Select Transactions By	Period
Fiscal Year:	2025 Open
Period:	Annual Report
Beginning Date:	N/A
Ending Date:	N/A

Christian County Water District
Annual Trial Balance Report

Account		Beginning Balance	Annual Activity	Ending Balance
00105-0000	Construction Work In Progress	$664,133.68	$416,348.77	$1,080,482.45
00108-0010	Accumulated Depreciation	($14,008,291.00)	($700,323.43)	($14,708,614.43)
00126-0000	Cash In Sinking Fund	$641,136.93	$86,104.07	$727,241.00
00126-0070	Robert W. Baird & Co. Inc.	$912,056.83	$109,951.31	$1,022,008.14
00127-0030	Security Deposit BB&T Bank	$61,846.30	($19,412.78)	$42,433.52
00127-0080	Regions Sinking Fund 2013B	$151,909.80	$6,973.80	$158,883.60
00127-0090	Regions Sinking Fund 2016B	$199,383.71	$7,516.03	$206,899.74
00127-0100	Regions Sinking Fund 2020G	$45,788.96	$1,245.25	$47,034.21
00127-0101	Regions Sinking Fund 2021D	$101,589.03	$3,765.41	$105,354.44
00130-0022	PB Operating Account 7978	$46,888.34	$57,935.94	$104,824.28
00131-0016	F & M Revenue Account	$291,082.97	($291,082.97)	$0.00
00131-0017	F & M Depreciation Contingency Account	$291,082.97	($291,082.97)	$0.00
00131-0018	F & M Bond Interest & Sinking Account	$291,082.97	($291,082.97)	$0.00
00131-0019	F & M Phase 8 Construction Account	$291,082.97	($291,082.97)	$0.00
00131-0021	PB Revenue Account	$664,158.38	($152,994.63)	$511,163.75
00131-0023	Cash In Construction Fund - Sb	$26,749.99	($9,351.46)	$17,398.53
00131-0025	Petty Cash	$1,000.00	$0.00	$1,000.00
00131-0030	PB Depr Contingency / ST Assets Acct	$871,721.29	$128,310.12	$1,000,031.41
00131-0034	Cash in Credit Card Account BB&T	$140,721.97	($128,311.91)	$12,410.06
00131-0035	Phase VIII Construction	$2,344.87	$0.00	$2,344.87
00131-0036	Phase IX Construction	$14,439.04	$11,527.43	$25,966.47
00131-0037	PB Go2Rate MMK	$0.00	$1,219,890.05	$1,219,890.05
00131-0038	Truist Web CC Revenue Account	$0.00	$22,585.91	$22,585.91
00141-0000	Accounts Receivable - Contract Payments	($1,805.99)	$524.32	($1,281.67)
00141-0010	Accounts Receivable	$213,178.38	$85,795.29	$298,973.67
00141-0020	Accts Receivable - Arrears	$310,692.64	($310,692.64)	$0.00
00141-0030	Accounts Receivable Other	($22,663.79)	$22,663.79	$0.00
00142-0000	Grants Receivable	$189,356.00	($189,356.00)	$0.00
00143-0000	Allowance For Doubtful Accounts	($272,340.50)	$260,340.50	($12,000.00)
00150-0000	Inventory	$338,181.83	($22.18)	$338,159.65
00162-0000	Prepaid Expenses	$11,607.54	$9,548.23	$21,155.77
00173-0000	Unbilled Revenues	$223,244.08	$27,241.00	$250,485.08
00182-0020	KY Rural Water Bond Issue 2013B	$16,173.86	($3,129.00)	$13,044.86
00182-0030	KY Rural Water Bond Premium 2013B	($5,153.25)	$998.00	($4,155.25)
00182-0040	KY Rural Water Bond Issue 2016B	$22,349.00	($4,095.00)	$18,254.00
00182-0050	KY Rural Water Bond Premium 2016B	($18,622.60)	$3,412.00	($15,210.60)
00182-0060	2020G Bond Issue Costs	$49,116.00	($2,068.00)	$47,048.00
