

The Utilities Board of the Town of Cedar Bluff

Financial Statements

For the period ended January 31, 2026

Draft

Prepared by
BMSS, LLC

Statement of Net Position

As of January 31, 2026

	Total
ASSETS	
Current Assets	
Bank Accounts	
10300 CASH ON HAND	750.00
10900 PEOPLES BANK GENERAL FUND	1,077,619.34
10940 UNION STATE WATER METER	267,119.24
10950 UNION STATE GENERAL FUND	85,558.46
10970 UNION STATE ALLOCATION	0.00
DEBT RETIREMENT	24,000.00
EQUIPMENT	3,190.06
LIABILITY INSURANCE	55,705.16
SEWER INFRASTRUCTURE	963.05
UNALLOCATED INTEREST	12,368.23
WATER INFRASTRUCTURE	3,154.50
Total 10970 UNION STATE ALLOCATION	99,381.00
Total Bank Accounts	1,530,428.04
Other Current Assets	
11000 INVENTORY	31,573.93
11050 PREPAID INSURANCE	-995.77
12001 SHORT-TERM LEASE RECEIVABLE	4,200.00
12201 DUE FROM IRS - 941 REFUND	186.86
ACCOUNTS RECEIVABLE	
10800 A/R - TOTAL RECEIVABLES	86,239.54
10820 A/R - UNBILLED WATER	37,773.89
10850 A/R - GARBAGE COLLECTION FEE	5,365.08
10860 ALLOWANCE FOR DOUBTFUL ACCOUNTS	-4,350.55
Total ACCOUNTS RECEIVABLE	125,027.96
RESTRICTED FUNDS	
10931 USDA SERIES 14 BOND FUND	88,948.10
10932 USDA BOND SERIES 14 OPERATION FUND	91,926.65
10933 USDA BOND SERIES 14 RESERVE FUND	79,524.79
Total RESTRICTED FUNDS	260,399.54
Total Other Current Assets	420,392.52
Total Current Assets	1,950,820.56
Fixed Assets	
11100 VEHICLES	311,868.46
11200 LAND	144,062.00
11250 BUILDING	430,244.12
11300 EQUIPMENT	469,716.66
11305 FURNITURE & FIXTURES	18,969.47
11400 WATER DISTRIBUTION SYSTEM	1,036,889.94
11500 SEWER DIST. SYSTEM	5,059,674.30
11600 ACCUMULATED DEPRECIATION	-3,732,672.25

	Total
Total Fixed Assets	3,738,752.70
Other Assets	
12003 LONG-TERM LEASE RECEIVABLE	39,915.65
14000 DEFERRED OUTFLOWS - PENSIONS - ERS CONT.	29,090.01
14002 DEFERRED OUTFLOWS - PENSIONS - NET DIFFERENCE	87,283.00
Total Other Assets	156,288.66
TOTAL ASSETS	\$5,845,861.92
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
21000 ACCOUNTS PAYABLE	23,428.24
Total Accounts Payable	23,428.24
Other Current Liabilities	
20700 ACCRUED P/R TAXES & WAGES	7,050.96
21500 ACCRUED INTEREST EXPENSE	46,583.30
22001 DUE TO RSA-1	120.00
22100 LIABILITY FOR COMPENSA	21,497.47
23400 RETIREMENT WITHHELD	409.92
23510 VISION INS	65.31
23520 LIFE INSURANCE	332.70
23530 CANCER INS	126.09
23540 ACCIDENT INS	179.15
23560 SHORT TRM DISABILITY	37.68
23600 LICENSE FEE PAYABLE	9,497.08
23605 GARBAGE DUE TO TOWN OF C.B.	26,541.02
23610 SALES TAX PAYABLE	5,316.55
Total Other Current Liabilities	117,757.23
Total Current Liabilities	141,185.47
Long-Term Liabilities	
21700 SERIES 14 USDA REVENUE BOND	453,799.63
21950 NET PENSION LIABILITY	218,379.00
22600 DEFERRED INFLOWS - PENSIONS	65,539.00
22700 DEFERRED INFLOWS - LEASES	44,115.65
24000 METERS PAYABLE	202,067.29
Total Long-Term Liabilities	983,900.57
Total Liabilities	1,125,086.04
Equity	
29600 UNAPPROPRATED EARNED SUR	4,701,567.64
Retained Earnings	0.00
Net Income	19,208.24
Total Equity	4,720,775.88
TOTAL LIABILITIES AND EQUITY	\$5,845,861.92

Statement of Revenues, Expenses, and Changes in Net Position

January 2026

	Jan 2026	Jan 2025 (PY)	Oct 2025 - Jan 2026 (YTD)	Oct 2024 - Jan 2025 (PY YTD)	Total
INCOME					
31000 SALE OF WATER	43,528.86	43,864.93	177,616.42		179,408.94
31001 WATER TAP FEES	0.00	1,600.00	3,200.00		1,600.00
31002 LEASE INCOME	400.00	350.00	1,600.00		1,400.00
31007 LATE FEES	2,000.37	1,581.48	6,891.09		6,271.21
31008 SERVICE FEES	1,000.00	950.00	5,100.00		4,257.50
31010 T.C.B. BILLING SERVICE FEE	1,856.16	1,795.68	7,260.84		7,209.72
31011 ADJUSTMENTS	-1,208.06	-1,964.58	-7,394.88		-3,138.04
33000 SEWER INCOME	43,100.94	43,110.96	173,147.02		174,858.57
33001 SEWER TAP FEES	-1,000.00	0.00	3,300.00		3,300.00
33002 DUMP FEES	1,450.00	900.00	13,650.00		10,350.00
Total Income	91,128.27	92,188.47	384,370.49		385,517.90
GROSS PROFIT	91,128.27	92,188.47	384,370.49		385,517.90
EXPENSES					
ADMINISTRATIVE EXPENSES	0.00	0.00	0.00		0.00
41100 OFFICE SUPPLIES	338.36	399.90	3,645.89		5,293.60
41101 OFFICE EQUIPMENT	565.63	554.43	1,687.16		1,029.69
41400 WATER OFFICE	64.84	64.84	259.36		259.36
41600 ELECTRICITY OFFICE	269.72	263.95	1,240.31		1,582.18
41800 TELEPHONE	527.88	526.24	2,110.06		2,104.06
42100 LIABILITY INS.	2,699.08	2,502.25	10,846.32		10,009.00
42200 ADVERTISING	0.00	0.00	0.00		628.00
42300 POSTAGE	2,970.00	0.00	5,726.00		2,950.00
42600 BANK CHARGES	14.00	8.00	44.00		56.00
42700 COMPUTER MAINTENANCE	0.00	520.00	472.98		745.00
42800 CONSULTING	0.00	0.00	200.00		600.00
42900 ACCOUNTING - AUDIT	1,500.00	0.00	8,950.00		0.00
42910 ACCOUNTING - CONSULTING	450.00	2,834.74	4,444.68		8,074.48
43200 CLOTHING	326.93	212.63	812.39		840.20
43301 HEAT OFFICE	136.81	91.32	207.36		151.96

The Utilities Board of the Town of Cedar Bluff

				Total
	Jan 2026	Jan 2025 (PY)	Oct 2025 - Jan 2026 (YTD)	Oct 2024 - Jan 2025 (PY YTD)
43400 SALARIES-OFFICE	7,603.75	9,160.88	36,123.16	34,871.31
43501 SALARIES-BOARD	750.00	1,000.00	3,250.00	4,000.00
44400 W/C INSURANCE	198.58	277.58	794.32	1,110.32
44703 INTEREST-SERIES 14 USDA LOAN	1,328.75	3,890.00	5,315.00	15,560.00
48000 PAYROLL SERVICE FEE	404.00	485.00	1,426.00	1,392.00
Total ADMINISTRATIVE EXPENSES	20,148.33	22,791.76	87,554.99	91,257.16
UTILITY EXPENSES	0.00	0.00	0.00	0.00
41000 BUILDING MAINTENANCE	451.15	172.80	1,695.70	435.60
41001 SHOP EXPENSE	4,509.71	803.99	6,648.82	3,821.51
41401 DUMP STATION WATER	94.33	21.89	227.08	87.56
41500 WATER-MEN'S BLDG	64.84	64.84	259.36	259.36
41700 ELEC-MEN'S BLDG	128.75	159.96	623.14	621.78
41900 CELL PHONES	150.48	184.88	600.79	739.43
43100 SEMINARS/TRAINING	0.00	0.00	695.25	0.00
43102 MEMBERSHIP/DUES	1,325.00	0.00	2,730.00	680.00
43300 HEAT MEN'S BUILDING	0.00	308.43	0.00	308.43
43500 SALARIES-UTILITIES	16,630.51	15,570.75	72,386.84	58,999.22
43600 PAYROLL TAX EXPENSE	1,873.69	1,927.99	8,297.63	7,196.57
43900 EMPLOYEE INSURANCE	4,727.00	2,548.00	14,282.00	9,844.00
44200 RETIREMENT EXPENSE	3,961.96	2,783.17	12,611.30	9,551.30
44900 NORTHEAST ALA WATER	10,993.32	12,009.59	50,140.49	51,792.25
44950 POWER PURCHASED	7,092.71	7,406.02	27,266.09	27,828.33
45100 GAS & OIL-UTILITY VEHICLES	588.30	185.00	2,417.29	2,131.49
45200 GAS & OIL-UTILITY EQUIP	65.49	185.00	1,377.25	1,184.95
45600 UTILITY VEHICLE MAINT	273.87	0.00	477.31	1,655.74
45700 UTILITY EQUIPMENT MAINT	497.32	1,140.18	1,258.61	1,261.81
45800 SYSTEM MAINTENANCE	2,422.18	0.00	11,723.02	5,068.82
45850 FIRE HYDRANT	0.00	1,400.00	36.56	4,321.66
47300 SAMPLE TESTING	928.00	892.30	4,398.70	3,472.63
47400 DEPRECIATION	14,900.00	15,744.67	59,600.00	62,978.68
Total UTILITY EXPENSES	71,678.61	63,509.46	279,753.23	254,241.12
Total Expenses	91,826.94	86,301.22	367,308.22	345,498.28

	Jan 2026	Jan 2025 (PY)	Oct 2025 - Jan 2026 (YTD)	Oct 2024 - Jan 2025 (PY YTD)	Total
NET OPERATING INCOME	-698.67	5,887.25	17,062.27		40,019.62
OTHER INCOME					
34000 INTEREST INCOME	532.23	532.03	2,145.97		2,103.16
Total Other Income	532.23	532.03	2,145.97		2,103.16
NET OTHER INCOME	532.23	532.03	2,145.97		2,103.16
NET INCOME	\$ -166.44	\$6,419.28	\$19,208.24		\$42,122.78

