



Harrison County Water Association, Inc. P.O. Box 215 Cynthiana, KY 41031

Harrison County Water Association, Inc.:

Enclosed is the organization's 2021 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS. Return Form 8879-TE to us by May 16, 2022.

A copy of the return is enclosed for your files. We suggest that you retain this copy indefinitely.

Please sign and mail a copy of Form 990 to the Kentucky Attorney General:

Mail to: Office of the Attorney General 700 Capitol Avenue, Suite 118 Frankfort, KY 40601

Sincerely,

Bradley J. Hayes, CPA RFH, PLLC

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

December 31, 2021

Pre	na	red	F	O	r:
	\mathbf{r}			·	

Harrison County Water Association, Inc. P.O. Box 215 Cynthiana, KY 41031

Prepared By:

RFH, PLLC 300 West Vine Street, Ste 800 Lexington, KY 40507-1812

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS. Return Form 8879-TE to us by May 16, 2022.

8879-TE

IRS e-file Signature Authorization for a Tax Exempt Entity

	•	
or calendar year 2021, or fiscal year beginning	, 2021, and ending	, 20

2021

Department of the Treasury

9a

Do not send to the IRS. Keep for your records.

OMB No. 1545-0047

► Go to www.irs.gov/Form8879TE for the latest information. Internal Revenue Service **EIN or SSN** Name of filer **_*** HARRISON COUNTY WATER ASSOCIATION, INC. J FRANK MARSH Name and title of officer or person subject to tax PRESIDENT Type of Return and Return Information Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I. b Total revenue, if any (Form 990, Part VIII, column (A), line 12) ______ 1b _____ 3 , 004 , 781 . Form 990 check here X 1a b Total revenue, if any (Form 990-EZ, line 9) 2b 2a Form 990-EZ check here b Total tax (Form 1120-POL, line 22) 3b 3a Form 1120-POL check here b Tax based on investment income (Form 990-PF, Part V, line 5) 4a Form 990-PF check here b Balance due (Form 8868, line 3c) 5b 5a Form 8868 check here Form 990-T check here b Total tax (Form 990-T, Part III, line 4) 6b 6a 7a Form 4720 check here b FMV of assets at end of tax year (Form 5227, Item D) Form 5227 check here 8a

Under penalties of perjury, I declare that X I am an officer of the above entity or I am a person subject to tax with respect to (name and that I have examined a copy of the

b Amount of credit payment requested (Form 8038-CP, Part III, line 22)

2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: c	heck	one	box	on	У
--------	------	-----	-----	----	---

Form 5330 check here

Form 8038-CP check here

X lauthorize RFH, PLLC to enter my PIN 04390

ERO firm name

b Tax due (Form 5330, Part II, line 19)

Declaration and Signature Authorization of Officer or Person Subject to Tax

Enter five numbers, but do not enter all zeros

9b

as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

officer or person subject to tax

Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification

number (EFIN) followed by your five-digit self-selected PIN.

61078705593

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature > _

_ Date ▶ <u>03/28/22</u>

ERO Must Retain This Form - See Instructions Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Privacy act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2021)

102521 01-11-22

$\mathsf{Form}\, 990$

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

2021
Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service ► Go to www.irs.gov/Form990 for instructions and the latest information.

