WESTERN ROCKCASTLE COUNTY ASSOCIATION
Grouping Schedule Report
Audit Report

		Adjusted Balance Dec 31, 2022	Unadjusted Dec 31, 2023	Adjusted Balance Dec 31, 2023
100	**Cash & Cash Equivalents**			
	100, No Subcodes			
	1000 - CUSTOMER DEPOSIT ACCOUNT	45,105.11	45,488.48	45,589.42
	1002 - OPERATIONS & MAINTENANCE	77,080.28	(12,388.60)	43,955.59
	1003 - REVENUE	154,088.38	341,318.35	316,194.42
	1004 - WRWA CONSTRUCTION ACCOUNT	712,638.72	575,476.74	575,476.74
	1005 - WRWA-EXPANSION PROJECT*	56.08	65.53	65.53
	1005.1 - WRWA-Expansion project	0.00	106,140.35	0.00
	Total no subcodes	988,968.57	1,056,100.85	981,281.70
100	**Cash & Cash Equivalents Total**	988,968.57	1,056,100.85	981,281.70
105	**Restricted Cash and Cash**			
	105, No Subcodes			
	1001 - DEBIT SERVICE ACCOUNT	77,870.26	35,943.60	40,943.60
	1006 - WRWA-RESERVE ACCOUNT	172,882.13	173,314.83	173,314.83
	Total no subcodes	250,752.39	209,258.43	214,258.43
105	**Restricted Cash and Cash Total**	250,752.39	209,258.43	214,258.43
120	**Accounts Receivable, net**			
	120, No Subcodes			
	1007.3 - ALLOWANCE FOR DA-CPA	(610,480.12)	(610,480.12)	(631,180.94)
	1007.7 - A/R - UNBILLED	262,300.22	262,300.22	163,000.22
	1050 - A/R - ACTIVE ACCOUNTS	353,405.83	353,405.83	269,135.05
	1051 - A/R - INACTIVE ACCOUNTS	518,949.24	518,949.24	551,214.20
	Total no subcodes	524,175.16	524,175.16	352,168.52
120	**Accounts Receivable, net Total**	524,175.16	524,175.16	352,168.52
	140, No Subcodes			
160	**Prepaid Expenses**			
	160, No Subcodes			
	1010 - PREPAID INSURANCE	9,141.20	9,141.20	35,185.81
	1020 - PREPAID MAINT. CONTRACTS	3,300.74	3,300.74	1,928.53
	Total no subcodes	12,441.94	12,441.94	37,114.34
	160, c other			
	1515 - NEW WATER METERS	(39,415.00)	(64,614.99)	0.00
	Total other	(39,415.00)	(64,614.99)	0.00
160	**Prepaid Expenses Total**	(26,973.06)	(52,173.05)	37,114.34
170	**Materials & Supplies Inv.**			
	170, No Subcodes			
	1009 - INVENTORY	18,535.46	18,535.46	115,905.35
	Total no subcodes	18,535.46	18,535.46	115,905.35
170	**Materials & Supplies Inv. Total**	18,535.46	18,535.46	115,905.35
190	**Capital Assets, net**			
	190, No Subcodes			
	1500 - ACCUMULATED DEPRECIATION	(6,998,914.00)	(6,998,914.00)	(7,278,041.00)
	1501 - BUILDINGS	1,753,123.75	1,753,123.75	1,753,123.75
	1502 - LAND	13,500.00	13,500.00	13,500.00
	1503 - OFFICE EQUIPMENT	56,123.71	57,407.10	56,123.71
	1506 - TOOLS,SHOP & GARAGE EQUIPMENT	383,106.04	440,967.70	399,664.04
	1507 - TRANSMISSION LINES	9,101,852.41	9,101,852.41	9,101,852.41
	1508 - TRANSPORTATION EQUIPMENT	213,229.65	213,229.65	243,229.65
	1510 - CONST IN PROG /RENOVATIONS	0.00	166,104.06	0.00
	1511 - SOFTWARE	57,272.25	62,055.63	57,272.25

