00
49100 CONTRACT LABOR	0.00	1,263.50	0.00	3,066.00
49200 MISCELLANEOUS EXPENSE	0.00	686.16	0.00	753.91
Total ADMINISTRATIVE EXPENSES	31,616.11	22,911.89	106,721.89	112,401.10
UTILITY EXPENSES	0.00	0.00	0.00	0.00
41000 BUILDING MAINTENANCE	103.90	897.22	487.55	1,203.22
41001 SHOP EXPENSE	2,613.15	1,219.42	12,670.62	1,219.42
41401 DUMP STATION WATER	21.89	21.89	87.56	539.01
41500 WATER-MEN'S BLDG	64.84	64.84	259.36	129.68
41700 ELEC-MEN'S BLDG	217.91	245.49	813.60	571.97
41900 CELL PHONES	184.66	368.52	771.94	1,128.67
43100 SEMINARS/TRAINING	0.00	0.00	727.13	0.00
43102 MEMBERSHIP/DUES	420.00	585.00	1,174.83	1,290.00
43103 PERMITS	0.00	0.00	100.00	100.00
43300 HEAT MEN'S BUILDING	0.00	0.00	0.00	725.09
43500 SALARIES-UTILITIES	13,568.25	12,208.25	66,272.90	64,696.34
43600 PAYROLL TAX EXPENSE	1,564.21	2,324.60	7,970.84	5,659.21
43900 EMPLOYEE INSURANCE	2,432.00	2,887.21	11,908.00	12,040.00
44200 RETIREMENT EXPENSE	2,465.06	3,489.58	7,211.41	8,854.66
44900 NORTHEAST ALA WATER	0.00	11,832.48	60,497.06	53,408.35
44950 POWER PURCHASED	17,246.47	14,623.52	46,647.53	29,181.82
45100 GAS & OIL-UTILITY VEHICLES	593.72	1,212.17	2,797.60	5,024.95
45200 GAS & OIL-UTILITY EQUIP	303.09	137.38	1,580.02	2,254.46
45600 UTILITY VEHICLE MAINT	356.87	75.53	1,478.75	8,529.79
45700 UTILITY EQUIPMENT MAINT	1,433.60	0.00	9,071.11	11,272.02
45800 SYSTEM MAINTENANCE	0.00	2,788.58	17,855.28	15,442.42
47300 SAMPLE TESTING	892.30	966.03	3,867.90	3,196.19
47301 CHEMICALS	0.00	0.00	0.00	3,520.00
47400 DEPRECIATION	15,744.67	15,744.67	78,723.35	78,723.35
Total UTILITY EXPENSES	60,226.59	71,692.38	332,974.34	308,710.62
Total Expenses	91,842.70	94,604.27	439,696.23	421,111.72
NET OPERATING INCOME	9,866.81	-9,654.46	42,119.86	19,985.37
OTHER INCOME				
34000 INTEREST INCOME	450.68	226.33	2,447.09	1,181.64
Total Other Income	450.68	226.33	2,447.09	1,181.64
NET OTHER INCOME	450.68	226.33	2,447.09	1,181.64

The Utilities Board of the Town of Cedar Bluff

		Feb 2023	Oct 2023 - Feb 2024	Total
	Feb 2024	(PY)	(YTD)	Oct 2022 - Feb 2023
				(PY YTD)
NET INCOME	\$10,317.49	\$ - 9,428.13	\$44,566.95	\$21,167.01

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Analysis of Revenues & Expenses - Actual vs. Budget YTD

October 2023 - September 2024

	Actual	Budget	Remaining	Total % Remaining
INCOME				
31000 SALE OF WATER	220,366.10	530,000.00	309,633.90	58.42 %
31001 WATER TAP FEES	7,200.00	12,800.00	5,600.00	43.75 %
31002 LEASE INCOME	1,750.00	3,500.00	1,750.00	50.00 %
31007 LATE FEES	7,094.33	29,000.00	21,905.67	75.54 %
31008 SERVICE FEES	6,150.00	12,000.00	5,850.00	48.75 %
31009 MISCELLANEOUS INCOME		0.00	0.00	
31010 T.C.B. BILLING SERVICE FEE	8,606.64	23,000.00	14,393.36	62.58 %
31011 ADJUSTMENTS	-5,500.65	0.00	5,500.65	
33000 SEWER INCOME	214,541.59	502,000.00	287,458.41	57.26 %
33001 SEWER TAP FEES	13,808.08	21,600.00	7,791.92	36.07 %
33002 DUMP FEES	7,950.00	19,000.00	11,050.00	58.16 %
Total Income	481,966.09	1,152,900.00	670,933.91	58.20 %
GROSS PROFIT	481,966.09	1,152,900.00	670,933.91	58.20 %
EXPENSES				
ADMINISTRATIVE EXPENSES				
41100 OFFICE SUPPLIES	1,857.20	11,900.00	10,042.80	84.39 %
41101 OFFICE EQUIPMENT	1,044.98	2,100.00	1,055.02	50.24 %
41400 WATER OFFICE	328.26	1,400.00	1,071.74	76.55 %
41600 ELECTRICITY OFFICE	2,040.17	8,400.00	6,359.83	75.71 %
41800 TELEPHONE	2,554.05	4,500.00	1,945.95	43.24 %
42100 LIABILITY INS.	9,027.64	28,000.00	18,972.36	67.76 %
42200 ADVERTISING	64.50	2,700.00	2,635.50	97.61 %
42300 POSTAGE	3,264.00	12,600.00	9,336.00	74.10 %
42600 BANK CHARGES	603.35	100.00	-503.35	-503.35 %
42700 COMPUTER MAINTENANCE	4,107.34	10,500.00	6,392.66	60.88 %
42800 CONSULTING		900.00	900.00	100.00 %
42900 ACCOUNTING - AUDIT	7,900.00	18,400.00	10,500.00	57.07 %
42910 ACCOUNTING - CONSULTING	11,776.60	35,000.00	23,223.40	66.35 %
43000 LEGAL FEES		5,000.00	5,000.00	100.00 %
43200 CLOTHING	227.52	1,700.00	1,472.48	86.62 %
43301 HEAT OFFICE	649.22	1,300.00	650.78	50.06 %
43400 SALARIES-OFFICE	28,111.43	76,000.00	47,888.57	63.01 %
43501 SALARIES-BOARD	4,100.00	5,100.00	1,000.00	19.61 %
44400 W/C INSURANCE	7,983.65	7,100.00	-883.65	-12.45 %
44703 INTEREST-SERIES 14 USDA LOAN	19,450.00	51,300.00	31,850.00	62.09 %
48000 PAYROLL SERVICE FEE	2,070.00	1,100.00	-970.00	-88.18 %
49100 CONTRACT LABOR		3,400.00	3,400.00	100.00 %
49200 MISCELLANEOUS EXPENSE		800.00	800.00	100.00 %

				Total
	Actual	Budget	Remaining	% Remaining
49300 PENALTIES		600.00	600.00	100.00 %
Total ADMINISTRATIVE EXPENSES	107,159.91	289,900.00	182,740.09	63.04 %
UTILITY EXPENSES				
41000 BUILDING MAINTENANCE	487.55	5,900.00	5,412.45	91.74 %
41001 SHOP EXPENSE	14,902.07	16,600.00	1,697.93	10.23 %
41401 DUMP STATION WATER	109.45	800.00	690.55	86.32 %
41500 WATER-MEN'S BLDG	324.20	600.00	275.80	45.97 %
41700 ELEC-MEN'S BLDG	813.60	7,000.00	6,186.40	88.38 %
41900 CELL PHONES	771.94	2,400.00	1,628.06	67.84 %
43100 SEMINARS/TRAINING	727.13	700.00	-27.13	-3.88 %
43101 TRAVEL EXPENSE		200.00	200.00	100.00 %
43102 MEMBERSHIP/DUES	1,174.83	2,900.00	1,725.17	59.49 %
43103 PERMITS	100.00	100.00	0.00	0.00 %
43300 HEAT MEN'S BUILDING		900.00	900.00	100.00 %
43500 SALARIES-UTILITIES	66,272.90	160,000.00	93,727.10	58.58 %
43600 PAYROLL TAX EXPENSE	7,970.84	17,400.00	9,429.16	54.19 %
43900 EMPLOYEE INSURANCE	11,908.00	30,200.00	18,292.00	60.57 %
44200 RETIREMENT EXPENSE	7,211.41	17,900.00	10,688.59	59.71 %
44900 NORTHEAST ALA WATER	60,497.06	143,900.00	83,402.94	57.96 %
44950 POWER PURCHASED	47,958.32	77,800.00	29,841.68	38.36 %
45100 GAS & OIL-UTILITY VEHICLES	3,113.93	10,400.00	7,286.07	70.06 %
45200 GAS & OIL-UTILITY EQUIP	1,896.35	5,100.00	3,203.65	62.82 %
45600 UTILITY VEHICLE MAINT	2,081.51	21,400.00	19,318.49	90.27 %
45700 UTILITY EQUIPMENT MAINT	9,783.96	15,900.00	6,116.04	38.47 %
45800 SYSTEM MAINTENANCE	17,855.28	49,600.00	31,744.72	64.00 %
45850 FIRE HYDRANT		15,000.00	15,000.00	100.00 %
46500 SYSTEM UPGRADE-WATER DEPT		20,000.00	20,000.00	100.00 %
46600 SYSTEM UPGRADE-METERS		20,000.00	20,000.00	100.00 %
47200 ENGINEERING		700.00	700.00	100.00 %
47300 SAMPLE TESTING	3,867.90	10,800.00	6,932.10	64.19 %
47301 CHEMICALS		7,700.00	7,700.00	100.00 %
47400 DEPRECIATION	78,723.35	190,500.00	111,776.65	58.68 %
Total UTILITY EXPENSES	338,551.58	852,400.00	513,848.42	60.28 %
Total Expenses	445,711.49	1,142,300.00	696,588.51	60.98 %
NET OPERATING INCOME	36,254.60	10,600.00	-25,654.60	-242.02 %
OTHER INCOME				
34000 INTEREST INCOME	2,447.09	4,000.00	1,552.91	38.82 %
Total Other Income	2,447.09	4,000.00	1,552.91	38.82 %
NET OTHER INCOME	2,447.09	4,000.00	1,552.91	38.82 %
NET INCOME	\$38,701.69	\$14,600.00	\$ -24,101.69	-165.08 %

