

**Nicholas County Water District
Trial Balance
As of March 31, 2022**

	Mar 31, 22	
	Debit	Credit
NCWD Phase 11	0.00	
NCWD Savings	502.16	
NCWD City Bank (Cash Acct)	1,847.88	
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	39,275.50	
NCWD OPERATIONS & MAINTENANCE	41,676.39	
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	8,151.18	
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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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		888,447.24
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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Accrual Basis

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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		948,305.03
SINKING FUND 400-02-42		10,119.00
Revenue Other		185,079.67
Deposits-March 2022		9,298.82
deposits-Feb 2022		8,592.06
deposits - March 2022		51,768.65
deposits - Feb.2022		62,059.32
deposits-Jan 2022		60,423.57
transfer to #56	174,327.08	
deposits--Dec 2021		7,477.58
Mileage (training)	42.00	
transfers	24,300.00	
941- tax	2,897.56	
ADVERTISING EXPENSE-673	605.64	
CONTRACT LABOR	6,690.52	
LIABILITY INSURANCE 655	4,248.09	
OFFICE SUPPLIES	1,399.69	
Payroll Expenses	42,664.32	
PROFESSIONAL FEE'S	100.00	
PURCHASED WATER 610	78,358.95	
Refund of Deposit	70.00	
Retirement Expense	4,585.02	
TOOLS,SHOP,GARAGE-343	1,670.69	
Uncategorized Expenses	3,417.62	
911 fees	2,609.63	
TOTAL	9,210,500.31	9,210,500.31