

Breathitt County Water District  
 Trial Balance  
 for the year ended December 31, 2021

		12/31/2020	1/1/2021	2021 transactions		Adjustments		P/L	B/S
		Dr/Cr		Dr/Cr	Ref #	Dr.	Cr.	Dr (Cr)	Dr (Cr)
100-Repair and Maintenance	100	23,565.82	23,565.82	12,041.59		-	-		35,607.41
101-Sinking Fund 500-930-8	101	83,896.23	83,896.23	1,235.58		-	-		85,131.81
102-Short Lived Assets 500-928-6	102	58,085.68	58,085.68	14,753.95		-	-		72,839.63
103- Reserve Accounts 500-929-4	103.1	849.79	849.79	36.48		-	-		886.27
103- Reserve Accounts:103.4- RD Reserve Acc	103.2	16,626.09	16,626.09	1,375.00		-	-		18,001.09
103- Reserve Accounts:103.5 KIA-Reserve Acc	103.3	14,875.00	14,875.00	1,375.00		-	-		16,250.00
103- Reserve Accounts:KIA-F1106	KIA	31,374.84	31,374.84	6,499.96		-	-		37,874.80
104-Operations & Maintance 500-817-4	104	42,878.49	42,878.49	7,558.59		-	-		50,437.08
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			-	-		136.04
Waterline Relocation 315 500-987-1	138	2.67	2.67	(2.67)		-	-		(0.00)
Frozen Phase IV 501-061-6	142	74.69	74.69			-	-		74.69
BCWD Water Line Extension	146	350.97	350.97	(350.56)		-	-		0.41
144-KY 2436 AIRPORT ROAD PROJEC	144	16.18	16.18			-	-		16.18
BCFC Water Assistance Fund	160	7,171.95	7,171.95		7	-	880.99		6,290.96
Account Receivable	170	326,379.59	326,379.59		1, 11	27,201.64	-		353,581.23
Allowance for doubtful accounts	175	(202,417.59)	(202,417.59)		1	-	19,226.42		(221,644.01)
Construction accounts receivable	180	93,148.82	93,148.82		10	-	93,148.82		-
Inventory	190	38,270.07	38,270.07		8	-	5,398.68		32,871.39
Notes receivable	195	72,488.03	72,488.03		7	2,543.65	-		75,031.68
Prepaid Insurance	199	11,298.47	11,298.47		4	1,489.09	-		12,787.56
Fixed Assets:206-Vehicles/Equipment	206	-	-	16,195.20	16,18	49,300.00	65,495.20		-
Water line ext-other	204.13			502,061.00	10	-	502,061.00		-
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			-	-		1,012,969.85
Accum Dep structures and imp	244	(147,113.41)	(147,113.41)		9	-	24,300.86		(171,414.27)
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			-	-		1,077,989.46
Accum Dep Distribution	233	(192,334.99)	(192,334.99)		9	-	25,214.75		(217,549.74)
Transmission and distribution mains	224	38,693,092.45	38,693,092.45			-	-		38,693,092.45
Accum Dep transmission and dist mains	234	(9,341,591.12)	(9,341,591.12)		9	-	995,633.78		(10,337,224.90)
Services	225	1,552,023.99	1,552,023.99			-	-		1,552,023.99
Accum Dep services	235	(228,721.88)	(228,721.88)		9	-	37,131.29		(265,853.17)
Meters and Meter Installations	226	872,831.29	872,831.29			-	-		872,831.29
Accum Dep meters and meter installations	236	(156,227.80)	(156,227.80)		9	-	4,192.14		(160,419.94)
Hydrants	227	545,985.15	545,985.15			-	-		545,985.15
Accum Dep hydrants	237	(91,107.24)	(91,107.24)		9	-	13,062.40		(104,169.64)
Other Plant and Misc Equipment	228	428,616.79	428,616.79		16	8,909.42	-		437,526.21
Accum Dep other plant and misc equip	238	(143,818.80)	(143,818.80)		9	-	3,556.34		(147,375.14)
Office furniture and equipment	229	11,421.71	11,421.71			-	-		11,421.71
Accum Dep office furniture and equip	239	(9,959.89)	(9,959.89)		9	-	4,192.14		(14,152.03)
