

Client: 03953-000 - Harrison County Water Association, Inc.
 Engagement: 2022 - Harrison County Water Association, Inc.
 Period Ending: 12/31/2022
 Trial Balance: A-1 - DB
 Workpaper: A-1 - Financial Grouping Schedule

Account	Description	2nd PP-FINAL 12/31/2020	PP-FINAL 12/31/2021	UNADJ 12/31/2022	JE Ref #	AJE	FINAL 12/31/2022	\$ VAR	% VAR
Group : [100] Cash									
Subgroup : None									
1000	Cash in Bank - Op & Maint @ F&M	1,145,616.00	1,111,331.00	597,211.00		0.00	597,211.00	(514,120.00)	(46.26%)
1005	Cash in Bank - Edward Jones	0.00	0.00	101.00		0.00	101.00	101.00	0.00%
1008-10	Petty Cash	100.00	100.00	196.00		0.00	196.00	96.00	96.00%
1008-20	Change Fund	0.00	150.00	150.00		0.00	150.00	0.00	0.00%
1311-20	Change Fund	150.00	0.00	0.00		0.00	0.00	0.00	0.00%
Subtotal : None		1,145,866.00	1,111,581.00	597,658.00		0.00	597,658.00	(513,923.00)	(46.23%)
Total [100] Cash		1,145,866.00	1,111,581.00	597,658.00		0.00	597,658.00	(513,923.00)	(46.23%)
Group : [101] Cash - Construction									
Subgroup : None									
1001	Cash in Bank - HRA@ F&M Bank	12,682.00	17,278.00	1,175.00		0.00	1,175.00	(16,103.00)	(93.20%)
1002	Cash in Bank - Constr @ F&M Ban	108,454.00	108,551.00	338,533.00		0.00	338,533.00	229,982.00	211.87%
Subtotal : None		121,136.00	125,829.00	339,708.00		0.00	339,708.00	213,879.00	169.98%
Total [101] Cash - Construction		121,136.00	125,829.00	339,708.00		0.00	339,708.00	213,879.00	169.98%
Group : [105] Accounts Receivable - Customers									
Subgroup : None									
1410	Customer Accounts Receivable	278,801.00	251,993.00	276,102.00		0.00	276,102.00	24,109.00	9.57%
1420-10	Other A/R - Returned Checks	310.00	0.00	0.00		0.00	0.00	0.00	0.00%
Subtotal : None		279,111.00	251,993.00	276,102.00		0.00	276,102.00	24,109.00	9.57%
Total [105] Accounts Receivable - Customers		279,111.00	251,993.00	276,102.00		0.00	276,102.00	24,109.00	9.57%
Group : [106] Accrued Interest Receivable									
Subgroup : None									
1100	Accrued Interest Receivable	3,110.00	1,692.00	1,692.00		5,962.00	7,654.00	5,962.00	352.36%
					AJE - 9	5,962.00			
Subtotal : None		3,110.00	1,692.00	1,692.00		5,962.00	7,654.00	5,962.00	352.36%
Total [106] Accrued Interest Receivable		3,110.00	1,692.00	1,692.00		5,962.00	7,654.00	5,962.00	352.36%
Group : [114] Inventory									
Subgroup : None									
1120	inventory - Supplies & Material	57,972.00	57,158.00	121,876.00		(4,927.00)	116,949.00	59,791.00	104.61%
					AJE - 11	(4,927.00)			
Subtotal : None		57,972.00	57,158.00	121,876.00		(4,927.00)	116,949.00	59,791.00	104.61%
Total [114] Inventory		57,972.00	57,158.00	121,876.00		(4,927.00)	116,949.00	59,791.00	104.61%
Group : [119] Other Assets									
Subgroup : None									
1125	Prepaid Exp - Misc Curr & Ace A	18,855.00	19,516.00	19,506.00		1,509.00	21,015.00	1,499.00	7.68%
					AJE - 4	1,509.00			
Subtotal : None		18,855.00	19,516.00	19,506.00		1,509.00	21,015.00	1,499.00	7.68%
Total [119] Other Assets		18,855.00	19,516.00	19,506.00		1,509.00	21,015.00	1,499.00	7.68%
Group : [110] Restricted Assets									
Subgroup : None									
1003	Cash In Bank - Keystone	426.00	2,676.00	3,236.00		0.00	3,236.00	560.00	20.93%
1004	Cash In Bank - Debt Serv @ City	2,924.00	2,961.00	3,018.00		0.00	3,018.00	57.00	1.93%
1200-10	Invest CD's - Depreciation Fund	926,997.00	929,848.00	0.00		0.00	0.00	(929,848.00)	(100.00%)