A F	or the	2021 calendar year, or tax year beginning	and	ending		
B C	heck if pplicable	C Name of organization			D Employer identifi	cation number
	Addres	HARRISON COUNTY WATER ASSOCIATION,	INC			
	Name				**_****	* *
	Initial	Number and street (or P.O. box if mail is not delivered to street address)		Room/suite	E Telephone numbe	r
	Final	P.O. BOX 215			859-234-	4284
	termin		de		G Gross receipts \$	3,004,781.
	Amend				H(a) Is this a group re	eturn
	Applic	Finame and address of principal officer: 0 • Finance F			for subordinates	? Yes X No
	pendir	PO BOX 215, CYTHIANA, KY 41031			H(b) Are all subordinates in	ncluded? Yes No
I T	ax-ex	empt status: 501(c)(3) X 501(c) (12)	47(a)(1)	or 527	If "No," attach a	list. See instructions
		e: N/A			H(c) Group exemption	
		organization: X Corporation Trust Association Other		L Year	of formation: 1965	M State of legal domicile; KY
Pa	ırt I	Summary				
О		Briefly describe the organization's mission or most significant activities:				
anc	5 5	COMMERCIAL BUSINESSES OF HARRISON COU				
Activities & Governance		Check this box if the organization discontinued its operations o	r dispo	sed of more	than 25% of its net as:	
NO.					3	7
8 O		Number of independent voting members of the governing body (Part VI, lir				3
ies		Total number of individuals employed in calendar year 2021 (Part V, line 2				19
tivit	6	Total number of volunteers (estimate if necessary)			6	0.
Ac		Total unrelated business revenue from Part VIII, column (C), line 12				
	ь	Net unrelated business taxable income from Form 990-T, Part I, line 11			Prior Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)			192,577.	93,250.
ine	_			2,885,935.	2,899,377.	
Revenue		Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d)		(0.000)(0.000)(0.000)	27,017.	12,154.
Re		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)			0.	0.
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), lin			3,105,529.	3,004,781.
		Grants and similar amounts paid (Part IX, column (A), lines 1-3)			0.	0.
	191395	Benefits paid to or for members (Part IX, column (A), line 4)			0.	0.
S		Salaries, other compensation, employee benefits (Part IX, column (A), lines	5-10)		695,231.	692,436.
Expenses		Professional fundraising fees (Part IX, column (A), line 11e)			0.	0.
bei		Total fundraising expenses (Part IX, column (D), line 25)		0.		
ũ	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)			2,387,490.	2,319,634.
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)			3,082,721.	3,012,070.
		Revenue less expenses. Subtract line 18 from line 12			22,808.	-7,289.
Ces				Be	ginning of Current Year	End of Year
sets		Total assets (Part X, line 16)			12,115,149.	12,165,812.
BAS BB		Total liabilities (Part X, line 26)			1,549,007.	1,606,959.
E Se	rt II	Net assets or fund balances. Subtract line 21 from line 20			10,566,142.	10,558,853.
		Signature Block				
		Ities of perjury, I declare that I have examined this return, including accompanying s				knowledge and belief, it is
ue,	Correc	t, and complete. Declaration of preparer (other than officer) is based on all informat	ion of w	nich preparer	has any knowledge.	
Ci au		Signature of officer			Date	
Sigr		J. FRANK MARSH, PRESIDENT			Date	
Here	e	Type or print name and title				The second secon
				11	Date Check	PTIN
Paid		Print/Type preparer's name BRADLEY J HAYES, CPA Preparer's signature			3/28/22 if self-employ	
	arer	Firm's name RFH, PLLC		ļ0	Firm's EIN	**_*****
	Only	Firm's address 300 WEST VINE STREET, STE 80	0		THIII S LIN	
		LEXINGTON, KY 40507-1812			Phone no 85	9-231-1800
May	the IF	S discuss this return with the preparer shown above? See instructions			11 110110 110.00	Y Ves Ne

Form	990 (2021) HARRISON COUNTY WATER ASSOCIATION, INC. **_****** Page 2
Pai	t III Statement of Program Service Accomplishments
	Check if Schedule O contains a response or note to any line in this Part III
1	Briefly describe the organization's mission:
	TO DELIVER WATER TO CUSTOMERS IN THE COUNTIES SERVED BY THE
	ASSOCIATION.
2	Did the organization undertake any significant program services during the year which were not listed on the
_	prior Form 990 or 990-EZ?
	If "Yes," describe these new services on Schedule O.
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes X No
	If "Yes," describe these changes on Schedule O.
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
	revenue, if any, for each program service reported.
4a	(Code:) (Expenses \$2, 573, 123. including grants of \$) (Revenue \$2, 899, 377.)
	SALE OF WATER TO RESIDENTS AND COMMERCIAL BUSINESSES OF HARRISON COUNTY, BOURBON COUNTY, NICHOLAS COUNTY, PENDLETON COUNTY, AND SCOTT
	COUNTY, KENTUCKY
	COUNTY, RENTOCKT
_	
4b	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
4c	(Code:) (Expenses \$
	6
4d	Other program services (Describe on Schedule O.)
	(Expenses \$ including grants of \$) (Revenue \$)
<u>4e</u>	Total program service expenses ► 2,573,123.
	Form 990 (2021)

Part IV Checklist of Required Schedules No Yes Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? X If "Yes," complete Schedule A X 2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for X 3 public office? If "Yes." complete Schedule C, Part I Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or X 5 similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to X 6 provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I Did the organization receive or hold a conservation easement, including easements to preserve open space, X 7 the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete X 8 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? X If "Yes," complete Schedule D, Part IV Did the organization, directly or through a related organization, hold assets in donor-restricted endowments X or in quasi endowments? If "Yes," complete Schedule D, Part V 10 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VIII, IX, or X, a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, X 11a b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII X 11b c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII X 11c d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX X 11d e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X X 11e Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X Х 11f 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 12a X b Was the organization included in consolidated, independent audited financial statements for the tax year? X If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional X Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 13 14a Did the organization maintain an office, employees, or agents outside of the United States? 14a b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 X or more? If "Yes," complete Schedule F, Parts I and IV 14b Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV X 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV X 16 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, 17 X column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions 17 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II X 18 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes." complete Schedule G, Part III 19 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H X 20a b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? 20b Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes, " complete Schedule I, Parts I and II

