

**Hyden-Leslie County Water District  
Trial Balance Worksheet - Grouped by Type**

Account	Type	Description	12/31/21 Adjusted Balance	12/31/22 Unadjusted Balance	Adjusting JE Adjustments	12/31/22 Adjusted Balance
1000	A	Restricted Cash - Customer Deposits RJE03 To reclassify for reporting purposes - restricted cash	61,286.00	0.00	67,910.00	67,910.00
1001	A	Restricted Cash - Depr Reserve RJE03 To reclassify for reporting purposes - restricted cash RJE03 To reclassify for reporting purposes - restricted cash	149,780.00	0.00	156,600.00 14,200.00	170,800.00
1010	A	Petty Cash	435.00	435.00		435.00
1020	A	Water Revenue Fund	173,687.00	416,776.00		416,776.00
1030	A	Operation and Maintenance Fund	17,352.00	24,222.00		24,222.00
1035	A	Payroll	13,239.00	19,585.00		19,585.00
1110	A	Escrow Savings RJE03 To reclassify for reporting purposes - restricted cash	88,981.00	163,507.00	(67,910.00)	95,597.00
1120	A	Escrow Checking	1,204.00	2,122.00		2,122.00
1140	A	Bond & Interest Fund 1989	14,575.00	14,339.00		14,339.00
1146	A	Bond & Interest Fund 2000	14,809.00	15,027.00		15,027.00
1147	A	Bond & Interest Fund 2012	45,496.00	47,596.00		47,596.00
1148	A	CD-Morgan Keegan	450,448.00	449,091.00		449,091.00
1160	A	Depreciation Fund 1989 RJE03 To reclassify for reporting purposes - restricted cash RJE03 To reclassify for reporting purposes - restricted cash	38,664.00	56,092.00	(17,400.00) (14,200.00)	24,492.00
1165	A	Depreciation Fund 1991 RJE03 To reclassify for reporting purposes - restricted cash	13,406.00	145,859.00	(139,200.00)	6,659.00
1182	A	HLCWD Phase II Water Project	1,521.00	1,521.00		1,521.00
1183	A	HLCWD Phase III Water Project	11,600.00	11,300.00		11,300.00
1187	A	HLCWD Line Ext. Proj. 2004	2,694.00	2,694.00		2,694.00
1188	A	PSC Surcharge	64,142.00	130,101.00		130,101.00
1189	A	KIA Debt Service	5,684.00	14,596.00		14,596.00
1200	A	Customer Accounts Receivable AJE08 To Adjust Receivables to Proper Balance	301,976.00	294,001.00	487.00	294,488.00
1210	A	Reserve for Doubtful Accounts	(5,000.00)	(5,000.00)		(5,000.00)
1220	A	Unbilled AJE10 To adjust unbilled receivables	48,329.00	48,329.00	3,628.00	51,957.00
1230	A	Accrued Interest Receivable AJE05 To adjust accrued interest receivable to actual	0.00	0.00	304.00	304.00
1240	A	Tap-on Fees Receivable AJE08 To Adjust Receivables to Proper Balance	65.00	(1,193.00)	1,258.00	0.00

