

**Lyon County Water District
General Ledger**

January 1, 2020 - December 31, 2020

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
101.01	Land			121,772.32		
			Totals for 101.01		<u>0.00</u>	<u>121,772.32</u>
101.02	Equipment			288,041.33		
09/17/20	8453		Rick' s Electric		4,753.42	
12/03/20	8565		Rick' s Electric		2,974.29	
			Totals for 101.02		<u>7,727.71</u>	<u>295,769.04</u>
101.03	Distribution Line #1			2,578,366.33		
12/31/20	TC07		To Record 2020 Meter Sets		21,845.76	
			Totals for 101.03		<u>21,845.76</u>	<u>2,600,212.09</u>
101.04	Distribution Line #2			8,563,709.92		
			Totals for 101.04		<u>0.00</u>	<u>8,563,709.92</u>
101.05	Lake Barkley Line			149,765.00		
03/05/20	8115		Barkley Lake Water		14,444.83	
			Totals for 101.05		<u>14,444.83</u>	<u>164,209.83</u>
101.06	Water Tank			422,706.87		
			Totals for 101.06		<u>0.00</u>	<u>422,706.87</u>
101.08	Building			73,976.27		
			Totals for 101.08		<u>0.00</u>	<u>73,976.27</u>
101.09	Vehicles			87,129.17		
			Totals for 101.09		<u>0.00</u>	<u>87,129.17</u>
101.10	Improvements			34,000.00		
			Totals for 101.10		<u>0.00</u>	<u>34,000.00</u>
101.12	Sewer Line			867,724.87		
			Totals for 101.12		<u>0.00</u>	<u>867,724.87</u>
105.00	Construction in process			0.00		
05/21/20	8245		HDR		6,750.00	
08/27/20	8415		HDR		2,250.00	
08/27/20	8416		PADD		81.40	
			Totals for 105.00		<u>9,081.40</u>	<u>9,081.40</u>
105.01	Construction in progress - Sewer			4,416.00		
			Totals for 105.01		<u>0.00</u>	<u>4,416.00</u>
105.03	Construction in process - RD			29,980.00		
			Totals for 105.03		<u>0.00</u>	<u>29,980.00</u>
108.01	Accum Deprec - Equipment			(158,484.95)		
01/31/20	3		Depreciation & Amortization		(2,611.19)	
02/29/20	3		Depreciation & Amortization		(2,611.19)	
03/31/20	3		Depreciation & Amortization		(2,611.19)	
04/30/20	3		Depreciation & Amortization		(2,611.19)	
05/31/20	3		Depreciation & Amortization		(2,611.19)	
06/30/20	3		Depreciation & Amortization		(2,611.19)	
07/31/20	3		Depreciation & Amortization		(2,611.19)	
08/31/20	3		Depreciation & Amortization		(2,611.19)	
09/30/20	3		Depreciation & Amortization		(2,611.19)	

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10/31/20	3		Depreciation & Amortization		(2,611.19)	
11/30/20	3		Depreciation & Amortization		(2,611.19)	
12/31/20	TC08		Depreciation & Amortization		(2,831.50)	
Totals for 108.01					<u>(31,554.59)</u>	<u>(190,039.54)</u>
108.02 Accum Deprec - Dist Line #1				(1,328,665.57)		
01/31/20	3		Depreciation & Amortization		(4,010.43)	
02/29/20	3		Depreciation & Amortization		(4,010.43)	
03/31/20	3		Depreciation & Amortization		(4,010.43)	
04/30/20	3		Depreciation & Amortization		(4,010.43)	
05/31/20	3		Depreciation & Amortization		(4,010.43)	
06/30/20	3		Depreciation & Amortization		(4,010.43)	
07/31/20	3		Depreciation & Amortization		(4,010.43)	
08/31/20	3		Depreciation & Amortization		(4,010.43)	
09/30/20	3		Depreciation & Amortization		(4,010.43)	
10/31/20	3		Depreciation & Amortization		(4,010.43)	
11/30/20	3		Depreciation & Amortization		(4,010.43)	
12/31/20	TC08		Depreciation & Amortization		(4,472.35)	
Totals for 108.02					<u>(48,587.08)</u>	<u>(1,377,252.65)</u>
108.03 Accum Deprec - Dist Line #2				(2,723,911.67)		
01/31/20	3		Depreciation & Amortization		(17,731.10)	
02/29/20	3		Depreciation & Amortization		(17,731.10)	
03/31/20	3		Depreciation & Amortization		(17,731.10)	
04/30/20	3		Depreciation & Amortization		(17,731.10)	
05/31/20	3		Depreciation & Amortization		(17,731.10)	
06/30/20	3		Depreciation & Amortization		(17,731.10)	
07/31/20	3		Depreciation & Amortization		(17,731.10)	
08/31/20	3		Depreciation & Amortization		(17,731.10)	
09/30/20	3		Depreciation & Amortization		(17,731.10)	
10/31/20	3		Depreciation & Amortization		(17,731.10)	
11/30/20	3		Depreciation & Amortization		(17,731.10)	
12/31/20	TC08		Depreciation & Amortization		(17,350.91)	
Totals for 108.03					<u>(212,393.01)</u>	<u>(2,936,304.68)</u>
108.04 Accum Deprec - Lake Barkley				(149,765.00)		
03/31/20	3		Depreciation & Amortization		(33.43)	
04/30/20	3		Depreciation & Amortization		(33.43)	
05/31/20	3		Depreciation & Amortization		(33.43)	
06/30/20	3		Depreciation & Amortization		(33.43)	
07/31/20	3		Depreciation & Amortization		(33.43)	
08/31/20	3		Depreciation & Amortization		(33.43)	
09/30/20	3		Depreciation & Amortization		(33.43)	
10/31/20	3		Depreciation & Amortization		(33.43)	
11/30/20	3		Depreciation & Amortization		(33.43)	
12/31/20	TC08		Depreciation & Amortization		(100.68)	
Totals for 108.04					<u>(401.55)</u>	<u>(150,166.55)</u>
108.05 Accum Deprec - Water Tank				(375,358.61)		
01/31/20	3		Depreciation & Amortization		(1,205.34)	
02/29/20	3		Depreciation & Amortization		(1,205.34)	
03/31/20	3		Depreciation & Amortization		(1,205.34)	
04/30/20	3		Depreciation & Amortization		(1,205.34)	
05/31/20	3		Depreciation & Amortization		(1,205.34)	
06/30/20	3		Depreciation & Amortization		(1,205.34)	
07/31/20	3		Depreciation & Amortization		(1,205.34)	
08/31/20	3		Depreciation & Amortization		(1,205.34)	
09/30/20	3		Depreciation & Amortization		(1,205.34)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10/31/20	3		Depreciation & Amortization		(1,205.34)	
11/30/20	3		Depreciation & Amortization		(1,205.34)	
12/31/20	TC08		Depreciation & Amortization		(1,205.34)	
Totals for 108.05					<u>(14,464.08)</u>	<u>(389,822.69)</u>
108.08 Accum Deprec - Building				(44,661.15)		
01/31/20	3		Depreciation & Amortization		(163.57)	
02/29/20	3		Depreciation & Amortization		(163.57)	
03/31/20	3		Depreciation & Amortization		(163.57)	
04/30/20	3		Depreciation & Amortization		(163.57)	
05/31/20	3		Depreciation & Amortization		(163.57)	
06/30/20	3		Depreciation & Amortization		(163.57)	
07/31/20	3		Depreciation & Amortization		(163.57)	
08/31/20	3		Depreciation & Amortization		(163.57)	
09/30/20	3		Depreciation & Amortization		(163.57)	
10/31/20	3		Depreciation & Amortization		(163.57)	
11/30/20	3		Depreciation & Amortization		(163.57)	
12/31/20	TC08		Depreciation & Amortization		(163.57)	
Totals for 108.08					<u>(1,962.84)</u>	<u>(46,623.99)</u>
108.09 Accum Deprec - Vehicles				(82,729.23)		
01/31/20	3		Depreciation & Amortization		(549.99)	
02/29/20	3		Depreciation & Amortization		(549.99)	
03/31/20	3		Depreciation & Amortization		(549.99)	
04/30/20	3		Depreciation & Amortization		(549.99)	
05/31/20	3		Depreciation & Amortization		(549.99)	
06/30/20	3		Depreciation & Amortization		(549.99)	
07/31/20	3		Depreciation & Amortization		(549.99)	
08/31/20	3		Depreciation & Amortization		(549.99)	
09/30/20	3		Depreciation & Amortization		(549.99)	
10/31/20	3		Depreciation & Amortization		(549.99)	
11/30/20	3		Depreciation & Amortization		(549.99)	
12/31/20	TC08		Depreciation & Amortization		1,649.95	
Totals for 108.09					<u>(4,399.94)</u>	<u>(87,129.17)</u>
108.10 Accumu Depreciation - Improv				(14,166.67)		
01/31/20	3		Depreciation & Amortization		(283.34)	
02/29/20	3		Depreciation & Amortization		(283.34)	
03/31/20	3		Depreciation & Amortization		(283.34)	
04/30/20	3		Depreciation & Amortization		(283.34)	
05/31/20	3		Depreciation & Amortization		(283.34)	
06/30/20	3		Depreciation & Amortization		(283.34)	
07/31/20	3		Depreciation & Amortization		(283.34)	
08/31/20	3		Depreciation & Amortization		(283.34)	
09/30/20	3		Depreciation & Amortization		(283.34)	
10/31/20	3		Depreciation & Amortization		(283.34)	
11/30/20	3		Depreciation & Amortization		(283.34)	
12/31/20	TC08		Depreciation & Amortization		(283.34)	
Totals for 108.10					<u>(3,400.08)</u>	<u>(17,566.75)</u>
108.12 Accumulated Deprec - Sewer line				(206,510.51)		
01/31/20	3		Depreciation & Amortization		(1,807.76)	
02/29/20	3		Depreciation & Amortization		(1,807.76)	
03/31/20	3		Depreciation & Amortization		(1,807.76)	
04/30/20	3		Depreciation & Amortization		(1,807.76)	
05/31/20	3		Depreciation & Amortization		(1,807.76)	
06/30/20	3		Depreciation & Amortization		(1,807.76)	
07/31/20	3		Depreciation & Amortization		(1,807.76)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
08/31/20	3		Depreciation & Amortization		(1,807.76)	
09/30/20	3		Depreciation & Amortization		(1,807.76)	
10/31/20	3		Depreciation & Amortization		(1,807.76)	
11/30/20	3		Depreciation & Amortization		(1,807.76)	
12/31/20	TC08		Depreciation & Amortization		(1,807.76)	
Totals for 108.12					<u>(21,693.12)</u>	<u>(228,203.63)</u>
131.02 Cash - Operating & Maintenance				69,621.80		
01/02/20	8008		Princeton Water Department		(14,698.48)	
01/02/20	8009		McGee Pest Control		(40.00)	
01/02/20	8010		Pennyrile Electric		(258.91)	
01/02/20	8011		Kenergy		(327.58)	
01/02/20	8012		Petter Business Systems		(30.22)	
01/02/20	8013		Sigourney Bryson		(140.00)	
01/02/20	8014		Thurman Campbell Group, PLC		(6,345.00)	
01/02/20	8015		AmeriGas		(551.14)	
01/02/20	8016		Rick' s Electric		(2,100.17)	
01/02/20	8017		Kentucky Underground Protection		(94.50)	
01/02/20	8018		NAPA		(5.49)	
01/02/20	8019		Terry or Sue Mott		(25.75)	
01/02/20	8020		Brent Oliver		(64.40)	
01/02/20	8021		Matthew Robertson		(8.41)	
01/02/20	DR01		USDA		(62,895.31)	
01/02/20	DR01		Transfer to Water		25,000.00	
01/06/20	DR02		ADT		(128.57)	
01/07/20	DR03		CERS		(3,599.31)	
01/09/20	8022		Kentucky State Treasurer		(557.62)	
01/09/20	8023		Eddyville Water		(1,107.63)	
01/09/20	8024		Kuttawa Water		(10,582.80)	
01/09/20	8025		Crittenden-Livingston Water		(2,972.52)	
01/09/20	8026		Eddyville Tire		(122.85)	
01/09/20	8027		KACo		(492.00)	
01/09/20	8028		Kenergy		(213.45)	
01/09/20	8029		Delta Dental of Kentucky		(98.08)	
01/09/20	8030		KY Rural Water Association		(1,620.00)	
01/09/20	8031		AFLAC		(115.56)	
01/09/20	8032		BP of Kuttawa		(759.30)	
01/09/20	8033		Aramark		(63.55)	
01/09/20	8034		Core & Main		(174.45)	
01/09/20	8035		Akridge		(26.43)	
01/09/20	8036		Timothy Johnson		(600.00)	
01/09/20	DR03		Transfer to Water		35,000.00	
01/09/20	P89		Payroll Journal Entry		(823.38)	
01/10/20	DR04		Kentucky State Treasurer		(500.00)	
01/10/20	P89		Payroll Journal Entry		(4,975.32)	
01/15/20	DR05		KACO Benefits		(2,412.78)	
01/15/20	DR06		Internal Revenue Service		(3,129.12)	
01/16/20	8044		AT&T		(499.02)	
01/16/20	8045		Verizon Wireless		(184.27)	
01/16/20	8046		Wilson Law Firm		(700.00)	
01/16/20	8047		Petter Business Systems		(64.83)	
01/16/20	8048		Aramark		(720.00)	
01/16/20	8049		Baptist Health Medical Group		(40.00)	
01/16/20	8050		BB&T		(755.62)	
01/16/20	8066		Postmaster		(91.35)	
01/16/20	DR04		Transfer to Water		5,000.00	
01/22/20	DR07		Kentucky Dept of Revenue - Sales Tax		(460.46)	
01/22/20	DR08		Kentucky Dept of Revenue - Utility Tax		(2,779.12)	

**Lyon County Water District
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/23/20	8051		Coleman Diesel Repair, Ricki Coleman		(1,168.47)	
01/23/20	8052		BB&T Governmental Finance		(2,232.52)	
01/23/20	DR06		Transfer to Water		10,000.00	
01/24/20	P89		Payroll Journal Entry		(4,843.76)	
01/28/20	8067		Postmaster		(992.60)	
01/30/20	DR07		Transfer to Water		10,000.00	
01/31/20	8057		Princeton Water Department		(12,782.50)	
01/31/20	8058		Kenergy		(342.74)	
02/04/20	DR01		BB&T Safe Box		(31.85)	
02/06/20	8059		Crittenden-Livingston Water		(3,195.49)	
02/06/20	8060		Barkley Lake Water		(8.95)	
02/06/20	8061		Eddyville Water		(1,310.10)	
02/06/20	8062		Kuttawa Water		(9,532.50)	
02/06/20	8063		G&C Supply Co		(4,422.60)	
02/06/20	8064		Ferguson		(1,445.97)	
02/06/20	8065		McKeel Equipment		(1,491.84)	
02/06/20	8066		NAPA		(181.57)	
02/06/20	8067		Eddyville Tire		(347.85)	
02/06/20	8068		BP of Kuttawa		(1,160.69)	
02/06/20	8069		Akridge		(222.98)	
02/06/20	8070		AmeriGas		(1,218.14)	
02/06/20	8071		Pennyrile Electric		(262.50)	
02/06/20	8072		Delta Dental of Kentucky		(98.08)	
02/06/20	8073		Petter Business Systems		(30.83)	
02/06/20	8074		McGee Pest Control		(42.00)	
02/06/20	8075		AFLAC		(115.56)	
02/06/20	8076		Kentucky Underground Protection		(63.00)	
02/06/20	8077		Thurman Campbell Group, PLC		(6,345.00)	
02/06/20	8078		Angie Garrard		(24.25)	
02/06/20	8079		Mary or Jerry Hedgepath		(52.75)	
02/06/20	8080		Ryan Young		(74.25)	
02/06/20	8081		Johnny Wall		(197.00)	
02/06/20	8089		Kentucky State Treasurer		(612.92)	
02/06/20	DR02		ADT		(128.57)	
02/06/20	DR02		Transfer to Water		50,000.00	
02/06/20	P89		Payroll Journal Entry		(823.38)	
02/07/20	P89		Payroll Journal Entry		(5,112.38)	
02/10/20	DR03		CERS		(3,990.36)	
02/13/20	8090		Petter Business Systems		(76.04)	
02/13/20	8091		Aramark		(56.14)	
02/13/20	8092		Wilson Law Firm		(180.00)	
02/13/20	8094		Kenergy		(299.99)	
02/13/20	8095		AT&T		(495.58)	
02/13/20	8096		BB&T		(329.34)	
02/13/20	DR11		Transfer to Water		5,000.00	
02/14/20	8068		Postmaster		(98.00)	
02/14/20	DR04		Internal Revenue Service		(3,439.94)	
02/18/20	DR05		KACO Benefits		(2,412.78)	
02/18/20	DR06		Kentucky Dept of Revenue - Sales Tax		(412.00)	
02/20/20	8097		Sigourney Bryson		(175.00)	
02/20/20	8098		Goss Samford, Attorneys at Law		(5,684.20)	
02/20/20	8099		BB&T Governmental Finance		(2,232.52)	
02/20/20	8100		R & R Piping		(8,952.00)	
02/20/20	8101		Verizon Wireless		(184.25)	
02/20/20	8102		Aramark		(953.65)	
02/20/20	DR14		Transfer to Water		25,000.00	
02/21/20	P89		Payroll Journal Entry		(4,893.94)	
02/24/20	DR07		Kentucky Dept of Revenue - Utility Tax		(2,710.88)	

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02/27/20	8107		Scott Wright		(144.72)	
02/27/20	DR16		Transfer to Water		10,000.00	
02/28/20	8069		Postmaster		(990.50)	
02/29/20	TC07		To Re-enter check 6981 (Cleared as outstanding in Dec 2019)		(8.83)	
03/01/20	8108		Princeton Water Department		(13,830.92)	
03/01/20	8109		Delta Dental of Kentucky		(90.88)	
03/05/20	8110		Kuttawa Water		(9,590.10)	
03/05/20	8111		Crittenden-Livingston Water		(3,813.62)	
03/05/20	8112		Barkley Lake Water		(440.54)	
03/05/20	8113		Eddyville Water		(3,481.69)	
03/05/20	8114		Sigourney Bryson		(140.00)	
03/05/20	8115		Barkley Lake Water		(14,444.83)	
03/05/20	8116		Petter Business Systems		(35.06)	
03/05/20	8117		AFLAC		(115.56)	
03/05/20	8118		Kenergy		(336.83)	
03/05/20	8119		Pennyrile Electric		(271.72)	
03/05/20	8120		Kentucky Underground Protection		(156.00)	
03/05/20	8121		Thurman Campbell Group, PLC		(6,345.00)	
03/05/20	8122		G&C Supply Co		(1,500.00)	
03/05/20	8123		McGee Pest Control		(40.00)	
03/05/20	8124		Akridge		(104.82)	
03/05/20	8125		Eddyville Tire		(712.10)	
03/05/20	8126		NAPA		(23.94)	
03/05/20	8127		Pace Analytical Services, LLC		(367.50)	
03/05/20	8128		Brodie Breित्रick		(100.00)	
03/05/20	8129		Robert Toscas		(100.00)	
03/05/20	DR03		Transfer to Water		52,000.00	
03/05/20	P89		Payroll Journal Entry		(823.38)	
03/06/20	DR01		ADT		(128.57)	
03/06/20	P89		Payroll Journal Entry		(4,243.95)	
03/09/20	8137		Kentucky State Treasurer		(625.25)	
03/09/20	DR02		CERS		(4,066.23)	
03/09/20	DR09		Transfer to Water		10,000.00	
03/10/20	8070		Postmaster		(55.00)	
03/10/20	8071		Postmaster		(106.05)	
03/12/20	8138		US Postal Service		(120.00)	
03/12/20	8139		BP of Kuttawa		(923.73)	
03/12/20	8140		Wilson Law Firm		(600.00)	
03/12/20	8141		Coleman Diesel Repair, Ricki Coleman		(261.54)	
03/12/20	8142		AT&T		(496.42)	
03/12/20	8143		Kenergy		(358.10)	
03/12/20	DR10		Transfer to Water		5,000.00	
03/13/20	DR03		Internal Revenue Service		(3,506.62)	
03/16/20	DR04		KACO Benefits		(2,713.53)	
03/19/20	8148		BB&T		(1,179.29)	
03/19/20	8149		Ferguson		(47.42)	
03/19/20	8150		Fortiline		(4,970.29)	
03/19/20	8151		Verizon Wireless		(184.27)	
03/19/20	8152		Goss Samford, Attorneys at Law		(8,413.52)	
03/19/20	DR14		Transfer to Water		20,000.00	
03/20/20	P89		Payroll Journal Entry		(4,440.96)	
03/23/20	DR05		Kentucky Dept of Revenue - Sales Tax		(481.09)	
03/23/20	DR06		Kentucky Dept of Revenue - Utility Tax		(2,951.62)	
03/26/20	8154		Aramark		(776.00)	
03/26/20	8155		Pace Analytical Services, LLC		(215.50)	
03/26/20	8156		BB&T Governmental Finance		(2,232.52)	
03/26/20	DR16		Transfer to Water		5,000.00	

**Lyon County Water District
General Ledger**

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/30/20	8072		Postmaster		(998.55)	
03/31/20	P89		Payroll Journal Entry		(361.52)	
04/02/20	8157		Princeton Water Department		(15,338.23)	
04/02/20	8158		AFLAC		(115.56)	
04/02/20	8159		Pennyrile Electric		(285.53)	
04/02/20	8160		Kenergy		(303.83)	
04/02/20	8161		Petter Business Systems		(30.50)	
04/02/20	8162		Delta Dental of Kentucky		(143.52)	
04/02/20	8163		Zebra Graphics		(184.00)	
04/02/20	8164		Thurman Campbell Group, PLC		(6,345.00)	
04/02/20	8165		Kentucky Underground Protection		(69.00)	
04/02/20	8166		McGee Pest Control		(80.00)	
04/02/20	8167		NAPA		(24.67)	
04/02/20	8168		Mr. & Mrs. Randol Wunderlich		(20.50)	
04/02/20	8169		Kaye Kelly, Estate		(55.00)	
04/02/20	DR02		Transfer to Water		20,000.00	
04/02/20	P89		Payroll Journal Entry		(823.38)	
04/03/20	P89		Payroll Journal Entry		(4,078.23)	
04/06/20	DR01		ADT		(128.57)	
04/07/20	DR05		Transfer to Water		5,000.00	
04/08/20	DR06		Transfer to Water		10,000.00	
04/09/20	8177		Kuttawa Water		(11,217.30)	
04/09/20	8178		Eddyville Water		(480.37)	
04/09/20	8179		Barkley Lake Water		(412.06)	
04/09/20	8180		Crittenden-Livingston Water		(2,743.66)	
04/09/20	8181		Petter Business Systems		(36.25)	
04/09/20	8182		Kenergy		(227.83)	
04/09/20	8183		Wilson Law Firm		(480.00)	
04/09/20	8184		Sigourney Bryson		(140.00)	
04/09/20	8185		Eddyville Tire		(82.90)	
04/09/20	8186		BP of Kuttawa		(896.04)	
04/09/20	8187		Akridge		(55.88)	
04/09/20	8188		KACo UI Fund		(144.58)	
04/09/20	8189		Kentucky State Treasurer		(554.29)	
04/09/20	DR14		Transfer to Water		20,000.00	
04/10/20	DR02		CERS		(3,646.84)	
04/14/20	DR03		Internal Revenue Service		(3,113.54)	
04/15/20	DR04		KACO Benefits		(2,112.03)	
04/16/20	8190		BB&T		(259.09)	
04/16/20	8191		USA Blue Book		(290.98)	
04/16/20	8192		Baptist Health Medical Group		(40.00)	
04/16/20	8193		Rick' s Electric		(644.96)	
04/16/20	8194		AmeriGas		(1,359.03)	
04/16/20	8195		AT&T		(496.42)	
04/16/20	8196		Verizon Wireless		(183.79)	
04/16/20	8197		Aramark		(948.80)	
04/16/20	8198		Pace Analytical Services, LLC		(318.50)	
04/16/20	DR16		Transfer to Water		7,500.00	
04/17/20	P89		Payroll Journal Entry		(4,644.39)	
04/22/20	DR05		Kentucky Dept of Revenue - Sales Tax		(372.74)	
04/22/20	DR06		Kentucky Dept of Revenue - Utility Tax		(2,481.47)	
04/23/20	8202		BB&T Governmental Finance		(2,232.45)	
04/23/20	8203		United Systems		(150.00)	
04/23/20	DR20		Transfer to Water		5,000.00	
04/28/20	8073		Postmaster		(1,003.80)	
04/30/20	DR01		Transfer to Water		20,000.00	
05/01/20	8204		Princeton Water Department		(17,325.36)	
05/01/20	8205		Delta Dental of Kentucky		(47.84)	