132003 12-09-21

Form	990 (2021) HARRISON COUNTY WATER ASSOCIATION, INC. **-*** t IV Checklist of Required Schedules (continued)	***	P	age 4
Par	Checkist of Required Schedules (continued)		Yes	No
00	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on		103	110
22	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
20	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
C	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%	00		X
07	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		Λ
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled	27		х
20	entity (including an employee thereof) or family member of any of these persons? <i>If</i> "Yes," <i>complete Schedule L, Part III</i>	21		21
28	instructions for applicable filing thresholds, conditions, and exceptions):			
	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If If If If If If If	100000		
а		28a		X
h	"Yes," complete Schedule L, Part IV A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If	200		
C	"Yes," complete Schedule L, Part IV	28c	-	Х
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		Х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		Х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		Х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
Da	Note: All Form 990 filers are required to complete Schedule O	38	X	
Pal	Statements Regarding Other IRS Filings and Tax Compliance			
	Check if Schedule O contains a response or note to any line in this Part V			
		1	Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1a	A		
b	ID	4		
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming		v	
	(gambling) winnings to prize winners?	1c	X	

132004 12-09-21

			Yes	No
22	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,			
20	filed for the calendar year ending with or within the year covered by this return 2a 19			
h	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
D	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country			
155	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			
	any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required			
	to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	0.000	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
	sponsoring organization have excess business holdings at any time during the year?	_8_		
9	Sponsoring organizations maintaining donor advised funds.			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	_	
	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter: Initiation fees and capital contributions included on Part VIII, line 12			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	Section 501(c)(12) organizations. Enter:			
''a	0 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			
	Gross income from members or snareholders Gross income from other sources. (Do not net amounts due or paid to other sources against			
	amounts due or received from them.) 11b 12,154.			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		e dipologica di s
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a	Warnest Co.	
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the			
	organization is licensed to issue qualified health plans			
C	Enter the amount of reserves on hand			
	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
	excess parachute payment(s) during the year?	15		X
40	If "Yes," see the instructions and file Form 4720, Schedule N.			v
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
47	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any			
	activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
	If "Yes," complete Form 6069.			

HARRISON COUNTY WATER ASSOCIATION, INC.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management No Yes 1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. b Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other X officer, director, trustee, or key employee? Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? X 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? X Did the organization become aware during the year of a significant diversion of the organization's assets? Did the organization have members or stockholders? 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or X more members of the governing body? b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or X persons other than the governing body? 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? 8a Each committee with authority to act on behalf of the governing body? X 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the X organization's mailing address? If "Yes," provide the names and addresses on Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) No Yes 10a Did the organization have local chapters, branches, or affiliates? X 10a b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10h 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 X 12a b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 12c Did the organization have a written whistleblower policy? X 13 13 Did the organization have a written document retention and destruction policy? X 14 Did the process for determining compensation of the following persons include a review and approval by independent 15 persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official X 15a b Other officers or key employees of the organization X 15b If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? X 16a **b** If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed ▶KY Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. X Upon request Own website Another's website Other (explain on Schedule O) Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. State the name, address, and telephone number of the person who possesses the organization's books and records HARRISON COUNTY WATER ASSOCIATION - 859-234-4284

Form 990 (2021)

41031

P.O. BOX 215, CYTHIANA, KY

Form 990 (2021) Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated **Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employees."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.										
(A)	(B)			((C)			(D)	(E)	(F)
Name and title	Average	(do	not c	Pos heck	more	than	one	Reportable	Reportable	Estimated
	hours per	box	, unles	ss per	son i	s both	n an	compensation	compensation	amount of
	week		Cer an	lu a u	recto	1711113	100)	from	from related	other
	(list any hours for	irecto						the organization	organizations (W-2/1099-MISC/	compensation from the
	related	e or d	tee			sated		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	ruste	l trus		ee/	npen		1099-NEC)	1033-1420)	and related
	below	dual t	rtiona	L	oldu	st cor		. 1000 (420)		organizations
	line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) J. FRANK MARSH	20.00									
PRESIDENT		X		Х				4,200.	0.	0.
(2) LEWIS FURNISH	20.00								_	
TREASURER		X		Х				4,200.	0.	0.
(3) PATTY HANNA	20.00									_
SECRETARY	00.00	X		X				3,250.	0.	0.
(4) RUSSELL GRAY VICE-PRESIDENT	20.00	7,		37				2 150	0	0
(5) PAUL WILSON	20.00	X		Х	-			3,150.	0.	0.
MEMBER	20.00	x						3,150.	0.	0.
(6) GARY CARTER	20.00	21						3,130.	0.	0.
MEMBER		x						3,150.	0.	0.
(7) LINCOLN CLIFFORD	20.00									
MEMBER		X						2,925.	0.	0.
					_					
				_		-				
							_			
									,	
								L		

