

Breathitt County Water District
 Trial Balance
 for the year ended December 31, 2022

		12/31/2021	1/1/2022	2022 transactions		Adjustments		P/L	B/S
		Dr/Cr		Dr/Cr	Ref #	Dr.	Cr.	Dr (Cr)	Dr (Cr)
100-Repair and Maintenance	100	35,607.41	35,607.41	(23,119.66)		9,702.31	-		22,190.06
101-Sinking Fund 500-930-8	101	85,131.81	85,131.81	(8,066.62)		-	-		77,065.19
102-Short Lived Assets 500-928-6	102	72,839.63	72,839.63	(37,140.12)		-	-		35,699.51
103- Reserve Accounts 500-929-4	103.1	886.27	886.27	163.36		-	-		1,049.63
103- Reserve Accounts:103.4- RD Reserve Acc	103.4	18,001.09	18,001.09	1,125.00		-	-		19,126.09
103- Reserve Accounts:103.5 KIA-Reserve Acc	103.5	16,250.00	16,250.00	1,375.00		-	-		17,625.00
103- Reserve Accounts:KIA-F1106	KIA	37,874.80	37,874.80	5,854.13		-	-		43,728.93
104-Operations & Maintance 500-817-4	104	50,437.08	50,437.08	17,628.45		-	-		68,065.53
111-AML 500-901-4	111.1	201.38	201.38	-		-	-		201.38
111-AML:112-AML HWY.1110	111.2	108.68	108.68	-		-	-		108.68
124-AML Duckhollow 201-488-2	124	0.09	0.09	-		-	-		0.09
Frozen Phase II 500-986-3	127	136.04	136.04	(22.00)		-	-		114.04
Waterline Relocation 315 500-987-1	138	-	-	-		-	-		-
Frozen Phase IV 501-061-6	142	74.69	74.69	-		-	-		74.69
BCWD Water Line Extension	146	0.41	0.41	-		-	-		0.41
144-KY 2436 AIRPORT ROAD PROJEC	144	16.18	16.18	-		-	-		16.18
BCFC Water Assistance Fund	160	6,290.96	6,290.96	-		-	3,207.97		3,082.99
Account Receivable	170	353,581.23	353,581.23	-		14,100.30	-		367,681.53
Allowance for doubtful accounts	175	(221,644.01)	(221,644.01)	-		-	737.07		(222,381.08)
Construction accounts receivable	180	-	-	-		5,276.22	-		5,276.22
AR-Other	185	-	-	-		-	-		-
Inventory	190	32,871.39	32,871.39	-		-	8,510.16		24,361.23
Notes receivable	195	75,031.68	75,031.68	-		1,598.35	-		76,630.03
Prepaid Insurance	199	12,787.56	12,787.56	-		115.55	-		12,903.11
Fixed Assets:206-Vehicles/Equipment	206	-	-	-		-	-		-
Fixed Assets:208-Office equipment	208	-	-	-		-	-		-
Fixed Assets: Other	209	-	-	10,466.60		-	10,466.60		-
Water line ext-other	204.13	-	-	-		-	-		-
Land and land rights	222	47,581.00	47,581.00	-		-	-		47,581.00
Structures and improvements	243	1,012,969.85	1,012,969.85	-		15,721.69	-		1,028,691.54
Accum Dep structures and imp	244	(171,414.27)	(171,414.27)	-		-	25,644.89		(197,059.16)
Power generating equipment	232	1,699.99	1,699.99	-		-	-		1,699.99
Accum Dep power generating equipment	242	(1,699.99)	(1,699.99)	-		-	-		(1,699.99)
Distribution reservoirs and standpipes	223	1,077,989.46	1,077,989.46	-		16,866.71	-		1,094,856.17
Accum Dep Distribution	233	(217,549.74)	(217,549.74)	-		-	26,618.19		(244,167.93)
Transmission and distribution mains	224	38,693,092.45	38,693,092.45	-		606,513.19	-		39,299,605.64
Accum Dep transmission and dist mains	234	(10,337,224.90)	(10,337,224.90)	-		-	977,031.58		(11,314,256.48)
Services	225	1,552,023.99	1,552,023.99	-		26,524.01	-		1,578,548.00
Accum Dep services	235	(265,853.17)	(265,853.17)	-		-	39,224.96		(305,078.13)
Meters and Meter Installations	226	872,831.29	872,831.29	-		13,742.63	-		886,573.92
Accum Dep meters and meter installations	236	(160,419.94)	(160,419.94)	-		-	24,081.81		(184,501.75)
Hydrants	227	545,985.15	545,985.15	-		8,568.82	-		554,553.97
Accum Dep hydrants	237	(104,169.64)	(104,169.64)	-		-	13,786.74		(117,956.38)
Other Plant and Misc Equipment	228	437,526.21	437,526.21	-		-	-		437,526.21