1200-14	Field & Main Bank CD #562850	0.00	0.00	150,000.00		0.00	150,000.00	150,000.00	0.00%
1200-17	LPL Goldman Sachs CD #33124	0.00	0.00	250,005.00		0.00	250,005.00	250,005.00	0.00%
1200-18	EJ Pacific Premier Bk CD 2.9%	0.00	0.00	100,000.00		0.00	100,000.00	100,000.00	0.00%
1200-19	EJ Synchrony Bk CD 3.25%	0.00	0.00	240,000.00		0.00	240,000.00	240,000.00	0.00%
1200-20	Invest CD's - Tank Maint Fund	279,754.27	282,556.00	0.00		0.00	0.00	(282,556.00)	(100.00%)
1200-23	Field & Main Bank CD #507350	0.00	0.00	100,000.00		0.00	100,000.00	100,000.00	0.00%
1200-24	EJ Wells Fargo CD 4.75%	0.00	0.00	200,000.00		0.00	200,000.00	200,000.00	0.00%
1200-30	Invest CD's Customer Deposits	140,702.00	142,112.00	0.00		0.00	0.00	(142,112.00)	(100.00%)
1200-32	EJ West Shore Bk CD 4.65%	0.00	0.00	240,000.00		0.00	240,000.00	240,000.00	0.00%
1200-40	Invest CD's - Reserve	95,000.00	95,000.00	0.00		0.00	0.00	(95,000.00)	(100.00%)
1200-42	EJ 1st Sec Bk of Wash CD 2.9%	0.00	0.00	100,000.00		0.00	100,000.00	100,000.00	0.00%
1200-51	EJ Discover Bank CD 4.35%	0.00	0.00	200,000.00		0.00	200,000.00	200,000.00	0.00%
Subtotal : None		1,445,803.27	1,455,153.00	1,586,259.00		0.00	1,586,259.00	131,106.00	9.01%
Total [110] Restricted Assets		1,445,803.27	1,455,153.00	1,586,259.00		0.00	1,586,259.00	131,106.00	9.01%
Group : [115] Fixed Assets									
Subgroup : None									
1010-05	Land & Land Rights - Pump	250.00	250.00	250.00		0.00	250.00	0.00	0.00%
1010-10	Structures & Impr - Pump	949,227.00	949,227.00	949,227.00		0.00	949,227.00	0.00	0.00%
1010-15	Other Pumping Equipment	80,238.00	80,238.00	80,238.00		0.00	80,238.00	0.00	0.00%
1010-20	Land & Land Rights - Olstrib	132,508.00	32,508.00	32,508.00		0.00	32,508.00	0.00	0.00%
1010-25	Reserve & Stand Pipes - Olstrib	1,867,242.00	1,867,242.00	1,867,242.00		0.00	1,867,242.00	0.00	0.00%
1010-30	Transmission & Olstrib Mains	15,996,191.00	16,048,521.00	16,116,531.00		0.00	16,116,531.00	68,010.00	0.42%
1010-35	Meters	1,064,026.00	1,126,745.00	1,171,880.00		0.00	1,171,880.00	45,135.00	4.01%
1010-40	Meter Installation	186,560.00	186,560.00	187,358.00		0.00	187,358.00	798.00	0.43%
1010-45	Hydrants	164,968.00	164,968.00	160,041.00		4,927.00	164,968.00	0.00	0.00%
					AJE - 11	4,927.00			
1010-50	Other Transmission & Olstr Plan	575,776.00	575,776.00	575,776.00		0.00	575,776.00	0.00	0.00%
1010-55	Office Furn & Operating Equip	535,664.00	549,628.00	679,171.00		0.00	679,171.00	129,543.00	23.57%
1010-60	Transportation Equipment	464,617.00	464,617.00	525,097.00		0.00	525,097.00	60,480.00	13.02%
1010-65	Oddville Pump Station	457,209.00	457,209.00	457,209.00		0.00	457,209.00	0.00	0.00%
1010-69	Office Building Land	0.00	100,000.00	80,000.00		0.00	80,000.00	(20,000.00)	(20.00%)
1010-70	Office Building	0.00	0.00	750,632.00		0.00	750,632.00	750,632.00	0.00%
Subtotal : None		22,474,476.00	22,603,489.00	23,633,160.00		4,927.00	23,638,087.00	1,034,598.00	4.58%
Total [115] Fixed Assets		22,474,476.00	22,603,489.00	23,633,160.00		4,927.00	23,638,087.00	1,034,598.00	4.58%
Group : [116] Accumulated Depreciation									
Subgroup : None									
1081	1081 Accumulated Depreciation	0.00	(13,877,005.00)	(14,288,449.00)		(104,254.00)	(14,392,703.00)	(515,698.00)	3.72%
					AJE - 7	(104,254.00)			
1081-00	Accumulated Depreciation	(13,431,180.00)	0.00	0.00		0.00	0.00	0.00	0.00%