132007 12-09-21

Form 990 (2021)

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Part VII Section A. Officers, Directors, Tr		oloy	ees,			ghes	t C			T-	/F \	
(A)	(B)			(C				(D)	(E)		(F)	
Name and title	Average	(do	not cl	Posi	nore	l than c	ne	Reportable	Reportable		stimate	
	hours per	box	, unles	ss per	son i	s both	an	compensation	compensation	a	mount	of
	week	-	cer an	a a u	recto	r/trus	lee)	from	from related		other	
	(list any	Individual trustee or director						the	organizations		npensa	
	hours for	or di	9			ated		organization	(W-2/1099-MISC/		rom the	
	related organizations	ıstee	trust		يو	bens		(W-2/1099-MISC/	1099-NEC)		ganizati nd relati	
	below	ual tri	ional		ploye	t com		1099-NEC)			anizati	
	line)	divid	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			l o.s	u u	00
		=	드	0	ž	Ξ &	Œ					
					_					-		
		_										
										l.		
a .												
			T									
		_	-			-			,	-		
1b Subtotal		_						24,025.	0			0.
c Total from continuation sheets to Part								0.	0	_		0.
d Total (add lines 1b and 1c)								24,025.	0			0.
2 Total number of individuals (including bu							o re			-		
compensation from the organization		1000	iioto	u u	0000	, ***	10 10	boolved more than \$100,	odd of reportable			0
					A						Yes	No
3 Did the organization list any former office	er, director, trust	ee. l	kev e	lame	love	e. or	hia	hest compensated emp	lovee on			-
line 1a? If "Yes," complete Schedule J fo				3	2.5		_		•	3		X
4 For any individual listed on line 1a, is the												
and related organizations greater than \$										4		X
5 Did any person listed on line 1a receive	or accrue compe	, cc	on f	rom	anv	unre	olete	or sucri individual	dual for services			43
rendered to the organization? If "Yes." or							siate	ed organization of individ	dal for services	5		х
Section B. Independent Contractors	ompiete Scriedui	eJi	or st	ICH I	bers	OH			······································	1 3		21
1 Complete this table for your five highest	compensated inc	depe	nde	nt co	ontra	acto	rs th	nat received more than \$	100,000 of compen	sation f	rom	
the organization. Report compensation t	or the calendar y	ear e	endir	ng w	ith o	or wi	thin	MAN AND AND AND AND AND AND AND AND AND A	ear.			
(A) Name and busine	es address	NT/	\\	7				(B) Description of s	onvices		C) ensatio	n
Name and busine	33 4001033	1//	INC	<u>.</u>			\dashv	Description of s	ervices	Comp	SIISALIO	11
A												
Total number of independent contractor	(including but n	ot lir	nited	d to	thos	se lis	ted	above) who received mo	ore than			
\$100,000 of compensation from the orga)		,				44.5
										Гочи	990 (0001

Form 990 (2021)

			Check if Schedule O contains a response	or note to any lin	e in this Part VIII			
			Check if Schedule O Contains a response o	or mote to any min	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
ts	1	а	Federated campaigns 1a					
ran Zun		b	Membership dues 1b					
Ę,º		С	Fundraising events 1c					
ar f		d	Related organizations 1d					
s, c		е	Government grants (contributions) 1e					
tion S		f	All other contributions, gifts, grants, and					
Contributions, Gifts, Grants and Other Similar Amounts			similar amounts not included above 1f	93,250.			Variation (
da		g	Noncash contributions included in lines 1a-1f 1g \$		00.050			
ŏ ¤		h	Total. Add lines 1a-1f		93,250.			
			CLE OF WHEED DECEDE	Business Code	2 626 063	2 626 063		
ce	2		SALE OF WATER - RESIDE		202,200.	2,626,963.		
erv Je			SALE OF WATER - COMMER	221000	37,804.			
n S			LATE CHARGES	221000	14,524.	37,804. 14,524.		
Bey			RECONNECT FEES	221000	7,998.			
Program Service Revenue			MISCELLANEOUS RECEIPTS	221000	9,888.			
۱ -			All other program service revenue		2,899,377.			
-			Total. Add lines 2a-2f Investment income (including dividends, interesting)		2,033,311.			
	3		other similar amounts)		12,154.			12,154
	4		Income from investment of tax-exempt bond p		12,134.			12,134
	5							
	3		Royalties (i) Real	(ii) Personal			## 1944	
	6	2	Gross rents 6a	(1) 1 01001141				
	U		Less: rental expenses 6b					125 Miles - 3
			Rental income or (loss) 6c				1	
			Net rental income or (loss)	•				
	7		Gross amount from sales of (i) Securities	(ii) Other				
		_	assets other than inventory 7a			医黑阳性蛋白		
- 1		b	Less: cost or other basis					
e			and sales expenses 7b					
en		С	Gain or (loss) 7c		20 表 欧洲 黄		B4 7 351	
Other Revenue			Net gain or (loss)					
e			Gross income from fundraising events (not					
₹			including \$ of					
			contributions reported on line 1c). See					
			Part IV, line 18					
		b	Less: direct expenses8b					
		C	Net income or (loss) from fundraising events	>				
	9	а	Gross income from gaming activities. See					
			Part IV, line 19					
			Less: direct expenses 9b					
			Net income or (loss) from gaming activities	>				
	10	a	Gross sales of inventory, less returns	-				
			and allowances 10a					
			Less: cost of goods sold 10b					
-		С	Net income or (loss) from sales of inventory	>		entitive negleting statement		
SI	-			Business Code				
Miscellaneous Revenue	11							
Scellaneo		b						
Sce Be		C	All sales surveys					
Ξ			All other revenue					
	12	е	Total. Add lines 11a-11d		2 004 701	2,899,377.	^	12,154
	77		Total revenue. See instructions		D. UU4. / 01.	凶,033,3//。	0.	1 1/. 174

