

Client: 04675 - Barkley Lake Water District
 Engagement: AUD - BARKLEY LAKE WATER DISTRICT
 Period Ending: 12/31/2020
 Trial Balance: 0000.01 - TB

Account	Description	1st PP-FINAL 12/31/2019	UNADJ 12/31/2020	JE Ref #	AJE	ADJ 12/31/2020	JE Ref #	RJE	FINAL 12/31/2020
101303.20	Land-Source of supply	49,789.00	49,789.00			49,789.00			49,789.00
101303.50	Land-General plant	78,558.00	78,558.00			78,558.00			78,558.00
101304.30	Structures-Water treatment plant	10,474,079.00	10,474,079.00			10,474,079.00			10,474,079.00
101304.50	Structures-General plant	35,055.00	35,055.00			35,055.00			35,055.00
101311.20	Pumping equipment	21,434.00	21,434.00			21,434.00			21,434.00
101331.40	Transmission & distribution-plant	12,559,038.00	12,559,038.00			12,559,038.00			12,559,038.00
101334.40	Meters-Transmission & distribution plant	1,071,197.00	1,140,818.00			1,140,818.00			1,140,818.00
101339.30	Other plant & equipment-water treatment	473,405.00	488,095.00			488,095.00			488,095.00
101340.50	Office equipment-General plant	76,349.00	75,609.00			75,609.00			75,609.00
101341.50	Transportation equipment-general plant	290,653.00	340,040.00			340,040.00			340,040.00
105105.50	Construction on progress	538,145.00	615,265.00		113,969.00	729,234.00			729,234.00
108304.00	Accum depr-Structures & improvements	(4,277,397.00)	(4,488,041.00)			(4,488,041.00)			(4,488,041.00)
108304.10	Accum depr - General structures	(6,292.00)	(8,201.00)			(8,201.00)			(8,201.00)
108311.00	Accum depr-pumping equipment	(21,434.00)	(21,434.00)			(21,434.00)			(21,434.00)
108331.00	Accum depr-Transmission & distribution mains	(5,848,278.00)	(6,195,840.00)			(6,195,840.00)			(6,195,840.00)
108334.00	Acc depr-meters	(820,441.00)	(871,894.00)			(871,894.00)			(871,894.00)
108339.00	Accum depr-Other plant & miscellaneous equipment	(354,962.00)	(378,213.00)			(378,213.00)			(378,213.00)
108340.00	Accum depr-Office furniture & fixtures	(75,178.00)	(75,442.00)			(75,442.00)			(75,442.00)
108341.00	Accum depr-Transportation equipment	(226,343.00)	(248,009.00)			(248,009.00)			(248,009.00)
126126.01	Cash in bank-Customer deposit	362,407.00	390,010.00			390,010.00			390,010.00
126126.10	Cash Construction Act.	0.00	0.00		4,912.00	4,912.00			4,912.00
126126.11	Cash in bank-Customer deposit fund CD	56,055.00	56,055.00			56,055.00			56,055.00
126126.20	Cash in bank-Sinking fund	17,456.00	17,465.00			17,465.00			17,465.00
126126.21	Sinking fund-CD	99,646.00	99,646.00			99,646.00			99,646.00
126126.31	Depreciation fund-CD	574,511.00	574,511.00			574,511.00			574,511.00
126126.60	Cash in bank-Regions Sinking	122,338.00	10,463.00			10,463.00			10,463.00
126126.70	Cash in bank - Regions refunding	65,272.00	64,657.00			64,657.00			64,657.00
126126.80	Cash in bank - Regions Bank -Series 2012E	54,085.00	53,358.00			53,358.00			53,358.00
126128.10	System Refunding - BOC	160,994.00	192,148.00			192,148.00			192,148.00
126128.30	Depreciation & Reserve - BOC	524,081.00	525,133.00			525,133.00			525,133.00