		Adjusted Balance Dec 31, 2022	Unadjusted Dec 31, 2023	Adjusted Balance Dec 31, 2023
	Total no subcodes	4,579,293.81	4,809,326.30	4,346,724.81
190	**Capital Assets, net Total**	4,579,293.81	4,809,326.30	4,346,724.81
200	**Accounts Payable**			
	200, No Subcodes			
	2000.4 - ACCOUNTS PAYABLE CPA	(104,089.99)	(104,089.99)	(96,614.80)
	Total no subcodes	(104,089.99)	(104,089.99)	(96,614.80)
200	**Accounts Payable Total**	(104,089.99)	(104,089.99)	(96,614.80)
220	**Accrued Expenses**			
	220, No Subcodes			
	2003 - PAYROLL LIABILITIES-Other	0.00	47,106.82	0.00
	2003.1 - PAYROLL LIABILITIES	(2,467.78)	(144,117.31)	(6,403.93)
	2003.3 - ACCRUED WAGES & P/R TAXES	(1,466.86)	(1,466.86)	0.00
	2003.4 - ACCRUED COMPENSATED ABSENCES	(1,775.02)	(1,775.02)	(521.71)
	2004 - SALES TAX PAYABLE	(210.36)	(309.04)	(309.04)
	2005 - SCHOOL TAX PAYABLE	0.00	26,002.38	(7,129.79)
	Total no subcodes	(5,920.02)	(74,559.03)	(14,364.47)
220	**Accrued Expenses Total**	(5,920.02)	(74,559.03)	(14,364.47)
240	**Accrued Interest**			
	240, No Subcodes			
	2006 - INTEREST PAYABLE	(63,512.58)	(63,512.58)	(73,184.44)
	Total no subcodes	(63,512.58)	(63,512.58)	(73,184.44)
240	**Accrued Interest Total**	(63,512.58)	(63,512.58)	(73,184.44)
260	**Customer Deposits**			
	260, No Subcodes			
	2002 - CUSTOMER DEPOSITS	(58,349.00)	(62,733.32)	(67,799.00)
	Total no subcodes	(58,349.00)	(62,733.32)	(67,799.00)
260	**Customer Deposits Total**	(58,349.00)	(62,733.32)	(67,799.00)
280	**Long-Term Debt**			
	280, No Subcodes			
	2103 - N/P - RECD(04)	(206,640.16)	(206,640.16)	(194,328.97)
	2104 - N/P - RECD(06)	(473,281.55)	(473,281.55)	(452,744.22)
	2105 - N/P - RECD(08)	(373,845.45)	(373,845.45)	(358,869.43)
	2106 - N/P - RECD(11)	(314,862.79)	(314,862.79)	(305,836.62)
	2107 - N/P - RECD(16)	(99,857.58)	(99,857.58)	(97,419.35)
	2108 - N/P - RECD (18)	(494,643.12)	(494,643.12)	(484,735.85)
	2111 - N/P - RECD(20)	(563,732.09)	(563,732.09)	(552,515.72)
	Total no subcodes	(2,526,862.74)	(2,526,862.74)	(2,446,450.16)
280	**Long-Term Debt Total**	(2,526,862.74)	(2,526,862.74)	(2,446,450.16)
340	**Unrestricted**			
	340 , No Subcodes			
	2200 - CONTRIBUTIONS IN AID OF CONST.	(4,380,129.00)	(4,380,129.00)	(4,380,129.00)
	2201 - OPENING BAL EQUITY	(234,198.44)	(234,256.70)	(234,256.70)
	2202 - RETAINED EARNINGS	2,525,790.27	2,524,220.22	2,468,523.04
	2203 - TAP ON FEES	(1,469,569.34)	(1,466,864.51)	(1,469,569.34)
	Total no subcodes	(3,558,106.51)	(3,557,029.99)	(3,615,432.00)
340	**Unrestricted Total**	(3,558,106.51)	(3,557,029.99)	(3,615,432.00)
400	**Operating Revenue**			
	400, a Water Sales			