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		AJE08 To Adjust Receivables to Proper Balance			(65.00)	
1250	A	Returned Checks Receivable	0.00	487.00		0.00
		AJE08 To Adjust Receivables to Proper Balance			(487.00)	
1260	A	Other Receivables	0.00	(6,233.00)		2,965.00
		AJE07 To reclassify grants receivable balances			6,233.00	
		AJE11 To record receivable from United Industrial Services, Inc.			2,965.00	
1265	A	Grants Receivable	0.00	6,233.00		0.00
		AJE07 To reclassify grants receivable balances			(6,233.00)	
1300	A	Inventories	64,251.00	64,251.00		81,829.00
		AJE15 To Adjust Inventory to Actual			17,578.00	
1305	A	Chemicals	8,688.00	8,688.00		14,705.00
		AJE15 To Adjust Inventory to Actual			6,017.00	
1350	A	Prepaid Insurance	30,877.00	29,499.00		29,499.00
1360	A	Cylinder Deposits	1,100.00	1,100.00		1,100.00
1400	A	Land & Land Rights	32,169.00	32,169.00		32,169.00
1410	A	Structures & Improvements	5,632,405.00	5,632,405.00		5,632,405.00
1415	A	Reserve - Structures & Improvements	(1,342,776.00)	(1,480,457.00)		(1,492,973.00)
		AJE19 To record December depreciation			(12,516.00)	
1420	A	Collecting & Impounding Reservoirs	78,723.00	78,723.00		78,723.00
1425	A	Reserve - Collecting Reservoirs	(78,723.00)	(78,723.00)		(78,723.00)
1430	A	River & Other Intakes	474,545.00	474,545.00		474,545.00
1435	A	Reserve - River & Other Intakes	(83,698.00)	(94,574.00)		(95,562.00)
		AJE19 To record December depreciation			(988.00)	
1440	A	Supply Mains	488,949.00	488,949.00		488,949.00
1445	A	Reserve - Supply Mains	(89,536.00)	(96,707.00)		(97,358.00)
		AJE19 To record December depreciation			(651.00)	
1450	A	Pumping Equipment	1,512,727.00	1,518,657.00		1,510,089.00
		AJE11 To record receivable from United Industrial Services, Inc.			(2,965.00)	
		AJE18 To dispose of Hurts Creek pump & motor (asset #78)			(5,603.00)	
1455	A	Reserve - Pumping Equipment	(675,575.00)	(738,476.00)		(738,602.00)
		AJE18 To dispose of Hurts Creek pump & motor (asset #78)			5,603.00	
		AJE19 To record December depreciation			(5,729.00)	
1460	A	Water Treatment Equipment	3,649,437.00	3,649,437.00		3,649,437.00
1465	A	Reserve - Water Treatment Equipment	(906,277.00)	(1,020,416.00)		(1,030,793.00)
		AJE19 To record December depreciation			(10,377.00)	
1470	A	Distribution Reservoirs	2,950,563.00	2,950,563.00		2,950,563.00
1475	A	Reserve - Distribution Reservoirs	(992,124.00)	(1,049,577.00)		(1,054,801.00)
		AJE19 To record December depreciation			(5,224.00)	