126128.40	Construction Act - BOC	125,625.00	92,543.00			92,543.00			92,543.00
131131.40	Cash in Bank-Vehicle/Equipment Fund	63,074.00	36,245.00			36,245.00			36,245.00
131131.50	Cash in Bank-Plant Fund	50,088.00	18,631.00			18,631.00			18,631.00
131131.60	Cash in Bank-Debt Retirement Account	1,051,657.00	26,160.00		(4,912.00)	21,248.00			21,248.00
131131.70	Building Fund Act.	27,335.00	47,378.00			47,378.00			47,378.00
131131.90	Petty cash	250.00	250.00			250.00			250.00
131132.10	System O&M - BOC	618,814.00	613,756.00			613,756.00			613,756.00
131132.20	Bank of Cadiz - Credit Card	100.00	100.00			100.00			100.00
131132.30	Revenue Act - BOC	7,174.00	5,414.00			5,414.00			5,414.00
141141.00	Accounts receivable	195,091.00	222,904.00			222,904.00			222,904.00
141141.20	Unbilled receivable	164,969.00	162,797.00			162,797.00			162,797.00
141141.30	Accounts Receivable Agreements	710.00	1,895.00			1,895.00			1,895.00
141141.40	Grant Receivable	0.00	0.00		113,969.00	113,969.00			113,969.00
142142.00	Other accounts receivable	5,698.00	5,458.00			5,458.00			5,458.00
151151.00	Materials & supplies	202,044.00	302,878.00		(33,086.00)	269,792.00			269,792.00
162162.10	Prepaid insurance	26,183.00	25,504.00			25,504.00			25,504.00
174174.00	Utility deposit	525.00	525.00			525.00			525.00
186186.10	Deferred Outflow of Resources-Def. Loss on Ref-Series 2008	5,185.00	3,952.00			3,952.00			3,952.00
186186.20	Deferred Outflow of Resources-Def. Loss on Ref-Series 2012E	3,844.00	3,563.00			3,563.00			3,563.00
186186.30	Deferred Outflow - Pension Contributions	63,921.00	65,658.00			65,658.00			65,658.00
186186.40	Deferred Outflow - Pension Experience	37,486.00	49,428.00			49,428.00			49,428.00
186186.50	Deferred Outflow - Pension Earnings	0.00	49,601.00			49,601.00			49,601.00
186186.60	Deferred Outflow - Pension Assumptions	178,056.00	77,399.00			77,399.00			77,399.00
186186.70	Deferred Outflow - Pension Proportion Chgs	51,371.00	55,030.00			55,030.00			55,030.00
187187.10	OPEB Deferred Outflow - Contributions	20,272.00	16,193.00			16,193.00			16,193.00
187187.20	OPEB Deferred Outflows - Experi	0.00	104,230.00			104,230.00			104,230.00
187187.30	OPEB Deferred Outflows of Resource	0.00	20,735.00			20,735.00			20,735.00
187187.40	OPEB Deferred Outflows - Assumptions	124,461.00	108,511.00			108,511.00			108,511.00
187187.50	OPEB Deferred Outflows - Prop Shr	27,022.00	30,920.00			30,920.00			30,920.00
187187.60	OPEB Deferred Outflow - Implicit Sub	0.00	12,171.00			12,171.00			12,171.00
221221.12	Bonds Payable - 2020	0.00	0.00			0.00		(5,070,000.00)	(5,070,000.00)
221221.14	Bonds Payable - 2014	(772,500.00)	(5,828,500.00)			(5,828,500.00)		5,070,000.00	(758,500.00)
221221.50	Bonds payable-91-03 RS	(947,500.00)	0.00			0.00			0.00
221221.60	Bonds Payable-91-02 R/S	(3,643,500.00)	0.00			0.00			0.00
221221.70	Bonds payable-2008C	(1,775,000.00)	0.00			0.00			0.00
221221.80	Bonds Payable - 2010B	(1,594,485.00)	(1,562,485.00)			(1,562,485.00)			(1,562,485.00)