00182-0070	KY Rural Water Bond Premium 2020G	($44,947.00)	$1,892.00	($43,055.00)
00182-0080	KY Rural Water Bond Issue 2021D	$51,450.97	($3,719.00)	$47,731.97
00182-0090	KY Rural Water Bond Premium 2021D	($195,403.40)	$14,125.00	($181,278.40)
00186-0010	Deferred Outflows of Resources CERS	$233,496.00	($13,706.00)	$219,790.00
00186-0011	OPEB Deferred Outflows	$91,602.00	$23,096.00	$114,698.00
00186-0020	Deposits - PRECC	$114.98	($84.98)	$30.00
00303-0000	Land & Land Rights	$118,491.39	$25,000.00	$143,491.39
00304-0000	Structures & Improvements	$1,065,121.64	$0.00	$1,065,121.64
00309-0000	Supply Mains	$33,671.92	$0.00	$33,671.92
00311-0000	Electric Pumping Equipment	$926,701.84	$0.00	$926,701.84
00320-0000	Water Treatment Equipment	$10,699.59	$0.00	$10,699.59
00330-0000	Distribution Reservoirs	$3,033,987.97	$0.00	$3,033,987.97
00331-0000	Transmission/distribution Mains	$18,869,468.18	$728,916.00	$19,598,384.18
00333-0000	Services	$247,664.07	$0.00	$247,664.07
00334-0000	Meters	$1,698,380.83	$88,331.30	$1,786,712.13

Account		Beginning Balance	Annual Activity	Ending Balance
00335-0000	Hydrants	$822,438.77	$0.00	$822,438.77
00340-0000	Office Furniture & Equipment	$153,993.09	$37,755.00	$191,748.09
00341-0000	Transportation Equipment	$407,010.65	$234,955.50	$641,966.15
00343-0000	Tools & Equipment	$819,500.96	$0.00	$819,500.96
00344-0010	Future Projects Research	$8,000.00	$0.00	$8,000.00
	TOTAL ASSETS	$21,106,667.65	$935,149.13	$22,041,816.78
00221-0090	Recd Bond Payable Phase Vi	($281,000.00)	$9,500.00	($271,500.00)
00221-0095	Recd Bond Payable Phase VIII	($1,623,500.00)	$32,500.00	($1,591,000.00)
00221-0115	KY Rural Water Bond Payable 2013B	($575,000.00)	$130,000.00	($445,000.00)
00221-0120	KY Rural Water Bond Payable 2016B	($1,060,000.00)	$165,000.00	($895,000.00)
00221-0125	KY Rural Water Bond Payable 2020G	($1,460,000.00)	$45,000.00	($1,415,000.00)
00221-0130	KY Rural Water Bond Payable 2021D	($1,690,000.00)	$110,000.00	($1,580,000.00)
00222-0000	Accrued Compensated Absences	($14,715.25)	$1,081.00	($13,634.25)
00223-0000	Deferred Inflows of Resources (CERS)	($241,095.00)	$66,592.00	($174,503.00)
00223-0001	OPEB Deferred Inflows of Resources	($407,330.00)	$127,278.00	($280,052.00)
00231-0000	Accounts Payable	($186,327.08)	($84,893.45)	($271,220.53)
00231-0020	Interest Payable	($104,923.39)	$7,303.72	($97,619.67)
00231-0030	Inventory Payables	$6,409.69	($8,431.29)	($2,021.60)
00235-0010	Customer Security Deposits	($81,328.63)	$745.25	($80,583.38)
00235-0020	Customer Security Deposits Not Cashed	($3,367.63)	($6,382.39)	($9,750.02)
00236-0010	Sales Tax Payable	($1,981.36)	$165.72	($1,815.64)
00236-0020	School Tax Payable	($10,735.89)	($331.11)	($11,067.00)
00239-0000	State W/H	($3,621.66)	($84.92)	($3,706.58)
00239-0010	Unemployment/Compensation	($113.00)	$89.70	($23.30)
00240-0000	Retirement - Employees	($5,536.67)	($301.06)	($5,837.73)
00240-0010	Retirement - Employer	($18,836.57)	$377.45	($18,459.12)