**Lyon County Water District
General Ledger**

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
05/01/20	P89		Payroll Journal Entry		(4,073.02)	
05/05/20	DR03		Transfer to Water		10,000.00	
05/06/20	DR01		ADT		(128.57)	
05/06/20	DR02		CERS		(3,542.78)	
05/07/20	8209		Kuttawa Water		(9,854.40)	
05/07/20	8210		Crittenden-Livingston Water		(3,090.11)	
05/07/20	8211		Barkley Lake Water		(471.33)	
05/07/20	8213		Petter Business Systems		(114.75)	
05/07/20	8214		United Systems		(15.00)	
05/07/20	8215		AT&T		(675.54)	
05/07/20	8216		Sigourney Bryson		(140.00)	
05/07/20	8217		Pennyrile Electric		(285.96)	
05/07/20	8218		Kenergy		(491.88)	
05/07/20	8219		Eddyville Tire		(43.95)	
05/07/20	8220		R & R Piping		(5,222.00)	
05/07/20	8221		Master Meter		(1,500.00)	
05/07/20	8222		Thurman Campbell Group, PLC		(6,345.00)	
05/07/20	8223		McGee Pest Control		(40.00)	
05/07/20	8224		AFLAC		(115.56)	
05/07/20	8225		Kentucky Underground Protection		(102.00)	
05/07/20	8226		Fortiline		(3,677.60)	
05/07/20	8227		Akridge		(187.11)	
05/07/20	8228		Goss Samford, Attorneys at Law		(10,223.35)	
05/07/20	8229		Phillip Lassiter		(74.25)	
05/07/20	8230		Dakota Lynn		(17.60)	
05/07/20	8231		Vanessa Ramage		(24.25)	
05/07/20	8235		Eddyville Water		(698.72)	
05/07/20	DR05		Transfer to Water		46,000.00	
05/07/20	P89		Payroll Journal Entry		(823.38)	
05/12/20	8074		Postmaster		(55.00)	
05/14/20	8236		BP of Kuttawa		(677.92)	
05/14/20	8237		Pace Analytical Services, LLC		(585.60)	
05/14/20	8238		West KY Rental		(85.00)	
05/14/20	8239		BB&T		(29.91)	
05/14/20	8240		Aramark		(905.00)	
05/14/20	8241		Kentucky State Treasurer		(553.71)	
05/14/20	CR01		Deposit - Insurance Proceeds for Truck Repairs		1,978.31	
05/14/20	DR10		Transfer to Water		8,500.00	
05/15/20	DR03		KACO Benefits		(2,412.78)	
05/15/20	DR04		Internal Revenue Service		(3,094.50)	
05/15/20	P89		Payroll Journal Entry		(4,180.90)	
05/21/20	8245		HDR		(6,750.00)	
05/21/20	8246		AT&T		(494.95)	
05/21/20	8247		Verizon Wireless		(183.83)	
05/21/20	DR11		Transfer to Water		7,500.00	
05/22/20	DR05		Kentucky Dept of Revenue - Sales Tax		(508.50)	
05/22/20	DR06		Kentucky Dept of Revenue - Utility Tax		(3,235.07)	
05/27/20	8075		Postmaster		(1,010.45)	
05/29/20	8251		Trice Hughes Inc		(2,478.31)	
05/29/20	DR13		Transfer to Water		7,500.00	
05/29/20	P89		Payroll Journal Entry		(4,210.86)	
06/02/20	CR01		Transfer from Sinking Fund (KIA Loan Payment Funds)		63,256.24	
06/02/20	DR01		Bank Fee		(36.00)	
06/02/20	DR02		KIA		(63,256.24)	
06/04/20	8252		Princeton Water Department		(16,303.97)	
06/04/20	8253		Eddyville Water		(2,048.52)	
06/04/20	8254		Barkley Lake Water		(231.99)	

**Lyon County Water District
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
06/04/20	8255		Crittenden-Livingston Water		(3,144.83)	
06/04/20	8256		Kuttawa Water		(11,734.50)	
06/04/20	8257		Eddyville Tire		(87.90)	
06/04/20	8258		Akridge		(114.55)	
06/04/20	8259		Pennyrile Electric		(272.63)	
06/04/20	8260		Kenergy		(305.85)	
06/04/20	8261		Billy Joe Boitnott		(750.00)	
06/04/20	8262		Fortiline		(585.40)	
06/04/20	8263		Sigourney Bryson		(140.00)	
06/04/20	8264		United Systems		(338.44)	
06/04/20	8265		AFLAC		(173.34)	
06/04/20	8266		Delta Dental of Kentucky		(95.68)	
06/04/20	8267		Thurman Campbell Group, PLC		(6,345.00)	
06/04/20	8268		McGee Pest Control		(40.00)	
06/04/20	8269		Richard Whittington Insurance		(2,250.00)	
06/04/20	8270		Autumn Dunaway		(46.32)	
06/04/20	8271		Larry Dotson		(18.78)	
06/04/20	8275		Kentucky State Treasurer		(785.67)	
06/04/20	DR01		Transfer to Water		45,000.00	
06/04/20	DR03		CERS		(5,058.86)	
06/04/20	P89		Payroll Journal Entry		(823.38)	
06/08/20	DR04		ADT		(128.57)	
06/09/20	DR04		Transfer to Water		15,000.00	
06/11/20	8276		Kenergy		(185.69)	
06/11/20	8277		Wilson Law Firm		(680.00)	
06/11/20	8278		Kentucky Underground Protection		(118.50)	
06/11/20	8279		Ferguson		(2,364.00)	
06/11/20	8280		Petter Business Systems		(30.06)	
06/11/20	8281		Goss Samford, Attorneys at Law		(17,272.69)	
06/11/20	8282		BP of Kuttawa		(595.97)	
06/11/20	8283		Lyon County Herald Ledger		(200.00)	
06/11/20	8284		Princeton Times Leader		(9.15)	
06/11/20	8285		Kentucky Underground Protection		(136.50)	
06/11/20	8286		United Systems		(15.00)	
06/11/20	8287		Pace Analytical Services, LLC		(186.70)	
06/11/20	DR07		Transfer to Water		25,000.00	
06/12/20	P89		Payroll Journal Entry		(4,111.69)	
06/15/20	DR05		Internal Revenue Service		(4,346.32)	
06/16/20	DR06		KACO Benefits		(2,412.78)	
06/18/20	8291		Aramark		(798.78)	
06/18/20	8292		Ferguson		(1,170.61)	
06/18/20	8293		Coleman Diesel Repair, Ricki Coleman		(438.52)	
06/18/20	8294		BB&T		(40.01)	
06/18/20	8295		McGee Pest Control		(200.00)	
06/18/20	8296		Microbac		(1,424.50)	
06/18/20	8297		AT&T		(495.31)	
06/18/20	8298		Verizon Wireless		(183.70)	
06/18/20	8299		Kentucky State Treasurer		(20.00)	
06/18/20	8300		Kentucky State Treasurer		(20.00)	
06/18/20	DR10		Transfer to Water		5,000.00	
06/22/20	DR07		Kentucky Dept of Revenue - Sales Tax		(434.70)	
06/22/20	DR08		Kentucky Dept of Revenue - Utility Tax		(2,911.06)	
06/25/20	8301		Billy Joe Boitnott		(750.00)	
06/25/20	8302		USA Blue Book		(222.83)	
06/25/20	DR12		Transfer to Water		5,500.00	
06/26/20	P89		Payroll Journal Entry		(4,109.65)	
06/29/20	8076		Postmaster		(1,015.00)	

**Lyon County Water District
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
06/30/20	CR02		Transfer from Sinking Fund (USDA Interest Payment Funds)		16,968.75	
07/01/20	8306		Princeton Water Department		(18,858.05)	
07/01/20	8307		McGee Pest Control		(40.00)	
07/01/20	8308		Thurman Campbell Group, PLC		(6,507.86)	
07/01/20	8309		First-Line Fire Extinguishers		(168.50)	
07/01/20	8310		Petter Business Systems		(47.03)	
07/01/20	8311		Delta Dental of Kentucky		(95.68)	
07/01/20	8312		Kenergy		(355.17)	
07/01/20	8313		Pennyrile Electric		(292.50)	
07/01/20	DR01		USDA		(16,968.75)	
07/02/20	DR01		Transfer to Water - Attorney Fees		17,272.69	
07/02/20	DR01		Transfer to Water		5,000.00	
07/02/20	P89		Payroll Journal Entry		(823.38)	
07/06/20	DR02		ADT		(128.57)	
07/06/20	DR02		Transfer to Water		5,000.00	
07/07/20	CR01		Deposit - Insurance Proceeds - Refund of Deductible		500.00	
07/08/20	DR04		Transfer to Water		5,000.00	
07/09/20	8317		Eddyville Water		(1,607.85)	
07/09/20	8318		Kuttawa Water		(11,640.30)	
07/09/20	8319		Barkley Lake Water		(230.34)	
07/09/20	8320		Crittenden-Livingston Water		(4,114.60)	
07/09/20	8321		BP of Kuttawa		(708.11)	
07/09/20	8322		Lyon County Herald Ledger		(250.00)	
07/09/20	8323		Princeton Times Leader		(185.80)	
07/09/20	8324		R & R Piping		(4,569.25)	
07/09/20	8325		United Systems		(15.00)	
07/09/20	8326		Sigourney Bryson		(140.00)	
07/09/20	8327		Kentucky State Treasurer		(2,475.71)	
07/09/20	8328		Petter Business Systems		(38.33)	
07/09/20	8329		AFLAC		(115.56)	
07/09/20	8330		Kentucky Underground Protection		(136.50)	
07/09/20	8331		Pennyrile Electric		(33.08)	
07/09/20	8332		Kenergy		(191.43)	
07/09/20	8333		NAPA		(157.99)	
07/09/20	8334		Akridge		(88.93)	
07/09/20	8335		Maria Peterson		(59.50)	
07/09/20	8336		Megan Oliver		(74.25)	
07/09/20	8337		Shelia Lane		(2.75)	
07/09/20	8338		Billy or Harriett Brown		(24.25)	
07/09/20	8339		Dennis Campbell		(24.25)	
07/09/20	8340		Jon Snow		(74.25)	
07/09/20	8341		Kay or Gerald Hollandsworth		(24.25)	
07/09/20	8342		Nancy Colwell		(28.00)	
07/09/20	DR03		CERS		(3,336.30)	
07/09/20	DR05		Transfer to Water		30,000.00	
07/10/20	P89		Payroll Journal Entry		(6,835.90)	
07/13/20	8349		Kentucky State Treasurer		(520.62)	
07/13/20	DR08		Transfer to Water		12,000.00	
07/15/20	DR04		KACO Benefits		(2,637.46)	
07/15/20	DR05		Internal Revenue Service		(2,913.44)	
07/16/20	8077		Postmaster		(55.00)	
07/16/20	8350		Wilson Law Firm		(320.00)	
07/16/20	8351		G&C Supply Co		(1,473.72)	
07/16/20	8352		Fortiline		(1,917.80)	
07/16/20	8353		BB&T		(28.36)	
07/16/20	8354		Jessica Daniel, CPA		(4,500.00)	
07/16/20	8355		Verizon Wireless		(186.81)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
07/16/20	8356		AT&T		(495.31)	
07/16/20	8357		Goss Samford, Attorneys at Law		(19,314.22)	
07/16/20	DR02		Transfer to Water - Attorney Fees		19,314.22	
07/16/20	Dr09		Transfer to Water		10,000.00	
07/21/20	DR06		Kentucky Dept of Revenue - Sales Tax		(503.49)	
07/21/20	DR07		Kentucky Dept of Revenue - Utility Tax		(3,316.30)	
07/23/20	8358		Billy Joe Boitnott		(750.00)	
07/23/20	8359		Coleman Diesel Repair, Ricki Coleman		(487.42)	
07/23/20	8360		Pace Analytical Services, LLC		(303.10)	
07/23/20	8361		Aramark		(725.50)	
07/23/20	DR12		Transfer to Water		7,500.00	
07/24/20	P89		Payroll Journal Entry		(5,018.16)	
07/28/20	8078		Postmaster		(1,019.90)	
07/30/20	DR13		Transfer to Water		10,000.00	
08/01/20	8366		Princeton Water Department		(21,051.98)	
08/01/20	8367		KACo all Lines Fund		(8,779.50)	
08/01/20	8368		KACo Workers Compensation Fund		(1,336.01)	
08/05/20	DR01		Transfer to Water		22,000.00	
08/06/20	8079		Postmaster		(4.80)	
08/06/20	8373		Kuttawa Water		(14,823.30)	
08/06/20	8374		Barkley Lake Water		(131.94)	
08/06/20	8375		Crittenden-Livingston Water		(3,878.83)	
08/06/20	8376		Eddyville Water		(1,512.57)	
08/06/20	8377		Sigourney Bryson		(140.00)	
08/06/20	8378		Pennyrile Electric		(314.95)	
08/06/20	8379		Kenergy		(382.83)	
08/06/20	8380		McGee Pest Control		(40.00)	
08/06/20	8381		Kentucky Underground Protection		(181.50)	
08/06/20	8382		Thurman Campbell Group, PLC		(6,507.86)	
08/06/20	8383		Omega Rail Management		(533.08)	
08/06/20	8384		Marion & Sue Berry		(76.75)	
08/06/20	8385		Lee Hull		(107.60)	
08/06/20	8386		David Humphrey		(24.25)	
08/06/20	8387		Eddie Harris		(66.60)	
08/06/20	8388		Lisa Gaines		(59.25)	
08/06/20	8389		Jim Garrett		(24.25)	
08/06/20	8390		Benedict Vowels		(24.25)	
08/06/20	8391		Akridge		(145.10)	
08/06/20	8392		Eddyville Tire		(52.34)	
08/06/20	DR1		ADT		(128.57)	
08/06/20	P89		Payroll Journal Entry		(823.38)	
08/07/20	DR03		Transfer to Water		13,000.00	
08/07/20	P89		Payroll Journal Entry		(6,948.79)	
08/11/20	DR02		CERS		(3,893.54)	
08/11/20	DR04		Transfer to Water		30,000.00	
08/12/20	8396		Kentucky State Treasurer		(729.90)	
08/12/20	DR06		Transfer to Water		7,500.00	
08/13/20	8397		Petter Business Systems		(32.71)	
08/13/20	8398		Petter Business Systems		(150.68)	
08/13/20	8399		Kenergy		(245.22)	
08/13/20	8400		BP of Kuttawa		(976.76)	
08/13/20	8401		Baptist Health Medical Group		(80.00)	
08/13/20	8402		Wilson Law Firm		(200.00)	
08/13/20	8403		Delta Dental of Kentucky		(95.68)	
08/13/20	8404		United Systems		(15.00)	
08/13/20	CR01		Deposit		210.53	
08/13/20	DR13		Transfer to Water		2,000.00	
08/14/20	DR03		Internal Revenue Service		(4,038.28)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
08/17/20	DR04		KACO Benefits		(2,637.46)	
08/20/20	8405		Billy Asher		(30.69)	
08/20/20	8406		Pace Analytical Services, LLC		(295.80)	
08/20/20	8407		BB&T		(256.81)	
08/20/20	8408		AT&T		(494.48)	
08/20/20	8409		Verizon Wireless		(186.93)	
08/20/20	8410		Lyon County Water District - Petty Cash		(91.09)	
08/20/20	DR05		KY Division of Water - Enviromental Protection		(200.35)	
08/20/20	DR15		Transfer to Water		5,000.00	
08/21/20	P89		Payroll Journal Entry		(3,475.23)	
08/24/20	DR06		Kentucky Dept of Revenue - Sales Tax		(425.68)	
08/24/20	DR07		Kentucky Dept of Revenue - Utility Tax		(2,999.35)	
08/27/20	8414		Billy Joe Boitnott		(750.00)	
08/27/20	8415		HDR		(2,250.00)	
08/27/20	8416		PADD		(81.40)	
08/27/20	DR17		Transfer to Water		5,000.00	
08/28/20	8080		Postmaster		(1,028.65)	
09/01/20	DR01		Transfer to Water		5,000.00	
09/03/20	8417		Princeton Water Department		(23,739.69)	
09/03/20	8418		Sigourney Bryson		(140.00)	
09/03/20	8419		Pennyrile Electric		(305.15)	
09/03/20	8420		Kenergy		(403.72)	
09/03/20	8421		Richard Whittington Insurance		(1,663.00)	
09/03/20	8422		Aramark		(158.73)	
09/03/20	8423		Thurman Campbell Group, PLC		(6,507.86)	
09/03/20	8424		McGee Pest Control		(40.00)	
09/03/20	8425		Kentucky Underground Protection		(175.50)	
09/03/20	8426		Kentucky State Treasurer		(674.86)	
09/03/20	DR01		CERS		(4,379.27)	
09/03/20	DR02		Transfer to Water		37,500.00	
09/03/20	P89		Payroll Journal Entry		(823.38)	
09/04/20	P89		Payroll Journal Entry		(3,580.58)	
09/08/20	DR02		ADT		(128.57)	
09/10/20	8435		Kuttawa Water		(13,778.40)	
09/10/20	8436		Eddyville Water		(7,239.30)	
09/10/20	8437		Crittenden-Livingston Water		(4,055.13)	
09/10/20	8438		Barkley Lake Water		(160.88)	
09/10/20	8439		Coleman Diesel Repair, Ricki Coleman		(167.99)	
09/10/20	8440		Aramark		(920.80)	
09/10/20	8441		G&C Supply Co		(2,373.22)	
09/10/20	8442		Petter Business Systems		(33.08)	
09/10/20	8443		United Systems		(15.00)	
09/10/20	8444		United Systems		(1,287.62)	
09/10/20	8445		Zebra Graphics		(60.00)	
09/10/20	8446		Kenergy		(210.24)	
09/10/20	8447		NAPA		(30.32)	
09/10/20	8448		Akridge		(220.67)	
09/10/20	DR04		Transfer to Water		42,000.00	
09/15/20	DR03		Internal Revenue Service		(4,004.10)	
09/17/20	8449		BP of Kuttawa		(1,243.97)	
09/17/20	8450		BB&T		(240.38)	
09/17/20	8451		AT&T		(504.73)	
09/17/20	8452		Verizon Wireless		(186.71)	
09/17/20	8453		Rick' s Electric		(4,753.42)	
09/17/20	DR15		Transfer to Water		10,000.00	
09/18/20	P89		Payroll Journal Entry		(3,242.65)	
09/21/20	DR04		Kentucky Dept of Revenue - Sales Tax		(775.78)	
09/21/20	DR05		Kentucky Dept of Revenue - Utility Tax		(4,181.38)	

**Lyon County Water District
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
09/23/20	8457		Coleman Diesel Repair, Ricki Coleman		(244.47)	
09/23/20	8458		Billy Joe Boitnott		(750.00)	
09/23/20	8459		G&C Supply Co		(457.94)	
09/23/20	8460		Pace Analytical Services, LLC		(369.70)	
09/23/20	8461		Microbac		(778.50)	
09/23/20	DR17		Transfer to Water		2,500.00	
09/29/20	8081		Postmaster		(1,028.65)	
10/01/20	8462		Princeton Water Department		(22,996.79)	
10/01/20	8463		Pam Gibson		(140.00)	
10/01/20	8464		Kenergy		(380.96)	
10/01/20	8465		Billy Asher		(25.99)	
10/01/20	DR01		Transfer to Water		10,000.00	
10/01/20	P89		Payroll Journal Entry		(823.38)	
10/02/20	P89		Payroll Journal Entry		(3,160.33)	
10/05/20	DR03		Transfer to Water		16,500.00	
10/06/20	DR01		ADT		(128.57)	
10/08/20	8472		Barkley Lake Water		(134.48)	
10/08/20	8473		Crittenden-Livingston Water		(3,517.98)	
10/08/20	8474		Kuttawa Water		(10,612.80)	
10/08/20	8475		Eddyville Water		(1,591.01)	
10/08/20	8476		Thurman Campbell Group, PLC		(6,507.86)	
10/08/20	8477		Pennyrile Electric		(291.69)	
10/08/20	8478		Kenergy		(223.20)	
10/08/20	8479		Microbac		(84.00)	
10/08/20	8480		McGee Pest Control		(40.00)	
10/08/20	8481		Kentucky Underground Protection		(174.00)	
10/08/20	8482		Aramark		(631.51)	
10/08/20	8483		Petter Business Systems		(31.27)	
10/08/20	8484		United Systems		(15.00)	
10/08/20	8485		NAPA		(99.60)	
10/08/20	8486		Akridge		(177.04)	
10/08/20	8487		Wayne Myers		(27.37)	
10/08/20	8488		Ashton Robbins		(74.25)	
10/08/20	8489		Eric Sharp		(46.25)	
10/08/20	8490		Shane Serpa		(74.25)	
10/08/20	8491		Kenny or Lisa Watts		(74.25)	
10/08/20	8492		Carolyn Phelps		(48.50)	
10/08/20	8493		Carolyn Almon		(24.25)	
10/08/20	8494		Louis Chamberlain		(24.25)	
10/08/20	8495		Randale or Jane Russelburg		(2.27)	
10/08/20	DR04		Transfer to Water		20,000.00	
10/09/20	CR02		Deposit		40.75	
10/13/20	DR02		CERS		(1,180.96)	
10/14/20	8082		Postmaster		(55.00)	
10/15/20	8496		Kentucky State Treasurer		(418.19)	
10/15/20	8497		BB&T		(1,188.69)	
10/15/20	8498		Ferguson		(2,364.00)	
10/15/20	8499		BP of Kuttawa		(1,014.54)	
10/15/20	8500		Jim Smith Contracting		(661.26)	
10/15/20	8501		Baptist Health Medical Group		(40.00)	
10/15/20	8502		KACo all Lines Fund		(2,926.50)	
10/15/20	8503		KACo Workers Compensation Fund		(445.33)	
10/15/20	DR03		Internal Revenue Service		(2,202.80)	
10/15/20	DR09		Transfer to Water		63.18	
10/15/20	DR14		Transfer to Water		23,936.82	
10/16/20	P89		Payroll Journal Entry		(3,340.07)	
10/19/20	CR01		Deposit - Kuttawa Water		6,807.50	
10/21/20	8507		I.T.M		(551.00)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10/21/20	8508		KY Rural Water Association		(1,550.00)	
10/21/20	8509		Verizon Wireless		(187.26)	
10/21/20	8510		AT&T		(525.67)	
10/21/20	8511		Pace Analytical Services, LLC		(362.40)	
10/21/20	DR16		Transfer to Water		3,000.00	
10/22/20	DR04		Kentucky Dept of Revenue - Sales Tax		(496.89)	
10/22/20	DR05		Kentucky Dept of Revenue - Utility Tax		(3,237.13)	
10/29/20	8083		Postmaster		(1,030.75)	
10/29/20	8515		Pam Gibson		(140.00)	
10/29/20	DR19		Transfer to Water		3,500.00	
10/30/20	P89		Payroll Journal Entry		(3,265.74)	
11/05/20	8516		Princeton Water Department		(19,679.28)	
11/05/20	8517		Kenergy		(315.16)	
11/05/20	8518		Pennyrile Electric		(279.80)	
11/05/20	P89		Payroll Journal Entry		(823.38)	
11/06/20	DR01		Bank Fee		(36.00)	
11/06/20	DR01		Transfer to Water		25,000.00	
11/06/20	DR02		ADT		(128.57)	
11/10/20	DR03		CERS		(3,937.54)	
11/12/20	8522		Crittenden-Livingston Water		(2,588.12)	
11/12/20	8523		Eddyville Water		(1,227.00)	
11/12/20	8524		Kuttawa Water		(11,840.70)	
11/12/20	8525		Barkley Lake Water		(133.34)	
11/12/20	8526		M3 Electric		(265.00)	
11/12/20	8527		Kenergy		(233.82)	
11/12/20	8528		United Systems		(15.00)	
11/12/20	8529		United Systems		(2,840.00)	
11/12/20	8530		Omega Rail Management		(538.21)	
11/12/20	8531		G&C Supply Co		(3,293.56)	
11/12/20	8532		Billy Joe Boitnott		(750.00)	
11/12/20	8533		Petter Business Systems		(30.55)	
11/12/20	8534		Thurman Campbell Group, PLC		(11,507.86)	
11/12/20	8535		Aramark		(305.22)	
11/12/20	8536		Aramark		(505.70)	
11/12/20	8537		Kentucky Underground Protection		(163.50)	
11/12/20	8538		McGee Pest Control		(40.00)	
11/12/20	8539		Wilson Law Firm		(420.00)	
11/12/20	8540		Akridge		(453.13)	
11/12/20	8541		BP of Kuttawa		(764.01)	
11/12/20	8542		NAPA		(330.89)	
11/12/20	8543		Mary Vinson		(54.15)	
11/12/20	8544		Austin Gruner		(48.50)	
11/12/20	8545		Buddy Brooks, Sr		(9.25)	
11/12/20	8546		Terry or Yvonne Rice		(20.92)	
11/12/20	8547		Uticon Construction		(25.75)	
11/12/20	8551		Kentucky State Treasurer		(592.55)	
11/12/20	DR03		Transfer to Water		45,000.00	
11/13/20	DR04		Internal Revenue Service		(3,101.82)	
11/13/20	P89		Payroll Journal Entry		(3,315.97)	
11/19/20	8552		Aramark		(769.22)	
11/19/20	8553		BB&T		(453.61)	
11/19/20	8554		AT&T		(532.32)	
11/19/20	8555		Verizon Wireless		(199.61)	
11/19/20	8556		KACo Workers Compensation Fund		(445.33)	
11/19/20	8557		KACo all Lines Fund		(2,926.50)	
11/19/20	8558		Pace Analytical Services, LLC		(218.20)	
11/19/20	DR11		Transfer to Water		5,500.00	
11/23/20	DR05		Kentucky Dept of Revenue - Sales Tax		(373.86)	