Subtotal : None		(13,431,180.00)	(13,877,005.00)	(14,288,449.00)		(104,254.00)	(14,392,703.00)	(515,698.00)	3.72%
Total [116] Accumulated Depreciation		(13,431,180.00)	(13,877,005.00)	(14,288,449.00)		(104,254.00)	(14,392,703.00)	(515,698.00)	3.72%

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Group : [118] Construction in Progress									
Subgroup : None									
1051-00	Construction Work-In-Process	0.00	416,406.00	0.00		8,230.00	8,230.00	(408,176.00)	(98.02%)
					AJE - 2	8,230.00			
						<u>8,230.00</u>	<u>8,230.00</u>	(408,176.00)	(98.02%)
Subtotal : None		<u>0.00</u>	<u>416,406.00</u>	<u>0.00</u>		<u>8,230.00</u>	<u>8,230.00</u>	(408,176.00)	(98.02%)
Total [118] Construction in Progress		<u>0.00</u>	<u>416,406.00</u>	<u>0.00</u>		<u>8,230.00</u>	<u>8,230.00</u>	(408,176.00)	(98.02%)
Group : [200] Current Liabilities									
Subgroup : [210] Accounts Payable									
2310-00	A/P Accounts Payable	(144,734.00)	(172,877.00)	(172,877.00)		(22,429.00)	(195,306.00)	(22,429.00)	12.97%
					AJE - 1	172,877.00			
					AJE - 2	(195,306.00)			
2351	Visa 1864	0.00	0.00	(123.00)		0.00	(123.00)	(123.00)	0.00%
2352	Visa 1872	0.00	0.00	(90.00)		0.00	(90.00)	(90.00)	0.00%
Subtotal [210] Accounts Payable		<u>(144,734.00)</u>	<u>(172,877.00)</u>	<u>(173,090.00)</u>		<u>(22,429.00)</u>	<u>(195,519.00)</u>	(22,642.00)	13.10%
Subgroup : [230] Taxes Payable									
2100-20	Ace Taxes - KY W/H	(2,102.00)	(1,779.00)	(2,075.00)		0.00	(2,075.00)	(296.00)	16.64%
2100-25	Ace Taxes - County W/H	(1,819.00)	(1,818.00)	(2,235.00)		0.00	(2,235.00)	(417.00)	22.94%
2100-30	Ace Taxes - KY & Fed Unemp	(278.00)	(174.00)	(537.00)		0.00	(537.00)	(363.00)	208.62%
2100-40	Ace Taxes - Sales Tax	(828.00)	(858.00)	(957.00)		0.00	(957.00)	(99.00)	11.54%
2100-45	Ace Taxes - Bourbon Utility Tax	(1,234.00)	(1,282.00)	(1,615.00)		0.00	(1,615.00)	(333.00)	25.98%
2100-46	Ace Taxes- Harrison Utility Tax	(5,069.00)	(4,899.00)	(5,366.00)		0.00	(5,366.00)	(467.00)	9.53%
2100-47	Ace Taxes- Nicholas Utility Tax	(51.00)	(48.00)	(59.00)		0.00	(59.00)	(11.00)	22.92%
2100-48	Ace Taxes - Scott Utility Tax	(100.00)	(102.00)	(111.00)		0.00	(111.00)	(9.00)	8.82%
2100-49	Ace Taxes-Pendleton Utility Tax	(22.00)	(28.00)	(23.00)		0.00	(23.00)	5.00	(17.86%)
2100-50	Harrison 911 Fee	0.00	(19,416.00)	(19,651.00)		0.00	(19,651.00)	(235.00)	1.21%
2100-55	Nicholas 911 Fee	0.00	(116.00)	(554.00)		0.00	(554.00)	(438.00)	377.59%
6800-33	Bourbon County Utility Tax	0.00	0.00	(14.00)		0.00	(14.00)	(14.00)	0.00%
6800-34	Harrison County Utility Tax	0.00	0.00	(95.00)		0.00	(95.00)	(95.00)	0.00%
6800-35	Nicholas County Utility Tax	0.00	0.00	(1.00)		0.00	(1.00)	(1.00)	0.00%
6800-36	Scott County Utility Tax	0.00	0.00	(1.00)		0.00	(1.00)	(1.00)	0.00%
Subtotal [230] Taxes Payable		<u>(11,503.00)</u>	<u>(30,520.00)</u>	<u>(33,294.00)</u>		<u>0.00</u>	<u>(33,294.00)</u>	(2,774.00)	9.09%
Subgroup : [235] Retirement Payable									
2100-37	Payroll Deductions - IRAs	0.00	(30,200.00)	0.00		0.00	0.00	30,200.00	(100.00%)
24000	Payroll Liabilities	0.00	0.00	(31,988.00)		(29,752.00)	(61,740.00)	(61,740.00)	0.00%
					AJE - 14	(30,200.00)			
					AJE - 14	448.00			
Subtotal [235] Retirement Payable		<u>0.00</u>	<u>(30,200.00)</u>	<u>(31,988.00)</u>		<u>(29,752.00)</u>	<u>(61,740.00)</u>	(31,540.00)	104.44%