General Ledger

February 2024

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
10300 CASH ON HAND							
	Beginning Balance						750.00
Total for 10300 CASH ON HAND							
10900 PEOPLES BANK GENERAL FUND							
	Beginning Balance						795,556.31
02/12/2024	Deposit			ACH Credit CEDAR BLUFF UTIL 9202 ACH Credit CEDAR BLUFF UTIL XXXXXX2441 EFFDAT PPD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	28,243.42	823,799.73
02/14/2024	Expense			ACH Chargeback	42600 ADMINISTRATIVE EXPENSES:BANK CHARGES	-6.00	823,793.73
02/14/2024	Expense			ACH Chargeback	42600 ADMINISTRATIVE EXPENSES:BANK CHARGES	-6.00	823,787.73
02/14/2024	Expense			ACH Chargeback	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	-58.69	823,729.04
02/14/2024	Expense			ACH Chargeback	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	-46.69	823,682.35
02/14/2024	Expense			ACH Chargeback	42600 ADMINISTRATIVE EXPENSES:BANK CHARGES	-6.00	823,676.35
02/14/2024	Expense			ACH Chargeback	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	-58.69	823,617.66
02/15/2024	Deposit			Transfer from Peoples Bank General Acc	10950 UNION STATE GENERAL FUND	-15,000.00	808,617.66
02/15/2024	Expense			ACH Chargeback	42600 ADMINISTRATIVE EXPENSES:BANK CHARGES	-6.00	808,611.66
02/15/2024	Expense			ACH Chargeback	42600 ADMINISTRATIVE EXPENSES:BANK CHARGES	-6.00	808,605.66
02/15/2024	Expense			ACH Chargeback	31011 ADJUSTMENTS	-58.69	808,546.97
02/15/2024	Expense			ACH Chargeback	31011 ADJUSTMENTS	-64.52	808,482.45
02/16/2024	Deposit			Accounts Payabl	31002 LEASE INCOME	350.00	808,832.45
02/29/2024	Deposit			InterestDeposit	34000 INTEREST INCOME	192.07	809,024.52
Total for 10900 PEOPLES BANK GENERAL FUND						\$13,468.21	

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
10940 UNION STATE WATER METER							
	Beginning Balance						246,021.75
02/01/2024	Deposit				24000 METERS PAYABLE	400.00	246,421.75
02/07/2024	Deposit				24000 METERS PAYABLE	250.00	246,671.75
02/12/2024	Deposit				24000 METERS PAYABLE	150.00	246,821.75
02/13/2024	Check	4024	TINA CARSON		24000 METERS PAYABLE	-130.12	246,691.63
02/13/2024	Check	4023	MARK MOTIKA		24000 METERS PAYABLE	-91.31	246,600.32
02/13/2024	Check	4027	CEDAR BLUFF UTILITY		24000 METERS PAYABLE	-401.60	246,198.72
02/13/2024	Check	4026	PPM CONSULTANTS INC		24000 METERS PAYABLE	-204.52	245,994.20
02/13/2024	Check	4025	DEANNA KIMBERLY JOLLEY		24000 METERS PAYABLE	-105.07	245,889.13
02/14/2024	Deposit				24000 METERS PAYABLE	150.00	246,039.13
02/16/2024	Deposit				24000 METERS PAYABLE	400.00	246,439.13
02/21/2024	Check	4031	LASHAUN DENSLEY		24000 METERS PAYABLE	-4.82	246,434.31
02/21/2024	Check	4030	BRIAN K MERCIER		24000 METERS PAYABLE	-91.31	246,343.00
02/21/2024	Check	4034	CEDAR BLUFF UTILITY		24000 METERS PAYABLE	-58.69	246,284.31
02/21/2024	Check	4028	KEITH CASEY		24000 METERS PAYABLE	-91.31	246,193.00
02/21/2024	Check	4032	CEDAR BLUFF UTILITY		24000 METERS PAYABLE	-483.87	245,709.13
02/21/2024	Check	4033	CYNTHIA L KNIGHT		24000 METERS PAYABLE	-91.31	245,617.82
02/21/2024	Deposit				24000 METERS PAYABLE	250.00	245,867.82
02/21/2024	Check	4029	SHARON DENISE HUNNICUT		24000 METERS PAYABLE	-28.69	245,839.13
02/26/2024	Deposit				24000 METERS PAYABLE	150.00	245,989.13
02/27/2024	Check	4035	Derek Raper		24000 METERS PAYABLE	-191.31	245,797.82
02/27/2024	Check	4036	CEDAR BLUFF UTILITY		24000 METERS PAYABLE	-58.69	245,739.13
02/28/2024	Deposit				24000 METERS PAYABLE	150.00	245,889.13
02/28/2024	Deposit				24000 METERS PAYABLE	150.00	246,039.13
Total for 10940 UNION STATE WATER METER						\$17.38	

10950 UNION STATE GENERAL FUND

	Beginning Balance						144,613.56
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Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
02/01/2024	Deposit				10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	2,246.46	146,860.02
02/01/2024	Journal Entry	JE - 195R		To record payroll escrow	-Split-	155.00	147,015.02
02/01/2024	Journal Entry	JE - 195R		To record payroll escrow	-Split-	1,266.84	148,281.86
02/01/2024	Journal Entry	JE - 195R		To record payroll escrow	-Split-	2,518.13	150,799.99
02/01/2024	Deposit				10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	3,003.77	153,803.76
02/01/2024	Check	150062	STEVEN DUTTON		-Split-	-923.11	152,880.65
02/01/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/01/24	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	972.94	153,853.59
02/01/2024	Expense		LOCAL GOVERNMENT INS		-Split-	-2,432.00	151,421.59
02/01/2024	Journal Entry	JE - 202		Payroll Journal Entry	-Split-	-155.00	151,266.59
02/01/2024	Journal Entry	JE - 202		Payroll Journal Entry	-Split-	-2,518.13	148,748.46
02/01/2024	Journal Entry	JE - 202		Payroll Journal Entry	-Split-	-1,266.84	147,481.62
02/01/2024	Check	150063	TERRY WHITE	CHECK.....7241	-Split-	-602.39	146,879.23
02/02/2024	Deposit				-Split-	31,078.66	177,957.89
02/02/2024	Deposit				10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	2,757.12	180,715.01
02/02/2024	Check	8109	SANDBLASTING SOLUTIONS OF ALABAMA		21000 ACCOUNTS PAYABLE	-6,750.00	173,965.01
02/04/2024	Expense		CHEROKEE ELECTRIC CO		44950 UTILITY EXPENSES:POWER PURCHASED	-1,101.97	172,863.04
02/05/2024	Deposit				10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	2,302.66	175,165.70
02/05/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/05/24	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	1,974.46	177,140.16
02/05/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/05/24	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	1,329.91	178,470.07
02/05/2024	Expense		DEKALB CHEROKEE GAS		43301 ADMINISTRATIVE EXPENSES:HEAT OFFICE	-219.69	178,250.38

The Utilities Board of the Town of Cedar Bluff

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
02/05/2024	Deposit			PAYMENT EFT PRM STTLMNT XXXXXX8832 02/05/24	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	258.69	178,509.07
02/07/2024	Deposit				10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	7,631.12	186,140.19
02/07/2024	Deposit				10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	50.00	186,190.19
02/07/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/07/24	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	1,352.13	187,542.32
02/07/2024	Deposit			REGULAR DEPOSIT	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	7,631.39	195,173.71
02/07/2024	Deposit			PAYMENT EFT PRM STTLMNT XXXXXX8832 02/07/24	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	163.69	195,337.40
02/08/2024	Journal Entry	JE - 203		Payroll Journal Entry	-Split-	-80.00	195,257.40
02/08/2024	Journal Entry	JE - 203		Payroll Journal Entry	-Split-	-1,042.19	194,215.21
02/08/2024	Journal Entry	JE - 203		Payroll Journal Entry	-Split-	-1,395.10	192,820.11
02/08/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/08/24	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	702.25	193,522.36
02/08/2024	Check	8110	BVF Equipment Repair Service LLC		45700 UTILITY EXPENSES:UTILITY EQUIPMENT MAINT	-1,155.00	192,367.36
02/08/2024	Deposit				10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	6,199.88	198,567.24
02/08/2024	Check	150065	TERRY WHITE	CHECK.....7241	-Split-	-714.87	197,852.37
02/08/2024	Check	150064	STEVEN DUTTON		-Split-	-729.51	197,122.86
02/09/2024	Expense		PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1	22001 DUE TO RSA-1	-120.00	197,002.86
02/09/2024	Deposit				10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	2,949.72	199,952.58
02/09/2024	Expense		RETIREMENT SYSTEMS		-Split-	-649.29	199,303.29
02/09/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/09/24	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	840.40	200,143.69

The Utilities Board of the Town of Cedar Bluff

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
02/09/2024	Expense		RETIREMENT SYSTEMS		-Split-	-693.11	199,450.58
02/09/2024	Expense		RETIREMENT SYSTEMS		-Split-	-601.47	198,849.11
02/09/2024	Expense		PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1	22001 DUE TO RSA-1	-120.00	198,729.11
02/10/2024	Expense		NORTHEAST ALABAMA WA	1630736597 06/12/23W	-Split-	-12,129.48	186,599.63
02/10/2024	Expense		NEXBILLPAY		42600 ADMINISTRATIVE EXPENSES:BANK CHARGES	-2.00	186,597.63
02/10/2024	Expense		CHEROKEE ELECTRIC CO		-Split-	-8,433.22	178,164.41
02/10/2024	Expense		CEDAR BLUFF UTILITY		-Split-	-151.57	178,012.84
02/12/2024	Deposit				10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	3,321.30	181,334.14
02/12/2024	Deposit				10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	4,157.10	185,491.24
02/12/2024	Expense		PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1	22001 DUE TO RSA-1	-120.00	185,371.24
02/12/2024	Expense		PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1	22001 DUE TO RSA-1	-120.00	185,251.24
02/12/2024	Expense		PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1	22001 DUE TO RSA-1	-120.00	185,131.24
02/12/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/12/24	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	1,440.95	186,572.19
02/12/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/12/24	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	2,041.67	188,613.86
02/12/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/12/24	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	1,614.59	190,228.45
02/13/2024	Check	8116	PACE ANALYTICAL SERV	Invoice# 2420425847	47300 UTILITY EXPENSES:SAMPLE TESTING	-616.70	189,611.75
02/13/2024	Check	8122	RVS SOFTWARE		42700 ADMINISTRATIVE EXPENSES:COMPUTER MAINTENANCE	-1,435.59	188,176.16
02/13/2024	Check	8123	GERALD G PENTECOST, JR., CPA		42900 ADMINISTRATIVE EXPENSES:ACCOUNTING - AUDIT	-2,950.00	185,226.16
02/13/2024	Check	8117	AMIC		42100 ADMINISTRATIVE EXPENSES:LIABILITY INS.	-50.00	185,176.16
02/13/2024	Check	8119	DANNY'S BUILDERS		-Split-	-252.53	184,923.63
02/13/2024	Check	8118	CENTRE AUTO PARTS		-Split-	-244.76	184,678.87

