

22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023

Title Page

	Name of Respondent	Addr Line 1	Addr Line 2	City	State	Zip
Sewer Utilities						
Annual Report of						
Respondent	Hardin County Water District No. 1	1400 Rogersville Rd		Radcliff	KY	40160

22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023

Principal Payment and Interest Information

	Amount	Yes/No
Amount of Principal Payment During Calendar Year	\$0.00	
Is Principal Current?	Y	
Is Interest Current?	Y	

Services Performed by Independent CPA

	Yes/No	A/C/R
Are your financial statements examined by a Certified Public Accountant?		
Enter Y for Yes or N for No	Y	
If yes, which service is performed?		
Enter an X on each appropriate line		
Audit		X
Compilation		
Review		
Please enclose a copy of the accountant's report with annual report.		

Additional Information Required

Case Num	Date	Explain

General Information 1. (Ref Page: 1)

Exact name of utility making this report.

(Use the words "The", "Company" or "Incorporated" only when part of the corporate name.)

Hardin County Water District No. 1

**2222500 Hardin County Water District #1 01/01/2023 - 12/31/2023**

**General Information 2 - 3 (Ref Page: 1)**

Name	Address	City	State	Phone
Give the location, including street and number, and TELEPHONE NUMBER of the principal office in KY.				
principal office in KY	Hardin County Water District No. 1	1400 Rogersville Rd	Radcliff	KY (270) 351-3222
Name, title, address and telephone number with area code of the person to be contacted concerning this report				
Justin Metz	1400 Rogersville Rd	Radcliff	KY	

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General Information 4 (Ref Page: 1)

List

Name of State under the laws of which respondent is incorporated and the date of incorporation. Kentucky

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General Information 5. (Ref Page: 1)

	Date
Date sewer utility began operations	7/1/2005



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General Information 6. (Ref Page: 1)

City or Town	Community or Subdivision	County
FT. KNOX	US DEPARTMENT OF ARMY	Hardin
FT. KNOX	US DEPARTMENT OF ARMY	Meade
FT. KNOX	COMMUNITY	Hardin
FT. KNOX	COMMUNITY	Meade

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General Information 7. (Ref Page: 1)

	Count
Number of Full-time employees	30
Number of Part-time employees	

**2222500 Hardin County Water District #1 01/01/2023 - 12/31/2023**

**Principal Officers (Ref Page: 1)**

<b>Title</b>	<b>Last Name</b>	<b>First Name</b>	<b>Bus. Address</b>	<b>Salary or Fee</b>
Chairman	Gosset	William	550 St Andrews Drive, Vine Grove, KY 40160	\$6,000.00
Treasurer	Tindall	John	556 Audubon Court, Radcliff, KY 40160	\$6,200.00
Commissioner	Hockman	Ron	201 S. Deepwood Drive, Radcliff, KY 40160	\$6,000.00
Secretary	Williams	Howard	1227 Lyndon Lane, Radcliff, KY 40160	\$6,000.00
Commissioner	Shelton	James	2033 Rogersville Road, Radcliff, KY 40160	\$6,000.00

**22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023**

**Balance Sheet - Assets and Other Debts (Ref Page: 2)**

	Balance First of Yr	Balance End of Yr
<b>UTILITY PLANT</b>		
Utility Plant (101-109)	\$148,217,022.00	\$150,538,117.00
less: Accum. Prov. for Depr., Depletion and Amortization (110)	\$96,017,990.00	\$98,398,365.00
Net Utility Plant	\$52,199,032.00	\$52,139,752.00
<b>OTHER PROPERTY AND INVESTMENTS</b>		
Non-Utility Property (121)		
less: Accum. Prov for Depr. and Amort. of Non-Utility Property (122)		
Net non-Utility Property		
Other Investments (124)		
Special Funds (125)		
Total Other Property and Investments		
<b>CURRENT AND ACCRUED ASSETS</b>		
Cash and Working Funds (131)	\$14,883,726.00	\$17,118,873.00
Temporary Cash Investments (132)	\$522,516.00	\$533,232.00
Notes Receivable (141)		
Customer Accounts Receivable (142)	\$711,508.00	\$483,131.00
Other Accounts Receivable (143)	\$2,614.00	\$128,067.00
Accum. Prov. For Uncollectible Accts - CR (144)		
Notes Receivable from Assoc. Companies (145)	\$2,342,509.00	\$2,655,387.00
Accounts Receivable from Assoc Companies (146)		
Materials and Supplies (150)	\$9,345.00	\$11,425.00
Prepayments (166)	\$32,564.00	\$38,484.00
Other Current and Accrued Assets (170)		
Total Current and Accrued Assets	\$18,504,782.00	\$20,968,599.00
<b>DEFERRED DEBITS</b>		
Unamortized Debt Expense (181)		
Extraordinary Property Losses (182)		
Other Deferred Debits (183)	\$6,121,312.00	\$5,425,097.00
Total Deferred Debits	\$6,121,312.00	\$5,425,097.00
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$76,825,126.00</b>	<b>\$78,533,448.00</b>