Accum Dep other plant and misc equip	238	(147,375.14)	(147,375.14)	-		-	10,546.53		(157,921.67)
Office furniture and equipment	229	11,421.71	11,421.71	-		-	-		11,421.71
Accum Dep office furniture and equip	239	(14,152.03)	(14,152.03)	-		-	262.67		(14,414.70)
Transportation equipment	230	167,179.00	167,179.00	-		-	-		167,179.00
Accum Dep transportation equipment	240	(112,774.85)	(112,774.85)	-		-	13,731.57		(126,506.42)
Tools, Shop and garage equipment	231	18,600.35	18,600.35	-		-	-		18,600.35
Accum Dep shop and garage equip	241	(15,731.76)	(15,731.76)	-		-	2,317.43		(18,049.19)
Pumping Equipment	245	64,035.85	64,035.85	-		-	-		64,035.85
Accum Dep Pumping Equipment	255	(11,137.36)	(11,137.36)	-		-	1,600.89		(12,738.25)
Communication Equipment	246	87,026.21	87,026.21	-		-	-		87,026.21
Accum Dep Communication Equipment	256	(13,749.67)	(13,749.67)	-		-	-		(13,749.67)
Construction in Process	CIP	754,937.05	754,937.05	-		-	687,937.05		67,000.00
Lease Asset	lease asset	-	-	-		143,190.06	-		143,190.06
construction 315-28	315-28	(0.00)	(0.00)	-		-	-		(0.00)
Deferred outflows-pension	defout	107,766.61	107,766.61	-		-	8,831.61		98,935.00
Deferred outflows-opeb	defopeb	84,581.90	84,581.90	-		3,132.10	-		87,714.00
314-Accounts payable	314	(54,433.43)	(54,433.43)	(1,054.64)		54,433.43	57,350.37		(58,405.01)
Construction accounts payable	315	-	-	-		-	-		-
316-Due to agency	316	(154.04)	(154.04)	-		-	-		(154.04)
329-Accrued Dental Ins	329	-	-	(103.37)		103.37	-		-
330-Accrued Retirement	330	(5,204.46)	(5,204.46)	1,433.08		-	1,261.52		(5,032.90)
331-Accrued Life Insurance	331	-	-	224.79		-	224.79		-
332-Child Support	332	-	-	(103.99)		103.99	-		-
333-Accrued Health Ins	333	-	-	(469.95)		469.95	-		-
341-Accrued payroll taxes Federal	341	(3,984.36)	(3,984.36)	(2,338.36)		2,455.24	-		(3,867.48)
342-Accrued payroll taxes State	342	(780.28)	(780.28)	865.97		-	826.25		(740.56)
343-Accrued local tax	343	(1,117.08)	(1,117.08)	491.74		196.61	-		(428.73)
Accrued Taxes:352-Accrued-State Unemploym	352	114.81	114.81	-		-	135.39		(20.58)
Accrued Taxes:358-Accrued-School Tax	358	-	-	-		-	-		-
Accrued Taxes:360-Accrued-Sales Tax	360	-	-	-		-	-		-
Accrued Taxes:362-Accrued-Local Tax	362	-	-	-		-	-		-
Accrued payroll	363	(8,850.98)	(8,850.98)	-		-	597.73		(9,448.71)
Accrued vacation	370	(10,070.66)	(10,070.66)	-		-	1,986.68		(12,057.34)
Sales Tax Payable	364	(48.99)	(48.99)	-		-	52.94		(101.93)
Utility Tax Payable	365	(2,390.78)	(2,390.78)	-		-	71.19		(2,461.97)
KIA note payable F209-05	368	(118,482.58)	(118,482.58)	13,423.36		-	-		(105,059.22)
Revenue bonds	369	(282,000.00)	(282,000.00)	14,500.00		-	-		(267,500.00)
KIA note payable F11-07	371	(1,080,982.17)	(1,080,982.17)	72,307.06		-	-		(1,008,675.11)
Lease Liability	Lease liab	-	-	-		-	128,924.00		(128,924.00)
Deferred inflows-pension	defin	(9,489.00)	(9,489.00)	-		-	73,577.00		(83,066.00)
Deferred inflows-opeb	inflow opeb	(31,271.00)	(31,271.00)	-		-	38,276.00		(69,547.00)
Net pension liability	net pen	(517,873.00)	(517,873.00)	-		60,921.00	-		(456,952.00)
Net OPEB liability	net opeb	(164,924.00)	(164,924.00)	-		27,754.00	-		(137,170.00)
Contributed capital	401	(23,581,439.60)	(23,581,439.60)	-		-	-		(23,581,439.60)
Equity:400-Opening Balance	400	612,548.00	612,548.00	-		-	-		612,548.00
Retained Earnings	402	(10,240,651.53)	(9,279,646.38)	-		-	14,266.06		(9,293,912.44)