**Lyon County Water District
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
11/23/20	DR06		Kentucky Dept of Revenue - Utility Tax		(3,008.36)	
11/24/20	8084		Postmaster		(55.00)	
11/25/20	DR13		Transfer to Water		4,000.00	
11/27/20	P89		Payroll Journal Entry		(3,473.92)	
11/30/20	8085		Postmaster		(1,030.75)	
12/01/20	CR01		Deposit - Transfer from Sinking Fund		63,203.56	
12/03/20	8562		Princeton Water Department		(18,468.06)	
12/03/20	8563		Pam Gibson		(105.00)	
12/03/20	8564		Aramark		(91.13)	
12/03/20	8565		Rick' s Electric		(2,974.29)	
12/03/20	8566		McGee Pest Control		(40.00)	
12/03/20	8567		Kentucky Underground Protection		(178.50)	
12/03/20	8568		Thurman Campbell Group, PLC		(6,507.86)	
12/03/20	8569		Pennyrile Electric		(285.53)	
12/03/20	8570		Kenergy		(303.40)	
12/03/20	8571		Les Lazarus		(120.94)	
12/03/20	8572		Kenneth Vickery Jr		(45.21)	
12/03/20	8573		Whitney Springs		(69.87)	
12/03/20	8574		Ronald Moore		(24.25)	
12/03/20	DR01		Transfer to Water		20,000.00	
12/03/20	DR02		CERS		(2,743.63)	
12/03/20	DR03		ADT		(128.57)	
12/03/20	DR04		KACO Benefits		(1,440.52)	
12/03/20	DR05		Internal Revenue Service		(2,217.18)	
12/03/20	P89		Payroll Journal Entry		(823.38)	
12/04/20	DR06		Transfer to Water		12,000.00	
12/10/20	8582		Barkley Lake Water		(147.92)	
12/10/20	8583		Crittenden-Livingston Water		(2,882.26)	
12/10/20	8584		Eddyville Water		(1,631.91)	
12/10/20	8585		Kuttawa Water		(10,698.90)	
12/10/20	8586		KACo (USDA Bond)		(941.65)	
12/10/20	8587		KACo all Lines Fund		(2,926.50)	
12/10/20	8588		KACo Workers Compensation Fund		(445.33)	
12/10/20	8589		Petter Business Systems		(30.94)	
12/10/20	8590		Petter Business Systems		(67.30)	
12/10/20	8591		Rickard Trucking		(404.62)	
12/10/20	8592		BP of Kuttawa		(839.87)	
12/10/20	8593		United Systems		(15.00)	
12/10/20	8594		Kenergy		(254.70)	
12/10/20	8595		Akridge		(236.98)	
12/10/20	8596		Kentucky State Treasurer		(416.17)	
12/10/20	DR07		Transfer to Water		32,000.00	
12/11/20	P89		Payroll Journal Entry		(3,614.07)	
12/11/20	P89		Payroll Journal Entry		(28.28)	
12/17/20	8597		Dunc's Used Tires & Wheels		(106.00)	
12/17/20	8598		G&C Supply Co		(832.50)	
12/17/20	8599		Pace Analytical Services, LLC		(232.80)	
12/17/20	8600		BB&T		(562.52)	
12/17/20	8601		Verizon Wireless		(187.44)	
12/17/20	8602		AT&T		(529.29)	
12/17/20	8603		Wilson Law Firm		(140.00)	
12/17/20	8604		Ferguson		(1,242.00)	
12/17/20	8605		Johnny Wall		(28.74)	
12/17/20	DR11		Transfer to Water		3,500.00	
12/21/20	DR06		Kentucky Dept of Revenue - Sales Tax		(362.48)	
12/21/20	DR07		Kentucky Dept of Revenue - Utility Tax		(2,831.34)	
12/22/20	CR03		Deposit - KACo Refund		268.00	
12/22/20	DR16		Transfer to Water		3,500.00	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/24/20	P89		Payroll Journal Entry		(3,367.32)	
12/27/20	DR		KIA		(63,203.56)	
12/28/20	8086		Postmaster		(1,023.40)	
12/31/20	CR02		Deposit - Transfer from Sinking Fund		63,968.75	
Totals for 131.02					<u>(4,758.19)</u>	<u>64,863.61</u>
131.03 Cash - Depreciation				156,421.61		
01/09/20	451		Depreciation Fund		295.00	
01/31/20	CR01		Deposit - Interest		86.26	
02/06/20	453		Depreciation Fund		295.00	
02/28/20	CR01		Deposit - Interest		80.88	
03/01/20	455		Depreciation Fund		295.00	
03/31/20	CR01		Deposit - Interest		57.40	
04/02/20	457		Depreciation Fund		295.00	
04/30/20	CR01		Deposit - Interest		32.32	
05/07/20	459		Depreciation Fund		295.00	
05/29/20	CR01		Deposit - Interest		23.96	
06/04/20	461		Depreciation Fund		295.00	
06/30/20	CR011		Deposit - Interest		6.49	
07/23/20	464		Depreciation Fund		295.00	
07/31/20	CR01		Deposit - Interest		6.71	
08/27/20	466		Depreciation Fund		295.00	
08/31/20	CR01		Deposit - Interest		6.73	
09/10/20	467		Depreciation Fund		295.00	
09/30/20	CR01		Deposit - Interest		6.53	
10/15/20	470		Depreciation Fund		295.00	
10/30/20	CR01		Deposit - Interest		6.76	
11/12/20	472		Depreciation Fund		295.00	
11/30/20	CR01		Deposit - Interest		6.55	
12/10/20	474		Depreciation Fund		295.00	
12/31/20	CR01		Deposit - Interest		6.78	
Totals for 131.03					<u>3,867.37</u>	<u>160,288.98</u>
131.05 Cash - Revenue				75,984.83		
01/02/20	DR01		Transfer to Water		(25,000.00)	
01/08/20	DR02		Deposited Item Returned		(72.73)	
01/09/20	451		Depreciation Fund		(295.00)	
01/09/20	452		Revenue Bond & Int. Sinking Fund		(24,197.15)	
01/09/20	DR03		Transfer to Water		(35,000.00)	
01/16/20	DR04		Transfer to Water		(5,000.00)	
01/21/20	DR05		Service Charges		(497.14)	
01/23/20	DR06		Transfer to Water		(10,000.00)	
01/30/20	DR07		Transfer to Water		(10,000.00)	
01/31/20	CR01		Water Deposit		1,290.47	
01/31/20	CR01		Water Deposit		7,490.20	
01/31/20	CR01		Water Deposit		3,543.96	
01/31/20	CR01		Water Deposit		5,495.76	
01/31/20	CR01		Water Deposit		7,009.58	
01/31/20	CR01		Water Deposit		2,378.91	
01/31/20	CR01		Water Deposit		4,355.63	
01/31/20	CR01		Water Deposit		1,558.63	
01/31/20	CR01		Water Deposit		1,850.38	
01/31/20	CR01		Water Deposit		2,743.86	
01/31/20	CR01		Water Deposit		5,313.14	
01/31/20	CR01		Water Deposit		883.37	
01/31/20	CR01		Water Deposit		4,300.77	
01/31/20	CR01		Water Deposit		908.38	
01/31/20	CR01		Water Deposit		2,301.42	

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01/31/20	CR01		Water Deposit		3,215.07	
01/31/20	CR01		Water Deposit		4,662.96	
01/31/20	CR01		Water Deposit		3,483.34	
01/31/20	CR01		Water Deposit - ACH		25,943.86	
01/31/20	CR01		Water Deposit - CC		13,851.77	
01/31/20	CR01		Water Deposit - Interest		31.86	
01/31/20	TC01		To Reclass Deposit in Project 2		90.24	
02/04/20	DR01		BB&T Safe Box		(20.00)	
02/06/20	453		Depreciation Fund		(295.00)	
02/06/20	454		Revenue Bond & Int. Sinking Fund		(24,197.15)	
02/06/20	DR02		Transfer to Water		(50,000.00)	
02/06/20	DR03		Transfer to Sewer		(17.14)	
02/06/20	DR03		Transfer to Sewer		(15.00)	
02/06/20	DR05		Transfer to Sewer		(91.06)	
02/06/20	DR06		Transfer to Sewer		(119.84)	
02/06/20	DR07		Transfer to Sewer		(1,116.40)	
02/06/20	DR08		Transfer to Sewer		(30.00)	
02/11/20	DR09		Deposited Item Returned		(176.29)	
02/12/20	DR10		ACH Return		(51.50)	
02/13/20	DR11		Transfer to Water		(5,000.00)	
02/13/20	DR12		Transfer to Sewer		(156.63)	
02/13/20	DR13		Transfer to Sewer		(685.45)	
02/20/20	DR14		Transfer to Water		(25,000.00)	
02/21/20	DR15		Service Charges		(443.11)	
02/27/20	DR16		Transfer to Water		(10,000.00)	
02/29/20	CR01		Water Deposit		906.43	
02/29/20	CR01		Water Deposit		2,408.92	
02/29/20	CR01		Water Deposit		10,169.99	
02/29/20	CR01		Water Deposit		2,563.78	
02/29/20	CR01		Water Deposit		2,859.85	
02/29/20	CR01		Water Deposit		3,134.15	
02/29/20	CR01		Water Deposit		1,388.34	
02/29/20	CR01		Water Deposit		3,248.03	
02/29/20	CR01		Water Deposit		2,785.05	
02/29/20	CR01		Water Deposit		6,376.05	
02/29/20	CR01		Water Deposit		3,858.49	
02/29/20	CR01		Water Deposit		2,199.51	
02/29/20	CR01		Water Deposit		2,022.80	
02/29/20	CR01		Water Deposit		1,077.01	
02/29/20	CR01		Water Deposit		1,115.90	
02/29/20	CR01		Water Deposit		4,439.71	
02/29/20	CR01		Water Deposit - ACH		25,686.71	
02/29/20	CR01		Water Deposit - CC		12,807.20	
02/29/20	CR01		Water Deposit - Interest		24.15	
03/01/20	455		Depreciation Fund		(295.00)	
03/01/20	456		Revenue Bond & Int. Sinking Fund		(24,197.15)	
03/02/20	DR01		Deposited Item Returned		(28.25)	
03/02/20	DR02		Deposit Adj		(0.05)	
03/05/20	DR03		Transfer to Water		(52,000.00)	
03/05/20	DR05		Transfer to Sewer		(136.11)	
03/05/20	DR06		Transfer to Sewer		(1,635.21)	
03/06/20	DR07		Deposit Adj		(0.50)	
03/09/20	DR08		Transfer to Sewer		(30.00)	
03/09/20	DR09		Transfer to Water		(10,000.00)	
03/12/20	DR10		Transfer to Water		(5,000.00)	
03/12/20	DR11		Transfer to Sewer		(45.00)	
03/12/20	DR12		Transfer to Sewer		(108.18)	
03/12/20	DR13		ACH Return		(81.50)	

**Lyon County Water District
General Ledger**

January 1, 2020 - December 31, 2020

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/19/20	DR14		Transfer to Water		(20,000.00)	
03/23/20	DR15		Service Charges		(416.94)	
03/26/20	DR16		Transfer to Water		(5,000.00)	
03/30/20	DR17		Deposited Item Returned		(95.00)	
03/31/20	TC01		Water Deposit		1,845.39	
03/31/20	TC01		Water Deposit		7,482.39	
03/31/20	TC01		Water Deposit		4,151.21	
03/31/20	TC01		Water Deposit		4,780.20	
03/31/20	TC01		Water Deposit		1,092.86	
03/31/20	TC01		Water Deposit		10,860.83	
03/31/20	TC01		Water Deposit		1,526.48	
03/31/20	TC01		Water Deposit		4,294.65	
03/31/20	TC01		Water Deposit		6,368.40	
03/31/20	TC01		Water Deposit		6,498.10	
03/31/20	TC01		Water Deposit		1,726.23	
03/31/20	TC01		Water Deposit		3,347.25	
03/31/20	TC01		Water Deposit		2,583.89	
03/31/20	TC01		Water Deposit		517.75	
03/31/20	TC01		Water Deposit		1,108.96	
03/31/20	TC01		Water Deposit		1,733.02	
03/31/20	TC01		Water Deposit		1,042.61	
03/31/20	TC01		Water Deposit		4,506.37	
03/31/20	TC01		Water Deposit - ACH		27,365.25	
03/31/20	TC01		Water Deposit - Credit Cards		14,522.56	
03/31/20	TC01		Water Deposit - Interest		10.32	
04/01/20	DR01		Deposit Adj		(0.22)	
04/02/20	457		Depreciation Fund		(295.00)	
04/02/20	458		Revenue Bond & Int. Sinking Fund		(24,197.15)	
04/02/20	DR02		Transfer to Water		(20,000.00)	
04/03/20	DR03		Deposit Adj		(0.50)	
04/06/20	DR04		Deposit Adj		(0.03)	
04/07/20	DR05		Transfer to Water		(5,000.00)	
04/08/20	DR06		Transfer to Water		(10,000.00)	
04/08/20	DR07		Deposit Adj		(0.13)	
04/09/20	DR08		Transfer to Sewer		(30.00)	
04/09/20	DR09		Transfer to Sewer		(45.00)	
04/09/20	DR10		Transfer to Sewer		(32.49)	
04/09/20	DR11		Transfer to Sewer		(45.00)	
04/09/20	DR12		Transfer to Sewer		(98.69)	
04/09/20	DR13		Transfer to Sewer		(1,319.28)	
04/09/20	DR14		Transfer to Water		(20,000.00)	
04/13/20	DR15		ACH Return		(59.34)	
04/16/20	DR16		Transfer to Water		(7,500.00)	
04/16/20	DR17		Transfer to Sewer		(45.00)	
04/16/20	DR18		Transfer to Sewer		(236.62)	
04/21/20	DR19		Service Charges		(468.91)	
04/23/20	DR20		Transfer to Water		(5,000.00)	
04/27/20	DR21		Deposited Item Returned		(25.25)	
04/30/20	CR01		Water Deposit		1,540.64	
04/30/20	CR01		Water Deposit		3,652.35	
04/30/20	CR01		Water Deposit		995.34	
04/30/20	CR01		Water Deposit		2,317.06	
04/30/20	CR01		Water Deposit		981.46	
04/30/20	CR01		Water Deposit		5,623.06	
04/30/20	CR01		Water Deposit		893.19	
04/30/20	CR01		Water Deposit		3,461.21	
04/30/20	CR01		Water Deposit		5,021.80	
04/30/20	CR01		Water Deposit		1,464.28	

**Lyon County Water District
General Ledger**

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
04/30/20	CR01		Water Deposit		5,670.95	
04/30/20	CR01		Water Deposit		1,294.41	
04/30/20	CR01		Water Deposit		1,859.50	
04/30/20	CR01		Water Deposit		2,054.73	
04/30/20	CR01		Water Deposit		4,071.93	
04/30/20	CR01		Water Deposit		2,781.05	
04/30/20	CR01		Water Deposit		1,109.68	
04/30/20	CR01		Water Deposit		1,048.53	
04/30/20	CR01		Water Deposit		3,787.22	
04/30/20	CR01		Water Deposit		1,578.98	
04/30/20	CR01		Water Deposit		4,814.56	
04/30/20	CR01		Water Deposit - ACH		23,673.42	
04/30/20	CR01		Water Deposit - CC		12,716.29	
04/30/20	CR01		Water Deposit - Interest		3.44	
04/30/20	DR22		Transfer to Sewer		(201.31)	
05/05/20	DR01		Transfer to Sewer		(32.65)	
05/05/20	DR02		Transfer to Sewer		(1,359.83)	
05/05/20	DR03		Transfer to Water		(10,000.00)	
05/07/20	459		Depreciation Fund		(295.00)	
05/07/20	460		Revenue Bond & Int. Sinking Fund		(24,197.15)	
05/07/20	DR01		Transfer to Revenue		87.92	
05/07/20	DR05		Transfer to Water		(46,000.00)	
05/11/20	DR06		Transfer to Sewer		(61.96)	
05/11/20	DR07		Transfer to Sewer		(50.30)	
05/11/20	DR08		Transfer to Sewer		(131.66)	
05/11/20	DR09		Transfer to Sewer		(35.83)	
05/14/20	DR10		Transfer to Water		(8,500.00)	
05/21/20	DR11		Transfer to Water		(7,500.00)	
05/21/20	DR12		Service Charges		(452.95)	
05/29/20	DR13		Transfer to Water		(7,500.00)	
05/31/20	CR01		Water Deposit		1,370.53	
05/31/20	CR01		Water Deposit		4,441.67	
05/31/20	CR01		Water Deposit		7,836.74	
05/31/20	CR01		Water Deposit		11,315.93	
05/31/20	CR01		Water Deposit		3,349.50	
05/31/20	CR01		Water Deposit		1,932.61	
05/31/20	CR01		Water Deposit		3,033.53	
05/31/20	CR01		Water Deposit		1,312.99	
05/31/20	CR01		Water Deposit		2,291.99	
05/31/20	CR01		Water Deposit		1,832.00	
05/31/20	CR01		Water Deposit		3,088.24	
05/31/20	CR01		Water Deposit		1,612.42	
05/31/20	CR01		Water Deposit		3,563.22	
05/31/20	CR01		Water Deposit		3,812.82	
05/31/20	CR01		Water Deposit		486.79	
05/31/20	CR01		Water Deposit		3,212.15	
05/31/20	CR01		Water Deposit		2,936.94	
05/31/20	CR01		Water Deposit		3,449.14	
05/31/20	CR01		Water Deposit - ACH		31,126.35	
05/31/20	CR01		Water Deposit - CC		15,599.83	
05/31/20	CR01		Water Deposit - Interest		4.08	
06/04/20	461		Depreciation Fund		(295.00)	
06/04/20	463		Revenue Bond & Int. Sinking Fund		(12,094.18)	
06/04/20	DR01		Transfer to Water		(45,000.00)	
06/04/20	DR02		Transfer to Sewer		(15.00)	
06/04/20	DR03		Deposited Item Returned		(79.42)	
06/09/20	DR04		Transfer to Water		(15,000.00)	
06/09/20	DR05		Transfer to Sewer		(30.00)	

**Lyon County Water District
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
06/11/20	DR06		Transfer to Sewer		(67.42)	
06/11/20	DR07		Transfer to Water		(25,000.00)	
06/11/20	DR08		ACH Return		(25.75)	
06/11/20	DR09		Deposit Adj		(4.00)	
06/18/20	DR10		Transfer to Water		(5,000.00)	
06/22/20	DR11		Service Charges		(417.07)	
06/25/20	DR12		Transfer to Water		(5,500.00)	
06/30/20	CR01		Water Deposit		951.30	
06/30/20	CR01		Water Deposit		4,496.23	
06/30/20	CR01		Water Deposit		7,210.29	
06/30/20	CR01		Water Deposit		3,394.78	
06/30/20	CR01		Water Deposit		3,882.28	
06/30/20	CR01		Water Deposit		1,017.33	
06/30/20	CR01		Water Deposit		2,536.51	
06/30/20	CR01		Water Deposit		1,131.24	
06/30/20	CR01		Water Deposit		3,556.46	
06/30/20	CR01		Water Deposit		1,243.93	
06/30/20	CR01		Water Deposit		5,475.87	
06/30/20	CR01		Water Deposit		25.75	
06/30/20	CR01		Water Deposit		1,835.46	
06/30/20	CR01		Water Deposit		2,242.81	
06/30/20	CR01		Water Deposit		1,993.40	
06/30/20	CR01		Water Deposit		1,063.22	
06/30/20	CR01		Water Deposit		1,769.11	
06/30/20	CR01		Water Deposit		520.58	
06/30/20	CR01		Water Deposit ACH		29,691.70	
06/30/20	CR01		Water Deposit - CC		13,512.42	
06/30/20	CR01		Water Deposit - Interest		0.65	
07/02/20	DR01		Transfer to Water		(5,000.00)	
07/06/20	DR02		Transfer to Water		(5,000.00)	
07/07/20	DR03		Deposit Adj		(0.50)	
07/08/20	DR04		Transfer to Water		(5,000.00)	
07/09/20	DR05		Transfer to Water		(30,000.00)	
07/10/20	DR06		ACH Return		(25.75)	
07/13/20	CR02		Transfer from Sewer (Deposit made into sewer last month by mistake)		4,383.85	
07/13/20	DR07		Transfer to Sewer		(219.59)	
07/13/20	DR08		Transfer to Water		(12,000.00)	
07/16/20	Dr09		Transfer to Water		(10,000.00)	
07/21/20	DR10		Service Charges		(415.35)	
07/22/20	DR11		Deposited Item Returned		(121.37)	
07/23/20	464		Depreciation Fund		(295.00)	
07/23/20	465		Revenue Bond & Int. Sinking Fund		(36,282.56)	
07/23/20	DR12		Transfer to Water		(7,500.00)	
07/30/20	DR13		Transfer to Water		(10,000.00)	
07/31/20	TC01		Water Deposit		2,664.24	
07/31/20	TC01		Water Deposit		4,832.85	
07/31/20	TC01		Water Deposit		7,148.90	
07/31/20	TC01		Water Deposit		4,342.55	
07/31/20	TC01		Water Deposit		12,052.53	
07/31/20	TC01		Water Deposit		2,063.02	
07/31/20	TC01		Water Deposit		3,474.97	
07/31/20	TC01		Water Deposit		3,550.63	
07/31/20	TC01		Water Deposit		6,553.46	
07/31/20	TC01		Water Deposit		1,358.10	
07/31/20	TC01		Water Deposit		5,053.24	
07/31/20	TC01		Water Deposit		2,610.45	
07/31/20	TC01		Water Deposit		1,946.50	

**Lyon County Water District
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
07/31/20	TC01		Water Deposit		3,954.53	
07/31/20	TC01		Water Deposit		3,604.67	
07/31/20	TC01		Water Deposit		4,163.41	
07/31/20	TC01		Water Deposit		4,627.85	
07/31/20	TC01		Water Deposit -ACH		32,274.61	
07/31/20	TC01		Water Deposit - CC		17,633.04	
07/31/20	TC01		Water Deposit - Interest		1.17	
08/05/20	DR01		Transfer to Water		(22,000.00)	
08/06/20	DR02		Deposit Adj		(0.50)	
08/07/20	DR03		Transfer to Water		(13,000.00)	
08/11/20	DR04		Transfer to Water		(30,000.00)	
08/11/20	DR05		ACH Return		(81.03)	
08/12/20	DR06		Transfer to Water		(7,500.00)	
08/12/20	DR07		Transfer to Sewer		(15.00)	
08/12/20	DR08		Transfer to Sewer		(140.72)	
08/12/20	DR09		Transfer to Sewer		(879.01)	
08/12/20	DR10		Transfer to Sewer		(57.19)	
08/12/20	DR11		Transfer to Sewer		(160.07)	
08/12/20	DR12		ACH Return		(25.75)	
08/13/20	DR13		Transfer to Water		(2,000.00)	
08/18/20	DR14		NexBillPay		(399.99)	
08/20/20	DR15		Transfer to Water		(5,000.00)	
08/21/20	DR16		Service Charges		(482.24)	
08/27/20	466		Depreciation Fund		(295.00)	
08/27/20	DR17		Transfer to Water		(5,000.00)	
08/31/20	CR01		Water Deposit		1,387.63	
08/31/20	CR01		Water Deposit		8,208.72	
08/31/20	CR01		Water Deposit		2,294.62	
08/31/20	CR01		Water Deposit		6,814.64	
08/31/20	CR01		Water Deposit		2,210.84	
08/31/20	CR01		Water Deposit		9,535.49	
08/31/20	CR01		Water Deposit		2,453.01	
08/31/20	CR01		Water Deposit		6,350.35	
08/31/20	CR01		Water Deposit		3,168.79	
08/31/20	CR01		Water Deposit		3,581.83	
08/31/20	CR01		Water Deposit		562.35	
08/31/20	CR01		Water Deposit		3,134.47	
08/31/20	CR01		Water Deposit - ACH		28,153.65	
08/31/20	CR01		Water Deposit - CC		16,576.75	
08/31/20	CR01		Water Deposit - KACo Dividend		554.10	
08/31/20	CR01		Water Deposit - Interest		0.60	
09/01/20	DR01		Transfer to Revenue		104.92	
09/01/20	DR01		Transfer to Water		(5,000.00)	
09/03/20	DR02		Transfer to Water		(37,500.00)	
09/03/20	DR03		Deposit Adj		(0.03)	
09/10/20	467		Depreciation Fund		(295.00)	
09/10/20	468		Revenue Bond & Int. Sinking Fund		(36,282.55)	
09/10/20	DR04		Transfer to Water		(42,000.00)	
09/10/20	DR05		Transfer to Sewer		(45.00)	
09/10/20	DR06		Transfer to Sewer		(60.90)	
09/10/20	DR07		Transfer to Sewer		(336.13)	
09/10/20	DR08		Transfer to Sewer		(831.20)	
09/10/20	DR09		Transfer to Sewer		(55.07)	
09/10/20	DR10		Transfer to Sewer		(148.99)	
09/10/20	DR11		Transfer to Sewer		(248.58)	
09/11/20	DR12		ACH Return		(73.24)	
09/11/20	DR13		ACH Return		(102.99)	
09/11/20	DR14		ACH Return		(38.87)	