Subgroup : [240] Customer Deposits									
2200	Customer Deposits	(154,029.00)	(157,707.00)	(170,586.00)		12,027.00	(158,559.00)	(852.00)	0.54%
					AJE - 5	12,027.00			
Subtotal [240] Customer Deposits		<u>(154,029.00)</u>	<u>(157,707.00)</u>	<u>(170,586.00)</u>		<u>12,027.00</u>	<u>(158,559.00)</u>	(852.00)	0.54%
Subgroup : [250] Other Payables									
2220	Accrued Comp. Pay	(23,328.00)	(24,235.00)	0.00		(43,098.00)	(43,098.00)	(18,863.00)	77.83%
					AJE - 8	(24,235.00)			
					AJE - 15	(18,863.00)			
Subtotal [250] Other Payables		<u>(23,328.00)</u>	<u>(24,235.00)</u>	<u>0.00</u>		<u>(43,098.00)</u>	<u>(43,098.00)</u>	(18,863.00)	77.83%
Subgroup : [260] Current Portion of LTD									
2300-97	NIP - RECD Phase X - C	(16,215.00)	(16,692.00)	(17,105.00)		(88.00)	(17,193.00)	(501.00)	3.00%
					AJE - 3	(88.00)			
2300-98	NIP - RECD Kolat Tank - C	(7,691.00)	(7,784.00)	(8,069.00)		88.00	(7,981.00)	(197.00)	2.53%
					AJE - 3	88.00			
Subtotal [260] Current Portion of LTD		<u>(23,906.00)</u>	<u>(24,476.00)</u>	<u>(25,174.00)</u>		<u>0.00</u>	<u>(25,174.00)</u>	(698.00)	2.85%
Total [200] Current Liabilities		<u>(357,500.00)</u>	<u>(440,015.00)</u>	<u>(434,132.00)</u>		<u>(83,252.00)</u>	<u>(517,384.00)</u>	(77,369.00)	17.58%
Group : [251] Accrued Interest Payable									
Subgroup : None									
2210	Accrued Interest- LT Debt	(4,579.00)	(4,492.00)	(4,587.00)		0.00	(4,587.00)	(95.00)	2.11%
Subtotal : None		<u>(4,579.00)</u>	<u>(4,492.00)</u>	<u>(4,587.00)</u>		<u>0.00</u>	<u>(4,587.00)</u>	(95.00)	2.11%
Total [251] Accrued Interest Payable		<u>(4,579.00)</u>	<u>(4,492.00)</u>	<u>(4,587.00)</u>		<u>0.00</u>	<u>(4,587.00)</u>	(95.00)	2.11%
Group : [250] Long Term Debt									
Subgroup : None									
2240-96	NIP - Current Contra	23,906.00	24,476.00	95.00		(95.00)	0.00	(24,476.00)	(100.00%)
					AJE - 3	(95.00)			
2400-10	NIP - RECD Phase X - LT	(771,086.00)	(754,871.00)	(721,229.00)		253.00	(720,976.00)	33,895.00	(4.49%)
					AJE - 3	253.00			
2400-20	NIP - RECD Ke lat Tank - LT	(439,748.00)	(432,057.00)	(416,144.00)		(48.00)	(416,192.00)	15,865.00	(3.67%)
					AJE - 3	(48.00)			
Subtotal : None		<u>(1,186,928.00)</u>	<u>(1,162,452.00)</u>	<u>(1,137,278.00)</u>		<u>110.00</u>	<u>(1,137,168.00)</u>	25,284.00	(2.18%)
Total [250] Long Term Debt		<u>(1,186,928.00)</u>	<u>(1,162,452.00)</u>	<u>(1,137,278.00)</u>		<u>110.00</u>	<u>(1,137,168.00)</u>	25,284.00	(2.18%)
Group : [300] Equity									
Subgroup : [305] Retained Earnings									
3200	Net Assets w/o Donor Restrictio	0.00	45,618.00	0.00		0.00	0.00	(45,618.00)	(100.00%)
3200-70	Debt Service Reserves	0.00	(1,445,804.00)	(1,580,005.00)		536,764.00	(1,043,241.00)	402,563.00	(27.84%)
					AJE - 6	536,764.00			
3200-80	Appropriated Net Assets	(309,074.00)	(240,073.00)	(240,073.00)		(302,945.00)	(543,018.00)	(302,945.00)	126.19%
					AJE - 6	(302,945.00)			
3200-90	Unappropriated (Deficit)	0.00	3,198,596.00	3,428,364.00		(179,384.00)	3,248,980.00	50,384.00	1.58%
					AJE - 6	(233,819.00)			
					AJE - 8	24,235.00			
					AJE - 14	30,200.00			
32000	Unrestricted Net Assets	1,671,279.00	(26,364.00)	0.00		0.00	0.00	26,364.00	(100.00%)
Subtotal [305] Retained Earnings		<u>1,362,205.00</u>	<u>1,531,973.00</u>	<u>1,608,286.00</u>		<u>54,435.00</u>	<u>1,662,721.00</u>	130,748.00	8.53%