Draft

Allocation Account Totals

All Dates

	Total
ASSETS	
Current Assets	
Bank Accounts	
10970 UNION STATE ALLOCATION	
DEBT RETIREMENT	24,000.00
EQUIPMENT	3,190.06
LIABILITY INSURANCE	55,705.16
SEWER INFRASTRUCTURE	963.05
UNALLOCATED INTEREST	12,368.23
WATER INFRASTRUCTURE	3,154.50
Total 10970 UNION STATE ALLOCATION	99,381.00
Total Bank Accounts	99,381.00
Total Current Assets	99,381.00
TOTAL ASSETS	\$99,381.00

Draft

The Utilities Board of the Town of Cedar Bluff

General Ledger

January 2026

DATE	TRANSACTION TYPE	NUM	ADJ	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							1,042,268.92
01/09/2026	Deposit		No		ACH Credit CEDAR BLUFF UTIL 9202 ACH Credit CEDAR BLUFF UTIL XXXXXX2441 EFFDAT PPD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	46.69	1,042,315.61
01/09/2026	Deposit		No		ACH Credit CEDAR BLUFF UTIL 9202 ACH Credit CEDAR BLUFF UTIL XXXXXX2441 EFFDAT PPD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	34,760.93	1,077,076.54
01/14/2026	Expense		No		ACH Chargeback	31011 ADJUSTMENTS	-58.69	1,077,017.85
01/14/2026	Expense		No		ACH Chargeback	42600 ADMINISTRATIVE EXPENSES:BANK CHARGES	-6.00	1,077,011.85
01/14/2026	Expense		No		ACH Chargeback	42600 ADMINISTRATIVE EXPENSES:BANK CHARGES	-6.00	1,077,005.85
01/14/2026	Expense		No		ACH Chargeback	31011 ADJUSTMENTS	-58.69	1,076,947.16
01/16/2026	Deposit		No		Accounts Payabl	31002 LEASE INCOME	400.00	1,077,347.16
01/31/2026	Deposit		No		InterestDeposit	34000 INTEREST INCOME	272.18	1,077,619.34
Total for 10900 PEOPLES BANK GENERAL FUND							\$35,350.42	
10940 UNION STATE WATER METER								
	Beginning Balance							266,544.24
01/02/2026	Deposit		No			24000 METERS PAYABLE	900.00	267,444.24
01/02/2026	Deposit		No			24000 METERS PAYABLE	250.00	267,694.24
01/09/2026	Check	4273	No	CEDAR BLUFF UTILITY		24000 METERS PAYABLE	-534.09	267,160.15
01/09/2026	Check	4271	No	DEB AND OTTIE SNYDER		24000 METERS PAYABLE	-250.00	266,910.15
01/09/2026	Check	4268	No	DONNA MILLER		24000 METERS PAYABLE	-4.29	266,905.86
01/09/2026	Check	4269	No	TIMOTHY DON COLBERT		24000 METERS PAYABLE	-26.52	266,879.34
01/09/2026	Check	4270	No	JERRI ARP		24000 METERS PAYABLE	-91.31	266,788.03
01/09/2026	Check	4266	No	R. L. SHAW		24000 METERS PAYABLE	-28.31	266,759.72
01/09/2026	Deposit		No			24000 METERS PAYABLE	400.00	267,159.72
01/09/2026	Check	4267	No	MARK TAYLOR		24000 METERS PAYABLE	-190.48	266,969.24
01/09/2026	Check	4272	No	JENNIFER & BELINDA ST.JOHN		24000 METERS PAYABLE	-100.00	266,869.24
01/10/2026	Check	4274	No	KIMBERLY DAVIS		24000 METERS PAYABLE	-103.31	266,765.93
01/10/2026	Check	4275	No	CEDAR BLUFF UTILITY		24000 METERS PAYABLE	-46.69	266,719.24
01/21/2026	Deposit		No			24000 METERS PAYABLE	250.00	266,969.24
01/27/2026	Deposit		No			24000 METERS PAYABLE	150.00	267,119.24
Total for 10940 UNION STATE WATER METER							\$575.00	
10950 UNION STATE GENERAL FUND								
	Beginning Balance							65,588.11
01/02/2026	Check	8869	No	CENTRE AUTO PARTS		-Split-	-101.34	65,486.77
01/02/2026	Check	8864	No	TOWN OF CEDAR BLUFF		23600 LICENSE FEE PAYABLE	-2,613.39	62,873.38
01/02/2026	Check	8866	No	WEISS SUPPLIES, INC		-Split-	-654.53	62,218.85
01/02/2026	Check	8873	No	G & C SUPPLY	INVOICE # 7011395, 7011835	45800 UTILITY EXPENSES:SYSTEM MAINTENANCE	-774.40	61,444.45
01/02/2026	Check	8876	No	GARRETT TIRE SERVICE		45600 UTILITY EXPENSES:UTILITY VEHICLE MAINT	-44.26	61,400.19
01/02/2026	Check	8861	No	George A. Baker		43501 ADMINISTRATIVE EXPENSES:SALARIES-BOARD	-250.00	61,150.19
01/02/2026	Check	8874	No	WEBB CONCRETE & BUILDING MATERIALS		-Split-	-349.00	60,801.19
01/02/2026	Check	8871	No	R J YOUNG		41101 ADMINISTRATIVE EXPENSES:OFFICE EQUIPMENT	-287.76	60,513.43
01/02/2026	Check	8877	No	GERALD G PENTECOST, JR., CPA		42900 ADMINISTRATIVE EXPENSES:ACCOUNTING - AUDIT	-3,500.00	57,013.43
01/02/2026	Check	8872	No	AAA Security		-Split-	-63.90	56,949.53
01/02/2026	Check	8875	No	PACE ANALYTICAL SERV		-Split-	-678.00	56,271.53
01/02/2026	Check	8865	No	TOWN OF CEDAR BLUFF		23605 GARBAGE DUE TO TOWN OF C.B.	-15,821.00	40,450.53
01/02/2026	Check	8878	No	FERGUSON		41001 UTILITY EXPENSES:SHOP	-716.28	39,734.25

The Utilities Board of the Town of Cedar Bluff

General Ledger

January 2026

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
						EXPENSE		
01/02/2026	Check	8859	No	Mattie Williams		43501 ADMINISTRATIVE EXPENSES:SALARIES-BOARD	-250.00	39,484.25
01/02/2026	Check	8867	No	RELIANCE STANDARD		23510 VISION INS	-176.32	39,307.93
01/02/2026	Check	8870	No	CINTAS CORP LOC 746		-Split-	-123.61	39,184.32
01/02/2026	Check	8863	No	TRAMMELL WELDING	Invoice # 4175	45700 UTILITY EXPENSES:UTILITY EQUIPMENT MAINT	-475.00	38,709.32
01/02/2026	Check	8862	No	DANNY'S BUILDERS		45800 UTILITY EXPENSES:SYSTEM MAINTENANCE	-1,647.78	37,061.54
01/02/2026	Check	8860	No	Linda R. Pickelsimer		43501 ADMINISTRATIVE EXPENSES:SALARIES-BOARD	-250.00	36,811.54
01/02/2026	Check	8868	No	MODEL TEES	Invoice# 390038; Invoice# 360601	43200 ADMINISTRATIVE EXPENSES:CLOTHING	-222.65	36,588.89
01/02/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	1,256.00	37,844.89
01/04/2026	Expense		No	CHEROKEE ELECTRIC CO		-Split-	-6,639.26	31,205.63
01/04/2026	Expense		No	CHEROKEE ELECTRIC CO		44950 UTILITY EXPENSES:POWER PURCHASED	-851.92	30,353.71
01/05/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	343.46	30,697.17
01/05/2026	Expense		No	DEKALB CHEROKEE GAS	UTILITYBIL DCGAS ACH COLLEC	43301 ADMINISTRATIVE EXPENSES:HEAT OFFICE	-136.81	30,560.36
01/05/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	230.83	30,791.19
01/05/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	2,873.00	33,664.19
01/05/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	847.23	34,511.42
01/05/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	78.66	34,590.08
01/05/2026	Deposit		No		REGULAR DEPOSIT	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	61.93	34,652.01
01/06/2026	Expense		No	AL DEPT OF REVENUE		23610 SALES TAX PAYABLE	-1,699.72	32,952.29
01/06/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	804.19	33,756.48
01/06/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	1,096.94	34,853.42
01/06/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	267.37	35,120.79
01/06/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	184.39	35,305.18
01/07/2026	Check	150283	No	TERRY WHITE		-Split-	-879.16	34,426.02
01/07/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	58.69	34,484.71
01/07/2026	Expense		No		XXXXXX4484 PAYLIANCE	31011 ADJUSTMENTS	-23.95	34,460.76
01/07/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	1,687.10	36,147.86
01/08/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	1,314.01	37,461.87
01/08/2026	Expense		No	RETIREMENT SYSTEMS		-Split-	-1,232.46	36,229.41
01/08/2026	Deposit		No		REGULAR DEPOSIT	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	13,605.62	49,835.03
01/08/2026	Expense		No	RETIREMENT SYSTEMS		-Split-	-1,089.74	48,745.29
01/08/2026	Expense		No	LOCAL GOVERNMENT INS		-Split-	-4,727.00	44,018.29