**2222500 Hardin County Water District #1 01/01/2023 - 12/31/2023**

**Balance Sheet - Liabilities and Other Credits (Ref Page: 3)**

	Balance First of Yr.	Balance End of Yr.
<b>EQUITY CAPITAL</b>		
Common Capital Stock (201)		
Preferred Capital Stock (204)		
Other Paid-In Capital (207)		
Discount on Capital Stock (213)		
Capital Stock Expense (214)		
Appropriated Retained Earnings (215)		
Unappropriated Retained Earnings (216)	\$8,229,657.00	\$9,491,687.00
Non-Corporate Proprietorship (218)		
<b>Total Equity Capital</b>	<b>\$8,229,657.00</b>	<b>\$9,491,687.00</b>
<b>LONG-TERM DEBT</b>		
Bonds (221)		
Advances From Associated Companies (223)		
Other Long-Term Debt (224)	\$2,623.00	\$259,047.00
<b>Total Long-Term Debt</b>	<b>\$2,623.00</b>	<b>\$259,047.00</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>		
Notes Payable (231)		
Accounts Payable (232)	\$120,044.00	\$541,198.00
Notes Payable to Associated Companies (233)		
Accounts Payable to Associated Companies (234)		
Customer Deposits (235)	\$214,612.00	\$217,285.00
Taxes Accrued (236)		
Interest Accrued (237)		\$7,688.00
Other Current and Accrued Liabilities (238)	\$5,372,160.00	\$3,825,800.00
<b>Total Current and Accrued Liabilities</b>	<b>\$5,706,816.00</b>	<b>\$4,591,971.00</b>
<b>DEFERRED CREDITS</b>		
Advances for Construction (252)		
Other Deferred Credits (253)	\$809,700.00	\$1,780,164.00
Accum. Deferred Investment Tax Credits (255)		
<b>Total Deferred Credits</b>	<b>\$809,700.00</b>	<b>\$1,780,164.00</b>
Operating Reserves (261-265)		
Contributions in Aid of Construction (271)	\$62,076,330.00	\$62,410,579.00

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Balance Sheet - Liabilities and Other Credits (Ref Page: 3)

	Balance First of Yr.	Balance End of Yr.
ACUMULATED DEFERRED INCOME TAXES		
Accum. Def. Income Taxes-Accel. Amort (281)		
Accum. Def. INcome Taxes-Lib. Depr. (282)		
Accum. Def. Income Taxes-Other (283)		
Total Accum. Deferred Income Taxes		
TOTAL LIABILITIES AND OTHER CREDITS	\$76,825,126.00	\$78,533,448.00

22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023

Summary of Utility Plant (Ref Page: 4)

	Amount
UTILITY PLANT	
In Service:	
Plant in Service Classified (from pg 5 line 40) (101)	\$148,817,816.00
Completed Construction Not Classified (102)	
Utility Plant in Process of Reclassification (103)	
Utility Plant Purchased or Sold (106)	
Total In Service	\$148,817,816.00
Utility Plant Leased to Others (104)	
Property Held for Future Use (105)	
Construction Work in Progress (107)	\$1,720,301.00
Utility Plant Acquisition Adjustments (108)	
Other Utility Plant Adjustments (109)	
Total Utility Plant ( to pg 2 line 4)	\$150,538,117.00
Less:	
Accumulated Provision for Depreciation and Amort. of Utility Plant (to pg 2 line 6) (110)	\$98,398,365.00
Net Utility Plant ( to pg 2 line 7)	\$52,139,752.00

**22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023**  
**Accum. Prov. for Depreciation and Amortization of Utility Plant (Ref Page: 4)**

Item	Amount
Balance Beginning of Year	\$96,017,990.00
Accruals for Year:	
Depreciation	\$2,645,193.00
Amortization	\$2,015.00
Other Accounts (detail)	
Total Accruals for Year	\$2,647,208.00
Credit Adjustments (describe)	
Transfer from Other Funds	\$143.00
Total Credits for Year	\$143.00
Net Charges for Plant Retired:	
Book Cost of Plant Retired ( same as pg 5 line 40)	\$266,976.00
Add: Cost of Removal	
Less: Salvage	
Net Charges for Plant Retired	\$266,976.00
Debit Adjustments (describe)	
Total Debit Adjustments for Year	
Balance End of Year	\$98,398,365.00



**22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023**

**Sewer Utility Plant In Service (Ref Page: 5)**

	Depr Rate	Balance Beg of Year	Additions	Retirements	ReClass (Debit-Credit)	Balance End of Year
<b>INTANGIBLE PLANT</b>						
Organization (301)						
Franchises and Consents (302)						
Misc. Intangible Plant (303)						
Total Intangible Plant						
<b>LAND AND STRUCTURES</b>						
Land and Land Rights (310)		\$9,544.00	\$0.00	\$0.00	\$0.00	\$9,544.00
Structures and Improvements (311)						
Total Land and Structures		\$9,544.00	\$0.00	\$0.00	\$0.00	\$9,544.00
<b>COLLECTION PLANT</b>						
Collection Sewers - Force (352.1)		\$33,614,554.00	\$337,501.00	\$79,623.00	\$0.00	\$33,872,432.00
Collection Sewers - Gravity (352.2)		\$71,235,550.00	\$675,149.00	\$0.00	\$0.00	\$71,910,699.00
Other Collection Plant Facilities (353)		\$153,226.00	\$0.00	\$0.00	\$0.00	\$153,226.00
Services to Customers (354)		\$15,568,909.00	\$22,640.00	\$302,398.00	\$0.00	\$15,289,151.00
Flow Measuring Devices (355)		\$163,785.00	\$0.00	\$0.00	\$0.00	\$163,785.00
Total Collection Plant		\$120,736,024.00	\$1,035,290.00	\$382,021.00	\$0.00	\$121,389,293.00
<b>PUMPING PLANT</b>						
Receiving Wells and Pump Pits (362)						
Pumping Equipment - Electric (363A)		\$3,783,211.00	\$23,257.00	\$0.00	\$0.00	\$3,806,468.00
Pumping Equipment - Diesel (363B)		\$27,810.00	\$0.00	\$0.00	\$0.00	\$27,810.00
Pumping Equipment - Other (363C)						
Total Pumping Plant (364)		\$3,811,021.00	\$23,257.00	\$0.00	\$0.00	\$3,834,278.00
<b>TREATMENT AND DISPOSAL PLANT</b>						