Subgroup : [310] Grants Received									
3200-51	Fed Grants- Aid of Construction	(2,521,939.00)	(2,521,939.00)	(2,521,939.00)		0.00	(2,521,939.00)	0.00	0.00%
3200-52	FMHA Grant- Aid of Construction	(4,440,690.00)	(4,355,863.00)	(4,440,690.00)		0.00	(4,440,690.00)	(84,827.00)	1.95%

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3200-53	KIA Grant- Aid of Construction	(1,571,032.00)	(1,571,032.00)	(1,571,032.00)		0.00	(1,571,032.00)	0.00	0.00%
3200-54	Other Contributions	(665,364.00)	(665,364.00)	(665,364.00)		0.00	(665,364.00)	0.00	0.00%
3200-55	FMHA Grant - Current Year	0.00	(84,827.00)	0.00		0.00	0.00	84,827.00	(100.00%)
Subtotal [310] Grants Received		(9,199,025.00)	(9,199,025.00)	(9,199,025.00)		0.00	(9,199,025.00)	0.00	0.00%
Subgroup : [315] Tap Fees									
3200-15	Customer Tap on Fees- Prior Yrs	(2,791,340.00)	(2,791,340.00)	(2,899,090.00)		0.00	(2,899,090.00)	(107,750.00)	3.86%
3200-16	Customer Tap on Fees - Current	(107,750.00)	(107,750.00)	(93,250.00)		0.00	(93,250.00)	14,500.00	(13.46%)
Subtotal [315] Tap Fees		(2,899,090.00)	(2,899,090.00)	(2,992,340.00)		0.00	(2,992,340.00)	(93,250.00)	3.22%
Total [300] Equity		(10,735,910.00)	(10,566,142.00)	(10,583,079.00)		54,435.00	(10,528,644.00)	37,498.00	(0.35%)
Group : [410] Operating Income									
Subgroup : [411] Water Sales									
4100-10	Metered Sales- Residential Cust	(2,680,914.00)	(2,626,963.00)	(2,762,043.00)		(12,027.00)	(2,774,070.00)	(147,107.00)	5.60%
					AJE - 5	(12,027.00)			
4100-20	Metered Sales- Commercial Cust	(178,136.00)	(202,200.00)	(207,431.00)		0.00	(207,431.00)	(5,231.00)	2.59%
Subtotal [411] Water Sales		(2,859,050.00)	(2,829,163.00)	(2,969,474.00)		(12,027.00)	(2,981,501.00)	(152,338.00)	5.38%
Subgroup : [412] Late Charges									
4200	Late Charge - Metered Sales	0.00	0.00	(43,893.00)		0.00	(43,893.00)	(43,893.00)	0.00%
4618-00	Metered Sales-Late Charge	(11,312.00)	(37,804.00)	0.00		0.00	0.00	37,804.00	(100.00%)
Subtotal [412] Late Charges		(11,312.00)	(37,804.00)	(43,893.00)		0.00	(43,893.00)	(6,089.00)	16.11%
Subgroup : [413] Other Service									
4250	Reconnect Fees	(5,772.00)	(14,524.00)	(12,752.00)		0.00	(12,752.00)	1,772.00	(12.20%)
Subtotal [413] Other Service		(5,772.00)	(14,524.00)	(12,752.00)		0.00	(12,752.00)	1,772.00	(12.20%)
Subgroup : [414] Other Revenue									
4140-00	Gain (Loss) - Disposal of UTI	(5,000.00)	0.00	0.00		0.00	0.00	0.00	0.00%
4300-10	Sale of Equipment	0.00	(3,579.00)	0.00		0.00	0.00	3,579.00	(100.00%)
4300-20	Rec of Written Off Accounts	(1,208.00)	(1,086.00)	(402.00)		0.00	(402.00)	684.00	(62.98%)
4300-30	Returned Check Charge	(340.00)	(420.00)	(20.00)		0.00	(20.00)	400.00	(95.24%)
4300-40	Miscellaneous Receipts	(3,067.00)	(7,998.00)	(404.00)		0.00	(404.00)	7,594.00	(94.95%)
4300-50	Sales Tax Commission	(186.00)	(112.00)	(204.00)		0.00	(204.00)	(92.00)	82.14%
4300-55	Harrison 911 Fee Income	0.00	(4,626.00)	(4,684.00)		0.00	(4,684.00)	(58.00)	1.25%
4300-60	Materials Sold	(414.00)	(65.00)	(586.00)		0.00	(586.00)	(521.00)	80.154%
4660-20	Cost of Material Sales	414.00	0.00	0.00		0.00	0.00	0.00	0.00%
Subtotal [414] Other Revenue		(9,801.00)	(17,886.00)	(6,300.00)		0.00	(6,300.00)	11,586.00	(64.78%)
Total [410] Operating Income		(2,885,935.00)	(2,899,377.00)	(3,032,419.00)		(12,027.00)	(3,044,446.00)	(145,069.00)	5.00%
Group : [510] Operating Expenses									