The Utilities Board of the Town of Cedar Bluff

General Ledger

January 2026

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
01/08/2026	Expense		No	RETIREMENT SYSTEMS		-Split-	-1,234.02	42,784.27
01/08/2026	Journal Entry	JE - 588	No		Payroll Journal Entry	-Split-	-3,281.53	39,502.74
01/08/2026	Journal Entry	JE - 588	No		Payroll Journal Entry	-Split-	-1,520.88	37,981.86
01/08/2026	Journal Entry	JE - 588	No		Payroll Journal Entry	-Split-	-71.00	37,910.86
01/08/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	159.89	38,070.75
01/08/2026	Expense		No	Aflac		-Split-	-178.64	37,892.11
01/09/2026	Check	8879	No	DANNY'S BUILDERS		41001 UTILITY EXPENSES:SHOP EXPENSE	-22.66	37,869.45
01/09/2026	Deposit		No		REGULAR DEPOSIT	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	6,365.04	44,234.49
01/09/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	271.32	44,505.81
01/09/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	970.10	45,475.91
01/09/2026	Check	8889	No	Quick Mart		-Split-	-653.79	44,822.12
01/09/2026	Check	8885	No	R J YOUNG		41101 ADMINISTRATIVE EXPENSES:OFFICE EQUIPMENT	-277.87	44,544.25
01/09/2026	Check	8888	No	ARWA		-Split-	-1,405.00	43,139.25
01/09/2026	Check	8887	No	CINTAS CORP LOC 746		-Split-	-123.61	43,015.64
01/09/2026	Check	8886	No	HARBOR FREIGHT TOOLS		41001 UTILITY EXPENSES:SHOP EXPENSE	-99.98	42,915.66
01/09/2026	Check	8884	No	GARRETT TIRE SERVICE		45600 UTILITY EXPENSES:UTILITY VEHICLE MAINT	-229.61	42,686.05
01/09/2026	Check	8883	No	RVS SOFTWARE		11300 EQUIPMENT	-3,184.00	39,502.05
01/09/2026	Check	8882	No	Calhoun Meter Com		41001 UTILITY EXPENSES:SHOP EXPENSE	-838.80	38,663.25
01/09/2026	Check	8881	No	Lookout Pest Control		41000 UTILITY EXPENSES:BUILDING MAINTENANCE	-47.25	38,616.00
01/09/2026	Check	8880	No	AAA Security		41000 UTILITY EXPENSES:BUILDING MAINTENANCE	-340.00	38,276.00
01/10/2026	Expense		No	CEDAR BLUFF UTILITY		-Split-	-224.01	38,051.99
01/10/2026	Expense		No	NORTHEAST ALABAMA WA		-Split-	-10,993.32	27,058.67
01/10/2026	Expense		No	NEXBILLPAY		42600 ADMINISTRATIVE EXPENSES:BANK CHARGES	-2.00	27,056.67
01/10/2026	Expense		No	Card Services		-Split-	-720.38	26,336.29
01/12/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	2,898.61	29,234.90
01/12/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	1,856.11	31,091.01
01/12/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	1,022.57	32,113.58
01/12/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	162.73	32,276.31
01/13/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	46.69	32,323.00
01/13/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	511.99	32,834.99
01/13/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	394.37	33,229.36
01/13/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	64.52	33,293.88
01/13/2026	Check	2007	No	CEDAR BLUFF UTILITY	TRANSFER TO GENERAL ACCOUNT (Voted on	UNION STATE	57,000.00	90,293.88

The Utilities Board of the Town of Cedar Bluff

General Ledger

January 2026

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
01/14/2026	Check	8892	No	US POST OFFICE	8/21/2025 for vac ex)	ALLOCATION:EQUIPMENT 42300 ADMINISTRATIVE EXPENSES:POSTAGE	-370.00	89,923.88
01/14/2026	Deposit		No			-Split-	2,929.93	92,853.81
01/14/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	1,145.84	93,999.65
01/14/2026	Check	8893	No	US POST OFFICE		42300 ADMINISTRATIVE EXPENSES:POSTAGE	-2,600.00	91,399.65
01/14/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	123.48	91,523.13
01/14/2026	Check	8890	No	DANNY'S BUILDERS		41001 UTILITY EXPENSES:SHOP EXPENSE	-74.48	91,448.65
01/14/2026	Check	8895	No	TERRY WHITE		41001 UTILITY EXPENSES:SHOP EXPENSE	-1,150.00	90,298.65
01/14/2026	Check	8894	No	PACE ANALYTICAL SERV		47300 UTILITY EXPENSES:SAMPLE TESTING	-250.00	90,048.65
01/14/2026	Check	8891	No	USA BLUEBOOK	Voided - ORD# IINV00883263	41001 UTILITY EXPENSES:SHOP EXPENSE	0.00	90,048.65
01/14/2026	Deposit		No			10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	6,650.22	96,698.87
01/15/2026	Check	150284	No	TERRY WHITE		-Split-	-621.95	96,076.92
01/15/2026	Journal Entry	JE - 589	No		Payroll Journal Entry	-Split-	-1,473.17	94,603.75
01/15/2026	Journal Entry	JE - 589	No		Payroll Journal Entry	-Split-	-191.00	94,412.75
01/15/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	114.86	94,527.61
01/15/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	833.99	95,361.60
01/15/2026	Journal Entry	JE - 589	No		Payroll Journal Entry	-Split-	-3,319.97	92,041.63
01/16/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	596.93	92,638.56
01/20/2026	Journal Entry	JE - 581	No		To record monthly transfers	-Split-	-6,000.00	86,638.56
01/20/2026	Journal Entry	JE - 581	No		To record monthly transfers	-Split-	-577.00	86,061.56
01/20/2026	Journal Entry	JE - 581	No		To record monthly transfers	-Split-	-500.00	85,561.56
01/20/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	58.69	85,620.25
01/20/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	123.69	85,743.94
01/20/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	825.91	86,569.85
01/20/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	1,053.25	87,623.10
01/20/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	1,132.97	88,756.07
01/20/2026	Journal Entry	JE - 581	No		To record monthly transfers	-Split-	-6,500.00	82,256.07
01/20/2026	Journal Entry	JE - 581	No		To record monthly transfers	-Split-	-668.00	81,588.07
01/20/2026	Expense		No	VERIZON WIRELESS	PAYMENTS VERIZON WIRELESS 6223344794 04/19/23S	41900 UTILITY EXPENSES:CELL PHONES	-150.48	81,437.59
01/20/2026	Journal Entry	JE - 581	No		To record monthly transfers	-Split-	-3,000.00	78,437.59
01/21/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	46.69	78,484.28

The Utilities Board of the Town of Cedar Bluff

General Ledger

January 2026

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
01/21/2026	Expense		No	TDS TELECOM	TDS EPAY TDS PAYMENT	41800 ADMINISTRATIVE EXPENSES:TELEPHONE	-365.43	78,118.85
01/21/2026	Expense		No	TDS TELECOM	TDS EPAY TDS PAYMENT	41800 ADMINISTRATIVE EXPENSES:TELEPHONE	-162.45	77,956.40
01/21/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	468.94	78,425.34
01/21/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	75.91	78,501.25
01/22/2026	Journal Entry	JE - 590	No		Payroll Journal Entry	-Split-	-1,738.02	76,763.23
01/22/2026	Journal Entry	JE - 590	No		Payroll Journal Entry	-Split-	-3,894.18	72,869.05
01/22/2026	Expense		No	RETIREMENT SYSTEMS		-Split-	-1,340.60	71,528.45
01/22/2026	Expense		No	RETIREMENT SYSTEMS		-Split-	-1,175.27	70,353.18
01/22/2026	Check	150285	No	TERRY WHITE		-Split-	-788.90	69,564.28
01/22/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	1,112.06	70,676.34
01/22/2026	Journal Entry	JE - 590	No		Payroll Journal Entry	-Split-	-71.00	70,605.34
01/23/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	702.45	71,307.79
01/23/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	302.80	71,610.59
01/26/2026	Expense		No	PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1	22001 DUE TO RSA-1	-120.00	71,490.59
01/26/2026	Expense		No	PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1	22001 DUE TO RSA-1	-120.00	71,370.59
01/26/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	874.99	72,245.58
01/26/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	1,485.66	73,731.24
01/26/2026	Expense		No	PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1	22001 DUE TO RSA-1	-120.00	73,611.24
01/26/2026	Expense		No	PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1	22001 DUE TO RSA-1	-120.00	73,491.24
01/26/2026	Expense		No	PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1	22001 DUE TO RSA-1	-120.00	73,371.24
01/26/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	1,737.41	75,108.65
01/26/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	125.67	75,234.32
01/27/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	509.63	75,743.95
01/27/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	161.11	75,905.06
01/27/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	721.83	76,626.89
01/27/2026	Check	8896	No	Alan Buffington		-Split-	-1,950.00	74,676.89
01/27/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	183.38	74,860.27
01/27/2026	Deposit		No			-Split-	1,918.26	76,778.53
01/28/2026	Deposit		No			-Split-	4,636.24	81,414.77
01/28/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	507.10	81,921.87
01/28/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	58.69	81,980.56

The Utilities Board of the Town of Cedar Bluff

General Ledger

January 2026

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
01/29/2026	Check	150286	No	TERRY WHITE		-Split-	-879.17	81,101.39
01/29/2026	Journal Entry	JE - 591	No		Payroll Journal Entry	-Split-	-3,307.25	77,794.14
01/29/2026	Journal Entry	JE - 591	No		Payroll Journal Entry	-Split-	-1,491.73	76,302.41
01/29/2026	Journal Entry	JE - 591	No		Payroll Journal Entry	-Split-	-71.00	76,231.41
01/29/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	117.38	76,348.79
01/29/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	819.38	77,168.17
01/30/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	322.35	77,490.52
01/30/2026	Deposit		No		SETTLEMENT BANKCARD	10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	792.49	78,283.01
01/31/2026	Deposit		No			10800 ACCOUNTS RECEIVABLE:A/R - TOTAL RECEIVABLES	3,807.95	82,090.96
01/31/2026	Journal Entry	JE - 593	No		Deposits in transit	-Split-	51.55	82,142.51
01/31/2026	Journal Entry	JE - 592	No		Interest Income	-Split-	39.73	82,182.24
01/31/2026	Journal Entry	JE - 593	No		Deposits in transit	-Split-	1,478.36	83,660.60
01/31/2026	Journal Entry	JE - 593	No		Deposits in transit	-Split-	1,350.76	85,011.36
01/31/2026	Journal Entry	JE - 593	No		Deposits in transit	-Split-	547.10	85,558.46
Total for 10950 UNION STATE GENERAL FUND							\$19,970.35	
10970 UNION STATE ALLOCATION								
01/20/2026	Journal Entry	JE - 581	No		To record monthly transfers	-Split-	3,000.00	3,000.00
01/20/2026	Journal Entry	JE - 581	No		To record monthly transfers	-Split-	500.00	3,500.00
01/20/2026	Journal Entry	JE - 581	No		To record monthly transfers	-Split-	6,000.00	9,500.00
01/31/2026	Journal Entry	JE - 586	No		To reclass funds to allocation accts	-Split-	-9,500.00	0.00
Total for 10970 UNION STATE ALLOCATION							\$0.00	
DEBT RETIREMENT								
Beginning Balance								18,000.00
01/31/2026	Journal Entry	JE - 586	No		To reclass funds to allocation accts	-Split-	6,000.00	24,000.00
Total for DEBT RETIREMENT							\$6,000.00	
EQUIPMENT								
Beginning Balance								59,690.06
01/13/2026	Check	2007	No	CEDAR BLUFF UTILITY		10950 UNION STATE GENERAL FUND	-57,000.00	2,690.06
01/31/2026	Journal Entry	JE - 586	No		To reclass funds to allocation accts	-Split-	500.00	3,190.06
Total for EQUIPMENT							\$ - 56,500.00	
LIABILITY INSURANCE								
Beginning Balance								52,705.16
01/31/2026	Journal Entry	JE - 586	No		To reclass funds to allocation accts	-Split-	3,000.00	55,705.16
Total for LIABILITY INSURANCE							\$3,000.00	
SEWER INFRASTRUCTURE								
Beginning Balance								963.05
Total for SEWER INFRASTRUCTURE								
UNALLOCATED INTEREST								