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1480	A	Distribution Mains	16,742,811.00	16,742,811.00		16,742,811.00
1485	A	Reserve - Distribution Mains AJE19 To record December depreciation	(6,104,152.00)	(6,346,899.00)	(22,832.00)	(6,369,731.00)
1490	A	Services	133,995.00	133,995.00		133,995.00
1495	A	Reserve - Services	(133,995.00)	(133,995.00)		(133,995.00)
1500	A	Meter & Meter Installations AJE14 To place capitalized labor in service	2,001,019.00	2,008,059.00	2,227.00	2,010,286.00
1505	A	Reserve - Meter & Meter Installations AJE19 To record December depreciation	(998,471.00)	(1,031,099.00)	(2,967.00)	(1,034,066.00)
1510	A	Hydrants	178,789.00	178,789.00		178,789.00
1515	A	Reserve - Hydrants AJE19 To record December depreciation	(110,979.00)	(114,116.00)	(286.00)	(114,402.00)
1520	A	Office Furniture & Equipment AJE13 To reclassify conversion fee and computers AJE13 To reclassify conversion fee and computers	187,492.00	194,600.00	(5,250.00) (1,858.00)	187,492.00
1525	A	Reserve - Office Furniture & Equipment AJE19 To record December depreciation	(90,561.00)	(95,187.00)	(420.00)	(95,607.00)
1530	A	Transportation Equipment	305,992.00	305,992.00		305,992.00
1535	A	Reserve - Transportation Equipment AJE19 To record December depreciation	(192,530.00)	(215,397.00)	(2,078.00)	(217,475.00)
1540	A	Tools & Shop Equipment	30,962.00	30,962.00		30,962.00
1545	A	Reserve - Tools & Shop Equipment AJE19 To record December depreciation	(26,017.00)	(26,379.00)	(33.00)	(26,412.00)
1550	A	Power Operated Equipment	536,057.00	536,057.00		536,057.00
1555	A	Reserve - Power Operated Equipment AJE19 To record December depreciation	(305,032.00)	(338,386.00)	(3,033.00)	(341,419.00)
1560	A	Other Tangible Equipment	19,704.00	19,704.00		19,704.00
1565	A	Reserve - Other Tangible Equipment AJE19 To record December depreciation	(14,499.00)	(15,674.00)	(106.00)	(15,780.00)
1613	A	Engineering - Phase III Proj.	204,226.00	204,226.00		204,226.00
1618	A	Engineering-DOT US 421 Bridge AJE19 To record December depreciation	0.00	(700.00)	700.00	0.00
1620	A	Engineering-JC Osborne Blvd BPS	1,650.00	1,900.00		1,900.00
1621	A	Construction-JC Osborne BPS AJE21 To Record Current Year A/P	21,669.00	50,853.00	910.00	51,763.00
1622	A	Wilder/Trace BPS Engineering	3,500.00	7,549.00		7,549.00
<b>Total Assets</b>			<u>24,661,728.00</u>	<u>24,319,208.00</u>	<u>(41,791.00)</u>	<u>24,277,417.00</u>
2000	L	Accounts Payable AJE21 To Record Current Year A/P	0.00	(41,811.00)	(42,222.00)	(84,033.00)

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2010	L	Accounts Payable - Trade AJE03 To reverse prior year A/P AJE03 To reverse prior year A/P	(52,176.00)	(52,306.00)	52,176.00 130.00	0.00
2020	L	Customer Deposits - Current AJE08 To Adjust Receivables to Proper Balance	(60,349.00)	(65,017.00)	(1,258.00)	(66,275.00)
2030	L	Customer Deposits - Escrow	(937.00)	(1,635.00)		(1,635.00)
2035	L	KY Tax Withholding AJE04 To combine payroll liability accounts and adjust to zero	0.00	(2,173.00)	2,173.00	0.00
2040	L	Federal Tax/Fice Withholding AJE04 To combine payroll liability accounts and adjust to zero	0.00	(42,804.00)	42,804.00	0.00
2045	L	KY Public Employees Deferred C AJE04 To combine payroll liability accounts and adjust to zero	0.00	51,031.00	(51,031.00)	0.00
2046	L	Colonial Life AJE04 To combine payroll liability accounts and adjust to zero	0.00	1,819.00	(1,819.00)	0.00
2048	L	Leslie Co. Occupational Tax AJE04 To combine payroll liability accounts and adjust to zero	0.00	4,381.00	(4,381.00)	0.00
2050	L	Sales Tax Payable AJE12 To Adjust Other Liabilities	0.00	(701.00)	4.00	(697.00)
2055	L	Accrued Salaries & Wages AJE17 To Adjust Accrued Wages	(10,520.00)	(10,520.00)	(8,398.00)	(18,918.00)
2057	L	Accrued Compensation Payable AJE16 To Adjust Compensated Wages to Actual	(14,977.00)	(14,977.00)	(348.00)	(15,325.00)
2060	L	Accrued Interest Payable - EDA AJE02 To adjust interest payable and loan balances	0.00	(680.00)	680.00	0.00
2065	L	Accrued Interest Payable - FMHA AJE02 To adjust interest payable and loan balances	0.00	(104.00)	104.00	0.00
2066	L	Accrued Interest Payable - RD AJE02 To adjust interest payable and loan balances	(795.00)	(1,090.00)	323.00	(767.00)
2067	L	Accrued Interest Payable - KIA AJE02 To adjust interest payable and loan balances AJE02 To adjust interest payable and loan balances	(1,140.00)	46,696.00	(44,004.00) (3,795.00)	(1,103.00)
2068	L	Accrued Service Fee - KIA AJE02 To adjust interest payable and loan balances	(456.00)	(3,134.00)	2,693.00	(441.00)