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Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
02/13/2024	Check	8113	CEDAR BLUFF OIL COMP	INVOICE# 121632 PO# 3083	-Split-	-290.63	184,388.24
02/13/2024	Check	8114	R J YOUNG	Invoice# INV6737642	41101 ADMINISTRATIVE EXPENSES:OFFICE EQUIPMENT	-142.97	184,245.27
02/13/2024	Check	8121	WEISS SUPPLIES, INC		-Split-	-408.10	183,837.17
02/13/2024	Check	8115	EXTERMCO PEST CONTRL	INVOICE # 251092	41000 UTILITY EXPENSES:BUILDING MAINTENANCE	-40.00	183,797.17
02/13/2024	Check	8112	ALABAMA 811		43102 UTILITY EXPENSES:MEMBERSHIP/DUES	-420.00	183,377.17
02/13/2024	Check	8111	Calhoun Meter Com		-Split-	-619.00	182,758.17
02/13/2024	Check	8124	TOWN OF CEDAR BLUFF		23600 LICENSE FEE PAYABLE	-2,479.74	180,278.43
02/14/2024	Expense		Aflac		-Split-	-178.64	180,099.79
02/14/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/14/24	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	914.13	181,013.92
02/14/2024	Deposit				10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	663.54	181,677.46
02/15/2024	Expense		TDS TELECOM	TDS EPAY TDS PAYMENT 5800062498 04/17/23	41800 ADMINISTRATIVE EXPENSES:TELEPHONE	-353.94	181,323.52
02/15/2024	Check	150067	TERRY WHITE	CHECK.....7241	-Split-	-602.39	180,721.13
02/15/2024	Check	150066	STEVEN DUTTON		-Split-	-900.90	179,820.23
02/15/2024	Transfer			TRANSFER TO DDA ACCOUNT NUMBER 1121763	10970 UNION STATE ALLOCATION	-3,000.00	176,820.23
02/15/2024	Journal Entry	JE - 204		Payroll Journal Entry	-Split-	-80.00	176,740.23
02/15/2024	Journal Entry	JE - 204		Payroll Journal Entry	-Split-	-1,110.60	175,629.63
02/15/2024	Expense		TDS TELECOM	TDS EPAY TDS PAYMENT 5800062498 04/17/23	41800 ADMINISTRATIVE EXPENSES:TELEPHONE	-158.86	175,470.77
02/15/2024	Deposit				-Split-	15,401.60	190,872.37
02/15/2024	Deposit				10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	1,686.30	192,558.67
02/15/2024	Journal Entry	JE - 204		Payroll Journal Entry	-Split-	-1,568.86	190,989.81
02/15/2024	Expense		RETIREMENT SYSTEMS		-Split-	-602.27	190,387.54
02/15/2024	Expense		RETIREMENT SYSTEMS		-Split-	-618.35	189,769.19

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Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
02/16/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/16/24	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	787.81	190,557.00
02/16/2024	Bill Payment (Check)	8125	TOWN OF C.B. GARBAGE		21000 ACCOUNTS PAYABLE	-14,614.00	175,943.00
02/16/2024	Deposit				10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	134.51	176,077.51
02/20/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/20/24	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	692.57	176,770.08
02/20/2024	Transfer			TRANSFER TO DDA ACCOUNT NUMBER 1121763	10970 UNION STATE ALLOCATION	-500.00	176,270.08
02/20/2024	Transfer			TRANSFER TO DDA ACCOUNT NUMBER 1121763	10970 UNION STATE ALLOCATION	-6,000.00	170,270.08
02/20/2024	Expense			TRANSFER TO DDA ACCOUNT NUMBER 1121884	10932 RESTRICTED FUNDS:USDA BOND SERIES 14 OPERATION FUND	-668.00	169,602.08
02/20/2024	Expense			TRANSFER TO DDA ACCOUNT NUMBER 1121873	10931 RESTRICTED FUNDS:USDA SERIES 14 BOND FUND	-6,500.00	163,102.08
02/20/2024	Expense			TRANSFER TO DDA ACCOUNT NUMBER 1121895	10933 RESTRICTED FUNDS:USDA BOND SERIES 14 RESERVE FUND	-577.00	162,525.08
02/20/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/20/24	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	926.23	163,451.31
02/21/2024	Check	8130	NETWORK SOLUTIONS	Invoice# 70229	42700 ADMINISTRATIVE EXPENSES:COMPUTER MAINTENANCE	-130.00	163,321.31
02/21/2024	Expense	UGR-7200 00428	AL DEPT OF REVENUE	DIRECT DBT AL-DEPT OF REV ADORCCD000	23610 SALES TAX PAYABLE	-1,930.74	161,390.57
02/21/2024	Check	8127	FERGUSON		41001 UTILITY EXPENSES:SHOP EXPENSE	-133.77	161,256.80
02/21/2024	Deposit				10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	531.64	161,788.44
02/21/2024	Expense		VERIZON WIRELESS	PAYMENTS VERIZON WIRELESS 6223344794 04/19/23S	41900 UTILITY EXPENSES:CELL PHONES	-184.66	161,603.78
02/21/2024	Check	8134	CHEROKEE FARMERS CO		41001 UTILITY EXPENSES:SHOP EXPENSE	-115.04	161,488.74

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Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
02/21/2024	Check	8132	GARRETT TIRE SERVICE	PO# 3040	45600 UTILITY EXPENSES:UTILITY VEHICLE MAINT	-212.10	161,276.64
02/21/2024	Check	8133	MODEL TEES	Invoice# 380311	43200 ADMINISTRATIVE EXPENSES:CLOTHING	-147.00	161,129.64
02/21/2024	Check	8131	PACE ANALYTICAL SERV	Invoice# 2420425847	47300 UTILITY EXPENSES:SAMPLE TESTING	-137.80	160,991.84
02/21/2024	Check	8126	Treadwell Gas		-Split-	-278.60	160,713.24
02/21/2024	Check	8129	Quick Mart		-Split-	-606.18	160,107.06
02/21/2024	Check	8128	WEBB CONCRETE & BUILDING MATERIALS	INVOICE# 2402-064581	41001 UTILITY EXPENSES:SHOP EXPENSE	-308.68	159,798.38
02/22/2024	Check		CINTAS CORP LOC 746	CHECK.....8120	41001 UTILITY EXPENSES:SHOP EXPENSE	-80.00	159,718.38
02/22/2024	Check	150070	STEVEN DUTTON		-Split-	-502.71	159,215.67
02/22/2024	Journal Entry	JE - 205		Payroll Journal Entry	-Split-	-80.00	159,135.67
02/22/2024	Journal Entry	JE - 205		Payroll Journal Entry	-Split-	-1,071.94	158,063.73
02/22/2024	Check	150068	STEVEN DUTTON		-Split-	-786.63	157,277.10
02/22/2024	Check	150069	TERRY WHITE	CHECK.....7241	-Split-	-714.89	156,562.21
02/22/2024	Expense		RETIREMENT SYSTEMS		-Split-	-632.31	155,929.90
02/22/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/22/24	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	635.60	156,565.50
02/22/2024	Journal Entry	JE - 205		Payroll Journal Entry	-Split-	-1,432.13	155,133.37
02/26/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/26/24	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	962.56	156,095.93
02/26/2024	Deposit				10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	1,094.00	157,189.93
02/26/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/26/24	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	1,436.22	158,626.15
02/26/2024	Deposit				10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	1,084.97	159,711.12
02/26/2024	Deposit				10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	595.51	160,306.63

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Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
02/27/2024	Check	8141	TMC GRAPHICS & SIGNS		41001 UTILITY EXPENSES:SHOP EXPENSE	-15.00	160,291.63
02/27/2024	Check	8137	R J YOUNG	Invoice# INV6786230	41101 ADMINISTRATIVE EXPENSES:OFFICE EQUIPMENT	-142.97	160,148.66
02/27/2024	Check	8135	Cedar Bluff Utilities Board		10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	-150.00	159,998.66
02/27/2024	Check	8142	FRANKLIN PRESS PRINT		41100 ADMINISTRATIVE EXPENSES:OFFICE SUPPLIES	-280.00	159,718.66
02/27/2024	Check	8140	WEBB CONCRETE & BUILDING MATERIALS	INVOICE# 2402-068147	41001 UTILITY EXPENSES:SHOP EXPENSE	-35.90	159,682.76
02/27/2024	Check	8138	RELIANCE STANDARD		23510 VISION INS	-81.12	159,601.64
02/27/2024	Check	8143	Card Services	CHECK.....7655	-Split-	-369.59	159,232.05
02/27/2024	Check	8139	AAA Security	INVOICE# R30973 INVOICE# R30974	-Split-	-63.90	159,168.15
02/27/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/27/24	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	671.45	159,839.60
02/27/2024	Check	8136	PACE ANALYTICAL SERV	Invoice# 2435597950	47300 UTILITY EXPENSES:SAMPLE TESTING	-137.80	159,701.80
02/28/2024	Check	8146	US POST OFFICE		42300 ADMINISTRATIVE EXPENSES:POSTAGE	-154.00	159,547.80
02/28/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/28/24	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	1,335.79	160,883.59
02/28/2024	Expense		AL DEPT OF REVENUE	DIRECT DBT AL-DEPT OF REV ADORCCD000	23610 SALES TAX PAYABLE	-1,458.22	159,425.37
02/28/2024	Deposit				31001 WATER TAP FEES	800.00	160,225.37
02/28/2024	Deposit				10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	1,999.55	162,224.92
02/28/2024	Check	8145	STEVEN DUTTON		41001 UTILITY EXPENSES:SHOP EXPENSE	-160.00	162,064.92
02/28/2024	Deposit				10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	542.56	162,607.48
02/28/2024	Deposit				10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	58.69	162,666.17
02/28/2024	Expense		PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1 H636045055 02/28/24	22001 DUE TO RSA-1	-120.00	162,546.17

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
02/28/2024	Expense		PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1 H636045055 02/28/24	22001 DUE TO RSA-1	-120.00	162,426.17
02/28/2024	Check	8144	TERRY WHITE	CHECK.....7241	41001 UTILITY EXPENSES:SHOP EXPENSE	-30.00	162,396.17
02/28/2024	Expense		RETIREMENT SYSTEMS		-Split-	-623.63	161,772.54
02/28/2024	Deposit				10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	2,183.61	163,956.15
02/28/2024	Deposit				-Split-	2,709.61	166,665.76
02/28/2024	Deposit				10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	8,276.40	174,942.16
02/28/2024	Expense		CHEROKEE ELECTRIC CO		-Split-	-8,502.14	166,440.02
02/29/2024	Journal Entry	JE - 206		Payroll Journal Entry	-Split-	-760.15	165,679.87
02/29/2024	Journal Entry	JE - 206		Payroll Journal Entry	-Split-	-598.71	165,081.16
02/29/2024	Journal Entry	JE - 206		Payroll Journal Entry	-Split-	-80.00	165,001.16
02/29/2024	Deposit	29		INTEREST PAID	34000 INTEREST INCOME	101.73	165,102.89
02/29/2024	Deposit				10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	8.32	165,111.21
02/29/2024	Check	150071	TERRY WHITE	CHECK.....7241	-Split-	-323.35	164,787.86
Total for 10950 UNION STATE GENERAL FUND						\$20,174.30	
10970 UNION STATE ALLOCATION							
	Beginning Balance						154,792.98
02/02/2024	Deposit			TRANSFER FROM ALOCATIONS ACC	10950 UNION STATE GENERAL FUND	-30,027.00	124,765.98
02/15/2024	Transfer			TRANSFER TO DDA ACCOUNT NUMBER 1121763	10950 UNION STATE GENERAL FUND	3,000.00	127,765.98
02/20/2024	Transfer			TRANSFER TO DDA ACCOUNT NUMBER 1121763	10950 UNION STATE GENERAL FUND	6,000.00	133,765.98
02/20/2024	Transfer			TRANSFER TO DDA ACCOUNT NUMBER 1121763	10950 UNION STATE GENERAL FUND	500.00	134,265.98
02/29/2024	Deposit	29		INTEREST PAID	34000 INTEREST INCOME	66.93	134,332.91
Total for 10970 UNION STATE ALLOCATION						\$ -20,460.07	
11000 INVENTORY							
	Beginning Balance						52,481.26