The Utilities Board of the Town of Cedar Bluff

General Ledger

January 2026

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Beginning Balance								12,294.29
01/31/2026	Journal Entry	JE - 592	No		Interest Income	-Split-	73.94	12,368.23
Total for UNALLOCATED INTEREST							\$73.94	
WATER INFRASTRUCTURE								
Beginning Balance								3,154.50
Total for WATER INFRASTRUCTURE								
Total for 10970 UNION STATE ALLOCATION with subs							\$ - 47,426.06	
11000 INVENTORY								
Beginning Balance								31,573.93
Total for 11000 INVENTORY								
11050 PREPAID INSURANCE								
Beginning Balance								1,901.89
01/31/2026	Journal Entry	JE - 582	No		To allocate insurance expense	-Split-	-198.58	1,703.31
01/31/2026	Journal Entry	JE - 585	No		To allocate insurance expense	-Split-	-2,699.08	-995.77
Total for 11050 PREPAID INSURANCE							\$ - 2,897.66	
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								
ACCOUNTS RECEIVABLE								
10800 A/R - TOTAL RECEIVABLES								
Beginning Balance								88,604.34
01/02/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL FUND	-1,256.00	87,348.34
01/05/2026	Deposit		No		REGULAR DEPOSIT	10950 UNION STATE GENERAL FUND	-61.93	87,286.41
01/05/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL FUND	-230.83	87,055.58
01/05/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL FUND	-847.23	86,208.35
01/05/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL FUND	-78.66	86,129.69
01/05/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL FUND	-343.46	85,786.23
01/05/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL FUND	-2,873.00	82,913.23
01/06/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL FUND	-1,096.94	81,816.29
01/06/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL FUND	-804.19	81,012.10
01/06/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL FUND	-267.37	80,744.73
01/06/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL FUND	-184.39	80,560.34
01/07/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL FUND	-58.69	80,501.65
01/07/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL FUND	-1,687.10	78,814.55
01/08/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL FUND	-159.89	78,654.66
01/08/2026	Deposit		No		REGULAR DEPOSIT	10950 UNION STATE GENERAL FUND	-13,605.62	65,049.04
01/08/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL FUND	-1,314.01	63,735.03
01/09/2026	Deposit		No		REGULAR DEPOSIT	10950 UNION STATE GENERAL	-6,365.04	57,369.99

The Utilities Board of the Town of Cedar Bluff

General Ledger

January 2026

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
						FUND		
01/09/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL	-970.10	56,399.89
						FUND		
01/09/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL	-271.32	56,128.57
						FUND		
01/09/2026	Deposit		No		ACH Credit CEDAR BLUFF UTIL 9202 ACH Credit	10900 PEOPLES BANK GENERAL	-34,760.93	21,367.64
					CEDAR BLUFF UTIL XXXXXX2441 EFFDAT PPD	FUND		
01/09/2026	Deposit		No		ACH Credit CEDAR BLUFF UTIL 9202 ACH Credit	10900 PEOPLES BANK GENERAL	-46.69	21,320.95
					CEDAR BLUFF UTIL XXXXXX2441 EFFDAT PPD	FUND		
01/12/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL	-1,856.11	19,464.84
						FUND		
01/12/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL	-2,898.61	16,566.23
						FUND		
01/12/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL	-1,022.57	15,543.66
						FUND		
01/12/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL	-162.73	15,380.93
						FUND		
01/13/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL	-46.69	15,334.24
						FUND		
01/13/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL	-394.37	14,939.87
						FUND		
01/13/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL	-511.99	14,427.88
						FUND		
01/13/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL	-64.52	14,363.36
						FUND		
01/14/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL	-123.48	14,239.88
						FUND		
01/14/2026	Deposit		No		TRANSFER FROM METER ACC	10950 UNION STATE GENERAL	-534.09	13,705.79
						FUND		
01/14/2026	Deposit		No			10950 UNION STATE GENERAL	-800.00	12,905.79
						FUND		
01/14/2026	Deposit		No		DAILY DEPOSIT	10950 UNION STATE GENERAL	-6,650.22	6,255.57
						FUND		
01/14/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL	-1,145.84	5,109.73
						FUND		
01/14/2026	Deposit		No		DAILY DEPOSIT	10950 UNION STATE GENERAL	-1,595.84	3,513.89
						FUND		
01/15/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL	-833.99	2,679.90
						FUND		
01/15/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL	-114.86	2,565.04
						FUND		
01/16/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL	-596.93	1,968.11
						FUND		
01/20/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL	-1,132.97	835.14
						FUND		
01/20/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL	-123.69	711.45
						FUND		
01/20/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL	-1,053.25	-341.80
						FUND		
01/20/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL	-58.69	-400.49
						FUND		
01/20/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL	-825.91	-1,226.40
						FUND		
01/21/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL	-46.69	-1,273.09
						FUND		
01/21/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL	-468.94	-1,742.03
						FUND		
01/21/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL	-75.91	-1,817.94
						FUND		
01/22/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL	-1,112.06	-2,930.00
						FUND		
01/23/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL	-302.80	-3,232.80
						FUND		
01/23/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL	-702.45	-3,935.25
						FUND		
01/26/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL	-125.67	-4,060.92
						FUND		
01/26/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL	-874.99	-4,935.91
						FUND		
01/26/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL	-1,737.41	-6,673.32
						FUND		

The Utilities Board of the Town of Cedar Bluff

General Ledger

January 2026

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
01/26/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL FUND	-1,485.66	-8,158.98
01/27/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL FUND	-509.63	-8,668.61
01/27/2026	Deposit		No		DAILY DEPOSIT	10950 UNION STATE GENERAL FUND	-1,418.26	-10,086.87
01/27/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL FUND	-161.11	-10,247.98
01/27/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL FUND	-721.83	-10,969.81
01/27/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL FUND	-183.38	-11,153.19
01/28/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL FUND	-507.10	-11,660.29
01/28/2026	Deposit		No		DAILY DEPOSIT	10950 UNION STATE GENERAL FUND	-2,034.40	-13,694.69
01/28/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL FUND	-58.69	-13,753.38
01/29/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL FUND	-117.38	-13,870.76
01/29/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL FUND	-819.38	-14,690.14
01/30/2026	Deposit		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL FUND	-322.35	-15,012.49
01/30/2026	Deposit		No		SETTLEMENT BANKCARD	10950 UNION STATE GENERAL FUND	-792.49	-15,804.98
01/31/2026	Journal Entry	JE - 587	No		System Totals Report	-Split-	110,274.93	94,469.95
01/31/2026	Journal Entry	JE - 593	No		Deposits in transit	-Split-	-3,427.77	91,042.18
01/31/2026	Journal Entry	JE - 594	No		To adjust A/R to actual	-Split-	-994.69	90,047.49
01/31/2026	Deposit		No		DAILY DEPOSIT	10950 UNION STATE GENERAL FUND	-3,807.95	86,239.54
Total for 10800 A/R - TOTAL RECEIVABLES							\$ - 2,364.80	
10820 A/R - UNBILLED WATER								
Beginning Balance								37,773.89
Total for 10820 A/R - UNBILLED WATER								
10850 A/R - GARBAGE COLLECTION FEE								
Beginning Balance								5,360.76
01/28/2026	Deposit		No			10950 UNION STATE GENERAL FUND	-1,851.84	3,508.92
01/31/2026	Journal Entry	JE - 595	No		To record TCB Garbage fee	-Split-	1,856.16	5,365.08
Total for 10850 A/R - GARBAGE COLLECTION FEE							\$4.32	
10860 ALLOWANCE FOR DOUBTFUL ACCOUNTS								
Beginning Balance								-4,350.55
Total for 10860 ALLOWANCE FOR DOUBTFUL ACCOUNTS								
Total for ACCOUNTS RECEIVABLE							\$ - 2,360.48	
RESTRICTED FUNDS								
10931 USDA SERIES 14 BOND FUND								
Beginning Balance								121,398.94
01/02/2026	Expense		No		PAYMENT USDA RD RUS	21700 SERIES 14 USDA REVENUE BOND	-39,000.00	82,398.94
01/20/2026	Journal Entry	JE - 581	No		To record monthly transfers	-Split-	6,500.00	88,898.94
01/31/2026	Journal Entry	JE - 592	No		Interest Income	-Split-	49.16	88,948.10
Total for 10931 USDA SERIES 14 BOND FUND							\$ - 32,450.84	
10932 USDA BOND SERIES 14 OPERATION FUND								
Beginning Balance								91,206.52
01/20/2026	Journal Entry	JE -	No		To record monthly transfers	-Split-	668.00	91,874.52

The Utilities Board of the Town of Cedar Bluff

General Ledger

January 2026

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
01/31/2026	Journal Entry	581 JE - 592	No		Interest Income	-Split-	52.13	91,926.65
Total for 10932 USDA BOND SERIES 14 OPERATION FUND							\$720.13	
10933 USDA BOND SERIES 14 RESERVE FUND								
Beginning Balance								
01/20/2026	Journal Entry	JE - 581	No		To record monthly transfers	-Split-	577.00	79,479.70
01/31/2026	Journal Entry	JE - 592	No		Interest Income	-Split-	45.09	79,524.79
Total for 10933 USDA BOND SERIES 14 RESERVE FUND							\$622.09	
Total for RESTRICTED FUNDS							\$ -	31,108.62
11100 VEHICLES								
Beginning Balance								
Total for 11100 VEHICLES								311,868.46
11200 LAND								
Beginning Balance								
Total for 11200 LAND								144,062.00
11250 BUILDING								
Beginning Balance								
Total for 11250 BUILDING								430,244.12
11300 EQUIPMENT								
Beginning Balance								
01/09/2026	Check	8883	No	RVS SOFTWARE	200003	10950 UNION STATE GENERAL FUND	3,184.00	469,716.66
Total for 11300 EQUIPMENT							\$3,184.00	
11305 FURNITURE & FIXTURES								
Beginning Balance								
Total for 11305 FURNITURE & FIXTURES								18,969.47
11400 WATER DISTRIBUTION SYSTEM								
Beginning Balance								
Total for 11400 WATER DISTRIBUTION SYSTEM								1,036,889.94
11500 SEWER DIST. SYSTEM								
Beginning Balance								
Total for 11500 SEWER DIST. SYSTEM								5,059,674.30
11600 ACCUMULATED DEPRECIATION								
Beginning Balance								
01/31/2026	Journal Entry	JE - 583	No		Depreciation	-Split-	-7,450.00	3,717,772.25
01/31/2026	Journal Entry	JE - 583	No		Depreciation	-Split-	-7,450.00	3,725,222.25
Total for 11600 ACCUMULATED DEPRECIATION							\$ -	3,732,672.25
Total for 11600 ACCUMULATED DEPRECIATION							\$ -	14,900.00
12003 LONG-TERM LEASE RECEIVABLE								
Beginning Balance								
Total for 12003 LONG-TERM LEASE RECEIVABLE								39,915.65
14000 DEFERRED OUTFLOWS - PENSIONS - ERS CONT.								
Beginning Balance								
Total for 14000 DEFERRED OUTFLOWS - PENSIONS - ERS CONT.								29,090.01
14002 DEFERRED OUTFLOWS - PENSIONS - NET DIFFERENCE								
Beginning Balance								
Total for 14002 DEFERRED OUTFLOWS - PENSIONS - NET DIFFERENCE								87,283.00
21000 ACCOUNTS PAYABLE								
Beginning Balance								
Total for 21000 ACCOUNTS PAYABLE								25,482.33

