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COMMISSION

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June 18, 2019

Hon. Gwen Pinson
Executive Director of KY Public Service Commission
PO Box 615
Frankfort, KY 40602

Re : 2019-131
Motion/Request to redact Southern's Responses to Questions 25 and 28
to 1st Post Hearing Data Requests

Hon. Gwen Pinson:

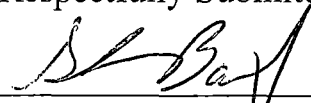
This letter is for the purpose of requesting that Southern's responses to questions 25 and 28 be redacted from the public record.

Southern's CPA, Michael Spears, has requested that the responses he provided to questions 25 and 28 be redacted as they contain privileged information regarding the rates he charges for CPA work. Publishing these responses could detriment his business as competitors could use this information against him.

I have provided Mr. Spear's un-redacted responses to questions 25 and 28 for the Public Service Commission's review only and hereby request that this information not be published.

If you have any questions, please contact my office.

Respectfully Submitted,



Steven P. Bailey, J.D./M.B.A.

Attachment to Q28

Firm Billing Review by Engagement from January 2016 to May 2019

*** 585 SOUTHERN WATER DISTRICT
*** P.O. BOX 610
*** MCDOWELL, KY 41647
Engagement: Standard Engagement
Partner:

Bus: Hme:
Manager:

Standard Amount
Adjustment
YTD Billed

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|------|------|------|------|------|------|------|------|------|------|------|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|--|-----------------|------|-------|---------|----------|------|
| 01/07/16 | 14 | JGR | 625 COMPANY MANAGEMENT | MONTHLY | | | 0 | | Dwn |
| 01/15/16 | 29 | CRH | 400 ACCOUNTING & BOOKKEEPING SVC. FILE '15 PR, 8/-9/15 FS | | | | | | Dwn |
| 01/15/16 | 29 | CRH | 400 ACCOUNTING & BOOKKEEPING SVC. FILE MONTHLY 9/-12/15 | | | | 10.00 | | Dwn |
| 01/16/16 | 14 | JGR | 625 COMPANY MANAGEMENT | MONTHLY | | | 6 | | Dwn |
| 01/23/16 | 32 | MJ | 400 ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | 0 | | Dwn |
| 01/23/16 | 14 | JGR | 625 COMPANY MANAGEMENT | MONTHLY | | | | 225.46 | Dwn |
| 01/30/16 | 29 | CRH | 400 ACCOUNTING & BOOKKEEPING SVC. | 1099S | | | | | Dwn |
| 01/30/16 | 14 | JGR | 625 COMPANY MANAGEMENT | MONTHLY | | | | | Dwn |

Engagement Totals

Employee Cost

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|---------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 1000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1000.00 |

Last Receipt 01/13/16

YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

** 585 SOUTHERN WATER DISTRICT
** P.O. BOX 610
*** MCDOWELL, KY 41647
Engagement: Standard Engagement
Partner:

Bus: Hme:
Manager:

Standard Amount
Adjustment
YTD Billed

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|------|------|-----|-----|-----|-----|-----|-----|-----|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | | | 0.00 | 0.00 | | | | | | | |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hc | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|--|--------------------|------|----|---------|----------|------|
| 02/06/16 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. FILE 12/31/13 PSC RET | | | | | | Dwn |
| 02/06/16 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | FILE 7/13-12/13 PR | | | | | Dwn |
| 02/06/16 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. FILE 1-8/13 GL, 1-6/13 PR | | | | | | Dwn |
| 02/06/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | .19 | Dwn |
| 02/13/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | 17.75 | Dwn |
| 02/13/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | .99 | Dwn |
| 02/20/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | .3 | Dwn |
| 02/27/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | .9 | Dwn |
| Engagement Totals | | | | | | | | | |
| Employee Cost | | | | | | | | 8.01 | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt 02/10/16

YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 23498 [REDACTED] Standard Engagement (continued)

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 90.00 | 0.00 | 0.00 | 0.00 | 0.00 | 90.00 |

Last Receipt 04/27/15 90.00 YTD Receipts 0.00
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 33500 [REDACTED] Standard Amount 150.00
 *** [REDACTED] ROAD Adjustment -150.00
 *** [REDACTED] Bus: Hme:
 Engagement: Standard Engagement YTD Billed 0.00
 Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|------|------|------|------|------|------|------|------|------|------|------|------|
| Prior Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Yr | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|---------------------|-----------------|------|-------|---------|----------|------|
| 03/07/16 | 4 MRS | 510 | INDIVIDUALS | | | | | 0.00 | Dwn |
| | | | 510 Subtotal | | | | | 0.00 | |
| | | | Engagement Totals | | | 1.00 | | 0.00 | |
| | | | Employee Cost | | | | | 30.29 | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

YTD Receipts 0.00
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 33585 SOUTHERN WATER DISTRICT Standard Amount
 *** P.O. BOX 610 Adjustment
 *** MCDOWELL, KY 41647 Bus: Hme:
 Engagement: Standard Engagement YTD Billed
 Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|------|------|------|------|------|------|------|------|------|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | | 00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|------|---------|-----|---------------------|-----------------|------|-------|---------|----------|------|
|------|---------|-----|---------------------|-----------------|------|-------|---------|----------|------|

** 685 SOUTHERN WATER DISTRICT Standard Engagement (continued)

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Am | Bill Amt | Std? |
|-------------------|---------|-----|-------------------------------|-----------------|------|-------|--------|----------|--------|
| 03/19/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | 1 | | 10.09 | Dwn |
| 03/19/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | BANK REC | | 6 | | 30.56 | Dwn |
| 400 Subtotal | | | | | | | | 40.65 | |
| 03/05/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Dwn |
| 03/19/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Dwn |
| 03/26/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Dwn |
| 03/31/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Dwn |
| 625 Subtotal | | | | | | | | | |
| Engagement Totals | | | | | | | | | |
| Employee Cost | | | | | | | | 67.1 | 111.19 |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt 03/07/16

YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 33598 [REDACTED] Standard Amount 12.00
 *** [REDACTED] Adjustment 78.00
 *** [REDACTED] Bus: Hme: YTD Billed 90.00
 Engagement: Standard Engagement
 Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|------|------|------|------|------|------|------|------|------|------|------|------|
| Prior Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Yr | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|---------------------|---------------------|------|-------|---------|----------|------|
| 03/27/16 | 29 CRH | 510 | INDIVIDUALS | COPY AND ASSEMB RET | | | | | |
| 510 Subtotal | | | | | | | | | |
| Engagement Totals | | | | | | | | | |
| Employee Cost | | | | | | | | | 8 |

** 85 SOUTHERN WATER DISTRICT
*** P.O. BOX 610
*** MCDOWELL, KY 41647
Engagement: Standard Engagement
Partner:

Bus:

Hme:

Manager:

Standard Amount
Adjustment
YTD Billed

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | | | | 00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|-----------------------------------|----------------------|------|-------|---------|----------|------|
| 04/02/16 | 29 | CRH | 400 ACCOUNTING & BOOKKEEPING SVC. | TYPE PAPERS FOR JEFF | | | | | |
| 04/02/16 | 14 | JGR | 625 COMPANY MANAGEMENT | MONTHLY | | | | | |
| 04/09/16 | 14 | JGR | 625 COMPANY MANAGEMENT | MONTHLY | | | | | Up |
| 04/23/16 | 32 | MJ | 400 ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | Th |
| 04/23/16 | 14 | JGR | 625 COMPANY MANAGEMENT | MONTHLY | | | | | jp |
| 04/30/16 | 14 | JGR | 625 COMPANY MANAGEMENT | MONTHLY | | | | | |

Engagement Totals

Employee Cost

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt 04/04/16

YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 585 SOUTHERN WATER DISTRICT
*** P.O. BOX 610
*** MCDOWELL, KY 41647
Engagement: Standard Engagement
Partner:

Bus: Hme:
Manager:

Standard Amount
Adjustment
YTD Billed 00

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | | | | | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|-----------------------------------|-----------------|------|-------|---------|----------|------|
| 05/06/16 | 14 | JGR | 625 COMPANY MANAGEMENT | MONTHLY | | | | 3 | Dwn |
| 05/13/16 | 14 | JGR | 625 COMPANY MANAGEMENT | YEAR END | | | | .6 | Dwn |
| 05/14/16 | 32 | MJ | 400 ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | Dwn |
| 05/20/16 | 14 | JGR | 625 COMPANY MANAGEMENT | MONTHLY | | | | | wn |
| 05/27/16 | 14 | JGR | 625 COMPANY MANAGEMENT | MONTHLY | | | | | 1 |

Engagement Totals

Employee Cost

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt

YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

07/06/16
13:31:36

MICHAEL R. SPEARS, CPA, PSC
Firm Billing Worksheet by Engagement
June 30, 2016

** 85 SOUTHERN WATER DISTRICT
*** P.O. BOX 610
*** MCDOWELL, KY 41647
Engagement: Standard Engagement
Partner:

Bus: Hme:

Standard Amount
Adjustment
YTD Billed

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|-------------------------------|-----------------|------|-------|---------|----------|------|
| 06/10/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | |
| | | | 400 Subtotal | | | | | | |
| 06/18/16 | 14 JGR | 484 | P.S.C.R.-PREPARATION | PSC RET | | | | | |
| | | | 484 Subtotal | | | | | | |
| 06/06/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 06/11/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 06/11/16 | 14 JGR | 625 | COMPANY MANAGEMENT | YEAR END | | | | | |
| 06/25/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 06/30/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| | | | 625 Subtotal | | | | | | |

Engagement Totals

Employee Cost

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | | 0.00 | 0.00 | 0.00 | 0.00 | |
| Work-in-Process Amt | | 0.00 | 0.00 | 0.00 | 0.00 | |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt

YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

FORGOT TO Run Post Billing Report

*** 405 [REDACTED] Standard Engagement (continued)

Engagement Totals

Employee Cost

96.88

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 700.00 | 0.00 | 0.00 | 0.00 | 0.00 | 700.00 |

Last Receipt 06/24/16 350.00 YTD Receipts 2100.00
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 33585 SOUTHERN WATER DISTRICT

Standard Amount

*** P.O. BOX 610

Adjustment

*** MCDOWELL, KY 41647

Bus:

Hme:

Engagement: Standard Engagement

YTD Billed

Partner:

Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|---|-----------------|------|-------|---------|----------|------|
| 07/29/16 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. TYPE COPY BIND PSC-WATER | | | | | | |
| 07/29/16 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. TYPE COPY BIND PSC-SEWER | | | | | | |
| 07/29/16 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. LOOK UP INFO FOR JEFF | | | | | | n |
| 07/22/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | |
| | | | 400 Subtotal | | | | | | |
| 07/23/16 | 14 JGR | 484 | P.S.C.R.-PREPARATION | PSC RETURN | | | | | Dwn |
| | | | 484 Subtotal | | | | | | 8 |
| 07/09/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | n |
| 07/16/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Dwn |
| 07/23/16 | 14 JGR | 625 | COMPANY MANAGEMENT | PR AND MONTHLY | | | | | |
| | | | 625 Subtotal | | | | | | |

Engagement Totals

Employee Cost

** 85 SOUTHERN WATER DISTRICT Standard Engagement (continued)

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|---------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | 1300.00 |