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
Total for 11000 INVENTORY							
11050 PREPAID INSURANCE							
	Beginning Balance						31,930.61
02/01/2024	Journal Entry	JE - 207		To allocate insurance expense	-Split-	-2,502.25	29,428.36
02/29/2024	Journal Entry	JE - 208		To allocate insurance expense	-Split-	-2,502.25	26,926.11
02/29/2024	Journal Entry	JE - 198		To allocate insurance expense	-Split-	-595.83	26,330.28
Total for 11050 PREPAID INSURANCE						\$ -5,600.33	
12001 SHORT-TERM LEASE RECEIVABLE							
	Beginning Balance						4,200.00
Total for 12001 SHORT-TERM LEASE RECEIVABLE							
12201 DUE FROM IRS - 941 REFUND							
	Beginning Balance						186.86
Total for 12201 DUE FROM IRS - 941 REFUND							
12500 Payroll Escrow							
	Beginning Balance						3,939.97
02/01/2024	Journal Entry	JE - 195R		To record payroll escrow	-Split-	-3,939.97	0.00
Total for 12500 Payroll Escrow						\$ -3,939.97	
ACCOUNTS RECEIVABLE							
10800 A/R - TOTAL RECEIVABLES							
	Beginning Balance						78,238.53
02/01/2024	Deposit			DAILY DEPOSIT	10950 UNION STATE GENERAL FUND	-2,246.46	75,992.07
02/01/2024	Deposit			DAILY DEPOSIT	10950 UNION STATE GENERAL FUND	-3,003.77	72,988.30
02/01/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/01/24	10950 UNION STATE GENERAL FUND	-972.94	72,015.36
02/02/2024	Deposit			TRANSFER FROM METER ACCOUNT	10950 UNION STATE GENERAL FUND	-101.66	71,913.70
02/02/2024	Deposit			DALIY DEPOSIT	10950 UNION STATE GENERAL FUND	-2,757.12	69,156.58

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Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
02/05/2024	Deposit			PAYMENT EFT PRM STTLMNT XXXXXX8832 02/05/24	10950 UNION STATE GENERAL FUND	-258.69	68,897.89
02/05/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/05/24	10950 UNION STATE GENERAL FUND	-1,329.91	67,567.98
02/05/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/05/24	10950 UNION STATE GENERAL FUND	-1,974.46	65,593.52
02/05/2024	Deposit			DAILY DEPOSIT	10950 UNION STATE GENERAL FUND	-2,302.66	63,290.86
02/07/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/07/24	10950 UNION STATE GENERAL FUND	-1,352.13	61,938.73
02/07/2024	Deposit			REGULAR DEPOSIT	10950 UNION STATE GENERAL FUND	-7,631.39	54,307.34
02/07/2024	Deposit			DAILY DEPOSIT	10950 UNION STATE GENERAL FUND	-50.00	54,257.34
02/07/2024	Deposit			PAYMENT EFT PRM STTLMNT XXXXXX8832 02/07/24	10950 UNION STATE GENERAL FUND	-163.69	54,093.65
02/07/2024	Deposit			DAILY DEPOSIT	10950 UNION STATE GENERAL FUND	-7,631.12	46,462.53
02/08/2024	Deposit			DAILY DEPOSIT	10950 UNION STATE GENERAL FUND	-6,199.88	40,262.65
02/08/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/08/24	10950 UNION STATE GENERAL FUND	-702.25	39,560.40
02/09/2024	Deposit			DAILY DEPOSIT	10950 UNION STATE GENERAL FUND	-2,949.72	36,610.68
02/09/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/09/24	10950 UNION STATE GENERAL FUND	-840.40	35,770.28
02/12/2024	Deposit			DAILY DEPOSIT	10950 UNION STATE GENERAL FUND	-3,321.30	32,448.98
02/12/2024	Deposit			DAILY DEPOSIT	10950 UNION STATE GENERAL FUND	-4,157.10	28,291.88
02/12/2024	Deposit			ACH Credit CEDAR BLUFF UTIL 9202 ACH Credit CEDAR BLUFF UTIL XXXXXX2441 EFFDAT PPD	10900 PEOPLES BANK GENERAL FUND	-28,243.42	48.46
02/12/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/12/24	10950 UNION STATE GENERAL FUND	-2,041.67	-1,993.21
02/12/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/12/24	10950 UNION STATE GENERAL FUND	-1,440.95	-3,434.16
02/12/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/12/24	10950 UNION STATE GENERAL FUND	-1,614.59	-5,048.75

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
02/14/2024	Deposit			DAILY DEPOSIT	10950 UNION STATE GENERAL FUND	-663.54	-5,712.29
02/14/2024	Expense			ACH Chargeback	10900 PEOPLES BANK GENERAL FUND	58.69	-5,653.60
02/14/2024	Expense			ACH Chargeback	10900 PEOPLES BANK GENERAL FUND	46.69	-5,606.91
02/14/2024	Expense			ACH Chargeback	10900 PEOPLES BANK GENERAL FUND	58.69	-5,548.22
02/14/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/14/24	10950 UNION STATE GENERAL FUND	-914.13	-6,462.35
02/15/2024	Deposit			Transfer from Water Meter Acc	10950 UNION STATE GENERAL FUND	-401.60	-6,863.95
02/15/2024	Deposit			DAILY DEPOSIT	10950 UNION STATE GENERAL FUND	-1,686.30	-8,550.25
02/16/2024	Deposit			DAILY DEPOSIT	10950 UNION STATE GENERAL FUND	-134.51	-8,684.76
02/16/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/16/24	10950 UNION STATE GENERAL FUND	-787.81	-9,472.57
02/20/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/20/24	10950 UNION STATE GENERAL FUND	-692.57	-10,165.14
02/20/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/20/24	10950 UNION STATE GENERAL FUND	-926.23	-11,091.37
02/21/2024	Deposit			DAILY DEPOSIT	10950 UNION STATE GENERAL FUND	-531.64	-11,623.01
02/22/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/22/24	10950 UNION STATE GENERAL FUND	-635.60	-12,258.61
02/26/2024	Deposit			DAILY DEPOSIT	10950 UNION STATE GENERAL FUND	-1,094.00	-13,352.61
02/26/2024	Deposit			DAILY DEPOSIT	10950 UNION STATE GENERAL FUND	-595.51	-13,948.12
02/26/2024	Deposit			DAILY DEPOSIT	10950 UNION STATE GENERAL FUND	-1,084.97	-15,033.09
02/26/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/26/24	10950 UNION STATE GENERAL FUND	-962.56	-15,995.65
02/26/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/26/24	10950 UNION STATE GENERAL FUND	-1,436.22	-17,431.87
02/27/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/27/24	10950 UNION STATE GENERAL FUND	-671.45	-18,103.32
02/27/2024	Check	8135	Cedar Bluff Utilities Board		10950 UNION STATE GENERAL FUND	150.00	-17,953.32

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
02/28/2024	Deposit			SETTLEMENT BANKCARD XXXXXX5225 02/28/24	10950 UNION STATE GENERAL FUND	-1,335.79	-19,289.11
02/28/2024	Deposit			Daily Deposit	10950 UNION STATE GENERAL FUND	-1,999.55	-21,288.66
02/28/2024	Deposit			Transfer from meter acc	10950 UNION STATE GENERAL FUND	-542.56	-21,831.22
02/28/2024	Deposit			transfer from meter account	10950 UNION STATE GENERAL FUND	-58.69	-21,889.91
02/28/2024	Deposit			Daily Deposit	10950 UNION STATE GENERAL FUND	-8,276.40	-30,166.31
02/28/2024	Deposit			Daily Deposit	10950 UNION STATE GENERAL FUND	-1,659.61	-31,825.92
02/28/2024	Deposit			Daily Deposit	10950 UNION STATE GENERAL FUND	-2,183.61	-34,009.53
02/29/2024	Deposit				10950 UNION STATE GENERAL FUND	-8.32	-34,017.85
02/29/2024	Journal Entry	JE - 201		System Totals Report	-Split-	115,389.47	81,371.62
02/29/2024	Journal Entry	JE - 209		To adjust A/R to client system totals	-Split-	378.20	81,749.82
Total for 10800 A/R - TOTAL RECEIVABLES						\$3,511.29	
10820 A/R - UNBILLED WATER							
Beginning Balance							39,650.06
Total for 10820 A/R - UNBILLED WATER							
10850 A/R - GARBAGE COLLECTION FEE							
Beginning Balance							5,172.72
02/29/2024	Journal Entry	JE - 210		To record garbage income due from town	-Split-	1,715.64	6,888.36
Total for 10850 A/R - GARBAGE COLLECTION FEE						\$1,715.64	
10860 ALLOWANCE FOR DOUBTFUL ACCOUNTS							
Beginning Balance							-4,350.55
Total for 10860 ALLOWANCE FOR DOUBTFUL ACCOUNTS							
Total for ACCOUNTS RECEIVABLE						\$5,226.93	
RESTRICTED FUNDS							
10931 USDA SERIES 14 BOND FUND							

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
Beginning Balance							31,988.82
02/20/2024	Expense			TRANSFER TO DDA ACCOUNT NUMBER 1121873	10950 UNION STATE GENERAL FUND	6,500.00	38,488.82
02/29/2024	Deposit	29		INTEREST PAID	34000 INTEREST INCOME	17.67	38,506.49
Total for 10931 USDA SERIES 14 BOND FUND						\$6,517.67	
10932 USDA BOND SERIES 14 OPERATION FUND							
Beginning Balance							74,808.97
02/20/2024	Expense			TRANSFER TO DDA ACCOUNT NUMBER 1121884	10950 UNION STATE GENERAL FUND	668.00	75,476.97
02/29/2024	Deposit	29		INTEREST PAID	34000 INTEREST INCOME	38.75	75,515.72
Total for 10932 USDA BOND SERIES 14 OPERATION FUND						\$706.75	
10933 USDA BOND SERIES 14 RESERVE FUND							
Beginning Balance							64,737.44
02/20/2024	Expense			TRANSFER TO DDA ACCOUNT NUMBER 1121895	10950 UNION STATE GENERAL FUND	577.00	65,314.44
02/29/2024	Deposit	29		INTEREST PAID	34000 INTEREST INCOME	33.53	65,347.97
Total for 10933 USDA BOND SERIES 14 RESERVE FUND						\$610.53	
Total for RESTRICTED FUNDS						\$7,834.95	
11100 VEHICLES							
Beginning Balance							273,881.96
Total for 11100 VEHICLES							
11200 LAND							
Beginning Balance							144,062.00
Total for 11200 LAND							
11250 BUILDING							
Beginning Balance							430,244.12
Total for 11250 BUILDING							
11300 EQUIPMENT							
Beginning Balance							454,866.65
Total for 11300 EQUIPMENT							