221221.90	Bonds Payable - 2012E	(975,000.00)	(915,000.00)			(915,000.00)			(915,000.00)
224224.00	Net Pension Liability	(1,759,246.00)	(1,982,137.00)			(1,982,137.00)			(1,982,137.00)
225225.00	Net OPEB Liability	(420,606.00)	(623,837.00)			(623,837.00)			(623,837.00)
231231.00	Accounts payable	(32,012.00)	(28,334.00)			(28,334.00)			(28,334.00)
231231.10	Construction Payables	0.00	(375.00)		(113,969.00)	(114,344.00)			(114,344.00)
232232.00	Current portion of LT debt	(319,218.00)	(106,000.00)		(718.00)	(106,718.00)			(106,718.00)
235235.00	Customer Deposit Liability	(6,463.00)	(35,632.00)			(35,632.00)			(35,632.00)
235235.10	Customer deposits payable	(329,474.00)	(338,014.00)			(338,014.00)			(338,014.00)
235235.20	Customer deposits-Accrued interest	(2,837.00)	(2,837.00)			(2,837.00)			(2,837.00)
235235.30	Due to customer on final bill	3,099.00	2,858.00			2,858.00			2,858.00
236408.10	Payroll Liabilities	(760.00)	(789.00)			(789.00)			(789.00)
236408.12	KY Income Tax Withheld	(2,233.00)	(2,251.00)			(2,251.00)			(2,251.00)
236408.13	Accrued Payroll Tax Payable	(2,943.00)	(2,825.00)			(2,825.00)			(2,825.00)
237237.10	Accrued interest on bonds	(115,526.00)	(27,411.00)			(27,411.00)			(27,411.00)
242242.00	Miscellaneous accrued liabilities	0.00	(6,809.00)			(6,809.00)		6,773.00	(36.00)
242242.10	Accrued vacation	(18,551.00)	(30,696.00)			(30,696.00)			(30,696.00)
242242.11	Unum Insurance Payable	(186.00)	(455.00)			(455.00)			(455.00)
242242.13	Misc Current and Accrued Liability - Colonial Life	(531.00)	(531.00)			(531.00)			(531.00)
242242.15	Bank Error	27.00	0.00			0.00			0.00
242242.16	Liberty National Pre-Tax	0.00	(157.00)			(157.00)			(157.00)
242242.20	Accrued payroll	(1,917.00)	(2,733.00)			(2,733.00)			(2,733.00)
242242.30	Sales tax payable	(586.00)	(585.00)			(585.00)			(585.00)
242242.50	Utility tax	279.00	(79.00)			(79.00)			(79.00)
242242.60	Overpayment on accounts receivable	10,476.00	14,166.00			14,166.00			14,166.00
242242.70	401K employee withholding	(625.00)	(625.00)			(625.00)			(625.00)
242242.80	After tax AFLAC withholding	(327.00)	(492.00)			(492.00)			(492.00)

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		12/31/2019	12/31/2020			12/31/2020		12/31/2020	12/31/2020
242242.90	Pretax AFLAC withholding	(1,072.00)	(1,804.00)			(1,804.00)			(1,804.00)
242405.12	Employee Contrib to Retirement	(3,316.00)	(3,259.00)			(3,259.00)			(3,259.00)
242408.13	Accrued retirement-Employer	(14,781.00)	0.00			0.00		(6,773.00)	(6,773.00)
242408.14	Accrued Retirement - Employee	0.00	(8,887.00)			(8,887.00)			(8,887.00)
251251.00	Unamortized Premium on Debt	718.00	1,436.00			1,436.00			1,436.00
251251.10	Unamortized Premium on Debt - 2012E	(9,810.00)	(9,810.00)			(9,810.00)			(9,810.00)
252252.00	Reoffering Premium	0.00	(403,116.00)			(403,116.00)			(403,116.00)
253253.50	Def Inflow - Pension Earnings	(28,359.00)	0.00			0.00			0.00
253253.70	Def Inflow - Pension Proportion Change	(174,492.00)	(94,698.00)			(94,698.00)			(94,698.00)