10210328 795207 03953.000

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Section	501(c)(3) and 501(c)(4) organizations must comp Check if Schedule O contains a response			ipiete columni (A).	
			(B)	(C)	(D) Fundraising
7b, 8b	t include amounts reported on lines 6b, , 9b, and 10b of Part VIII.	(A) Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
	Grants and other assistance to domestic organizations				
a	nd domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic	8			
it	ndividuals. See Part IV, line 22				
3 (Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
i	ndividuals. See Part IV, lines 15 and 16				
4 E	Benefits paid to or for members				
5 (Compensation of current officers, directors,				
t	rustees, and key employees	24,025.		24,025.	
6	Compensation not included above to disqualified				
p	persons (as defined under section 4958(f)(1)) and				
p	persons described in section 4958(c)(3)(B)	461,981.	312,095.	149,886.	
7 (Other salaries and wages				
	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)				
	Other employee benefits	167,663.	74,235.	93,428.	
	Payroll taxes	38,767.	74,235. 17,165.	21,602.	
	Fees for services (nonemployees):	,	,		
	Management				
	egal	9,424.		9,424.	
	Accounting	50,936.		50,936.	
		30,330.		30,330.	
	Cobbying Professional fundraising services. See Part IV, line 17				
	· .				
	nvestment management fees				
-	Other. (If line 11g amount exceeds 10% of line 25,	10 526	10 526	:e	
	column (A), amount, list line 11g expenses on Sch O.)	10,526.	10,526.		
	Advertising and promotion	E1 EE4		E1 EE4	
13 (Office expenses	51,554.		51,554.	
	nformation technology				
	Royalties				
	Decupancy				
	ravel				
18 F	Payments of travel or entertainment expenses				
	or any federal, state, or local public officials				
19 (Conferences, conventions, and meetings		1		
	nterest	34,040.	34,040.		
21 F	Payments to affiliates				
22	Depreciation, depletion, and amortization	445,825.	445,825.		
	nsurance	39,357.	39,357.		
a li	Other expenses. Itemize expenses not covered bove. (List miscellaneous expenses on line 24e. If ine 24e amount exceeds 10% of line 25, column (A), imount, list line 24e expenses on Schedule O.)				
	PURCHASED WATER	1,462,631.	1,462,631.		
ьĪ	JTILITIES	63,937.	63,937.		
	TRANSPORTATION	61,336.	61,336.		
_	REPAIRS	39,097.	39,097.		
10000	All other expenses	50,971.	12,879.	38,092.	į.
	otal functional expenses. Add lines 1 through 24e	3,012,070.	2,573,123.	438,947.	0.
	oint costs. Complete this line only if the organization		, , , , , , ,		
	eported in column (B) joint costs from a combined				
	ducational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)	1			
	12-09-21				Form 990 (2021

Form **990** (2021)