Last Receipt 07/18/16

YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

-----*

*** 33755 Standard Amount 5214.00
 *** Adjustment -429.00
 *** Bus: Hme: YTD Billed 4785.00
 Engagement: Standard Engagement
 Partner: 4 SPEARS^MICHAEL RAY Manager: 4 SPEARS^MICHAEL RAY

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|--------|--------|---------|--------|---------|--------|--------|--------|--------|--------|--------|--------|
| Prior Year | 404.00 | 213.00 | 1256.00 | 421.00 | 327.00 | 321.00 | 438.00 | 481.00 | 406.00 | 577.00 | 382.00 | 381.00 |
| Current Yr | 534.00 | 299.00 | 1653.00 | 289.00 | 1035.00 | 635.00 | 340.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|-------------------------------|---------------------|------|-------|---------|----------|-------|
| 07/08/16 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR-CALL IN TAX DEP | | | | 20.00 | Std |
| 07/15/16 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, CALL IN TAX DEP | | | | 20.00 | Std |
| 07/15/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | K-1 | | | | 15.00 | Std |
| 07/15/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR 941 | | | | 30.00 | Std |
| 07/22/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR | | | | 30.00 | Std |
| 07/22/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | QTR | | | | 45.00 | Std |
| 400 Subtotal | | | | | | | | 160.00 | |
| 07/22/16 | 4 MRS | 414 | ACC. & BKPG. PREPARATION | SALES TAX AUDIT | | | | 180.00 | Std |
| 414 Subtotal | | | | | | | | 180.00 | |
| Engagement Totals | | | | | | | | 340.00 | |
| Employee Cost | | | | | | | | 79.62 | 79.62 |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|---------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 2439.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2439.00 |

Last Receipt 07/15/16 600.00
Last Write-Off 09/30/15 500.00

YTD Receipts 4500.00
YTD Write-Offs 0.00
YTD Credit Memos 0.00

** 05 [REDACTED] Standard Engagement (continued)

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 350.00 | 0.00 | 0.00 | 0.00 | 0.00 | 350.00 |

Last Receipt 08/16/16 350.00 YTD Receipts 2800.00
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 33426 [REDACTED] Standard Amount 39.00
 *** [REDACTED] Adjustment 76.00
 *** [REDACTED] Bus: Hme: YTD Billed 115.00
 Engagement: Standard Engagement
 Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|------|------|--------|------|------|------|------|--------|------|------|------|------|
| Prior Year | 0.00 | 0.00 | 115.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Yr | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 115.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|-----------------------------------|-----------------|------|-------|---------|----------|------|
| 08/13/16 | 14 | JGR | 400 ACCOUNTING & BOOKKEEPING SVC. | | | | 0 | | |
| | | | 400 Subtotal | | | | | | |
| Engagement Totals | | | | | | | | | |
| Employee Cost | | | | | | | | | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Last Receipt 04/30/16 115.00 YTD Receipts 115.00
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 33585 SOUTHERN WATER DISTRICT Standard Amount
 *** P.O. BOX 610 Adjustment
 *** MCDOWELL, KY 41647 Bus: Hme: YTD Billed
 Engagement: Standard Engagement
 Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | | | | | | | | | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|------|---------|-----|---------------------|-----------------|------|-------|---------|----------|------|
|------|---------|-----|---------------------|-----------------|------|-------|---------|----------|------|

85 SOUTHERN WATER DISTRICT Standard Engagement (continued)

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|---|-----------------|------|-------|---------|----------|------|
| 08/12/16 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. TYPE PAPER, ENV FOR JEFF | | | | | | Dwn |
| 08/19/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | Dwn |
| | | 400 | Subtotal | | | | | | |
| 08/06/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Dwn |
| 08/13/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Dwn |
| 08/19/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Dwn |
| 08/27/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Dwn |
| 08/31/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Dwn |
| | | 625 | Subtotal | | | | | | |

Engagement Totals

Employee Cost

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Last Receipt 08/08/16

YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 33755 [REDACTED] Standard Amount 5599.00
 *** [REDACTED] Adjustment -429.00
 *** [REDACTED] Bus: Hme: YTD Billed 5170.00
 Engagement: Standard Engagement
 Partner: 4 SPEARS MICHAEL RAY Manager: 4 SPEARS MICHAEL RAY

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|--------|--------|---------|--------|---------|--------|--------|--------|--------|--------|--------|--------|
| Prior Year | 404.00 | 213.00 | 1256.00 | 421.00 | 327.00 | 321.00 | 438.00 | 481.00 | 406.00 | 577.00 | 382.00 | 381.00 |
| Current Yr | 534.00 | 299.00 | 1653.00 | 289.00 | 1035.00 | 635.00 | 340.00 | 385.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|-------------------------------|---------------------|------|-------|---------|----------|------|
| 08/05/16 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, CALL IN TAX DEP | | | 20.00 | 20.00 | Std |
| 08/12/16 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, CALL IN TAX DEP | | | 20.00 | 20.00 | Std |
| 08/15/16 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, CALL IN TAX DEP | | | 20.00 | 20.00 | Std |
| 08/26/16 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, CALL IN TAX DEP | | 50 | 20.00 | 20.00 | Std |
| 08/31/16 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, CALL IN TAX DEP | | | 20.00 | 20.00 | Std |
| 08/12/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR AUDIT REPORT | | | 90.00 | 90.00 | Std |
| 08/05/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | K-1 | | | 15.00 | 15.00 | Std |
| | | 400 | Subtotal | | | | 205.00 | 205.00 | |

| | | | | | | | | | |
|----------|-------|-----|-------------------|----------|--|--|--|--|--|
| 08/19/16 | 4 MRS | 534 | CORP. PREPARATION | TAX PREP | | | | | |
| | | 534 | Subtotal | | | | | | |

10/27/16
12:57:24

MICHAEL R. SPEARS, CPA, PSC
Firm Billing Review by Engagement
September 30, 2016

* 105 [REDACTED] Standard Amount 2369.00
*** [REDACTED] Adjustment 781.00
*** [REDACTED] Bus: Hme: YTD Billed 3150.00
Engagement: Standard Engagement
Partner: 4 SPEARS^MICHAEL RAY Manager: 4 SPEARS^MICHAEL RAY

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Prior Year | 801.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 |
| Current Yr | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 0.00 | 0.00 | 0.00 |

Bill Monthly Retainer of 300.00

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|-------------------------------|-----------------|------|-------|---------|----------|------|
| 09/23/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | |
| 09/23/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | MTHLY | | | | | m |
| 400 Subtotal | | | | | | | | | |
| Engagement Totals | | | | | | | | | |
| Employee Cost | | | | | | | | | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 350.00 | 0.00 | 0.00 | 0.00 | 0.00 | 350.00 |

Last Receipt 09/26/16 350.00 YTD Receipts 3150.00
YTD Write-Offs 0.00
YTD Credit Memos 0.00

* - *

** 33585 SOUTHERN WATER DISTRICT Standard Amount
** P.O. BOX 610 Adjustment
** MCDOWELL, KY 41647 Bus: Hme: YTD Billed
Engagement: Standard Engagement
Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | | | | | | | | | | | |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|--------------|---------|-----|-------------------------------|-----------------|------|-------|---------|----------|------|
| 09/16/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | |
| 400 Subtotal | | | | | | | | | |
| 09/30/16 | 4 MRS | 414 | ACC. & BKPG. PREPARATION | AUDIT REVIEW | | | | | |
| 414 Subtotal | | | | | | | | | |
| 09/17/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 09/30/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 09/30/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 625 Subtotal | | | | | | | | | |

** 85 SOUTHERN WATER DISTRICT Standard Engagement (continued)

Engagement Totals

Employee Cost

910.17 910.17

0-30 Days 31-60 Days 61-90 Days 91-120 Days > 120 Days Total

| | | | | | | |
|---------------------|------|------|------|------|------|------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | | | | | |

Last Receipt

YTD Write-Offs 0.00

YTD Credit Memos 0.00

*** 33755 [REDACTED] Standard Amount 6454.00
 *** [REDACTED] Adjustment -429.00
 *** [REDACTED] Bus: Hme: YTD Billed 6025.00
 Engagement: Standard Engagement
 Partner: 4 SPEARS^MICHAEL RAY Manager: 4 SPEARS^MICHAEL RAY

| | | | | | | | | | | |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|
| Billed: | Jan | Feb | Mar | Apr | May | Jun | Sep | Oct | Nov | Dec |
| Prior Year | | | | | | | | | | |
| Current Yr | | | | | | | | | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|-----------------------------------|---------------------|------|-------|---------|----------|--------|
| 09/09/16 | 29 | CRH | 400 ACCOUNTING & BOOKKEEPING SVC. | PR CALL IN TAX DEP | | | | | Std |
| 09/16/16 | 29 | CRH | 400 ACCOUNTING & BOOKKEEPING SVC. | PR, CALL IN TAX DEP | | | | | Std |
| 09/23/16 | 29 | CRH | 400 ACCOUNTING & BOOKKEEPING SVC. | PR, CALL IN TAX DEP | | | | | Std |
| 09/09/16 | 32 | MJ | 400 ACCOUNTING & BOOKKEEPING SVC. | MONTHLY | | | | | Std |
| 09/02/16 | 32 | MJ | 400 ACCOUNTING & BOOKKEEPING SVC. | K-1 | | | | | Std |
| 09/30/16 | 32 | MJ | 400 ACCOUNTING & BOOKKEEPING SVC. | PR, 941 | | | 30.00 | | Std |
| 09/30/16 | 32 | MJ | 400 ACCOUNTING & BOOKKEEPING SVC. | QTR | | | 105.00 | | Std |
| 09/23/16 | 32 | MJ | 400 ACCOUNTING & BOOKKEEPING SVC. | MTHLY | | | 30.00 | | Std |
| 09/16/16 | 32 | MJ | 400 ACCOUNTING & BOOKKEEPING SVC. | MTHLY | | | 45.00 | | Std |
| | | | 400 Subtotal | | | | | 555.00 | |
| 09/23/16 | 4 | MRS | 414 ACC. & BKPG. PREPARATION | SALES TAX AUDIT | 1 | | | 240.00 | Std |
| | | | 414 Subtotal | | | | | 240.00 | |
| 09/16/16 | 4 | MRS | 534 CORP. PREPARATION | TAX PREP | | .0 | | 60.00 | Std |
| | | | 534 Subtotal | | | | | 60.00 | |
| | | | Engagement Totals | | | | | 00 | |
| | | | Employee Cost | | | | | 206.86 | 206.86 |

** 385 SOUTHERN WATER DISTRICT
*** P.O. BOX 610
*** MCDOWELL, KY 41647
Engagement: Standard Engagement
Partner:

Bus: Hme:
Manager:

Standard Amount
Adjustment
YTD Billed

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | | | | | | | | | | | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|-------------------------------|-----------------|------|-------|---------|----------|------|
| 10/21/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | |
| | | | 400 Subtotal | | | | | | |
| 10/08/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 10/15/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 10/22/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 10/29/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| | | | 625 Subtotal | | | | | | |
| Engagement Totals | | | | | | | | | |
| Employee Cost | | | | | | | | | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt 10/17/16
YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

** 33755

Engagement: Standard Engagement
Partner: 4 SPEARS MICHAEL RAY
Bus: Hme:
Manager: 4 SPEARS MICHAEL RAY
Standard Amount 6834.00
Adjustment -374.00
YTD Billed 6460.00