**Lyon County Water District
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
09/17/20	DR15		Transfer to Water		(10,000.00)	
09/21/20	DR16		Service Charges		(407.94)	
09/23/20	469		Revenue Bond & Int. Sinking Fund		(12,094.19)	
09/23/20	DR17		Transfer to Water		(2,500.00)	
09/30/20	CR01		Water Deposit		4,636.10	
09/30/20	CR01		Water Deposit		8,233.42	
09/30/20	CR01		Water Deposit		8,778.54	
09/30/20	CR01		Water Deposit		2,653.85	
09/30/20	CR01		Water Deposit		5,317.36	
09/30/20	CR01		Water Deposit		1,780.08	
09/30/20	CR01		Water Deposit		1,765.37	
09/30/20	CR01		Water Deposit		6,865.09	
09/30/20	CR01		Water Deposit		12,499.82	
09/30/20	CR01		Water Deposit		3,592.53	
09/30/20	CR01		Water Deposit		4,788.80	
09/30/20	CR01		Water Deposit		5,004.65	
09/30/20	CR01		Water Deposit		1,697.46	
09/30/20	CR01		Water Deposit		2,036.27	
09/30/20	CR01		Water Deposit		1,260.18	
09/30/20	CR01		Water Deposit		1,993.22	
09/30/20	CR01		Water Deposit		1,555.40	
09/30/20	CR01		Water Deposit		3,519.40	
09/30/20	CR01		Water Deposit - ACH		44,573.03	
09/30/20	CR01		Water Deposit - CC		17,563.74	
09/30/20	CR01		Water Deposit - Interest		0.60	
10/01/20	DR01		Transfer to Water		(10,000.00)	
10/01/20	DR02		Transfer to Sewer		(35.55)	
10/05/20	DR03		Transfer to Water		(16,500.00)	
10/08/20	DR04		Transfer to Water		(20,000.00)	
10/14/20	DR05		ACH Return		(25.75)	
10/15/20	470		Depreciation Fund		(295.00)	
10/15/20	471		Revenue Bond & Int. Sinking Fund		(24,188.37)	
10/15/20	DR06		Transfer to Sewer		(45.00)	
10/15/20	DR07		Transfer to Sewer		(84.75)	
10/15/20	DR08		Transfer to Sewer		(63.18)	
10/15/20	DR09		Transfer to Water		(63.18)	
10/15/20	DR10		Transfer to Sewer		(15.00)	
10/15/20	DR11		Transfer to Sewer		(30.00)	
10/15/20	DR12		Transfer to Sewer		(1,135.21)	
10/15/20	DR13		Transfer to Sewer		(161.34)	
10/15/20	DR14		Transfer to Water		(23,936.82)	
10/15/20	DR15		ACH Return		(12.63)	
10/21/20	DR16		Transfer to Water		(3,000.00)	
10/21/20	DR17		Deposited Item Returned		(46.13)	
10/21/20	DR18		Service Charges		(463.51)	
10/29/20	DR19		Transfer to Water		(3,500.00)	
10/31/20	CR01		Water Deposit		2,884.56	
10/31/20	CR01		Water Deposit		9,949.34	
10/31/20	CR01		Water Deposit		6,375.73	
10/31/20	CR01		Water Deposit		6,593.09	
10/31/20	CR01		Water Deposit		2,440.07	
10/31/20	CR01		Water Deposit		2,123.77	
10/31/20	CR01		Water Deposit		3,497.84	
10/31/20	CR01		Water Deposit		10,086.11	
10/31/20	CR01		Water Deposit		1,249.28	
10/31/20	CR01		Water Deposit		7,962.42	
10/31/20	CR01		Water Deposit		3,371.77	
10/31/20	CR01		Water Deposit		2,848.96	

**Lyon County Water District
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10/31/20	CR01		Water Deposit		5,108.50	
10/31/20	CR01		Water Deposit - ACH		31,843.99	
10/31/20	CR01		Water Deposit - CC		17,752.48	
10/31/20	CR01		Water Deposit - Int		0.83	
11/06/20	DR01		Transfer to Water		(25,000.00)	
11/06/20	DR02		Deposited Item Returned		(26.84)	
11/12/20	472		Depreciation Fund		(295.00)	
11/12/20	473		Revenue Bond & Int. Sinking Fund		(24,188.37)	
11/12/20	DR03		Transfer to Water		(45,000.00)	
11/12/20	DR04		Transfer to Sewer		(30.00)	
11/12/20	DR05		Transfer to Sewer		(60.00)	
11/12/20	DR06		Transfer to Sewer		(58.78)	
11/12/20	DR07		Transfer to Sewer		(143.48)	
11/12/20	DR08		Transfer to Sewer		(443.93)	
11/12/20	DR09		ACH Return		(25.75)	
11/12/20	DR10		ACH Return		(194.40)	
11/19/20	DR11		Transfer to Water		(5,500.00)	
11/23/20	DR12		Service Charges		(449.91)	
11/25/20	DR13		Transfer to Water		(4,000.00)	
11/30/20	CR01		Water Deposits		4,812.89	
11/30/20	CR01		Water Deposits		7,181.84	
11/30/20	CR01		Water Deposits		4,566.99	
11/30/20	CR01		Water Deposits		4,599.12	
11/30/20	CR01		Water Deposits		5,123.47	
11/30/20	CR01		Water Deposits		8,709.41	
11/30/20	CR01		Water Deposits		10,383.78	
11/30/20	CR01		Water Deposits		2,235.26	
11/30/20	CR01		Water Deposits		2,983.68	
11/30/20	CR01		Water Deposits		1,755.61	
11/30/20	CR01		Water Deposits - ACH		29,028.44	
11/30/20	CR01		Water Deposits - CC		18,328.20	
11/30/20	CR01		Water Deposits - Interest		1.16	
12/03/20	DR01		Transfer to Water		(20,000.00)	
12/03/20	DR02		Transfer to Sewer		(39.91)	
12/03/20	DR03		Transfer to Sewer		(45.00)	
12/03/20	DR04		Transfer to Sewer		(30.00)	
12/03/20	DR05		Transfer to Sewer		(58.56)	
12/04/20	DR06		Transfer to Water		(12,000.00)	
12/10/20	474		Depreciation Fund		(295.00)	
12/10/20	475		Revenue Bond & Int. Sinking Fund		(24,179.50)	
12/10/20	DR01		Transfer to Revenue		90.24	
12/10/20	DR02		Transfer to Revenue		189.37	
12/10/20	DR07		Transfer to Water		(32,000.00)	
12/10/20	DR08		Transfer to Sewer		(199.50)	
12/10/20	DR09		Transfer to Sewer		(85.41)	
12/14/20	DR10		ACH Return		(311.94)	
12/17/20	DR11		Transfer to Water		(3,500.00)	
12/17/20	DR12		Transfer to Sewer		(15.00)	
12/17/20	DR13		Transfer to Sewer		(138.71)	
12/17/20	DR14		Transfer to Sewer		(1,074.90)	
12/21/20	DR15		Service Charges		(460.64)	
12/22/20	DR16		Transfer to Water		(3,500.00)	
12/31/20	CR01		Water Deposit		655.54	
12/31/20	CR01		Water Deposit		2,151.40	
12/31/20	CR01		Water Deposit		3,681.27	
12/31/20	CR01		Water Deposit		1,564.82	
12/31/20	CR01		Water Deposit		4,913.52	
12/31/20	CR01		Water Deposit		5,258.39	

**Lyon County Water District
General Ledger**

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/31/20	CR01		Water Deposit		2,235.51	
12/31/20	CR01		Water Deposit		4,590.49	
12/31/20	CR01		Water Deposit		10,697.54	
12/31/20	CR01		Water Deposit		2,204.94	
12/31/20	CR01		Water Deposit		2,949.68	
12/31/20	CR01		Water Deposit		1,807.73	
12/31/20	CR01		Water Deposit		2,896.83	
12/31/20	CR01		Water Deposit		1,802.10	
12/31/20	CR01		Water Deposit		2,582.39	
12/31/20	CR01		Water Deposit		4,114.56	
12/31/20	CR01		Water Deposit		2,851.46	
12/31/20	CR01		Water Deposit		4,655.28	
12/31/20	CR01		Water Deposit		6,216.92	
12/31/20	CR01		Water Deposit -ACH		27,540.05	
12/31/20	CR01		Water Deposit - CC		16,998.79	
12/31/20	CR01		Water Deposit - Adjustment		0.08	
12/31/20	CR01		Water Deposit - Adjustment		0.05	
12/31/20	CR01		Water Deposit - Interest		0.91	
Totals for 131.05					<u>(42,904.99)</u>	<u>33,079.84</u>
131.06 Cash - Project #2				122,202.44		
01/31/20	TC01		To Reclass Deposit in Project 2		90.24	
01/31/20	TC01		To Reclass Deposit in Project 2		(90.24)	
04/06/20	CR02		Deposit (Transfer to Revenue)		87.92	
04/29/20	CR01		Deposit - Tap on		600.00	
04/30/20	DR01		Transfer to Water		(20,000.00)	
05/01/20	CR01		Deposit - Tap On		600.00	
05/07/20	DR01		Transfer to Revenue		(87.92)	
07/02/20	DR01		Transfer to Water - Attorney Fees		(17,272.69)	
07/13/20	CR01		Deposit (Transfer to Revenue)		125.52	
07/16/20	DR02		Transfer to Water - Attorney Fees		(19,314.22)	
07/23/20	CR02		Deposit - Tap On		1,200.00	
07/28/20	CR03		Deposit - Tap On		600.00	
08/07/20	CR02		Deposit (Transferred to Revenue 09.01)		104.92	
08/13/20	944		Kenneth Kemper		(600.00)	
08/21/20			Deposit - Tap On		1,200.00	
09/01/20	DR01		Transfer to Revenue		(104.92)	
10/09/20	CR02		Deposit - Tap On		600.00	
10/09/20	CR03		Deposit - Tap On		600.00	
11/17/20	CR01		Deposit - Tap On		600.00	
11/17/20	CR02		Deposit (Transferred to Revenue 12.04)		90.24	
12/09/20	CR01		Deposit (Transferred to Revenue on 12/10)		189.37	
12/09/20	CR02		Deposit - Tap On		1,800.00	
12/10/20	DR01		Transfer to Revenue		(90.24)	
12/10/20	DR02		Transfer to Revenue		(189.37)	
Totals for 131.06					<u>(49,261.39)</u>	<u>72,941.05</u>
131.08 Cash - Lyon Co Loan Fund				7,240.30		
Totals for 131.08					<u>0.00</u>	<u>7,240.30</u>
131.09 Cash - KIA Loan Repayment Fd				4,796.80		
Totals for 131.09					<u>0.00</u>	<u>4,796.80</u>
131.10 Cash - Sewer Operation & Maintenance				58,820.10		
01/09/20	225		Kuttawa Water		(2,335.00)	
01/31/20	CR01		Sewer Deposit		37.79	
01/31/20	CR01		Sewer Deposit		109.08	
01/31/20	CR01		Sewer Deposit		33.71	

**Lyon County Water District
General Ledger**

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/31/20	CR01		Sewer Deposit		15.00	
01/31/20	CR01		Sewer Deposit		155.77	
01/31/20	CR01		Sewer Deposit		30.00	
01/31/20	CR01		Sewer Deposit		90.05	
01/31/20	CR01		Sewer Deposit		31.96	
01/31/20	CR01		Sewer Deposit		64.75	
02/06/20	226		Kuttawa Water		(1,500.50)	
02/06/20	DR03		Transfer to Sewer		17.14	
02/06/20	DR03		Transfer to Sewer		15.00	
02/06/20	DR05		Transfer to Sewer		91.06	
02/06/20	DR06		Transfer to Sewer		119.84	
02/06/20	DR07		Transfer to Sewer		1,116.40	
02/06/20	DR08		Transfer to Sewer		30.00	
02/13/20	DR12		Transfer to Sewer		156.63	
02/13/20	DR13		Transfer to Sewer		685.45	
02/29/20	CR01		Sewer Deposit		15.00	
02/29/20	CR01		Sewer Deposit		50.83	
02/29/20	CR01		Sewer Deposit		57.72	
02/29/20	CR01		Sewer Deposit		61.06	
02/29/20	CR01		Sewer Deposit		83.48	
02/29/20	CR01		Sewer Deposit		52.26	
02/29/20	CR01		Sewer Deposit		17.65	
02/29/20	CR01		Sewer Deposit		100.28	
03/05/20	227		Kuttawa Water		(2,107.50)	
03/05/20	DR05		Transfer to Sewer		136.11	
03/05/20	DR06		Transfer to Sewer		1,635.21	
03/09/20	DR08		Transfer to Sewer		30.00	
03/12/20	DR11		Transfer to Sewer		45.00	
03/12/20	DR12		Transfer to Sewer		108.18	
03/31/20	TC01		Sewer Deposit		78.09	
03/31/20	TC01		Sewer Deposit		64.03	
03/31/20	TC01		Sewer Deposit		15.00	
03/31/20	TC01		Sewer Deposit		45.00	
03/31/20	TC01		Sewer Deposit		57.19	
03/31/20	TC01		Sewer Deposit		15.00	
03/31/20	TC01		Sewer Deposit		93.06	
03/31/20	TC01		Sewer Deposit		51.73	
03/31/20	TC01		Sewer Deposit		74.05	
03/31/20	TC01		Sewer Deposit		15.00	
04/09/20	228		Kuttawa Water		(1,679.50)	
04/09/20	DR08		Transfer to Sewer		30.00	
04/09/20	DR09		Transfer to Sewer		45.00	
04/09/20	DR10		Transfer to Sewer		32.49	
04/09/20	DR11		Transfer to Sewer		45.00	
04/09/20	DR12		Transfer to Sewer		98.69	
04/09/20	DR13		Transfer to Sewer		1,319.28	
04/16/20	DR17		Transfer to Sewer		45.00	
04/16/20	DR18		Transfer to Sewer		236.62	
04/30/20	CR01		Sewer Deposit		76.96	
04/30/20	CR01		Sewer Deposit		45.00	
04/30/20	CR01		Sewer Deposit		76.64	
04/30/20	CR01		Sewer Deposit		30.00	
04/30/20	CR01		Sewer Deposit		33.02	
04/30/20	CR01		Sewer Deposit		25.60	
04/30/20	CR01		Sewer Deposit		17.65	
04/30/20	CR01		Sewer Deposit		60.00	
04/30/20	CR01		Sewer Deposit		30.00	
04/30/20	DR22		Transfer to Sewer		201.31	

**Lyon County Water District
General Ledger**

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
05/05/20	DR01		Transfer to Sewer		32.65	
05/05/20	DR02		Transfer to Sewer		1,359.83	
05/07/20	229		Kuttawa Water		(1,772.00)	
05/11/20	DR06		Transfer to Sewer		61.96	
05/11/20	DR07		Transfer to Sewer		50.30	
05/11/20	DR08		Transfer to Sewer		131.66	
05/11/20	DR09		Transfer to Sewer		35.83	
05/31/20	CR01		Sewer Deposit		53.48	
05/31/20	CR01		Sewer Deposit		88.78	
05/31/20	CR01		Sewer Deposit		64.61	
05/31/20	CR01		Sewer Deposit		49.08	
05/31/20	CR01		Sewer Deposit		132.40	
05/31/20	CR01		Sewer Deposit		31.59	
06/04/20	230		Kuttawa Water		(979.00)	
06/04/20	DR02		Transfer to Sewer		15.00	
06/09/20	DR05		Transfer to Sewer		30.00	
06/11/20	DR06		Transfer to Sewer		67.42	
06/30/20	CR01		Sewer Deposit		45.00	
06/30/20	CR01		Sewer Deposit		107.49	
06/30/20	CR01		Sewer Deposit		15.00	
06/30/20	CR01		Sewer Deposit		46.59	
06/30/20	CR01		Sewer Deposit		31.06	
06/30/20	CR01		Sewer Deposit		33.18	
06/30/20	CR01		Sewer Deposit		0.25	
06/30/20	CR01		Sewer Deposit		1,250.27	
06/30/20	CR01		Sewer Deposit		4,939.08	
06/30/20	CR01		Sewer Deposit		45.00	
06/30/20	CR01		Sewer Deposit		31.96	
06/30/20	CR01		Sewer Deposit		44.25	
06/30/20	CR01		Sewer Deposit		63.55	
07/09/20	231		Kuttawa Water		(1,340.50)	
07/13/20	CR02		Transfer from Sewer (Deposit made into sewer last month by mistake)		(4,383.85)	
07/13/20	DR07		Transfer to Sewer		219.59	
07/31/20	TC01		Sewer Deposit		17.65	
07/31/20	TC01		Sewer Deposit		30.00	
07/31/20	TC01		Sewer Deposit		78.02	
07/31/20	TC01		Sewer Deposit		103.62	
07/31/20	TC01		Sewer Deposit		45.00	
07/31/20	TC01		Sewer Deposit		103.09	
07/31/20	TC01		Sewer Deposit		111.57	
07/31/20	TC01		Sewer Deposit		29.84	
07/31/20	TC01		Sewer Deposit		45.44	
07/31/20	TC01		Sewer Deposit		34.77	
08/06/20	232		Kuttawa Water		(1,293.00)	
08/12/20	DR07		Transfer to Sewer		15.00	
08/12/20	DR08		Transfer to Sewer		140.72	
08/12/20	DR09		Transfer to Sewer		879.01	
08/12/20	DR10		Transfer to Sewer		57.19	
08/12/20	DR11		Transfer to Sewer		160.07	
08/31/20	CR01		Sewer Deposit		48.18	
08/31/20	CR01		Sewer Deposit		126.89	
08/31/20	CR01		Sewer Deposit		82.95	
08/31/20	CR01		Sewer Deposit		144.38	
08/31/20	CR01		Sewer Deposit		69.54	
08/31/20	CR01		Sewer Deposit		24.54	
08/31/20	CR01		Sewer Deposit		47.66	
09/10/20	233		Kuttawa Water		(1,664.50)	

**Lyon County Water District
General Ledger**

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
09/10/20	DR05		Transfer to Sewer		45.00	
09/10/20	DR06		Transfer to Sewer		60.90	
09/10/20	DR07		Transfer to Sewer		336.13	
09/10/20	DR08		Transfer to Sewer		831.20	
09/10/20	DR09		Transfer to Sewer		55.07	
09/10/20	DR10		Transfer to Sewer		148.99	
09/10/20	DR11		Transfer to Sewer		248.58	
09/30/20	CR01		Sewer Deposit		34.24	
09/30/20	CR01		Sewer Deposit		72.72	
09/30/20	CR01		Sewer Deposit		109.45	
09/30/20	CR01		Sewer Deposit		44.31	
09/30/20	CR01		Sewer Deposit		112.79	
09/30/20	CR01		Sewer Deposit		15.00	
09/30/20	CR01		Sewer Deposit		24.54	
09/30/20	CR01		Sewer Deposit		72.93	
09/30/20	CR01		Sewer Deposit		76.38	
10/01/20	DR02		Transfer to Sewer		35.55	
10/08/20	234		Kuttawa Water		(1,641.50)	
10/15/20	DR06		Transfer to Sewer		45.00	
10/15/20	DR07		Transfer to Sewer		84.75	
10/15/20	DR08		Transfer to Sewer		63.18	
10/15/20	DR10		Transfer to Sewer		15.00	
10/15/20	DR11		Transfer to Sewer		30.00	
10/15/20	DR12		Transfer to Sewer		1,135.21	
10/15/20	DR13		Transfer to Sewer		161.34	
10/31/20	CR01		Sewer Deposit		172.82	
10/31/20	CR01		Sewer Deposit		102.03	
10/31/20	CR01		Sewer Deposit		116.50	
10/31/20	CR01		Sewer Deposit		37.42	
10/31/20	CR01		Sewer Deposit		95.14	
10/31/20	CR01		Sewer Deposit		87.72	
11/12/20	235		Kuttawa Water		(951.50)	
11/12/20	DR04		Transfer to Sewer		30.00	
11/12/20	DR05		Transfer to Sewer		60.00	
11/12/20	DR06		Transfer to Sewer		58.78	
11/12/20	DR07		Transfer to Sewer		143.48	
11/12/20	DR08		Transfer to Sewer		443.93	
11/30/20	CR01		Sewer Deposits		127.79	
11/30/20	CR01		Sewer Deposits		22.84	
11/30/20	CR01		Sewer Deposits		89.68	
12/03/20	DR02		Transfer to Sewer		39.91	
12/03/20	DR03		Transfer to Sewer		45.00	
12/03/20	DR04		Transfer to Sewer		30.00	
12/03/20	DR05		Transfer to Sewer		58.56	
12/10/20	236		Kuttawa Water		(1,468.00)	
12/10/20	DR08		Transfer to Sewer		199.50	
12/10/20	DR09		Transfer to Sewer		85.41	
12/17/20	DR12		Transfer to Sewer		15.00	
12/17/20	DR13		Transfer to Sewer		138.71	
12/17/20	DR14		Transfer to Sewer		1,074.90	
12/31/20	CR01		Sewer Deposit		159.03	
12/31/20	CR01		Sewer Deposit		91.06	
12/31/20	CR01		Sewer Deposit		51.89	
12/31/20	CR01		Sewer Deposit		96.94	
12/31/20	CR01		Sewer Deposit		118.09	
Totals for 131.10					<u>4,154.85</u>	<u>62,974.95</u>
131.12 Regions Sinking				68,856.08		