Par	tΧ	Balance Sheet			
		Check if Schedule O contains a response or note to any line in this Part X		<mark>;.</mark>	
			(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing	1,267,002.	1	1,237,410.
	2	Savings and temporary cash investments	1,445,803.	2	1,455,153.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	279,111.	4	251,993.
	5	Loans and other receivables from any current or former officer, director,			
		trustee, key employee, creator or founder, substantial contributor, or 35%			
		controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined			
- 8		under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
S	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use	57,972.	8	57,158.
Ä	9	Prepaid expenses and deferred charges	18,855.	9	19,516.
	10a	Land, buildings, and equipment: cost or other			
	l	basis. Complete Part VI of Schedule D 10a 23,019,895.			
	b	Less: accumulated depreciation 10b 13,877,005.	9,043,296.	10c	9,142,890.
	11	Investments - publicly traded securities	5	11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets	2 112	14	4 600
	15	Other assets. See Part IV, line 11	3,110.	15	1,692.
	16	Total assets. Add lines 1 through 15 (must equal line 33)	12,115,149.	16	12,165,812.
	17	Accounts payable and accrued expenses	144,734.	17	172,877.
	18	Grants payable		18	
	19	Deferred revenue	1 210 024	19	1 100 000
	20	Tax-exempt bond liabilities	1,210,834.	20	1,186,928.
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
es	22	Loans and other payables to any current or former officer, director,			
Ħ		trustee, key employee, creator or founder, substantial contributor, or 35%			
Liabilities		controlled entity or family member of any of these persons		22	
_	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third			
		parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	193,439.	0.5	247,154.
	26	Total liabilities Add lines 17 through 25	1,549,007.	26	1,606,959.
	20	Organizations that follow FASB ASC 958, check here	1,349,007.	26	1,000,939.
S		and complete lines 27, 28, 32, and 33.			
ű	27	Net assets without donor restrictions		27	
Sala	28	Net assets with donor restrictions		28	
d E	20	Organizations that do not follow FASB ASC 958, check here		20	
F		and complete lines 29 through 33.			
ō	29	Capital stock or trust principal, or current funds	0.	29	0.
ets	30	Paid-in or capital surplus, or land, building, or equipment fund	0.	30	0.
Ass	31	Poteined comings and company to a constitute discourse and the of the de-	10,566,142.	31	10,558,853.
Net Assets or Fund Balances	32	Total net assets or fund balances	10,566,142.	32	10,558,853.
Z	33	Total liabilities and net assets/fund balances	12,115,149.	33	12,165,812.
				00	Form 990 (2021

Form 990 (2021)

Form	990 (2021) HARRISON COUNTY WATER ASSOCIATION, INC.	**_*	*****	Pag	ge 12
Pai	t XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
	,			_	
1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,004	1,7	81.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,012	2,0	70.
3	Revenue less expenses. Subtract line 2 from line 1	3			89.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	10,566	5, 1	<u>42.</u>
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	10,558	3,8	<u>53.</u>
Pa	t XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				X
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		<u>X</u>
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,			
	consolidated basis, or both:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
C	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the				
	review, or compilation of its financial statements and selection of an independent accountant?		2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Scho	edule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sin	gle Audit			(4
	Act and OMB Circular A-133?		3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	ed audit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b		
			Form	990	(2021)

SCHEDULE D

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Supplemental Financial Statements

► Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

HARRICON COUNTY WATER ASSOCIATION

Employer identification number **_***

Pai	rt I Organizations Maintaining Donor Advised		or Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, line	e 6.	
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in w	riting that the assets held in donor advis	sed funds
	are the organization's property, subject to the organization's e	exclusive legal control?	Yes No
6	Did the organization inform all grantees, donors, and donor ac	dvisors in writing that grant funds can be	used only
	for charitable purposes and not for the benefit of the donor or	donor advisor, or for any other purpose	conferring
Pai	rt II Conservation Easements. Complete if the org	anization answered "Yes" on Form 990,	Part IV, line 7.
1	Purpose(s) of conservation easements held by the organization	n (check all that apply).	
	Preservation of land for public use (for example, recreat	ion or education) Preservation of	f a historically important land area
	Protection of natural habitat	Preservation o	f a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualifi	ed conservation contribution in the form	of a conservation easement on the last
	day of the tax year.		Held at the End of the Tax Year
а	Total number of conservation easements		2a
b	T.1.		
c	Number of conservation easements on a certified historic stru		
d			
	listed in the National Register		1 1
3	Number of conservation easements modified, transferred, rele		
	year >	, , , , , , , , , , , , , , , , , , , ,	g
4	Number of states where property subject to conservation easi	ement is located	
5	Does the organization have a written policy regarding the peri		
	violations, and enforcement of the conservation easements it		Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting, h		
	>		,
7	Amount of expenses incurred in monitoring, inspecting, handle	ing of violations, and enforcing conserva	tion easements during the year
	▶\$	3	,
8	Does each conservation easement reported on line 2(d) above	e satisfy the requirements of section 1700	(h)(4)(B)(i)
	and section 170(h)(4)(B)(ii)?		
9	In Part XIII, describe how the organization reports conservation	n easements in its revenue and expense	statement and
	balance sheet, and include, if applicable, the text of the footne		
	organization's accounting for conservation easements.		
Pai	rt III Organizations Maintaining Collections of	Art, Historical Treasures, or Ot	ther Similar Assets.
	Complete if the organization answered "Yes" on Form	990, Part IV, line 8.	
1a	If the organization elected, as permitted under FASB ASC 958	3, not to report in its revenue statement a	and balance sheet works
	of art, historical treasures, or other similar assets held for pub		
	service, provide in Part XIII the text of the footnote to its finan-		
b	If the organization elected, as permitted under FASB ASC 958		
	art, historical treasures, or other similar assets held for public		
	provide the following amounts relating to these items:	oranion, oracountry, or recountry in rain	rorance of public convice,
	(i) Revenue included on Form 990, Part VIII, line 1		
	(ii) Assets included in Form 990, Part X		
2	If the organization received or held works of art, historical trea		
	the following amounts required to be reported under FASB AS		. 3, provide
а	Revenue included on Form 990, Part VIJI, line 1	g .	> \$
	Assets included in Form 990, Part X		> \$
			Ψ