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|--------|--------|---------|--------|---------|--------|--------|--------|--------|--------|--------|--------|
| Prior Year | 404.00 | 213.00 | 1256.00 | 421.00 | 327.00 | 321.00 | 438.00 | 481.00 | 406.00 | 577.00 | 382.00 | 381.00 |
| Current Yr | 534.00 | 299.00 | 1653.00 | 289.00 | 1035.00 | 635.00 | 340.00 | 385.00 | 855.00 | 435.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|-------------------------------|---------------------|------|-------|---------|----------|------|
| 10/14/16 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR | | | | 22.89 | Up |
| 10/21/16 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, CALL IN TAX DEP | | | | 22.89 | Up |
| 10/27/16 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, CALL IN TAX DEP | | | | 22.89 | Up |
| 10/31/16 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, CALL IN DEP | | | | 22.89 | Up |
| 10/07/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, 941, DELIVER | | | | 85.86 | Up |
| | | | 400 Subtotal | | | | | | |
| 10/28/16 | 4 MRS | 414 | ACC. & BKPG. PREPARATION | SALES TAX AUDIT | | | | | |

Standard Engagement (continued)

Bill Monthly Retainer of 300.00

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|-------------------------------|-----------------|------|-------|---------|----------|------|
| 11/18/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | 350.00 | Up |
| | | 400 | Subtotal | | | | | 350.00 | |
| Engagement Totals | | | | | | | | 350.00 | |
| Employee Cost | | | | | | | 11.63 | 11.63 | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 350.00 | 0.00 | 0.00 | 0.00 | 0.00 | 350.00 |

Last Receipt 11/10/16 350.00 YTD Receipts 3850.00
 YTD Write-Offs 0.00
 YTD Credit Memos 0.00

*** 33585 SOUTHERN WATER DISTRICT Standard Amount
 ** P.O. BOX 610 Adjustment
 ** MCDOWELL, KY 41647 Bus: Hme: YTD Billed
 Engagement: Standard Engagement
 Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | | | | | | | | | | | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|-------------------------------|--------------------------------|------|-------|---------|----------|-------|
| 11/18/16 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | FILE BUDGETS '12-'14 | | | | | Std |
| 11/18/16 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | FILE MAY-AUG '16 MONTHLY, F/ST | | | | | Std |
| 11/11/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | J Std |
| | | 400 | Subtotal | | | | | .00 | |
| 11/05/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Std |
| 11/12/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | 0 | Std |
| 11/19/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | J | Std |
| 11/26/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | J0 | Std |
| | | 625 | Subtotal | | | | | | |
| Engagement Totals | | | | | | | | | |
| Employee Cost | | | | | | | | | |

*** 3375 SOUTHERN WATER DISTRICT Standard Engagement (continued)

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt 11/18/16

YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 33755 [REDACTED] GARY SPEARS Standard Amount 8330.00
 *** [REDACTED] Adjustment -973.00
 *** [REDACTED] Bus: Hme: -----
 Engagement: Standard Engagement YTD Billed 7357.00
 Partner: 4 SPEARS^MICHAEL RAY Manager: 4 SPEARS^MICHAEL RAY

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|--------|--------|---------|--------|---------|--------|--------|--------|--------|--------|--------|--------|
| Prior Year | 404.00 | 213.00 | 1256.00 | 421.00 | 327.00 | 321.00 | 438.00 | 481.00 | 406.00 | 577.00 | 382.00 | 381.00 |
| Current Yr | 534.00 | 299.00 | 1653.00 | 289.00 | 1035.00 | 635.00 | 340.00 | 385.00 | 855.00 | 435.00 | 897.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------------------------|---------|-----|-------------------------------|-----------------|------|-------|---------|----------|------|
| 11/11/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, 941 | | | | | |
| 11/04/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | K-1 | | | | 99 | Dwn |
| 400 Subtotal | | | | | | | | | |
| 11/04/16 | 4 MRS | 414 | ACC. & BKPG. PREPARATION | FINAL CLOSE | | | | | |
| 11/11/16 | 4 MRS | 414 | ACC. & BKPG. PREPARATION | | | | | | |
| BACK UP AND CLEAN COMPUTER | | | | | | | | | |
| 414 Subtotal | | | | | | | | | |
| 11/19/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 11/19/16 | 14 JGR | 625 | COMPANY MANAGEMENT | GARY COMPUTER | | | | | |
| 625 Subtotal | | | | | | | | | |
| Engagement Totals | | | | | | | | | |
| Employee Cost | | | | | | | | | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 897.00 | 0.00 | 0.00 | 0.00 | 0.00 | 897.00 |

Last Receipt 07/15/16
Last Write-Qff 11/30/16

YTD Receipts
YTD Write-Offs
YTD Credit Memos 0.00

* 33585 SOUTHERN WATER DISTRICT Standard Engagement (continued)

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 350.00 | 0.00 | 0.00 | 0.00 | 0.00 | 350.00 |

Last Receipt 12/19/16 350.00 YTD Receipts 4200.00
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 33585 SOUTHERN WATER DISTRICT Standard Amount
*** P.O. BOX 610 Adjustment
*** MCDOWELL, KY 41647 Bus: Hme: YTD Billed
Engagement: Standard Engagement Partner: Manager:

Billed: Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
Prior Year
Current Yr

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|--------------------------------|-----------------|------|-------|---------|----------|------|
| 12/16/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | |
| | | | 400 Subtotal | | | | | | |
| 12/10/16 | 14 JGR | 614 | COMPUTER SYSTEMS SET UP-INSTAL | MTHLY | | | | | |
| | | | 614 Subtotal | | | | | | |
| 12/17/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 12/24/16 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| | | | 625 Subtotal | | | | | | |
| | | | Engagement Totals | | | | | | |
| | | | Employee Cost | | | | 477.08 | 477.08 | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Last Receipt 12/14/16 YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

** 05 [REDACTED] Standard Amount 240.00
 *** [REDACTED] Adjustment 110.00
 *** [REDACTED] Bus: Hme: -----
 Engagement: Standard Engagement YTD Billed 350.00
 Partner: 4 SPEARS^MICHAEL RAY Manager: 4 SPEARS^MICHAEL RAY

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Prior Year | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 |
| Current Yr | 350.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Bill Monthly Retainer of 300.00

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|-------------------------------|-----------------|------|-------|---------------|----------|-------|
| 01/21/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | |
| 01/28/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | QTR, W-2S | | | | | |
| 01/28/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | 1099S | | | | | |
| 400 Subtotal | | | | | | | | | |
| Engagement Totals | | | | | | | | | |
| | | | | | | | Employee Cost | 62.00 | 62.00 |

0-30 Days 31-60 Days 61-90 Days 91-120 Days > 120 Days Total

| | | | | | | | |
|---------------------|--------|------|------|------|------|------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 350.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 350.00 |

Last Receipt 01/23/17 350.00 YTD Receipts 350.00
 YTD Write-Offs 0.00
 YTD Credit Memos 0.00

*** 33585 SOUTHERN WATER DISTRICT Standard Amount
 *** P.O. BOX 610 Adjustment
 *** MCDOWELL, KY 41647 Bus: Hme: -----
 Engagement: Standard Engagement YTD Billed
 Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|-----|------|------|------|------|-----|-----|------|------|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | | | | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|--------------|---------|-----|-------------------------------|--------------------|------|-------|---------|----------|------|
| 01/13/17 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | | | | | | Up |
| | | | LOOK UP EARN RPT FOR JEFF | | | | | | |
| 01/28/17 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | WORK ON 1099S | | | | | Up |
| 01/28/17 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | 1099S | | | | | Up |
| 01/31/17 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | SCAN ITEMS TO JEFF | | | | | Up |
| 01/21/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | Up |
| 400 Subtotal | | | | | | | | | |

** 085 SOUTHERN WATER DISTRICT Standard Engagement (continued)

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|---------------------|-----------------|------|-------|---------|----------|------|
| 01/07/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Up |
| 01/14/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Up |
| 01/21/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Up |
| 01/28/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Up |

625 Subtotal

Engagement Totals

Employee Cost

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

. Last Receipt 01/27/17

YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

** 055 [REDACTED] Standard Amount 270.00
 *** [REDACTED] Adjustment 0.00
 *** [REDACTED] YTD Billed 270.00
 Engagement: Standard Engagement
 Partner: 4 SPEARS^MICHAEL RAY Manager: 4 SPEARS^MICHAEL RAY
 Bus: Hme:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|--------|--------|---------|--------|---------|--------|--------|--------|--------|--------|--------|------|
| Prior Year | 534.00 | 299.00 | 1553.00 | 289.00 | 1035.00 | 635.00 | 340.00 | 385.00 | 855.00 | 435.00 | 897.00 | 0.00 |
| Current Yr | 270.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|-------------------------------|-----------------|------|-------|---------|----------|------|
| 12/02/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | K-1 | | | | | |
| 12/02/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | BANK RECONS | | | | | i |
| 12/09/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | W/C AUDIT | | | | | Std |
| 12/16/16 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | MTHLY | | | | | Std |
| 01/21/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | QTR, W-2S | | | | | d |
| 01/21/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | RECONS | | | | | Std |

400 Subtotal

Engagement Totals

Employee Cost

** 585 SOUTHERN WATER DISTRICT
*** P.O. BOX 610
*** MCDOWELL, KY 41647
Engagement: Standard Engagement
Partner:

Bus: Hme:
Manager:

Standard Amount
Adjustment
YTD Billed

Billed: Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
Prior Year
Current Yr

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|-------------------------------|-----------------------|------|-------|---------|----------|------|
| 02/04/17 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | SCAN PAPERS TO JEFF | | | | | |
| 02/04/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | 3 |
| 02/11/17 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | FILE SEPT '16 F/ST | | | | | |
| 02/18/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 02/25/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | Up |
| 02/25/17 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | FILE OCT-NOV '16 F/ST | | | | | |
| 02/25/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |

Engagement Totals

Employee Cost 528.51 528.51

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt 02/21/17

YTD Receipts
YTD Write-Offs
YTD Credit Memos 0.00

04/21/17
09:03:58

MICHAEL R. SPEARS, CPA, PSC
Firm Billing Review by Engagement
March 31, 2017

*** 585 SOUTHERN WATER DISTRICT
*** P.O. BOX 610
*** MCDOWELL, KY 41647
Engagement: Standard Engagement
Partner:

Bus: Hme:
Manager:

Standard Amount
Adjustment
YTD Billed

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | | | | 50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|-------------------------------|-----------------|------|-------|---------|----------|------|
| 03/18/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | Up |
| | | | 400 Subtotal | | | | | | |
| 03/04/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Jp |
| 03/11/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Jp |
| 03/18/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | J |
| 03/25/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | P |
| 03/31/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| | | | 625 Subtotal | | | | | | |
| Engagement Totals | | | | | | | | | |
| Employee Cost | | | | | | | | | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt 03/06/17

YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 33755 [REDACTED] SPEARS Standard Amount 2061.00
*** [REDACTED] Adjustment 0.00
*** [REDACTED] Bus: Hme: YTD Billed 2061.00
Engagement: Standard Engagement
Partner: 4 SPEARS^MICHAEL RAY Manager: 4 SPEARS^MICHAEL RAY

