

**Lyon County Water District
Trial Balance - Condensed**

Account	Type	Description	1 Month Ended	12 Months Ended
			December 31, 2022	December 31, 2022
			Adjusted Balance	
101.01	A	Land	0.00	121,772.32
101.02	A	Equipment	0.00	307,247.10
101.03	A	Distribution Line #1	31,023.56	2,666,052.33
101.04	A	Distribution Line #2	0.00	8,563,709.92
101.05	A	Lake Barkley Line	0.00	164,209.83
101.06	A	Water Tank	0.00	422,706.87
101.08	A	Building	0.00	73,976.27
101.09	A	Vehicles	0.00	142,129.17
101.10	A	Improvements	0.00	34,000.00
101.12	A	Sewer Line	0.00	867,724.87
105.00	A	Construction in process	0.00	9,081.40
105.01	A	Construction in progress - Sewer	0.00	4,416.00
105.03	A	Construction in process - RD	0.00	29,980.00
108.01	A	Accum Deprec - Equipment	(2,554.50)	(254,955.43)
108.02	A	Accum Deprec - Dist Line #1	(4,166.98)	(1,476,389.63)
108.03	A	Accum Deprec - Dist Line #2	(17,699.43)	(3,361,091.04)
108.04	A	Accum Deprec - Lake Barkley	(40.12)	(151,129.18)
108.05	A	Accum Deprec - Water Tank	(378.34)	(404,651.08)
108.08	A	Accum Deprec - Building	(151.09)	(50,287.69)
108.09	A	Accum Deprec - Vehicles	(916.66)	(99,045.76)
108.10	A	Accumu Depreciation - Improv	(283.33)	(24,366.79)
108.12	A	Accumulated Deprec - Sewer line	(1,807.76)	(271,589.89)
131.05	A	Cash - Revenue	0.00	(76.00)
131.06	A	Cash - Project #2	0.00	(1,227.03)
131.12	A	Regions Sinking	7,210.46	71,632.18
131.14	A	Farmers - Depreciation	370.75	167,937.44
131.15	A	Farmers - KIA	204.20	5,001.00
131.16	A	Farmers - Loan Fund	1,759.70	9,000.00
131.17	A	Farmers - Water O&M	5,089.30	78,760.94
131.18	A	Farmers - Project #2	3,066.00	81,849.82
131.19	A	Farmers - Revenue	(31,706.30)	10,988.69
131.20	A	Farmers - Sewer O&M	(1,154.11)	58,761.89
132.01	A	Farmers - Revenue Bond & Sinking Fund	(23,125.72)	2,088.53
141.00	A	Customer Accounts Receivable	9,606.52	137,881.64
141.10	A	Unbilled Receivable	16,958.63	98,894.34
142.00	A	Grant Receivable	55,881.88	55,881.88
151.00	A	Inventory	77,234.63	110,164.68
174.00	A	Prepaid Expenses	(3,458.83)	12,182.36
180.00	A	Prepaid KIA Principal	0.00	(0.09)
186.02	A	Deposits	0.00	560.00

186.10 A A Deferred Outflow related to pension
186.15 A A Deferred Outflows related to OPEB

6,197.00
(9,533.00)