**22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023**

**Sewer Utility Plant In Service (Ref Page: 5)**

<b>Depr Rate</b>	<b>Balance Beg of Year</b>	<b>Additions</b>	<b>Retirements</b>	<b>ReClass (Debit-Credit)</b>	<b>Balance End of Year</b>
Oxidation Lagoon (372)					
Treatment and Disposal Equipment (373)	\$17,382,423.00	\$680,103.00	\$10,090.00	\$0.00	\$18,052,436.00
Plant Sewers (374)					
Outfall Sewer Lines (375)					
Other Treatment and Disposal Plant Equip. (376)	\$1,101,598.00	\$0.00	\$0.00	\$0.00	\$1,101,598.00
<b>Total Treatment and Disposal Plant (371)</b>	<b>\$18,484,021.00</b>	<b>\$680,103.00</b>	<b>\$10,090.00</b>	<b>\$0.00</b>	<b>\$19,154,034.00</b>
GENERAL PLANT (372)					
Office Furniture and Equipment (391)	\$485,459.00	\$17,615.00	\$5,648.00	\$0.00	\$497,426.00
Transportation Equipment (392)	\$1,168,278.00	\$90,919.00	\$46,510.00	\$0.00	\$1,212,687.00
Stores Equipment (393A)					
Tools, Shop and Garage Equipment (393B)	\$71,857.00	\$374.00	\$0.00	\$0.00	\$72,231.00
Laboratory Equipment (393C)	\$80,646.00	\$0.00	\$0.00	\$0.00	\$80,646.00
Power Operated Equipment (393D)	\$788,257.00	\$0.00	\$0.00	\$0.00	\$788,257.00
Communication Equipment (393E)	\$1,618,770.00	\$38,398.00	\$5,470.00	\$0.00	\$1,651,698.00
Other Tangible Property (393F)	\$127,722.00	\$0.00	\$0.00	\$0.00	\$127,722.00
<b>Total General Plant</b>	<b>\$4,340,989.00</b>	<b>\$147,306.00</b>	<b>\$57,628.00</b>	<b>\$0.00</b>	<b>\$4,430,667.00</b>
<b>TOTAL SEWER PLANT IN SERVICE</b>	<b>\$147,381,599.00</b>	<b>\$1,885,956.00</b>	<b>\$449,739.00</b>	<b>\$0.00</b>	<b>\$148,817,816.00</b>

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Capital Stock (Ref Page: 6)

Class and Series (a)	No. of Shares Auth. (b)	Par Val per Share of Par	Stated Val Per Share of	Outstanding Shares (e)	Outstanding Amount (f)
Total					

**22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023**

**Long-Term Debt (Ref Page: 6)**

Class and Series	Orig. Issue Amt	Date of Issue (b)	Date of Maturity (c)	Outstanding Balance	Interest Rate (e)	Interest Amt (f)
List each Original Issue Amount Class and Series of Obligation						
Finance Lease	\$8,059.00	4/1/2021	3/1/2025	\$532.00	0.0300	\$112.00
Note Payable	\$372,774.00	10/1/2023	10/1/2026	\$258,515.00	0.0825	\$7,688.00
<b>Total</b>	<b>\$0.00</b>			<b>\$259,047.00</b>	<b>0.0000</b>	<b>\$7,800.00</b>

22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023

Notes Payable (Ref Page: 6)

Name of Payee (a)	Date Of Note (b)	Date of Maturity (c)	Interest Rate (d)	Balance End of Year (e)
(Include Notes Payable to Associated Companies Under This Heading)				
Total				

**22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023**

**Interest Accrued (Ref Page: 6)**

Description of Obligation (a)	Int. Accr. Balance First of Yr	Int. Accr. During Yr (c)	Int. Paid During Yr (d)	Int. Accr. Balance End of Yr
	\$0.00	\$11,608.00	\$3,920.00	\$7,688.00
<b>Total</b>	\$0.00	\$11,608.00	\$3,920.00	\$7,688.00

22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023

Other Current and Accrued Liabilities (Ref Page: 7)

	Description	Amount
	Other Accrued Expense	\$3,825,800.00
Total (must agree with pg 3 Acct 238)		\$3,825,800.00

22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023

Statement of Retained Earnings For the Year (Ref Page: 7)

Item (a)	This Year (b)	Last Year (c)
UNAPPROPRIATED RETAINED EARNINGS (216)		
Balance Beginning of Year	\$8,229,657.00	\$1,919,786.00
Balance Transferred From Income (435)	\$1,262,030.00	\$962,287.00
Appropriations of Retained Earnings (436)		
Dividends Declared-Preferred Stock (437)		
Dividends Declared-Common Stock (438)		
Adjustments to Retained Earnings (439)		
		\$5,347,584.00
Balance End of Year	\$9,491,687.00	\$8,229,657.00