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|--------|--------|---------|--------|---------|--------|--------|--------|--------|--------|--------|------|
| Prior Year | 534.00 | 299.00 | 1653.00 | 289.00 | 1035.00 | 635.00 | 340.00 | 385.00 | 855.00 | 435.00 | 897.00 | 0.00 |
| Current Yr | 270.00 | 0.00 | 1791.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|-------------------------------|---------------------------|------|-------|---------|----------|------|
| 02/28/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | | | | | | d |
| 02/11/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | K-1 & SALES TAX | | | | | Std |
| 03/11/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | CREDIT CARD RECAP | | | | | |
| 03/04/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | ZERO RETS, CANCEL REQUEST | | | | | |

MICHAEL R. SPEARS, CPA, PSC
Firm Billing Review by Engagement
April 30, 2017

*** 33498 [REDACTED] Standard Engagement (continued)

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Last Receipt 04/01/17 125.00 YTD Receipts 125.00
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 33585 SOUTHERN WATER DISTRICT

Standard Amount

*** P.O. BOX 610

Adjustment

*** MCDOWELL, KY 41647

Bus:

Hme:

Engagement: Standard Engagement

YTD Billed

Partner:

Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | | | | | | | | | | | |

| Date | Emp | Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|-----|-----|-----|-------------------------------|-----------------|------|-------|---------|----------|------|
| 04/15/17 | 32 | MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | p |
| | | | | 400 Subtotal | | | | | | |
| 04/23/17 | 4 | MRS | 414 | ACC. & BKPG. PREPARATION | | | | | | -- |
| | | | | 414 Subtotal | | | | | | -- |
| 04/15/17 | 14 | JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | -- |
| 04/22/17 | 14 | JGR | 625 | COMPANY MANAGEMENT | | | | | | -- |
| | | | | MONTHLY AND PSC TRANSFER | | | | | | |
| 04/30/17 | 14 | JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | p |
| | | | | 625 Subtotal | | | | | | |
| Engagement Totals | | | | | | | | | | |
| Employee Cost | | | | | | | | | | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Last Receipt 04/24/17 YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 190

Standard Amount 20.00
Adjustment -20.00

YTD Billed 0.00

Engagement: Standard Engagement
Partner:

Bus: Hme:
Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|------|------|------|------|------|------|------|------|------|--------|------|------|
| Prior Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 140.00 | 0.00 | 0.00 |
| Current Yr | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|--|-----------------|------|-------|---------|----------|------|
| 11/18/16 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | | | | 22.00 | 0.00 | Dwn |
| | | | COPY '14-'15 PERSONAL RET AND W2'S | | | | | | |
| 01/21/17 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | | | | | 0.00 | Dwn |
| | | | COPY '14-'15 RETURNS (PERSONAL AND CORP) | | | | | | |
| | | 400 | Subtotal | | | | | 0.00 | |
| Engagement Totals | | | | | | | | 0.00 | |
| Employee Cost | | | | | | | | 6.13 | 6.13 |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Last Receipt 12/08/16 140.00 YTD Receipts 0.00
 YTD Write-Offs 0.00
 YTD Credit Memos 0.00

*** 33585 SOUTHERN WATER DISTRICT
*** P.O. BOX 610
*** MCDOWELL, KY 41647
Engagement: Standard Engagement
Partner:

Standard Amount
Adjustment

YTD Billed

Bus: Hme:
Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | | | | | | | | | | | |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|-------------------------------|-----------------|------|-------|---------|----------|------|
| 05/12/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | |
| | | 400 | Subtotal | | | | | | |
| 05/12/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MTHLY | | | | | wn |
| 05/12/17 | 14 JGR | 625 | COMPANY MANAGEMENT | FINANCIALS | | | | | |
| 05/19/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MTHLY | | | | | wn |
| 05/26/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MTHLY | | | | | |
| 05/31/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| | | 625 | Subtotal | | | | | | |

* 585 SOUTHERN WATER DISTRICT Standard Engagement (continued)

Engagement Totals

Employee Cost

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | | | | | |

Last Receipt 05/16/17

YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00


*** 33755 [REDACTED] Standard Amount 2256.00
 *** [REDACTED] Adjustment 0.00
 *** [REDACTED] Bus: Hme: -----
 Engagement: Standard Engagement YTD Billed 2256.00
 Partner: 4 SPEARS MICHAEL RAY Manager: 4 SPEARS MICHAEL RAY

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|--------|--------|---------|--------|---------|--------|--------|--------|--------|--------|--------|------|
| Prior Year | 534.00 | 299.00 | 1653.00 | 289.00 | 1035.00 | 635.00 | 340.00 | 385.00 | 855.00 | 435.00 | 897.00 | 0.00 |
| Current Yr | 270.00 | 0.00 | 1791.00 | 0.00 | 195.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|-------------------------------|-----------------|------|-------|---------|----------|------|
| 05/19/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | RECONS | | | | 15.00 | Std |
| | | | 400 Subtotal | | | | | 15.00 | |
| 05/07/17 | 4 MRS | 414 | ACC. & BKPG. PREPARATION | CENSUS | | | | 180.00 | Std |
| | | | 414 Subtotal | | | | | 180.00 | |
| | | | Engagement Totals | | | | | 195.00 | |
| | | | Employee Cost | | | | | 40.23 | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 195.00 | 0.00 | 0.00 | 0.00 | 0.00 | 195.00 |

Last Receipt 04/13/17 1791.00 YTD Receipts 2958.00
 Last Write-Off 11/30/16 1414.00 YTD Write-Offs 0.00
 YTD Credit Memos 0.00

**  Standard Engagement (continued)
Employee Cost

2.59 2.59

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 350.00 | 0.00 | 0.00 | 0.00 | 0.00 | 350.00 |

Last Receipt 06/19/17 350.00 YTD Receipts 2100.00
YTD Write-Offs 0.00
YTD Credit Memos 0.00

- * - *

*** 33585 SOUTHERN WATER DISTRICT Standard Amount
*** P.O. BOX 610 Adjustment
*** MCDOWELL, KY 41647 Bus: Hme: YTD Billed
Engagement: Standard Engagement Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|---|-----------------|------|-------|---------|----------|------|
| 06/09/17 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. PRINT 3 PR CHKS W/JEFF | | | | | | Jp |
| 06/15/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | |
| 400 Subtotal | | | | | | | | | |
| 06/03/17 | 14 JGR | 484 | P.S.C.R.-PREPARATION | PSC REPORT | | | | | Jp |
| 06/17/17 | 14 JGR | 484 | P.S.C.R.-PREPARATION | PSC RET | | | | | Jp |
| 06/24/17 | 14 JGR | 484 | P.S.C.R.-PREPARATION | PSC RET | | | | | |
| 06/30/17 | 14 JGR | 484 | P.S.C.R.-PREPARATION | PSC RET | | | | | |
| 484 Subtotal | | | | | | | | | |
| 06/03/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 06/17/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Up |
| 06/24/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 625 Subtotal | | | | | | | | | |
| Engagement Totals | | | | | | | | | |
| Employee Cost | | | | | | | | | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Last Receipt 06/26/17 YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

** [Redacted] Standard Engagement (continued)

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 350.00 | 0.00 | 0.00 | 0.00 | 0.00 | 350.00 |

Last Receipt 07/24/17 350.00
YTD Receipts 2450.00
YTD Write-Offs 0.00
YTD Credit Memos 0.00

- * - *

*** 33585 SOUTHERN WATER DISTRICT Standard Amount
 *** P.O. BOX 610 Adjustment
 *** MCDOWELL, KY 41647 Bus: Hme: YTD Billed
 Engagement: Standard Engagement Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|-------------------------------|-----------------|------|-------|---------|----------|------|
| 07/31/17 | 14 JGR | 400 | ACCOUNTING & BOOKKEEPING SVC. | YEAR END | | | | | |
| 07/14/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | Std |
| 07/31/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | REDO SALES TAX | | | | | Std |
| 400 Subtotal | | | | | | | | | |
| 07/08/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 07/15/17 | 14 JGR | 625 | COMPANY MANAGEMENT | YEAR END | | | | | |
| 07/22/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 07/29/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Std |
| 625 Subtotal | | | | | | | | | |
| Engagement Totals | | | | | | | | | |
| Employee Cost | | | | | | | 1148.64 | 1148.64 | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | ... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Last Receipt 07/14/17
YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

** 85 SOUTHERN WATER DISTRICT Standard Engagement (continued)

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|---|-----------------|------|-------|---------|----------|------|
| 08/18/17 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. SCAN 2016 INFO TO JEFF | | | | | | wn |
| 08/18/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | Dwn |
| | | 400 | Subtotal | | | | | | |
| 08/05/17 | 14 JGR | 484 | P.S.C.R.-PREPARATION | PSC RET | | | | | wn |
| | | 484 | Subtotal | | | | | | |
| 08/05/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 08/12/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Dwn |
| 08/19/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 08/26/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Dwn |
| 08/31/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| | | 625 | Subtotal | | | | | | |
| Engagement Totals | | | | | | | | | 0 |
| Employee Cost | | | | | | | | | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt 08/09/17

YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

- * - *

*** 33955 [REDACTED] Standard Amount 992.00
 *** [REDACTED] Adjustment 387.00
 *** [REDACTED] Bus: 606-789-5328 Hme: YTD Billed 1379.00
 Engagement: Standard Engagement
 Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|------|--------|--------|--------|--------|--------|------|--------|------|-------|------|--------|
| Prior Year | 0.00 | 0.00 | 785.00 | 140.00 | 175.00 | 225.00 | 0.00 | 0.00 | 0.00 | 80.00 | 0.00 | 840.00 |
| Current Yr | 0.00 | 384.00 | 440.00 | 0.00 | 300.00 | 115.00 | 0.00 | 140.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|--------------------------------|-----------------|------|-------|---------|----------|------|
| 08/12/17 | 14 JGR | 314 | COMPILATION/REVIEW PREPARATION | COMPILATION | | | | | |
| | | 314 | Subtotal | | | | | | |
| Engagement Totals | | | | | | | | | |

** 05 [REDACTED] Standard Engagement (continued)
Employee Cost

77.50 77.50

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 700.00 | 0.00 | 0.00 | 0.00 | 0.00 | 700.00 |

Last Receipt 09/18/17 350.00 YTD Receipts 2800.00
YTD Write-Offs 0.00
YTD Credit Memos 0.00

- * - *

*** 33490 [REDACTED] Standard Amount 59.00
 *** [REDACTED] Adjustment 81.00
 *** [REDACTED] Bus: Hme: YTD Billed 140.00
 Engagement: Standard Engagement
 Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|------|------|------|------|------|------|------|------|--------|--------|------|------|
| Prior Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 140.00 | 0.00 | 0.00 |
| Current Yr | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 140.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|---------------------|---------------------|------|-------|---------|----------|-------|
| 09/22/17 | 29 CRH | 510 | INDIVIDUALS | COPY AND ASSEMB RET | | | | 86.15 | Up |
| | | | 510 Subtotal | | | | | 86.15 | |
| 08/11/17 | 32 MJ | 515 | INDIVIDUALS REVIEW | | | | | 53.85 | Up |
| | | | 515 Subtotal | | | | | 53.85 | |
| | | | Engagement Totals | | | | | 140.00 | |
| | | | Employee Cost | | | | | 11.23 | 11.23 |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 140.00 | 0.00 | 0.00 | 0.00 | 0.00 | 140.00 |