**Lyon County Water District
General Ledger**

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/31/20	TC01		Transfer to Regions		6,963.54	
01/31/20	TC02		Regions Interest		79.75	
02/29/20	TC01		Transfer to Regions		6,963.54	
02/29/20	TC02		Interest		87.28	
02/29/20	TC03		Transfer for Admin Fees		450.00	
02/29/20	TC04		Regions Admin Fees		(450.00)	
02/29/20	TC05		Regions Principal & Interest Payment		(65,248.75)	
03/31/20	TC01		Transfer to Regions		6,963.54	
03/31/20	TC02		Regions Interest		19.82	
04/30/20	TC02		Transfer to Regions		6,963.54	
04/30/20	TC03		Interest		11.21	
05/31/20	TC01		Transfer to Regions		6,963.54	
05/31/20	TC02		Interest		3.24	
06/30/20	TC01		Transfer to Regions		6,963.54	
06/30/20	TC02		Regions Interest		1.72	
07/31/20	TC01		Transfer to Regions		6,963.54	
07/31/20	TC02		Regions Interest		0.49	
08/31/20	TC01		Transfer to Regions		6,963.54	
08/31/20	TC02		Regions Interest		0.56	
08/31/20	TC03		Regions Principal & Interest Payment		(19,281.25)	
09/30/20	CR01		Transfer to Regions		6,963.54	
09/30/20	CR02		Regions Interest		0.54	
10/31/20	CR01		Transfer to Regions		6,963.54	
10/31/20	CR02		Regions Interest		0.70	
11/30/20	TC01		Transfer to Regions		6,963.54	
11/30/20	TC02		Regions Interest		0.84	
12/10/20	TC01		Regions Interest		0.92	
12/10/20	TC02		Transfer from Sinking Fund		6,963.54	
Totals for 131.12					<u>(760.45)</u>	<u>68,095.63</u>
132.05 Revenue Bond & Int Sinking Fd				53,837.12		
01/09/20	452		Revenue Bond & Int. Sinking Fund		24,197.15	
01/31/20	TC01		Transfer to Regions		(6,963.54)	
02/06/20	454		Revenue Bond & Int. Sinking Fund		24,197.15	
02/29/20	TC01		Transfer to Regions		(6,963.54)	
02/29/20	TC03		Transfer for Admin Fees		(450.00)	
03/01/20	456		Revenue Bond & Int. Sinking Fund		24,197.15	
03/31/20	TC01		Transfer to Regions		(6,963.54)	
04/02/20	458		Revenue Bond & Int. Sinking Fund		24,197.15	
04/30/20	TC02		Transfer to Regions		(6,963.54)	
05/07/20	460		Revenue Bond & Int. Sinking Fund		24,197.15	
05/31/20	TC01		Transfer to Regions		(6,963.54)	
06/02/20	CR01		Transfer from Sinking Fund (KIA Loan Payment Funds)		(63,256.24)	
06/04/20	463		Revenue Bond & Int. Sinking Fund		12,094.18	
06/30/20	CR02		Transfer from Sinking Fund (USDA Interest Payment Funds)		(16,968.75)	
06/30/20	TC01		Transfer to Regions		(6,963.54)	
07/23/20	465		Revenue Bond & Int. Sinking Fund		36,282.56	
07/31/20	TC01		Transfer to Regions		(6,963.54)	
08/31/20	TC01		Transfer to Regions		(6,963.54)	
09/10/20	468		Revenue Bond & Int. Sinking Fund		36,282.55	
09/23/20	469		Revenue Bond & Int. Sinking Fund		12,094.19	
09/30/20	CR01		Transfer to Regions		(6,963.54)	
10/15/20	471		Revenue Bond & Int. Sinking Fund		24,188.37	
10/31/20	CR01		Transfer to Regions		(6,963.54)	
11/12/20	473		Revenue Bond & Int. Sinking Fund		24,188.37	
11/30/20	TC01		Transfer to Regions		(6,963.54)	
12/01/20	CR01		Deposit - Transfer from Sinking Fund		(63,203.56)	

**Lyon County Water District
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/10/20	475		Revenue Bond & Int. Sinking Fund		24,179.50	
12/10/20	TC02		Transfer from Sinking Fund		(6,963.54)	
12/31/20	CR02		Deposit - Transfer from Sinking Fund		(63,968.75)	
			Totals for 132.05		<u>(1,114.31)</u>	<u>52,722.81</u>
141.00	Customer Accounts Receivable			105,557.99		
01/31/20	CR01		AR Charges		95,534.17	
01/31/20	CR01		AR Payments		(102,949.57)	
01/31/20	TC01		To Reclass Deposit in Project 2		(90.24)	
01/31/20	TC03		To Adjust AR		439.11	
02/29/20	CR01		AR Charges		104,536.42	
02/29/20	CR01		AR Payments		(89,086.20)	
02/29/20	TC06		To Adjust AR		892.93	
03/31/20	TC01		AR Charges		87,898.73	
03/31/20	TC01		AR Payments		(107,712.55)	
03/31/20	TC03		To Adjust AR		3,553.20	
04/30/20	CR01		AR Charges		113,992.88	
04/30/20	CR01		AR Payments		(92,359.95)	
04/30/20	TC01		To Adjust AR to Actual		(829.60)	
05/31/20	CR01		AR Charges		101,993.57	
05/31/20	CR01		AR Payments		(107,779.41)	
05/31/20	TC03		To adj AR to Actual		1,191.29	
06/30/20	CR01		AR Charges		116,343.98	
06/30/20	CR01		AR Payments		(93,804.00)	
06/30/20	TC03		To Adjust AR to Actual		(469.40)	
07/31/20	TC01		AR Charges		105,394.20	
07/31/20	TC01		AR Payments		(124,058.55)	
07/31/20	TC03		To Adjust AR to Actual		196.01	
08/31/20	CR01		AR Charges		146,934.63	
08/31/20	CR01		AR Payments		(94,777.28)	
08/31/20	TC04		To Adj AR		(494.32)	
09/30/20	CR01		AR Charges		113,994.96	
09/30/20	CR01		AR Payments		(140,076.67)	
09/30/20	TC01		To Adjust AR to Actual		(3,243.45)	
10/31/20	CR01		AR Charges		(105,829.06)	
10/31/20	CR01		AR Payments		97,308.58	
10/31/20	TC01		To adj AR to actual		(489.93)	
11/30/20	CR01		AR Charges		99,728.97	
11/30/20	CR01		AR Payments		(99,699.00)	
11/30/20	TC03		To Adjust AR		3,280.66	
12/31/20	CR01		AR Charges		100,988.19	
12/31/20	CR01		AR Payments		(112,636.35)	
12/31/20	TC03		To Adjust AR to Actual		(2,208.12)	
			Totals for 141.00		<u>15,608.83</u>	<u>121,166.82</u>
141.10	Unbilled Receivable			69,652.53		
12/31/20	TC11		To Adjust for Unbilled Receivables		11,835.40	
			Totals for 141.10		<u>11,835.40</u>	<u>81,487.93</u>
151.00	Inventory			25,390.14		
			Totals for 151.00		<u>0.00</u>	<u>25,390.14</u>
174.00	Prepaid Expenses			16,615.90		
12/31/20	TC15		To Adjust Prepaid Items at Year End		355.52	
			Totals for 174.00		<u>355.52</u>	<u>16,971.42</u>
180.00	Prepaid KIA Principal			(0.09)		

**Lyon County Water District
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
Totals for 180.00					0.00	(0.09)
186.02	Deposits			560.00		
Totals for 186.02					0.00	560.00
186.10	Deferred Outflow related to pension			127,408.68		
12/31/20	TC05		To adjust GASB 68		(45,216.03)	
Totals for 186.10					(45,216.03)	82,192.65
186.15	Deferred Outflows related to OPEB			55,633.22		
12/31/20	TC06		To adjust GASB 75 OPEB		19,566.82	
Totals for 186.15					19,566.82	75,200.04
220.00	Current maturities of lg-tm debt			(184,082.86)		
01/23/20	8052		BB&T Governmental Finance		2,204.39	
02/20/20	8099		BB&T Governmental Finance		2,211.39	
03/26/20	8156		BB&T Governmental Finance		2,218.41	
04/23/20	8202		BB&T Governmental Finance		2,225.45	
12/31/20	TC13		To Record Current Portion of LT Debt		(3,202.93)	
Totals for 220.00					5,656.71	(178,426.15)
224.04	Long-Term Debt - Bonds			(1,025,000.00)		
02/29/20	TC05		Regions Principal & Interest Payment		45,000.00	
Totals for 224.04					45,000.00	(980,000.00)
224.05	Long Term Debt-KIA			(1,791,311.76)		
06/02/20	DR02		KIA		42,150.85	
12/27/20	DR		KIA		42,572.36	
12/31/20	TC13		To Record Current Portion of LT Debt		1,702.93	
Totals for 224.05					86,426.14	(1,704,885.62)
224.07	Note Payable - USDA Loan 2016			(1,810,000.00)		
01/02/20	DR01		USDA		45,500.00	
12/31/20	TC13		To Record Current Portion of LT Debt		1,500.00	
Totals for 224.07					47,000.00	(1,763,000.00)
224.10	Net Pension Liability			(518,054.00)		
12/31/20	TC05		To adjust GASB 68		42,366.00	
Totals for 224.10					42,366.00	(475,688.00)
224.11	Net Pension Liability - OPEB			(123,859.00)		
12/31/20	TC06		To adjust GASB 75 OPEB		(25,852.00)	
Totals for 224.11					(25,852.00)	(149,711.00)
224.14	Premium on Refinance			(36,200.43)		
12/31/20	TC14		To Record Premium on Debt		1,723.84	
Totals for 224.14					1,723.84	(34,476.59)
231.00	Accounts Payable - trade			(53,996.38)		
01/01/20	TC11.1		To Record Additional AP		15,954.95	
01/02/20	8008		Princeton Water Department		14,698.48	
01/02/20	8014		Thurman Campbell Group, PLC		6,345.00	
01/09/20	225		Kuttawa Water		2,335.00	
01/09/20	8023		Eddyville Water		1,107.63	
01/09/20	8024		Kuttawa Water		10,582.80	
01/09/20	8025		Crittenden-Livingston Water		2,972.52	
01/31/20	8057		Princeton Water Department		12,782.50	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/31/20	TC01		AP		(34,675.04)	
02/06/20	226		Kuttawa Water		1,500.50	
02/06/20	8059		Crittenden-Livingston Water		3,195.49	
02/06/20	8060		Barkley Lake Water		8.95	
02/06/20	8061		Eddyville Water		1,310.10	
02/06/20	8062		Kuttawa Water		9,532.50	
02/06/20	8077		Thurman Campbell Group, PLC		6,345.00	
02/29/20	TC01		AP		(39,609.37)	
03/01/20	8108		Princeton Water Department		13,830.92	
03/05/20	227		Kuttawa Water		2,107.50	
03/05/20	8110		Kuttawa Water		9,590.10	
03/05/20	8111		Crittenden-Livingston Water		3,813.62	
03/05/20	8112		Barkley Lake Water		440.54	
03/05/20	8113		Eddyville Water		3,481.69	
03/05/20	8121		Thurman Campbell Group, PLC		6,345.00	
03/31/20	TC01		AP		(38,216.12)	
04/02/20	8157		Princeton Water Department		15,338.23	
04/02/20	8164		Thurman Campbell Group, PLC		6,345.00	
04/09/20	228		Kuttawa Water		1,679.50	
04/09/20	8177		Kuttawa Water		11,217.30	
04/09/20	8178		Eddyville Water		480.37	
04/09/20	8179		Barkley Lake Water		412.06	
04/09/20	8180		Crittenden-Livingston Water		2,743.66	
04/30/20	TC01		AP		(39,556.92)	
05/01/20	8204		Princeton Water Department		17,325.36	
05/07/20	229		Kuttawa Water		1,772.00	
05/07/20	8209		Kuttawa Water		9,854.40	
05/07/20	8210		Crittenden-Livingston Water		3,090.11	
05/07/20	8211		Barkley Lake Water		471.33	
05/07/20	8222		Thurman Campbell Group, PLC		6,345.00	
05/07/20	8235		Eddyville Water		698.72	
05/31/20	TC01		AP		(40,787.81)	
06/04/20	230		Kuttawa Water		979.00	
06/04/20	8252		Princeton Water Department		16,303.97	
06/04/20	8253		Eddyville Water		2,048.52	
06/04/20	8254		Barkley Lake Water		231.99	
06/04/20	8255		Crittenden-Livingston Water		3,144.83	
06/04/20	8256		Kuttawa Water		11,734.50	
06/04/20	8267		Thurman Campbell Group, PLC		6,345.00	
06/30/20	TC01		AP		(44,299.50)	
07/01/20	8306		Princeton Water Department		18,858.05	
07/01/20	8308		Thurman Campbell Group, PLC		6,507.86	
07/09/20	231		Kuttawa Water		1,340.50	
07/09/20	8317		Eddyville Water		1,607.85	
07/09/20	8318		Kuttawa Water		11,640.30	
07/09/20	8319		Barkley Lake Water		230.34	
07/09/20	8320		Crittenden-Livingston Water		4,114.60	
08/01/20	8366		Princeton Water Department		21,051.98	
08/06/20	232		Kuttawa Water		1,293.00	
08/06/20	8373		Kuttawa Water		14,823.30	
08/06/20	8374		Barkley Lake Water		131.94	
08/06/20	8375		Crittenden-Livingston Water		3,878.83	
08/06/20	8376		Eddyville Water		1,512.57	
08/06/20	8382		Thurman Campbell Group, PLC		6,507.86	
08/06/20	TC01		AP		(49,199.48)	
08/31/20	TC01		AP		(57,145.76)	
09/03/20	8417		Princeton Water Department		23,739.69	
09/03/20	8423		Thurman Campbell Group, PLC		6,507.86	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
09/10/20	233		Kuttawa Water		1,664.50	
09/10/20	8435		Kuttawa Water		13,778.40	
09/10/20	8436		Eddyville Water		7,239.30	
09/10/20	8437		Crittenden-Livingston Water		4,055.13	
09/10/20	8438		Barkley Lake Water		160.88	
09/30/20	TC01		AP		(47,002.42)	
10/01/20	8462		Princeton Water Department		22,996.79	
10/08/20	234		Kuttawa Water		1,641.50	
10/08/20	8472		Barkley Lake Water		134.48	
10/08/20	8473		Crittenden-Livingston Water		3,517.98	
10/08/20	8474		Kuttawa Water		10,612.80	
10/08/20	8475		Eddyville Water		1,591.01	
10/08/20	8476		Thurman Campbell Group, PLC		6,507.86	
10/31/20	TC01		AP		(47,927.80)	
11/05/20	8516		Princeton Water Department		19,679.28	
11/12/20	235		Kuttawa Water		951.50	
11/12/20	8522		Crittenden-Livingston Water		2,588.12	
11/12/20	8523		Eddyville Water		1,227.00	
11/12/20	8524		Kuttawa Water		11,840.70	
11/12/20	8525		Barkley Lake Water		133.34	
11/12/20	8534		Thurman Campbell Group, PLC		11,507.86	
11/30/20	TC01		AP		(41,804.91)	
12/03/20	8562		Princeton Water Department		18,468.06	
12/03/20	8568		Thurman Campbell Group, PLC		6,507.86	
12/10/20	236		Kuttawa Water		1,468.00	
12/10/20	8582		Barkley Lake Water		147.92	
12/10/20	8583		Crittenden-Livingston Water		2,882.26	
12/10/20	8584		Eddyville Water		1,631.91	
12/10/20	8585		Kuttawa Water		10,698.90	
12/31/20	TC01		AP		(40,664.41)	
12/31/20	TC12		To Record Additional AP		(20,506.91)	
			Totals for 231.00		<u>(7,174.94)</u>	<u>(61,171.32)</u>
231.02	Sales tax payable			(460.46)		
01/22/20	DR07		Kentucky Dept of Revenue - Sales Tax		460.46	
01/31/20	CR01		Sales Tax		(412.60)	
02/18/20	DR06		Kentucky Dept of Revenue - Sales Tax		412.00	
02/29/20	CR01		Sales Tax		(482.17)	
03/23/20	DR05		Kentucky Dept of Revenue - Sales Tax		481.09	
03/31/20	TC01		Sales Tax		(373.09)	
04/22/20	DR05		Kentucky Dept of Revenue - Sales Tax		372.74	
04/30/20	CR01		Sales Tax		(512.82)	
05/22/20	DR05		Kentucky Dept of Revenue - Sales Tax		508.50	
05/31/20	CR01		Sales Tax		(434.16)	
06/22/20	DR07		Kentucky Dept of Revenue - Sales Tax		434.70	
06/30/20	CR01		Sales Tax		(506.72)	
07/21/20	DR06		Kentucky Dept of Revenue - Sales Tax		503.49	
07/31/20	TC01		Sales Tax		(427.24)	
08/24/20	DR06		Kentucky Dept of Revenue - Sales Tax		425.68	
08/31/20	CR01		Sales Tax		(780.50)	
09/21/20	DR04		Kentucky Dept of Revenue - Sales Tax		775.78	
09/30/20	CR01		Sales Tax		(499.86)	
10/22/20	DR04		Kentucky Dept of Revenue - Sales Tax		496.89	
10/31/20	CR01		Sales Tax		(375.91)	
11/23/20	DR05		Kentucky Dept of Revenue - Sales Tax		373.86	
11/30/20	CR01		Sales Tax		(363.66)	
12/21/20	DR06		Kentucky Dept of Revenue - Sales Tax		362.48	
12/31/20	CR01		Sales Tax		(282.17)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/31/20	TC16		To Adjust Sales Tax		24.33	
Totals for 231.02					<u>181.10</u>	<u>(279.36)</u>
231.03	Accrued Payroll			(2,061.80)		
12/31/20	TC10		To Adjust for Accrued Payroll		(621.48)	
Totals for 231.03					<u>(621.48)</u>	<u>(2,683.28)</u>
231.04	Payroll tax payable			(997.56)		
01/09/20	P89		Payroll Journal Entry		(68.85)	
01/10/20	P89		Payroll Journal Entry		(521.34)	
01/15/20	DR06		Internal Revenue Service		997.56	
01/24/20	P89		Payroll Journal Entry		(507.28)	
02/06/20	P89		Payroll Journal Entry		(68.85)	
02/07/20	P89		Payroll Journal Entry		(535.80)	
02/14/20	DR04		Internal Revenue Service		1,097.47	
02/21/20	P89		Payroll Journal Entry		(512.66)	
03/05/20	P89		Payroll Journal Entry		(68.85)	
03/06/20	P89		Payroll Journal Entry		(442.95)	
03/13/20	DR03		Internal Revenue Service		1,117.31	
03/20/20	P89		Payroll Journal Entry		(464.04)	
03/31/20	P89		Payroll Journal Entry		(34.43)	
04/02/20	P89		Payroll Journal Entry		(68.85)	
04/03/20	P89		Payroll Journal Entry		(427.36)	
04/14/20	DR03		Internal Revenue Service		1,010.27	
04/17/20	P89		Payroll Journal Entry		(488.04)	
05/01/20	P89		Payroll Journal Entry		(426.87)	
05/07/20	P89		Payroll Journal Entry		(68.85)	
05/15/20	DR04		Internal Revenue Service		984.25	
05/15/20	P89		Payroll Journal Entry		(438.26)	
05/29/20	P89		Payroll Journal Entry		(441.68)	
06/04/20	P89		Payroll Journal Entry		(68.85)	
06/12/20	P89		Payroll Journal Entry		(431.09)	
06/15/20	DR05		Internal Revenue Service		1,375.66	
06/26/20	P89		Payroll Journal Entry		(430.78)	
07/02/20	P89		Payroll Journal Entry		(68.85)	
07/10/20	P89		Payroll Journal Entry		(707.27)	
07/15/20	DR05		Internal Revenue Service		930.72	
07/24/20	P89		Payroll Journal Entry		(528.02)	
08/06/20	P89		Payroll Journal Entry		(68.85)	
08/07/20	P89		Payroll Journal Entry		(765.09)	
08/14/20	DR03		Internal Revenue Service		1,304.14	
08/21/20	P89		Payroll Journal Entry		(357.61)	
09/03/20	P89		Payroll Journal Entry		(68.85)	
09/04/20	P89		Payroll Journal Entry		(335.91)	
09/15/20	DR03		Internal Revenue Service		1,191.55	
09/18/20	P89		Payroll Journal Entry		(332.64)	
10/01/20	P89		Payroll Journal Entry		(68.85)	
10/02/20	P89		Payroll Journal Entry		(323.82)	
10/15/20	DR03		Internal Revenue Service		737.40	
10/16/20	P89		Payroll Journal Entry		(343.17)	
10/30/20	P89		Payroll Journal Entry		(335.07)	
11/05/20	P89		Payroll Journal Entry		(68.85)	
11/13/20	DR04		Internal Revenue Service		1,070.91	
11/13/20	P89		Payroll Journal Entry		(340.46)	
11/27/20	P89		Payroll Journal Entry		(357.78)	
12/03/20	DR05		Internal Revenue Service		767.09	
12/03/20	P89		Payroll Journal Entry		(68.85)	
12/11/20	P89		Payroll Journal Entry		(3.03)	

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12/11/20	P89		Payroll Journal Entry		(373.07)	
12/24/20	P89		Payroll Journal Entry		(346.09)	
Totals for 231.04					<u>206.52</u>	<u>(791.04)</u>
231.05 Local school tax payable				(2,779.12)		
01/22/20	DR08		Kentucky Dept of Revenue - Utility Tax		2,779.12	
01/31/20	CR01		Local School Tax		(2,711.95)	
02/24/20	DR07		Kentucky Dept of Revenue - Utility Tax		2,710.88	
02/29/20	CR01		Local School Tax		(2,952.39)	
03/23/20	DR06		Kentucky Dept of Revenue - Utility Tax		2,951.62	
03/31/20	TC01		Local School Tax		(2,482.07)	
04/22/20	DR06		Kentucky Dept of Revenue - Utility Tax		2,481.47	
04/30/20	CR01		Local School Tax		(3,235.81)	
05/22/20	DR06		Kentucky Dept of Revenue - Utility Tax		3,235.07	
05/31/20	CR01		Local School Tax		(2,910.60)	
06/22/20	DR08		Kentucky Dept of Revenue - Utility Tax		2,911.06	
06/30/20	CR01		Local School Tax		(3,316.41)	
07/21/20	DR07		Kentucky Dept of Revenue - Utility Tax		3,316.30	
07/31/20	TC01		Local School Tax		(2,999.39)	
08/24/20	DR07		Kentucky Dept of Revenue - Utility Tax		2,999.35	
08/31/20	CR01		Local Sale Tax		(4,181.92)	
09/21/20	DR05		Kentucky Dept of Revenue - Utility Tax		4,181.38	
09/30/20	CR01		Local School Tax		(3,237.45)	
10/22/20	DR05		Kentucky Dept of Revenue - Utility Tax		3,237.13	
10/31/20	CR01		Local School Tax		(3,008.28)	
11/23/20	DR06		Kentucky Dept of Revenue - Utility Tax		3,008.36	
11/30/20	CR01		Local School Tax		(2,831.45)	
12/21/20	DR07		Kentucky Dept of Revenue - Utility Tax		2,831.34	
12/31/20	CR01		Local School Tax		(2,886.27)	
12/31/20	TC17		To Adjust Utility Tax		4.47	
Totals for 231.05					<u>(106.44)</u>	<u>(2,885.56)</u>
231.10 FICA tax withheld				(808.48)		
01/09/20	P89		Payroll Journal Entry		(55.80)	
01/10/20	P89		Payroll Journal Entry		(422.52)	
01/15/20	DR06		Internal Revenue Service		808.48	
01/24/20	P89		Payroll Journal Entry		(411.13)	
02/06/20	P89		Payroll Journal Entry		(55.80)	
02/07/20	P89		Payroll Journal Entry		(434.24)	
02/14/20	DR04		Internal Revenue Service		889.45	
02/21/20	P89		Payroll Journal Entry		(415.49)	
03/05/20	P89		Payroll Journal Entry		(55.80)	
03/06/20	P89		Payroll Journal Entry		(358.99)	
03/13/20	DR03		Internal Revenue Service		905.53	
03/20/20	P89		Payroll Journal Entry		(376.09)	
03/31/20	P89		Payroll Journal Entry		(27.90)	
04/02/20	P89		Payroll Journal Entry		(55.80)	
04/03/20	P89		Payroll Journal Entry		(346.36)	
04/14/20	DR03		Internal Revenue Service		818.78	
04/17/20	P89		Payroll Journal Entry		(395.54)	
05/01/20	P89		Payroll Journal Entry		(345.96)	
05/07/20	P89		Payroll Journal Entry		(55.80)	
05/15/20	DR04		Internal Revenue Service		797.70	
05/15/20	P89		Payroll Journal Entry		(355.19)	
05/29/20	P89		Payroll Journal Entry		(357.96)	
06/04/20	P89		Payroll Journal Entry		(55.80)	
06/12/20	P89		Payroll Journal Entry		(349.38)	
06/15/20	DR05		Internal Revenue Service		1,114.91	