The Utilities Board of the Town of Cedar Bluff

General Ledger

January 2026

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Balance								
01/01/2026	Journal Entry	JE - 579R	No		To record A/P	-Split-	-1,405.00	24,077.33
01/01/2026	Journal Entry	JE - 579R	No		To record A/P	-Split-	-15,821.00	8,256.33
01/01/2026	Journal Entry	JE - 579R	No		To record A/P	-Split-	-2,613.99	5,642.34
01/01/2026	Journal Entry	JE - 579R	No		To record A/P	-Split-	-2,142.34	3,500.00
01/01/2026	Journal Entry	JE - 579R	No		To record A/P	-Split-	-3,500.00	0.00
01/31/2026	Journal Entry	JE - 596	No		To record A/P	-Split-	15,449.00	15,449.00
01/31/2026	Journal Entry	JE - 596	No		To record A/P	-Split-	2,561.90	18,010.90
01/31/2026	Journal Entry	JE - 596	No		To record A/P	-Split-	2,592.34	20,603.24
01/31/2026	Journal Entry	JE - 596	No		To record A/P	-Split-	1,325.00	21,928.24
01/31/2026	Journal Entry	JE - 596	No		To record A/P	-Split-	1,500.00	23,428.24
Total for 21000 ACCOUNTS PAYABLE							\$ - 2,054.09	
20700 ACCRUED P/R TAXES & WAGES								
Beginning Balance								7,050.96
Total for 20700 ACCRUED P/R TAXES & WAGES								
21500 ACCRUED INTEREST EXPENSE								
Beginning Balance								45,254.55
01/31/2026	Journal Entry	JE - 584	No		Accrued Interest	-Split-	1,328.75	46,583.30
Total for 21500 ACCRUED INTEREST EXPENSE							\$1,328.75	
22001 DUE TO RSA-1								
Beginning Balance								240.00
01/08/2026	Journal Entry	JE - 588	No		Payroll Journal Entry	-Split-	120.00	360.00
01/15/2026	Journal Entry	JE - 589	No		Payroll Journal Entry	-Split-	120.00	480.00
01/22/2026	Journal Entry	JE - 590	No		Payroll Journal Entry	-Split-	120.00	600.00
01/26/2026	Expense		No	PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1	10950 UNION STATE GENERAL FUND	-120.00	480.00
01/26/2026	Expense		No	PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1	10950 UNION STATE GENERAL FUND	-120.00	360.00
01/26/2026	Expense		No	PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1	10950 UNION STATE GENERAL FUND	-120.00	240.00
01/26/2026	Expense		No	PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1	10950 UNION STATE GENERAL FUND	-120.00	120.00
01/26/2026	Expense		No	PEIRAF DEFERRED COMP	DEBITEFTER RSA RSA-1	10950 UNION STATE GENERAL FUND	-120.00	0.00
01/29/2026	Journal Entry	JE - 591	No		Payroll Journal Entry	-Split-	120.00	120.00
Total for 22001 DUE TO RSA-1							\$ -120.00	
22100 LIABILITY FOR COMPENSA								
Beginning Balance								21,497.47
Total for 22100 LIABILITY FOR COMPENSA								
23400 RETIREMENT WITHHELD								
Beginning Balance								806.85
01/08/2026	Journal Entry	JE - 588	No		Payroll Journal Entry	-Split-	428.88	1,235.73
01/08/2026	Expense		No	RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	-378.68	857.05
01/08/2026	Expense		No	RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	-428.88	428.17
01/08/2026	Expense		No	RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	-428.17	0.00

The Utilities Board of the Town of Cedar Bluff

General Ledger

January 2026

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
01/15/2026	Journal Entry	JE - 589	No		Payroll Journal Entry	-Split-	408.37	408.37
01/22/2026	Journal Entry	JE - 590	No		Payroll Journal Entry	-Split-	466.03	874.40
01/22/2026	Expense		No	RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	-466.03	408.37
01/22/2026	Expense		No	RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	-408.37	0.00
01/29/2026	Journal Entry	JE - 591	No		Payroll Journal Entry	-Split-	409.92	409.92
Total for 23400 RETIREMENT WITHHELD							\$ -396.93	
23510 VISION INS								
Beginning Balance								
								153.75
01/02/2026	Check	8867	No	RELIANCE STANDARD		10950 UNION STATE GENERAL FUND	-176.32	-22.57
01/08/2026	Journal Entry	JE - 588	No		Payroll Journal Entry	-Split-	21.97	-0.60
01/15/2026	Journal Entry	JE - 589	No		Payroll Journal Entry	-Split-	21.97	21.37
01/22/2026	Journal Entry	JE - 590	No		Payroll Journal Entry	-Split-	21.97	43.34
01/29/2026	Journal Entry	JE - 591	No		Payroll Journal Entry	-Split-	21.97	65.31
Total for 23510 VISION INS							\$ -88.44	
23520 LIFE INSURANCE								
Beginning Balance								
								134.10
01/08/2026	Expense		No	Aflac		10950 UNION STATE GENERAL FUND	-107.28	26.82
01/08/2026	Journal Entry	JE - 588	No		Payroll Journal Entry	-Split-	76.47	103.29
01/15/2026	Journal Entry	JE - 589	No		Payroll Journal Entry	-Split-	76.47	179.76
01/22/2026	Journal Entry	JE - 590	No		Payroll Journal Entry	-Split-	76.47	256.23
01/29/2026	Journal Entry	JE - 591	No		Payroll Journal Entry	-Split-	76.47	332.70
Total for 23520 LIFE INSURANCE							\$198.60	
23530 CANCER INS								
Beginning Balance								
								38.65
01/08/2026	Journal Entry	JE - 588	No		Payroll Journal Entry	-Split-	29.59	68.24
01/08/2026	Expense		No	Aflac		10950 UNION STATE GENERAL FUND	-30.92	37.32
01/15/2026	Journal Entry	JE - 589	No		Payroll Journal Entry	-Split-	29.59	66.91
01/22/2026	Journal Entry	JE - 590	No		Payroll Journal Entry	-Split-	29.59	96.50
01/29/2026	Journal Entry	JE - 591	No		Payroll Journal Entry	-Split-	29.59	126.09
Total for 23530 CANCER INS							\$87.44	
23540 ACCIDENT INS								
Beginning Balance								
								50.55
01/08/2026	Journal Entry	JE - 588	No		Payroll Journal Entry	-Split-	42.26	92.81
01/08/2026	Expense		No	Aflac		10950 UNION STATE GENERAL FUND	-40.44	52.37
01/15/2026	Journal Entry	JE - 589	No		Payroll Journal Entry	-Split-	42.26	94.63
01/22/2026	Journal Entry	JE - 590	No		Payroll Journal Entry	-Split-	42.26	136.89
01/29/2026	Journal Entry	JE - 591	No		Payroll Journal Entry	-Split-	42.26	179.15
Total for 23540 ACCIDENT INS							\$128.60	
23560 SHORT TRM DISABILITY								
01/08/2026	Journal Entry	JE -	No		Payroll Journal Entry	-Split-	9.42	9.42

The Utilities Board of the Town of Cedar Bluff

General Ledger

January 2026

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
		588						
01/15/2026	Journal Entry	JE - 589	No		Payroll Journal Entry	-Split-	9.42	18.84
01/22/2026	Journal Entry	JE - 590	No		Payroll Journal Entry	-Split-	9.42	28.26
01/29/2026	Journal Entry	JE - 591	No		Payroll Journal Entry	-Split-	9.42	37.68
Total for 23560 SHORT TRM DISABILITY							\$37.68	
23600 LICENSE FEE PAYABLE								
Beginning Balance								9,477.96
01/01/2026	Journal Entry	JE - 579R	No		To record A/P	-Split-	2,613.99	12,091.95
01/02/2026	Check	8864	No	TOWN OF CEDAR BLUFF		10950 UNION STATE GENERAL FUND	-2,613.39	9,478.56
01/31/2026	Journal Entry	JE - 587	No		System Totals Report	-Split-	2,580.42	12,058.98
01/31/2026	Journal Entry	JE - 596	No		To record A/P	-Split-	-2,561.90	9,497.08
Total for 23600 LICENSE FEE PAYABLE							\$19.12	
23605 GARBAGE DUE TO TOWN OF C.B.								
Beginning Balance								26,522.02
01/01/2026	Journal Entry	JE - 579R	No		To record A/P	-Split-	15,821.00	42,343.02
01/02/2026	Check	8865	No	TOWN OF CEDAR BLUFF		10950 UNION STATE GENERAL FUND	-15,821.00	26,522.02
01/31/2026	Journal Entry	JE - 587	No		System Totals Report	-Split-	15,468.00	41,990.02
01/31/2026	Journal Entry	JE - 596	No		To record A/P	-Split-	-15,449.00	26,541.02
Total for 23605 GARBAGE DUE TO TOWN OF C.B.							\$19.00	
23610 SALES TAX PAYABLE								
Beginning Balance								5,347.89
01/06/2026	Expense		No	AL DEPT OF REVENUE		10950 UNION STATE GENERAL FUND	-1,699.72	3,648.17
01/31/2026	Journal Entry	JE - 587	No		System Totals Report	-Split-	1,668.38	5,316.55
Total for 23610 SALES TAX PAYABLE							\$ -31.34	
21700 SERIES 14 USDA REVENUE BOND								
Beginning Balance								492,799.63
01/02/2026	Expense		No		PAYMENT USDA RD RUS	10931 RESTRICTED FUNDS:USDA SERIES 14 BOND FUND	-39,000.00	453,799.63
Total for 21700 SERIES 14 USDA REVENUE BOND							\$ -39,000.00	
21950 NET PENSION LIABILITY								
Beginning Balance								218,379.00
Total for 21950 NET PENSION LIABILITY								
22600 DEFERRED INFLOWS - PENSIONS								
Beginning Balance								65,539.00
Total for 22600 DEFERRED INFLOWS - PENSIONS								
22700 DEFERRED INFLOWS - LEASES								
Beginning Balance								44,115.65
Total for 22700 DEFERRED INFLOWS - LEASES								
24000 METERS PAYABLE								
Beginning Balance								201,642.29
01/02/2026	Deposit		No		METER DEPOSITS	10940 UNION STATE WATER METER	900.00	202,542.29
01/02/2026	Deposit		No		METER DEPOSIT	10940 UNION STATE WATER METER	250.00	202,792.29
01/09/2026	Check	4272	No	JENNIFER & BELINDA ST.JOHN	PRTIAL DEPOSIT REFUND	10940 UNION STATE WATER METER	-100.00	202,692.29
01/09/2026	Check	4268	No	DONNA MILLER	DEPOSIT REFUND, ACC# 393	10940 UNION STATE WATER	-4.29	202,688.00