Last Receipt 12/08/16 140.00 YTD Receipts 0.00
YTD Write-Offs 0.00
YTD Credit Memos 0.00

- * - *

*** 33585 SOUTHERN WATER DISTRICT Standard Amount
 *** P.O. BOX 610 Adjustment
 *** MCDOWELL, KY. 41647 Bus: Hme: YTD Billed
 Engagement: Standard Engagement
 Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|------|------|------|------|------|------|------|------|------|------|------|------|
| Prior Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Yr | | | | | | | | | | | 0.00 | 0.00 |

** 85 SOUTHERN WATER DISTRICT Standard Engagement (continued)

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|---|-----------------|------|-------|---------|----------|------|
| 09/01/17 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. MAKE 5 COPIES, TYPE COVERS AND BIND PSC RETURN-WATER AND SEW | | | | 50.00 | | |
| 09/15/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | |
| 400 Subtotal | | | | | | | | | |
| 09/15/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MTHLY | | | | | Dwn |
| 09/22/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MTHLY | | | | | Dwn |
| 09/29/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MTHLY | | | | | Dwn |
| 625 Subtotal | | | | | | | | | |
| Engagement Totals | | | | | | | | | |
| Employee Cost | | | | | | | 800.79 | 800.79 | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt 09/05/17

YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

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*** [REDACTED] Standard Amount 4333.00
 *** [REDACTED] Adjustment 309.00
 *** [REDACTED] Hme: -----
 Engagement: Standard Engagement YTD Billed 4642.00
 Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|--------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Prior Year | 925.00 | 2607.00 | 225.00 | 225.00 | 250.00 | 281.25 | 225.00 | 225.00 | 225.00 | 225.00 | 350.00 | 225.00 |
| Current Yr | 350.00 | 1842.00 | 0.00 | 225.00 | 825.00 | 350.00 | 350.00 | 350.00 | 350.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|--------------|---------|-----|-------------------------------|------------------|------|-------|---------|----------|------|
| 09/08/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, 941 | | | | 50.00 | Up |
| 09/08/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | K-1, LOCAL | | | | 33.33 | Up |
| 09/08/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | 83.33 | Up |
| 09/15/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, 941 | | | | 50.00 | Up |
| 09/22/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, 941 | | | | 50.00 | Up |
| 09/29/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, 941, VAC CHK | | | | 83.34 | Up |
| 400 Subtotal | | | | | | | | 350.00 | |

Engagement Totals

=====

*** 33585 SOUTHERN WATER DISTRICT
** P.O. BOX 610
*** MCDOWELL, KY 41647
Engagement: Standard Engagement
Partner:

Bus: Hme:
Manager:

Standard Amount
Adjustment
YTD Billed

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | | | | | | | | | | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|-------------------------------|-----------------|------|-------|---------|----------|------|
| 10/20/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | Up |
| | | | 400 Subtotal | | | | | | |
| 10/06/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 10/13/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 10/20/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 10/27/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 10/31/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| | | | 625 Subtotal | | | | | | |

Engagement Totals

Employee Cost

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt

YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 33955 [REDACTED] Standard Amount 1280.00
*** [REDACTED] Adjustment 399.00
*** [REDACTED] Bus: [REDACTED] Hme:
Engagement: Standard Engagement YTD Billed 1679.00
Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|------|--------|--------|--------|--------|--------|------|--------|------|--------|------|--------|
| Prior Year | 0.00 | 0.00 | 785.00 | 140.00 | 175.00 | 225.00 | 0.00 | 0.00 | 0.00 | 80.00 | 0.00 | 840.00 |
| Current Yr | 0.00 | 384.00 | 440.00 | 0.00 | 300.00 | 115.00 | 0.00 | 140.00 | 0.00 | 300.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|--------------------------------|-----------------|------|-------|---------|----------|------|
| 10/27/17 | 14 JGR | 314 | COMPILATION/REVIEW PREPARATION | FINANCIALS | | | | | |
| | | | 314 Subtotal | | | | | | |

Engagement Totals

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MICHAEL R. SPEARS, CPA, PSC
 Firm Billing Review by Engagement
 November 30, 2017

12/27/17
 12:14:30

Standard Engagement (continued)
 Employee Cost 31.03 31.03

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 350.00 | 0.00 | 0.00 | 0.00 | 0.00 | 350.00 |

Last Receipt 11/20/17 350.00 YTD Receipts 3850.00
 YTD Write-Offs 0.00
 YTD Credit Memos 0.00

*** 33585 SOUTHERN WATER DISTRICT Standard Amount
 P.O. BOX 610 Adjustment
 MCDOWELL, KY 41647 Bus: Hme: YTD Billed
 Engagement: Standard Engagement
 Partner: Manager:

Billed: Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
 Prior Year
 Current Yr

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|---|-----------------|------|-------|---------|----------|------|
| 11/03/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | |
| | | | 400 Subtotal | | | | | | |
| 11/10/17 | 14 JGR | 514 | INDIVIDUALS PREPARATION | TAX PREP | | | | | Up |
| | | | 514 Subtotal | | | | | | |
| 11/10/17 | 4 MRS | 524 | PART. OR JOINT PREPARATION BILL RECONCILIATION FOR AUDIT | | | | | | |
| | | | 524 Subtotal | | | | | | |
| 11/03/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 11/17/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 11/24/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| | | | 625 Subtotal | | | | | | |
| Engagement Totals | | | | | | | | | |
| Employee Cost | | | | | | | 610.65 | 610.65 | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt 11/14/17 YTD Receipts
 YTD Write-Offs 0.00
 YTD Credit Memos 0.00

** 05 [REDACTED] Standard Engagement (continued)
Employee Cost

62.01 62.01

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 700.00 | 0.00 | 0.00 | 0.00 | 0.00 | 700.00 |

Last Receipt 11/20/17 350.00 YTD Receipts 3850.00
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 33585 SOUTHERN WATER DISTRICT Standard Amount
P.O. BOX 610 Adjustment
MCDOWELL, KY 41647 Bus: Hme: -----
Engagement: Standard Engagement YTD Billed
Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|---------|---------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | 2500.00 | 2500.00 | | | | | | | | | |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|---|----------------------|------|-------|---------|----------|------|
| 12/08/17 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. SCAN '16 PSC RET TO JEFF | | | | | | d |
| 12/08/17 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | TYPE COVERS FOR COMP | | | | | Std |
| 12/08/17 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | |
| 400 Subtotal | | | | | | | | | |
| 12/03/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 12/09/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | td |
| 12/16/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | d |
| 12/23/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 12/31/17 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 625 Subtotal | | | | | | | | | |
| Engagement Totals | | | | | | | | 0.00 | |
| Employee Cost | | | | | | | | | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 2810.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt 12/14/17 YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00



** 0 [Redacted] Standard Engagement (continued)

Engagement Totals

Employee Cost

234.34 234.34

0-30 Days 31-60 Days 61-90 Days 91-120 Days > 120 Days Total

| | | | | | | |
|---------------------|--------|------|------|------|------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 350.00 | 0.00 | 0.00 | 0.00 | 0.00 | 350.00 |

Last Receipt 01/19/18 350.00 YTD Receipts 700.00
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 33585 SOUTHERN WATER DISTRICT

Standard Amount

*** P.O. BOX 610

Adjustment

*** MCDOWELL, KY 41647

Bus:

Hme:

Engagement: Standard Engagement

YTD Billed

Partner:

Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|------|------|-----|-----|-----|-----|-----|------|------|------|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | | 0.00 | 0.00 | | | | | | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|-------------------------------|-----------------|------|-------|---------|----------|------|
| 01/12/18 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | WORK ON 1099'S | | | | | Dwn |
| 01/19/18 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | FINISH 1099S | | | | | Dwn |
| 01/06/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | |

400 Subtotal

| | | | | | | | | | |
|----------|--------|-----|--------------------|-----------------|--|--|--|--|-----|
| 01/06/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Dwn |
| 01/13/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY AND W2S | | | | | Dwn |
| 01/20/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 01/27/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 01/31/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |

625 Subtotal

Engagement Totals

Employee Cost

0-30 Days 31-60 Days 61-90 Days 91-120 Days > 120 Days Total

| | | | | | | |
|---------------------|------|------|------|------|------|------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt 01/11/18 YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00



*** 65 [REDACTED]
*** [REDACTED]
*** [REDACTED]

Standard Amount 15.00
Adjustment 110.00

YTD Billed 125.00

Engagement: Standard Engagement
Partner:

Bus: Hme:
Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|------|------|--------|--------|------|------|------|------|------|------|------|------|
| Prior Year | 0.00 | 0.00 | 0.00 | 125.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Yr | 0.00 | 0.00 | 125.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|---------------------|-----------------|------|-------|---------|----------|------|
| 03/31/18 | 32 MJ | 515 | INDIVIDUALS REVIEW | | | | | | Up |
| | | | 515 Subtotal | | | | | | |
| Engagement Totals | | | | | | | | | |
| Employee Cost | | | | | | | 3.88 | | 3 |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 125.00 | 0.00 | 0.00 | 0.00 | 0.00 | 125.00 |

Last Receipt 04/13/17 125.00
YTD Receipts 0.00
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 33585 SOUTHERN WATER DISTRICT
*** P.O. BOX 610
*** MCDOWELL, KY 41647

Standard Amount
Adjustment

YTD Billed

Engagement: Standard Engagement
Partner:

Bus: Hme:
Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|------|------|-----|-----|-----|-----|-----|-----|-----|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | | | 0.00 | 0.00 | | | | | | | |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|---|-----------------|------|-------|---------|----------|------|
| 03/17/18 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. SCAN '17 W-2'S TO JEFF | | | | | | Dwn |
| 02/17/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | Dwn |
| 03/17/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | Dwn |
| | | | 400 Subtotal | | | | | | |
| 02/03/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | wn |
| 02/10/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Dwn |
| 02/17/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | 1 |
| 02/24/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 02/28/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| /18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Dwn |

** 85 SOUTHERN WATER DISTRICT Standard Engagement (continued)

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|---------------------|-----------------|------|-------|---------|----------|------|
| 03/17/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | m |
| 03/24/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Dwn |
| 03/31/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |

625 Subtotal

Engagement Totals

Employee Cost

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt 03/06/18

YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 598 [REDACTED] Standard Amount 31.00
 *** [REDACTED] Adjustment 94.00
 *** [REDACTED] YTD Billed 125.00
 Bus: Hme:
 Engagement: Standard Engagement
 Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|------|------|--------|------|------|------|------|------|------|------|------|------|
| Prior Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Yr | 0.00 | 0.00 | 125.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|---------------------|---------------------|------|-------|---------|----------|------|
| 03/23/18 | 29 CRH | 510 | INDIVIDUALS | COPY AND ASSEMB RET | | | | | Jp |

510 Subtotal

| | | | | | | | | | |
|----------|-------|-----|--------------------|--|--|--|--|--|--|
| 03/24/18 | 32 MJ | 515 | INDIVIDUALS REVIEW | | | | | | |
|----------|-------|-----|--------------------|--|--|--|--|--|--|

515 Subtotal

Engagement Totals

Employee Cost

MICHAEL R. SPEARS, CPA, PSC
Firm Billing Review by Engagement
April 30, 2018

*** 33685 SOUTHERN WATER DISTRICT
P.O. BOX 610
MCDOWELL, KY 41647

Standard Amount
Adjustment

YTD Billed

Engagement: Standard Engagement
Partner:

Bus: Hme:
Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|-----|------|------|------|------|------|------|------|------|
| Prior Year | | | | | | | | | | | | |
| Current | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|-------------------------------|-----------------|------|-------|---------|----------|------|
| 04/14/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | Up |
| | | | 400 Subtotal | | | | | | |
| 04/14/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Up |
| 04/21/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Up |
| 04/28/18 | 14 JGR | 625 | COMPANY MANAGEMENT | QTLYS AND MTHLY | | | | | |
| | | | 625 Subtotal | | | | | | 0 |
| Engagement Totals | | | | | | | | | 0 |
| Employee Cost | | | | | | | | | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|-----------------------|-----------|------------|------------|-------------|------------|-------|
| * Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt 04/17/18

YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 33660 [REDACTED]
*** [REDACTED]
*** [REDACTED] 41238

Standard Amount 16.00
Adjustment 109.00

YTD Billed 125.00

Engagement: Standard Engagement
Partner:

Bus: Hme:
Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|------|------|------|--------|------|------|------|------|------|------|------|------|
| Prior Year | 0.00 | 0.00 | 0.00 | 125.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Yr | 0.00 | 0.00 | 0.00 | 125.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|---------------------|---------------------|------|-------|---------|----------|------|
| 04/07/18 | 29 CRH | 510 | INDIVIDUALS | COPY AND ASSEMB RET | | | | | |
| | | | 510 Subtotal | | | | | | |
| Engagement Totals | | | | | | | | | |



*** 585 SOUTHERN WATER DISTRICT
 ** P.O. BOX 610
 *** MCDOWELL, KY 41647
 Engagement: Standard Engagement
 Partner:

Bus: Hme:
 Manager:

Standard Amount
 Adjustment
 YTD Billed

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | | | | | | | | | | | |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|--|------------------|------|-------|---------|----------|------|
| 05/26/18 | 14 JGR | 400 | ACCOUNTING & BOOKKEEPING SVC. REDO TRANSACTIONS---NO BILLING!!! | | | | | | |
| 05/31/18 | 14 JGR | 400 | ACCOUNTING & BOOKKEEPING SVC. REDO TRANSACTIONS-INFO LOST | | | | | | |
| 05/12/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | |
| 05/05/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. PR RESEARCH FOR PAULA | | | | | | |
| | | | 400 Subtotal | | | | | | |
| 05/05/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 05/12/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Dwr |
| 05/19/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Jwn |
| 05/26/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY YEAR END | | | | | |
| 05/31/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Dwr |
| | | | 625 Subtotal | | | | | | |

Engagement Totals

Employee Cost

921.78

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt 05/16/18

YTD Receipts
 YTD Write-Offs 0.00
 YTD Credit Memos 0.00

*** 33615 [REDACTED]
 *** [REDACTED]
 *** [REDACTED]
 Engagement: Standard Engagement
 Partner:

Bus: Hme:
 Manager:

Standard Amount
 Adjustment
 YTD Billed

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|------|------|--------|--------|------|------|------|------|------|------|------|------|
| Prior Year | 0.00 | 0.00 | 0.00 | 365.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Yr | 0.00 | 0.00 | 540.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|------|---------|-----|---------------------|-----------------|------|-------|---------|----------|------|
|------|---------|-----|---------------------|-----------------|------|-------|---------|----------|------|

30 [REDACTED] Standard Engagement (continued)

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|-------------------------------|-----------------|------|-------|---------|----------|------|
| 06/16/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | TAX TABLES | | | | | |
| 06/16/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | | | | | | |
| | | | NON BILLING!!! RE KEY | | | | | | |
| 06/16/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, 941 | | | | | n |
| 06/23/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, 941 | | | | | Dwn |
| | | | 400 Subtotal | | | | | | |
| | | | Engagement Totals | | | | | | |
| | | | Employee Cost | | | | | | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 |

Last Receipt 06/30/18 300.00 YTD Receipts 1800.00
 YTD Write-Offs 0.00
 YTD Credit Memos 0.00

*** 33585 SOUTHERN WATER DISTRICT Standard Amount
 *** P.O. BOX 610 Adjustment
 *** MCDOWELL, KY 41647 Bus: Hme: YTD Billed
 Engagement: Standard Engagement
 Partner: Manager:

| | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|-----|-----|-----|------|------|-----|-----|-----|-----|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | | | | | | 0.00 | 0.00 | | | | |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|-------------------------------|------------------|------|-------|---------|----------|------|
| 06/08/18 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | TYPE LETTER | | | | | |
| 06/09/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | |
| | | | 400 Subtotal | | | | | | |
| 06/03/18 | 14 JGR | 625 | COMPANY MANAGEMENT | REDO AFTER CRASH | | | | | |
| 06/09/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Sta |
| 06/09/18 | 14 JGR | 625 | COMPANY MANAGEMENT | REDO AFTER CRASH | | | | | d |
| 06/16/18 | 14 JGR | 625 | COMPANY MANAGEMENT | REDO AFTER CRASH | | | | | Std |
| 06/16/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Std |
| 06/23/18 | 14 JGR | 625 | COMPANY MANAGEMENT | YE | | | | | d |
| 06/30/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY & YE | | | | | |
| | | | 625 Subtotal | | | | | | |
| | | | Engagement Totals | | | | | | |

** 85 SOUTHERN WATER DISTRICT Standard Engagement (continued)
Employee Cost 1344.10 1344.10

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt 06/11/18
YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 35025 [REDACTED] Standard Amount 4019.00
 *** [REDACTED] Adjustment -141.00
 *** [REDACTED] Hme: -----
 Engagement: Standard Engagement YTD Billed 3878.00
 Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|--------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Prior Year | 350.00 | 1842.00 | 0.00 | 225.00 | 825.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 |
| Current Yr | 350.00 | 2128.00 | 350.00 | 350.00 | 350.00 | 350.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|-------------------------------|-----------------|------|-------|---------|----------|------|
| 06/09/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, 941 | | | | | |
| 06/09/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | K-1 LOCAL | | | | | |
| 06/09/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, 941 | | | 00 | 51.47 | Dwn |
| 06/16/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | 0 | | Dwn |
| 06/23/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, 941 | | | | 51.47 | Dwn |
| 06/30/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, 941 | | | | | Dwn |
| 06/30/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | BONUS, PR, 941 | | | | 8 | Dwn |
| 400 Subtotal | | | | | | | | | |
| Engagement Totals | | | | | | | | | |
| Employee Cost | | | | | | | | | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 350.00 | 0.00 | 0.00 | 0.00 | 0.00 | 350.00 |

Last Receipt 06/11/18 350.00
YTD Receipts 3878.00
YTD Write-Offs 0.00
YTD Credit Memos 0.00

** 30 22 [REDACTED] INC. Standard Engagement (continued)

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|-------------------------------|-------------------------------|------|-------|---------|----------|------|
| 07/06/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, 941 2 WEEKS | | | | 54.55 | Dwn |
| 07/06/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | QTR | | | | 36.36 | Dwn |
| 07/13/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | QTR | | | | 36.36 | Dwn |
| 07/13/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, 941 | | | | 18.18 | Dwn |
| 07/13/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | 36.36 | Dwn |
| 07/13/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | RESEARCH 941 NOTICE | | | | 9.09 | Dwn |
| 07/20/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, 941 | | | | 27.27 | Dwn |
| 07/31/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, 941 | | | | 27.27 | Dwn |
| 07/31/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SPREADSHEET, COPIES, FAX, ETC | | | | 54.56 | Dwn |

400 Subtotal 300.00

Engagement Totals 300.00

Employee Cost 127.89 127.89

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 |

Last Receipt 07/16/18 300.00
YTD Receipts 2100.00
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 33585 SOUTHERN WATER DISTRICT Standard Amount
*** P.O. BOX 610 Adjustment
*** MCDOWELL, KY 41647 Bus: Hme: -----
Engagement: Standard Engagement YTD Billed
Partner: Manager:

Billed: Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
Prior Year
Current Yr

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|--------------|---------|-----|-------------------------------|-------------------------------|------|-------|---------|----------|------|
| 07/20/18 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | SCAN INFO TO JEFF FOR RICHARD | | | | | |
| 07/13/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | |
| 400 Subtotal | | | | | | | | | |
| 07/07/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 07/14/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 07/21/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | td |
| 07/28/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 08/04/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | td |
| 625 Subtotal | | | | | | | | | |

85 SOUTHERN WATER DISTRICT Standard Engagement (continued)

Engagement Totals

Employee Cost

936.71 936.71

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt 07/16/18

YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 33955 [REDACTED] Standard Amount 1252.00
 *** [REDACTED] Adjustment 300.00
 *** [REDACTED] Bus: [REDACTED] Hme: [REDACTED]
 Engagement: Standard Engagement YTD Billed 1552.00
 Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|--------|--------|--------|------|--------|--------|--------|--------|------|--------|------|--------|
| Prior Year | 0.00 | 384.00 | 440.00 | 0.00 | 300.00 | 115.00 | 0.00 | 140.00 | 0.00 | 300.00 | 0.00 | 216.00 |
| Current Yr | 144.00 | 224.00 | 432.00 | 0.00 | 168.00 | 0.00 | 584.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|------------------------------------|-----------------|------|-------|---------|----------|------|
| 07/21/18 | 14 | JGR | 314 COMPILATION/REVIEW PREPARATION | COMPILATION | | | | | |
| | | | 314 Subtotal | | | | | | |

Engagement Totals

Employee Cost

189.29 189.29

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|---------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 1309.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1309.00 |

Last Receipt 06/11/18 168.00

YTD Receipts 1184.00
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 35025 [REDACTED] Standard Amount 4730.00
 *** [REDACTED] Adjustment -502.00
 *** [REDACTED] Bus: [REDACTED] Hme: [REDACTED]
 Engagement: Standard Engagement YTD Billed 4228.00
 Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|--------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Prior Year | 350.00 | 1842.00 | 0.00 | 225.00 | 825.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 |
| Current Yr | 350.00 | 2128.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

** [REDACTED] NC. Standard Engagement (continued)

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|-------------------------------|---------------------|------|-------|---------|----------|-------|
| 09/14/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | K-1 | | | | 20.00 | Up |
| 09/14/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | 120.00 | Up |
| 09/07/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, 941 FOR 4 WEEKS | | | | 160.00 | Up |
| 400 Subtotal | | | | | | | | 300.00 | |
| Engagement Totals | | | | | | | | 300.00 | |
| Employee Cost | | | | | | | | 58.13 | 58.13 |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 |

Last Receipt 09/04/18 300.00 YTD Receipts 2700.00
 YTD Write-Offs 0.00
 YTD Credit Memos 0.00

- * - *

** 585 SOUTHERN WATER DISTRICT Standard Amount
 P.O. BOX 610 Adjustment
 *** MCDOWELL, KY 41647 Bus: Hme: YTD Billed
 Engagement: Standard Engagement
 Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|-------|------|------|------|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | | | | | | | | 22.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|-------------------------------|-----------------|------|-------|---------|----------|------|
| 09/21/18 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | | | | | | |
| | | | MAKE ENV FOR LETTERS TO MAIL | | | | | | |
| 09/14/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | |
| 400 Subtotal | | | | | | | | | |
| 09/08/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 09/15/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 09/22/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 09/30/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 625 Subtotal | | | | | | | | | |
| Engagement Totals | | | | | | | | | |
| Employee Cost | | | | | | | | | 18 |