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

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The second second	dule D (Form 990) 2021 HARRISO	N COUNTY W	ATER	ASSOCI	ATION,	INC		* * _ * *		Page 2
	t III Organizations Maintaining C								(continu	ed)
3	Using the organization's acquisition, accessi	on, and other record	s, check	any of the f	ollowing that	make sig	inificant u	ise of its		
	collection items (check all that apply):									
а	Public exhibition	C			hange progra					
b	Scholarly research	. 6	, (Other						
C	Preservation for future generations								N/III	
4	Provide a description of the organization's concluding the year, did the organization solicit of	se in Part	XIII.							
5		٦,,,								
D	to be sold to raise funds rather than to be ma								Yes	No
Par	t IV Escrow and Custodial Arran	The state of the s	ete if the	organizatio	n answered	"Yes" on I	Form 990	, Part IV, I	ine 9, or	
	reported an amount on Form 990, Pa									
1a	Is the organization an agent, trustee, custodi		- 55						7.,	
	on Form 990, Part X?							L	Yes	No
b	If "Yes," explain the arrangement in Part XIII	and complete the fo	llowing ta	able:					A	
									Amount	
	Beginning balance									
	Additions during the year									
е	Distributions during the year									
f	Ending balance						1f		7 2020	
	Did the organization include an amount on F						:y?		Yes	No No
	If "Yes," explain the arrangement in Part XIII.									
Par	t V Endowment Funds. Complete				200					and bank
		(a) Current year	(b) P	rior year	(c) Two yea	rs back	(d) Inree	ears back	(e) Four y	ears back
	Beginning of year balance									
b	Contributions									
С	Net investment earnings, gains, and losses									
	Grants or scholarships									
е	Other expenditures for facilities									
	and programs				<u> </u>					
f	Administrative expenses									
g	End of year balance									
2	Provide the estimated percentage of the curr		e (line 1g	i, column (a)) held as:					
а	Board designated or quasi-endowment		%							
	Permanent endowment >	%								
C		%								
	The percentages on lines 2a, 2b, and 2c sho	uld equal 100%.								
3a	Are there endowment funds not in the posse	ssion of the organiza	ation that	are held an	nd administer	red for the	e organiza	ation	_	
	by:								_ \ \ \ \	es No
	(i) Unrelated organizations		*******				*********		3a(i)	
	(ii) Related organizations			****					3a(ii)	
b	If "Yes" on line 3a(ii), are the related organization								3b	
4	Describe in Part XIII the intended uses of the		wment fu	unds.						
Par	t VI Land, Buildings, and Equipm									
	Complete if the organization answere	d "Yes" on Form 990), Part IV	, line 11a. S	ee Form 990	, Part X, I	ine 10.			
	Description of property	(a) Cost or o	other	(b) Cost	or other	(c) Ac	cumulate	ed	(d) Book	value
		basis (investr	ment)		(other)	dep	reciation			
1a	Land				2,758.					,758.
b	Buildings			94	9,227.	6	77,3	33.	271	,894.
C	Leasehold improvements									
	Equipment			21,62	1,504.	13,1	99,6	72.	8,421	
	Other			41	6,406.					,406.
	Add lines 1a through 1e. (Column (d) must e		Y colum	n (R) line 1	20.1				9.142	.890.