45,166.07
49,304.26



Account	Type	Description	1 Month Ended	12 Months Ended
			December 31, 2022	December 31, 2022
			Adjusted Balance	
220.00	L	Current maturities of lg-tm debt	(51,772.08)	(189,935.40)
224.04	L	Long-Term Debt - Bonds	48,500.00	(880,000.00)
224.05	L	Long Term Debt-KIA	46,073.06	(1,526,786.91)
224.07	L	Note Payable - USDA Loan 2016	1,500.00	(1,664,500.00)
224.09	L	Farmers Bank Note Payable - Dodge Ram Truck	1,844.94	(22,745.12)
224.10	L	Net Pension Liability	(65,020.00)	(382,343.00)
224.11	L	Net Pension Liability - OPEB	(9,115.00)	(104,359.00)
224.14	L	Premium on Refinance	1,723.84	(31,028.91)
231.00	L	Accounts Payable - trade	(6,284.01)	(54,901.02)
231.02	L	Sales tax payable	(5.87)	(529.22)
231.03	L	Accrued Payroll	(1,675.55)	(4,310.28)
231.04	L	Payroll tax payable	(27.91)	(1,214.88)
231.05	L	Local school tax payable	34.25	(3,114.57)
231.10	L	FICA tax withheld	(22.62)	(984.61)
231.11	L	FIT Withheld	40.00	(928.00)
231.12	L	Kentucky tax withheld	18.47	(624.94)
231.13	L	Retirement withheld	23.60	(4,042.00)
231.15	L	Medicare tax withheld	(5.29)	(230.27)
231.17	L	AFLAC Payable	0.00	(197.82)
231.18	L	Compensated Absences	(2,253.05)	(6,492.26)
232.04	L	Customers deposits	5,350.00	(15,600.00)
237.00	L	Accured Interest	(12,878.96)	(30,497.43)
253.00	L	Deferred Inflow realted to pension	104,748.00	(36,087.40)
253.10	L	Deferred Inflows related to OPEB	21,155.00	(61,668.34)
296.00	Q	Retained Surplus	0.00	262,722.53
296.06	Q	Net Assets-capital assets, net of related debt	0.00	(3,275,818.29)
296.07	Q	Net Assets-Restricted	0.00	(201,828.00)
403.00	E	Depreciation	26,190.45	314,285.40
408.03	E	Payroll Tax Expense	1,214.88	14,771.32
408.04	E	PSC Accessment	270.83	2,236.43
419.00	R	Interest Earned	(246.42)	(1,063.94)
427.00	E	Interest expense	27,856.92	97,236.84
432.00	R	Proceeds from contributed capital	(3,066.00)	(30,994.00)
432.01	R	Proceeds from Grant Revenue	(55,881.88)	(55,881.88)
461.01	R	Residential Water Sales	(135,874.84)	(1,326,884.43)
461.02	R	Commercial Water Sales	(6,633.26)	(75,926.06)
475.00	R	Refunds	260.03	3,184.39
522.00	R	Flat Rate Revenues - General Residential	(1,053.54)	(14,100.89)
522.01	R	Customers	(498.68)	(9,361.65)
601.00	E	Salaries	18,133.92	195,342.29

601.10 E Contra-Salaries

1,675.55

1,675.55



Account	Type	Description	1 Month Ended	12 Months Ended
			December 31, 2022	December 31, 2022
			Adjusted Balance	
604.01	E	Employee pension plan	(44,677.10)	(2,020.03)
604.02	E	Employee health insurance	1,851.28	20,150.58
604.03	E	Employee Dental Insurance	117.80	1,317.92
610.00	E	Purchased Water	31,574.05	431,242.00
616.01	E	Utilities & Phone	1,657.86	31,049.45
620.00	E	Materials & Supplies	(97,771.37)	32,699.69
620.02	E	Office Supplies	2,033.89	20,108.09
630.01	E	Contract Services	0.00	7,666.40
630.02	E	Contract Labor	0.00	5,550.00
630.03	E	Professional Fees - Legal	937.00	12,348.00
630.04	E	Professional Fees - Accounting	6,635.00	90,070.00
650.00	E	Loan Cost Expense	0.00	450.00
655.00	E	Insurance & Bonds	4,142.16	29,222.97
675.00	E	Miscellaneous	17,892.93	86,587.14
703.00	E	Depreciation	1,807.76	21,693.12
705.00	E	Miscellaneous Supplies & Expense	1,873.50	27,138.25
		Totals	0.00	0.00
		Net Profit/(Loss)	199,577.28	70,207.05

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