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2069	L	Accrued Interest Payable RD Series A AJE02 To adjust interest payable and loan balances	(2,974.00)	(2,369.00)	(554.00)	(2,923.00)
2070	L	School Tax Payable Leslie Co AJE12 To Adjust Other Liabilities	0.00	(5,516.00)	(166.00)	(5,682.00)
2071	L	School Tax Payable Perry Co	0.00	(6.00)		(6.00)
2072	L	School Tax Payable Clay Co AJE12 To Adjust Other Liabilities	0.00	(51.00)	(1.00)	(52.00)
2073	L	Accrued Interest Payable RD Series B AJE02 To adjust interest payable and loan balances	(3,029.00)	(2,831.00)	(124.00)	(2,955.00)
2085	L	Refunds Due to Customers	(16.00)	(33.00)		(33.00)
2090	L	Expansion Deposits - New	(8,200.00)	(7,900.00)		(7,900.00)
2091	L	Unearned Grant Revenue AJE20 To reclassify expenditure of FEMA grant received in prior year	(48,205.00)	(48,205.00)	4,049.00	(44,156.00)
2400	L	Payroll Liability AJE04 To combine payroll liability accounts and adjust to zero	0.00	(59,131.00)	59,131.00	0.00
2820	L	Long Term Debt FMHA AJE02 To adjust interest payable and loan balances RJE04 To reclassify for reporting purposes - current portion of debt	(235,417.00)	(242,320.00)	6,903.00 40,000.00	(195,417.00)
2825	L	Current Portion - FMHA RJE04 To reclassify for reporting purposes - current portion of debt	(40,000.00)	0.00	(40,000.00)	(40,000.00)
2830	L	Long Term Debt KIA AJE02 To adjust interest payable and loan balances RJE04 To reclassify for reporting purposes - current portion of debt	(2,648,145.00)	(2,692,149.00)	44,004.00 88,339.00	(2,559,806.00)
2833	L	Current Portion - KIA RJE04 To reclassify for reporting purposes - current portion of debt	(87,899.00)	0.00	(88,339.00)	(88,339.00)
2835	L	Long Term Debt RD RJE04 To reclassify for reporting purposes - current portion of debt	(209,000.00)	(209,000.00)	7,800.00	(201,200.00)
2836	L	Long Term Debt RD/2011 RJE04 To reclassify for reporting purposes - current portion of debt RJE04 To reclassify for reporting purposes - current portion of debt	(2,604,500.00)	(2,604,500.00)	17,000.00 40,000.00	(2,547,500.00)
2840	L	Current Portion - RD RJE04 To reclassify for reporting purposes - current portion of debt	(62,900.00)	0.00	(17,000.00)	(64,800.00)