The Utilities Board of the Town of Cedar Bluff

General Ledger

January 2026

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
01/09/2026	Check	4267	No	MARK TAYLOR	DEPOSIT REFUND, ACC# 177	METER 10940 UNION STATE WATER METER	-190.48	202,497.52
01/09/2026	Check	4273	No	CEDAR BLUFF UTILITY	TRANSFER TO GENERAL ACCOUNT (FROM CUST ACC#'S 178, 1827, 393, 695)	10940 UNION STATE WATER METER	-534.09	201,963.43
01/09/2026	Check	4269	No	TIMOTHY DON COLBERT	DEPOSIT REFUND; ACC# 695	10940 UNION STATE WATER METER	-26.52	201,936.91
01/09/2026	Check	4266	No	R. L. SHAW	DEPOSIT REFUND, ACC# 1827	10940 UNION STATE WATER METER	-28.31	201,908.60
01/09/2026	Check	4270	No	JERRI ARP	DEPOSIT REFUND, ACC# 178	10940 UNION STATE WATER METER	-91.31	201,817.29
01/09/2026	Deposit		No		METER DEPOSIT	10940 UNION STATE WATER METER	400.00	202,217.29
01/09/2026	Check	4271	No	DEB AND OTTIE SNYDER	DEPOSIT REFUND; 1480	10940 UNION STATE WATER METER	-250.00	201,967.29
01/10/2026	Check	4275	No	CEDAR BLUFF UTILITY	TRANSFER TO GENERAL ACCOUNT (ACC# 1270)	10940 UNION STATE WATER METER	-46.69	201,920.60
01/10/2026	Check	4274	No	KIMBERLY DAVIS	DEPOSIT REFUND, ACC# 1270	10940 UNION STATE WATER METER	-103.31	201,817.29
01/21/2026	Deposit		No			10940 UNION STATE WATER METER	250.00	202,067.29
01/27/2026	Deposit		No			10940 UNION STATE WATER METER	150.00	202,217.29
01/27/2026	Check	8896	No	Alan Buffington		10950 UNION STATE GENERAL FUND	-150.00	202,067.29
Total for 24000 METERS PAYABLE							\$425.00	
29600 UNAPPROPRATED EARNED SUR								
Beginning Balance								4,701,567.64
Total for 29600 UNAPPROPRATED EARNED SUR								
Retained Earnings								
Beginning Balance								0.00
Total for Retained Earnings								
31000 SALE OF WATER								
Beginning Balance								134,087.56
01/05/2026	Journal Entry	JE - 569	No		Deposit on 11/26/2025	-Split-	-200.00	133,887.56
01/31/2026	Journal Entry	JE - 587	No		System Totals Report	-Split-	43,728.86	177,616.42
Total for 31000 SALE OF WATER							\$43,528.86	
31001 WATER TAP FEES								
Beginning Balance								3,200.00
01/27/2026	Check	8896	No	Alan Buffington		10950 UNION STATE GENERAL FUND	-800.00	2,400.00
01/31/2026	Journal Entry	JE - 587	No		System Totals Report	-Split-	800.00	3,200.00
Total for 31001 WATER TAP FEES							\$0.00	
31002 LEASE INCOME								
Beginning Balance								1,200.00
01/16/2026	Deposit		No		Accounts Payabl	10900 PEOPLES BANK GENERAL FUND	400.00	1,600.00
Total for 31002 LEASE INCOME							\$400.00	
31007 LATE FEES								
Beginning Balance								4,890.72
01/31/2026	Journal Entry	JE - 587	No		System Totals Report	-Split-	2,000.37	6,891.09
Total for 31007 LATE FEES							\$2,000.37	
31008 SERVICE FEES								
Beginning Balance								4,100.00
01/31/2026	Journal Entry	JE - 587	No		System Totals Report	-Split-	1,000.00	5,100.00
Total for 31008 SERVICE FEES							\$1,000.00	

The Utilities Board of the Town of Cedar Bluff

General Ledger

January 2026

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
31010 T.C.B. BILLING SERVICE FEE								
	Beginning Balance							5,404.68
01/31/2026	Journal Entry	JE - 595	No		To record TCB Garbage fee	-Split-	1,856.16	7,260.84
Total for 31010 T.C.B. BILLING SERVICE FEE							\$1,856.16	
31011 ADJUSTMENTS								
	Beginning Balance							-6,186.82
01/07/2026	Expense		No		XXXXXX4484 PAYLIANCE	10950 UNION STATE GENERAL FUND	-23.95	-6,210.77
01/14/2026	Expense		No		ACH Chargeback	10900 PEOPLES BANK GENERAL FUND	-58.69	-6,269.46
01/14/2026	Expense		No		ACH Chargeback	10900 PEOPLES BANK GENERAL FUND	-58.69	-6,328.15
01/31/2026	Journal Entry	JE - 594	No		To adjust A/R to actual	-Split-	-994.69	-7,322.84
01/31/2026	Journal Entry	JE - 587	No		System Totals Report	-Split-	-72.04	-7,394.88
Total for 31011 ADJUSTMENTS							\$ - 1,208.06	
33000 SEWER INCOME								
	Beginning Balance							130,046.08
01/31/2026	Journal Entry	JE - 587	No		System Totals Report	-Split-	43,100.94	173,147.02
Total for 33000 SEWER INCOME							\$43,100.94	
33001 SEWER TAP FEES								
	Beginning Balance							4,300.00
01/27/2026	Check	8896	No	Alan Buffington		10950 UNION STATE GENERAL FUND	-1,000.00	3,300.00
01/31/2026	Journal Entry	JE - 587	No		System Totals Report	-Split-	0.00	3,300.00
Total for 33001 SEWER TAP FEES							\$ - 1,000.00	
33002 DUMP FEES								
	Beginning Balance							12,200.00
01/05/2026	Journal Entry	JE - 569	No		Deposit on 11/26/2025	-Split-	200.00	12,400.00
01/27/2026	Deposit		No		terrapin	10950 UNION STATE GENERAL FUND	500.00	12,900.00
01/28/2026	Deposit		No			10950 UNION STATE GENERAL FUND	750.00	13,650.00
Total for 33002 DUMP FEES							\$1,450.00	
ADMINISTRATIVE EXPENSES								
41100 OFFICE SUPPLIES								
	Beginning Balance							3,307.53
01/02/2026	Check	8870	No	CINTAS CORP LOC 746	4252409396	10950 UNION STATE GENERAL FUND	67.91	3,375.44
01/09/2026	Check	8887	No	CINTAS CORP LOC 746	4255370940	10950 UNION STATE GENERAL FUND	67.91	3,443.35
01/10/2026	Expense		No	Card Services	STAPLES	10950 UNION STATE GENERAL FUND	74.89	3,518.24
01/10/2026	Expense		No	Card Services	STAPLES	10950 UNION STATE GENERAL FUND	53.45	3,571.69
01/10/2026	Expense		No	Card Services	DOLLAR GENERAL	10950 UNION STATE GENERAL FUND	20.00	3,591.69
01/10/2026	Expense		No	Card Services	DOLLAR GENERAL	10950 UNION STATE GENERAL FUND	41.00	3,632.69
01/10/2026	Expense		No	Card Services	DOLLAR GENERAL	10950 UNION STATE GENERAL FUND	-16.00	3,616.69
01/10/2026	Expense		No	Card Services	WALMART	10950 UNION STATE GENERAL FUND	3.98	3,620.67
01/10/2026	Expense		No	Card Services	WALMART	10950 UNION STATE GENERAL FUND	25.22	3,645.89
Total for 41100 OFFICE SUPPLIES							\$338.36	

The Utilities Board of the Town of Cedar Bluff

General Ledger

January 2026

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
41101 OFFICE EQUIPMENT								
	Beginning Balance							1,121.53
01/02/2026	Check	8871	No	R J YOUNG	STATEMENT	10950 UNION STATE GENERAL FUND	287.76	1,409.29
01/09/2026	Check	8885	No	R J YOUNG	INV7850097	10950 UNION STATE GENERAL FUND	277.87	1,687.16
Total for 41101 OFFICE EQUIPMENT							\$565.63	
41400 WATER OFFICE								
	Beginning Balance							194.52
01/10/2026	Expense		No	CEDAR BLUFF UTILITY	Office	10950 UNION STATE GENERAL FUND	64.84	259.36
Total for 41400 WATER OFFICE							\$64.84	
41600 ELECTRICITY OFFICE								
	Beginning Balance							970.59
01/04/2026	Expense		No	CHEROKEE ELECTRIC CO		10950 UNION STATE GENERAL FUND	269.72	1,240.31
Total for 41600 ELECTRICITY OFFICE							\$269.72	
41800 TELEPHONE								
	Beginning Balance							1,582.18
01/21/2026	Expense		No	TDS TELECOM	TDS EPAY TDS PAYMENT	10950 UNION STATE GENERAL FUND	365.43	1,947.61
01/21/2026	Expense		No	TDS TELECOM	TDS EPAY TDS PAYMENT	10950 UNION STATE GENERAL FUND	162.45	2,110.06
Total for 41800 TELEPHONE							\$527.88	
42100 LIABILITY INS.								
	Beginning Balance							8,147.24
01/31/2026	Journal Entry	JE - 585	No		To allocate insurance expense	-Split-	2,699.08	10,846.32
Total for 42100 LIABILITY INS.							\$2,699.08	
42300 POSTAGE								
	Beginning Balance							2,756.00
01/14/2026	Check	8892	No	US POST OFFICE	PERMIT RENEWL	10950 UNION STATE GENERAL FUND	370.00	3,126.00
01/14/2026	Check	8893	No	US POST OFFICE	POSTAGE	10950 UNION STATE GENERAL FUND	2,600.00	5,726.00
Total for 42300 POSTAGE							\$2,970.00	
42600 BANK CHARGES								
	Beginning Balance							30.00
01/10/2026	Expense		No	NEXBILLPAY	Invoice# 60896	10950 UNION STATE GENERAL FUND	2.00	32.00
01/14/2026	Expense		No		ACH Chargeback	10900 PEOPLES BANK GENERAL FUND	6.00	38.00
01/14/2026	Expense		No		ACH Chargeback	10900 PEOPLES BANK GENERAL FUND	6.00	44.00
Total for 42600 BANK CHARGES							\$14.00	
42700 COMPUTER MAINTENANCE								
	Beginning Balance							472.98
Total for 42700 COMPUTER MAINTENANCE								
42800 CONSULTING								
	Beginning Balance							200.00
Total for 42800 CONSULTING								
42900 ACCOUNTING - AUDIT								
	Beginning Balance							7,450.00
01/01/2026	Journal Entry	JE - 579R	No		To record A/P	-Split-	-3,500.00	3,950.00
01/02/2026	Check	8877	No	GERALD G PENTECOST, JR., CPA	2024 -2025 AUDIT COST, Invoice# 25700	10950 UNION STATE GENERAL FUND	3,500.00	7,450.00
01/31/2026	Journal Entry	JE -	No		To record A/P	-Split-	1,500.00	8,950.00