00240-0015	Net Pension Liability	($1,286,090.00)	$11,410.00	($1,274,680.00)
00240-0017	Net OPEB Liability	$37,236.00	($59,250.00)	($22,014.00)
00240-0020	401k Deferred Compensation	($170.00)	$170.00	$0.00
00240-0023	Roth IRA Deferred Compensation	($165.00)	$165.00	$0.00
00240-0080	City Payroll Taxes	($560.32)	($3.21)	($563.53)
00240-0095	Dental WH - Employee Share	$0.00	($34.86)	($34.86)
00240-0100	Colonial Accident Insurance	($29.28)	($52.86)	($82.14)
00240-0105	Colonail Disability Insurance	$39.92	($405.59)	($365.67)
00240-0110	Colonial Cancer Insurance	($10.59)	$10.59	$0.00
00240-0115	UNUM Additional Life Insurance	($972.53)	$953.17	($19.36)
00240-0120	UNUM AD&D Insurance	$150.84	($158.03)	($7.19)
00241-0000	Accrued Wages Payable	($4,264.00)	($4,544.81)	($8,808.81)
00241-0020	Deferred Amount on Refunding	$14,553.00	($1,052.00)	$13,501.00
00241-0030	Deferred Revenue	$0.00	($1,500.00)	($1,500.00)
	TOTAL LIABILITIES	($9,003,284.40)	$540,916.02	($8,462,368.38)
00215-0000	Retained Earnings	($807,421.25)	$0.00	($807,421.25)
00215-0010	State And County Grants	($5,148,762.61)	$0.00	($5,148,762.61)
00215-0020	Federal Grants	($2,809,473.39)	$0.00	($2,809,473.39)
00215-0030	Tap On Fees Customers	($2,610,742.00)	$0.00	($2,610,742.00)
00215-0040	Lines Contributions By Customers	($726,984.00)	$0.00	($726,984.00)
	TOTAL OWNERS EQUITY	($12,103,383.25)	$0.00	($12,103,383.25)
00419-0000	Interest And Dividend Income	$0.00	($226,993.29)	($226,993.29)
00419-0010	Phase 9 KIA Grant Income	$0.00	($918,955.09)	($918,955.09)
00421-0000	Nonutility Income	$0.00	($345.10)	($345.10)
00426-0000	Misc. Nonutility Income	$0.00	($26,253.25)	($26,253.25)
00432-0030	Proc From Cap Contrib-tai	$0.00	($50,566.24)	($50,566.24)
00461-0001	Metered Sales To Residential Customers	$0.00	($4,075,138.93)	($4,075,138.93)
00461-0002	Metered Sales To Commercial Customers	$0.00	($60,907.58)	($60,907.58)

Account		Beginning Balance	Annual Activity	Ending Balance
00461-0004	Metered Sales To Public Authorities	$0.00	($119,414.31)	($119,414.31)
00461-0005	Mtr Sales To Multiple Dwelling-Churches	$0.00	($22,771.22)	($22,771.22)
00461-0006	Mtr Sales Through Bulk Loading Stations	$0.00	($627.75)	($627.75)
00462-0001	Volunteer Fire Protection	$0.00	($4,108.18)	($4,108.18)
00466-0000	Sales For Resale	$0.00	($17,877.83)	($17,877.83)
00470-0000	Forfeited Discounts	$0.00	($52,076.39)	($52,076.39)
00471-0000	Misc. Service Revenues	$0.00	($4,528.02)	($4,528.02)
00474-0000	Other Water Revenues	$0.00	($36.00)	($36.00)
	TOTAL REVENUES	$0.00	($5,580,599.18)	($5,580,599.18)
00403-0000	Depreciation Expense	$0.00	$717,751.43	$717,751.43
00408-0012	Payroll Taxes	$0.00	$39.86	$39.86
00408-0013	Other Taxes And Licenses	$0.00	$6,696.61	$6,696.61
00414-0000	Gains (losses) From Disposition	$0.00	($9,586.48)	($9,586.48)
00427-0003	Interest On Long-term Debt	$0.00	$201,053.09	$201,053.09
00427-0004	Interest On Customer Deposits	$0.00	$5,133.03	$5,133.03