254254.20	OPEB Deferred Inflows - Experience	(126,907.00)	(104,311.00)			(104,311.00)			(104,311.00)
254254.30	OPEB Deferred Inflows - Earnings	(18,682.00)	0.00			0.00			0.00
254254.40	OPEB Deferred Inflows - Assumptions	(832.00)	(660.00)			(660.00)			(660.00)
254254.50	OPEB Deferred Inflows - Prop Shr	(65,503.00)	(52,984.00)			(52,984.00)			(52,984.00)
390390.00	Unrestricted Net Position	(571,971.00)	(5,973,995.00)			(5,973,995.00)		6,477,110.00	503,115.00
390390.10	Invested in capital assets, net of related debt	(3,960,762.00)	0.00			0.00		(4,774,746.00)	(4,774,746.00)
390390.20	Restricted Net Assets	(1,826,794.00)	0.00			0.00		(1,702,364.00)	(1,702,364.00)
419419.00	Interest income	(24,157.00)	(16,449.00)			(16,449.00)			(16,449.00)
419419.10	Interest Income-Build America Bond Incentives	(16,346.00)	(8,038.00)			(8,038.00)			(8,038.00)
421421.20	Lock fees	(6,348.00)	(3,135.00)			(3,135.00)			(3,135.00)
421421.40	Return check fees	(1,480.00)	(699.00)			(699.00)			(699.00)
421421.50	Meter moving fees	0.00	(350.00)			(350.00)			(350.00)
421421.60	Bad Debt Recovery	(2,327.00)	(3,075.00)			(3,075.00)			(3,075.00)
421421.80	Material sales	(4,654.00)	(21,429.00)			(21,429.00)			(21,429.00)
421421.90	Service fees	(950.00)	(727.00)			(727.00)			(727.00)
432432.02	Tap on Fees	(39,147.00)	(49,600.00)			(49,600.00)			(49,600.00)
432432.10	KIA Grant	(13,180.00)	(82,330.00)			(82,330.00)		56,583.00	(25,747.00)
432432.20	Rural development grant	0.00	0.00		(113,969.00)	(113,969.00)		(56,583.00)	(170,552.00)
461461.00	Metered Water Revenue	(18,688.00)	0.00			0.00			0.00
461461.10	Metered residential sales	(2,047,305.00)	(2,091,751.00)			(2,091,751.00)			(2,091,751.00)
461461.20	Metered commercial sales	(355,794.00)	(364,121.00)			(364,121.00)			(364,121.00)
461461.30	Metered industrial sales	(4,864.00)	(4,470.00)			(4,470.00)			(4,470.00)
461470.00	Forfeited discounts	(28,344.00)	(4,592.00)			(4,592.00)			(4,592.00)
461679.00	Gain (Loss) on disposition of assets	(4,805.00)	0.00			0.00			0.00
601601.00	Salaries & Wages-Employees	138,769.00	178,584.00			178,584.00			178,584.00
601601.10	Salaries-Sick	14,136.00	15,749.00			15,749.00			15,749.00
601601.20	Salaries-Source of supply-Maintenance	136,165.00	142,644.00			142,644.00			142,644.00
601601.40	Salaries-Water treatment-Maintenance	94,308.00	95,730.00			95,730.00			95,730.00
601601.60	Salaries-Transmission & distribution-Maintenance	186,454.00	181,976.00			181,976.00			181,976.00
601601.70	Salaries-Customer accounts	88,618.00	107,488.00			107,488.00			107,488.00
601601.80	Salaries-General & administration	118,453.00	131,174.00			131,174.00			131,174.00
601601.90	Salaries-Other labor costs	27,707.00	19,360.00			19,360.00			19,360.00
604604.80	Employee pension & benefits-Admin & general	360,021.00	347,033.00			347,033.00		9,986.00	357,019.00
615615.00	Purchased Power	(1,015.00)	0.00			0.00			0.00
615615.10	Purchases power-Operation	83,710.00	79,032.00			79,032.00			79,032.00