The Utilities Board of the Town of Cedar Bluff

General Ledger

January 2026

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
596								
Total for 42900 ACCOUNTING - AUDIT							\$1,500.00	
42910 ACCOUNTING - CONSULTING								
Beginning Balance								
								3,994.68
01/01/2026	Journal Entry	JE - 579R	No		To record A/P	-Split-	-2,142.34	1,852.34
01/31/2026	Journal Entry	JE - 596	No		To record A/P	-Split-	2,592.34	4,444.68
Total for 42910 ACCOUNTING - CONSULTING							\$450.00	
43200 CLOTHING								
Beginning Balance								
								485.46
01/02/2026	Check	8868	No	MODEL TEES	Invoice# 5055724, 505300; Men's Work Shirts	10950 UNION STATE GENERAL FUND	222.65	708.11
01/02/2026	Check	8866	No	WEISS SUPPLIES, INC	3223	10950 UNION STATE GENERAL FUND	104.28	812.39
Total for 43200 CLOTHING							\$326.93	
43301 HEAT OFFICE								
Beginning Balance								
								70.55
01/05/2026	Expense		No	DEKALB CHEROKEE GAS	UTILITYBIL DCGAS ACH COLLEC	10950 UNION STATE GENERAL FUND	136.81	207.36
Total for 43301 HEAT OFFICE							\$136.81	
43400 SALARIES-OFFICE								
Beginning Balance								
								28,519.41
01/08/2026	Journal Entry	JE - 588	No		Payroll Journal Entry	-Split-	1,740.50	30,259.91
01/15/2026	Journal Entry	JE - 589	No		Payroll Journal Entry	-Split-	1,775.50	32,035.41
01/22/2026	Journal Entry	JE - 590	No		Payroll Journal Entry	-Split-	2,112.25	34,147.66
01/29/2026	Journal Entry	JE - 591	No		Payroll Journal Entry	-Split-	1,975.50	36,123.16
Total for 43400 SALARIES-OFFICE							\$7,603.75	
43501 SALARIES-BOARD								
Beginning Balance								
								2,500.00
01/02/2026	Check	8859	No	Mattie Williams		10950 UNION STATE GENERAL FUND	250.00	2,750.00
01/02/2026	Check	8860	No	Linda R. Pickelsimer		10950 UNION STATE GENERAL FUND	250.00	3,000.00
01/02/2026	Check	8861	No	George A. Baker		10950 UNION STATE GENERAL FUND	250.00	3,250.00
Total for 43501 SALARIES-BOARD							\$750.00	
44400 W/C INSURANCE								
Beginning Balance								
								595.74
01/31/2026	Journal Entry	JE - 582	No		To allocate insurance expense	-Split-	198.58	794.32
Total for 44400 W/C INSURANCE							\$198.58	
44703 INTEREST-SERIES 14 USDA LOAN								
Beginning Balance								
								3,986.25
01/31/2026	Journal Entry	JE - 584	No		Accrued Interest	-Split-	1,328.75	5,315.00
Total for 44703 INTEREST-SERIES 14 USDA LOAN							\$1,328.75	
48000 PAYROLL SERVICE FEE								
Beginning Balance								
								1,022.00
01/08/2026	Journal Entry	JE - 588	No		Payroll Journal Entry	-Split-	71.00	1,093.00
01/15/2026	Journal Entry	JE - 589	No		Payroll Journal Entry	-Split-	191.00	1,284.00
01/22/2026	Journal Entry	JE - 590	No		Payroll Journal Entry	-Split-	71.00	1,355.00
01/29/2026	Journal Entry	JE -	No		Payroll Journal Entry	-Split-	71.00	1,426.00

The Utilities Board of the Town of Cedar Bluff

General Ledger

January 2026

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
591								
Total for 48000 PAYROLL SERVICE FEE							\$404.00	
Total for ADMINISTRATIVE EXPENSES							\$20,148.33	
UTILITY EXPENSES								
41000 BUILDING MAINTENANCE								
Beginning Balance								
								1,244.55
01/02/2026	Check	8872	No	AAA Security	INVOICE# R34914	10950 UNION STATE GENERAL FUND	31.95	1,276.50
01/02/2026	Check	8872	No	AAA Security	INVOICE# R34913	10950 UNION STATE GENERAL FUND	31.95	1,308.45
01/09/2026	Check	8880	No	AAA Security	CAM REPAIR	10950 UNION STATE GENERAL FUND	340.00	1,648.45
01/09/2026	Check	8881	No	Lookout Pest Control	INV# 6221792	10950 UNION STATE GENERAL FUND	47.25	1,695.70
Total for 41000 BUILDING MAINTENANCE							\$451.15	
41001 SHOP EXPENSE								
Beginning Balance								
								2,139.11
01/02/2026	Check	8878	No	FERGUSON	1624544	10950 UNION STATE GENERAL FUND	716.28	2,855.39
01/02/2026	Check	8869	No	CENTRE AUTO PARTS	INVOICE 391338	10950 UNION STATE GENERAL FUND	39.90	2,895.29
01/02/2026	Check	8866	No	WEISS SUPPLIES, INC	3231	10950 UNION STATE GENERAL FUND	575.20	3,470.49
01/02/2026	Check	8874	No	WEBB CONCRETE & BUILDING MATERIALS	STATEMENT 2601-425730; INV# 2512-088466	10950 UNION STATE GENERAL FUND	199.00	3,669.49
01/02/2026	Check	8869	No	CENTRE AUTO PARTS	INVOICE 391361	10950 UNION STATE GENERAL FUND	49.75	3,719.24
01/02/2026	Check	8866	No	WEISS SUPPLIES, INC	3224	10950 UNION STATE GENERAL FUND	49.74	3,768.98
01/02/2026	Check	8869	No	CENTRE AUTO PARTS	CREDIT	10950 UNION STATE GENERAL FUND	-10.63	3,758.35
01/02/2026	Check	8870	No	CINTAS CORP LOC 746	4252409388	10950 UNION STATE GENERAL FUND	55.70	3,814.05
01/02/2026	Check	8874	No	WEBB CONCRETE & BUILDING MATERIALS	INVOICE# 2601-095203	10950 UNION STATE GENERAL FUND	150.00	3,964.05
01/02/2026	Check	8866	No	WEISS SUPPLIES, INC	OVERPAYMENT	10950 UNION STATE GENERAL FUND	-74.69	3,889.36
01/09/2026	Check	8882	No	Calhoun Meter Com	STATEMENT 2233	10950 UNION STATE GENERAL FUND	838.80	4,728.16
01/09/2026	Check	8886	No	HARBOR FREIGHT TOOLS	INV# 11ABC7F5	10950 UNION STATE GENERAL FUND	99.98	4,828.14
01/09/2026	Check	8887	No	CINTAS CORP LOC 746	4255371004	10950 UNION STATE GENERAL FUND	55.70	4,883.84
01/09/2026	Check	8879	No	DANNY'S BUILDERS	PO# 3233 (KEYS)	10950 UNION STATE GENERAL FUND	22.66	4,906.50
01/10/2026	Expense		No	Card Services	AMAZON	10950 UNION STATE GENERAL FUND	31.33	4,937.83
01/10/2026	Expense		No	Card Services	WALMART	10950 UNION STATE GENERAL FUND	152.11	5,089.94
01/10/2026	Expense		No	Card Services	AMAZON	10950 UNION STATE GENERAL FUND	142.08	5,232.02
01/10/2026	Expense		No	Card Services	TACKTOM	10950 UNION STATE GENERAL FUND	10.00	5,242.02
01/10/2026	Expense		No	Card Services	WALMART	10950 UNION STATE GENERAL FUND	182.32	5,424.34
01/14/2026	Check	8890	No	DANNY'S BUILDERS	PO# 3236	10950 UNION STATE GENERAL FUND	74.48	5,498.82
01/14/2026	Check	8891	No	USA BLUEBOOK	ORD# IINV00883263	10950 UNION STATE GENERAL FUND	0.00	5,498.82
01/14/2026	Check	8895	No	TERRY WHITE	241488	10950 UNION STATE GENERAL FUND	1,150.00	6,648.82
Total for 41001 SHOP EXPENSE							\$4,509.71	
41401 DUMP STATION WATER								
Beginning Balance								
								132.75
01/10/2026	Expense		No	CEDAR BLUFF UTILITY	Lagoon	10950 UNION STATE GENERAL FUND	94.33	227.08