Transportation equipment	230	159,285.00	159,285.00		18, 19	61,014.00	53,120.00		167,179.00
Accum Dep transportation equipment	240	(159,285.00)	(159,285.00)		9, 19	53,120.00	6,609.85		(112,774.85)
Tools, Shop and garage equipment	231	18,600.35	18,600.35			-	-		18,600.35
Accum Dep shop and garage equip	241	(13,463.04)	(13,463.04)		9	-	2,268.72		(15,731.76)
Pumping Equipment	245	64,035.85	64,035.85			-	-		64,035.85
Accum Dep Pumping Equipment	255	(9,605.34)	(9,605.34)		9	-	1,532.02		(11,137.36)
Communication Equipment	246	87,026.21	87,026.21			-	-		87,026.21
Accum Dep Communication Equipment	256	(13,053.96)	(13,053.96)		9	-	695.71		(13,749.67)
Construction in Process	CIP	273,069.82	273,069.82		2, 10	488,867.23	7,000.00		754,937.05
Deferred outflows-pension	defout	90,444.00	90,444.00		13, 17	39,863.61	22,541.00		107,766.61
Deferred outflows-opeb	defopeb	43,057.00	43,057.00		14, 17	41,524.90	-		84,581.90
314-Accounts payable	314	(52,771.57)	(52,771.57)		1,633.62	2	52,771.57	56,067.05	(54,433.43)
Construction accounts payable	315	(93,148.82)	(93,148.82)		10	93,148.82	-		-
316-Due to agency	316	(154.04)	(154.04)			-	-		(154.04)
328-Withheld tax-County	328	-	-			-	-		-
329-Accrued Dental Ins	329	-	-		3	63.85	-		-
330-Accrued Retirement	330	(4,200.54)	(4,200.54)		1,008.33	5	2,012.25		(5,204.46)
331-Accrued Life Insurance	331	-	-		(94.73)	3	94.73		-
332-Child Support	332	-	-		0.02	3	0.02		-
341-Accrued payroll taxes Federal	341	(3,264.22)	(3,264.22)		(1,498.20)	3	778.06		(3,984.36)
342-Accrued payroll taxes State	342	(645.14)	(645.14)		458.06	3	-	593.20	(780.28)
343-Accrued local tax	343	(488.00)	(488.00)		(159.18)	3	-	469.90	(1,117.08)
Accrued Taxes:352-Accrued-State Unemploym	352	(35.52)	(35.52)		3	150.33	-		114.81
Accrued payroll	363	(754.63)	(754.63)		6	-	8,096.35		(8,850.98)
Accrued vacation	370	(8,701.08)	(8,701.08)		3, 6	-	1,369.58		(10,070.66)
Sales Tax Payable	364	(62.96)	(62.96)		3	13.97	-		(48.99)
Utility Tax Payable	365	(2,630.95)	(2,630.95)			240.17	-		(2,390.78)
KIA note payable F209-05	368	(131,772.71)	(131,772.71)		13,290.13	-	-		(118,482.58)
Revenue bonds	369	(289,000.00)	(289,000.00)		7,000.00	-	-		(282,000.00)
KIA note payable F11-17	371	(1,152,571.54)	(1,152,571.54)		71,589.37	-	-		(1,080,982.17)
Deferred inflows-pension	definf	(18,452.00)	(18,452.00)		13	8,963.00	-		(9,489.00)
Deferred inflows-opeb	inflow opeb	(39,787.00)	(39,787.00)		14	8,516.00	-		(31,271.00)
Net pension liability	net pen	(466,643.00)	(466,643.00)		14	-	51,230.00		(517,873.00)
Net OPEB liability	net opeb	(111,564.00)	(111,564.00)		14	-	53,360.00		(164,924.00)
Contributed capital	401	(23,086,378.19)	(23,086,378.19)		10	-	495,061.41		(23,581,439.60)
Equity:400-Opening Balance	400	612,548.00	612,548.00			-	-		612,548.00
Retained Earnings	402	(11,292,729.02)	(10,240,651.53)			-	-		(10,240,651.53)
500-Water Sales	500	(1,107,245.34)		(1,217,639.36)	1, 2,	16,483.00	10,186.12	(1,211,342.48)	
502-Tap On Fee	502	(32,627.68)		(27,723.51)	7	-	1,662.66	(29,386.17)	
516- ARC:30 East	516	-				-	-		-
516- ARC:2019 BCWD Water Line Ext.	516.2	-		(495,061.41)	10	495,061.41	-		-
ARC Truck	517	-			12	-	49,300.00	(49,300.00)	
522-KY HWY 378	522-378	-				-	-		-