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06/26/20	P89		Payroll Journal Entry		(349.13)	
07/02/20	P89		Payroll Journal Entry		(55.80)	
07/10/20	P89		Payroll Journal Entry		(573.22)	
07/15/20	DR05		Internal Revenue Service		754.31	
07/24/20	P89		Payroll Journal Entry		(427.94)	
08/06/20	P89		Payroll Journal Entry		(55.80)	
08/07/20	P89		Payroll Journal Entry		(620.06)	
08/14/20	DR03		Internal Revenue Service		1,056.96	
08/21/20	P89		Payroll Journal Entry		(289.83)	
09/03/20	P89		Payroll Journal Entry		(55.80)	
09/04/20	P89		Payroll Journal Entry		(272.25)	
09/15/20	DR03		Internal Revenue Service		965.69	
09/18/20	P89		Payroll Journal Entry		(269.59)	
10/01/20	P89		Payroll Journal Entry		(55.80)	
10/02/20	P89		Payroll Journal Entry		(262.44)	
10/15/20	DR03		Internal Revenue Service		597.64	
10/16/20	P89		Payroll Journal Entry		(278.13)	
10/30/20	P89		Payroll Journal Entry		(271.56)	
11/05/20	P89		Payroll Journal Entry		(55.80)	
11/13/20	DR04		Internal Revenue Service		867.93	
11/13/20	P89		Payroll Journal Entry		(275.92)	
11/27/20	P89		Payroll Journal Entry		(289.97)	
12/03/20	DR05		Internal Revenue Service		621.69	
12/03/20	P89		Payroll Journal Entry		(55.80)	
12/11/20	P89		Payroll Journal Entry		(302.36)	
12/11/20	P89		Payroll Journal Entry		(2.45)	
12/24/20	P89		Payroll Journal Entry		(280.49)	
Totals for 231.10					<u>167.38</u>	<u>(641.10)</u>
231.11 FIT Withheld				(1,134.00)		
01/10/20	P89		Payroll Journal Entry		(632.00)	
01/15/20	DR06		Internal Revenue Service		1,134.00	
01/24/20	P89		Payroll Journal Entry		(613.00)	
02/07/20	P89		Payroll Journal Entry		(651.00)	
02/14/20	DR04		Internal Revenue Service		1,245.00	
02/21/20	P89		Payroll Journal Entry		(621.00)	
03/06/20	P89		Payroll Journal Entry		(526.00)	
03/13/20	DR03		Internal Revenue Service		1,272.00	
03/20/20	P89		Payroll Journal Entry		(556.00)	
03/31/20	P89		Payroll Journal Entry		(11.00)	
04/03/20	P89		Payroll Journal Entry		(520.00)	
04/14/20	DR03		Internal Revenue Service		1,093.00	
04/17/20	P89		Payroll Journal Entry		(606.00)	
05/01/20	P89		Payroll Journal Entry		(520.00)	
05/15/20	DR04		Internal Revenue Service		1,126.00	
05/15/20	P89		Payroll Journal Entry		(533.00)	
05/29/20	P89		Payroll Journal Entry		(542.00)	
06/12/20	P89		Payroll Journal Entry		(527.00)	
06/15/20	DR05		Internal Revenue Service		1,595.00	
06/26/20	P89		Payroll Journal Entry		(525.00)	
07/10/20	P89		Payroll Journal Entry		(785.00)	
07/15/20	DR05		Internal Revenue Service		1,052.00	
07/24/20	P89		Payroll Journal Entry		(645.00)	
08/07/20	P89		Payroll Journal Entry		(1,269.00)	
08/14/20	DR03		Internal Revenue Service		1,430.00	
08/21/20	P89		Payroll Journal Entry		(352.00)	
09/04/20	P89		Payroll Journal Entry		(410.00)	
09/15/20	DR03		Internal Revenue Service		1,621.00	

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09/18/20	P89		Payroll Journal Entry		(318.00)	
10/02/20	P89		Payroll Journal Entry		(306.00)	
10/15/20	DR03		Internal Revenue Service		728.00	
10/16/20	P89		Payroll Journal Entry		(333.00)	
10/30/20	P89		Payroll Journal Entry		(321.00)	
11/13/20	DR04		Internal Revenue Service		960.00	
11/13/20	P89		Payroll Journal Entry		(328.00)	
11/27/20	P89		Payroll Journal Entry		(355.00)	
12/03/20	DR05		Internal Revenue Service		683.00	
12/11/20	P89		Payroll Journal Entry		(4.00)	
12/11/20	P89		Payroll Journal Entry		(378.00)	
12/24/20	P89		Payroll Journal Entry		(337.00)	
Totals for 231.11					415.00	(719.00)
231.12 Kentucky tax withheld				(557.62)		
01/09/20	8022		Kentucky State Treasurer		557.62	
01/09/20	P89		Payroll Journal Entry		(7.77)	
01/10/20	P89		Payroll Journal Entry		(306.90)	
01/24/20	P89		Payroll Journal Entry		(298.25)	
02/06/20	8089		Kentucky State Treasurer		612.92	
02/06/20	P89		Payroll Journal Entry		(7.77)	
02/07/20	P89		Payroll Journal Entry		(315.89)	
02/21/20	P89		Payroll Journal Entry		(301.59)	
03/05/20	P89		Payroll Journal Entry		(7.77)	
03/06/20	P89		Payroll Journal Entry		(258.71)	
03/09/20	8137		Kentucky State Treasurer		625.25	
03/20/20	P89		Payroll Journal Entry		(271.76)	
03/31/20	P89		Payroll Journal Entry		(16.05)	
04/02/20	P89		Payroll Journal Entry		(7.77)	
04/03/20	P89		Payroll Journal Entry		(254.21)	
04/09/20	8189		Kentucky State Treasurer		554.29	
04/17/20	P89		Payroll Journal Entry		(291.73)	
05/01/20	P89		Payroll Journal Entry		(253.91)	
05/07/20	P89		Payroll Journal Entry		(7.77)	
05/14/20	8241		Kentucky State Treasurer		553.71	
05/15/20	P89		Payroll Journal Entry		(260.88)	
05/29/20	P89		Payroll Journal Entry		(263.11)	
06/04/20	8275		Kentucky State Treasurer		785.67	
06/04/20	P89		Payroll Journal Entry		(7.77)	
06/12/20	P89		Payroll Journal Entry		(256.54)	
06/26/20	P89		Payroll Journal Entry		(256.31)	
07/02/20	P89		Payroll Journal Entry		(7.77)	
07/10/20	P89		Payroll Journal Entry		(411.94)	
07/13/20	8349		Kentucky State Treasurer		520.62	
07/24/20	P89		Payroll Journal Entry		(310.19)	
08/06/20	P89		Payroll Journal Entry		(7.77)	
08/07/20	P89		Payroll Journal Entry		(457.66)	
08/12/20	8396		Kentucky State Treasurer		729.90	
08/21/20	P89		Payroll Journal Entry		(209.43)	
09/03/20	8426		Kentucky State Treasurer		674.86	
09/03/20	P89		Payroll Journal Entry		(7.77)	
09/04/20	P89		Payroll Journal Entry		(216.34)	
09/18/20	P89		Payroll Journal Entry		(194.08)	
10/01/20	P89		Payroll Journal Entry		(7.77)	
10/02/20	P89		Payroll Journal Entry		(188.65)	
10/15/20	8496		Kentucky State Treasurer		418.19	
10/16/20	P89		Payroll Journal Entry		(200.55)	
10/30/20	P89		Payroll Journal Entry		(195.58)	

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11/05/20	P89		Payroll Journal Entry		(7.77)	
11/12/20	8551		Kentucky State Treasurer		592.55	
11/13/20	P89		Payroll Journal Entry		(198.88)	
11/27/20	P89		Payroll Journal Entry		(209.52)	
12/03/20	P89		Payroll Journal Entry		(7.77)	
12/10/20	8596		Kentucky State Treasurer		416.17	
12/11/20	P89		Payroll Journal Entry		(218.91)	
12/11/20	P89		Payroll Journal Entry		(1.86)	
12/24/20	P89		Payroll Journal Entry		(202.35)	
Totals for 231.12					<u>126.73</u>	<u>(430.89)</u>
231.13 Retirement withheld				(650.66)		
01/07/20	DR03		CERS		650.66	
01/10/20	P89		Payroll Journal Entry		(369.13)	
01/24/20	P89		Payroll Journal Entry		(358.37)	
02/07/20	P89		Payroll Journal Entry		(378.68)	
02/10/20	DR03		CERS		727.50	
02/21/20	P89		Payroll Journal Entry		(362.19)	
03/06/20	P89		Payroll Journal Entry		(308.26)	
03/09/20	DR02		CERS		740.87	
03/20/20	P89		Payroll Journal Entry		(322.95)	
03/31/20	P89		Payroll Journal Entry		(27.00)	
04/03/20	P89		Payroll Journal Entry		(296.38)	
04/10/20	DR02		CERS		658.21	
04/17/20	P89		Payroll Journal Entry		(339.51)	
05/01/20	P89		Payroll Journal Entry		(296.00)	
05/06/20	DR02		CERS		635.89	
05/15/20	P89		Payroll Journal Entry		(305.48)	
05/29/20	P89		Payroll Journal Entry		(305.68)	
06/04/20	DR03		CERS		907.16	
06/12/20	P89		Payroll Journal Entry		(298.77)	
06/26/20	P89		Payroll Journal Entry		(299.06)	
07/09/20	DR03		CERS		597.83	
07/10/20	P89		Payroll Journal Entry		(495.10)	
07/24/20	P89		Payroll Journal Entry		(390.64)	
08/07/20	P89		Payroll Journal Entry		(539.99)	
08/11/20	DR02		CERS		885.74	
08/21/20	P89		Payroll Journal Entry		(280.50)	
09/03/20	DR01		CERS		820.49	
09/04/20	P89		Payroll Journal Entry		141.55	
09/18/20	P89		Payroll Journal Entry		(260.90)	
10/02/20	P89		Payroll Journal Entry		(253.97)	
10/13/20	DR02		CERS		119.35	
10/16/20	P89		Payroll Journal Entry		(269.16)	
10/30/20	P89		Payroll Journal Entry		(262.81)	
11/10/20	DR03		CERS		785.94	
11/13/20	P89		Payroll Journal Entry		(267.02)	
11/27/20	P89		Payroll Journal Entry		(280.61)	
12/03/20	DR02		CERS		547.63	
12/11/20	P89		Payroll Journal Entry		(2.37)	
12/11/20	P89		Payroll Journal Entry		(292.60)	
12/24/20	P89		Payroll Journal Entry		(271.45)	
Totals for 231.13					<u>84.24</u>	<u>(566.42)</u>
231.15 Medicare tax withheld				(189.08)		
01/09/20	P89		Payroll Journal Entry		(13.05)	
01/10/20	P89		Payroll Journal Entry		(98.82)	
01/15/20	DR06		Internal Revenue Service		189.08	

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01/24/20	P89		Payroll Journal Entry		(96.15)	
02/06/20	P89		Payroll Journal Entry		(13.05)	
02/07/20	P89		Payroll Journal Entry		(101.56)	
02/14/20	DR04		Internal Revenue Service		208.02	
02/21/20	P89		Payroll Journal Entry		(97.17)	
03/05/20	P89		Payroll Journal Entry		(13.05)	
03/06/20	P89		Payroll Journal Entry		(83.96)	
03/13/20	DR03		Internal Revenue Service		211.78	
03/20/20	P89		Payroll Journal Entry		(87.95)	
03/31/20	P89		Payroll Journal Entry		(6.53)	
04/02/20	P89		Payroll Journal Entry		(13.05)	
04/03/20	P89		Payroll Journal Entry		(81.00)	
04/14/20	DR03		Internal Revenue Service		191.49	
04/17/20	P89		Payroll Journal Entry		(92.50)	
05/01/20	P89		Payroll Journal Entry		(80.91)	
05/07/20	P89		Payroll Journal Entry		(13.05)	
05/15/20	DR04		Internal Revenue Service		186.55	
05/15/20	P89		Payroll Journal Entry		(83.07)	
05/29/20	P89		Payroll Journal Entry		(83.72)	
06/04/20	P89		Payroll Journal Entry		(13.05)	
06/12/20	P89		Payroll Journal Entry		(81.71)	
06/15/20	DR05		Internal Revenue Service		260.75	
06/26/20	P89		Payroll Journal Entry		(81.65)	
07/02/20	P89		Payroll Journal Entry		(13.05)	
07/10/20	P89		Payroll Journal Entry		(134.05)	
07/15/20	DR05		Internal Revenue Service		176.41	
07/24/20	P89		Payroll Journal Entry		(100.08)	
08/06/20	P89		Payroll Journal Entry		(13.05)	
08/07/20	P89		Payroll Journal Entry		(145.03)	
08/14/20	DR03		Internal Revenue Service		247.18	
08/21/20	P89		Payroll Journal Entry		(67.78)	
09/03/20	P89		Payroll Journal Entry		(13.05)	
09/04/20	P89		Payroll Journal Entry		(63.66)	
09/15/20	DR03		Internal Revenue Service		225.86	
09/18/20	P89		Payroll Journal Entry		(63.05)	
10/01/20	P89		Payroll Journal Entry		(13.05)	
10/02/20	P89		Payroll Journal Entry		(61.38)	
10/15/20	DR03		Internal Revenue Service		139.76	
10/16/20	P89		Payroll Journal Entry		(65.04)	
10/30/20	P89		Payroll Journal Entry		(63.51)	
11/05/20	P89		Payroll Journal Entry		(13.05)	
11/13/20	DR04		Internal Revenue Service		202.98	
11/13/20	P89		Payroll Journal Entry		(64.54)	
11/27/20	P89		Payroll Journal Entry		(67.81)	
12/03/20	DR05		Internal Revenue Service		145.40	
12/03/20	P89		Payroll Journal Entry		(13.05)	
12/11/20	P89		Payroll Journal Entry		(70.71)	
12/11/20	P89		Payroll Journal Entry		(0.58)	
12/24/20	P89		Payroll Journal Entry		(65.60)	
Totals for 231.15					39.14	(149.94)
231.17 AFLAC Payable				(140.04)		
01/09/20	8031		AFLAC		115.56	
01/10/20	P89		Payroll Journal Entry		(57.78)	
01/24/20	P89		Payroll Journal Entry		(57.78)	
02/06/20	8075		AFLAC		115.56	
02/07/20	P89		Payroll Journal Entry		(57.78)	
02/21/20	P89		Payroll Journal Entry		(57.78)	

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03/05/20	8117		AFLAC		115.56	
03/06/20	P89		Payroll Journal Entry		(57.78)	
03/20/20	P89		Payroll Journal Entry		(57.78)	
04/02/20	8158		AFLAC		115.56	
04/03/20	P89		Payroll Journal Entry		(57.78)	
04/17/20	P89		Payroll Journal Entry		(57.78)	
05/01/20	P89		Payroll Journal Entry		(57.78)	
05/07/20	8224		AFLAC		115.56	
05/15/20	P89		Payroll Journal Entry		(57.78)	
05/29/20	P89		Payroll Journal Entry		(57.78)	
06/04/20	8265		AFLAC		173.34	
06/12/20	P89		Payroll Journal Entry		(57.78)	
06/26/20	P89		Payroll Journal Entry		(57.78)	
07/09/20	8329		AFLAC		115.56	
07/10/20	P89		Payroll Journal Entry		(57.78)	
07/24/20	P89		Payroll Journal Entry		(57.78)	
08/07/20	P89		Payroll Journal Entry		(115.56)	
09/04/20	P89		Payroll Journal Entry		57.78	
			Totals for 231.17		<u>(57.78)</u>	<u>(197.82)</u>
231.18	Compensated Absences			(6,476.12)		
12/31/20	TC09		To Adjust for Accrued Vacation		<u>3,084.92</u>	
			Totals for 231.18		<u>3,084.92</u>	<u>(3,391.20)</u>
232.04	Customers deposits			(18,450.00)		
01/31/20	CR01		Customer Deposits		(200.00)	
02/29/20	CR01		Customer Deposits		(400.00)	
03/31/20	TC01		Customer Deposits		(150.00)	
04/30/20	CR01		Customer Deposits		(450.00)	
05/31/20	CR01		Customer Deposits		(250.00)	
06/30/20	CR01		Customer Deposit		(400.00)	
07/31/20	TC01		Customer Deposits		(450.00)	
08/31/20	CR01		Customer Deposits		(200.00)	
09/30/20	CR01		Customer Deposits		(600.00)	
10/31/20	CR01		Customer Deposits		(350.00)	
11/30/20	CR01		Customer Deposits		(250.00)	
12/31/20	CR01		Customer Deposits		(250.00)	
12/31/20	TC04		To Adjust Customer Deposits		<u>3,300.00</u>	
			Totals for 232.04		<u>(650.00)</u>	<u>(19,100.00)</u>
237.00	Accured Interest			(38,135.07)		
			Totals for 237.00		<u>0.00</u>	<u>(38,135.07)</u>
253.00	Deferred Inflow realted to pension			(29,675.31)		
12/31/20	TC05		To adjust GASB 68		<u>(30,992.09)</u>	
			Totals for 253.00		<u>(30,992.09)</u>	<u>(60,667.40)</u>
253.10	Deferred Inflows related to OPEB			(49,649.52)		
12/31/20	TC06		To adjust GASB 75 OPEB		<u>240.18</u>	
			Totals for 253.10		<u>240.18</u>	<u>(49,409.34)</u>
296.00	Retained Surplus			16,381.39		
			Totals for 296.00		<u>0.00</u>	<u>16,381.39</u>
296.06	Net Assets-capital assets, net of related debt			(3,275,818.29)		
			Totals for 296.06		<u>0.00</u>	<u>(3,275,818.29)</u>

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296.07	Net Assets-Restricted			(201,828.00)		
			Totals for 296.07		<u>0.00</u>	<u>(201,828.00)</u>
400.02	Reconnect Charges			0.00		
04/30/20	CR01		Reconnect Charges		(50.00)	
10/31/20	CR01		Misc Service Fees		(560.00)	
			Totals for 400.02		<u>(610.00)</u>	<u>(610.00)</u>
403.00	Depreciation			0.00		
01/31/20	3		Depreciation & Amortization		26,554.96	
02/29/20	3		Depreciation & Amortization		26,554.96	
03/31/20	3		Depreciation & Amortization		26,588.39	
04/30/20	3		Depreciation & Amortization		26,588.39	
05/31/20	3		Depreciation & Amortization		26,588.39	
06/30/20	3		Depreciation & Amortization		26,588.39	
07/31/20	3		Depreciation & Amortization		26,588.39	
08/31/20	3		Depreciation & Amortization		26,588.39	
09/30/20	3		Depreciation & Amortization		26,588.39	
10/31/20	3		Depreciation & Amortization		26,588.39	
11/30/20	3		Depreciation & Amortization		26,588.39	
12/31/20	TC08		Depreciation & Amortization		24,757.74	
			Totals for 403.00		<u>317,163.17</u>	<u>317,163.17</u>
407.00	Amortization			0.00		
12/31/20	TC14		To Record Premium on Debt		(1,723.84)	
			Totals for 407.00		<u>(1,723.84)</u>	<u>(1,723.84)</u>
408.01	Sales Tax			0.00		
12/31/20	TC16		To Adjust Sales Tax		(24.33)	
			Totals for 408.01		<u>(24.33)</u>	<u>(24.33)</u>
408.02	Local School Tax			0.00		
12/31/20	TC17		To Adjust Utility Tax		(4.47)	
			Totals for 408.02		<u>(4.47)</u>	<u>(4.47)</u>
408.03	Payroll Tax Expense			0.00		
01/09/20	P89		Payroll Journal Entry		68.85	
01/10/20	P89		Payroll Journal Entry		521.34	
01/24/20	P89		Payroll Journal Entry		507.28	
02/06/20	P89		Payroll Journal Entry		68.85	
02/07/20	P89		Payroll Journal Entry		535.80	
02/21/20	P89		Payroll Journal Entry		512.66	
03/05/20	P89		Payroll Journal Entry		68.85	
03/06/20	P89		Payroll Journal Entry		442.95	
03/20/20	P89		Payroll Journal Entry		464.04	
03/31/20	P89		Payroll Journal Entry		34.43	
04/02/20	P89		Payroll Journal Entry		68.85	
04/03/20	P89		Payroll Journal Entry		427.36	
04/17/20	P89		Payroll Journal Entry		488.04	
05/01/20	P89		Payroll Journal Entry		426.87	
05/07/20	P89		Payroll Journal Entry		68.85	
05/15/20	P89		Payroll Journal Entry		438.26	
05/29/20	P89		Payroll Journal Entry		441.68	
06/04/20	P89		Payroll Journal Entry		68.85	
06/12/20	P89		Payroll Journal Entry		431.09	
06/26/20	P89		Payroll Journal Entry		430.78	
07/02/20	P89		Payroll Journal Entry		68.85	

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07/10/20	P89		Payroll Journal Entry		707.27	
07/24/20	P89		Payroll Journal Entry		528.02	
08/06/20	P89		Payroll Journal Entry		68.85	
08/07/20	P89		Payroll Journal Entry		765.09	
08/21/20	P89		Payroll Journal Entry		357.61	
09/03/20	P89		Payroll Journal Entry		68.85	
09/04/20	P89		Payroll Journal Entry		335.91	
09/18/20	P89		Payroll Journal Entry		332.64	
10/01/20	P89		Payroll Journal Entry		68.85	
10/02/20	P89		Payroll Journal Entry		323.82	
10/16/20	P89		Payroll Journal Entry		343.17	
10/30/20	P89		Payroll Journal Entry		335.07	
11/05/20	P89		Payroll Journal Entry		68.85	
11/13/20	P89		Payroll Journal Entry		340.46	
11/27/20	P89		Payroll Journal Entry		357.78	
12/03/20	P89		Payroll Journal Entry		68.85	
12/11/20	P89		Payroll Journal Entry		3.03	
12/11/20	P89		Payroll Journal Entry		373.07	
12/24/20	P89		Payroll Journal Entry		346.09	
Totals for 408.03					<u>12,377.81</u>	<u>12,377.81</u>
408.04 PSC Accessment				0.00		
07/09/20	8327		Kentucky State Treasurer		2,475.71	
12/31/20	TC15		To Adjust Prepaid Items at Year End		(24.68)	
Totals for 408.04					<u>2,451.03</u>	<u>2,451.03</u>
419.00 Interest Earned				0.00		
01/31/20	CR01		Interest		(31.86)	
01/31/20	CR01		Deposit - Interest		(86.26)	
01/31/20	TC02		Regions Interest		(79.75)	
02/28/20	CR01		Deposit - Interest		(80.88)	
02/29/20	CR01		Interest		(24.15)	
02/29/20	TC02		Interest		(87.28)	
03/31/20	CR01		Deposit - Interest		(57.40)	
03/31/20	TC01		Interest		(10.32)	
03/31/20	TC02		Regions Interest		(19.82)	
04/30/20	CR01		Deposit - Interest		(32.32)	
04/30/20	TC03		Interest		(11.21)	
05/29/20	CR01		Deposit - Interest		(23.96)	
05/31/20	TC02		Interest		(3.24)	
06/30/20	CR011		Deposit - Interest		(6.49)	
06/30/20	TC02		Regions Interest		(1.72)	
07/31/20	CR01		Deposit - Interest		(6.71)	
07/31/20	TC01		Interest		(1.17)	
07/31/20	TC02		Regions Interest		(0.49)	
08/31/20	CR01		Deposit - Interest		(6.73)	
08/31/20	CR01		Interest		(0.60)	
08/31/20	TC02		Regions Interest		(0.56)	
09/30/20	CR01		Deposit - Interest		(6.53)	
09/30/20	CR01		Interest		(0.60)	
09/30/20	CR02		Regions Interest		(0.54)	
10/30/20	CR01		Deposit - Interest		(6.76)	
10/31/20	CR01		Interest Earned		(0.83)	
10/31/20	CR02		Regions Interest		(0.70)	
11/30/20	CR01		Deposit - Interest		(6.55)	
11/30/20	CR01		Interest Income		(1.16)	
11/30/20	TC02		Regions Interest		(0.84)	
12/10/20	TC01		Regions Interest		(0.92)	

**Lyon County Water District
General Ledger**

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/31/20	CR01		Deposit - Interest		(6.78)	
12/31/20	CR01		Interest Income		(0.91)	
Totals for 419.00					<u>(606.04)</u>	<u>(606.04)</u>
427.00 Interest expense				0.00		
01/02/20	DR01		USDA		17,395.31	
01/23/20	8052		BB&T Governmental Finance		28.13	
02/20/20	8099		BB&T Governmental Finance		21.13	
02/29/20	TC05		Regions Principal & Interest Payment		20,248.75	
03/26/20	8156		BB&T Governmental Finance		14.11	
04/23/20	8202		BB&T Governmental Finance		7.00	
06/02/20	DR02		KIA		18,760.35	
07/01/20	DR01		USDA		16,968.75	
08/31/20	TC03		Regions Principal & Interest Payment		19,281.25	
12/27/20	DR		KIA		18,338.84	
Totals for 427.00					<u>111,063.62</u>	<u>111,063.62</u>
432.00 Proceeds from contributed capital				0.00		
04/29/20	CR01		Deposit - Tap on		(600.00)	
05/01/20	CR01		Deposit - Tap On		(600.00)	
07/23/20	CR02		Deposit - Tap On		(1,200.00)	
07/28/20	CR03		Deposit - Tap On		(600.00)	
08/13/20	944		Kenneth Kemper		600.00	
08/21/20			Deposit - Tap On		(1,200.00)	
10/09/20	CR02		Deposit - Tap On		(600.00)	
10/09/20	CR03		Deposit - Tap On		(600.00)	
11/17/20	CR01		Deposit - Tap On		(600.00)	
12/09/20	CR02		Deposit - Tap On		(1,800.00)	
Totals for 432.00					<u>(7,200.00)</u>	<u>(7,200.00)</u>
461.01 Residential Water Sales				0.00		
01/31/20	CR01		Residential Water		(84,466.13)	
01/31/20	TC03		To Adjust AR		(439.11)	
02/29/20	CR01		Residential Water		(91,894.30)	
02/29/20	TC06		To Adjust AR		(892.93)	
03/02/20	DR02		Deposit Adj		0.05	
03/06/20	DR07		Deposit Adj		0.50	
03/31/20	TC01		Residential Water		(77,512.33)	
03/31/20	TC03		To Adjust AR		(3,553.20)	
04/01/20	DR01		Deposit Adj		0.22	
04/03/20	DR03		Deposit Adj		0.50	
04/06/20	DR04		Deposit Adj		0.03	
04/08/20	DR07		Deposit Adj		0.13	
04/30/20	CR01		Residential Water		(100,333.47)	
04/30/20	TC01		To Adjust AR to Actual		829.60	
05/31/20	CR01		Residential Water		(90,099.10)	
05/31/20	TC03		To adj AR to Actual		(1,191.29)	
06/11/20	DR09		Deposit Adj		4.00	
06/30/20	CR01		Residential Water		(102,665.15)	
06/30/20	TC03		To Adjust AR to Actual		469.40	
07/07/20	DR03		Deposit Adj		0.50	
07/31/20	TC01		Residential Water		(93,471.50)	
07/31/20	TC03		To Adjust AR to Actual		(196.01)	
08/06/20	DR02		Deposit Adj		0.50	
08/31/20	CR01		Residential Water		(127,149.20)	
08/31/20	TC04		To Adj AR		494.32	
09/03/20	DR03		Deposit Adj		0.03	
09/30/20	CR01		Residential Water		(100,473.83)	