**2222500 Hardin County Water District #1 01/01/2023 - 12/31/2023**

**Statement of Income for the Year (Ref Page: 8)**

Description	Number Customers (b)	Amount (c)
<b>OPERATING REVENUES</b>		
Flat Rate Revenues-General Customers:		
Residential Revenues (521.1)	1	\$2,896,619.00
Commercial Revenues (521.2)	0	\$666,004.00
Industrial Revenues (521.3)		
Revenues From Public Authorities (521.4)		
Total (521)	1	\$3,562,623.00
Measured Revenues - General Customers: (483)		
Residential Revenues (522.1)	8,351	\$3,232,487.00
Commercial Revenues (522.2)	1,553	\$0.00
Industrial Revenues (522.3)		
Revenues From Public Authorities (522.4)		
Total (522)	9,904	\$3,232,487.00
Revenues From Public Authorities (523)		
Revenues From Other Systems (524)		
Miscellaneous Sewage Revenues (526)		
Total Sewage Service Revenues (521-526)	9,905	\$6,795,110.00
<b>OTHER OPERATING REVENUES</b>		
Customers Forfeited Discounts (532)		
Miscellaneous Operating Revenues (536)		\$263,338.00
Total Other Operating Revenues		\$263,338.00
Total Operating Revenues		\$7,058,448.00
<b>OPERATING EXPENSES</b>		
Total Sewer Operation and Maint. Expenses (from pg 9 )		\$3,765,665.00
Depreciation Expense (403)		\$2,645,193.00
Amortization Expense (from pg 10) (404-407)		\$11,115.00
Taxes Other Than Income taxes (from pg 10) (408.1)		\$9,673.00
Total Income Taxes-Utility Operations (from pg 10)		
Total Sewage Operating Expenses		\$6,431,646.00
Net Operating Income		\$626,802.00

**22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023**

**Statement of Income for the Year (Ref Page: 8)**

Description	Number Customers (b)	Amount (c)
<b>OTHER INCOME</b>		
Income from NonUtility Operations (417)		(\$171,315.00)
Interest and dividend Income (419)		\$817,742.00
Miscellaneous Nonoperating Income (421)		\$407.00
Other Accounts (Specify Acct. No & Title)		
Total Other Income		\$646,834.00
<b>OTHER DEDUCTIONS</b>		
Interest on Long-Term Debt (427)		\$7,800.00
Amortization of Debt Discount and Expense (428)		
Interest on Debt to Associated Companies (430)		
Other Interest Expense (431)		\$3,808.00
Taxes Other than Income Taxes 408.2 (from pg 10)		
Total Income Taxes-Nonutility Operations (from pg 10)		
Other Accounts (Specify Acct. No. and Title)		
Total Other Deductions		\$11,608.00
Net Income		\$1,262,028.00

**2222500 Hardin County Water District #1 01/01/2023 - 12/31/2023**

**Sewer Operation and Maintenance Expenses (Ref Page: 9)**

	Amount (b)
<b>OPERATION EXPENSES</b>	
Supervision and Engineering (700) :	
Owner/Manager-Management Fee (700-A)	
Other Expenses (700-B)	
Labor and Expenses (701):	
Collection System-Labor, Materials and Expenses (701-A)	\$1,722,700.00
Pumping System-Labor, Materials and Expenses (701-B)	
Treatment System (701-C) :	
Sludge Hauling	\$133,638.00
Utility Service - Water Cost	
Other-Labor, Materials and Expense	\$815,876.00
Rents (702)	
Fuel and Power Purchased for Pumping and Treatment (703)	\$17,731.00
Chemicals (704)	
Miscellaneous Supplies and Expenses (705):	
Collection System (705-A)	
Pumping System (705-B)	
Treatment an Disposal (705-C)	
Total Operation Expenses	\$2,689,945.00
<b>MAINTENANCE EXPENSES</b>	
Supervision and Engineering (710) :	
Routine Maintenance Service Fee (710-A)	\$637.00
Internal Supervision and Engineering (710-B)	\$71,539.00
Maintenance of Structures and Improvements (711)	
Maintenance of Collection Sewer system (712)	
Maintenance of Pumping System (713)	
Maintenance of Treatment and Disposal Plant (714)	\$95,321.00
Maintenance of Other Plant Facilities (715)	
Total Maintenance Expenses	\$167,497.00
<b>CUSTOMER ACCOUNTS EXPENSES</b>	
Supervision (901)	
Meter Reading Expenses and Flat Rate Inspections (902)	

**22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023**

**Sewer Operation and Maintenance Expenses (Ref Page: 9)**

	<b>Amount (b)</b>
Customer Records and Collection Expenses (903):	
Agency Collection Fee (903-A)	\$220,202.00
Internal Labor, Materials and Expenses (903-B)	
Uncollectible Accounts (904)	\$36,597.00
Miscellaneous Customer Accounts Expenses (905)	\$22,160.00
<b>Total Customer Accounts Expenses</b>	<b>\$278,959.00</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>	
Administrative and General Salaries (920)	\$299,309.00
Office Supplies and Other Expenses (921)	\$13,018.00
Outside Services Employed (923)	\$146,972.00
Insurance Expenses (924)	\$61,361.00
Employee Pensions and Benefits (926)	
Regulatory Commission Expense (928)	
Transportation Expenses (929)	\$10,618.00
Miscellaneous General Expenses (930)	\$97,986.00
Rents (931)	
Maintenance of General Plant (932)	
<b>Total Administrative and General Expenses</b>	<b>\$629,264.00</b>
<b>TOTAL SEWER OPERATION AND MAINTENANCE EXPENSES (to pg 8)</b>	<b>\$3,765,665.00</b>