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
11305 FURNITURE & FIXTURES							
	Beginning Balance						10,163.96
Total for 11305 FURNITURE & FIXTURES							
11400 WATER DISTRIBUTION SYSTEM							
	Beginning Balance						1,011,262.94
Total for 11400 WATER DISTRIBUTION SYSTEM							
11500 SEWER DIST. SYSTEM							
	Beginning Balance						5,047,974.30
Total for 11500 SEWER DIST. SYSTEM							
11600 ACCUMULATED DEPRECIATION							
	Beginning Balance						-3,447,002.22
02/29/2024	Journal Entry	JE - 200		Depreciation	-Split-	-7,872.33	-3,454,874.55
02/29/2024	Journal Entry	JE - 200		Depreciation	-Split-	-7,872.34	-3,462,746.89
Total for 11600 ACCUMULATED DEPRECIATION						\$ -15,744.67	
12003 LONG-TERM LEASE RECEIVABLE							
	Beginning Balance						45,188.00
Total for 12003 LONG-TERM LEASE RECEIVABLE							
14000 DEFERRED OUTFLOWS - PENSIONS - ERS CONT.							
	Beginning Balance						18,898.51
Total for 14000 DEFERRED OUTFLOWS - PENSIONS - ERS CONT.							
14002 DEFERRED OUTFLOWS - PENSIONS - NET DIFFERENCE							
	Beginning Balance						125,020.00
Total for 14002 DEFERRED OUTFLOWS - PENSIONS - NET DIFFERENCE							
21000 ACCOUNTS PAYABLE							
	Beginning Balance						33,493.48
02/02/2024	Check	8109	SANDBLASTING SOLUTIONS OF ALABAMA	HYDRANT SANDBLASTING	10950 UNION STATE GENERAL FUND	-6,750.00	26,743.48
02/10/2024	Expense		NORTHEAST ALABAMA WA	6229	10950 UNION STATE GENERAL FUND	-3,151.44	23,592.04

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance	
02/10/2024	Expense		NORTHEAST ALABAMA WA	6233	10950 UNION STATE GENERAL FUND	-3,313.66	20,278.38	
02/10/2024	Expense		NORTHEAST ALABAMA WA	6230	10950 UNION STATE GENERAL FUND	-1,091.88	19,186.50	
02/10/2024	Expense		NORTHEAST ALABAMA WA	6232	10950 UNION STATE GENERAL FUND	-4,551.12	14,635.38	
02/10/2024	Expense		NORTHEAST ALABAMA WA	51190	10950 UNION STATE GENERAL FUND	-21.38	14,614.00	
02/16/2024	Bill Payment (Check)	150062	BMSS LOCKBOX		-Split-		14,614.00	
02/16/2024	Bill Payment (Check)	150066	NORTHEAST ALABAMA WA		-Split-		14,614.00	
02/16/2024	Bill Payment (Check)	150063	Calhoun Meter Com		-Split-		14,614.00	
02/16/2024	Bill Payment (Check)	150065	TOWN OF C.B. LIC FEE		-Split-		14,614.00	
02/16/2024	Bill Payment (Check)	8125	TOWN OF C.B. GARBAGE		10950 UNION STATE GENERAL FUND	-14,614.00	0.00	
02/16/2024	Bill Payment (Check)	150067	SANDBLASTING SOLUTIONS OF ALABAMA		-Split-		0.00	
02/16/2024	Bill Payment (Check)	150065	CHEROKEE ELECTRIC CO		-Split-		0.00	
02/29/2024	Journal Entry	JE - 211		To record Accounts Payable	-Split-	3,254.56	3,254.56	
02/29/2024	Journal Entry	JE - 211		To record Accounts Payable	-Split-	4,950.00	8,204.56	
02/29/2024	Journal Entry	JE - 211		To record Accounts Payable	-Split-	14,710.98	22,915.54	
Total for 21000 ACCOUNTS PAYABLE						\$ -10,577.94		
20700 ACCRUED P/R TAXES & WAGES								
	Beginning Balance							1,731.72
Total for 20700 ACCRUED P/R TAXES & WAGES								
21500 ACCRUED INTEREST EXPENSE								
	Beginning Balance							50,402.81
02/29/2024	Journal Entry	JE - 199		Accrued Interest	-Split-	3,890.00	54,292.81	
Total for 21500 ACCRUED INTEREST EXPENSE						\$3,890.00		
22001 DUE TO RSA-1								
	Beginning Balance							360.00
02/01/2024	Journal Entry	JE - 202		Payroll Journal Entry	-Split-	120.00	480.00	
02/08/2024	Journal Entry	JE - 203		Payroll Journal Entry	-Split-	120.00	600.00	

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
02/09/2024	Expense		PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1	10950 UNION STATE GENERAL FUND	-120.00	480.00
02/09/2024	Expense		PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1	10950 UNION STATE GENERAL FUND	-120.00	360.00
02/12/2024	Expense		PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1	10950 UNION STATE GENERAL FUND	-120.00	240.00
02/12/2024	Expense		PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1	10950 UNION STATE GENERAL FUND	-120.00	120.00
02/12/2024	Expense		PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1	10950 UNION STATE GENERAL FUND	-120.00	0.00
02/15/2024	Journal Entry	JE - 204		Payroll Journal Entry	-Split-	120.00	120.00
02/22/2024	Journal Entry	JE - 205		Payroll Journal Entry	-Split-	120.00	240.00
02/28/2024	Expense		PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1 H636045055 02/28/24	10950 UNION STATE GENERAL FUND	-120.00	120.00
02/28/2024	Expense		PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1 H636045055 02/28/24	10950 UNION STATE GENERAL FUND	-120.00	0.00
02/29/2024	Journal Entry	JE - 206		Payroll Journal Entry	-Split-	120.00	120.00

Total for 22001 DUE TO RSA-1

\$ -240.00

22100 LIABILITY FOR COMPENSA

Beginning Balance

20,713.71

Total for 22100 LIABILITY FOR COMPENSA

23400 RETIREMENT WITHHELD

Beginning Balance

820.11

02/01/2024	Journal Entry	JE - 202		Payroll Journal Entry	-Split-	273.84	1,093.95
02/08/2024	Journal Entry	JE - 203		Payroll Journal Entry	-Split-	266.35	1,360.30
02/09/2024	Expense		RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	-266.02	1,094.28
02/09/2024	Expense		RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	-306.30	787.98
02/09/2024	Expense		RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	-287.47	500.51
02/15/2024	Journal Entry	JE - 204		Payroll Journal Entry	-Split-	279.58	780.09
02/15/2024	Expense		RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	-273.84	506.25
02/15/2024	Expense		RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	-266.35	239.90

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
02/22/2024	Expense		RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	-279.58	-39.68
02/22/2024	Journal Entry	JE - 205		Payroll Journal Entry	-Split-	275.81	236.13
02/28/2024	Expense		RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	-275.81	-39.68
02/29/2024	Journal Entry	JE - 206		Payroll Journal Entry	-Split-	167.79	128.11
Total for 23400 RETIREMENT WITHHELD						\$ -692.00	
23510 VISION INS							
Beginning Balance							76.92
02/01/2024	Journal Entry	JE - 202		Payroll Journal Entry	-Split-	15.47	92.39
02/08/2024	Journal Entry	JE - 203		Payroll Journal Entry	-Split-	15.47	107.86
02/15/2024	Journal Entry	JE - 204		Payroll Journal Entry	-Split-	15.47	123.33
02/22/2024	Journal Entry	JE - 205		Payroll Journal Entry	-Split-	15.47	138.80
02/27/2024	Check	8138	RELIANCE STANDARD		10950 UNION STATE GENERAL FUND	-81.12	57.68
02/29/2024	Journal Entry	JE - 206		Payroll Journal Entry	-Split-	15.47	73.15
Total for 23510 VISION INS						\$ -3.77	
23520 LIFE INSURANCE							
Beginning Balance							107.28
02/01/2024	Journal Entry	JE - 202		Payroll Journal Entry	-Split-	26.82	134.10
02/08/2024	Journal Entry	JE - 203		Payroll Journal Entry	-Split-	26.82	160.92
02/14/2024	Expense		Aflac		10950 UNION STATE GENERAL FUND	-107.28	53.64
02/15/2024	Journal Entry	JE - 204		Payroll Journal Entry	-Split-	26.82	80.46
02/22/2024	Journal Entry	JE - 205		Payroll Journal Entry	-Split-	26.82	107.28
02/29/2024	Journal Entry	JE - 206		Payroll Journal Entry	-Split-	26.82	134.10
Total for 23520 LIFE INSURANCE						\$26.82	
23530 CANCER INS							
Beginning Balance							30.92
02/01/2024	Journal Entry	JE - 202		Payroll Journal Entry	-Split-	7.73	38.65
02/08/2024	Journal Entry	JE - 203		Payroll Journal Entry	-Split-	7.73	46.38

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
02/14/2024	Expense		Aflac		10950 UNION STATE GENERAL FUND	-30.92	15.46
02/15/2024	Journal Entry	JE - 204		Payroll Journal Entry	-Split-	7.73	23.19
02/22/2024	Journal Entry	JE - 205		Payroll Journal Entry	-Split-	7.73	30.92
02/29/2024	Journal Entry	JE - 206		Payroll Journal Entry	-Split-	7.73	38.65
Total for 23530 CANCER INS						\$7.73	
23540 ACCIDENT INS							
	Beginning Balance						40.44
02/01/2024	Journal Entry	JE - 202		Payroll Journal Entry	-Split-	10.11	50.55
02/08/2024	Journal Entry	JE - 203		Payroll Journal Entry	-Split-	10.11	60.66
02/14/2024	Expense		Aflac		10950 UNION STATE GENERAL FUND	-40.44	20.22
02/15/2024	Journal Entry	JE - 204		Payroll Journal Entry	-Split-	10.11	30.33
02/22/2024	Journal Entry	JE - 205		Payroll Journal Entry	-Split-	10.11	40.44
02/29/2024	Journal Entry	JE - 206		Payroll Journal Entry	-Split-	10.11	50.55
Total for 23540 ACCIDENT INS						\$10.11	
23600 LICENSE FEE PAYABLE							
	Beginning Balance						9,273.07
02/13/2024	Check	8124	TOWN OF CEDAR BLUFF		10950 UNION STATE GENERAL FUND	-2,479.74	6,793.33
02/29/2024	Journal Entry	JE - 201		System Totals Report	-Split-	2,784.86	9,578.19
Total for 23600 LICENSE FEE PAYABLE						\$305.12	
23605 GARBAGE DUE TO TOWN OF C.B.							
	Beginning Balance						14,559.22
02/29/2024	Journal Entry	JE - 201		System Totals Report	-Split-	14,297.00	28,856.22
02/29/2024	Journal Entry	JE - 211		Town of Cedar Bluff	-Split-	-14,710.98	14,145.24
Total for 23605 GARBAGE DUE TO TOWN OF C.B.						\$ -413.98	
23610 SALES TAX PAYABLE							
	Beginning Balance						3,469.84
02/21/2024	Expense	UGR-7200 00428	AL DEPT OF REVENUE		10950 UNION STATE GENERAL FUND	-1,930.74	1,539.10