00427-0010	Service fee Regions Bank	$0.00	$1,800.00	$1,800.00
00428-0000	Amortization Of Debt Discount & Expense	$0.00	$13,011.00	$13,011.00
00601-0000	Salaries And Wages - Employees	$0.00	$831,828.28	$831,828.28
00603-0000	Salaries & Wages - Officers & Directors	$0.00	$30,000.00	$30,000.00
00604-0010	Retirement/employer	$0.00	$82,736.94	$82,736.94
00604-0020	OPEB Expense-Employer	$0.00	($91,124.00)	($91,124.00)
00605-0000	Fica Expense (SS/MC)	$0.00	$67,698.51	$67,698.51
00607-0000	State Unemployment	$0.00	$1,110.52	$1,110.52
00610-0000	Purchased Water	$0.00	$1,298,137.58	$1,298,137.58
00615-0000	Purchased Power	$0.00	$95,139.73	$95,139.73
00616-0000	Office Utilities	$0.00	$19,853.75	$19,853.75
00618-0000	Chemicals	$0.00	$1,105.25	$1,105.25
00620-0000	Materials & Supplies - Construction	$0.00	$4,500.00	$4,500.00
00620-0030	Materials & Supplies - Water	$0.00	$45,858.71	$45,858.71
00620-0050	Materials & Supplies - Equipment	$0.00	$8,104.63	$8,104.63
00620-0080	Materials & Supplies - Administrative	$0.00	$64,398.84	$64,398.84
00631-0000	Contractual Services - Engineering	$0.00	$1,200.00	$1,200.00
00632-0000	Contractual Services - Accounting	$0.00	$31,000.00	$31,000.00
00633-0000	Contractual Services - Legal	$0.00	$7,628.00	$7,628.00
00635-0000	Contractual Services- Testing	$0.00	$16,957.40	$16,957.40
00635-0010	Operations Repairs	$0.00	$203,537.39	$203,537.39
00635-0030	Water Operations Repairs (leaks)	$0.00	$37,026.06	$37,026.06
00636-0000	Contractual Service - Other	$0.00	$20,602.98	$20,602.98
00641-0000	Rental Of Building/real Property	$0.00	$200.00	$200.00
00642-0000	Rental Of Equipment	$0.00	$2,682.82	$2,682.82
00650-0000	Transportation Expenses	$0.00	$67,387.42	$67,387.42
00650-0020	Vehicle Pay	$0.00	($31,603.75)	($31,603.75)
00656-0000	Insurance - Vehicle	$0.00	$56,321.00	$56,321.00
00657-0000	Insurance - General Liability	$0.00	($4,210.55)	($4,210.55)
00658-0000	Insurance - Worker's Compensation	$0.00	$7,710.63	$7,710.63
00659-0000	Insurance - Other	$0.00	$123,716.00	$123,716.00
00660-0000	Advertising Expense	$0.00	$783.48	$783.48
00670-0000	Bad Debt Expense	$0.00	$50,578.98	$50,578.98
00675-0000	Misc. Expenses	$0.00	$22,076.95	$22,076.95
00675-0080	Misc Administrative Expenses	$0.00	$128,799.11	$128,799.11
00676-0000	Unrealized Loss On Investments	$0.00	($59,251.01)	($59,251.01)
00679-0000	Inventory Adjustment Expense	$0.00	$26,143.84	$26,143.84
	TOTAL EXPENSES	$0.00	$4,104,534.03	$4,104,534.03

Account	Beginning Balance	Annual Activity	Ending Balance
TOTAL ASSETS	$21,106,667.65	$935,149.13	$22,041,816.78
TOTAL LIABILITIES	($9,003,284.40)	$540,916.02	($8,462,368.38)
TOTAL OWNERS EQUITY	($12,103,383.25)	$0.00	($12,103,383.25)
	$0.00	$1,476,065.15	$1,476,065.15
TOTAL REVENUES	$0.00	($5,580,599.18)	($5,580,599.18)
TOTAL EXPENSES	$0.00	$4,104,534.03	$4,104,534.03
TOTAL NET INCOME	$0.00	$0.00	$0.00
	$0.00	($1,476,065.15)	($1,476,065.15)