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Account	Type	Description	12/31/21 Adjusted Balance	12/31/22 Unadjusted Balance	Adjusting JE Adjustments	12/31/22 Adjusted Balance
		RJE04 To reclassify for reporting purposes - current portion of debt			(40,000.00)	
		RJE04 To reclassify for reporting purposes - current portion of debt			(7,800.00)	
		<b>Total Liabilities</b>	<u>(6,091,635.00)</u>	<u>(6,007,036.00)</u>	<u>57,073.00</u>	<u>(5,949,963.00)</u>
2530	Q	Depreciation Fund Reserve General	(127,800.00)	(127,800.00)		(127,800.00)
2540	Q	Depreciation Fund Reserve 1989	(70,800.00)	(70,800.00)		(70,800.00)
2545	Q	Depreciation Fund Reserve 1991	(98,280.00)	(98,280.00)		(98,280.00)
3010	Q	Contributed Capital - Original	(936,000.00)	(936,000.00)		(936,000.00)
3020	Q	Contributed Capital - Expansion	(746,500.00)	(749,000.00)		(746,500.00)
		RJE01 To reclassify for reporting purposes - equity			2,500.00	
3030	Q	Contributed Capital - Local Grant	(34,024.00)	(38,024.00)		(34,024.00)
		RJE01 To reclassify for reporting purposes - equity			4,000.00	
3040	Q	Contributed Capital - Customers	(810,021.00)	(1,104,213.00)		(810,021.00)
		RJE01 To reclassify for reporting purposes - equity			278,892.00	
		RJE02 To reclassify for reporting purposes - CY income			15,300.00	
3050	Q	Construction Capital - CDBG	(846,750.00)	(846,750.00)		(846,750.00)
3060	Q	Contributed Capital - Shamrock Co	(623,985.00)	(623,985.00)		(623,985.00)
3061	Q	Contributed Capital - Fiscal Court	(8,000.00)	(8,000.00)		(8,000.00)
3062	Q	Contributed Capital - AML Project	(576,038.00)	(576,038.00)		(576,038.00)
3063	Q	Contributed Capital - RD Grant	(283,000.00)	(283,000.00)		(283,000.00)
3064	Q	Contributed Capital - ARC	(250,000.00)	(850,000.00)		(250,000.00)
		RJE01 To reclassify for reporting purposes - equity			600,000.00	
3065	Q	Corp. of Engineers	(110,517.00)	(110,517.00)		(110,517.00)
3066	Q	Construction Capital Greasy AML	(896,903.00)	(2,680,002.00)		(896,903.00)
		RJE01 To reclassify for reporting purposes - equity			1,783,099.00	
3067	Q	Contributed Capital Upper Greasy	(446,497.00)	(446,497.00)		(446,497.00)
3068	Q	Contributed Capital Coal Severance	(1,338,385.00)	(1,338,385.00)		(1,338,385.00)
3069	Q	Contributed Capital - Bledsoe Coal	(65,746.00)	(65,746.00)		(65,746.00)
3070	Q	Contributed Capital - Coal Severance	(109,727.00)	(109,727.00)		(109,727.00)
3071	Q	Contributed Capital Coal Severance WTP	(151,000.00)	(620,402.00)		(151,000.00)
		RJE01 To reclassify for reporting purposes - equity			469,402.00	
3072	Q	Contributed Capital - 2002 CDBG	(900,000.00)	(1,885,000.00)		(900,000.00)
		RJE01 To reclassify for reporting purposes - equity			985,000.00	
3073	Q	Contributed Capital - Coal Severance	(5,784,074.00)	(7,133,253.00)		(5,784,074.00)