22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023

Taxes Other Than Income Taxes (Ref Page: 10)

Item (a)	Amount (b)
Payroll Taxes	
Property Taxes	
Utility Regulatory Commission Assessment	\$9,673.00
Other (specify)	
Total (Same as Page 8 line 27 plus 44)	\$9,673.00

22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023

Operating and Non-Operating Income Taxes (Ref Page: 10)

	Amount (b)
Income Taxes-Federal (409.1)	
Income Taxes - State (409.1)	
Income Taxes - Other (409.1)	
Provisions for Deferred Income Taxes (410.1)	
Income Taxes Deferred in Prior Years - Credit (411.1)	
Investment Tax Credits - Net (412.0)	
Total Income Taxes - Util. Operating Income (to pg 8 line 28)	
Income Taxes - Federal (409.2)	
Income Taxes - State (409.2)	
Income Taxes - Other (409.2)	
Provisions for Deferred Income (410.2)	
Income Taxes Deferred in Prior Years - Credit (411.2)	
Investment Tax Credits - Net (412.4)	
Total Inc. Taxes - Nonutil. Op. Income (to pg 8 line 45)	

22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023

Amortization Expense (Ref Page: 10)

	Amount (b)
Amortization of Limited - Term Utility Plant (404)	
Amortization of Other Utility Plant (405)	
Amortization of Utility Plant Acquisition Adjustments (406)	\$11,115.00
Amortization of Property Losses (407)	
Amortization of Rate Case Expense	
Total Amortization Expense (to pg 8 line 26)	\$11,115.00

**22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023**

**Sewer Plant Statistics - Plant Valuation 1 - 3 (Ref Page: 11)**

Description		Percentage
What method of valuation was used with reference to Sewer Utility Plant in Service Appearing on page two line four: Original Cost, Estimated Cost, Original Cost Study?	ESTIMATED AND ORIGINAL COST	
What percentage of Sewer Utility Plant in Service was recovered, by the developer of hte subdivision, through the sale of lots?		
If less than one-hundred percent of the utility plant was recovered, please designate what portion (collection lines, treatment plant, etc.) of the plant that represents non-contributed plant	N/A	0.0000



22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023

Sewer Plant Statistics - Plant Valuation 4. (Ref Page: 11)

Last Name	First Name	Date
By whom were the books of account audited? What was the date of the last audit?		
RFH, PLLC		3/26/2024
If unaudited in the past twelve months, when and by whom is the next audit anticipated?		

**22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023**

**Sewer Plant Statistics - Physical Data of Sewer Plant (Ref Page: 11)**

Date of Construction of original Plant	FT. KNOX - 1995, RADCLIFF - 1973, West Point - 1983
Type of treatment process	ACTIVATED SLUDGE AND OXIDATION DITCH
Date and additional GPD Capacity of subsequent additions to plant	1987 2 MGD, 1998 2 MGD
Population for which plant is designed including population equivalent of industrial waste load	102000

**22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023**

**Sewer Plant Statistics - Treatment Plant Operating Statistics (Ref Page: 11)**

	Total	Cost
Total gallons received during the year	1,396,090	
Total gallons received on maximum day	18,799,000	
Maximum G.P.D. Capacity of the sewage treatment plant	28,300,000	
Routine maintenance service fee		
Cost per month		
Contract Expires		
Sludge hauling		
Cost per load		\$1,196.00
Average number of gallons per load	82,586	
Number of loads this year	214	

**22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023**

**Sewer Plant Statistics - Customer Statistics End of Year (Ref Page: 12)**

Type	Num of Customers	Bi-Month or Month Billing	Number of bills
Residential			
Single Family	8,351	Monthly	100,212
Apartments/Condominiums			
Commercial	1,299	Monthly	15,588
Industrial	1	Monthly	12
Other			
Muldraugh Wholesale	1	Monthly	12
Other	168	Monthly	2,016
<b>Total</b>	<b>9,820</b>		<b>117,840</b>

22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023

Sewer Plant Statistics - Industrial Customers Served (Ref Page: 12)

Name	Type of Industry	Gallons	Pretreatment of Wastes
Ft Knox Army Base	Army Base	0	