The Utilities Board of the Town of Cedar Bluff

General Ledger

January 2026

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Total for 41401 DUMP STATION WATER							\$94.33	
41500 WATER-MEN'S BLDG								
Beginning Balance								
01/10/2026	Expense		No	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								
01/04/2026	Expense		No	CHEROKEE ELECTRIC CO		10950 UNION STATE GENERAL FUND	128.75	623.14
Total for 41700 ELEC-MEN'S BLDG							\$128.75	
41900 CELL PHONES								
Beginning Balance								
01/20/2026	Expense		No	VERIZON WIRELESS	PAYMENTS VERIZON WIRELESS 6223344794 04/19/23S	10950 UNION STATE GENERAL FUND	150.48	600.79
Total for 41900 CELL PHONES							\$150.48	
43100 SEMINARS/TRAINING								
Beginning Balance								
Total for 43100 SEMINARS/TRAINING							\$1,405.00	
43102 MEMBERSHIP/DUES								
Beginning Balance								
01/01/2026	Journal Entry	JE - 579R	No		To record A/P	-Split-	-1,405.00	0.00
01/09/2026	Check	8888	No	ARWA	SWP (BROCK BLACK)	10950 UNION STATE GENERAL FUND	130.00	130.00
01/09/2026	Check	8888	No	ARWA	INV# 2025-1919	10950 UNION STATE GENERAL FUND	600.00	730.00
01/09/2026	Check	8888	No	ARWA	FBT-105	10950 UNION STATE GENERAL FUND	675.00	1,405.00
01/31/2026	Journal Entry	JE - 596	No		To record A/P	-Split-	1,325.00	2,730.00
Total for 43102 MEMBERSHIP/DUES							\$1,325.00	
43500 SALARIES-UTILITIES								
Beginning Balance								
01/07/2026	Check	150283	No	TERRY WHITE		10950 UNION STATE GENERAL FUND	439.58	56,195.91
01/07/2026	Check	150283	No	TERRY WHITE		10950 UNION STATE GENERAL FUND	439.58	56,635.49
01/08/2026	Journal Entry	JE - 588	No		Payroll Journal Entry	-Split-	1,665.30	58,300.79
01/08/2026	Journal Entry	JE - 588	No		Payroll Journal Entry	-Split-	1,665.29	59,966.08
01/15/2026	Check	150284	No	TERRY WHITE		10950 UNION STATE GENERAL FUND	310.98	60,277.06
01/15/2026	Journal Entry	JE - 589	No		Payroll Journal Entry	-Split-	1,643.34	61,920.40
01/15/2026	Check	150284	No	TERRY WHITE		10950 UNION STATE GENERAL FUND	310.97	62,231.37
01/15/2026	Journal Entry	JE - 589	No		Payroll Journal Entry	-Split-	1,643.34	63,874.71
01/22/2026	Journal Entry	JE - 590	No		Payroll Journal Entry	-Split-	1,884.61	65,759.32
01/22/2026	Journal Entry	JE - 590	No		Payroll Journal Entry	-Split-	1,884.62	67,643.94
01/22/2026	Check	150285	No	TERRY WHITE		10950 UNION STATE GENERAL FUND	394.45	68,038.39
01/22/2026	Check	150285	No	TERRY WHITE		10950 UNION STATE GENERAL FUND	394.45	68,432.84
01/29/2026	Check	150286	No	TERRY WHITE		10950 UNION STATE GENERAL FUND	439.59	68,872.43
01/29/2026	Journal Entry	JE - 591	No		Payroll Journal Entry	-Split-	1,537.42	70,409.85
01/29/2026	Check	150286	No	TERRY WHITE		10950 UNION STATE GENERAL	439.58	70,849.43

The Utilities Board of the Town of Cedar Bluff

General Ledger

January 2026

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
01/29/2026	Journal Entry	JE - 591	No		Payroll Journal Entry	FUND -Split-	1,537.41	72,386.84
Total for 43500 SALARIES-UTILITIES							\$16,630.51	
43600 PAYROLL TAX EXPENSE								
Beginning Balance								
								6,423.94
01/08/2026	Journal Entry	JE - 588	No		Payroll Journal Entry	-Split-	459.91	6,883.85
01/15/2026	Journal Entry	JE - 589	No		Payroll Journal Entry	-Split-	439.04	7,322.89
01/22/2026	Journal Entry	JE - 590	No		Payroll Journal Entry	-Split-	516.46	7,839.35
01/29/2026	Journal Entry	JE - 591	No		Payroll Journal Entry	-Split-	458.28	8,297.63
Total for 43600 PAYROLL TAX EXPENSE							\$1,873.69	
43900 EMPLOYEE INSURANCE								
Beginning Balance								
								9,555.00
01/08/2026	Expense		No	LOCAL GOVERNMENT INS		10950 UNION STATE GENERAL FUND	2,363.50	11,918.50
01/08/2026	Expense		No	LOCAL GOVERNMENT INS		10950 UNION STATE GENERAL FUND	2,363.50	14,282.00
Total for 43900 EMPLOYEE INSURANCE							\$4,727.00	
44200 RETIREMENT EXPENSE								
Beginning Balance								
								8,649.34
01/08/2026	Expense		No	RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	402.57	9,051.91
01/08/2026	Expense		No	RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	355.53	9,407.44
01/08/2026	Expense		No	RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	355.53	9,762.97
01/08/2026	Expense		No	RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	402.14	10,165.11
01/08/2026	Expense		No	RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	402.15	10,567.26
01/08/2026	Expense		No	RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	402.57	10,969.83
01/22/2026	Expense		No	RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	383.45	11,353.28
01/22/2026	Expense		No	RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	437.29	11,790.57
01/22/2026	Expense		No	RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	383.45	12,174.02
01/22/2026	Expense		No	RETIREMENT SYSTEMS		10950 UNION STATE GENERAL FUND	437.28	12,611.30
Total for 44200 RETIREMENT EXPENSE							\$3,961.96	
44900 NORTHEAST ALA WATER								
Beginning Balance								
								39,147.17
01/10/2026	Expense		No	NORTHEAST ALABAMA WA	6232	10950 UNION STATE GENERAL FUND	3,004.47	42,151.64
01/10/2026	Expense		No	NORTHEAST ALABAMA WA	51190	10950 UNION STATE GENERAL FUND	10.80	42,162.44
01/10/2026	Expense		No	NORTHEAST ALABAMA WA	6233	10950 UNION STATE GENERAL FUND	3,610.75	45,773.19
01/10/2026	Expense		No	NORTHEAST ALABAMA WA	6230	10950 UNION STATE GENERAL FUND	1,282.82	47,056.01
01/10/2026	Expense		No	NORTHEAST ALABAMA WA	6229	10950 UNION STATE GENERAL FUND	3,084.48	50,140.49
Total for 44900 NORTHEAST ALA WATER							\$10,993.32	
44950 POWER PURCHASED								
Beginning Balance								
								20,173.38
01/04/2026	Expense		No	CHEROKEE ELECTRIC CO		10950 UNION STATE GENERAL FUND	6,240.79	26,414.17
01/04/2026	Expense		No	CHEROKEE ELECTRIC CO		10950 UNION STATE GENERAL FUND	851.92	27,266.09

The Utilities Board of the Town of Cedar Bluff

General Ledger

January 2026

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Total for 44950 POWER PURCHASED							\$7,092.71	
45100 GAS & OIL-UTILITY VEHICLES								
Beginning Balance								
								1,828.99
01/09/2026	Check	8889	No	Quick Mart		10950 UNION STATE GENERAL FUND	294.15	2,123.14
01/09/2026	Check	8889	No	Quick Mart		10950 UNION STATE GENERAL FUND	294.15	2,417.29
Total for 45100 GAS & OIL-UTILITY VEHICLES							\$588.30	
45200 GAS & OIL-UTILITY EQUIP								
Beginning Balance								
								1,311.76
01/09/2026	Check	8889	No	Quick Mart		10950 UNION STATE GENERAL FUND	65.49	1,377.25
Total for 45200 GAS & OIL-UTILITY EQUIP							\$65.49	
45600 UTILITY VEHICLE MAINT								
Beginning Balance								
								203.44
01/02/2026	Check	8876	No	GARRETT TIRE SERVICE	PO# 3230	10950 UNION STATE GENERAL FUND	44.26	247.70
01/09/2026	Check	8884	No	GARRETT TIRE SERVICE	21648	10950 UNION STATE GENERAL FUND	229.61	477.31
Total for 45600 UTILITY VEHICLE MAINT							\$273.87	
45700 UTILITY EQUIPMENT MAINT								
Beginning Balance								
								761.29
01/02/2026	Check	8863	No	TRAMMELL WELDING	Invoice # 4251	10950 UNION STATE GENERAL FUND	475.00	1,236.29
01/02/2026	Check	8869	No	CENTRE AUTO PARTS	INVOICE 390968	10950 UNION STATE GENERAL FUND	22.32	1,258.61
Total for 45700 UTILITY EQUIPMENT MAINT							\$497.32	
45800 SYSTEM MAINTENANCE								
Beginning Balance								
								9,300.84
01/02/2026	Check	8862	No	DANNY'S BUILDERS	PO# 3227	10950 UNION STATE GENERAL FUND	1,647.78	10,948.62
01/02/2026	Check	8873	No	G & C SUPPLY	INVOICE # 7011395, 7011835	10950 UNION STATE GENERAL FUND	774.40	11,723.02
Total for 45800 SYSTEM MAINTENANCE							\$2,422.18	
45850 FIRE HYDRANT								
Beginning Balance								
								36.56
Total for 45850 FIRE HYDRANT								
47300 SAMPLE TESTING								
Beginning Balance								
								3,470.70
01/02/2026	Check	8875	No	PACE ANALYTICAL SERV	INVOICE# 2520479834	10950 UNION STATE GENERAL FUND	150.00	3,620.70
01/02/2026	Check	8875	No	PACE ANALYTICAL SERV	INVOICE# 2520479175	10950 UNION STATE GENERAL FUND	378.00	3,998.70
01/02/2026	Check	8875	No	PACE ANALYTICAL SERV	INVOICE# 2520480558	10950 UNION STATE GENERAL FUND	150.00	4,148.70
01/14/2026	Check	8894	No	PACE ANALYTICAL SERV	INVOICE# 2620481719	10950 UNION STATE GENERAL FUND	250.00	4,398.70
Total for 47300 SAMPLE TESTING							\$928.00	
47400 DEPRECIATION								
Beginning Balance								
								44,700.00
01/31/2026	Journal Entry	JE - 583	No		Depreciation	-Split-	7,450.00	52,150.00
01/31/2026	Journal Entry	JE - 583	No		Depreciation	-Split-	7,450.00	59,600.00
Total for 47400 DEPRECIATION							\$14,900.00	
Total for UTILITY EXPENSES							\$71,678.61	
34000 INTEREST INCOME								
Beginning Balance								
								1,613.74
01/31/2026	Journal Entry	JE -	No		Interest Income	-Split-	260.05	1,873.79

The Utilities Board of the Town of Cedar Bluff

General Ledger

January 2026

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
		592						
01/31/2026	Deposit		No		InterestDeposit	10900 PEOPLES BANK GENERAL FUND	272.18	2,145.97
Total for 34000 INTEREST INCOME							\$532.23	