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
02/28/2024	Expense		AL DEPT OF REVENUE		10950 UNION STATE GENERAL FUND	-1,458.22	80.88
02/29/2024	Journal Entry	JE - 201		System Totals Report	-Split-	1,718.73	1,799.61
Total for 23610 SALES TAX PAYABLE						\$ -1,670.23	
21700 SERIES 14 USDA REVENUE BOND							
Beginning Balance							745,414.05
Total for 21700 SERIES 14 USDA REVENUE BOND							
21950 NET PENSION LIABILITY							
Beginning Balance							289,990.00
Total for 21950 NET PENSION LIABILITY							
22600 DEFERRED INFLOWS - PENSIONS							
Beginning Balance							12,297.00
Total for 22600 DEFERRED INFLOWS - PENSIONS							
22700 DEFERRED INFLOWS - LEASES							
Beginning Balance							49,388.00
Total for 22700 DEFERRED INFLOWS - LEASES							
24000 METERS PAYABLE							
Beginning Balance							181,997.17
02/01/2024	Deposit			METER DEPOSIT	10940 UNION STATE WATER METER	400.00	182,397.17
02/07/2024	Deposit			METER DEPOSIT	10940 UNION STATE WATER METER	250.00	182,647.17
02/12/2024	Deposit			METER DEPOSIT	10940 UNION STATE WATER METER	150.00	182,797.17
02/13/2024	Check	4027	CEDAR BLUFF UTILITY	TRANSFER TO GERNERAL ACC	10940 UNION STATE WATER METER	-401.60	182,395.57
02/13/2024	Check	4026	PPM CONSULTANTS INC	DEPOSIT REFUND	10940 UNION STATE WATER METER	-204.52	182,191.05
02/13/2024	Check	4025	DEANNA KIMBERLY JOLLEY	DEPOSIT REFUND	10940 UNION STATE WATER METER	-105.07	182,085.98
02/13/2024	Check	4024	TINA CARSON	DEPOSIT REFUND	10940 UNION STATE WATER METER	-130.12	181,955.86
02/13/2024	Check	4023	MARK MOTIKA	DEPOSIT REFUND	10940 UNION STATE WATER METER	-91.31	181,864.55

The Utilities Board of the Town of Cedar Bluff

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
02/14/2024	Deposit			METER DEPOSIT	10940 UNION STATE WATER METER	150.00	182,014.55
02/16/2024	Deposit			METER DEPOSITS	10940 UNION STATE WATER METER	400.00	182,414.55
02/21/2024	Check	4028	KEITH CASEY	DEPOSIT REFUND	10940 UNION STATE WATER METER	-91.31	182,323.24
02/21/2024	Check	4031	LASHAUN DENSLEY	DEPOSIT REFUND	10940 UNION STATE WATER METER	-4.82	182,318.42
02/21/2024	Check	4030	BRIAN K MERCIER	DEPOSIT REFUND	10940 UNION STATE WATER METER	-91.31	182,227.11
02/21/2024	Check	4032	CEDAR BLUFF UTILITY	TRANSFER TO GENERAL ACC	10940 UNION STATE WATER METER	-483.87	181,743.24
02/21/2024	Deposit			METER DEPOSIT	10940 UNION STATE WATER METER	250.00	181,993.24
02/21/2024	Check	4029	SHARON DENISE HUNNICUT	DEPOSIT REFUND	10940 UNION STATE WATER METER	-28.69	181,964.55
02/21/2024	Check	4034	CEDAR BLUFF UTILITY	TRANSFER TO GENERAL ACC	10940 UNION STATE WATER METER	-58.69	181,905.86
02/21/2024	Check	4033	CYNTHIA L KNIGHT	DEPOSIT REFUND	10940 UNION STATE WATER METER	-91.31	181,814.55
02/26/2024	Deposit			METER DEPOSIT	10940 UNION STATE WATER METER	150.00	181,964.55
02/27/2024	Check	4036	CEDAR BLUFF UTILITY	TRANSFER TO GENERAL ACC	10940 UNION STATE WATER METER	-58.69	181,905.86
02/27/2024	Check	4035	Derek Raper	DEPOSIT REFUND	10940 UNION STATE WATER METER	-191.31	181,714.55
02/28/2024	Deposit			Meter Deposit	10940 UNION STATE WATER METER	150.00	181,864.55
02/28/2024	Deposit			Meter Deposit	10940 UNION STATE WATER METER	150.00	182,014.55
Total for 24000 METERS PAYABLE						\$17.38	
29600 UNAPPROPRATED EARNED SUR							
Beginning Balance							4,390,864.31
Total for 29600 UNAPPROPRATED EARNED SUR							
Retained Earnings							
Beginning Balance							0.00
Total for Retained Earnings							

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
31000 SALE OF WATER							
	Beginning Balance						172,485.25
02/29/2024	Journal Entry	JE - 201		System Totals Report	-Split-	47,880.85	220,366.10
Total for 31000 SALE OF WATER						\$47,880.85	
31001 WATER TAP FEES							
	Beginning Balance						4,800.00
02/28/2024	Deposit			Banther	10950 UNION STATE GENERAL FUND	800.00	5,600.00
02/29/2024	Journal Entry	JE - 201		System Totals Report	-Split-	1,600.00	7,200.00
Total for 31001 WATER TAP FEES						\$2,400.00	
31002 LEASE INCOME							
	Beginning Balance						1,400.00
02/16/2024	Deposit			Accounts Payabl	10900 PEOPLES BANK GENERAL FUND	350.00	1,750.00
Total for 31002 LEASE INCOME						\$350.00	
31007 LATE FEES							
	Beginning Balance						5,822.98
02/29/2024	Journal Entry	JE - 201		System Totals Report	-Split-	1,271.35	7,094.33
Total for 31007 LATE FEES						\$1,271.35	
31008 SERVICE FEES							
	Beginning Balance						5,000.00
02/29/2024	Journal Entry	JE - 201		System Totals Report	-Split-	1,150.00	6,150.00
Total for 31008 SERVICE FEES						\$1,150.00	
31010 T.C.B. BILLING SERVICE FEE							
	Beginning Balance						6,891.00
02/29/2024	Journal Entry	JE - 210		To record garbage income due from town	-Split-	1,715.64	8,606.64
Total for 31010 T.C.B. BILLING SERVICE FEE						\$1,715.64	
31011 ADJUSTMENTS							
	Beginning Balance						-4,876.70

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
02/15/2024	Expense			ACH Chargeback	10900 PEOPLES BANK GENERAL FUND	-58.69	-4,935.39
02/15/2024	Expense			ACH Chargeback	10900 PEOPLES BANK GENERAL FUND	-64.52	-4,999.91
02/29/2024	Journal Entry	JE - 201		System Totals Report	-Split-	-878.94	-5,878.85
02/29/2024	Journal Entry	JE - 209		To adjust A/R to client system totals	-Split-	378.20	-5,500.65
Total for 31011 ADJUSTMENTS						\$ -623.95	
33000 SEWER INCOME							
	Beginning Balance						168,975.97
02/29/2024	Journal Entry	JE - 201		System Totals Report	-Split-	45,565.62	214,541.59
Total for 33000 SEWER INCOME						\$45,565.62	
33001 SEWER TAP FEES							
	Beginning Balance						13,808.08
Total for 33001 SEWER TAP FEES							
33002 DUMP FEES							
	Beginning Balance						5,800.00
02/02/2024	Deposit			B&O DEC PAYMENT	10950 UNION STATE GENERAL FUND	950.00	6,750.00
02/28/2024	Deposit			B&O Dump Fee	10950 UNION STATE GENERAL FUND	1,050.00	7,800.00
Total for 33002 DUMP FEES						\$2,000.00	
ADMINISTRATIVE EXPENSES							
41100 OFFICE SUPPLIES							
	Beginning Balance						1,562.75
02/27/2024	Check	8142	FRANKLIN PRESS PRINT	Invoice# 13470, PO# 3088 Envelopes	10950 UNION STATE GENERAL FUND	280.00	1,842.75
02/27/2024	Check	8143	Card Services	Walmart (Water)	10950 UNION STATE GENERAL FUND	14.45	1,857.20
Total for 41100 OFFICE SUPPLIES						\$294.45	
41101 OFFICE EQUIPMENT							
	Beginning Balance						759.04

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
02/13/2024	Check	8114	R J YOUNG	Invoice# INV6737642	10950 UNION STATE GENERAL FUND	142.97	902.01
02/27/2024	Check	8137	R J YOUNG	Invoice# INV6786230	10950 UNION STATE GENERAL FUND	142.97	1,044.98
Total for 41101 OFFICE EQUIPMENT						\$285.94	
41400 WATER OFFICE							
	Beginning Balance						198.58
02/10/2024	Expense		CEDAR BLUFF UTILITY	Office	10950 UNION STATE GENERAL FUND	64.84	263.42
Total for 41400 WATER OFFICE						\$64.84	
41600 ELECTRICITY OFFICE							
	Beginning Balance						1,467.22
02/10/2024	Expense		CHEROKEE ELECTRIC CO		10950 UNION STATE GENERAL FUND	294.65	1,761.87
02/28/2024	Expense		CHEROKEE ELECTRIC CO		10950 UNION STATE GENERAL FUND	278.30	2,040.17
Total for 41600 ELECTRICITY OFFICE						\$572.95	
41800 TELEPHONE							
	Beginning Balance						2,041.25
02/15/2024	Expense		TDS TELECOM	TDS EPAY TDS PAYMENT 5800062498 04/17/23	10950 UNION STATE GENERAL FUND	158.86	2,200.11
02/15/2024	Expense		TDS TELECOM	TDS EPAY TDS PAYMENT 5800062498 04/17/23	10950 UNION STATE GENERAL FUND	353.94	2,554.05
Total for 41800 TELEPHONE						\$512.80	
42100 LIABILITY INS.							
	Beginning Balance						8,977.64
02/13/2024	Check	8117	AMIC	Invoice# 50721 BLANKET BOND	10950 UNION STATE GENERAL FUND	50.00	9,027.64
Total for 42100 LIABILITY INS.						\$50.00	
42200 ADVERTISING							
	Beginning Balance						64.50
Total for 42200 ADVERTISING							
42300 POSTAGE							

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
Beginning Balance							3,110.00
02/28/2024	Check	8146	US POST OFFICE	PO Box	10950 UNION STATE GENERAL FUND	154.00	3,264.00
Total for 42300 POSTAGE						\$154.00	
42600 BANK CHARGES							
Beginning Balance							571.35
02/10/2024	Expense		NEXBILLPAY	Invoice# 25760 Check Processing Fee	10950 UNION STATE GENERAL FUND	2.00	573.35
02/14/2024	Expense			ACH Chargeback	10900 PEOPLES BANK GENERAL FUND	6.00	579.35
02/14/2024	Expense			ACH Chargeback	10900 PEOPLES BANK GENERAL FUND	6.00	585.35
02/14/2024	Expense			ACH Chargeback	10900 PEOPLES BANK GENERAL FUND	6.00	591.35
02/15/2024	Expense			ACH Chargeback	10900 PEOPLES BANK GENERAL FUND	6.00	597.35
02/15/2024	Expense			ACH Chargeback	10900 PEOPLES BANK GENERAL FUND	6.00	603.35
Total for 42600 BANK CHARGES						\$32.00	
42700 COMPUTER MAINTENANCE							
Beginning Balance							2,541.75
02/13/2024	Check	8122	RVS SOFTWARE	INVOICE# 189005	10950 UNION STATE GENERAL FUND	1,435.59	3,977.34
02/21/2024	Check	8130	NETWORK SOLUTIONS	Invoice# 70229	10950 UNION STATE GENERAL FUND	130.00	4,107.34
Total for 42700 COMPUTER MAINTENANCE						\$1,565.59	
42900 ACCOUNTING - AUDIT							
02/13/2024	Check	8123	GERALD G PENTECOST, JR., CPA	2023 AUDIT COST	10950 UNION STATE GENERAL FUND	2,950.00	2,950.00
02/29/2024	Journal Entry	JE - 211		Gerald Pentecost	-Split-	4,950.00	7,900.00
Total for 42900 ACCOUNTING - AUDIT						\$7,900.00	
42910 ACCOUNTING - CONSULTING							
Beginning Balance							8,522.04
02/29/2024	Journal Entry	JE - 211		BMSS	-Split-	3,254.56	11,776.60

