

**Nicholas County Water District
Trial Balance
As of December 31, 2021**

	Dec 31, 21	
	Debit	Credit
NCWD Phase 11	0.00	
NCWD Savings	502.16	
NCWD City Bank (Cash Acct)	779.42	
NCWD - Regions Bank	2,475.79	
003-781-8 PHASE IV SINKING FUND	0.00	
07-5220-373	0.00	
400-024-2 SINKING FUND	0.00	
500-121-8 ESCROW	0.00	
502-755-1 PHASE VI	0.00	
600-043-6 REVENUE	0.00	
600-077-0 ESCROW	0.00	
600-077-0 PHASE IV ESCROW	0.00	
600-078-9 PHASE IV CONSTRUCTION	0.00	
700-563-6 RESERVE FUND	0.00	
701-064-8 BUILDING FUND	0.00	
CAE	0.00	
Cash Reserve 5/3	0.00	
Certificates of Deposit	317,079.71	
ESCROW-500-121-8	0.00	
Escrow 2	0.00	
Farmers Deposit Bank	4,514.92	
NCWD DEP. & RESERVE	20,002.81	
NCWD ESCROW	39,345.50	
NCWD OPERATIONS & MAINTENANCE		15,767.58
NCWD PHASE 8 ESCROW	0.00	
NCWD PHASE 9	0.00	
NCWD PHASE V111 CONS. WHITAKER	0.00	
NCWD PHASE V111 CONSTRUCTION	0.00	
NCWD PHASE V111 ESCROW	0.00	
NCWD REVENUE	8,226.72	
NCWD SINKING FUND	0.00	
NCWD SINKING FUND WHITAKER	25,048.14	
O & M 600-059-2	0.00	
OPER. & MAINT. **	0.00	
Phase 5 Construction-2	0.00	
PHASE V CONSTRUCTION	0.00	
PHASE VII	0.00	
Revenue 2	0.00	
Accounts Receivable	64,103.03	
Allowance for Doubtful Accounts		3,500.00
Grant Funds Receivable	0.00	
Unbilled Receivables	13,358.50	
Inventory	16,936.45	
Prepaid Expense	0.00	
PREPAID EXPENSE 174	2,888.66	
Undeposited Funds	0.00	

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04/05/22

Accrual Basis

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	Debit	Credit
Phase V111 Construction	0.00	
Office Furniture and Equipment	327.54	
Construction Phase 8,9,10	1,952,450.85	
600-077-0 PHASE IV	0.00	
ACCUMULATED DEPRECIATION10801		764,086.79
Accumulated Depreciation		1,586,736.35
Building	112,364.14	
CONSTR IN PROG PHASE V	0.00	
Construction in Progress	10,024.18	
CONSTRUCTION PHASE V	1,395,884.83	
CONSTRUCTION PHASE VI	155,532.02	
Land	25,996.50	
OFFICE FURNITURE & EQUI-340	51,587.72	
PHASE IV CONSTRUCTION	0.00	
PHASE IV CONSTRUCTION-1318	0.00	
Utility Plant	4,275,792.28	
Deferred Bond Issue Costs	0.00	
Amort. of Deferred Bond Costs		2,964.80
DEFERRED BOND ISSUE150	13,332.54	
Accounts Payable		60.00
Accrued Interest Payable		3,119.07
Bond Anticipation Loan		585,000.00
Insurance Payable		325.48
Retirement W/H Payable	0.00	
CWT	0.00	
KWT	0.00	
Construction Costs Payable	0.00	
RETAINAGE PAYABLE	0.00	
ACCRUED FICA-23505		2,079.16
Accrued Sales Tax & Utility Tax	0.00	
ACCRUED STATE TAX-23507	0.00	
CUSTOMER DEPOSITS		49,695.38
Deposits Customers		13,036.33
KY RURAL WATER NOTE-Phase 8	0.00	
NOTE PAYABLE DEPOSIT BANK	0.00	
Payroll Liabilities		866,793.21
Rev Bond 98	0.00	
BONDS PAYABLE GMAC-2210		57,653.21
Current Portion of Debt		52,900.00
GMAC LOAN #3388	63,415.58	
Loan 51480	247,944.19	
Loan 52142	0.00	
NOTE PAYABLE RD		136,767.93
NOTES PAYABLE-DEPC-2212	0.00	
Rev Bond 2003		84,400.00
Rev Bond 94B		347,000.00

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Rev Bonds 94A		507,000.00
Revenue Bonds - 1998		203,000.00
REVENUE BONDS - 2006		190,500.00
BUILDING FUND	0.00	
CDBG FUNDS	0.00	
CIAC TAP ON'S-2710		311,303.93
Contributed Capital Other		1,941,560.94
Contributed Capital Other Grant		27,100.00
DEPRECIATION RESERVE		109,140.00
FMHA	0.00	
GRANT FUNDS RECEIVED14202	0.00	
Opening Bal Equity	0.01	
Retained Earnings		1,528,180.21
SINKING FUND 400-02-42		10,119.00
Revenue Other		68,900.61
transfer to #56	647,546.29	
deposits--Jan 2021		59,860.73
deposits--Dec 2021		57,088.41
deposits-Nov 2021		56,217.30
deposits-Oct 2021		56,048.99
deposits-Sept 2021		68,435.42
deposits-August 2021		29,253.51
Deposits - 7/30/2021		96,096.17
deposits-June 2021		76,975.28
deposits - 5/28/2021		47,383.72
deposits - 4/30/2021		67,614.25
deposits-March 2021		81,635.09
deposits-Feb 2021		58,956.77
deposits - Jan 2021		8,207.96
Mileage (training)	34.10	
employee retirement	4,134.52	
transfers	110,620.00	
941- tax	12,382.73	
ADVERTISING EXPENSE-673	64.00	
AUDIT AND PREPARATION OF PSC RE	9,000.00	
BOARD SALARIES-603	800.00	
COMPUTER CONSULTATION	1,975.00	
CONTRACT LABOR	22,692.15	
HEALTH INSURANCE	2,173.77	
LIABILITY INSURANCE 655	13,090.83	
MAINT. OF PUMP PLANT-622	3,848.40	
OFFICE SUPPLIES	1,458.28	
Payroll Expenses	170,152.29	
PHONE-6753	4,423.90	
POSTAGE	240.00	
POWER PURCHASED-615	17,248.70	

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04/05/22

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	Debit	Credit
PURCHASED WATER 610	336,205.12	
Refund of Deposit	479.08	
Retirement Expense	21,611.67	
TOOLS,SHOP,GARAGE-343	29,069.87	
transfer	2,000.00	
Uncategorized Expenses	23,896.09	
Uniforms	1,599.42	
WATER TESTING	2,598.40	
deposit		51,400.73
911 fees	24,605.51	
TOTAL	10,283,864.31	10,283,864.31