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		RJE01 To reclassify for reporting purposes - equity			1,349,179.00	
3074	Q	Contributed Capital Coal/Serv. Hyden	(200,000.00)	(2,290,586.00)		(200,000.00)
		RJE01 To reclassify for reporting purposes - equity			2,090,586.00	
3075	Q	Contributed Capital/RD	0.00	(1,700,000.00)		0.00
		RJE01 To reclassify for reporting purposes - equity			1,700,000.00	
3076	Q	Contributed Capital LCBE	0.00	(396,804.00)		0.00
		RJE01 To reclassify for reporting purposes - equity			396,804.00	
3077	Q	Contributed Capital - Lcal Grant	0.00	4,000.00		0.00
		RJE01 To reclassify for reporting purposes - equity			(4,000.00)	
3078	Q	Contributed Capital - DOT	0.00	(360,180.00)		0.00
		RJE01 To reclassify for reporting purposes - equity			360,180.00	
3080	Q	Retained Earnings (-Deficit)	(3,560,357.00)	751,136.00		(3,156,046.00)
		AJE01 To correct beginning R/E balance			(29.00)	
		RJE01 To reclassify for reporting purposes - equity			(10,015,642.00)	
		RJE01 To reclassify for reporting purposes - equity			6,108,489.00	
3200	Q	Unrestricted Net Assets	0.00	6,108,489.00		0.00
		RJE01 To reclassify for reporting purposes - equity			(6,108,489.00)	
<b>Total Equity</b>			<u>(18,974,404.00)</u>	<u>(18,585,364.00)</u>	<u>15,271.00</u>	<u>(18,570,093.00)</u>
<b>Total Liabilities &amp; Equity</b>			<u>(25,066,039.00)</u>	<u>(24,592,400.00)</u>	<u>72,344.00</u>	<u>(24,520,056.00)</u>
4010	R	Metered Sales Residential	(1,725,555.00)	(2,065,078.00)		(2,068,543.00)
		AJE10 To adjust unbilled receivables			(3,628.00)	
		AJE12 To Adjust Other Liabilities			163.00	
4020	R	Metered Sales Commercial	(275,630.00)	(299,967.00)		(299,967.00)
4021	R	Less Adjustments Residential Water	9,386.00	22,061.00		22,061.00
4022	R	Less Adjustments Commercial Water	928.00	382.00		382.00
4025	R	PSC Surcharge	(68,145.00)	(67,449.00)		(67,449.00)
4030	R	Service Charges	(2,474.00)	(2,265.00)		(2,265.00)
4050	R	Tap on fees	(11,388.00)	0.00		(15,235.00)
		AJE08 To Adjust Receivables to Proper Balance			65.00	
		RJE02 To reclassify for reporting purposes - CY income			(15,300.00)	
4060	R	Grant Revenue	(21,315.00)	0.00		0.00
4090	R	Miscellaneous Revenues	(6,179.00)	(568.00)		(7,364.00)

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		AJE02 To adjust interest payable and loan balances			(6,796.00)	
4110	R	Interest Income	(531.00)	872.00		(1,119.00)
		AJE05 To adjust accrued interest receivable to actual			(304.00)	
		AJE06 To reclassify investment fees			(1,687.00)	
4199	R	Other Income	(3,500.00)	0.00		(4,049.00)
		AJE20 To reclassify expenditure of FEMA grant received in prior year			(4,049.00)	
4200	R	Reimbursed Line Relocation Income	(1,855.00)	0.00		0.00
<b>Total Revenue</b>			<u>(2,106,258.00)</u>	<u>(2,412,012.00)</u>	<u>(31,536.00)</u>	<u>(2,443,548.00)</u>
5010	E	Salaries & Wages	449,454.00	449,731.00		458,477.00
		AJE16 To Adjust Compensated Wages to Actual			348.00	
		AJE17 To Adjust Accrued Wages			8,398.00	
5011	E	Overtime Wages	51,616.00	67,739.00		67,739.00
5013	E	401-K Retirement Wages	24,784.00	25,127.00		25,127.00
5014	E	Comp Pay	2,739.00	6,680.00		6,680.00
5015	E	Capitalized Labor	0.00	2,227.00		0.00
		AJE14 To place capitalized labor in service			(2,227.00)	
5016	E	Holiday Worked	1,055.00	4,640.00		4,640.00
5020	E	Payroll Taxes	39,968.00	86,655.00		39,778.00
		AJE04 To combine payroll liability accounts and adjust to zero			(46,877.00)	
5060	E	Employee Health Insurance	242,499.00	240,773.00		240,773.00
5070	E	Uniform Expense	4,091.00	4,838.00		4,838.00
5110	E	Utilities	284,771.00	318,350.00		324,191.00
		AJE03 To reverse prior year A/P			(30,843.00)	
		AJE21 To Record Current Year A/P			1,217.00	
		AJE21 To Record Current Year A/P			35,467.00	
5120	E	Chemicals	89,939.00	123,543.00		115,423.00
		AJE03 To reverse prior year A/P			(2,103.00)	
		AJE15 To Adjust Inventory to Actual			(6,017.00)	
5130	E	Repairs & Maintenance / Plant	10,387.00	18,106.00		17,640.00
		AJE03 To reverse prior year A/P			(39.00)	
		AJE03 To reverse prior year A/P			(333.00)	
		AJE03 To reverse prior year A/P			(94.00)	
5140	E	Operating Supplies	5,814.00	8,933.00		8,933.00
5150	E	Small Tools	312.00	215.00		215.00
5160	E	Water Withdrawal Fee	9,160.00	8,749.00		8,904.00
		AJE03 To reverse prior year A/P			(2,138.00)	
		AJE21 To Record Current Year A/P			2,293.00	