615615.30	Purchased power-Water treatment-Maintenance	83,709.00	79,285.00			79,285.00			79,285.00
618618.30	Chemicals	121,326.00	122,925.00			122,925.00			122,925.00
620620.00	Materials & Supplies Expense	105,725.00	49,823.00		33,086.00	82,909.00			82,909.00
620620.10	Materials & supplies-Operations	19,833.00	20,666.00			20,666.00			20,666.00
620620.20	Materials & supplies-Maintenance	21,537.00	55,385.00			55,385.00			55,385.00
620620.30	Materials & supplies-Water treatment	295.00	993.00			993.00			993.00
620620.60	Materials & supplies-Transmission & distribution	21,657.00	20,398.00			20,398.00			20,398.00
620620.70	Materials & supplies-Customer accounts	21,064.00	21,379.00			21,379.00			21,379.00
620620.80	Materials & supplies-Admin & general	23,212.00	14,341.00			14,341.00			14,341.00
620620.90	Materials & Supplies-Admin & General-Maintenance	0.00	4,346.00			4,346.00			4,346.00
632632.00	Contractual services-Accounting	23,529.00	23,150.00			23,150.00			23,150.00
633633.00	Contractual services-Legal	100.00	275.00			275.00			275.00
635635.00	Contractual services-Other	30,924.00	54,434.00			54,434.00		(9,986.00)	44,448.00
650650.00	Transportation Expenses	9,237.00	0.00			0.00			0.00
650650.30	Transportation expense-Operations	646.00	0.00			0.00			0.00
650650.60	Transportation expense-Transmission & distribution	23,007.00	21,357.00			21,357.00			21,357.00
650650.70	Transportation expense-Customer accounts	14,842.00	10,782.00			10,782.00			10,782.00
650650.80	Transportation expense-Admin & general	540.00	241.00			241.00			241.00
656656.80	Insurance-Vehicle	0.00	33,217.00			33,217.00			33,217.00
657657.00	Bank Service Charges	20.00	347.00			347.00			347.00
657657.80	Insurance-General	33,941.00	3,713.00			3,713.00			3,713.00
658658.80	Insurance-Workers comp	15,333.00	8,124.00			8,124.00			8,124.00
670670.70	Bad debt expense	6,168.00	2,689.00			2,689.00			2,689.00
675408.10	Utility Regulatory Assess Fees	4,576.00	5,002.00			5,002.00			5,002.00
675408.12	Taxes-Payroll	50,241.00	52,184.00			52,184.00			52,184.00
675408.13	Federal Excise Tax (Health Ins)	33.00	0.00			0.00			0.00
675675.00	Miscellaneous	0.00	(43,687.00)			(43,687.00)		43,687.00	0.00
675675.10	Bond Admin Fee	900.00	43,687.00			43,687.00		(43,687.00)	0.00
675675.12	Other Miscellaneous	1,005.00	2,437.00			2,437.00			2,437.00
675675.20	Convention expense	4,711.00	3,745.00			3,745.00			3,745.00
675675.80	Directors fees & expenses	9,000.00	9,000.00			9,000.00			9,000.00
675675.90	Bank fees	835.00	635.00			635.00			635.00
680403.00	Depreciation	720,338.00	661,448.00			661,448.00			661,448.00
680427.00	Interest Expense	0.00	46,097.00			46,097.00			46,097.00
680427.10	Interest Expense - Bonds	338,310.00	215,330.00		45,994.00	261,324.00			261,324.00
680428.00	Bond Issuance Costs	0.00	208,920.00		(45,276.00)	163,644.00			163,644.00
Total		0.00	0.00		0.00	0.00		0.00	0.00
Net (Income) Loss		385,531.00	400,672.00		(80,165.00)	320,507.00		0.00	320,507.00