Subgroup : [511] Water Purchased									
6000	Purchased Water	1,446,862.00	1,462,631.00	1,514,667.00		7,489.00	1,522,156.00	59,525.00	4.07%
					AJE - 1	(128,431.00)			
					AJE - 2	135,920.00			
Subtotal [511] Water Purchased		1,446,862.00	1,462,631.00	1,514,667.00		7,489.00	1,522,156.00	59,525.00	4.07%
Subgroup : [512] Salaries									
6010-10	Salaries - Operation	262,146.00	256,290.00	289,624.00		22,369.00	311,993.00	55,703.00	21.73%
					AJE - 15	22,369.00			
6010-20	Salaries - Meter Readers	38,302.00	31,780.00	40,378.00		1,706.00	42,084.00	10,304.00	32.42%
					AJE - 15	1,706.00			
6010-30	Salaries - Administrative	72,094.00	69,348.00	54,267.00		(5,954.00)	48,313.00	(21,035.00)	(30.33%)
					AJE - 15	(5,954.00)			
6010-40	Salaries - Office	98,845.00	104,563.00	123,408.00		742.00	124,150.00	19,587.00	18.73%
					AJE - 15	742.00			
6010-50	Salaries & Wages - Directors	20,325.00	24,025.00	31,025.00		0.00	31,025.00	7,000.00	29.14%
Subtotal [512] Salaries		491,712.00	486,006.00	538,702.00		18,863.00	557,565.00	71,559.00	14.72%
Subgroup : [513] Employee Benefits									
6055	Employee Benefits	162,875.00	167,663.00	224,280.00		(448.00)	223,832.00	56,169.00	33.50%
					AJE - 14	(448.00)			
Subtotal [513] Employee Benefits		162,875.00	167,663.00	224,280.00		(448.00)	223,832.00	56,169.00	33.50%
Subgroup : [514] Payroll Taxes									
6050-10	FICA - E/R Share	38,842.00	37,110.00	41,211.00		0.00	41,211.00	4,101.00	11.05%
6050-20	KY Unemployment Tax	1,118.00	1,027.00	1,523.00		0.00	1,523.00	496.00	48.30%
6050-30	Federal Unemployment Tax	684.00	630.00	726.00		0.00	726.00	96.00	15.24%
Subtotal [514] Payroll Taxes		40,644.00	38,767.00	43,460.00		0.00	43,460.00	4,693.00	12.11%
Subgroup : [515] Office Expense									
6060	Office Expenses	0.00	1,694.00	0.00		0.00	0.00	(1,694.00)	(100.00%)
6060-10	Postage	21,138.00	27,395.00	43,125.00		5,238.00	48,363.00	20,968.00	76.54%
					AJE - 2	5,238.00			
6060-20	Office Supplies & Exp	22,149.00	12,454.00	14,321.00		0.00	14,321.00	1,867.00	14.99%
6160-30	Office	0.00	1,685.00	3,150.00		0.00	3,150.00	1,465.00	86.94%
6200-60	Continuing Education and Travel	0.00	8,326.00	6,105.00		0.00	6,105.00	(2,221.00)	(26.68%)
6200-90	Dues Registrations & Subs	0.00	0.00	5,720.00		0.00	5,720.00	5,720.00	0.00%
Subtotal [515] Office Expense		43,287.00	51,554.00	72,421.00		5,238.00	77,659.00	26,105.00	50.64%
Subgroup : [516] Insurance									
6080-10	Insurance - General Liability	23,994.00	26,508.00	29,839.00		(1,509.00)	28,330.00	1,822.00	6.87%
					AJE - 4	(1,509.00)			
6080-20	Insurance - Workman's Comp	14,220.00	12,849.00	10,611.00		0.00	10,611.00	(2,238.00)	(17.42%)
Subtotal [516] Insurance		38,214.00	39,357.00	40,450.00		(1,509.00)	38,941.00	(416.00)	(1.06%)
Subgroup : [517] Transportation									
6065	Transportation Expenses	34,594.00	61,336.00	69,052.00		(1,923.00)	67,129.00	5,793.00	9.44%
					AJE - 1	(3,236.00)			
					AJE - 2	1,313.00			
Subtotal [517] Transportation		34,594.00	61,336.00	69,052.00		(1,923.00)	67,129.00	5,793.00	9.44%
Subgroup : [518] Utilities & Telephone									
6057	Utilities	59,683.00	63,721.00	85,520.00		3,295.00	88,815.00	25,094.00	39.38%
					AJE - 1	(3,281.00)			

Client: 03953-000 - Harrison County Water Association, Inc.
 Engagement: 2022 - Harrison County Water Association, Inc.