		Adjusted Balance Dec 31, 2022	Unadjusted Dec 31, 2023	Adjusted Balance Dec 31, 2023
	4001 - DEPOSIT CORRECTION	0.00	(445.88)	(445.88)
	4018 - WATER SALES	(2,199,743.78)	(2,175,955.49)	(2,070,081.58)
	4018.3 - Unbilled Revenue	(262,300.22)	0.00	99,300.00
	Total Water Sales	(2,462,044.00)	(2,176,401.37)	(1,971,227.46)
	400, b Penalties			
	4000 - CONNECT FEE	(1,737.00)	(1,223.00)	(1,223.00)
	4007 - RECONNECT FEE	(480.00)	0.00	0.00
	4007.1 - PARTIAL RECONNECT FEES	(7.98)	0.00	0.00
	4008.1 - MISC. INCOME	(302.57)	0.00	0.00
	4008.12 - MISC. INC:RECONNECT FEE	0.00	(1,140.00)	(1,140.00)
	4008.13 - MISC. INC: SUPPLIES SOLD	0.00	(2,223.01)	(2,223.01)
	4008.14 - MISC. INC: WILMAX	0.00	(2,400.00)	(2,400.00)
	Total Penalties	(2,527.55)	(6,986.01)	(6,986.01)
	400, c Miscellaneous			
	4005 - KACO REFUND	(1,201.31)	(1,539.50)	(1,539.50)
	4010 - SUPPLIES SOLD	(746.90)	0.00	0.00
	4011 - WILMAX	(2,400.00)	0.00	0.00
	4019 - MISC. INCOME - OTHER	(19,702.18)	0.00	(590.19)
	4021 - REFUNDS RECEIVED	0.00	(8,937.51)	0.00
	4022 - REIMBURSEMENT FOR JOB	0.00	146.80	146.80
	Total Miscellaneous	(24,050.39)	(10,330.21)	(1,982.89)
	400, d Grants			
	4030 - GRANT INCOME/ USDA	0.00	(204,381.00)	(204,381.00)
	Total Grants	0.00	(204,381.00)	(204,381.00)
400	**Operating Revenue Total**	(2,488,621.94)	(2,398,098.59)	(2,184,577.36)
420	**Non-Operating Revenue**			
	420, a Interest Income			
	4004 - INTEREST INCOME	(2,592.39)	(2,708.29)	(2,708.29)
	Total Interest Income	(2,592.39)	(2,708.29)	(2,708.29)
	420, b Gain on Sale of equip.			
	4060 - EQUIPMENT SALES	(26,000.00)	(22,000.00)	(22,000.00)
	Total Gain on Sale of equip.	(26,000.00)	(22,000.00)	(22,000.00)
420	**Non-Operating Revenue Total**	(28,592.39)	(24,708.29)	(24,708.29)
500	**Expenses**			
	500, a Water Purchased			
	5068 - WATER PURCHASES	907,541.49	935,340.15	936,927.34
	Total Water Purchased	907,541.49	935,340.15	936,927.34
	500, b Personnel Costs			
	5000 - 941 TAX	0.00	56,259.78	0.00
	5025 - HEALTH INSURANCE	169,938.82	194,799.24	185,861.73
	5026 - LIFE INSURANCE	23,921.73	43,956.49	25,596.31
	5057 - PAYROLL & TAX EXPENSE	441,607.98	403,367.76	400,647.59
	5073 - PAYROLL AUDIT	0.00	13,700.00	0.00
	5075 - BONUS	2,250.00	3,000.00	3,000.00
	5102 - RETIREMENT	9,493.49	39,125.12	10,089.12
	5126 - Occupational Tax	0.00	5,549.32	0.00
	5194 - INSURANCE - OTHER EE - OTHER	0.00	11,785.59	0.00
	5196 - SCHOOL TAXES PAYABLE	0.00	5,644.56	0.00
	Total Personnel Costs	647,212.02	777,187.86	625,194.75
	500, c Directors Fees			

	Adjusted Balance Dec 31, 2022	Unadjusted Dec 31, 2023	Adjusted Balance Dec 31, 2023
5017 - DIRECTORS FEES	33,600.00	36,000.00	36,000.00
Total Directors Fees	33,600.00	36,000.00	36,000.00
500, d Office Expense			
5001 - BILLING CARDS	5,004.37	2,969.06	2,969.06
5002.1 - DUES & SUBSCRIPTIONS - ADMINSTRAT	6,637.16	10.00	10.00
5002.11 - ADMINISTRATIVE	1,154.17	464.98	464.98
5003 - OFFICE SUPPLIES	18,462.02	29,066.08	30,413.12
5004 - PETTY CASH	1,427.98	1,687.12	1,687.12
5005 - POSTAGE	22,717.88	23,625.25	23,625.25
5077 - CLEANING	4,174.94	4,195.00	4,195.00
5096 - MEMBERSHIP FEES	120.00	0.00	0.00
5191 - LEASE PAYMENTS - COPIER	3,331.33	583.90	583.90
5192 - SOFTWARE CONTRACTS	12,954.11	0.00	14,671.73
Total Office Expense	75,983.96	62,601.39	78,620.16
500, e Insurance			
5020 - INSURANCE	3,037.22	0.00	0.00
5023 - FIDELITY BOND	4,494.47	4,239.97	2,239.97
5024 - GENERAL LIABILITY	16,073.34	19,708.33	8,390.41
5027 - WORKERS COMP	14,571.67	6,595.00	4,191.82
Total Insurance	38,176.70	30,543.30	14,822.20
500, f Transportation costa			
5019 - FUEL	34,637.51	28,144.42	28,682.30
5180 - FUEL	13,568.80	13,404.57	13,404.57
Total Transportation costa	48,206.31	41,548.99	42,086.87
500, g Telephnone and utilites			
5006 - TELEPHONE	21,886.15	20,507.93	20,273.48
5063 - GARBAGE DISPOSAL	1,047.50	1,025.00	1,120.00
5064 - GAS & ELECTRIC	83,965.67	81,314.58	71,652.24
Total Telephnone and utilites	106,899.32	102,847.51	93,045.72
500, h Materials and Supplies			
5033 - MATERIALS & SUPPLIES	85,116.30	62,328.01	62,833.83
5069 - WATER SAMPLES	6,988.78	10,372.58	10,372.58
Total Materials and Supplies	92,105.08	72,700.59	73,206.41
500, i Professional Services			
5012 - AUDIT	12,500.00	12,500.00	26,200.00
5015 - LEGAL FEES	7,800.00	7,800.00	7,800.00
5091 - LABOR	300.00	0.00	0.00
Total Professional Services	20,600.00	20,300.00	34,000.00
500, j Repairs and Maintenance			
5051 - REPAIRS & MAINTENANCE	46,457.73	64,977.93	37,540.48
Total Repairs and Maintenance	46,457.73	64,977.93	37,540.48
500, k Miscellaneous			
5002 - BOX RENTAL	0.00	82.00	82.00
5008 - ANNUAL RENEWAL	3,145.29	0.00	0.00
5010 - BANK & CREDIT CARD FEES	96.95	743.28	743.28
5034 - MEALS & ENTERTAINEMENT	2,613.04	8,324.42	8,324.42
5037 - MISC.	11,080.83	0.00	531.66
5048 - REFUNDS	0.00	(304.25)	(304.25)
5062 - UNIFORMS	19,848.06	23,566.63	21,868.69
5065 - SECURITY SYSTEM	1,429.24	1,087.66	890.16
5067 - UTILITY REGULATORY ASSESSMENT	0.00	4,094.97	4,094.97