**Lyon County Water District
General Ledger**

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
09/30/20	TC01		To Adjust AR to Actual		3,243.45	
10/31/20	CR01		Residential Water		(94,247.31)	
10/31/20	TC01		To adj AR to actual		489.93	
11/30/20	CR01		Residential Water		(89,076.98)	
11/30/20	TC03		To Adjust AR		(3,280.66)	
12/31/20	CR01		Residential Water		(91,750.49)	
12/31/20	TC03		To Adjust AR to Actual		2,208.12	
12/31/20	TC04		To Adjust Customer Deposits		(3,300.00)	
12/31/20	TC11		To Adjust for Unbilled Receivables		(11,835.40)	
Totals for 461.01					<u>(1,160,087.11)</u>	<u>(1,160,087.11)</u>
461.02 Commercial Water Sales				0.00		
01/31/20	CR01		Commercial Water		(5,896.37)	
02/29/20	CR01		Commercial Water		(6,493.17)	
03/31/20	TC01		Commerical Water		(5,203.21)	
04/06/20	CR02		Deposit (Transfer to Revenue)		(87.92)	
04/30/20	CR01		Commercial Water		(7,502.17)	
05/31/20	CR01		Commercial Water		(6,936.12)	
06/30/20	CR01		Commercial Water		(7,878.26)	
07/13/20	CR01		Deposit (Transfer to Revenue)		(125.52)	
07/31/20	TC01		Commercial Water		(6,506.97)	
08/07/20	CR02		Deposit (Transferred to Revenue 09.01)		(104.92)	
08/31/20	CR01		Commercial Water		(12,230.24)	
09/30/20	CR01		Commercial Water		(7,430.61)	
10/31/20	CR01		Commercial Water		(6,031.33)	
11/17/20	CR02		Deposit (Transferred to Revenue 12.04)		(90.24)	
11/30/20	CR01		Commercial Water		(5,301.04)	
12/09/20	CR01		Deposit (Transferred to Revenue on 12/10)		(189.37)	
12/31/20	CR01		Commercial Water		(4,434.73)	
Totals for 461.02					<u>(82,442.19)</u>	<u>(82,442.19)</u>
475.00 Refunds				0.00		
01/02/20	8019		Terry or Sue Mott		25.75	
01/02/20	8020		Brent Oliver		64.40	
01/02/20	8021		Matthew Robertson		8.41	
01/09/20	8036		Timothy Johnson		600.00	
02/06/20	8078		Angie Garrard		24.25	
02/06/20	8079		Mary or Jerry Hedgepath		52.75	
02/06/20	8080		Ryan Young		74.25	
02/06/20	8081		Johnny Wall		197.00	
02/29/20	TC07		To Re-enter check 6981 (Cleared as outstanding in Dec 2019)		8.83	
03/05/20	8128		Brodie Breitrick		100.00	
03/05/20	8129		Robert Toscas		100.00	
04/02/20	8168		Mr. & Mrs. Randol Wunderlich		20.50	
04/02/20	8169		Kaye Kelly, Estate		55.00	
05/07/20	8229		Phillip Lassiter		74.25	
05/07/20	8230		Dakota Lynn		17.60	
05/07/20	8231		Vanessa Ramage		24.25	
06/04/20	8270		Autumn Dunaway		46.32	
06/04/20	8271		Larry Dotson		18.78	
07/09/20	8335		Maria Peterson		59.50	
07/09/20	8336		Megan Oliver		74.25	
07/09/20	8337		Shelia Lane		2.75	
07/09/20	8338		Billy or Harriett Brown		24.25	
07/09/20	8339		Dennis Campbell		24.25	
07/09/20	8340		Jon Snow		74.25	
07/09/20	8341		Kay or Gerald Hollandsworth		24.25	

**Lyon County Water District
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
07/09/20	8342		Nancy Colwell		28.00	
08/06/20	8384		Marion & Sue Berry		76.75	
08/06/20	8385		Lee Hull		107.60	
08/06/20	8386		David Humphrey		24.25	
08/06/20	8387		Eddie Harris		66.60	
08/06/20	8388		Lisa Gaines		59.25	
08/06/20	8389		Jim Garrett		24.25	
08/06/20	8390		Benedict Vowels		24.25	
10/08/20	8487		Wayne Myers		27.37	
10/08/20	8488		Ashton Robbins		74.25	
10/08/20	8489		Eric Sharp		46.25	
10/08/20	8490		Shane Serpa		74.25	
10/08/20	8491		Kenny or Lisa Watts		74.25	
10/08/20	8492		Carolyn Phelps		48.50	
10/08/20	8493		Carolyn Almon		24.25	
10/08/20	8494		Louis Chamberlain		24.25	
10/08/20	8495		Randale or Jane Russelburg		2.27	
11/12/20	8543		Mary Vinson		54.15	
11/12/20	8544		Austin Gruner		48.50	
11/12/20	8545		Buddy Brooks, Sr		9.25	
11/12/20	8546		Terry or Yvonne Rice		20.92	
11/12/20	8547		Uticon Construction		25.75	
12/03/20	8571		Les Lazarus		120.94	
12/03/20	8572		Kenneth Vickery Jr		45.21	
12/03/20	8573		Whitney Springs		69.87	
12/03/20	8574		Ronald Moore		24.25	
12/17/20	8605		Johnny Wall		28.74	
Totals for 475.00					<u>3,050.01</u>	<u>3,050.01</u>
522.00 Flat Rate Revenues - General Residential Customers				0.00		
01/31/20	CR01		Residential Sewer		(775.38)	
02/29/20	CR01		Residential Sewer		(885.09)	
03/31/20	TC01		Residential Sewer		(1,008.75)	
04/30/20	CR01		Residential Sewer		(1,103.46)	
05/31/20	CR01		Residential Sewer		(1,028.36)	
06/30/20	CR01		Residential Sewer		(1,194.52)	
07/31/20	TC01		Residential Sewer		(1,114.49)	
08/31/20	CR01		Residential Sewer		(1,673.64)	
09/30/20	CR01		Residential Sewer		(1,221.55)	
10/31/20	CR01		Residential Sewer		(1,120.64)	
11/30/20	CR01		Residential Sewer		(1,110.57)	
12/31/20	CR01		Residential Sewer		(1,107.60)	
Totals for 522.00					<u>(13,344.05)</u>	<u>(13,344.05)</u>
522.01 Flat Rate Revenues - General Commercial Customers				0.00		
01/31/20	CR01		Commercial Sewer		(1,271.74)	
02/29/20	CR01		Commercial Sewer		(1,829.30)	
03/31/20	TC01		Commercial Sewer		(1,319.28)	
04/30/20	CR01		Commercial Sewer		(1,255.15)	
05/31/20	CR01		Commercial Sewer		(585.23)	
06/30/20	CR01		Commercial Sewer		(782.92)	
07/31/20	TC01		Commercial Sewer		(874.61)	
08/31/20	CR01		Commercial Sewer		(919.13)	
09/30/20	CR01		Commercial Sewer		(1,131.66)	
10/31/20	CR01		Commercial Sewer		(485.59)	
11/30/20	CR01		Residential Water		(1,045.27)	
12/31/20	CR01		Commercial Sewer		(526.93)	
Totals for 522.01					<u>(12,026.81)</u>	<u>(12,026.81)</u>

**Lyon County Water District
General Ledger**

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
601.00 Salaries				0.00		
01/09/20	P89		Payroll Journal Entry		900.00	
01/10/20	P89		Payroll Journal Entry		6,872.68	
01/24/20	P89		Payroll Journal Entry		6,688.65	
02/06/20	P89		Payroll Journal Entry		900.00	
02/07/20	P89		Payroll Journal Entry		7,061.74	
02/21/20	P89		Payroll Journal Entry		6,759.37	
03/05/20	P89		Payroll Journal Entry		900.00	
03/06/20	P89		Payroll Journal Entry		5,847.86	
03/20/20	P89		Payroll Journal Entry		6,123.70	
03/31/20	P89		Payroll Journal Entry		450.00	
04/02/20	P89		Payroll Journal Entry		900.00	
04/03/20	P89		Payroll Journal Entry		5,644.17	
04/17/20	P89		Payroll Journal Entry		6,437.66	
05/01/20	P89		Payroll Journal Entry		5,637.79	
05/07/20	P89		Payroll Journal Entry		900.00	
05/15/20	P89		Payroll Journal Entry		5,786.51	
05/29/20	P89		Payroll Journal Entry		5,831.32	
06/04/20	P89		Payroll Journal Entry		900.00	
06/12/20	P89		Payroll Journal Entry		5,693.08	
06/26/20	P89		Payroll Journal Entry		5,688.79	
07/02/20	P89		Payroll Journal Entry		900.00	
07/10/20	P89		Payroll Journal Entry		9,303.20	
07/24/20	P89		Payroll Journal Entry		6,960.00	
08/06/20	P89		Payroll Journal Entry		900.00	
08/07/20	P89		Payroll Journal Entry		10,116.51	
08/21/20	P89		Payroll Journal Entry		4,674.77	
09/03/20	P89		Payroll Journal Entry		900.00	
09/04/20	P89		Payroll Journal Entry		4,333.29	
09/18/20	P89		Payroll Journal Entry		4,348.27	
10/01/20	P89		Payroll Journal Entry		900.00	
10/02/20	P89		Payroll Journal Entry		4,232.77	
10/16/20	P89		Payroll Journal Entry		4,485.95	
10/30/20	P89		Payroll Journal Entry		4,380.20	
11/05/20	P89		Payroll Journal Entry		900.00	
11/13/20	P89		Payroll Journal Entry		4,450.33	
11/27/20	P89		Payroll Journal Entry		4,676.83	
12/03/20	P89		Payroll Journal Entry		900.00	
12/11/20	P89		Payroll Journal Entry		4,876.65	
12/11/20	P89		Payroll Journal Entry		39.54	
12/24/20	P89		Payroll Journal Entry		4,524.21	
12/31/20	TC09		To Adjust for Accrued Vacation		(3,084.92)	
Totals for 601.00					<u>159,640.92</u>	<u>159,640.92</u>
601.10 Contra-Salaries				0.00		
12/31/20	TC10		To Adjust for Accrued Payroll		621.48	
Totals for 601.10					<u>621.48</u>	<u>621.48</u>
604.00 Employee OPEB plan				0.00		
12/31/20	TC06		To adjust GASB 75 OPEB		13,861.74	
12/31/20	TC06		To adjust GASB 75 OPEB		(7,816.74)	
Totals for 604.00					<u>6,045.00</u>	<u>6,045.00</u>
604.01 Employee pension plan				0.00		
01/07/20	DR03		CERS		2,948.65	
02/10/20	DR03		CERS		3,262.86	
03/09/20	DR02		CERS		3,325.36	

**Lyon County Water District
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
04/10/20	DR02		CERS		2,988.63	
05/06/20	DR02		CERS		2,906.89	
06/04/20	DR03		CERS		4,151.70	
07/09/20	DR03		CERS		2,738.47	
08/11/20	DR02		CERS		3,007.80	
09/03/20	DR01		CERS		3,558.78	
10/13/20	DR02		CERS		1,061.61	
11/10/20	DR03		CERS		3,151.60	
12/03/20	DR02		CERS		2,196.00	
12/31/20	TC05		To adjust GASB 68		48,105.17	
12/31/20	TC05		To adjust GASB 68		(14,263.05)	
Totals for 604.01					<u>69,140.47</u>	<u>69,140.47</u>
604.02 Employee health insurance				0.00		
01/15/20	DR05		KACO Benefits		2,412.78	
02/18/20	DR05		KACO Benefits		2,412.78	
03/16/20	DR04		KACO Benefits		2,713.53	
04/15/20	DR04		KACO Benefits		2,112.03	
05/15/20	DR03		KACO Benefits		2,412.78	
06/16/20	DR06		KACO Benefits		2,412.78	
07/15/20	DR04		KACO Benefits		2,637.46	
08/17/20	DR04		KACO Benefits		2,637.46	
12/03/20	DR04		KACO Benefits		1,440.52	
Totals for 604.02					<u>21,192.12</u>	<u>21,192.12</u>
604.03 Employee Dental Insurance				0.00		
01/09/20	8029		Delta Dental of Kentucky		98.08	
01/10/20	P89		Payroll Journal Entry		(10.21)	
01/24/20	P89		Payroll Journal Entry		(10.21)	
02/06/20	8072		Delta Dental of Kentucky		98.08	
02/07/20	P89		Payroll Journal Entry		(10.21)	
02/21/20	P89		Payroll Journal Entry		(10.21)	
03/01/20	8109		Delta Dental of Kentucky		90.88	
03/06/20	P89		Payroll Journal Entry		(10.21)	
03/20/20	P89		Payroll Journal Entry		(10.21)	
04/02/20	8162		Delta Dental of Kentucky		143.52	
04/03/20	P89		Payroll Journal Entry		(10.21)	
04/17/20	P89		Payroll Journal Entry		(10.21)	
05/01/20	8205		Delta Dental of Kentucky		47.84	
05/01/20	P89		Payroll Journal Entry		(10.21)	
05/15/20	P89		Payroll Journal Entry		(10.21)	
05/29/20	P89		Payroll Journal Entry		(10.21)	
06/04/20	8266		Delta Dental of Kentucky		95.68	
06/12/20	P89		Payroll Journal Entry		(10.21)	
06/26/20	P89		Payroll Journal Entry		(10.21)	
07/01/20	8311		Delta Dental of Kentucky		95.68	
07/10/20	P89		Payroll Journal Entry		(10.21)	
07/24/20	P89		Payroll Journal Entry		(10.21)	
08/07/20	P89		Payroll Journal Entry		(20.42)	
08/13/20	8403		Delta Dental of Kentucky		95.68	
09/04/20	P89		Payroll Journal Entry		10.21	
Totals for 604.03					<u>602.08</u>	<u>602.08</u>
610.00 Purchased Water				0.00		
01/31/20	TC01		Princeton Water		12,782.50	
01/31/20	TC01		Crittenden-Livingston Water		3,195.49	
01/31/20	TC01		Barkely Water		8.95	
01/31/20	TC01		Kuttawa Water		9,532.50	

**Lyon County Water District
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/31/20	TC01		Eddyville Water		1,310.10	
02/29/20	TC01		Princeton Water		13,830.92	
02/29/20	TC01		Crittenden-Livingston Water		3,813.62	
02/29/20	TC01		Barkely Water		440.54	
02/29/20	TC01		Kuttawa Water		9,590.10	
02/29/20	TC01		Eddyville Water		3,481.69	
03/31/20	TC01		Princeton Water		15,338.23	
03/31/20	TC01		Crittenden-Livingston Water		2,743.66	
03/31/20	TC01		Barkely Water		412.06	
03/31/20	TC01		Kuttawa Water		11,217.30	
03/31/20	TC01		Eddyville Water		480.37	
04/30/20	TC01		Princeton Water		17,325.36	
04/30/20	TC01		Crittenden-Livingston Water		3,090.11	
04/30/20	TC01		Barkely Water		471.33	
04/30/20	TC01		Kuttawa Water		9,854.40	
04/30/20	TC01		Eddyville Water		698.72	
05/31/20	TC01		Princeton Water		16,303.97	
05/31/20	TC01		Crittenden-Livingston Water		3,144.83	
05/31/20	TC01		Barkely Water		231.99	
05/31/20	TC01		Kuttawa Water		11,734.50	
05/31/20	TC01		Eddyville Water		2,048.52	
06/30/20	TC01		Princeton Water		18,858.05	
06/30/20	TC01		Crittenden-Livingston Water		4,114.60	
06/30/20	TC01		Barkely Water		230.34	
06/30/20	TC01		Kuttawa Water		11,640.30	
06/30/20	TC01		Eddyville Water		1,607.85	
08/06/20	TC01		Princeton Water		20,354.98	
08/06/20	TC01		Crittenden-Livingston Water		3,878.83	
08/06/20	TC01		Barkely Water		131.94	
08/06/20	TC01		Kuttawa Water		14,823.30	
08/06/20	TC01		Eddyville Water		1,512.57	
08/31/20	TC01		Princeton Water		23,042.69	
08/31/20	TC01		Crittenden-Livingston Water		4,055.13	
08/31/20	TC01		Barkely Water		160.88	
08/31/20	TC01		Kuttawa Water		13,778.40	
08/31/20	TC01		Eddyville Water		7,239.30	
09/30/20	TC01		Princeton Water		22,299.79	
09/30/20	TC01		Crittenden-Livingston Water		3,517.98	
09/30/20	TC01		Barkely Water		134.48	
09/30/20	TC01		Kuttawa Water		10,612.80	
09/30/20	TC01		Eddyville Water		1,591.01	
10/19/20	CR01		Deposit - Kuttawa Water		(6,807.50)	
10/31/20	TC01		Princeton Water		18,982.28	
10/31/20	TC01		Crittenden-Livingston Water		2,588.12	
10/31/20	TC01		Barkely Water		133.34	
10/31/20	TC01		Kuttawa Water		11,840.70	
10/31/20	TC01		Eddyville Water		1,227.00	
11/30/20	TC01		Princeton Water		17,771.06	
11/30/20	TC01		Crittenden-Livingston Water		2,882.26	
11/30/20	TC01		Barkely Water		147.92	
11/30/20	TC01		Kuttawa Water		10,698.90	
11/30/20	TC01		Eddyville Water		1,631.91	
12/31/20	TC01		Princeton Water		15,950.16	
12/31/20	TC01		Crittenden-Livingston Water		4,272.58	
12/31/20	TC01		Barkely Water		165.09	
12/31/20	TC01		Kuttawa Water		11,023.50	
12/31/20	TC01		Eddyville Water		1,055.22	
Totals for 610.00					<u>410,229.52</u>	<u>410,229.52</u>

**Lyon County Water District
General Ledger**

January 1, 2020 - December 31, 2020

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
616.01 Utilities & Phone				0.00		
01/01/20	TC11.1		AmeriGas - AP		(551.14)	
01/01/20	TC11.1		Kenergy - AP		(327.58)	
01/01/20	TC11.1		Pennyrile Electric - AP		(258.91)	
01/01/20	TC11.1		Kenergy - AP		(213.45)	
01/01/20	TC11.1		Verizon - AP		(184.27)	
01/01/20	TC11.1		AT&T - AP		(499.02)	
01/02/20	8010		Pennyrile Electric		258.91	
01/02/20	8011		Kenergy		327.58	
01/02/20	8015		AmeriGas		551.14	
01/06/20	DR02		ADT		128.57	
01/09/20	8028		Kenergy		213.45	
01/16/20	8044		AT&T		499.02	
01/16/20	8045		Verizon Wireless		184.27	
01/31/20	8058		Kenergy		342.74	
02/06/20	8070		AmeriGas		1,218.14	
02/06/20	8071		Pennyrile Electric		262.50	
02/06/20	DR02		ADT		128.57	
02/13/20	8094		Kenergy		299.99	
02/13/20	8095		AT&T		495.58	
02/20/20	8101		Verizon Wireless		184.25	
03/05/20	8118		Kenergy		336.83	
03/05/20	8119		Pennyrile Electric		271.72	
03/06/20	DR01		ADT		128.57	
03/12/20	8142		AT&T		496.42	
03/12/20	8143		Kenergy		358.10	
03/19/20	8151		Verizon Wireless		184.27	
04/02/20	8159		Pennyrile Electric		285.53	
04/02/20	8160		Kenergy		303.83	
04/06/20	DR01		ADT		128.57	
04/09/20	8182		Kenergy		227.83	
04/16/20	8194		AmeriGas		1,359.03	
04/16/20	8195		AT&T		496.42	
04/16/20	8196		Verizon Wireless		183.79	
05/06/20	DR01		ADT		128.57	
05/07/20	8215		AT&T		675.54	
05/07/20	8217		Pennyrile Electric		285.96	
05/07/20	8218		Kenergy		491.88	
05/21/20	8246		AT&T		494.95	
05/21/20	8247		Verizon Wireless		183.83	
06/04/20	8259		Pennyrile Electric		272.63	
06/04/20	8260		Kenergy		305.85	
06/08/20	DR04		ADT		128.57	
06/11/20	8276		Kenergy		185.69	
06/18/20	8297		AT&T		495.31	
06/18/20	8298		Verizon Wireless		183.70	
07/01/20	8312		Kenergy		355.17	
07/01/20	8313		Pennyrile Electric		292.50	
07/06/20	DR02		ADT		128.57	
07/09/20	8331		Pennyrile Electric		33.08	
07/09/20	8332		Kenergy		191.43	
07/16/20	8355		Verizon Wireless		186.81	
07/16/20	8356		AT&T		495.31	
08/06/20	8378		Pennyrile Electric		314.95	
08/06/20	8379		Kenergy		382.83	
08/06/20	DR1		ADT		128.57	
08/13/20	8399		Kenergy		245.22	

**Lyon County Water District
General Ledger**

January 1, 2020 - December 31, 2020

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
08/20/20	8408		AT&T		494.48	
08/20/20	8409		Verizon Wireless		186.93	
09/03/20	8419		Pennyrile Electric		305.15	
09/03/20	8420		Kenergy		403.72	
09/08/20	DR02		ADT		128.57	
09/10/20	8446		Kenergy		210.24	
09/17/20	8451		AT&T		504.73	
09/17/20	8452		Verizon Wireless		186.71	
10/01/20	8464		Kenergy		380.96	
10/06/20	DR01		ADT		128.57	
10/08/20	8477		Pennyrile Electric		291.69	
10/08/20	8478		Kenergy		223.20	
10/21/20	8509		Verizon Wireless		187.26	
10/21/20	8510		AT&T		525.67	
11/05/20	8517		Kenergy		315.16	
11/05/20	8518		Pennyrile Electric		279.80	
11/06/20	DR02		ADT		128.57	
11/12/20	8527		Kenergy		233.82	
11/19/20	8554		AT&T		532.32	
11/19/20	8555		Verizon Wireless		199.61	
12/03/20	8569		Pennyrile Electric		285.53	
12/03/20	8570		Kenergy		303.40	
12/03/20	DR03		ADT		128.57	
12/10/20	8594		Kenergy		254.70	
12/17/20	8601		Verizon Wireless		187.44	
12/17/20	8602		AT&T		529.29	
12/31/20	TC12		Kenergy		292.68	
12/31/20	TC12		Pennyrile Electric		300.33	
12/31/20	TC12		Kenergy		430.10	
12/31/20	TC12		Amerigas		1,428.64	
12/31/20	TC12		Verizon		291.25	
12/31/20	TC12		AT&T		529.29	
Totals for 616.01					25,216.55	25,216.55
620.00	Materials & Supplies			0.00		
01/01/20	TC11.1		KY Underground - AP		(94.50)	
01/01/20	TC11.1		Rick's Electric - AP		(2,100.17)	
01/01/20	TC11.1		McGee Pest Control - AP		(40.00)	
01/01/20	TC11.1		Akridge - AP		(26.43)	
01/01/20	TC11.1		Core & Main - AP		(174.45)	
01/01/20	TC11.1		BP of Kuttawa - AP		(759.30)	
01/01/20	TC11.1		Eddyville Tire - AP		(122.85)	
01/01/20	TC11.1		BB&T - AP		(755.62)	
01/01/20	TC11.1		KY Underground - AP		(63.00)	
01/01/20	TC11.1		McGee Pest Control - AP		(120.00)	
01/02/20	8009		McGee Pest Control		40.00	
01/02/20	8016		Rick' s Electric		2,100.17	
01/02/20	8017		Kentucky Underground Protection		94.50	
01/09/20	8026		Eddyville Tire		122.85	
01/09/20	8032		BP of Kuttawa		759.30	
01/09/20	8034		Core & Main		174.45	
01/09/20	8035		Akridge		26.43	
01/16/20	8050		BB&T		755.62	
02/06/20	8063		G&C Supply Co		4,422.60	
02/06/20	8064		Ferguson		1,445.97	
02/06/20	8065		McKeel Equipment		1,491.84	
02/06/20	8067		Eddyville Tire		347.85	
02/06/20	8068		BP of Kuttawa		1,160.69	