 Period Ending: 12/31/2022
 Trial Balance: A-1 - DB
 Workpaper: A-1 - Financial Grouping Schedule

Account	Description	2nd PP-FINAL 12/31/2020	PP-FINAL 12/31/2021	UNADJ 12/31/2022	JE Ref #	AJE	FINAL 12/31/2022	\$ VAR	% VAR
6200-80	Trash	0.00	216.00	431.00	AJE - 2	6,576.00	431.00	215.00	99.54%
Subtotal [518] Utilities & Telephone		59,683.00	63,937.00	85,951.00		3,295.00	89,246.00	25,309.00	39.58%
Subgroup : [519] Accounting Fees									
6100	Accounting & Audit Services	19,500.00	50,936.00	37,975.00		(15,038.00)	22,937.00	(27,999.00)	(54.97%)
Subtotal [519] Accounting Fees		19,500.00	50,936.00	37,975.00	AJE - 1	(15,038.00)	22,937.00	(27,999.00)	(54.97%)
Subgroup : [521] Legal Fees									
6110	Legal Services	8,250.00	9,424.00	3,475.00		18,605.00	22,080.00	12,656.00	134.30%
					AJE - 1	(3,125.00)			
					AJE - 2	9,265.00			
					AJE - 2	12,465.00			
Subtotal [521] Legal Fees		8,250.00	9,424.00	3,475.00		18,605.00	22,080.00	12,656.00	134.30%
Subgroup : [523] Materials & Supplies									
6058	Small Tools & Equip< 1,000	0.00	1,088.00	4,304.00		0.00	4,304.00	3,216.00	295.59%
6059	Materials & Supplies	162,771.00	11,791.00	19,233.00		(7,933.00)	11,300.00	(491.00)	(4.16%)
					AJE - 1	(7,933.00)			
Subtotal [523] Materials & Supplies		162,771.00	12,879.00	23,537.00		(7,933.00)	15,604.00	2,725.00	21.16%
Subgroup : [522] Depreciation									
6400	Depreciation Expense	411,445.00	445,825.00	411,444.00		104,254.00	515,698.00	69,873.00	15.67%
					AJE - 7	104,254.00			
Subtotal [522] Depreciation		411,445.00	445,825.00	411,444.00		104,254.00	515,698.00	69,873.00	15.67%
Subgroup : [524] Billings									
6207-10	Billing Supplies & Expense	4,200.00	0.00	0.00		0.00	0.00	0.00	0.00%
6350-10	Contract Services-Billing	27,227.00	0.00	0.00		0.00	0.00	0.00	0.00%
Subtotal [524] Billings		31,427.00	0.00	0.00		0.00	0.00	0.00	0.00%
Subgroup : [525] Reg. Assessment Fee									
4081-00	Utility Reg Asses Fees	5,529.00	0.00	0.00		0.00	0.00	0.00	0.00%
6800-10	Public Service Comm Assessment	0.00	11,786.00	10,475.00		(2,196.00)	8,279.00	(3,507.00)	(29.76%)
					AJE - 1	(2,196.00)			
Subtotal [525] Reg. Assessment Fee		5,529.00	11,786.00	10,475.00		(2,196.00)	8,279.00	(3,507.00)	(29.76%)
Subgroup : [526] Other Contractual Services									
6160-10	Laboratory Analysis	7,878.00	8,966.00	10,240.00		(2,086.00)	8,154.00	(812.00)	(9.06%)
					AJE - 1	(2,086.00)			
6160-20	Cleaning	1,710.00	1,560.00	3,069.00		0.00	3,069.00	1,509.00	96.73%
6208-20	Uniform Service	1,586.00	0.00	0.00		0.00	0.00	0.00	0.00%
Subtotal [526] Other Contractual Services		11,174.00	10,526.00	13,309.00		(2,086.00)	11,223.00	697.00	6.62%
Subgroup : [527] Telephone									
6170	Telephone Expense	5,008.00	6,348.00	14,220.00		0.00	14,220.00	7,872.00	124.01%
Subtotal [527] Telephone		5,008.00	6,348.00	14,220.00		0.00	14,220.00	7,872.00	124.01%
Subgroup : [528] Bad Debt Expense									
6155	Bad Debt Expense	10,434.00	0.00	0.00		0.00	0.00	0.00	0.00%
6165	Bad Debt Expense	0.00	18,306.00	10,760.00		0.00	10,760.00	(7,546.00)	(41.22%)
Subtotal [528] Bad Debt Expense		10,434.00	18,306.00	10,760.00		0.00	10,760.00	(7,546.00)	(41.22%)
Subgroup : [529] Other Operating Expenses									
6056	Software - Distribution System	0.00	0.00	850.00		0.00	850.00	850.00	0.00%
6065-10	Fuel	0.00	0.00	3,236.00		3,539.00	6,775.00	6,775.00	0.00%
					AJE - 2	3,539.00			
6070	Repairs	0.00	0.00	7,186.00		0.00	7,186.00	7,186.00	0.00%