Schedule D (Form 990) 2021

Schedule D (Form 990) 2021

Sche	dule D (Form 990) 2021 HARRISON COUNTY WATER ASSO	CIATION,	INC.	St. 122 32-671	*****	Page 4
Par		ents With Re	venue per Re	turn.		
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a	a				
1	Total revenue, gains, and other support per audited financial statements	<mark></mark>	*******	1	2,911	,531.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:					
а	Net unrealized gains (losses) on investments	2a				
b	Donated services and use of facilities	2b				
C	Recoveries of prior year grants	2c				
d	Other (Describe in Part XIII.)	2d				•
е	Add lines 2a through 2d			2e	0 011	<u> </u>
3	Subtract line 2e from line 1			3	2,911	,531.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			31-		
а	Investment expenses not included on Form 990, Part VIII, line 7b		22 252			
b	Other (Describe in Part XIII.)	4b	93,250.		0.0	0.50
C	Add lines 4a and 4b			4c		,250.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I. line 12.)	. w		5	3,004	,781.
Pai	t XII Reconciliation of Expenses per Audited Financial Statem		kpenses per F	teturn	•	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12	a.		П	2 010	070
1	Total expenses and losses per audited financial statements			1	3,012	,070.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	1 = 1 -				
a	Donated services and use of facilities					
b	Prior year adjustments					
C	Other losses	2c				
d	Other (Describe in Part XIII.)					
е	Add lines 2a through 2d			2e	2 010	0.
3	Subtract line 2e from line 1			3	3,012	,070.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	1 1				
	Investment expenses not included on Form 990, Part VIII, line 7b					
b	Other (Describe in Part XIII.)	4b				
	Add lines 4a and 4b			4c	2 212	0.
	Total expenses. Add lines 3 and 4c. (This must equal Form 990. Part I. line 18.)			5	3,012	,070.
and the start of	t XIII Supplemental Information.	- (acc) (a) 2000	M CAN MAD WAY NO 10	N 1900 40.0		allo
	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Par			; Part X	, line 2; Part)	KI,
lines	2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any ad	ditional informat	ion.			
PAT	T X, LINE 2:					
1 211	TA, DING 2.					
нан	RRISON COUNTY WATER ASSOCIATION, INC. WAS	CREATED	AND ORGAN	TZEL) AC A	
	MILITON COUNTY WITHIN INDUCTION, INC. WAD	CREATED	AND ORGAN	1200	AD A	
NON	-PROFIT ASSOCIATION UNDER SECTION 501(C)1	2 OF THE	TNTERNAL	PET	TENIIE	
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	10-28-21			School	ule D (Form 9	200) 2024

Schedu	e D (For	m 990) 202	21		HARR	ISON	COUNTY	WATER	ASSOCIATION	, INC.	**_***	***	Page 5
Part >	(III Su	ppleme	ntal	Info	HARR rmation	(continue	ed)						
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SCHEDULE 0 (Form 990)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047 Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

HARRISON COUNTY WATER ASSOCIATION TNC **Employer identification number**

HARRISON COUNTY WATER ADDOCTATION, THE.
FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
COUNTY, AND SCOTT COUNTY, KENTUCKY.
FORM 990, PART VI, SECTION A, LINE 3:
ASSOCIATION USES OUTSIDE CPA FOR BILLING OR WATER SALES. ALSO, OUTSIDE CPA
KEEPS FINANCIAL RECORDS OF ASSOCIATION.
FORM 990, PART VI, SECTION A, LINE 7A:
ALL CUSTOMERS OF THE ASSOCIATION ARE CONSIDERED MEMBERS AND HAVE RIGHTS TO
VOTE AT MEETINGS.

FORM 990, PART VI, SECTION A, LINE 7B:
MEMBERS MAY VOTE ON ISSUES AT MEETINGS
FORM 990, PART VI, SECTION B, LINE 11B:
COPY OR FORM 990 PROVIDED TO BOARD OF WATER ASSOCIATION BEFORE FILING.
FORM 990, PART VI, SECTION C, LINE 19:
UPON REQUEST AT THE WATER ASSOCIATION OFFICE
FORM 990, PART XII, LINE 2C:
THE ORGANIZATION DID NOT CHANGE ITS OVERSIGHT OR SELECTION PROCESS IN
2021.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2021

CARRYOVER DATA TO 2022

Name HARRISON COUNTY WATER ASSOCIATION, INC.	Employer Identificati	on Number
Based on the information provided with this return, the following are possible carryover amounts to next year.		
		4 000
FEDERAL AMT NET OPERATING LOSS		1,000.
		Example of the second s

119341 04-01-21

lame:	HARRISON COU	NTY WATER ASSO	CIATION I							FEIN:	**_****
Гуре а	nd Entity: AM	T NOL FED			DETAIL C	ARRYOVER SCI	HEDULE				
Year Origi- nated	Original Carryover Amount	Total Amount Used	Section 382 Carryover Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
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