**2222500 Hardin County Water District #1 01/01/2023 - 12/31/2023**

**Sewer Plant Statistics - Pumping Stations (Ref Page: 12)**

Location	Size of Motor	Type of Motor	Gals per Day
A. ARNOLD	15	SUBMERSIBLE	504,000
ARLINGTON	40	SUBMERSIBLE	374,400
AUDUBON	10	SUBMERSIBLE	180,000
BATTLE TRAINING	30	SUBMERSIBLE	360,000
BEACON HILL	6.7	SUBMERSIBLE	129,600
BOONE TRACE	88	SUBMERSIBLE	2,736,000
BOONE TRACE2	3.7	SUBMERSIBLE	141,120
BROOKE TRACE	5	SUBMERSIBLE	172,800
BROWN	10	SUBMERSIBLE	172,800
CEMENT	33.5	SUBMERSIBLE	504,000
CHRISTOPHER SQUARE	30	SUBMERSIBLE	792,000
CHURCH	10	SUBMERSIBLE	180,000
CITY HALL	1	SUBMERSIBLE	0
CLASSIC CARS	1	SUBMERSIBLE	0
CONROE	2	SUBMERSIBLE	28,800
CROCUS	3	SUBMERSIBLE	108,000
CYPRESS	7.5	LINE SHAFT	115,200
DEER HAVEN	10	SUBMERSIBLE	115,200
DITCH DRAIN PUMP STATION	10	SUBMERSIBLE	720,000
DOCS	10	SUBMERSIBLE	172,800
EQ PUMP STATION	10	SUBMERSIBLE	1,080,000
FINAL CLARIFIER LS	20	SUBMERSIBLE	0
GLOBE	7.5	SUBMERSIBLE	172,800
GREENVIEW	47	SUBMERSIBLE	864,000
HENSLEYS	16.8	SUBMERSIBLE	187,200
HILLCREST	15	SUBMERSIBLE	669,600
INDIANA	10	SUBMERSIBLE	180,000
JOHN HARDIN	15	SUBMERSIBLE	360,000
KINDERGARTEN	7.5	SUBMERSIBLE	216,000
LINCOLN TRAIL	103	SUBMERSIBLE	1,656,000
MAPLE FORREST	10	SUBMERSIBLE	288,000
MARVINS	7.5	SUBMERSIBLE	288,000

**2222500 Hardin County Water District #1 01/01/2023 - 12/31/2023**

**Sewer Plant Statistics - Pumping Stations (Ref Page: 12)**

Location	Size of Motor	Type of Motor	Gals per Day
MASTER	7.5	SUBMERSIBLE	115,200
MILLPOND	88	SUBMERSIBLE	1,124,496
NORTH LOGSDON	20	SUBMERSIBLE	288,000
OAK	30	SUBMERSIBLE	576,000
PARADISE 1	10	SUBMERSIBLE	288,000
PARADISE 2	5	SUBMERSIBLE	114,000
PAYTON	20	SUBMERSIBLE	432,000
QUIGGINS	34	SUBMERSIBLE	1,382,400
R.A.S.	100	SUBMERSIBLE	3,024,000
RED HAWK	7.5	SUBMERSIBLE	115,200
REDMAR	13	SUBMERSIBLE	93,000
SEMINOLE	115	SUBMERSIBLE	1,224,000
SHERWOOD	2	SUBMERSIBLE	57,600
SKYLARK	3	SUBMERSIBLE	54,000
SPRING	2	SUBMERSIBLE	54,000
STOVALL CHURCH	15	SUBMERSIBLE	417,600
SWOPES	1	SUBMERSIBLE	0
W.A.S.	15	SUBMERSIBLE	1,332,000
BRAVE RIFLES	7.5	SUBMERSIBLE	3,361
LANDFILL	5	SUBMERSIBLE	31,658
WATKINS	2	SUBMERSIBLE	115,200
WENDOVER	7.5	SUBMERSIBLE	180,000
WOODCREEK	10	SUBMERSIBLE	201,600
MOVIE GALLERY	1	SUBMERSIBLE	28,800
WWTP MAINTENANCE BUILDING	2	SUBMERSIBLE	43,200
DORRETS WASH RACK	15	SUBMERSIBLE	112,320
POTTS MOTOR POOL	5	SUBMERSIBLE	115,200
RANGE CONTROL	2	SUBMERSIBLE	818
MATES WASH RACK	3	SUBMERSIBLE	40,929
TANK TRAINING COURSE	2	SUBMERSIBLE	777
BRAVES RIFLES (INFLUENT)	3	SUBMERSIBLE	3,910
WILSON GATE	2	SUBMERSIBLE	43,200

**2222500 Hardin County Water District #1 01/01/2023 - 12/31/2023**

**Sewer Plant Statistics - Pumping Stations (Ref Page: 12)**

Location	Size of Motor	Type of Motor	Gals per Day
BRANDENBURG GATE	2	SUBMERSIBLE	43,200
MARINE BARRACKS MAINTENANCE BUILDING	2	SUBMERSIBLE	272
MARINE BUILDING	2	SUBMERSIBLE	69,108
CAMP CARLSON LODGE	2	SUBMERSIBLE	24,768
BINGO HALL	0	SUBMERSIBLE	121
HAZMAT	0	SUBMERSIBLE	2,569
BOATWRIGHT MAINTENANCE AREA	2	SUBMERSIBLE	36,000
BOATWRIGHT MAINTENANCE AREA	1	SUBMERSIBLE	28,800
DISNEY BARRACKS CHURCH	1	SUBMERSIBLE	28,800
BLDG 6905	2	SUBMERSIBLE	0
ROTC WAREHOUSE B	1	SUBMERSIBLE	28,800
ROTC WAREHOUSE A	1	SUBMERSIBLE	28,800
STEVENS SCHOOL	3	SUBMERSIBLE	86,622
CHAFFEE AVE	60	SUBMERSIBLE	1,668,523
CUSTER CEMETARY	40	SUBMERSIBLE	707,330
MATTHEWS HOUSING AREA	5	SUBMERSIBLE	13,819
PINWHEEL ROAD	15	SUBMERSIBLE	4,666
CAMP CARLSON	15	SUBMERSIBLE	6,670
CHAFFEE SHOPETTE	2	SUBMERSIBLE	8,547
VAN VOOHRIS	25	SUBMERSIBLE	264,599
PRICHARD PLACE	3	SUBMERSIBLE	86,622
TANK DRIVING COURSE	1	SUBMERSIBLE	21,600
NORTH DIETZ	20	SUBMERSIBLE	22,217
13TH STREET	15	SUBMERSIBLE	87,606
BEVERLY'S	10	SUBMERSIBLE	11,376
INDUSTRIAL	7.5	SUBMERSIBLE	4,610
6TH STREET	7.5	SUBMERSIBLE	13,800
9TH STREET	3.7	SUBMERSIBLE	120
14TH STREET	3.7	SUBMERSIBLE	2,531