		Adjusted Balance Dec 31, 2022	Unadjusted Dec 31, 2023	Adjusted Balance Dec 31, 2023
	5106 - TRAINING	1,000.00	0.00	0.00
	5132 - Tax: License & Permits	2,160.95	2,032.74	2,032.74
	5148 - DUES & SUBSCRIPTIONS	0.00	3,120.03	3,120.03
	5150 - FEES	2,380.00	2,120.00	2,120.00
	5190 - IRS	0.10	0.00	0.00
	5197 - ASK MY ACCOUNTANT	0.00	79,945.54	0.00
	5198 - DONATIONS	2,060.00	2,840.00	2,840.00
	Total Miscellaneous	45,814.46	127,653.02	46,343.70
	500, l Depreciation and Bad debt			
	5016 - DEPRECIATION EXPENSE	330,741.00	0.00	326,274.00
	5119 - BAD DEBT EXPENSE	21,997.44	0.00	20,700.82
	Total Depreciation and Bad debt	352,738.44	0.00	346,974.82
	500, m Interest			
	5030 - INTEREST EXPENSE	83,967.33	(38.72)	106,205.56
	Total Interest	83,967.33	(38.72)	106,205.56
	500, n Accounts do not use			
	5070 - o&M	0.00	837.40	837.40
	5178 - ANNUAL REPORT	0.00	515.00	515.00
	5189 - PAYROLL TAX EXPENSE	0.00	1,604.96	1,604.96
	Total Accounts do not use	0.00	2,957.36	2,957.36
	500, o Advertising			
	5007 - ADVERTISING	0.00	1,752.00	1,752.00
	Total Advertising	0.00	1,752.00	1,752.00
500	**Expenses Total**	2,499,302.84	2,276,371.38	2,475,677.37
550	**Transfers**			
	550, No Subcodes			
	5059 - TRANSFER	0.00	(45,000.00)	0.00
	5199 - Transfer-acct.	0.00	15,000.00	0.00
	Total no subcodes	0.00	(30,000.00)	0.00
550	**Transfers Total**	0.00	(30,000.00)	0.00
	Audit Report Total	0.00	0.00	0.00
	Profit/(Loss)	57,326.49	241,050.49	(266,391.72)

WESTERN ROCKCASTLE COUNTY ASSOCIATION
Grouping Schedule Report
Unassigned Accounts for Audit Report

Account Number	Description	Adjusted Balance Dec 31, 2022	Unadjusted Dec 31, 2023	Adjusted Balance Dec 31, 2023
5031.1		0.00	0.00	0.00
5031.2		0.00	0.00	0.00
5200	SUSPENSE	0.00	0.00	0.00
6002	Licenses & Permits	0.00	0.00	0.00

The Following Accounts Have Not Been Assigned To Any Schedule

Account Number	Description	Adjusted Balance Dec 31, 2022	Unadjusted Dec 31, 2023	Adjusted Balance Dec 31, 2023
5031.1		0.00	0.00	0.00
5031.2		0.00	0.00	0.00
5200	SUSPENSE	0.00	0.00	0.00
6002	Licenses & Permits	0.00	0.00	0.00