6070-10	Repair Material	9,929.00	30,597.00	45,081.00		4,459.00	49,540.00	18,943.00	61.91%
					AJE - 1	(7,551.00)			
					AJE - 2	12,010.00			
6070-20	Contract Services - Repairs	48,218.00	477.00	14,201.00		0.00	14,201.00	13,724.00	2,877.15%
6160-15	Telemetry & GPS Expense	0.00	1,891.00	0.00		0.00	0.00	(1,891.00)	(100.00%)
6200-30	Miscellaneous - Other	0.00	3,788.00	(4,186.00)		750.00	(3,436.00)	(7,224.00)	(190.71%)
					AJE - 2	750.00			
6200-40	811 Fees	0.00	1,674.00	2,022.00		0.00	2,022.00	348.00	20.79%
6200-50	Return Check Fee	0.00	383.00	(73.00)		0.00	(73.00)	(456.00)	(119.06%)
6500	Advertising Expense	2,672.00	287.00	4,168.00		0.00	4,168.00	3,881.00	1,352.26%
Subtotal [529] Other Operating Expenses		60,819.00	39,097.00	72,485.00		8,748.00	81,233.00	42,136.00	107.77%
Subgroup : [530] Miscellaneous									
4081-40	Highway Tax	4.00	0.00	0.00		0.00	0.00	0.00	0.00%
6200-10	Corporation Filing Fee	15.00	15.00	0.00		0.00	0.00	(15.00)	(100.00%)
6200-70	Uniform Expense	0.00	1,639.00	1,929.00		0.00	1,929.00	290.00	17.69%
6200-99	Donation	0.00	0.00	20,000.00		(20,000.00)	0.00	0.00	0.00%
					AJE - 12	(20,000.00)			
ROUND	Rounding Accounts	0.00	(2.00)	1.00		0.00	1.00	3.00	(150.00%)
Subtotal [530] Miscellaneous		19.00	1,652.00	21,930.00		(20,000.00)	1,930.00	278.00	16.83%
Total [510] Operating Expenses		3,044,247.00	2,978,030.00	3,208,593.00		115,359.00	3,323,952.00	345,922.00	11.62%
Group : [450] Non-operating Income									
Subgroup : [453] Interest Income									
7030	Interest Income	(27,017.27)	(12,154.00)	(5,586.00)		(5,962.00)	(11,548.00)	606.00	(4.99%)
					AJE - 9	(5,962.00)			
Subtotal [453] Interest Income		(27,017.27)	(12,154.00)	(5,586.00)		(5,962.00)	(11,548.00)	606.00	(4.99%)
Subgroup : [454] Contributed Capital									
7020	Customer Tap on Fees - Current	0.00	(93,250.00)	(102,950.00)		0.00	(102,950.00)	(9,700.00)	10.40%
Subtotal [454] Contributed Capital		0.00	(93,250.00)	(102,950.00)		0.00	(102,950.00)	(9,700.00)	10.40%
Subgroup : [415] Gain(Loss) on Sale									
4300-80	Sale of Building	0.00	0.00	(245,000.00)		0.00	(245,000.00)	(245,000.00)	0.00%
4300-81	Gain on Sale of Land	0.00	0.00	0.00		20,000.00	20,000.00	20,000.00	0.00%
					AJE - 12	20,000.00			

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Account	Description	2nd PP-FINAL	PP-FINAL	UNADJ	JE Ref #	AJE	FINAL	\$ VAR	% VAR
		12/31/2020	12/31/2021	12/31/2022			12/31/2022		
4300-90	Cost of Building Sold	0.00	0.00	15,095.00		0.00	15,095.00	15,095.00	0.00%
Subtotal [415] Gain(Loss) on Sale		0.00	0.00	(229,905.00)		20,000.00	(209,905.00)	(209,905.00)	0.00%
Total [450] Non-operating Income		(27,017.27)	(105,404.00)	(338,441.00)		14,038.00	(324,403.00)	(218,999.00)	207.77%
Group : [550] Non-operating Expenses									
Subgroup : [555] Interest Expense									
4274-00	Interest on Customer Deposits	3,771.00	0.00	0.00		0.00	0.00	0.00	0.00%
8000-10	interest Expense on LT Debt	34,702.00	34,040.00	33,652.00		(110.00)	33,542.00	(498.00)	(1.46%)
					AJE - 3	(110.00)			
8000-20	Interest Exp-Customer Deposits	0.00	0.00	179.00		0.00	179.00	179.00	0.00%
Subtotal [555] Interest Expense		38,473.00	34,040.00	33,831.00		(110.00)	33,721.00	(319.00)	(0.94%)
Total [550] Non-operating Expenses		38,473.00	34,040.00	33,831.00		(110.00)	33,721.00	(319.00)	(0.94%)
Sum of Account Groups		0.00	0.00	0.00		0.00	0.00	0.00	0.00%
Net (Income) Loss		169,767.73	7,289.00	(128,436.00)		117,260.00	(11,176.00)	(18,465.00)	(253.33%)