

Breathitt County Water and Sewer
Adjustments
December 31, 2022

Ref	Desc	Acct	Debit	Credit
1	Accounts receivable	170	14,100.30	
	Allowance for doubtful accounts	175		737.07
	Water sales adj to actual	500		13,363.23
2	314-Accounts payable	314	54,433.43	57,350.37
	Fixed Assets: Other	209		10,466.60
	314-Accounts payable	314		
	Construction in Process	CIP		
	Office furniture and equipment	229		
	Cost of Goods Sold:605-Water purchased	605	39,237.84	31,228.21
	Cost of Goods Sold:607-Water analysis	607		629.50
	762-Auto and truck expense:Fuel	762.1	1,903.41	1,935.69
	762-Auto and truck expense:Service & Repair	762.2		177.45
	805-Maintenance	805		5,023.32
	810-Office expense	810	40.00	158.33
	819-Postage	819.2		41.72
		830		310.58
	831-Supplies	831	12,508.10	3,014.70
	860-Utilities	860	13,505.62	11,913.93
	790-Insurance:Liabilty Ins to adjust a/p and reverse p/y ref 30/314	790.1	622.00	
3	Sales Tax Payable	364		52.94
	Utility Tax Payable	365		71.19
	Accrued Payroll Taxes State	342		826.25
	848-School tax	848	71.19	
	849-Sales tax	849	52.94	
	343-Accrued local tax	343	196.61	
	Accrued Taxes:352-Accrued-State Unemployment	352		135.39
	841-Federal Payroll tax	841		1,794.20
	329-Accrued Dental Ins	329	103.37	
	331-Accrued Life Insurance	331		224.79
	332-Child Support	332	103.99	
	333-Accrued Health Ins	333	469.95	
	341-Accrued payroll taxes Federal	341	2,455.24	
	790-Insurance:Health Ins. to adjust taxes payable ref 30/var and 31/var	790		348.53
4	Prepaid Insurance	199	115.55	
	Insurance Expense to adjust per calculation ref 15	790.1		115.55
5	330-Accrued Retirement	330		1,261.52
	829-Retirement to correct payable ref 31/330	829	1,261.52	

Ref	Desc	Acct	Debit	Credit
6	Accrued payroll	363		597.73
	Accrued vacation	370		1,986.68
	841-Federal Payroll tax to record payroll & vacation accrual ref 31/363 & 31/370	841	2,584.41	
7	Water Assistance Fund	160		3,207.97
	Notes Receivable	195	1,598.35	
	598-Interest Income	598		4.03
	Tap On Fee To reconcile assistance fund balances ref 28/160 and 29/195	502	1,613.65	
8	Inventory	190		8,510.16
	Supplies to correct inventory per sch ref 32	831	8,510.16	
9	Dep Office Equip	239		262.67
	Dep Other Equip	238		10,546.53
	Dep Vehicle	240		13,731.57
	Dep Water lines	234		977,031.58
	Accum Dep Distribution	233		26,618.19
	Accum Dep hydrants	237		13,786.74
	Accum Dep meters and meter installations	236		24,081.81
	Accum Dep power generating equipment	242		
	Accum Dep Pumping Equipment	255		1,600.89
	Accum Dep Communication Equipment	256		
	Accum Dep services	235		39,224.96
	Accum Dep structures and imp	244		25,644.89
	Accum Dep shop and garage equip	241		2,317.43
	810-Office expense	810		
	Depreciation to record depreciation	767	1,134,847.26	
10	Construction in Process	CIP		687,937.05
	Distribution reservoirs and standpipes	223	16,866.71	
	Transmission and distribution mains	224	606,513.19	
	Services	225	26,524.01	
	Meters and Meter Installations	226	13,742.63	
	Hydrants	227	8,568.82	
	Structures and improvements reclassify cip completed	243	15,721.69	
11	829-Retirement	829	21,487.61	
	Deferred outflows-pension	defout		8,831.61
	Deferred inflows-pension	definf		73,577.00
	Net pension liability to record CERS net pension liability	net pen	60,921.00	
12	Net OPEB liability	net opeb	27,754.00	
	790-Insurance:Health Ins.	790	7,389.90	
	Deferred inflows-opeb	inflow opeb		38,276.00
	Deferred outflows-opeb record opeb liab	defopeb	3,132.10	

Ref	Desc	Acct	Debit	Credit
13	526-FEMA	526		33,431.41
	805-Maintenance	805	33,431.41	
	reclassify repairs from flood			
14	100-Repair and Maintenance	100	9,702.31	
	598-Interest Income	598		2.31
	Uncategorized Income	599		9,700.00
	ref 28/100 adj for interest and 12/15/22 deposit for ins proceeds			
15	Construction accounts receivable	180	5,276.22	
	831-Supplies	831		5,276.22
16	Lease Asset	lease asset	102,278.68	
	Lease Liability	Lease liab		88,867.00
	Retained Earnings	402		13,411.68
	823-Rent	823		670.14
	lease expense	lease exp	670.14	
	record lease with intermountain broadcast inc			
17	Lease Asset	lease asset	40,911.38	
	Lease Liability	Lease liab		40,057.00
	Retained Earnings	402		854.38
	823-Rent	823		305.33
	lease expense	lease exp	305.33	
	record lease with back			
			2,291,532.02	2,291,532.02
				0.00