** 585 SOUTHERN WATER DISTRICT Standard Engagement (continued)

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt 08/06/18

YTD Receipts -----
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 35025 [REDACTED] Standard Amount 5715.00
 *** [REDACTED] Adjustment -783.00
 *** [REDACTED] 40 Bus: [REDACTED] Hme: -----
 Engagement: Standard Engagement YTD Billed 4928.00
 Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|--------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Prior Year | 350.00 | 1842.00 | 0.00 | 225.00 | 825.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 |
| Current Yr | 350.00 | 2128.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 350.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|-------------------------------|------------------|------|-------|---------|----------|------|
| 09/28/18 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR | | | | | Jwr |
| 09/28/18 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | 941 TAX DEP | | | | | Dwr |
| 09/14/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | K-1 LOCAL | | | | | Ewr |
| 09/14/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | SALES TAX | | | | | Dwr |
| 09/14/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, 941 | | | | | Dwr |
| 09/07/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, 941 | | | | | Dwr |
| 09/21/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR, 941 | | | | | n |
| 09/14/18 | 32 MJ | 400 | ACCOUNTING & BOOKKEEPING SVC. | PR W/MAEDEA | | | | | 1 |
| | | | 400 Subtotal | | | | | | |
| 09/30/18 | 14 JGR | 434 | PAYROLL TAX PREPARATION | PR AND PAY BILLS | | | | | 1 |
| | | | 434 Subtotal | | | | | | |
| 09/15/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| | | | 625 Subtotal | | | | | | |
| | | | Engagement Totals | | | | | | |
| | | | Employee Cost | | | | | | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 350.00 | 0.00 | 0.00 | 0.00 | 0.00 | 350.00 |

Last Receipt 09/13/18 350.00

YTD Receipts 4928.00
YTD Write-Offs 0.00
YTD Credit Memos 0.00



** 25 [REDACTED] Standard Amount 24.00
 ** [REDACTED] Adjustment 141.00
 *** [REDACTED] Bus: Hme: -----
 Engagement: Standard Engagement YTD Billed 165.00
 Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|------|------|------|------|------|------|------|------|------|--------|------|------|
| Prior Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 165.00 | 0.00 | 0.00 |
| Current Yr | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 165.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|---------------------|---------------------|------|-------|---------|----------|------|
| 10/12/18 | 29 CRH | 510 | INDIVIDUALS | COPY AND ASSEMB RET | | | | | |
| | | | 510 Subtotal | | | | | .00 | |
| Engagement Totals | | | | | 40 | | | | |
| Employee Cost | | | | | | | 7.35 | 7.35 | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 165.00 | 0.00 | 0.00 | 0.00 | 0.00 | 165.00 |

Last Receipt 03/30/18 165.00 YTD Receipts 165.00
 Last Write-Off 01/01/17 165.00 YTD Write-Offs 0.00
 YTD Credit Memos 0.00

*** 33585 SOUTHERN WATER DISTRICT Standard Amount
 *** P.O. BOX 610 Adjustment
 *** MCDOWELL, KY 41647 Bus: Hme: -----
 Engagement: Standard Engagement YTD Billed
 Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Prior Year | | | | | | | | | | | | |
| Current Yr | 4320. | | | | | | | | | | | |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|-------------------------------|---------------------------|------|-------|---------|----------|------|
| 10/19/18 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | COPY '13-'14 AUDIT | | | | | Up |
| 10/26/18 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | VERIFY BANK #'S W/JEFF | | | | | Up |
| | | | 400 Subtotal | | | | | | |
| 10/21/18 | 4 MRS | 414 | ACC. & BKPG. PREPARATION | AUDIT REVIEW WITH RICHARD | | | | | 0.00 |
| | | | 414 Subtotal | | | | | | |
| 10/13/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | n |
| 10/18/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Up |

** 085 SOUTHERN WATER DISTRICT Standard Engagement (continued)

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|---------------------|-----------------|------|-------|---------|----------|------|
| 10/27/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Jp |
| 10/31/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Up |

625 Subtotal

Engagement Totals

Employee Cost

791.37 685.35

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | | 0.00 | 0.00 | 0.00 | 0.00 | |
| Work-in-Process Amt | | 0.00 | 0.00 | 0.00 | 0.00 | |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt

YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 33955 [REDACTED] Standard Amount 1332.00
 ** [REDACTED] Adjustment 300.00
 Bus: [REDACTED] Hme: [REDACTED]
 Engagement: Standard Engagement YTD Billed 1632.00
 Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|--------|--------|--------|------|--------|--------|--------|--------|------|--------|------|--------|
| Prior Year | 0.00 | 384.00 | 440.00 | 0.00 | 300.00 | 115.00 | 0.00 | 140.00 | 0.00 | 300.00 | 0.00 | 216.00 |
| Current Yr | 144.00 | 224.00 | 432.00 | 0.00 | 168.00 | 0.00 | 584.00 | 0.00 | 0.00 | 80.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|---------|-----|--------------------------------|-----------------|------|-------|---------|----------|------|
| 10/13/18 | 14 JGR | 314 | COMPILATION/REVIEW PREPARATION | FINANCIALS | | | | | Std |

314 Subtotal

| | | | | | | | | | |
|----------|--------|-----|--------------------|---------|--|--|--|--|-----|
| 09/15/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Std |
|----------|--------|-----|--------------------|---------|--|--|--|--|-----|

625 Subtotal

Engagement Totals

Employee Cost

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 805.00 | 0.00 | 0.00 | 0.00 | 0.00 | 805.00 |

Last Receipt 08/10/18 584.00
 YTD Receipts 1768.00
 YTD Write-Offs 0.00
 YTD Credit Memos 0.00

*** 130 2 [REDACTED] INC. Standard Engagement (continued)

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 |

Last Receipt 11/16/18 300.00 YTD Receipts 3300.00
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 33585 SOUTHERN WATER DISTRICT Standard Amount
P.O. BOX 610 Adjustment
MCDOWELL, KY 41647 Bus: Hme: YTD Billed
Engagement: Standard Engagement Partner: Manager:

Billed: Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
Prior Year
Current Yr

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std |
|----------|---------|-----|---|-----------------|------|-------|---------|----------|-----|
| 10/21/18 | 4 MRS | 414 | ACC. & BKPG. PREPARATION AUDIT REVIEW WITH RICHARD | | | | | | |
| | | | 414 Subtotal | | | | | | |
| 11/03/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 11/10/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 11/17/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 11/24/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 11/30/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| | | | 625 Subtotal | | | | | | |
| | | | Engagement Totals | | | | | | |
| | | | Employee Cost | | | | | | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt 11/13/18 YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 30

Engagement: Standard Engagement

Standard Amount
Adjustment
YTD Billed 3000.00

Partner: 4 SPEARS^MICHAEL RAY Manager: 4 SPEARS^MICHAEL RAY

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Prior Year | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 |
| Current Yr | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 |

Bill Monthly Retainer of 300.00

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|---|-----------------|------|-------|---------|----------|------|
| 12/07/18 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. KEY IN PR, 941 DEP-SALES | | | | | | WR |
| 12/14/18 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. PP, 941 | | | | | | |
| 12/28/18 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. KEY IN PR, 941 | | | | | | |
| 12/28/18 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. UPDATE PR RECAP | | | | | | |
| 12/21/18 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. KEY PR, 941 | | | | | | WR |
| 12/07/18 | 33 LF | 400 | ACCOUNTING & BOOKKEEPING SVC. KEY IN SALES TAX | | | | | | 1 |
| 12/07/18 | 33 LF | 400 | ACCOUNTING & BOOKKEEPING SVC. KEY IN B/ST & REC | | | | | | 1 |
| 12/14/18 | 33 LF | 400 | ACCOUNTING & BOOKKEEPING SVC. KEY IN B/ST AND REC | | | | | | |
| | | | 400 Subtotal | | | | | | |
| 12/08/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Dwr |
| 12/15/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Dwr |
| | | | 625 Subtotal | | | | | | |
| Engagement Totals | | | | | | | | | |
| Employee Cost | | | | | | | 129.27 | | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 |

Last Receipt 12/13/18 300.00 YTD Receipts 3600.00
 YTD Write-Offs 0.00
 YTD Credit Memos 0.00

* * * * *

*** 33585 SOUTHERN WATER DISTRICT
*** P.O. BOX 610
*** MCDOWELL, KY 41647
Engagement: Standard Engagement
Partner:

Standard Amount
Adjustment
YTD Billed

Bus: Hme:
Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|---------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Prior Year | 3000.00 | | | | | | | | | | | |
| Current Yr | 4320.00 | | | | | | | | | | | |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|------|---------|-----|---------------------|-----------------|------|-------|---------|----------|------|
|------|---------|-----|---------------------|-----------------|------|-------|---------|----------|------|

*** 3395 SOUTHERN WATER DISTRICT Standard Engagement (continued)

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|-------------------------------|-------------------|------|-------|---------|----------|------|
| 12/07/18 | 33 LF | 400 | ACCOJNTING & BOOKKEEPING SVC. | KEY IN P/ST & REC | | | | | |
| | | | 400 Subtotal | | | | | | |
| 12/31/18 | 14 JGR | 434 | PAYROLL TAX PREPARATION | PP | | | | | |
| | | | 434 Subtotal | | | | | | |
| 12/08/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 12/15/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 12/22/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 12/29/18 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| | | | 625 Subtotal | | | | | | |
| Engagement Totals | | | | | | | | | |
| Employee Cost | | | | | | | | | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt 12/13/18
YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

*** 3395 [REDACTED] Standard Amount
 *** [REDACTED] Adjustment
 *** [REDACTED] Bus: 606-789-5328 Hme: YTD Billed
 Engagement: Standard Engagement
 Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|--------|--------|--------|------|--------|--------|--------|--------|------|--------|--------|--------|
| Prior Year | 0.00 | 384.00 | 440.00 | 0.00 | 300.00 | 115.00 | 0.00 | 140.00 | 0.00 | 300.00 | 0.00 | 216.00 |
| Current Yr | 144.00 | 224.00 | 432.00 | 0.00 | 168.00 | 0.00 | 584.00 | 0.00 | 0.00 | 80.00 | 376.00 | 200.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|--------------------------------|-----------------|------|-------|---------|----------|------|
| 12/29/18 | 14 JGR | 314 | COMPILATION/REVIEW PREPARATION | COMPILATION | | | | | |
| | | | 314 Subtotal | | | | | | |
| Engagement Totals | | | | | | | | | |
| Employee Cost | | | | | | | | | |
| | | | | | | | 64.83 | 64.83 | |

535 SOUTHERN WATER DISTRICT
P.O. BOX 610
MCDOWELL, KY 41647
Engagement: Standard Engagement
Partner:

Bus: Hme:
Manager:

Standard Amount
Adjustment
YTD Billed

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|------|------|------|------|------|------|------|------|------|------|------|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp | Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? | |
|----------|-----|-----|-----|-------------------------------|------------------|------|-------|---------|----------|------|--|
| 01/05/19 | 33 | LF | 400 | ACCOUNTING & BOOKKEEPING SVC. | BANK REC | | | | | Std | |
| 01/05/19 | 33 | LF | 400 | ACCOUNTING & BOOKKEEPING SVC. | | | | | | Std | |
| | | | | SCANNED AUDIT TO JEFF | | | | | | | |
| 01/05/19 | 14 | JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Std | |
| 01/12/19 | 14 | JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Std | |
| 01/19/19 | 14 | JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Std | |
| 01/26/19 | 14 | JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Std | |
| 01/31/19 | 33 | LF | 400 | ACCOUNTING & BOOKKEEPING SVC. | COPIES | | | | | | |
| 01/31/19 | 4 | MRS | 414 | ACC. & BKPG. PREPARATION | TALK WOTH ROBBIE | | | | | Std | |
| 01/31/19 | 14 | JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Std | |

Engagement Totals

Employee Cost

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt 01/25/19

YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

Standard Engagement (continued)

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|--------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.00 |

Last Receipt 03/06/19 600.00 YTD Receipts 600.00
 YTD Write-Offs 0.00
 YTD Credit Memos 0.00

*** 33160 [REDACTED] Standard Amount 956.00
 [REDACTED] Adjustment 1064.00
 [REDACTED] 53 Bus: Hme: YTD Billed 2020.00
 Engagement: Standard Engagement
 Partner: 14 REED^JEFFREY G. Manager: 14 REED^JEFFREY G.

