

Harrison County Water Association, Inc.
Statements of Activities
For the Month Ended August 31, 2023

	Aug 23	Aug 22	Jan - Aug 23
Ordinary Income/Expense			
Income			
4100 · Water Sales			
4100-10 · Metered Sales- Residential Cust	268,079.37	260,491.98	1,936,946.79
4100-20 · Metered Sales- Commercial Cust	28,797.39	20,134.31	183,243.89
Total 4100 · Water Sales	296,876.76	280,626.29	2,120,190.68
4200 · Late Charge - Metered Sales	3,108.25	3,863.53	27,398.90
4250 · Reconnect Fees	2,101.00	1,072.00	10,210.00
4300 · Other Revenue			
4300-10 · Sale of Equipment	0.00	0.00	4,500.00
4300-20 · Rec of Written Off Accounts	0.00	0.00	313.54
4300-30 · Returned Check	1,069.56	0.00	3,876.68
4300-40 · Miscellaneous Receipts	281.09	0.00	11,029.01
4300-50 · Sales Tax Commission	42.16	18.50	201.49
4300-55 · Harrison 911 Fee Income	395.60	390.56	3,149.36
4300-60 · Materials Sold	430.31	95.40	2,512.31
Total 4300 · Other Revenue	2,218.72	504.46	25,582.39
Total Income	304,304.73	286,066.28	2,183,381.97
Expense			
6000 · Purchased Water	155,011.66	143,125.98	1,149,782.92
6010 · Salaries & Wages			
6010-05 · Salaries & Wages - HCWA	80,807.50	0.00	487,700.77
6010-10 · Salaries - Operation	0.00	21,995.82	0.00
6010-20 · Salaries - Meter Readers	0.00	2,875.00	0.00
6010-40 · Salaries - Office	0.00	10,002.56	0.00
6010-50 · Salaries & Wages - Directors	1,750.00	3,500.00	15,750.00
Total 6010 · Salaries & Wages	82,557.50	38,373.38	503,450.77
6050 · Payroll Taxes			
6050-10 · FICA - E/R Share	6,143.75	2,935.55	37,437.58
6050-20 · KY Unemployment Tax	16.20	24.51	511.40
6050-30 · Federal Unemployment Tax	32.44	21.00	584.20
Total 6050 · Payroll Taxes	6,192.39	2,981.06	38,533.18
6055 · Employee Benefits	18,394.23	19,292.52	180,202.51
6057 · Utilities	7,494.25	8,101.87	60,992.87
6058 · Small Tools & Equip < \$1,000	0.00	1,089.42	3,480.28
6059 · Materials & Supplies	907.20	461.51	7,535.85
6060 · Office Expenses			
6060-10 · Postage	4,047.13	7,009.77	30,775.77
6060-20 · Office Supplies & Exp	1,621.85	2,686.58	12,998.08
Total 6060 · Office Expenses	5,668.98	9,696.35	43,773.85
6065 · Transportation Expenses			
6065-10 · Fuel	3,467.52	0.00	14,169.37
6065-20 · Vehicle Tax	0.00	0.00	2,588.20
6065-30 · Vehicle Repairs	1,466.08	0.00	4,952.09
6065 · Transportation Expenses - Other	25.42	4,295.54	22,797.99
Total 6065 · Transportation Expenses	4,959.02	4,295.54	44,507.65
6070 · Repairs			
6070-10 · Repair Material	2,482.45	4,840.03	48,942.18
6070-20 · Contract Services - Repairs	8,515.48	73.45	31,651.13
Total 6070 · Repairs	10,997.93	4,913.48	80,593.31

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6080 · Insurance			
6080-10 · Insurance - General Liability	0.00	0.00	36,748.80
6080-20 · Insurance - Workman's Comp	0.00	0.00	11,739.42
Total 6080 · Insurance	0.00	0.00	48,488.22
6100 · Accounting & Audit Services	0.00	0.00	19,225.00
6110 · Legal Services	18,669.14	0.00	40,849.14
6160 · Other Contract Services			
6160-10 · Laboratory Analysis	480.00	560.00	5,080.00
6160-15 · Telemetry & GPS Expense	4,317.50	0.00	12,229.95
6160-20 · Cleaning	500.00	989.00	4,300.00
6160-30 · Office	0.00	525.00	2,980.00
6160-40 · Tank Inspections	1,700.00	0.00	9,200.00
Total 6160 · Other Contract Services	6,997.50	2,074.00	33,789.95
6170 · Telephone Expense	2,253.90	2,074.33	12,417.83
6200 · Miscellaneous Expense			
6200-30 · Miscellaneous - Other	24.92	908.00	138.71
6200-40 · 811 Fees	138.00	157.50	1,215.00
6200-50 · Return Check Fee	659.59	391.47	3,616.78
6200-60 · Continuing Education and Travel	2,367.61	0.00	9,952.56
6200-70 · Uniform Expense	339.18	0.00	1,737.23
6200-80 · Trash	105.99	48.00	755.15
6200-90 · Dues Registrations & Subs	0.00	0.00	1,920.00
6200 · Miscellaneous Expense - Other	0.00	0.00	129.35
Total 6200 · Miscellaneous Expense	3,635.29	1,504.97	19,464.78
6400 · Depreciation Expense	42,975.00	34,287.00	343,800.00
6500 · Advertising Expense	0.00	739.20	12,433.91
6800 · Taxes Expense			
6800-10 · Public Service Comm Assessment	0.00	0.00	6,861.37
Total 6800 · Taxes Expense	0.00	0.00	6,861.37
Total Expense	366,713.99	273,010.61	2,650,183.39
Net Ordinary Income	-62,409.26	13,055.67	-466,801.42
Other Income/Expense			
Other Income			
7020 · Customer Tap on Fees - Current	7,000.00	13,000.00	49,000.00
7030 · Interest Income	1,814.50	1,281.07	27,058.31
7040 · Dividend Income	0.00	0.00	143.26
Total Other Income	8,814.50	14,281.07	76,201.57
Other Expense			
8000 · Non-operating Expenses			
8000-10 · Interest Expense on LT Debt	2,738.25	2,804.33	21,906.00
Total 8000 · Non-operating Expenses	2,738.25	2,804.33	21,906.00
Total Other Expense	2,738.25	2,804.33	21,906.00
Net Other Income	6,076.25	11,476.74	54,295.57
Net Income	-56,333.01	24,532.41	-412,505.85