**Hyden-Leslie County Water District  
Trial Balance Worksheet - Grouped by Type**

Account	Type	Description	12/31/21 Adjusted Balance	12/31/22 Unadjusted Balance	Adjusting JE Adjustments	12/31/22 Adjusted Balance
5165	E	Back up Generator	5,934.00	500.00		500.00
5170	E	Misc. Plant Expense	636.00	0.00		0.00
5180	E	Sludge Disposal	5,244.00	6,259.00		5,059.00
		AJE03 To reverse prior year A/P			(1,200.00)	
5220	E	Repair & Maintenance / Field	106,917.00	174,366.00		150,869.00
		AJE01 To correct beginning R/E balance			9.00	
		AJE03 To reverse prior year A/P			(2,865.00)	
		AJE03 To reverse prior year A/P			(787.00)	
		AJE03 To reverse prior year A/P			(1,398.00)	
		AJE03 To reverse prior year A/P			(499.00)	
		AJE03 To reverse prior year A/P			(137.00)	
		AJE03 To reverse prior year A/P			(1,588.00)	
		AJE03 To reverse prior year A/P			(11.00)	
		AJE03 To reverse prior year A/P			(47.00)	
		AJE03 To reverse prior year A/P			(395.00)	
		AJE09 To Reclassify Payment to Consolidated Pipe and Supple Company			1,799.00	
		AJE15 To Adjust Inventory to Actual			(17,578.00)	
5230	E	Vehicle / Repair & Maintenance	7,087.00	9,046.00		8,785.00
		AJE03 To reverse prior year A/P			(142.00)	
		AJE03 To reverse prior year A/P			(90.00)	
		AJE03 To reverse prior year A/P			(29.00)	
5235	E	Equipment Repair & Maintenance	4,703.00	11,664.00		10,966.00
		AJE03 To reverse prior year A/P			(44.00)	
		AJE03 To reverse prior year A/P			(57.00)	
		AJE03 To reverse prior year A/P			(83.00)	
		AJE03 To reverse prior year A/P			(3.00)	
		AJE03 To reverse prior year A/P			(431.00)	
		AJE03 To reverse prior year A/P			(80.00)	
5240	E	Gas & Diesel	28,762.00	38,632.00		34,416.00
		AJE03 To reverse prior year A/P			(205.00)	
		AJE03 To reverse prior year A/P			(88.00)	
		AJE03 To reverse prior year A/P			(2,737.00)	
		AJE03 To reverse prior year A/P			(1,186.00)	
5245	E	Communications	4,896.00	8,229.00		8,229.00
5250	E	Tools	4,356.00	10,362.00		10,088.00
		AJE03 To reverse prior year A/P			(6.00)	
		AJE03 To reverse prior year A/P			(249.00)	
		AJE03 To reverse prior year A/P			(19.00)	
5310	E	Legal & Accounting	33,709.00	17,405.00		17,405.00
5320	E	Meter Testing	1,044.00	1,800.00		1,800.00
5340	E	Water Analysis	9,037.00	9,594.00		9,194.00
		AJE03 To reverse prior year A/P			(400.00)	