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|--------|---------|------|------|------|------|------|------|------|------|------|------|
| Prior Year | 0.00 | 1869.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Yr | 736.00 | 1284.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std |
|-------------------|---------|-----|---------------------|-----------------|------|-------|---------|----------|-----|
| 03/03/19 | 29 CRH | 530 | CORPORATION | CHY RET ASSEMB | | | | | |
| 03/05/19 | 33 LF | 530 | CORPORATION | ASSEMB | | | | | |
| | | | 530 Subtotal | | | | | | |
| Engagement Totals | | | | | | | 5 | | |
| Employee Cost | | | | | | | 9.00 | 9.00 | |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Last Receipt 03/06/19 2020.00 YTD Receipts 2020.00
 YTD Write-Offs 0.00
 YTD Credit Memos 0.00

*** 33585 SOUTHERN WATER DISTRICT Standard Amount
 P.O. BOX 610 Adjustment
 MCDOWELL, KY 41647 Bus: Hme: YTD Billed
 Engagement: Standard Engagement
 Partner: Manager:

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Prior Year | | | | | | | | | | | | |
| Current Yr | | | | | | | | | | | | |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std |
|------|---------|-----|---------------------|-----------------|------|-------|---------|----------|-----|
|------|---------|-----|---------------------|-----------------|------|-------|---------|----------|-----|

85 SOUTHERN WATER DISTRICT Standard Engagement (continued)

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|---------|-----|---|---------------------|------|-------|---------|----------|------|
| 03/09/19 | 29 CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. | PSC REPORTS W/LEE | | | | | UF |
| 03/02/19 | 33 LF | 400 | ACCOUNTING & BOOKKEEPING SVC. | BOOKED FILES | | | | | |
| 03/05/19 | 33 LF | 400 | ACCOUNTING & BOOKKEEPING SVC. | COVER SHEETS/BINDER | | | | | |
| 03/19/19 | 33 LF | 400 | ACCOUNTING & BOOKKEEPING SVC. | BANK STATEMENT | | | | | |
| ----- | | | | | | | | | |
| | | | 400 Subtotal | | | | | | |
| 03/09/19 | 4 MRS | 414 | ACC. & BKPG. PREPARATION RESEARCH KRS AND TALK TO ROBBIE | | | | | | |
| ----- | | | | | | | | | |
| | | | 414 Subtotal | | | | | | |
| 03/23/19 | 14 JGR | 454 | SALES TAX PREPARATION | SALES TAX | | | | | |
| ----- | | | | | | | | | |
| | | | 454 Subtotal | | | | | | |
| 03/03/19 | 14 JGR | 484 | P.S.C.R.-PREPARATION | PSC RET | | | | | UF |
| 03/09/19 | 14 JGR | 484 | P.S.C.R.-PREPARATION | ANNUAL REPORT | | | | | UF |
| ----- | | | | | | | | | |
| | | | 484 Subtotal | | | | | | |
| 03/30/19 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 03/16/19 | 14 JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | Up |
| ----- | | | | | | | | | |
| | | | 625 Subtotal | | | | | | |
| ----- | | | | | | | | | |
| Engagement Totals | | | | | | | | | |
| ===== | | | | | | | | | |
| Employee Cost | | | | | | | | | .2 |

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 0.00 | 0.00 | 0.00 | 0.00 | |

Last Receipt 03/29/19

YTD Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00

* * * * *

| | | |
|-----|-----------------|--------|
| 337 | Standard Amount | 32.00 |
| | Adjustment | -32.00 |
| | YTD Billed | 0.00 |

Bus: Hme:

Engagement: Standard Engagement
Partner: 4 SPEARS^MICHAEL RAY Manager: 4 SPEARS^MICHAEL RAY

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|------|------|--------|------|------|------|------|------|------|------|------|------|
| For Year | 0.00 | 0.00 | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Yr | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Date | Emp Int | S/C | Service Description | Trx Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------|---------|-----|---------------------|-----------------|------|-------|---------|----------|------|
| ----- | | | | | | | | | |

Standard Engagement (continued)

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|------------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Last Receipt | 09/13/18 | 140.00 | | YTD Receipts | 0.00 | |
| | | | | YTD Write-Offs | 0.00 | |
| | | | | YTD Credit Memos | 0.00 | |

* * * * *

33595 SOUTHERN WATER DISTRICT
 P.O. BOX 510
 MCDOWELL, KY 41647
 Engagement: Standard Engagement
 Partner: Manager:
 Standard Amount Adjustment
 YTD Billed

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|--------------|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|
| Current Year | | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Next Yr | | | | | | | | | | | | 0.00 |

| Date | Emp | Int | S/C | Service Description | Tax Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|----------|-----|-----|-----|---|----------------------|------|-------|---------|----------|------|
| 04/26/19 | 33 | LF | 400 | ACCOUNTING & BOOKKEEPING SVC. | EMR REC | | | | | |
| 01/26/19 | 33 | LF | 400 | ACCOUNTING & BOOKKEEPING SVC. | EMR REC | | | | | |
| | | | | 400 Subtotal | | | | | | |
| 04/30/19 | 4 | NRS | 414 | ACC. & BKPG. PREPARATION RD/KIA PMTS AND CASH ACCOUNTS | | | | | | |
| | | | | 414 Subtotal | | | | | | |
| 04/13/19 | 14 | JGR | 434 | PAYROLL TAX PREPARATION | PR | | | | | Up |
| | | | | 434 Subtotal | | | | | | |
| 01/30/19 | 14 | JGR | 454 | SALES TAX PREPARATION | SALES TAX | | | | | Up |
| | | | | 454 Subtotal | | | | | | |
| 04/30/19 | 14 | JGR | 484 | P.S.C.R.-PREPARATION | RATE INCREASE FILING | | | | | Up |
| | | | | 484 Subtotal | | | | | | |
| 04/20/19 | 14 | JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 01/27/19 | 14 | JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 04/27/19 | 14 | JGR | 625 | COMPANY MANAGEMENT | PR & QTLYS | | | | | |
| | | | | 625 Subtotal | | | | | | |
| | | | | Engagement Totals | | | | | | |
| | | | | Employee Cost | | | | | | |

6/10/19
12:27:25

MICHAEL R. SPEARS, CPA, PSC
Firm Billing Review by Engagement
May 31, 2019

** 33585 SOUTHERN WATER DISTRICT
*** P.O. BOX 610
*** MCDOWELL, KY 41647
Engagement: Standard Engagement
Partner:

Bus: Hme:
Manager:

Standard Amount
Adjustment
YTD Billed

| Billed: | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| Prior Year | | | | | | | | | | | | 0.00 |
| Current Yr | | | | | | | | | | | | |

| Date | Emp | Int | S/C | Service Description | Tax Description | Rate | Hours | Std Amt | Bill Amt | Std? |
|-------------------|-----|-----|-----|---|-----------------|------|-------|---------|----------|------|
| 05/03/19 | 33 | LF | 400 | ACCOUNTING & BOOKKEEPING SVC. | B/REC | | | | | |
| 05/03/19 | 4 | MRS | 414 | ACC. & BKPG. PREPARATION | PR INFO FOR UMG | | | | | |
| 05/03/19 Subtotal | | | | | | | | | | |
| 05/04/19 | 14 | JGR | 474 | R.I.F. PREPARATION | RIF | | | | | |
| 05/04/19 | 14 | JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 05/04/19 Subtotal | | | | | | | | | | |
| 05/10/19 | 29 | CRH | 400 | ACCOUNTING & BOOKKEEPING SVC. MAKE COPIES OF BILLS 2018 | | | | | | |
| 05/10/19 | 4 | MRS | 414 | ACC. & BKPG. PREPARATION SCHEDULE OF CASH ACCTS TO CLOSE | | | | | | |
| 05/10/19 | 4 | MRS | 534 | CORP. PREPARATION PSC HEARING IN FRANKFORT | | | | | | |
| 05/10/19 | 4 | MRS | 534 | CORP. PREPARATION POST HEARING DATA TRANSFER EXCEL | | | | | | |
| 05/10/19 Subtotal | | | | | | | | | | |
| 05/11/19 | 14 | JGR | 454 | SALES TAX PREPARATION | SALES TAX PREP | | | | | |
| 05/11/19 | 14 | JGR | 482 | P.S.C.R.-CONFER.&CONSULTATION | PSC HEARING | | | | | |
| 05/11/19 | 14 | JGR | 484 | P.S.C.R.-PREPARATION | PSC INFO | | | | | |
| 05/11/19 | 14 | JGR | 625 | COMPANY MANAGEMENT | PR AND MONTHLY | | | | | |
| 05/11/19 Subtotal | | | | | | | | | | |
| 05/17/19 | 4 | MRS | 414 | ACC. & BKPG. PREPARATION STORAGE FOR BILLING FILES FOR PSC | | | | | | |
| 05/17/19 Subtotal | | | | | | | | | | |
| 05/18/19 | 14 | JGR | 474 | R.I.F. PREPARATION | RIF | | | | | |
| 05/18/19 Subtotal | | | | | | | | | | |
| 05/25/19 | 14 | JGR | 434 | PAYROLL TAX PREPARATION | PR | | | | | |
| 05/25/19 | 14 | JGR | 474 | R.I.F. PREPARATION | RIF | | | | | |
| 05/25/19 | 14 | JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 05/25/19 Subtotal | | | | | | | | | | |
| 05/31/19 | 14 | JGR | 625 | COMPANY MANAGEMENT | MONTHLY | | | | | |
| 05/31/19 Subtotal | | | | | | | | | | |

*** 33585 SOUTHERN WATER DISTRICT Standard Engagement (continued)

Engagement Totals

Employee Cost

| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | > 120 Days | Total |
|---------------------|-----------|------------|------------|-------------|------------|-------|
| Work-in-Process Hrs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Work-in-Process Amt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | | 73.45 | 0.00 | 0.00 | 0.00 | |

Last Receipt

Receipts
YTD Write-Offs 0.00
YTD Credit Memos 0.00