2222500 Hardin County Water District #1 01/01/2023 - 12/31/2023

Sewer Plant Statistics - Mains (Feet) (Ref Page: 12)

Kind of Pipe	Diameter	Num of Feet	additions	removed	Feet End of Year
UNKOWN	UNKNOWN	6,709	144	0	6,853
CI	UNKNOWN	60	0	0	60
PE	UNKNOWN	1,091	0	0	1,091
PVC	UNKNOWN	6,495	0	0	6,495
PVC	1.5	1,434	0	0	1,434
PVC	2	8,754	0	0	8,754
PVC	3	17,353	0	0	17,353
CI	4	4,427	0	0	4,427
DI	4	22	0	0	22
PE	254	254	0	0	254
PVC	4	29,438	12,581	0	42,019
VCP	4	1,612	0	239	1,323
UNKOWN	4	131	0	0	131
CI	6	2,784	0	0	2,784
DI	6	3,033	0	0	3,033
PE	6	7,441	0	167	7,274
PVC	6	29,797	4,621	0	34,418
VCP	6	20,172	944	0	21,116
CP	6	46	0	0	46
UNKNOWN	6	621	0	0	621
CI	8	635	422	0	1,142
DI	8	6,647	0	0	6,647
PE	8	34,935	0	1,161	33,774
PVC	8	450,127	47,386	0	497,513
VCP	8	326,392	0	8,454	317,938
CT	8	165	28,152	0	28,317
PLASTIC	8	1,710	0	0	1,710
OTHER	8	1,961	0	540	1,170
UNKNOWN	8	1,925	1,401	0	3,326
CI	10	1,642	0	0	1,642
DI	10	2,144	0	0	2,144
PE	10	4,449	0	607	3,842

2222500 Hardin County Water District #1 01/01/2023 - 12/31/2023

Sewer Plant Statistics - Mains (Feet) (Ref Page: 12)

Kind of Pipe	Diameter	Num of Feet	additions	removed	Feet End of Year
PVC	10	71,301	0	27,891	43,140
VCP	10	21,215	0	1,266	19,949
UNKNOWN	10	11	0	0	11
CI	12	10,603	0	0	10,603
DI	12	5,018	0	0	5,018
PE	12	5,426	0	0	5,426
PVC	12	30,773	0	342	30,431
VCP	12	6,471	1,724	0	8,195
UNKNOWN	12	689	0	0	689
CI	15	173	0	0	173
PE	15	2,862	0	0	2,862
PVC	15	26,748	0	199	26,549
VCP	15	15,352	199	0	15,551
UNKNOWN	15	223	0	0	223
DI	16	3,850	0	0	3,850
PVC	16	2,636	7,689	0	10,325
PE	18	473	0	0	473
PVC	18	15,808	0	0	15,808
VCP	18	3,611	0	0	3,611
PE	20	337	0	0	337
CI	21	499	0	0	499
PE	21	638	0	0	638
PVC	21	1,428	101	0	1,529
VCP	21	321	0	0	321
PE	22	4,572	0	0	4,572
DI	24	72	697	0	769
PE	24	1,424	0	0	1,424
PVC	24	1,411	0	0	1,411
VCP	24	3,114	0	0	3,114
OTHER	24	212	0	0	212
CMP	30	284	0	0	284
DI	30	1,656	0	0	1,656

22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023

Sewer Plant Statistics - Mains (Feet) (Ref Page: 12)

Kind of Pipe	Diameter	Num of Feet	additions	removed	Feet End of Year
PE	30	1,081	0	0	1,081
PVC	30	6,255	0	0	6,255
VCP	30	2,340	0	0	2,340
CI	30	1,218	0	0	1,218
RCP	30	631	0	0	631
CP	30	393	0	0	393
CI	36	376	0	0	376
RCP	36	687	0	0	687
CP	36	3,140	0	0	3,140
UNKNOWN	42	255	0	0	255
CI	24	0	125	0	125
CI	36	0	396	0	396

22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023

Sewer Plant Statistics - Service Laterals and Stubs (Ref Page: 12)

	Count
Number of service laterals owned by the utility at end of year	10,606
Number of stubs as of end of year	
Number of service laterals owned by others	2,158