**Hyden-Leslie County Water District  
Trial Balance Worksheet - Grouped by Type**

Account	Type	Description	12/31/21 Adjusted Balance	12/31/22 Unadjusted Balance	Adjusting JE Adjustments	12/31/22 Adjusted Balance
5360	E	Electrical Maintenance	160.00	4,075.00		4,075.00
5410	E	Postage	15,708.00	16,263.00		16,263.00
5420	E	Office Supplies	12,124.00	22,701.00		32,144.00
		AJE13 To reclassify conversion fee and computers			5,250.00	
		AJE13 To reclassify conversion fee and computers			1,858.00	
		AJE21 To Record Current Year A/P			2,335.00	
5430	E	Telephone Expense	9,451.00	5,966.00		5,966.00
5440	E	Sanitation Pickup Services	1,731.00	1,731.00		1,731.00
5450	E	Computer Repair & Maintenance	0.00	2,567.00		2,567.00
5490	E	Other Office Expenses	0.00	190.00		60.00
		AJE03 To reverse prior year A/P			(130.00)	
5510	E	PSC Assessment	3,115.00	2,985.00		2,985.00
5520	E	Insurance - General	59,927.00	64,432.00		62,653.00
		AJE01 To correct beginning R/E balance			20.00	
		AJE09 To Reclassify Payment to Consolidated Pipe and Supple Company			(1,799.00)	
5530	E	Bad Debts	24,710.00	21,667.00		21,667.00
5540	E	Board Fees	26,900.00	30,000.00		30,000.00
5550	E	Fees and Dues	4,592.00	6,030.00		5,867.00
		AJE03 To reverse prior year A/P			(1,850.00)	
		AJE06 To reclassify investment fees			1,687.00	
5560	E	Publication Expense	1,590.00	1,561.00		1,561.00
5570	E	Certification Training Expense	1,737.00	6,481.00		6,481.00
5590	E	Other Administrative Expense	4,293.00	1,721.00		1,720.00
		AJE19 To record December depreciation			(1.00)	
5620	E	Interest Expense FMHA	10,766.00	9,257.00		8,366.00
		AJE02 To adjust interest payable and loan balances			(107.00)	
		AJE02 To adjust interest payable and loan balances			(784.00)	
5621	E	Interest Expense KRWFC 2013	4,193.00	0.00		0.00
5625	E	Interest Expense KIA	10,720.00	13,534.00		14,636.00
		AJE02 To adjust interest payable and loan balances			(2,693.00)	
		AJE02 To adjust interest payable and loan balances			3,795.00	
5626	E	Interest Expense RD	9,872.00	9,548.00		9,225.00
		AJE02 To adjust interest payable and loan balances			(323.00)	
5627	E	Service Fee Expense KIA	3,236.00	5,414.00		5,414.00
5628	E	Interest Expense RD 2012 Series A	37,187.00	36,023.00		36,577.00
		AJE02 To adjust interest payable and loan balances			554.00	

**Hyden-Leslie County Water District  
Trial Balance Worksheet - Grouped by Type**

Account	Type	Description	12/31/21 Adjusted Balance	12/31/22 Unadjusted Balance	Adjusting JE Adjustments	12/31/22 Adjusted Balance
5629	E	Interest Expense RD 2012 Series B AJE02 To adjust interest payable and loan balances	38,044.00	37,051.00	124.00	37,175.00
5630	E	Interest Expense - Customer Deposit	22.00	28.00		28.00
5640	E	Depreciation Expense AJE19 To record December depreciation AJE19 To record December depreciation	799,722.00	731,816.00	66,540.00 1.00	798,357.00
5998	E	Line Relocation Expense	1,855.00	0.00		0.00
<b>Total Expense</b>			<u>2,510,569.00</u>	<u>2,685,204.00</u>	<u>983.00</u>	<u>2,686,187.00</u>
<b>Totals</b>			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Net Profit/(Loss)</b>			<u>(404,311.00)</u>	<u>(273,192.00)</u>		<u>(242,639.00)</u>