**Lyon County Water District
General Ledger**

January 1, 2020 - December 31, 2020

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
02/06/20	8069		Akridge		222.98	
02/06/20	8074		McGee Pest Control		42.00	
02/06/20	8076		Kentucky Underground Protection		63.00	
02/13/20	8096		BB&T		329.34	
03/05/20	8120		Kentucky Underground Protection		156.00	
03/05/20	8122		G&C Supply Co		1,500.00	
03/05/20	8123		McGee Pest Control		40.00	
03/05/20	8124		Akridge		104.82	
03/05/20	8125		Eddyville Tire		712.10	
03/12/20	8139		BP of Kuttawa		923.73	
03/19/20	8148		BB&T		1,179.29	
03/19/20	8149		Ferguson		47.42	
03/19/20	8150		Fortiline		4,970.29	
04/02/20	8165		Kentucky Underground Protection		69.00	
04/02/20	8166		McGee Pest Control		80.00	
04/09/20	8185		Eddyville Tire		82.90	
04/09/20	8186		BP of Kuttawa		896.04	
04/09/20	8187		Akridge		55.88	
04/16/20	8190		BB&T		259.09	
04/16/20	8193		Rick' s Electric		644.96	
05/07/20	8219		Eddyville Tire		43.95	
05/07/20	8223		McGee Pest Control		40.00	
05/07/20	8225		Kentucky Underground Protection		102.00	
05/07/20	8226		Fortiline		3,677.60	
05/07/20	8227		Akridge		187.11	
05/14/20	8236		BP of Kuttawa		677.92	
05/14/20	8239		BB&T		29.91	
06/04/20	8257		Eddyville Tire		87.90	
06/04/20	8258		Akridge		114.55	
06/04/20	8262		Fortiline		585.40	
06/04/20	8268		McGee Pest Control		40.00	
06/11/20	8278		Kentucky Underground Protection		118.50	
06/11/20	8279		Ferguson		2,364.00	
06/11/20	8282		BP of Kuttawa		595.97	
06/11/20	8285		Kentucky Underground Protection		136.50	
06/18/20	8292		Ferguson		1,170.61	
06/18/20	8294		BB&T		40.01	
06/18/20	8295		McGee Pest Control		200.00	
07/01/20	8307		McGee Pest Control		40.00	
07/09/20	8321		BP of Kuttawa		708.11	
07/09/20	8330		Kentucky Underground Protection		136.50	
07/09/20	8334		Akridge		88.93	
07/16/20	8351		G&C Supply Co		1,473.72	
07/16/20	8352		Fortiline		1,917.80	
07/16/20	8353		BB&T		28.36	
08/06/20	8380		McGee Pest Control		40.00	
08/06/20	8381		Kentucky Underground Protection		181.50	
08/06/20	8383		Omega Rail Management		533.08	
08/06/20	8391		Akridge		145.10	
08/06/20	8392		Eddyville Tire		52.34	
08/13/20	8400		BP of Kuttawa		976.76	
08/13/20	CR01		Deposit		(210.53)	
08/20/20	8407		BB&T		256.81	
09/03/20	8424		McGee Pest Control		40.00	
09/03/20	8425		Kentucky Underground Protection		175.50	
09/10/20	8441		G&C Supply Co		2,373.22	
09/10/20	8448		Akridge		220.67	
09/17/20	8449		BP of Kuttawa		1,243.97	

**Lyon County Water District
General Ledger**

January 1, 2020 - December 31, 2020

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
09/17/20	8450		BB&T		240.38	
09/23/20	8459		G&C Supply Co		457.94	
10/08/20	8480		McGee Pest Control		40.00	
10/08/20	8481		Kentucky Underground Protection		174.00	
10/08/20	8486		Akridge		177.04	
10/09/20	CR02		Deposit		(40.75)	
10/15/20	8497		BB&T		1,188.69	
10/15/20	8498		Ferguson		2,364.00	
10/15/20	8499		BP of Kuttawa		1,014.54	
11/12/20	8526		M3 Electric		265.00	
11/12/20	8530		Omega Rail Management		538.21	
11/12/20	8531		G&C Supply Co		3,293.56	
11/12/20	8537		Kentucky Underground Protection		163.50	
11/12/20	8538		McGee Pest Control		40.00	
11/12/20	8540		Akridge		453.13	
11/12/20	8541		BP of Kuttawa		764.01	
11/19/20	8553		BB&T		453.61	
12/03/20	8566		McGee Pest Control		40.00	
12/03/20	8567		Kentucky Underground Protection		178.50	
12/10/20	8592		BP of Kuttawa		839.87	
12/10/20	8595		Akridge		236.98	
12/17/20	8598		G&C Supply Co		832.50	
12/17/20	8600		BB&T		562.52	
12/17/20	8604		Ferguson		1,242.00	
12/31/20	TC07		To Record 2020 Meter Sets		(21,845.76)	
12/31/20	TC12		McGee Pest Control		40.00	
12/31/20	TC12		Akridge		309.81	
12/31/20	TC12		G&C Supply		4,994.59	
12/31/20	TC12		Max Arnold		258.07	
12/31/20	TC12		BP of Kuttawa		856.35	
			Totals for 620.00		<u>41,830.85</u>	<u>41,830.85</u>
620.02	Office Supplies			0.00		
01/16/20	8066		Postmaster		91.35	
01/28/20	8067		Postmaster		992.60	
02/14/20	8068		Postmaster		98.00	
02/28/20	8069		Postmaster		990.50	
03/10/20	8070		Postmaster		55.00	
03/10/20	8071		Postmaster		106.05	
03/30/20	8072		Postmaster		998.55	
04/02/20	8163		Zebra Graphics		184.00	
04/28/20	8073		Postmaster		1,003.80	
05/12/20	8074		Postmaster		55.00	
05/27/20	8075		Postmaster		1,010.45	
06/29/20	8076		Postmaster		1,015.00	
07/16/20	8077		Postmaster		55.00	
07/28/20	8078		Postmaster		1,019.90	
08/06/20	8079		Postmaster		4.80	
08/20/20	8410		Lyon County Water District - Petty Cash		91.09	
08/28/20	8080		Postmaster		1,028.65	
09/10/20	8445		Zebra Graphics		60.00	
09/29/20	8081		Postmaster		1,028.65	
10/14/20	8082		Postmaster		55.00	
10/29/20	8083		Postmaster		1,030.75	
11/24/20	8084		Postmaster		55.00	
11/30/20	8085		Postmaster		1,030.75	
12/28/20	8086		Postmaster		1,023.40	
			Totals for 620.02		<u>13,083.29</u>	<u>13,083.29</u>

**Lyon County Water District
General Ledger**

January 1, 2020 - December 31, 2020

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
620.03 Replacement to Lines				0.00		
02/20/20	8100		R & R Piping		8,952.00	
05/07/20	8220		R & R Piping		5,222.00	
07/09/20	8324		R & R Piping		4,569.25	
Totals for 620.03					<u>18,743.25</u>	<u>18,743.25</u>
630.01 Contract Services				0.00		
10/21/20	8507		I.T.M		551.00	
Totals for 630.01					<u>551.00</u>	<u>551.00</u>
630.02 Contract Labor				0.00		
01/01/20	TC11.1		Sigourney Bryson - AP		(140.00)	
01/02/20	8013		Sigourney Bryson		140.00	
02/20/20	8097		Sigourney Bryson		175.00	
03/05/20	8114		Sigourney Bryson		140.00	
04/09/20	8184		Sigourney Bryson		140.00	
05/07/20	8216		Sigourney Bryson		140.00	
06/04/20	8261		Billy Joe Boitnott		750.00	
06/04/20	8263		Sigourney Bryson		140.00	
06/25/20	8301		Billy Joe Boitnott		750.00	
07/09/20	8326		Sigourney Bryson		140.00	
07/23/20	8358		Billy Joe Boitnott		750.00	
08/06/20	8377		Sigourney Bryson		140.00	
08/27/20	8414		Billy Joe Boitnott		750.00	
09/03/20	8418		Sigourney Bryson		140.00	
09/23/20	8458		Billy Joe Boitnott		750.00	
10/01/20	8463		Pam Gibson		140.00	
10/29/20	8515		Pam Gibson		140.00	
11/12/20	8532		Billy Joe Boitnott		750.00	
12/03/20	8563		Pam Gibson		105.00	
12/31/20	TC12		Lee Jones		100.00	
12/31/20	TC12		Pam Gibson		140.00	
Totals for 630.02					<u>6,280.00</u>	<u>6,280.00</u>
630.03 Professional Fees - Legal				0.00		
01/01/20	TC11.1		Wilson Law Firm - AP		(700.00)	
01/16/20	8046		Wilson Law Firm		700.00	
02/13/20	8092		Wilson Law Firm		180.00	
02/20/20	8098		Goss Samford, Attorneys at Law		5,684.20	
03/12/20	8140		Wilson Law Firm		600.00	
03/19/20	8152		Goss Samford, Attorneys at Law		8,413.52	
04/09/20	8183		Wilson Law Firm		480.00	
05/07/20	8228		Goss Samford, Attorneys at Law		10,223.35	
06/11/20	8277		Wilson Law Firm		680.00	
06/11/20	8281		Goss Samford, Attorneys at Law		17,272.69	
07/16/20	8350		Wilson Law Firm		320.00	
07/16/20	8357		Goss Samford, Attorneys at Law		19,314.22	
08/06/20	TC01		Princeton Water - Legal Fees		697.00	
08/13/20	8402		Wilson Law Firm		200.00	
08/31/20	TC01		Princeton Water - Legal Fees		697.00	
09/30/20	TC01		Princeton Water - Legal Fees		697.00	
10/31/20	TC01		Princeton Water - Legal Fees		697.00	
11/12/20	8539		Wilson Law Firm		420.00	
11/30/20	TC01		Princeton Water - Legal Fees		697.00	
12/17/20	8603		Wilson Law Firm		140.00	
12/31/20	TC01		Princeton Water - Legal Fees		697.00	
12/31/20	TC12		Wilson Law		260.00	

**Lyon County Water District
General Ledger**

January 1, 2020 - December 31, 2020

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
Totals for 630.03					<u>68,369.98</u>	<u>68,369.98</u>
630.04	Professional Fees - Accounting			0.00		
01/01/20	TC11.1		Thurman Campbell Group - AP		(6,345.00)	
01/31/20	TC01		Thurman Campbell		6,345.00	
02/29/20	TC01		Thurman Campbell		6,345.00	
03/31/20	TC01		Thurman Campbell		6,345.00	
04/30/20	TC01		Thurman Campbell		6,345.00	
05/31/20	TC01		Thurman Campbell		6,345.00	
06/30/20	TC01		Thurman Campbell		6,507.86	
07/16/20	8354		Jessica Daniel, CPA		4,500.00	
08/06/20	TC01		Thurman Campbell		6,507.86	
08/31/20	TC01		Thurman Campbell		6,507.86	
09/30/20	TC01		Thurman Campbell		6,507.86	
10/31/20	TC01		Thurman Campbell		11,507.86	
11/30/20	TC01		Thurman Campbell		6,507.86	
12/31/20	TC01		Thurman Campbell		6,507.86	
12/31/20	TC12		TCG		6,535.00	
Totals for 630.04					<u>86,970.02</u>	<u>86,970.02</u>
650.00	Loan Cost Expense			0.00		
02/29/20	TC04		Regions Admin Fees		450.00	
Totals for 650.00					<u>450.00</u>	<u>450.00</u>
655.00	Insurance & Bonds			0.00		
01/09/20	8027		KACo		492.00	
04/09/20	8188		KACo UI Fund		144.58	
06/04/20	8269		Richard Whittington Insurance		2,250.00	
08/01/20	8367		KACo all Lines Fund		8,779.50	
08/01/20	8368		KACo Workers Compensation Fund		1,336.01	
08/31/20	CR01		KACo All Lines Fund Dividend		(554.10)	
09/03/20	8421		Richard Whittington Insurance		1,663.00	
10/15/20	8502		KACo all Lines Fund		2,926.50	
10/15/20	8503		KACo Workers Compensation Fund		445.33	
11/19/20	8556		KACo Workers Compensation Fund		445.33	
11/19/20	8557		KACo all Lines Fund		2,926.50	
12/10/20	8586		KACo (USDA Bond)		941.65	
12/10/20	8587		KACo all Lines Fund		2,926.50	
12/10/20	8588		KACo Workers Compensation Fund		445.33	
12/22/20	CR03		Deposit - KACo Refund		(268.00)	
12/31/20	TC15		To Adjust Prepaid Items at Year End		(330.84)	
Totals for 655.00					<u>24,569.29</u>	<u>24,569.29</u>
675.00	Miscellaneous			0.00		
01/01/20	TC11.1		Napa - AP		(5.49)	
01/01/20	TC11.1		Petter Business Systems - AP		(30.22)	
01/01/20	TC11.1		Aramark - AP		(63.55)	
01/01/20	TC11.1		KY Rural Water - AP		(1,620.00)	
01/01/20	TC11.1		Baptist Health - AP		(40.00)	
01/01/20	TC11.1		Aramark - AP		(720.00)	
01/02/20	8012		Petter Business Systems		30.22	
01/02/20	8018		NAPA		5.49	
01/08/20	DR02		Deposited Item Returned		72.73	
01/09/20	8030		KY Rural Water Association		1,620.00	
01/09/20	8033		Aramark		63.55	
01/10/20	DR04		Kentucky State Treasurer		500.00	
01/16/20	8047		Petter Business Systems		64.83	
01/16/20	8048		Aramark		720.00	

**Lyon County Water District
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/16/20	8049		Baptist Health Medical Group		40.00	
01/21/20	DR05		Service Charges		497.14	
01/23/20	8051		Coleman Diesel Repair, Ricki Coleman		1,168.47	
02/04/20	DR01		BB&T Safe Box		31.85	
02/04/20	DR01		BB&T Safe Box		20.00	
02/06/20	8066		NAPA		181.57	
02/06/20	8073		Petter Business Systems		30.83	
02/11/20	DR09		Deposited Item Returned		176.29	
02/12/20	DR10		ACH Return		51.50	
02/13/20	8090		Petter Business Systems		76.04	
02/13/20	8091		Aramark		56.14	
02/20/20	8102		Aramark		953.65	
02/21/20	DR15		Service Charges		443.11	
02/27/20	8107		Scott Wright		144.72	
03/02/20	DR01		Deposited Item Returned		28.25	
03/05/20	8116		Petter Business Systems		35.06	
03/05/20	8126		NAPA		23.94	
03/05/20	8127		Pace Analytical Services, LLC		367.50	
03/12/20	8138		US Postal Service		120.00	
03/12/20	8141		Coleman Diesel Repair, Ricki Coleman		261.54	
03/12/20	DR13		ACH Return		81.50	
03/23/20	DR15		Service Charges		416.94	
03/26/20	8154		Aramark		776.00	
03/26/20	8155		Pace Analytical Services, LLC		215.50	
03/30/20	DR17		Deposited Item Returned		95.00	
04/02/20	8161		Petter Business Systems		30.50	
04/02/20	8167		NAPA		24.67	
04/09/20	8181		Petter Business Systems		36.25	
04/13/20	DR15		ACH Return		59.34	
04/16/20	8191		USA Blue Book		290.98	
04/16/20	8192		Baptist Health Medical Group		40.00	
04/16/20	8197		Aramark		948.80	
04/16/20	8198		Pace Analytical Services, LLC		318.50	
04/21/20	DR19		Service Charges		468.91	
04/23/20	8203		United Systems		150.00	
04/27/20	DR21		Deposited Item Returned		25.25	
05/07/20	8213		Petter Business Systems		114.75	
05/07/20	8214		United Systems		15.00	
05/07/20	8221		Master Meter		1,500.00	
05/14/20	8237		Pace Analytical Services, LLC		585.60	
05/14/20	8238		West KY Rental		85.00	
05/14/20	8240		Aramark		905.00	
05/14/20	CR01		Deposit - Insurance Proceeds for Truck Repairs		(1,978.31)	
05/21/20	DR12		Service Charges		452.95	
05/29/20	8251		Trice Hughes Inc		2,478.31	
06/02/20	DR01		Bank Fee		36.00	
06/02/20	DR02		KIA		2,345.04	
06/04/20	8264		United Systems		338.44	
06/04/20	DR03		Deposited Item Returned		79.42	
06/11/20	8280		Petter Business Systems		30.06	
06/11/20	8283		Lyon County Herald Ledger		200.00	
06/11/20	8284		Princeton Times Leader		9.15	
06/11/20	8286		United Systems		15.00	
06/11/20	8287		Pace Analytical Services, LLC		186.70	
06/11/20	DR08		ACH Return		25.75	
06/18/20	8291		Aramark		798.78	
06/18/20	8293		Coleman Diesel Repair, Ricki Coleman		438.52	
06/18/20	8296		Microbac		1,424.50	

**Lyon County Water District
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
06/18/20	8299		Kentucky State Treasurer		20.00	
06/18/20	8300		Kentucky State Treasurer		20.00	
06/22/20	DR11		Service Charges		417.07	
06/25/20	8302		USA Blue Book		222.83	
07/01/20	8309		First-Line Fire Extinguishers		168.50	
07/01/20	8310		Petter Business Systems		47.03	
07/07/20	CR01		Deposit - Insurance Proceeds - Refund of Deductible		(500.00)	
07/09/20	8322		Lyon County Herald Ledger		250.00	
07/09/20	8323		Princeton Times Leader		185.80	
07/09/20	8325		United Systems		15.00	
07/09/20	8328		Petter Business Systems		38.33	
07/09/20	8333		NAPA		157.99	
07/10/20	DR06		ACH Return		25.75	
07/21/20	DR10		Service Charges		415.35	
07/22/20	DR11		Deposited Item Returned		121.37	
07/23/20	8359		Coleman Diesel Repair, Ricki Coleman		487.42	
07/23/20	8360		Pace Analytical Services, LLC		303.10	
07/23/20	8361		Aramark		725.50	
08/11/20	DR05		ACH Return		81.03	
08/12/20	DR12		ACH Return		25.75	
08/13/20	8397		Petter Business Systems		32.71	
08/13/20	8398		Petter Business Systems		150.68	
08/13/20	8401		Baptist Health Medical Group		80.00	
08/13/20	8404		United Systems		15.00	
08/18/20	DR14		NexBillPay		399.99	
08/20/20	8405		Billy Asher		30.69	
08/20/20	8406		Pace Analytical Services, LLC		295.80	
08/20/20	DR05		KY Division of Water - Enviromental Protection		200.35	
08/21/20	DR16		Service Charges		482.24	
09/03/20	8422		Aramark		158.73	
09/10/20	8439		Coleman Diesel Repair, Ricki Coleman		167.99	
09/10/20	8440		Aramark		920.80	
09/10/20	8442		Petter Business Systems		33.08	
09/10/20	8443		United Systems		15.00	
09/10/20	8444		United Systems		1,287.62	
09/10/20	8447		NAPA		30.32	
09/11/20	DR12		ACH Return		73.24	
09/11/20	DR13		ACH Return		102.99	
09/11/20	DR14		ACH Return		38.87	
09/21/20	DR16		Service Charges		407.94	
09/23/20	8457		Coleman Diesel Repair, Ricki Coleman		244.47	
09/23/20	8460		Pace Analytical Services, LLC		369.70	
09/23/20	8461		Microbac		778.50	
10/01/20	8465		Billy Asher		25.99	
10/08/20	8479		Microbac		84.00	
10/08/20	8482		Aramark		631.51	
10/08/20	8483		Petter Business Systems		31.27	
10/08/20	8484		United Systems		15.00	
10/08/20	8485		NAPA		99.60	
10/14/20	DR05		ACH Return		25.75	
10/15/20	8500		Jim Smith Contracting		661.26	
10/15/20	8501		Baptist Health Medical Group		40.00	
10/15/20	DR15		ACH Return		12.63	
10/21/20	8508		KY Rural Water Association		1,550.00	
10/21/20	8511		Pace Analytical Services, LLC		362.40	
10/21/20	DR17		Deposited Item Returned		46.13	
10/21/20	DR18		Service Charges		463.51	

**Lyon County Water District
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
11/06/20	DR01		Bank Fee		36.00	
11/06/20	DR02		Deposited Item Returned		26.84	
11/12/20	8528		United Systems		15.00	
11/12/20	8529		United Systems		2,840.00	
11/12/20	8533		Petter Business Systems		30.55	
11/12/20	8535		Aramark		305.22	
11/12/20	8536		Aramark		505.70	
11/12/20	8542		NAPA		330.89	
11/12/20	DR09		ACH Return		25.75	
11/12/20	DR10		ACH Return		194.40	
11/19/20	8552		Aramark		769.22	
11/19/20	8558		Pace Analytical Services, LLC		218.20	
11/23/20	DR12		Service Charges		449.91	
12/03/20	8564		Aramark		91.13	
12/10/20	8589		Petter Business Systems		30.94	
12/10/20	8590		Petter Business Systems		67.30	
12/10/20	8591		Rickard Trucking		404.62	
12/10/20	8593		United Systems		15.00	
12/14/20	DR10		ACH Return		311.94	
12/17/20	8597		Dunc's Used Tires & Wheels		106.00	
12/17/20	8599		Pace Analytical Services, LLC		232.80	
12/21/20	DR15		Service Charges		460.64	
12/27/20	DR		KIA		2,292.36	
12/31/20	TC12		Petter Business Systems		30.39	
12/31/20	TC12		Microbac		862.50	
12/31/20	TC12		Aramark		513.92	
12/31/20	TC12		Aramark		98.53	
12/31/20	TC12		Cole Lumber		273.29	
12/31/20	TC12		USA Blue Book		1,040.37	
12/31/20	TC12		United Systems		15.00	
12/31/20	TC12		Aramark		101.69	
12/31/20	TC12		Aramark		648.10	
12/31/20	TC12		Cole Lumber		114.62	
12/31/20	TC12		Aramark		42.39	
Totals for 675.00					46,463.75	46,463.75
703.00 Depreciation				0.00		
01/31/20	3		Depreciation & Amortization		1,807.76	
02/29/20	3		Depreciation & Amortization		1,807.76	
03/31/20	3		Depreciation & Amortization		1,807.76	
04/30/20	3		Depreciation & Amortization		1,807.76	
05/31/20	3		Depreciation & Amortization		1,807.76	
06/30/20	3		Depreciation & Amortization		1,807.76	
07/31/20	3		Depreciation & Amortization		1,807.76	
08/31/20	3		Depreciation & Amortization		1,807.76	
09/30/20	3		Depreciation & Amortization		1,807.76	
10/31/20	3		Depreciation & Amortization		1,807.76	
11/30/20	3		Depreciation & Amortization		1,807.76	
12/31/20	TC08		Depreciation & Amortization		1,807.76	
Totals for 703.00					21,693.12	21,693.12
705.00 Miscellaneous Supplies & Expense				0.00		
01/31/20	TC01		Kuttawa Sewer		1,500.50	
02/29/20	TC01		Kuttawa Sewer		2,107.50	
03/31/20	TC01		Kuttawa Sewer		1,679.50	
04/30/20	TC01		Kuttawa Sewer		1,772.00	
05/31/20	TC01		Kuttawa Sewer		979.00	
06/30/20	TC01		Kuttawa Sewer		1,340.50	

Lyon County Water District

General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
08/06/20	TC01		Kuttawa Sewer		1,293.00	
08/31/20	TC01		Kuttawa Sewer		1,664.50	
09/30/20	TC01		Kuttawa Sewer		1,641.50	
10/31/20	TC01		Kuttawa Sewer		951.50	
11/30/20	TC01		Kuttawa Sewer		1,468.00	
12/31/20	TC01		Kuttawa Sewer		993.00	
Totals for 705.00					<u>17,390.50</u>	<u>17,390.50</u>
999 Undistributed				0.00		
Totals for 999					<u>0.00</u>	<u>0.00</u>
Report Total						<u>0.00</u>
Net Profit/(Loss)						
Current Period			<u>(36,762.72)</u>			
Year-to-Date			<u>(207,119.99)</u>			

Distribution count = 2,941