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
Total for 42910 ACCOUNTING - CONSULTING						\$3,254.56	
43200 CLOTHING							
	Beginning Balance						5.52
02/21/2024	Check	8133	MODEL TEES	Invoice# 385130	10950 UNION STATE GENERAL FUND	147.00	152.52
Total for 43200 CLOTHING						\$147.00	
43301 HEAT OFFICE							
	Beginning Balance						131.35
02/05/2024	Expense		DEKALB CHEROKEE GAS		10950 UNION STATE GENERAL FUND	219.69	351.04
Total for 43301 HEAT OFFICE						\$219.69	
43400 SALARIES-OFFICE							
	Beginning Balance						22,514.47
02/01/2024	Journal Entry	JE - 202		Payroll Journal Entry	-Split-	1,396.00	23,910.47
02/08/2024	Journal Entry	JE - 203		Payroll Journal Entry	-Split-	1,168.46	25,078.93
02/15/2024	Journal Entry	JE - 204		Payroll Journal Entry	-Split-	1,280.00	26,358.93
02/22/2024	Journal Entry	JE - 205		Payroll Journal Entry	-Split-	1,190.25	27,549.18
02/29/2024	Journal Entry	JE - 206		Payroll Journal Entry	-Split-	562.25	28,111.43
Total for 43400 SALARIES-OFFICE						\$5,596.96	
43501 SALARIES-BOARD							
	Beginning Balance						3,100.00
02/01/2024	Journal Entry	JE - 202		Payroll Journal Entry	-Split-	1,000.00	4,100.00
02/08/2024	Journal Entry	JE - 203		Payroll Journal Entry	-Split-	0.00	4,100.00
02/15/2024	Journal Entry	JE - 204		Payroll Journal Entry	-Split-	0.00	4,100.00
02/22/2024	Journal Entry	JE - 205		Payroll Journal Entry	-Split-	0.00	4,100.00
02/29/2024	Journal Entry	JE - 206		Payroll Journal Entry	-Split-	0.00	4,100.00
Total for 43501 SALARIES-BOARD						\$1,000.00	
44400 W/C INSURANCE							
	Beginning Balance						2,383.32
02/01/2024	Journal Entry	JE - 207		To allocate insurance expense	-Split-	2,502.25	4,885.57

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
02/29/2024	Journal Entry	JE - 198		To allocate insurance expense	-Split-	595.83	5,481.40
02/29/2024	Journal Entry	JE - 208		To allocate insurance expense	-Split-	2,502.25	7,983.65
Total for 44400 W/C INSURANCE						\$5,600.33	
44703 INTEREST-SERIES 14 USDA LOAN							
Beginning Balance							15,560.00
02/29/2024	Journal Entry	JE - 199		Accrued Interest	-Split-	3,890.00	19,450.00
Total for 44703 INTEREST-SERIES 14 USDA LOAN						\$3,890.00	
48000 PAYROLL SERVICE FEE							
Beginning Balance							1,595.00
02/01/2024	Journal Entry	JE - 202		Payroll Journal Entry	-Split-	155.00	1,750.00
02/08/2024	Journal Entry	JE - 203		Payroll Journal Entry	-Split-	80.00	1,830.00
02/15/2024	Journal Entry	JE - 204		Payroll Journal Entry	-Split-	80.00	1,910.00
02/22/2024	Journal Entry	JE - 205		Payroll Journal Entry	-Split-	80.00	1,990.00
02/29/2024	Journal Entry	JE - 206		Payroll Journal Entry	-Split-	80.00	2,070.00
Total for 48000 PAYROLL SERVICE FEE						\$475.00	
Total for ADMINISTRATIVE EXPENSES						\$31,616.11	
UTILITY EXPENSES							
41000 BUILDING MAINTENANCE							
Beginning Balance							383.65
02/13/2024	Check	8115	EXTERMCO PEST CONTRL	INVOICE # 251092	10950 UNION STATE GENERAL FUND	40.00	423.65
02/27/2024	Check	8139	AAA Security	INVOICE# R30973	10950 UNION STATE GENERAL FUND	31.95	455.60
02/27/2024	Check	8139	AAA Security	INVOICE# R30974	10950 UNION STATE GENERAL FUND	31.95	487.55
Total for 41000 BUILDING MAINTENANCE						\$103.90	
41001 SHOP EXPENSE							
Beginning Balance							10,057.47
02/13/2024	Check	8119	DANNY'S BUILDERS	PO# 3080	10950 UNION STATE GENERAL FUND	7.86	10,065.33

The Utilities Board of the Town of Cedar Bluff

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
02/13/2024	Check	8119	DANNY'S BUILDERS	PO# 3064	10950 UNION STATE GENERAL FUND	114.99	10,180.32
02/13/2024	Check	8118	CENTRE AUTO PARTS	PO# 3086 INVOICE# 361940	10950 UNION STATE GENERAL FUND	99.99	10,280.31
02/13/2024	Check	8111	Calhoun Meter Com	INVOICE # 49664 PO# 3078	10950 UNION STATE GENERAL FUND	564.00	10,844.31
02/13/2024	Check	8111	Calhoun Meter Com	INVOICE # 49665 PO# 3081	10950 UNION STATE GENERAL FUND	55.00	10,899.31
02/13/2024	Check	8121	WEISS SUPPLIES, INC	PO# 3067,3061,3068, 3070, 3071, 3076	10950 UNION STATE GENERAL FUND	349.27	11,248.58
02/13/2024	Check	8121	WEISS SUPPLIES, INC	PO# 3065, 3066, 3071, 3075	10950 UNION STATE GENERAL FUND	58.83	11,307.41
02/13/2024	Check	8119	DANNY'S BUILDERS	PO# 3099	10950 UNION STATE GENERAL FUND	14.69	11,322.10
02/13/2024	Check	8119	DANNY'S BUILDERS	PO# 3064	10950 UNION STATE GENERAL FUND	114.99	11,437.09
02/21/2024	Check	8128	WEBB CONCRETE & BUILDING MATERIALS	INVOICE# 2402-064581	10950 UNION STATE GENERAL FUND	308.68	11,745.77
02/21/2024	Check	8127	FERGUSON	Invoice# 1520970	10950 UNION STATE GENERAL FUND	133.77	11,879.54
02/21/2024	Check	8134	CHEROKEE FARMERS CO	INVOICE# 1611958 PO# 3041	10950 UNION STATE GENERAL FUND	115.04	11,994.58
02/22/2024	Check		CINTAS CORP LOC 746	CHECK.....8120	10950 UNION STATE GENERAL FUND	80.00	12,074.58
02/27/2024	Check	8143	Card Services	Amazon (Wire for Camera)	10950 UNION STATE GENERAL FUND	50.30	12,124.88
02/27/2024	Check	8140	WEBB CONCRETE & BUILDING MATERIALS	INVOICE# 2402-068147	10950 UNION STATE GENERAL FUND	35.90	12,160.78
02/27/2024	Check	8143	Card Services	Walmart (Water)	10950 UNION STATE GENERAL FUND	14.45	12,175.23
02/27/2024	Check	8143	Card Services	Web Concrete (Tools)	10950 UNION STATE GENERAL FUND	290.39	12,465.62
02/27/2024	Check	8141	TMC GRAPHICS & SIGNS	Invoice# 3061	10950 UNION STATE GENERAL FUND	15.00	12,480.62
02/28/2024	Check	8145	STEVEN DUTTON	ARWA conference	10950 UNION STATE GENERAL FUND	160.00	12,640.62
02/28/2024	Check	8144	TERRY WHITE	Class A CDL	10950 UNION STATE GENERAL FUND	30.00	12,670.62

Total for 41001 SHOP EXPENSE

\$2,613.15

41401 DUMP STATION WATER

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
Beginning Balance							65.67
02/10/2024	Expense		CEDAR BLUFF UTILITY	Lagoon	10950 UNION STATE GENERAL FUND	21.89	87.56
Total for 41401 DUMP STATION WATER						\$21.89	
41500 WATER-MEN'S BLDG							
Beginning Balance							194.52
02/10/2024	Expense		CEDAR BLUFF UTILITY	Shop	10950 UNION STATE GENERAL FUND	64.84	259.36
Total for 41500 WATER-MEN'S BLDG						\$64.84	
41700 ELEC-MEN'S BLDG							
Beginning Balance							595.69
02/10/2024	Expense		CHEROKEE ELECTRIC CO		10950 UNION STATE GENERAL FUND	98.43	694.12
02/28/2024	Expense		CHEROKEE ELECTRIC CO		10950 UNION STATE GENERAL FUND	119.48	813.60
Total for 41700 ELEC-MEN'S BLDG						\$217.91	
41900 CELL PHONES							
Beginning Balance							587.28
02/21/2024	Expense		VERIZON WIRELESS	PAYMENTS VERIZON WIRELESS 6223344794 04/19/23S	10950 UNION STATE GENERAL FUND	184.66	771.94
Total for 41900 CELL PHONES						\$184.66	
43100 SEMINARS/TRAINING							
Beginning Balance							727.13
Total for 43100 SEMINARS/TRAINING							
43102 MEMBERSHIP/DUES							
Beginning Balance							754.83
02/13/2024	Check	8112	ALABAMA 811		10950 UNION STATE GENERAL FUND	420.00	1,174.83
Total for 43102 MEMBERSHIP/DUES						\$420.00	
43103 PERMITS							
Beginning Balance							100.00