**2222500 Hardin County Water District #1 01/01/2023 - 12/31/2023**

**CheckList**

Item	Value 1	Value 2	Agree	Explain
Balance Sheet (ref pg 2) Line Utility Plant (101-109) agrees with Sched Summary of Utility Plant (ref. pg 4) Total Utility Plant	150538117.00	150538117.00	OK	
Balance Sheet (ref pg 2) Line Less: Acct 110 agrees with Sched Summary of Utility Plant (ref pg 4) Line Total Utility Plant	98398365.00	98398365.00	OK	
Balance Sheet (ref pg 2) Line Net Utility Plant agrees with Summary of Utility Plant (ref pg 4) Line Net Utility Plant	52139752.00	52139752.00	OK	
Summary of Utility Plant (ref pg 4) Plant in Service Classified (Acct 101) agrees with Sched Sewer Plant in Service (ref pg 5) Total Sewer Plant in Service	148817816.00	148817816.00	OK	
Accum. Prov for Deprec. and Amort (Ref pg 4) Balance End of Year agrees with Sched Summary of Utility Plant (ref pg 4) Accumulated Prov. for Depr. and Amort.	98398365.00	98398365.00	OK	
Balance Sheet (ref pg 3) Sum of Common Capital Stock (201) and Preferred Capital Stock (204) agrees with Schedule Capital Stock (ref pg 6)	0	0	OK	
Balance Sheeet (ref pg 3) Unappropriated Retained Earnings (216) agrees with Sched Statement of Retained Earnings (ref pg 7) Balance End of Year	9491687.00	9491687.00	OK	
Balance Sheet (ref pg 3) Total Long Term Debt (224) agrees with Sched Long Term Debt (ref pg 6) Total col d	259047.00	259047.00	OK	
Balance Sheet (ref pg 3) The sum of Notes Payable (231) and (233) agrees with Sched Notes Payable (ref pg 6) Total Col e	0	0	OK	
Balance Sheet (ref pg 3) Interest Accrued (237) agrees with Sched Interest Accrued (ref pg 6) Total Col e	7688.00	7688.00	OK	
Balance Sheet (ref pg 3) Current and Accrued Liabilities (238) agrees with Sched Other Current and Accrued Liabilities (ref pg 7) Total	3825800.00	3825800.00	OK	

**22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023**

**CheckList**

Item	Value 1	Value 2	Agree	Explain
Balance Sheet (ref pg 3) Total Liabilities and Other Credits agrees with Balance Sheet (ref pg 2) Total Assets and Other Debits	78533448.00	78533448.00	OK	
Accum Prov. for Depreciation and Amortization (ref. pg 4) Depreciation agrees with Sched Statement of Income for the Year (ref pg 8) Depreciation Expense (403)	2645193.00	2645193.00	OK	
Sched Long Term Debt (ref pg 6) Total Interest Amount agrees with Sched Statement of Income (ref pg 8) Interest on Long Term Debt (427)	7800.00	7800.00	OK	
Interest Accrued (ref pg 6) Total Interest Accrued agrees with Sched Statement of Income (ref pg 8) Other Interest Expense (431)	11608.00	11608.00	OK	
Statement of Income for the Year (ref pg 8) Total Sewer Operation and Maint. Expenses agrees with Sched Sewer Operation and Maintenance Expenses (ref pg 9) Total Sewer Operation and Maint. Exp	3765665.00	3765665.00	OK	
Statement of Income for the Year (ref pg 8) Total Income taxes - Utility Operations agrees with Sched Operating and Non-Operating Income Taxes (ref pg 10) Total Income Taxes - Util Operating Income	0	0	OK	
Statement of Income for the Year (ref pg 8) Amortization Expense agrees with Sched Amortization Expense (ref pg 10) Total Amortization Expense	11115.00	11115.00	OK	
Statement of Income for the Year (ref pg 8) The sum of lines Taxes Other than Income Taxes 408.1 and 408.2 agrees with Taxes Other Than Income (ref pg 10)	9673.00	9673.00	OK	
Statement of Income for the Year (ref pg 8) Total Income Taxes - Nonutility Operations agrees with Sched Operating and Non-Operating Income Taxes Total Inc. Taxes - Nonutil. Op Income	0	0	OK	
Schedule Sewer Plant Statistics (ref pg 11 and 12) have been completed				

22222500 Hardin County Water District #1 01/01/2023 - 12/31/2023

Upload supporting documents

Document	Description	Supports
<a href="#">SD 22222500 2023 1.20</a>	2023 Report as Issued	Audit Report

OATH

Commonwealth of Kentucky )  
 ) ss:  
County of Hardin )

Justin Metz makes oath and says  
(Name of Officer)

that he/she is General Manager of  
(Official title of officer)

Hardin County Water District #1  
(Exact legal title or name of respondent)

that it is his/her duty to have supervision over the books of account of the respondent and to control the manner in which such books are kept; that he/she knows that such books have, during the period covered by the foregoing report, been kept in good faith in accordance with the accounting and other orders of the Public Service Commission of Kentucky, effective during the said period; that he/she has carefully examined the said report and to have the best of his/her knowledge and belief the entries contained in the said report have, so far as they relate to matters of account, been accurately taken from the said books of account and are in exact accordance therewith; that he/she believes that all other statements of fact contained in the said report are true; and that the said report is a correct and complete statement of the business and affairs of the above-named respondent during the period of time from and including

January 1, 2023 , to and including December 31, 2023

[Handwritten Signature]  
(Signature of Officer)

subscribed and sworn to before me, a Notary Public , in and for  
the State and County named in the above this March 27, 2024

My Commission expires May 22, 2026  
SKobryant  
(Signature of officer authorized to administer oath)

(Apply Seal Here)