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
Total for 43103 PERMITS							
43500 SALARIES-UTILITIES							
	Beginning Balance						52,704.65
02/01/2024	Check	150063	TERRY WHITE	Payroll	10950 UNION STATE GENERAL FUND	301.19	53,005.84
02/01/2024	Check	150063	TERRY WHITE	Payroll	10950 UNION STATE GENERAL FUND	301.20	53,307.04
02/01/2024	Journal Entry	JE - 202		Payroll Journal Entry	-Split-	712.88	54,019.92
02/01/2024	Journal Entry	JE - 202		Payroll Journal Entry	-Split-	712.87	54,732.79
02/01/2024	Check	150062	STEVEN DUTTON	Payroll	10950 UNION STATE GENERAL FUND	461.56	55,194.35
02/01/2024	Check	150062	STEVEN DUTTON	Payroll	10950 UNION STATE GENERAL FUND	461.55	55,655.90
02/08/2024	Journal Entry	JE - 203		Payroll Journal Entry	-Split-	701.31	56,357.21
02/08/2024	Journal Entry	JE - 203		Payroll Journal Entry	-Split-	701.31	57,058.52
02/08/2024	Check	150064	STEVEN DUTTON	Payroll	10950 UNION STATE GENERAL FUND	364.75	57,423.27
02/08/2024	Check	150064	STEVEN DUTTON	Payroll	10950 UNION STATE GENERAL FUND	364.76	57,788.03
02/08/2024	Check	150065	TERRY WHITE	Payroll	10950 UNION STATE GENERAL FUND	357.43	58,145.46
02/08/2024	Check	150065	TERRY WHITE	Payroll	10950 UNION STATE GENERAL FUND	357.44	58,502.90
02/15/2024	Check	150066	STEVEN DUTTON	Payroll	10950 UNION STATE GENERAL FUND	450.45	58,953.35
02/15/2024	Check	150067	TERRY WHITE	Payroll	10950 UNION STATE GENERAL FUND	301.19	59,254.54
02/15/2024	Check	150067	TERRY WHITE	Payroll	10950 UNION STATE GENERAL FUND	301.20	59,555.74
02/15/2024	Journal Entry	JE - 204		Payroll Journal Entry	-Split-	762.23	60,317.97
02/15/2024	Check	150066	STEVEN DUTTON	Payroll	10950 UNION STATE GENERAL FUND	450.45	60,768.42
02/15/2024	Journal Entry	JE - 204		Payroll Journal Entry	-Split-	762.23	61,530.65
02/22/2024	Check	150070	STEVEN DUTTON	Payroll	10950 UNION STATE GENERAL FUND	251.35	61,782.00
02/22/2024	Check	150068	STEVEN DUTTON	Payroll	10950 UNION STATE GENERAL FUND	393.32	62,175.32

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
02/22/2024	Check	150068	STEVEN DUTTON	Payroll	10950 UNION STATE GENERAL FUND	393.31	62,568.63
02/22/2024	Check	150069	TERRY WHITE	Payroll	10950 UNION STATE GENERAL FUND	357.45	62,926.08
02/22/2024	Check	150069	TERRY WHITE	Payroll	10950 UNION STATE GENERAL FUND	357.44	63,283.52
02/22/2024	Journal Entry	JE - 205		Payroll Journal Entry	-Split-	724.87	64,008.39
02/22/2024	Journal Entry	JE - 205		Payroll Journal Entry	-Split-	724.86	64,733.25
02/22/2024	Check	150070	STEVEN DUTTON	Payroll	10950 UNION STATE GENERAL FUND	251.36	64,984.61
02/29/2024	Journal Entry	JE - 206		Payroll Journal Entry	-Split-	482.47	65,467.08
02/29/2024	Journal Entry	JE - 206		Payroll Journal Entry	-Split-	482.47	65,949.55
02/29/2024	Check	150071	TERRY WHITE	Payroll	10950 UNION STATE GENERAL FUND	161.67	66,111.22
02/29/2024	Check	150071	TERRY WHITE	Payroll	10950 UNION STATE GENERAL FUND	161.68	66,272.90
Total for 43500 SALARIES-UTILITIES						\$13,568.25	
43600 PAYROLL TAX EXPENSE							
	Beginning Balance						6,406.63
02/01/2024	Journal Entry	JE - 202		Payroll Journal Entry	-Split-	417.19	6,823.82
02/08/2024	Journal Entry	JE - 203		Payroll Journal Entry	-Split-	312.69	7,136.51
02/15/2024	Journal Entry	JE - 204		Payroll Journal Entry	-Split-	334.71	7,471.22
02/22/2024	Journal Entry	JE - 205		Payroll Journal Entry	-Split-	320.03	7,791.25
02/29/2024	Journal Entry	JE - 206		Payroll Journal Entry	-Split-	179.59	7,970.84
Total for 43600 PAYROLL TAX EXPENSE						\$1,564.21	
43900 EMPLOYEE INSURANCE							
	Beginning Balance						9,476.00
02/01/2024	Expense		LOCAL GOVERNMENT INS		10950 UNION STATE GENERAL FUND	1,216.00	10,692.00
02/01/2024	Expense		LOCAL GOVERNMENT INS		10950 UNION STATE GENERAL FUND	1,216.00	11,908.00
Total for 43900 EMPLOYEE INSURANCE						\$2,432.00	
44200 RETIREMENT EXPENSE							
	Beginning Balance						4,746.35

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
02/09/2024	Expense		RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	180.91	4,927.26
02/09/2024	Expense		RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	167.72	5,094.98
02/09/2024	Expense		RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	180.91	5,275.89
02/09/2024	Expense		RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	193.40	5,469.29
02/09/2024	Expense		RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	167.73	5,637.02
02/09/2024	Expense		RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	193.41	5,830.43
02/15/2024	Expense		RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	167.96	5,998.39
02/15/2024	Expense		RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	167.96	6,166.35
02/15/2024	Expense		RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	172.26	6,338.61
02/15/2024	Expense		RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	172.25	6,510.86
02/22/2024	Expense		RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	176.37	6,687.23
02/22/2024	Expense		RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	176.36	6,863.59
02/28/2024	Expense		RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	173.91	7,037.50
02/28/2024	Expense		RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	173.91	7,211.41

Total for 44200 RETIREMENT EXPENSE **\$2,465.06**

44900 NORTHEAST ALA WATER

Beginning Balance 60,497.06

Total for 44900 NORTHEAST ALA WATER

44950 POWER PURCHASED

Beginning Balance 29,401.06

02/04/2024	Expense		CHEROKEE ELECTRIC CO		10950 UNION STATE GENERAL FUND	1,101.97	30,503.03
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02/10/2024	Expense		CHEROKEE ELECTRIC CO		10950 UNION STATE GENERAL FUND	8,040.14	38,543.17
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Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
02/28/2024	Expense		CHEROKEE ELECTRIC CO		10950 UNION STATE GENERAL FUND	8,104.36	46,647.53
Total for 44950 POWER PURCHASED						\$17,246.47	
45100 GAS & OIL-UTILITY VEHICLES							
	Beginning Balance						2,203.88
02/13/2024	Check	8113	CEDAR BLUFF OIL COMP	INVOICE# 121632 PO# 3083	10950 UNION STATE GENERAL FUND	134.38	2,338.26
02/13/2024	Check	8113	CEDAR BLUFF OIL COMP	INVOICE# 121626 PO# 3082	10950 UNION STATE GENERAL FUND	156.25	2,494.51
02/21/2024	Check	8129	Quick Mart		10950 UNION STATE GENERAL FUND	303.09	2,797.60
Total for 45100 GAS & OIL-UTILITY VEHICLES						\$593.72	
45200 GAS & OIL-UTILITY EQUIP							
	Beginning Balance						1,276.93
02/21/2024	Check	8129	Quick Mart		10950 UNION STATE GENERAL FUND	303.09	1,580.02
Total for 45200 GAS & OIL-UTILITY EQUIP						\$303.09	
45600 UTILITY VEHICLE MAINT							
	Beginning Balance						1,121.88
02/13/2024	Check	8118	CENTRE AUTO PARTS	PO# 3067 INVOICE# 361315	10950 UNION STATE GENERAL FUND	129.95	1,251.83
02/13/2024	Check	8118	CENTRE AUTO PARTS	PO# 3084 Invoice # 361636	10950 UNION STATE GENERAL FUND	14.82	1,266.65
02/21/2024	Check	8132	GARRETT TIRE SERVICE	PO# 3040	10950 UNION STATE GENERAL FUND	212.10	1,478.75
Total for 45600 UTILITY VEHICLE MAINT						\$356.87	
45700 UTILITY EQUIPMENT MAINT							
	Beginning Balance						7,637.51
02/08/2024	Check	8110	BVF Equipment Repair Service LLC	Invoice# 1950 Case CX55E repair	10950 UNION STATE GENERAL FUND	1,155.00	8,792.51
02/21/2024	Check	8126	Treadwell Gas		10950 UNION STATE GENERAL FUND	139.30	8,931.81
02/21/2024	Check	8126	Treadwell Gas		10950 UNION STATE GENERAL FUND	139.30	9,071.11
Total for 45700 UTILITY EQUIPMENT MAINT						\$1,433.60	

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
45800 SYSTEM MAINTENANCE							
	Beginning Balance						17,855.28
Total for 45800 SYSTEM MAINTENANCE							
47300 SAMPLE TESTING							
	Beginning Balance						2,975.60
02/13/2024	Check	8116	PACE ANALYTICAL SERV	Invoice# 2420425847	10950 UNION STATE GENERAL FUND	616.70	3,592.30
02/21/2024	Check	8131	PACE ANALYTICAL SERV	Invoice# 2435596558	10950 UNION STATE GENERAL FUND	137.80	3,730.10
02/27/2024	Check	8136	PACE ANALYTICAL SERV	Invoice# 2435597950	10950 UNION STATE GENERAL FUND	137.80	3,867.90
Total for 47300 SAMPLE TESTING						\$892.30	
47400 DEPRECIATION							
	Beginning Balance						62,978.68
02/29/2024	Journal Entry	JE - 200		Depreciation	-Split-	7,872.33	70,851.01
02/29/2024	Journal Entry	JE - 200		Depreciation	-Split-	7,872.34	78,723.35
Total for 47400 DEPRECIATION						\$15,744.67	
Total for UTILITY EXPENSES						\$60,226.59	
34000 INTEREST INCOME							
	Beginning Balance						1,996.41
02/29/2024	Deposit	29		INTEREST PAID	10931 RESTRICTED FUNDS:USDA SERIES 14 BOND FUND	17.67	2,014.08
02/29/2024	Deposit			InterestDeposit	10900 PEOPLES BANK GENERAL FUND	192.07	2,206.15
02/29/2024	Deposit	29		INTEREST PAID	10970 UNION STATE ALLOCATION	66.93	2,273.08
02/29/2024	Deposit	29		INTEREST PAID	10933 RESTRICTED FUNDS:USDA BOND SERIES 14 RESERVE FUND	33.53	2,306.61
02/29/2024	Deposit	29		INTEREST PAID	10932 RESTRICTED FUNDS:USDA BOND SERIES 14 OPERATION FUND	38.75	2,345.36
02/29/2024	Deposit	29		INTEREST PAID	10950 UNION STATE GENERAL FUND	101.73	2,447.09

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
Total for 34000 INTEREST INCOME						\$450.68	
Not Specified							
02/16/2024	Bill Payment (Check)	150065	CHEROKEE ELECTRIC CO		21000 ACCOUNTS PAYABLE	0.00	0.00
02/16/2024	Bill Payment (Check)	150063	Calhoun Meter Com		21000 ACCOUNTS PAYABLE	0.00	0.00
02/16/2024	Bill Payment (Check)	150067	SANDBLASTING SOLUTIONS OF ALABAMA		21000 ACCOUNTS PAYABLE	0.00	0.00
02/16/2024	Bill Payment (Check)	150065	TOWN OF C.B. LIC FEE		21000 ACCOUNTS PAYABLE	0.00	0.00
02/16/2024	Bill Payment (Check)	150066	NORTHEAST ALABAMA WA		21000 ACCOUNTS PAYABLE	0.00	0.00
02/16/2024	Bill Payment (Check)	150062	BMSS LOCKBOX		21000 ACCOUNTS PAYABLE	0.00	0.00
Total for Not Specified						\$0.00	